

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF KENTUCKY)	
UTILITIES COMPANY FOR AN ADJUSTMENT)	
OF ITS ELECTRIC RATES, A CERTIFICATE)	
OF PUBLIC CONVENIENCE AND NECESSITY)	
TO DEPLOY ADVANCED METERING)	CASE NO. 2020-00349
INFRASTRUCTURE, APPROVAL OF CERTAIN)	
REGULATORY AND ACCOUNTING)	
TREATMENTS, AND ESTABLISHMENT OF A)	
ONE-YEAR SURCREDIT)	

RESPONSE OF
KENTUCKY UTILITIES COMPANY
TO
JOINT INITIAL DATA REQUESTS OF THE ATTORNEY GENERAL AND
KIUC
DATED JANUARY 8, 2021

FILED: JANUARY 22, 2021

VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

The undersigned, **Lonnie E. Bellar**, being duly sworn, deposes and says that he is Chief Operating Officer for Louisville Gas and Electric Company and Kentucky Utilities Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



Lonnie E. Bellar

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 18th day of January 2021.



Notary Public
Notary Public ID No. 603967

My Commission Expires:

July 11, 2022

VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

The undersigned, **Kent W. Blake**, being duly sworn, deposes and says that he is Chief Financial Officer for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



Kent W. Blake

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 20th day of January 2021.



Notary Public

Notary Public ID No. 603967


My Commission Expires:

July 11, 2022

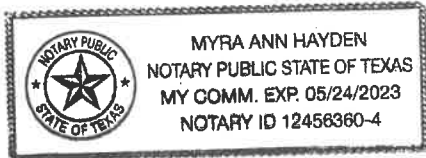
VERIFICATION

STATE OF TEXAS)
)
COUNTY OF TRAVIS)

The undersigned, **Adrien M. McKenzie**, being duly sworn, deposes and states that he is a President of FINCAP, Inc., and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.


Adrien M. McKenzie

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 19 day of Jan. 2021.



 (SEAL)
Notary Public

Notary Public ID No. 12456360-4


My Commission Expires:

5/24/2023

VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

The undersigned, **Gregory J. Meiman**, being duly sworn, deposes and says that he is Vice President, Human Resources for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.


Gregory J. Meiman

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 21st day of January 2021.


Notary Public

Notary Public ID No. 603967

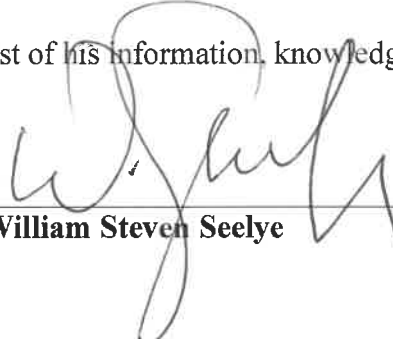
My Commission Expires:

July 11, 2022

VERIFICATION

COMMONWEALTH OF NORTH CAROLINA)
)
COUNTY OF BUNCOMBE)

The undersigned, **William Steven Seelye**, being duly sworn, deposes and states that he is a Principal of The Prime Group, LLC, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



William Steven Seelye

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 16 day of January 2021.



Notary Public (SEAL)

Notary Public ID No. _____

My Commission Expires:

9/22/2025

Ryan Meagher
Notary Public
Henderson County, NC
My Commission Expires 9/22/25

VERIFICATION


COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

• The undersigned, **David S. Sinclair**, being duly sworn, deposes and says that he is Vice President, Energy Supply and Analysis for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



David S. Sinclair

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 20th day of January 2021.



Notary Public
Notary Public, ID No. 603967

My Commission Expires:

July 11, 2022

VERIFICATION

COMMONWEALTH OF PENNSYLVANIA)
)
COUNTY OF CUMBERLAND)

The undersigned, **John J. Spanos**, being duly sworn, deposes and says that he is the President for Gannett Fleming Valuation and Rate Consultants, LLC, that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

John J. Spanos
John J. Spanos

Subscribed and sworn to before me, a Notary Public in and before said County and Commonwealth, this 16th day of January 2021.

Cheryl Ann Rutter (SEAL)
Notary Public

Notary Public ID No. 1143028

My Commission Expires:
February 20, 2023

Commonwealth of Pennsylvania - Notary Seal
Cheryl Ann Rutter, Notary Public
Cumberland County
My commission expires February 20, 2023
Commission number 1143028
Member, Pennsylvania Association of Notaries

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 1

Responding Witness: Christopher M. Garrett

- Q-1. Confirm that KU uses AFUDC accounting for its Virginia retail and FERC wholesale jurisdictions. If this is not correct, then provide a correct statement.
- A-1. KU uses AFUDC accounting for its FERC wholesale jurisdiction only. KU includes CWIP in rate base for its Virginia retail jurisdiction.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 2

Responding Witness: Christopher M. Garrett

Q-2. Confirm that neither KU nor LG&E presently use AFUDC accounting for their Kentucky retail jurisdictions. If this is not correct, then provide a correct statement.

A-2. Confirmed.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 3

Responding Witness: Christopher M. Garrett

- Q-3. Provide a copy of the Companies' accounting policies and procedures regarding AFUDC accounting for each of its jurisdictions (including Virginia). If none, then so state.

- A-3. See Accounting Policy 651, *Capital AFUDC Policy and Procedures* included in the attachment provided in response to PSC 1-30.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 4

Responding Witness: Kent W. Blake

- Q-4. Indicate whether the Companies consider their request to use AFUDC accounting for their proposed AMI meters and infrastructure as an exception to its present CWIP in rate base accounting.
- A-4. Yes. The Companies consider their request to use AFUDC accounting for their AMI project to be an exception to their present CWIP in rate base accounting. The Companies are proposing this exception as a means to provide an attractive ratemaking for customers which defers cost recovery for the utilities until such time as the savings for customers is projected to equal or exceed those costs such that there is no increase in the Companies' combined revenue requirement. We believe this accounting for the AMI project provides the best matching of costs and benefits.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 5

Responding Witness: Kent W. Blake

- Q-5. Indicate whether the Companies are opposed to the use of AFUDC accounting in lieu of their present CWIP in rate base accounting. Provide all reasons for the Companies' position.
- A-5. Yes, with the exception of the ratemaking proposal for the proposed AMI investment, the Companies continue to support using CWIP in rate base accounting. In addition to the Companies' long-standing use of the methodology, CWIP provides for lower capitalized costs, stable cash flows, and improved quality of cash earnings.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 6

Responding Witness: Robert M. Conroy

- Q-6. Please provide a copy of the Companies' most recent Integrated Resource Plan filing.
- A-6. The Companies' most recent Integrated Resource Plan filing was filed on October 19, 2018, in Case No. 2018-00348. It is available on the Commission's website at https://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?Case=2018-00348.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 7

Responding Witness: Robert M. Conroy

Q-7. Please provide a copy of the Companies' 2021 Integrated Resource Plan filing when it is available.

A-7. The Companies' 2021 Integrated Resource Plan will be filed on October 19, 2021.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 8

Responding Witness: Christopher M. Garrett

- Q-8. Please provide a trial balance of all income statement and balance sheet accounts for each month December 2018 through December 2020. Please provide a detailed description of the costs included in each account, including all subaccounts, whether or not specifically listed in the FERC Uniform System of Accounts (“USOA”).
- A-8. See attached for the KU information.

KENTUCKY UTILITIES COMPANY
CASE MO. 2020-00349
TRIAL BALANCES
DECEMBER 2018 - DECEMBER 2020

ACCOUNT	ACCOUNT DESCRIPTION	DEC-2018	JAN-2019	FEB-2019	MAR-2019	APR-2019	MAY-2019	JUN-2019	JUL-2019	AUG-2019	SEP-2019	OCT-2019	NOV-2019	DEC-2019
10102	PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83
10103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT	113,272,631.29	113,934,970.43	112,381,861.72	111,863,277.56	74,409,692.31	76,404,667.36	77,117,179.06	77,479,117.48	84,671,472.97	85,024,310.12	83,225,073.65	80,113,370.63	80,004,920.21
10104	PLANT IN SERVICE - ELECTRIC LAND	25,891,668.62	26,470,864.36	26,831,463.42	26,890,609.60	27,090,140.58	27,450,437.85	27,710,970.42	28,185,754.74	37,687,288.65	37,988,137.41	37,988,137.41	37,988,137.41	37,988,137.41
10105	PLANT IN SERVICE - ELECTRIC STRUCTURES	549,200,908.38	550,784,553.90	553,384,347.82	554,164,118.26	554,926,045.21	555,916,209.14	556,466,699.87	559,441,710.69	562,491,893.95	563,610,642.53	557,523,697.69	557,835,320.63	558,523,136.96
10106	PLANT IN SERVICE - ELECTRIC EQUIPMENT	6,297,807,075.33	6,302,117,503.32	6,194,826,190.86	6,204,256,367.06	6,219,956,367.01	6,224,281,615.67	6,230,650,015.03	6,320,493,642.72	6,346,051,000.78	6,358,306,221.44	6,369,470,599.47	6,375,490,321.37	6,377,048,617.58
10107	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	32,791,293.53	32,791,293.53	32,791,293.53	32,785,641.84	32,785,641.84	32,785,641.84	32,785,641.84	32,779,150.30	32,779,150.30	32,518,589.08	19,396,452.07	19,396,452.07	19,396,452.07
10108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT	37,831,879.82	37,831,879.82	37,831,879.82	37,831,879.82	37,831,879.82	37,831,879.82	37,831,879.82	37,831,879.82	37,831,879.82	37,831,879.82	37,831,879.82	37,831,879.82	37,831,879.82
10109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT	1,798,545,198.67	1,805,084,928.11	1,807,466,695.16	1,818,368,891.19	1,819,240,892.17	1,819,960,887.90	1,823,374,005.17	1,834,964,530.19	1,844,390,048.73	1,863,631,865.34	1,871,152,672.24	1,887,157,107.50	1,900,416,571.52
10110	PLANT IN SERVICE - LEASED PROPERTY	441,283.86	441,283.86	441,283.86	441,283.86	441,283.86	441,283.86	441,283.86	441,283.86	441,283.86	405,820.43	405,820.43	405,820.43	405,820.43
10111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT	67,166,944.67	67,334,632.68	67,468,493.08	67,805,110.84	68,747,590.95	68,265,596.43	68,843,718.08	71,797,461.56	71,194,337.61	71,546,962.43	70,410,692.92	70,403,559.52	70,847,658.43
10112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT	58,650,552.19	61,723,619.21	62,225,952.07	62,299,479.79	62,410,277.27	62,887,175.01	63,063,220.84	63,832,892.02	64,073,434.34	64,133,658.01	64,133,658.01	64,619,559.80	64,619,559.80
10113	PLANT IN SERVICE - ELECTRIC LAND RIGHTS	32,753,020.57	32,753,020.57	32,753,020.57	32,753,020.57	32,753,020.57	32,753,020.57	33,197,836.37	33,197,836.37	33,197,836.37	33,197,836.37	33,197,836.37	33,197,836.37	33,197,836.37
10125	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILD	703,769.07	703,769.07	703,769.07	703,769.07	703,769.07	703,769.07	703,769.07	703,769.07	703,769.07	527,378.71	527,378.71	527,378.71	527,378.71
10126	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-CCR	167,412,714.06	167,412,714.06	167,412,714.06	167,610,020.59	167,610,020.59	167,610,020.59	167,880,799.87	167,880,799.87	167,880,799.87	167,880,799.87	167,880,799.87	167,880,799.87	167,880,799.87
10130	PROPERTY UNDER OPERATING LEASES	35,031,659.34	35,926,330.19	37,565,891.80	36,670,167.74	36,670,167.74	36,893,836.48	37,369,119.94	37,315,330.67	37,315,330.67	37,406,845.80	37,406,845.80	39,069,771.04	39,968,869.93
10132	PROPERTY UNDER PREPAID LEASES	31,500.00	21,000.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
10133	PROPERTY UNDER DEFERRED RENT	(23,627.76)	(23,189.79)	(22,751.82)	(22,751.82)	(22,313.85)	(21,875.88)	(21,437.91)	(20,999.94)	(20,561.97)	(20,124.00)	(19,686.03)	(19,248.06)	(18,810.09)
10134	PROPERTY UNDER DEFERRED RENT - INDIRECT	(1,255,134.43)	(1,248,645.25)	(1,248,645.25)	(1,242,205.21)	(1,235,716.03)	(1,229,226.85)	(1,222,737.67)	(1,216,248.49)	(1,209,759.31)	(1,203,270.13)	(1,196,780.95)	(1,190,291.77)	(1,183,802.59)
10135	LEASEHOLD TENANT INCENTIVE	(1,255,134.43)	(1,248,645.25)	(1,248,645.25)	(1,242,205.21)	(1,235,716.03)	(1,229,226.85)	(1,222,737.67)	(1,216,248.49)	(1,209,759.31)	(1,203,270.13)	(1,196,780.95)	(1,190,291.77)	(1,183,802.59)
10136	ACCUM AMORT PROPERTY UNDER OPERATING LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-
02001	ELECTRIC PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-	-	-	-	-	-	-
05001	PLT HELD FOR FUTURE USE	1,912,919.75	1,912,919.75	1,912,919.75	1,912,919.75	1,912,919.75	1,912,919.75	1,912,919.75	1,912,919.75	1,912,919.75	1,936,601.52	1,936,601.52	1,936,601.52	1,936,601.52
06003	COMPL. CONST NOT CL - MISC. INTANGIBLE PLANT	5,613,997.80	6,302,448.04	12,787,217.46	12,979,007.81	13,507,913.11	11,675,800.01	11,093,605.31	10,732,310.83	2,556,746.31	2,165,914.26	3,004,903.31	2,566,403.30	6,336,951.22
06004	COMPL. CONST NOT CL - ELECTRIC LAND	10,986,443.88	10,465,443.45	10,630,519.42	10,572,052.22	10,572,052.22	16,754,954.95	16,754,954.95	16,754,954.95	16,754,954.95	16,754,954.95	166,209.73	166,209.73	166,209.73
06005	COMPL. CONST NOT CL - ELECTRIC STRUCTURES	14,290,911.32	13,033,799.53	13,644,532.74	13,726,944.99	20,943,170.18	21,024,233.71	20,956,858.09	22,604,413.28	22,115,954.00	22,333,967.34	20,194,869.83	21,063,467.30	23,441,659.59
06006	COMPL. CONST NOT CL - ELECTRIC EQUIPMENT	254,992,583.12	292,790,979.79	284,989,113.28	283,657,113.28	337,463,386.71	339,708,191.97	347,913,005.42	267,239,470.40	249,277,846.22	249,701,462.35	295,562,860.63	309,997,738.98	350,575,868.23
06008	COMPL. CONST NOT CL - ELECTRIC HYDRO EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
06009	COMPL. CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT	76,536,583.83	95,466,463.45	103,510,532.33	96,839,357.41	111,003,747.95	121,847,721.44	121,299,523.54	128,011,997.33	131,179,752.92	113,708,092.77	122,804,045.72	112,249,500.28	111,993,782.21
06011	COMPL. CONST NOT CL - ELECTRIC GENERAL EQUIPMENT	5,697,217.00	6,101,457.20	6,101,457.20	6,674,858.22	5,512,848.63	4,874,252.79	3,894,260.47	1,910,125.04	1,115,175.62	712,661.17	494,504.11	903,591.06	6,159,301.96
06012	COMPL. CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT	7,007,151.65	4,056,565.38	3,455,522.48	3,382,612.15	2,997,817.70	2,772,234.32	2,298,427.03	1,713,410.47	1,472,774.28	1,400,343.50	1,400,850.67	654,100.62	3,015,146.07
06013	COMPL. CONST NON CL - ELECTRIC LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
06014	COMPL. CONST NON CL - ELECTRIC NON CURRENT CLOUD IMPLEMENTATION COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-
06016	COMPL. CONST NON CL - ELECTRIC CLOUD IMPLEMENTATION PREPAYMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
07001	CONSTR WORK IN PROG	502,916,452.80	465,576,489.91	469,284,295.82	496,854,621.70	454,103,392.15	476,533,980.08	490,389,069.93	500,993,182.58	511,611,262.85	535,167,448.59	512,640,769.76	527,140,025.21	495,780,053.53
07006	CONSTR WORK IN PROG - CLOUD IMPLEMENTATION COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-
07007	CONSTR WORK IN PROG - CONTRA ASSET - PENSION	-	-	-	-	-	-	-	-	-	-	-	-	-
08104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS	(20,364,203.91)	(20,386,861.58)	(20,409,519.25)	(20,432,176.92)	(20,454,834.59)	(20,477,492.26)	(20,500,268.54)	(20,523,163.44)	(20,546,058.34)	(20,568,953.24)	(20,591,848.14)	(20,614,743.04)	(20,637,637.94)
08105	ACCUM. DEPR. - ELECTRIC STRUCTURES	(222,783,215.98)	(222,780,286.81)	(223,152,631.68)	(224,045,765.38)	(224,742,109.46)	(225,697,451.84)	(226,767,885.72)	(227,767,885.72)	(228,836,158.78)	(229,892,548.27)	(229,209,009.64)	(223,212,728.57)	(223,975,627.43)
08106	ACCUM. DEPR. - ELECTRIC EQUIPMENT	(2,006,903,267.13)	(2,015,289,910.32)	(1,908,217,599.57)	(1,921,915,972.62)	(1,935,338,968.75)	(1,951,728,909.69)	(1,968,080,308.52)	(1,981,832,179.05)	(1,994,827,533.06)	(2,011,938,047.65)	(2,028,606,045.10)	(2,044,862,605.75)	(2,056,273,176.10)
08107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	(12,541,440.13)	(12,973,093.32)	(13,404,746.54)	(13,830,987.85)	(14,269,248.60)	(14,694,292.48)	(15,123,640.94)	(15,558,785.72)	(16,019,421.91)	(16,419,775.24)	(16,849,578.64)	(17,320,323.32)	(17,849,437.66)
08108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT	(13,121,170.88)	(13,216,960.39)	(13,312,749.90)	(13,408,539.41)	(13,504,328.92)	(13,601,118.43)	(13,707,907.94)	(13,791,697.45)	(13,887,486.96)	(13,983,271.11)	(14,079,060.60)	(14,174,850.09)	(14,270,639.58)
08109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT	(514,836,633.05)	(517,742,628.82)	(520,995,622.58)	(524,362,698.28)	(528,939,741.41)	(534,362,698.28)	(539,958,099.40)	(546,442,604.71)	(553,643,623.87)	(562,975,856.25)	(573,867,454.80)	(587,504,419.86)	(603,570,419.86)
08110	ACCUM. DEPR. - LEASED PROPERTY	(367,292.50)	(367,292.50)	(368,278.65)	(369,264.80)	(370,250.95)	(371,237.10)	(372,223.25)	(373,209.40)	(374,195.55)	(375,181.70)	(376,167.85)	(377,154.00)	(378,140.15)
08111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT	(29,816,438.65)	(30,210,798.95)	(30,339,484.24)	(30,852,325.81)	(31,172,049.42)	(30,086,613.02)	(29,790,573.32)	(30,175,911.06)	(29,936,877.31)	(30,409,196.25)	(29,575,785.18)	(29,981,010.33)	(30,139,540.21)
08112	ACCUM. DEPR. - ELECTRIC COMMUNICATION EQUIP.	(24,505,705.55)	(24,843,572.16)	(25,105,156.79)	(25,453,995.00)	(25,525,947.44)	(25,835,439.07)	(25,932,738.21)	(26,279,252.23)	(26,626,150.15)	(27,307,397.62)	(27,653,606.53)	(28,009,948.34)	(28,366,291.15)
08113	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.	(5,250,392.97)	(5,286,993.48)	(5,323,841.54)	(5,360,855.60)	(5,326,260.01)	(5,363,683.70)	(5,401,577.23)	(5,439,978.77)	(5,478,825.36)	(5,517,955.81)	(5,557,360.23)	(5,597,082.17)	(5,638,118.50)
08114	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)
08115	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES	(18,095,899.36)	(18,162,311.80)	(18,201,064.64)	(18,241,734.88)	(18,305,559.46)	(18,231,874.06)	(18,318,521.88)	(18,429,247.38)	(18,536,481.97)	(18,643,076.31)	(18,750,187.27)	(18,857,327.23)	(18,964,477.19)
08116	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT	(287,453,102.74)	(287,928,598.03)	(288,286,579.83)	(289,426,745.01)	(289,719,433.07)								

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131200	UNION BANK - KU - TRANSCENTRA	5,033,689.47	1,744,103.68	2,020,524.02	3,909,734.52	1,088,035.26	487,040.47	5,499,069.88	1,190,211.32	961,591.61	7,234,975.34	2,513,037.62	55,616.72	2,731,254.78
131204	KU - BANK OF AMERICA - EBOX	1,295.57	1,701,176.29	193,724.22	291,501.69	190,436.72	199,909.90	300,652.91	209,670.46	308,250.68	1,628.91	278,148.49	(243,266.52)	1,95,605.98
131227	US BANK - MASTER ROLL UP ACCOUNT	7,576,885.26	6,533,793.99	7,929,573.93	7,961,773.45	6,919,604.25	4,792,663.70	8,788,825.26	5,774,919.54	8,435,629.98	10,731,620.35	5,022,085.58	5,334,619.25	6,908,192.75
131235	BANK OF AMERICA (BANK DRAFTS) - KU LOUISVILLE	-	-	110.21	-	-	-	-	-	-	-	-	-	-
131236	US BANK - BARLOW 134-1	-	-	-	-	-	-	-	-	-	-	-	-	-
131237	US BANK - EARLINGTON 141-5	-	-	-	-	-	-	-	-	-	-	-	-	-
131238	US BANK - EDDYVILLE 150-1	-	-	-	-	-	-	-	-	-	-	-	-	-
131239	US BANK - GREENVILLE 161-2	-	-	-	-	-	-	-	-	-	-	-	-	-
131240	US BANK - MORGANFIELD 171-1	-	-	-	-	-	-	-	-	-	-	-	-	-
131241	US BANK - CAMPBELLSVILLE 222-2	-	-	-	-	-	-	-	-	-	-	-	-	-
131242	US BANK - MOREHEAD 342-2	-	-	-	-	-	-	-	-	-	-	-	-	-
131243	US BANK - PARIS 351-1	-	-	-	-	-	-	-	-	-	-	-	-	-
131244	US BANK - LONDON 421-2	-	-	-	-	-	-	-	-	-	-	-	-	-
131245	US BANK - MIDDLESBORO 431-1	-	-	-	-	-	-	-	-	-	-	-	-	-
131246	US BANK - HARLAN 441-2	-	-	-	-	-	-	-	-	-	-	-	-	-
131247	US BANK - SOMERSET 451-1	-	-	-	-	-	-	-	-	-	-	-	-	-
131248	US BANK - NORTON 761-2	-	-	-	-	-	-	-	-	-	-	-	-	-
131249	US BANK - PENNINGTON GAP 773-1	-	-	-	-	-	-	-	-	-	-	-	-	-
131250	US BANK - DANVILLE 211-2	-	-	-	-	-	-	-	-	-	-	-	-	-
131251	US BANK - RICHMOND 231-2	-	-	-	-	-	-	-	-	-	-	-	-	-
131252	US BANK - E-TOWN 241-1	-	-	-	-	-	-	-	-	-	-	-	-	-
131253	US BANK - SHELBYVILLE 251-2	-	-	-	-	-	-	-	-	-	-	-	-	-
131254	US BANK - LEXINGTON 311-9	-	-	-	-	-	-	-	-	-	-	-	-	-
131255	US BANK - GEORGETOWN 321-3	-	-	-	-	-	-	-	-	-	-	-	-	-
131256	US BANK - VERSAILLES 331-3	-	-	-	-	-	-	-	-	-	-	-	-	-
131257	US BANK - MT. STERLING 341-2	-	-	-	-	-	-	-	-	-	-	-	-	-
131258	US BANK - MAYSVILLE 361-1	-	-	-	-	-	-	-	-	-	-	-	-	-
131259	US BANK - CARROLLTON 371-2	-	-	-	-	-	-	-	-	-	-	-	-	-
131260	US BANK - WINCHESTER 385-3	-	-	-	-	-	-	-	-	-	-	-	-	-
134007	RESTRICTED CASH - SHORT TERM	-	-	-	-	-	-	-	-	-	-	-	-	-
135001	WORKING FUNDS	61,030.00	60,530.00	59,530.00	59,530.00	59,530.00	59,530.00	59,530.00	59,530.00	59,530.00	59,530.00	59,230.00	58,730.00	58,730.00
136005	TEMP INV-OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
136015	TEMPORARY INVESTMENT ACCOUNTS AT BANK OF AMERICA	960,025.04	808,435.70	719,664.88	859,624.50	391,570.77	349,493.13	8,509,147.48	9,918,768.40	3,904,523.77	166,677.77	13,528,733.06	546,260.35	2,285,926.76
141004	NOTES RECEIVABLE - INDUSTRIAL AUTHORITY	355,550.00	355,550.00	355,550.00	355,550.00	355,550.00	355,550.00	355,550.00	355,550.00	355,550.00	355,550.00	240,410.00	240,410.00	240,410.00
141005	RESERVE FOR NOTES RECEIVABLE - INDUSTRIAL AUTHORITY	(355,550.00)	(355,550.00)	(355,550.00)	(355,550.00)	(355,550.00)	(355,550.00)	(355,550.00)	(355,550.00)	(355,550.00)	(355,550.00)	(240,410.00)	(240,410.00)	(240,410.00)
141007	NOTES RECEIVABLE-401(H) ACCOUNT	-	-	-	-	-	-	-	-	-	-	-	-	-
142001	CUST A/R-ACTIVE	126,304,269.29	132,496,394.57	143,445,225.59	126,309,744.31	113,724,212.19	106,226,052.40	116,030,006.70	128,797,594.87	126,702,019.59	126,364,957.39	116,146,744.34	115,710,096.34	127,601,053.38
142002	A/R - UNPOSTED CASH	(51,245.00)	(364.87)	(690.16)	(17,118.10)	3,524.70	(4,855.73)	(64,513.04)	(1,547.61)	(13,656.05)	(7,096.19)	(309,378.88)	(422,609.19)	(667.72)
142003	WHOLESALE SALES A/R	22,234.57	220,795.72	260,981.71	17,719.18	76,464.50	234,299.56	266,275.62	1,082,406.09	815,527.65	444,079.82	309,872.63	402,597.44	69,484.15
142004	TRANSMISSION RECEIVABLE	2,254,596.71	2,604,780.86	2,450,780.01	2,188,851.99	1,908,711.68	2,194,710.72	3,038,443.20	3,131,767.03	3,249,069.12	3,085,655.69	3,164,521.45	3,381,287.47	3,420,342.33
142012	ACCTS REC - MISC CUSTOMERS - SUNDRY	2,418,485.41	2,490,168.78	2,308,177.88	2,121,807.68	2,183,461.95	2,337,552.50	2,315,890.16	1,530,765.14	1,753,881.55	2,335,787.80	3,536,101.55	4,280,312.53	9,120,716.32
142999	CUST A/R KU SUSP CIS- ACCTG USE ONLY	-	-	-	-	-	-	-	-	-	-	-	-	-
143001	A/R-OFFICERS EMPL	113.33	-	-	-	-	-	-	-	-	-	-	-	-
143003	ACCTS REC - IMEA	2,222,218.47	1,155,554.64	1,317,454.67	1,050,883.29	1,441,988.15	1,373,062.35	1,364,965.26	890,503.20	1,366,100.51	1,842,536.72	1,872,684.38	1,752,006.00	1,308,082.82
143004	ACCTS REC - IMPA	2,448,837.11	1,360,347.91	1,540,571.93	1,178,862.25	1,546,136.69	1,550,001.66	1,679,926.46	1,126,882.74	1,666,001.93	2,138,313.19	2,140,680.92	1,985,897.96	1,663,626.42
143006	ACCTS REC - BILLED PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-	-
143011	INSURANCE CLAIMS	4,338,239.00	4,338,239.00	4,338,239.00	-	-	-	-	-	-	-	-	-	797,857.75
143012	ACCTS REC - MISCELLANEOUS	2,112,386.04	995,957.39	1,275,106.03	897,885.39	535,985.25	736,389.74	733,132.29	464,835.94	1,810,045.58	1,971,447.07	1,838,247.29	1,891,028.55	2,233,885.44
143017	ACCTS REC - DAMAGE CLAIMS (DTS)	355,074.18	436,526.37	516,987.16	322,389.54	356,539.28	325,600.99	320,987.28	258,501.09	231,280.68	202,322.13	297,215.25	359,721.36	444,132.47
143024	A/R MUTUAL AID	-	-	-	-	-	-	-	-	-	-	-	-	-
143028	INCOME TAX RECEIVABLE - STATE	412,878.12	-	-	-	-	-	-	-	-	-	-	-	-
143030	EMPLOYEE PAYROLL ADVANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
143032	ACCTS REC - TAX REFUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-
143036	SUSPENSE - PPL	-	-	-	-	-	-	-	-	-	-	-	-	-
143037	STATE INCOME TAX RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-	-
143038	ACCTS REC - MISC PAYROLL	-	-	-	-	569.53	569.53	569.53	569.53	-	-	484.20	-	(569.53)
143042	AR REFINED COAL	21,260,503.39	24,317,756.42	21,108,329.01	17,571,290.95	16,172,163.95	18,817,162.89	21,739,687.64	23,421,142.52	23,196,401.20	19,830,202.65	11,014,564.07	16,503,462.20	19,344,495.85
143053	LIQUIDATED DAMAGES WARRANTY CLAIMS RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-	-
144001	UNCOLL ACCT-CR-UTIL	-	(377,924.66)	(586,918.79)	(1,105,091.73)	(1,264,828.90)	(1,250,601.60)	(1,598,889.79)	(2,323,452.54)	(2,703,799.63)	(3,181,381.28)	(3,798,760.89)	(3,792,188.62)	-
144002	UNCOLL ACCT-DR-C/OFF	-	441,935.20	759,984.00	1,373,929.52	1,624,125.51	1,890,957.22	2,300,125.75	4,110,031.78	4,566,372.13	5,102,597.78	5,728,106.01	6,026,197.89	-
144003	UNCOLL ACCT-CR-RECOV	-	(64,010.54)	(173,065.21)	(268,837.79)	(359,296.61)	(640,355.62)	(701,235.96)	(1,786,579.24)	(1,862,572.50)	(1,921,216.50)	(1,929,245.12)	(2,234,009.27)	-
144004	UNCOLL ACCT-CR-OTHER	(1,550,912.37)	(1,638,943.07)	(1,691,088.74)	(1,906,891.61)	(1,838,176.63)	(1,699,020.15)	(1,638,863.03)	(1,660,515.94)	(1,622,507.71)	(1,594,039.58)	(1,579,630.77)	(1,412,857.90)	(1,335,152.58)
144006	UNCOLL ACCT-AR MISC	(46,909.67)	(46,909.67)	(46,909.67)	(67,684.45)	(67,684.45)	(67,684.45)	(98,038.35)	(98,038.35)	(98,038.35)	(46,179.62)	-	-	(115,394.42)
144010	UNCOLL ACCT-CR-OTHER UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	-
144011	UNCOLL MISC A/R PROVISION	(5,435.12)	(5,435.12)	(5,435.12)	-	-	-	(116.00)	(116.00)	(116.00)	(2,230.00)	(2,230.00)	(2,230.00)	(353.00)
144015	UNCOLL A/R - LIQUIDATED DAMAGES	-	-	-	-	-	-	-	-	-	-	-	-	-
145011	N/R FROM LG&E - MONEY POOL	-	-	-	-	-	56,041,000.00	11,729,000.00	-	17,593,000.00	61,809,000.00	-	-	-
145012	N/R FROM KU - MONEY POOL	-	-	-	-	-	-	-	-	-	-	12,664,000.00	-	-
146054	IC RECEIVABLE - PPL ELECTRIC UTILITIES CORPORATION	-	-	-	-	-	-	-	469.69	-	-	-	-	-
146057	IC RECEIVABLE - PPL SERVICES CORPORATION	-	-	-	9,774.78	-	-	-	-	-	-	-	-	-
146058	IC RECEIVABLE - PPL CORPORATION	-	-	-	-	-	-	-	-	569.53	-	-	484.20	569.53
146061	INTERCOMPANY INCOME TAX RECEIVABLE - FEDERAL	-	-	-	-	-	-	-	-	-	-	-	-	-
146100	INTERCOMPANY	2.00	2,409.39	3,202,012.05	1,008.00	11,477.98	2,475.60	-	304.74	-	171,866.41	-	779,255.00	-
151010	FUEL STK-LEASED CARS	220,774.55	243,295.92	327,433.56	310,613.25	292,083.95	259,397.02	390,277.33	359,294.12	349,064.09	301,893.75	377,496.15	473,916.15	532,858.63
151020	COAL PURCHASES - TONS - \$	40,240,963.43	40,699,359.15	36,510,395.33	43,132,486.62	46,978,832.23	51,114,275.77	49,529,556.20	44,590,968.15	43,				

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151025	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES - TONS	(2,634,922.23)	(2,073,719.39)	(1,829,659.68)	(1,291,323.65)	(2,282,197.29)	(3,139,844.63)	(3,069,780.42)	(2,505,242.29)	(1,978,358.80)	(2,269,266.15)	(2,899,107.77)	(2,860,860.78)	(2,547,800.89)
151026	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES (STAT	-	-	-	-	-	-	-	-	-	-	-	-	-
151030	FUEL OIL - GAL - \$	5,683,533.55	5,827,553.38	5,651,685.36	5,931,995.22	5,756,457.62	5,982,238.63	5,686,087.35	5,529,436.56	5,372,506.67	5,225,615.70	5,878,386.64	5,618,457.50	5,508,256.31
151031	FUEL OIL - BTU	-	-	-	-	-	-	-	-	-	-	-	-	-
151060	RAILCARS-OPER/MTCE	28,002.91	50,149.02	70,094.58	63,538.85	58,489.58	48,397.46	41,203.73	36,861.96	32,320.32	27,984.00	20,882.95	32,521.95	47,331.64
151061	GAS PIPELINE OPER/MTCE - MCF - \$	170,432.28	148,581.03	110,516.12	135,466.36	41,273.32	64,003.91	65,832.67	65,682.76	27,374.60	32,470.01	66,917.41	126,095.15	97,558.49
151073	IN-TRANSIT COAL-AMBTU/IN-TRANSIT PET COKE -AUG 2009	-	-	-	-	-	-	-	-	-	-	-	-	-
154001	MATERIALS/SUPPLIES	383,981.09	363,315.82	311,037.63	309,630.14	358,807.38	368,299.96	428,578.07	451,444.86	390,035.28	320,370.88	400,959.56	445,273.12	404,719.87
154003	COAL BARGE SHUTTLING	54,309,405.87	52,382,032.86	53,701,306.50	55,754,760.29	54,904,610.15	55,005,696.78	55,745,136.11	56,112,487.08	56,692,261.68	56,761,227.64	58,424,761.04	59,973,905.70	59,083,190.88
154005	LIMESTONE	1,134,463.85	1,235,942.46	1,249,332.63	1,252,537.46	1,188,052.13	1,152,464.93	1,044,879.17	972,218.77	1,022,927.82	1,100,325.68	1,167,809.63	1,200,852.59	1,191,483.11
154006	OTHER REAGENTS	-	-	0.01	3,972.87	0.03	0.04	-	-	-	-	-	(0.01)	(0.01)
154023	LIMESTONE IN-TRANSIT	196,034.94	173,226.65	69,346.95	84,482.80	82,075.31	131,272.07	99,608.30	113,478.30	109,722.60	58,991.22	138,289.80	63,651.15	155,946.06
158121	SO2 ALLOCATION INVENTORY	127,771.13	127,580.48	127,417.23	127,271.16	127,053.53	126,883.87	126,675.75	126,532.56	126,051.67	125,864.57	125,821.26	125,727.45	125,577.77
158125	NOX OZONE SEASONAL ADVANCE INVENTORY	-	-	-	-	-	-	-	-	-	-	-	-	-
158125	NOX ANNUAL ALLOCATION INVENTORY	-	-	-	-	-	-	-	-	-	-	-	-	-
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)	4,485,803.95	2,634,452.45	1,673,275.21	419,916.85	(705,011.97)	(1,675,560.68)	(2,728,747.32)	(3,778,882.27)	(4,752,859.16)	(5,758,731.18)	(6,748,980.81)	(7,655,089.81)	1,728,414.17
163002	WAREHOUSE EXPENSES-T&D (ALL LOB PRIOR TO 6/14)	-	78,635.94	193,410.78	300,923.68	404,016.37	502,412.03	599,716.82	699,763.30	816,099.11	932,076.35	1,039,024.03	1,157,347.95	-
163003	FREIGHT-T&D (ALL LOB PRIOR TO 6/14)	-	16,693.62	41,311.50	72,897.00	86,392.25	90,150.05	100,316.81	108,711.86	115,107.54	125,064.48	138,725.43	146,106.16	-
163004	ASSET RECOVERY-T&D (ALL LOB PRIOR TO 6/14)	-	-	-	-	-	-	-	-	-	-	-	-	-
163005	SALES TAX-T&D (ALL LOB PRIOR TO 6/14)	-	504,068.06	1,038,194.72	1,690,970.52	2,176,118.04	2,466,040.35	2,931,098.18	3,408,039.02	3,709,997.58	4,062,056.86	4,465,486.94	4,940,466.48	-
163006	PHYS INVENT ADJUSTMT-T&D (ALL LOB PRIOR TO 6/14)	-	28.70	1,968.96	1,900.94	(12,468.63)	(39,871.90)	(39,795.24)	(35,613.13)	(32,735.44)	(216,336.42)	(215,951.22)	(208,355.22)	-
163007	INVOICE PRICE VARIANCES-T&D (ALL LOB PRIOR TO 6/14)	-	(27,701.11)	(29,276.11)	(29,216.49)	(31,089.20)	(31,096.55)	(45,995.10)	(45,388.18)	(45,383.84)	(45,786.69)	(45,893.89)	(47,767.63)	-
163011	STORES EXPENSE - GENERATION	3,530,840.87	4,847,967.33	4,308,625.79	3,856,679.82	3,126,435.08	2,613,440.79	2,322,725.40	1,806,533.30	1,030,650.22	479,075.65	(425,046.80)	(1,239,334.26)	2,545,818.15
163012	WAREHOUSE EXPENSES - GENERATION	-	112,240.73	195,665.94	319,893.21	438,010.53	544,884.87	634,242.67	726,983.21	824,162.60	927,853.10	1,075,540.61	1,190,165.15	-
163013	FREIGHT - GENERATION	-	9,429.24	29,249.58	47,773.17	64,656.53	78,844.14	94,228.74	106,404.94	120,649.05	135,946.00	149,831.63	163,865.14	-
163015	SALES TAX - GENERATION	-	188,060.91	311,951.99	496,866.88	695,859.75	999,687.40	1,062,605.61	1,236,735.20	1,481,797.32	1,745,333.29	2,045,452.62	2,425,296.18	-
163016	PHYS INVENT ADJUSTMT - GENERATION	-	(8,099.80)	10,259.89	11,721.63	13,279.12	32,400.56	8,717.47	4,983.02	11,765.07	7,356.79	11,493.48	-	-
163017	INVOICE PRICE VARIANCES - GENERATION	-	(1,732.88)	(3,551.08)	(7,018.32)	(6,575.93)	(8,579.19)	(6,644.10)	(10,497.24)	(12,633.73)	(18,072.47)	(19,328.62)	(20,793.14)	-
163018	OTHER INVENTORY (ALL LOB PRIOR TO 6/14)	-	198,998.65	686,784.90	1,293,919.34	1,820,871.21	2,000,253.44	2,317,244.06	2,647,441.66	3,033,841.72	3,544,876.41	4,269,206.56	5,224,602.82	-
163101	OTHER - GENERATION	-	43,172.24	83,196.04	127,279.79	163,255.59	207,840.22	244,084.51	284,188.16	333,029.57	374,781.58	418,710.79	459,735.97	-
165001	PREPAID INSURANCE	1,392,288.93	929,374.71	528,762.35	144,956.18	5,456,076.53	4,999,486.57	4,496,277.06	3,993,067.55	3,489,858.04	2,986,648.53	2,483,439.02	2,108,206.49	1,604,996.98
165002	PREPAID TAXES	1,637,251.03	1,364,375.86	1,091,500.69	818,625.52	545,750.35	272,875.18	-	2,943,646.70	2,676,042.45	2,408,438.20	2,140,833.95	1,873,229.70	1,605,625.45
165018	PREPAID RISK MGMT AND WC	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00
165025	PREPAID SALES & OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	51,709.48	29,258.54
165026	PREPAID ADP FUNDING	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00
165100	PREPAID INSURANCE	1,734,127.29	1,945,152.27	1,996,452.27	1,996,452.27	1,996,452.27	1,996,452.27	1,996,452.27	1,996,452.27	1,996,452.27	1,996,452.27	1,996,452.27	1,996,452.27	1,996,452.27
165101	PREPAID IT CONTRACTS	6,633,981.86	6,927,120.38	6,663,103.49	6,457,034.48	6,801,789.58	7,316,691.70	6,999,039.34	6,561,593.89	6,414,660.39	5,931,527.00	5,853,580.13	5,856,704.82	7,590,536.63
165201	PREPAID IT CONTRACTS-LT	3,099,736.14	2,953,581.78	3,367,996.25	3,221,026.57	3,146,100.46	2,950,433.44	2,846,100.46	2,789,252.74	2,789,252.74	2,789,252.74	2,789,252.74	2,789,252.74	4,526,614.39
165204	PREPAID INSURANCE - LONG TERM	1,155,181.73	1,155,181.73	1,155,181.73	1,155,181.73	1,155,181.73	1,155,181.73	1,155,181.73	1,155,181.73	1,155,181.73	1,155,181.73	1,155,181.73	1,155,181.73	1,155,181.73
165900	PREPAID OTHER - INDIRECT	489,327.99	444,706.44	467,729.56	2,105,563.12	1,951,590.13	1,758,308.17	1,561,897.47	1,351,355.30	1,161,429.14	2,713,131.89	2,217,013.50	1,890,697.84	1,737,884.51
165950	PREPAID INSURANCE - INDIRECT	634,697.71	2,545,922.26	2,302,920.92	2,200,491.82	1,927,025.04	1,871,474.22	1,679,132.18	1,486,771.99	1,294,411.50	1,283,963.12	1,089,720.46	895,199.02	700,677.58
171001	INTEREST RECEIVABLE	44,299.57	36,916.31	29,533.05	22,149.79	14,766.53	7,783.27	-	-	-	-	-	-	-
172001	RENTS RECEIVABLE FOR POLE ATTACHMENTS	548,853.32	722,421.16	696,339.15	754,968.66	851,846.45	911,220.39	1,059,482.23	1,202,890.74	1,471,685.69	1,813,342.83	2,255,094.17	2,816,613.03	3,737,932.58
172002	LEASES RECEIVABLE	-	570,208.00	570,208.00	570,208.00	570,208.00	570,208.00	570,208.00	570,208.00	570,208.00	570,208.00	570,208.00	570,208.00	570,208.00
173001	ACCRUED UTIL REVENUE	91,684,616.86	103,446,859.11	82,189,811.22	83,778,782.58	74,382,978.46	84,215,604.97	88,155,402.32	93,687,175.44	93,541,697.01	90,772,095.29	72,077,380.31	88,780,897.87	87,872,009.96
173002	ACCRUED REVENUE - UNBILLED BEYOND THE METER	47,945.57	35,959.82	14,636.22	14,375.06	61,144.66	80,071.95	101,198.77	44,396.11	41,753.54	57,247.47	80,866.77	23,195.62	28,765.22
173005	ACCRUED WHOLESALE SALES REVENUE - UNBILLED	2,888.29	42,500.95	37,735.02	4,531.52	14,628.49	120,178.56	194,986.50	306,481.14	122,595.78	387,088.15	137,122.30	195,832.58	70,435.98
174001	MISC CURR/ACCR ASSET	-	-	-	84.72	-	-	-	-	-	-	-	-	-
181200	UNAMORTIZED DEBT EXPENSE REVOLVERS/LCS	2,050,134.80	1,930,902.62	1,885,604.08	2,328,094.68	2,289,933.70	2,238,268.20	2,188,087.76	2,136,234.65	2,084,381.54	1,851,415.63	1,815,044.35	1,779,846.33	1,743,475.05
181300	UNAMORTIZED DEBT EXPENSE BONDS	14,574,599.83	14,481,386.13	14,355,267.21	14,214,956.33	17,100,236.67	17,240,852.09	17,089,733.36	16,938,156.72	16,781,584.84	16,437,358.64	16,372,190.72	16,405,523.76	16,383,664.74
182305	REGULATORY ASSET - FAS 158 OPEB	-	-	-	-	-	-	-	-	-	-	-	-	-
182306	FUEL ADJUSTMENT CLAUSE	-	-	-	-	-	-	-	-	-	-	-	-	-
182307	ENVIRONMENTAL COST RECOVERY	-	-	-	-	-	-	-	-	-	-	-	-	-
182309	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT)	564,000.00	564,000.00	937,000.00	1,014,000.00	1,014,000.00	1,014,000.00	751,000.00	751,000.00	751,000.00	302,000.00	302,000.00	302,000.00	22,043,956.00
182313	REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR	19,980,029.00	19,980,029.00	19,980,029.00	20,425,393.00	20,425,393.00	20,425,393.00	20,869,942.00	20,869,942.00	20,869,942.00	21,534,769.00	21,534,769.00	21,534,769.00	21,534,769.00
182315	REGULATORY ASSET - FAS 158 PENSION	135,931,032.49	135,931,032.49	135,93										

KENTUCKY UTILITIES COMPANY
CASE MO. 2020-00349
TRIAL BALANCES
DECEMBER 2018 - DECEMBER 2020

ACCOUNT	ACCOUNT DESCRIPTION	DEC-2018	JAN-2019	FEB-2019	MAR-2019	APR-2019	MAY-2019	JUN-2019	JUL-2019	AUG-2019	SEP-2019	OCT-2019	NOV-2019	DEC-2019
182374	REG. ASSET - OPEN ARO PONDS - VA	(254,921.24)	(291,338.56)	(327,755.88)	(364,173.20)	(400,590.52)	(437,007.84)	(473,425.16)	(509,842.48)	(546,259.80)	(582,677.12)	(619,094.44)	(655,511.76)	(691,929.08)
182375	REG. ASSET - OPEN ARO PONDS - FERC REMAINING MUNI	-	-	-	-	-	-	-	-	-	-	-	-	-
182376	REG. ASSET - OPEN ARO PONDS - FERC DEPARTING MUNI	(90,490.31)	(97,517.99)	(105,659.47)	(113,228.79)	(123,002.71)	(123,002.71)	(123,002.71)	(123,002.71)	(123,002.71)	(123,002.71)	(123,002.71)	(123,002.71)	(123,002.71)
182377	REG. ASSET - CLOSED ARO PONDS - KY	(2,808,704.11)	(3,119,267.06)	(3,433,222.36)	(3,757,335.28)	(4,086,634.45)	(4,452,567.02)	(4,834,965.97)	(5,235,567.68)	(5,915,188.13)	(6,420,361.78)	(6,960,411.69)	(7,519,990.28)	(8,102,856.00)
182378	REG. ASSET - CLOSED ARO PONDS - VA	(406,177.31)	(464,202.64)	(522,227.97)	(580,253.30)	(638,278.63)	(696,303.96)	(754,329.29)	(812,354.62)	(870,379.95)	(928,405.28)	(986,430.61)	(1,044,455.94)	(1,102,481.27)
182379	REG. ASSET - CLOSED ARO PONDS - FERC REMAINING MUNI	-	-	-	-	-	-	-	-	-	-	-	-	-
182380	REG. ASSET - CLOSED ARO PONDS - FERC DEPARTING MUNI	(1,150,520.84)	(1,299,271.95)	(1,472,570.98)	(1,641,154.69)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)
182382	REG. ASSET - CLOSED ARO PONDS - PARIS	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)
182386	REG. ASSET - PLANT OUTAGE NORMALIZATION	3,335,171.55	3,606,883.52	3,555,241.74	3,772,787.36	2,044,216.90	2,679,705.89	3,588,042.70	3,759,214.96	4,016,582.27	5,790,726.10	10,919,708.71	13,587,831.68	16,078,281.25
182387	OTHER REGULATORY ASSETS ARO - ECR/CCR	-	-	-	-	-	-	58,793.13	58,793.13	58,793.13	58,793.13	58,793.13	58,793.13	58,793.13
182388	REGULATORY ASSET - SUMMER STORM 2018	-	-	-	-	-	-	-	-	-	-	-	-	-
182390	REGULATORY ASSET - LATE PAYMENT CHARGE WAIVER	-	4,791,952.73	4,791,952.73	4,791,952.73	4,791,952.73	4,752,019.79	4,712,086.85	4,672,153.91	4,632,220.97	4,592,288.03	4,552,355.09	4,512,422.15	4,472,489.21
182391	REGULATORY ASSET - BROWN INVENTORY	-	-	-	-	-	49.09	85.20	191.59	338.41	448.25	612.63	724.45	857.07
183302	PRELIMINARY SURV/INV ELEC - LT	3,570,638.39	3,269,097.84	3,287,009.03	2,986,178.42	3,081,434.87	1,579,922.71	1,527,682.71	1,475,442.71	1,423,202.71	1,370,962.71	1,318,722.71	1,266,482.71	1,214,242.71
184002	VACATION PAY	-	(335,294.83)	(416,593.99)	0.71	(89,971.30)	(715,536.19)	(42,570.77)	202,276.95	167,459.58	-	(11,528.81)	88,528.91	-
184011	HOLIDAY PAY	-	15,205.88	(152,171.17)	(324,697.35)	(231,176.34)	(182,208.24)	(313,002.56)	(249,923.06)	(425,982.83)	(369,607.36)	(582,961.84)	(291,301.36)	-
184021	SICK PAY	-	29,926.62	64,471.70	104,138.03	92,977.37	108,377.22	105,747.62	120,833.22	78,780.85	23,099.95	(6,982.39)	29,549.57	-
184031	OTHER OFF-DUTY PAY	-	82,275.79	167,863.93	227,036.45	292,921.59	330,048.49	341,838.93	364,121.08	368,916.25	383,380.95	382,734.70	397,053.95	-
184040	TEAM INCENTIVE AWARD - BURDEN CLEARING	0.01	(527,727.23)	(988,168.77)	-	(499,398.91)	(1,027,483.20)	(1,172,743.43)	(618,690.80)	(1,145,605.17)	-	(594,607.70)	(1,070,220.78)	-
184075	WORKERS COMP - BURDEN CLEARING	-	(95,484.82)	(109,006.58)	-	(9,512.16)	45,778.75	0.01	(12,982.15)	(57,515.01)	-	(419,345.01)	(851,299.84)	-
184076	ADMINISTRATIVE AND GENERAL - BURDEN CLEARING	-	(442,552.58)	(404,109.73)	(605,264.55)	(708,359.79)	(539,233.67)	(699,347.89)	(642,374.57)	(631,384.17)	(694,477.54)	(843,732.62)	(982,651.91)	-
184093	LONG TERM DISABILITY - BURDEN CLEARING	-	(3,115.46)	(2,694.54)	(3,867.36)	-	(4,015.89)	(4,015.89)	(4,015.89)	(4,015.89)	(4,015.89)	(4,015.89)	(4,015.89)	-
184096	PENSION SERVICE COST - BURDEN CLEARING - LIABILITY	-	-	-	-	(543,380.63)	(2,912,664.13)	0.16	(3,840,855.40)	(4,356,983.53)	(1.82)	(5,415,254.50)	(5,883,805.81)	-
184097	FASB 106 (OPEB) SERVICE COST - BURDEN CLEARING	-	(132,754.77)	(223,107.85)	(288,374.56)	(410,663.19)	(507,843.13)	(512,287.90)	(645,053.13)	(721,461.76)	(768,432.47)	(808,509.30)	(848,183.70)	-
184098	FASB 112 - BURDEN CLEARING	-	(1,111.40)	(1,111.40)	(1,111.40)	(1,111.40)	(1,111.40)	(1,111.40)	(1,111.40)	(1,111.40)	(1,111.40)	(1,111.40)	(1,111.40)	-
184099	PENSION SERVICE COST - BURDEN CLEARING	-	(703,633.22)	(1,236,368.67)	(1,697,398.14)	(1,797,166.14)	(3,198,727.00)	-	-	-	(4,798,088.00)	-	-	-
184100	WALL STREET SUSPENSE ACCOUNT	-	-	-	-	-	-	-	-	-	-	-	-	-
184101	GROUP LIFE INSURANCE - BURDEN CLEARING	-	(3,063.18)	(2,935.45)	(3,396.98)	(1,653.97)	(1,665.40)	2,187.11	3,074.64	3,029.73	4,932.50	(9,719.51)	3,961.34	-
184104	DENTAL INSURANCE - BURDEN CLEARING	-	(15,883.56)	(2,935.45)	-	(4,131.25)	(4,131.25)	(20,384.76)	(47,976.76)	(60,165.30)	-	-	-	-
184105	MEDICAL INSURANCE - BURDEN CLEARING	-	(38,238.82)	(249,882.30)	-	(456,483.37)	(606,387.57)	(308,443.20)	(555,275.97)	(1,102,650.68)	-	(1,632,055.25)	(1,291,061.54)	-
184108	401K - BURDEN CLEARING	-	(24,846.19)	(10,422.88)	128,574.63	144,244.76	272,805.64	307,531.74	315,485.96	305,668.10	326,479.56	305,668.10	274,025.05	-
184109	RETIREMENT INCOME - BURDEN CLEARING	-	(113,021.61)	(212,221.20)	-	(10,923.13)	(207,182.83)	(22,766.91)	(124,969.38)	(232,926.44)	-	(123,194.01)	(223,660.15)	-
184119	PENSION NON SERVICE COST - BURDEN CLEARING - LIABILITY	-	-	-	-	715,784.08	5,014,685.82	0.47	7,842,610.57	8,575,974.32	1.73	11,514,663.66	12,177,925.14	-
184120	FASB 106 POST RETIREMENT NON SERVICE COST - BURDEN CLEARING	-	42,210.24	87,690.81	135,146.92	172,411.80	221,002.41	210,766.22	319,478.57	322,127.87	316,148.75	371,564.83	375,045.16	-
184121	OTHER BENEFITS - BURDEN CLEARING	-	(40,111.08)	1,784.99	23,538.46	(1,495.15)	(37,915.63)	(27,303.76)	7,015.41	(33,790.16)	(55,034.06)	(1,985.30)	(33,132.33)	-
184122	PENSION NON SERVICE COST - BURDEN CLEARING	-	-	1,482,988.22	3,598,588.22	3,598,588.22	3,598,588.22	7,197,176.44	-	-	10,794,352.88	-	-	-
184125	PAYROLL TAX CLEARING - FICA, STATE AND FED UNEMPLOYMENT	-	(180,989.73)	9,225.01	(29,789.64)	(25,876.17)	(22,121.06)	(26,885.23)	(3,577.89)	(17,108.72)	(58,006.05)	120,667.25	(153,598.50)	-
184130	LKS ALLOCATION CLEARING ACCOUNT	-	-	-	-	-	-	-	-	-	-	-	-	-
184135	ORACLE PROJECT BURDEN CLEARING ACCOUNT	-	-	-	-	-	-	-	-	-	-	-	-	-
184150	SYSTEM ALLOC-CO 1	-	(7.60)	(15.24)	(22.21)	(29.91)	(36.59)	(43.22)	(50.50)	(57.35)	(64.11)	(70.67)	(77.75)	-
184301	GASOLINE-TRANSP	13,927,761.49	13,986,097.23	14,051,795.24	14,124,164.04	14,199,926.26	14,284,775.15	14,366,401.68	14,437,291.54	14,524,583.60	14,609,922.92	14,689,563.00	14,771,081.77	14,838,192.23
184304	VEHICLE REPR-TRANSP	36,048,755.05	36,442,019.68	36,810,510.64	37,080,268.53	37,346,145.69	37,609,208.13	37,910,547.75	38,209,389.99	38,506,894.95	38,901,752.99	39,202,882.88	39,504,333.73	39,995,509.65
184307	ADMIN/OTH EXP-TRANSP	3,376,409.33	3,398,165.73	3,447,174.67	3,474,307.82	3,474,307.82	3,502,102.13	3,528,848.66	3,554,856.39	3,581,243.58	3,607,893.84	3,631,728.15	3,653,732.56	3,678,892.71
184308	VALUE-ADD SVCSTR	2,475,221.21	2,488,321.70	2,501,311.65	2,509,499.29	2,531,637.79	2,537,125.94	2,569,236.64	2,590,407.14	2,656,731.52	2,674,547.79	2,679,235.46	2,708,585.81	2,723,291.25
184309	DIESEL FUEL-TRANSP	15,818,436.49	15,909,632.81	16,028,996.54	16,120,326.56	16,227,840.72	16,347,269.68	16,457,113.77	16,563,508.00	16,691,822.32	16,813,712.32	16,930,926.88	17,051,127.14	17,149,051.36
184312	RENT-STORAGE-TRANSP	86,206,417.60	86,961,501.82	87,647,805.11	88,338,361.90	89,056,440.84	89,947,892.14	90,461,466.84	91,156,599.22	91,870,376.92	92,575,944.08	93,305,145.86	94,007,892.44	94,702,505.29
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60
184314	LICENSE/TAX-TRANSP	2,206,530.72	2,229,215.80	2,245,085.07	2,257,794.57	2,273,349.96	2,286,625.36	2,306,145.52	2,323,238.99	2,343,649.23	2,355,683.14	2,378,304.66	2,412,468.17	2,439,272.81
184315	DEPRECIATION-TRANSP	3,321,045.61	3,357,646.12	3,394,494.18	3,431,508.24	3,468,601.39	3,506,025.08	3,543,918.61	3,582,320.15	3,621,166.74	3,660,297.19	3,699,701.61	3,739,423.55	3,780,459.88
184319	FUEL ADMINISTRATION VEHICLES	-	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	-
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(163,658,339.94)	(165,010,702.19)	(166,359,249.39)	(167,573,442.98)	(168,842,164.58)	(170,290,632.78)	(171,404,080.74)	(172,681,663.64)	(174,088,805.08)	(175,459,816.83)	(176,776,419.95)	(178,237,615.29)	(179,614,260.47)
184450	CL ACC TO OTH DEF CR	-	2,464,225.18	2,949,247.73	1,043,844.08	1,506,437.36	1,988,421.43	1,538,552.80	1,161,070.60	730,451.81	347,552.62	415,821.91	442,155.42	-
184507	OPERATIONS - KU GENERAL OFFICE	-	-	-	-	-	-	-	-	-	-	-	-	-
184508	MAINTENANCE - KU GENERAL OFFICE	-	-	-	-	-	-	-	-	-	-	-	-	-
184522	MAINTENANCE - MORGANFIELD	-	-	-	-	-	-	-	-	-	-	-	-	-
184600	ENGINEERING OVERHEADS - GENERATION	-	33,835.03	35,684.17	63,093.14	48,013.35	139,416.08	29,770.81	142,176.68	148,182.87	92,854.31	(9,677.94)	(134,235.59)	-
184602	ENGINEERING OVERHEADS - DISTRIBUTION	-	(679,281.79)	(836,157.12)	(1,234,936.19)	(1,769,185.97)	(2,232,235.69)	(2,263,158.90)	(2,402,787.00)	(2,599,067.95)	(2,666,600.35)	(2,902,299.76)	(2,991,811.82)	-
184605	ENGINEERING OVERHEADS - TRANSMISSION	-	(314,024.65)	(380,382.32)	(432,188.21)	(642,070.41)	(680,527.86)	(532,						

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190010	FASB 109 GRN-UP-ST	33,735,743.12	33,735,743.13	33,735,743.13	33,523,440.80	33,523,440.80	33,523,440.80	33,235,951.10	33,235,951.10	33,234,070.01	33,023,626.94	33,023,626.94	33,023,626.94	32,883,921.86
190415	DTA FEDERAL - NON-CURRENT	116,754,014.74	116,754,014.74	116,754,014.74	119,217,610.09	119,217,610.09	119,217,610.09	116,281,263.18	116,281,263.18	116,619,139.32	111,478,246.05	111,478,246.05	111,478,246.05	104,855,068.05
190615	DTA STATE - NON-CURRENT	19,852,152.10	19,852,152.10	19,852,152.10	20,537,133.13	20,537,133.13	20,537,133.13	20,072,618.55	20,072,618.55	20,157,445.90	18,718,057.47	18,718,057.47	18,718,057.47	18,851,205.79
190616	DTA ON FIN 48 - UTP - STATE	-	-	-	-	-	-	-	-	-	-	-	-	-
201002	COMMON STOCK-W/O PAR	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)
211001	CONTRIBUTED CAPITAL - MISC.	(628,858,083.00)	(628,858,083.00)	(628,858,083.00)	(656,858,083.00)	(656,858,083.00)	(656,858,083.00)	(696,858,083.00)	(696,858,083.00)	(696,858,083.00)	(696,858,083.00)	(696,858,083.00)	(696,858,083.00)	(696,858,083.00)
213010	CAP STOCK EXP-COMMON	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87
216001	UNAPP RETAINED EARN	(1,857,820,153.08)	(1,898,449,904.18)	(1,898,449,904.18)	(1,898,449,904.18)	(1,898,449,904.18)	(1,898,449,904.18)	(1,898,449,904.18)	(1,898,449,904.18)	(1,898,449,904.18)	(1,898,449,904.18)	(1,898,449,904.18)	(1,898,449,904.18)	(1,898,449,904.18)
219013	OCI - FAS 158 INCREASE FUNDED STATUS - GROSS	-	-	-	-	-	-	-	-	-	-	-	-	-
219110	DEFERRED TAX - OCI - EQUITY INVEST EEI	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
219113	OCI - FAS 158 INCREASE FUNDED STATUS - TAX	-	-	-	-	-	-	-	-	-	-	-	-	-
221100	LONG TERM DEBT	(2,245,852,405.00)	(2,245,852,405.00)	(2,245,852,405.00)	(2,245,852,405.00)	(2,245,852,405.00)	(2,245,852,405.00)	(2,245,852,405.00)	(2,245,852,405.00)	(2,641,852,405.00)	(2,641,852,405.00)	(2,641,852,405.00)	(2,641,852,405.00)	(2,141,852,405.00)
221899	CURRENT PORTION OF LONG TERM DEBT	(96,000,000.00)	(96,000,000.00)	(96,000,000.00)	(96,000,000.00)	(96,000,000.00)	(96,000,000.00)	(96,000,000.00)	(96,000,000.00)	(96,000,000.00)	(96,000,000.00)	(96,000,000.00)	(96,000,000.00)	(500,000,000.00)
225004	UNAMORTIZED PREMIUM ON LT DEBT	-	-	-	-	-	(5,517,846.07)	(5,517,846.07)	(5,482,966.43)	(5,460,240.70)	(5,447,514.98)	(5,430,362.56)	(5,416,635.33)	(5,395,481.40)
226100	DEBT DISCOUNT BONDS	8,028,097.46	7,982,349.50	7,941,028.78	7,895,280.82	7,851,008.62	7,805,260.68	7,760,988.46	7,715,240.51	7,669,492.56	7,625,220.35	7,579,472.40	7,530,999.80	7,330,999.80
226899	CURRENT PORTION OF DEBT DISCOUNT BONDS	-	-	-	-	-	-	-	-	-	-	-	-	174,557.45
227101	OBLIGATIONS UNDER OPERATING LEASES - NONCURRENT	-	(25,112,983.51)	(24,834,010.96)	(24,340,906.11)	(23,959,132.03)	(24,023,370.75)	(23,931,269.85)	(23,229,196.53)	(22,678,005.25)	(22,111,128.87)	(22,061,265.08)	(22,366,423.52)	(22,733,604.92)
228201	WORKERS COMPENSATION	(2,286,573.33)	(2,286,573.33)	(2,286,573.33)	(4,377,182.27)	(4,377,182.27)	(4,377,182.27)	(3,235,772.12)	(3,235,772.12)	(3,235,772.12)	(2,795,961.81)	(2,795,961.81)	(2,286,573.33)	(2,621,286.19)
228202	WORKERS COMPENSATION - SHORT-TERM	(669,485.92)	(669,485.92)	(669,485.92)	(705,774.14)	(705,774.14)	(705,774.14)	(726,226.99)	(726,226.99)	(726,226.99)	(714,555.10)	(669,485.92)	(669,485.92)	(7,316,361.00)
228301	FASB106-POST RET BEN	(27,304,260.34)	(27,446,238.56)	(27,415,464.49)	(27,384,582.94)	(26,316,234.44)	(26,283,854.12)	(18,415,906.56)	(18,383,141.94)	(18,662,785.80)	(17,475,567.30)	(18,256,614.96)	(18,214,936.76)	(17,413,692.12)
228304	PENSION PAYABLE	(1,498,577.80)	(1,498,577.80)	(1,498,577.80)	(1,498,577.80)	(1,498,577.80)	(1,498,577.80)	1.12	(1,498,577.80)	(1,498,577.80)	1.12	(1,498,577.80)	(1,498,577.80)	(1,498,577.80)
228305	POST EMPLOYMENT BENEFIT PAYABLE	(5,806,669.00)	(5,806,669.00)	(5,806,669.00)	(5,806,669.00)	(5,806,669.00)	(5,806,669.00)	(5,806,669.00)	(5,806,669.00)	(5,806,669.00)	(5,806,669.00)	(5,806,669.00)	(5,806,669.00)	(4,784,954.00)
228306	PENSION PAYABLE SERP	-	-	-	-	-	-	-	-	-	-	-	-	-
228307	FASB 106 - MEDICARE SUBSIDY	2,217,042.09	2,217,042.09	2,217,042.09	1,958,534.93	1,958,534.93	1,958,534.93	1,958,534.93	1,958,534.93	1,958,534.93	1,958,534.93	1,958,534.93	1,958,534.93	1,833,623.93
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	192,084.00	192,084.00	192,084.00	146,969.00	146,969.00	146,969.00	146,969.00	146,969.00	146,969.00	146,969.00	146,969.00	146,969.00	120,033.00
230011	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR	(180,107,781.77)	(180,857,238.01)	(181,609,802.55)	(184,089,510.63)	(184,849,019.86)	(185,611,679.23)	(182,033,430.22)	(182,802,911.22)	(183,575,583.06)	(175,382,037.14)	(176,161,131.08)	(176,943,456.47)	(192,716,753.72)
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	(31,271,059.56)	(31,425,745.57)	(31,581,023.31)	(39,739,804.89)	(39,896,249.13)	(40,053,292.04)	(40,506,906.00)	(40,469,458.09)	(40,808,244.89)	(40,967,639.49)	(21,533,012.47)	(21,624,455.80)	(24,046,256.97)
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	(748,761.92)	(751,860.74)	(754,962.39)	(758,069.92)	(761,234.38)	(764,384.83)	(767,548.33)	(770,724.92)	(773,914.65)	(516,556.37)	(446,318.15)	(446,161.70)	(448,012.91)
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	(846,802.20)	(849,831.93)	(853,271.34)	(856,676.46)	(860,119.56)	(863,576.11)	(867,046.75)	(870,531.33)	(874,029.53)	(877,542.58)	(877,154.58)	(877,154.58)	(863,441.20)
230021	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR - ST	(48,451,012.00)	(48,451,012.00)	(48,451,012.00)	(46,933,296.42)	(46,933,296.42)	(46,933,296.42)	(51,517,587.27)	(51,517,587.27)	(51,517,587.27)	(60,487,009.24)	(60,487,009.24)	(60,487,009.24)	(45,499,282.43)
230022	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR - ST	(10,636,357.00)	(10,636,357.00)	(10,636,357.00)	(2,625,970.00)	(2,625,970.00)	(2,625,970.00)	(2,330,000.00)	(2,330,000.00)	(2,330,000.00)	(2,330,000.00)	(2,330,000.00)	(2,330,000.00)	-
230799	RWIP-ARO-ECR	72,653,421.46	78,077,116.33	80,266,756.74	83,097,217.18	86,504,303.32	90,236,256.93	97,188,535.22	99,364,741.47	103,527,870.15	108,614,857.47	112,979,135.47	116,477,180.79	121,464,407.68
231005	COMMERCIAL PAPER PAYABLE	(235,270,000.00)	(256,827,000.00)	(258,400,000.00)	-	-	-	-	-	-	(2,000,000.00)	-	(39,000,000.00)	(150,000,000.00)
231006	DISCOUNT ON COMMERCIAL PAPER	190,221.87	108,905.54	107,525.45	10,563.34	0.01	-	-	-	-	-	-	3,493.88	65,113.33
231010	COMMERCIAL PAPER PAYABLE - NON-CURRENT	-	-	-	(232,900,000.00)	-	-	-	-	-	-	-	-	-
231100	REVOLVING CREDIT FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
232001	ACCTS PAYABLE-REG	(16,859,716.22)	(8,820,027.82)	(9,321,395.41)	(11,401,144.65)	(19,261,898.96)	(10,269,327.69)	(12,929,289.02)	(11,782,956.98)	(11,918,216.40)	(18,286,178.08)	(13,278,895.05)	(12,189,807.88)	(16,008,442.86)
232002	SALS/WAGES ACCRUED	(1,899,318.41)	(2,954,385.15)	(2,409,249.23)	(3,862,537.74)	(1,569,769.65)	(1,569,769.65)	(1,710,229.32)	(2,537,130.66)	(3,319,756.74)	(3,770,647.03)	(4,372,233.56)	(1,820,990.78)	(2,152,717.57)
232008	SUNDRY BILLING REFUNDS	-	-	-	-	-	-	-	-	(70.84)	(66.68)	(456.62)	-	-
232009	PURCHASING ACCRUAL	(1,680,495.27)	(2,645,984.00)	(2,579,799.01)	(962,795.80)	(1,396,744.87)	(864,713.57)	(1,157,388.18)	(737,403.70)	(1,707,344.17)	(879,163.34)	(1,262,535.73)	(1,210,843.86)	(1,094,592.09)
232010	WHOLESALE PURCHASES AP	(732,281.35)	(1,011,165.47)	(634,575.01)	(768,612.05)	(773,658.59)	(659,265.59)	(666,386.30)	(698,706.37)	(698,750.49)	(635,711.81)	(717,314.94)	(562,697.21)	(801,596.61)
232011	TRANSMISSION PAYABLE	(2,651,346.46)	(3,013,230.49)	(5,243,237.50)	(1,946,710.89)	(1,456,187.58)	(1,937,514.60)	(2,599,758.92)	(2,675,747.84)	(2,740,638.36)	(2,782,154.24)	(2,678,229.33)	(2,695,971.94)	(2,566,998.64)
232014	RECEIVING/INSPECTION ACCRUAL	-	109.10	-	-	-	-	173.00	-	-	-	-	-	-
232015	AP FUEL	(24,487,329.41)	(18,984,228.48)	(12,629,230.76)	(20,847,146.77)	(21,154,833.05)	(18,550,103.89)	(18,271,069.03)	(18,346,050.87)	(15,022,117.95)	(12,568,309.90)	(14,225,402.07)	(11,479,995.91)	(16,475,835.27)
232024	CREDIT CASH BALANCE	(1,727,171.23)	(12,003,137.10)	(3,162,106.45)	(9,550,907.84)	(6,752,539.82)	(5,937,972.47)	(13,430,138.73)	(4,611,853.66)	(9,090,540.78)	(1,644,840.78)	(8,265,347.67)	-	(3,611,902.03)
232028	AP FUEL - NATURAL GAS	(1,178,123.66)	(2,376,030.13)	(39,214.41)	(1,061,215.85)	(770,930.21)	(722,299.05)	(436,380.21)	(1,199,094.06)	(1,090,490.88)	(1,099,229.71)	(1,672,489.06)	(3,008,961.73)	(521,845.60)
232029	BROWN SOLAR REC LIABILITY	-	-	-	-	-	-	-	-	-	-	-	-	-
232030	RETAINAGE FEES - NON-ARO	(5,079,343.14)	(4,700,742.14)	(4,700,742.14)	(4,700,742.14)	(4,637,482.15)	(4,637,482.15)	(4,637,482.15)	(4,637,482.15)	(4,736,816.15)	(4,731,340.47)	(4,657,571.85)	(4,668,985.66)	(225,927.27)
232031	AP - CWP ACCRUALS	(34,451,567.91)	(18,998,747.05)	(23,445,155.96)	(19,322,508.43)	(28,337,328.19)	(20,337,410.06)	(20,337,410.06)	(21,295,602.20)	(21,295,602.20)	(15,699,095.16)	(18,659,231.14)	(25,186,348.76)	(23,728,900.13)
232032	AP - RWIP ACCRUALS (NON-ARO)	(1,305,133.54)	(240,486.67)	(481,227.12)	(851,258.12)	(580,659.50)	(1,612,155.40)	(1,888,802.06)	(844,030.49)	(915,132.27)	(1,975,920.72)	(2,893,633.57)	(840,754.39)	(1,985,361.36)
232033	AP - RWIP ACCRUALS (ARO)	(13,083,547.95)	(9,552,167.10)	(11,115,310.90)	(5,063,530.02)	(4,497,316.29)	(6,767,676.20)	(7,470,186.32)	(7,272,479.51)	(5,414,613.35)	(5,614,828.54)	(5,738,480.73)	(7,185,943.47)	(5,764,032.28)
232035	LEASE ACCRUAL OTHER MISC	-	(1,151.05)	(848.05)	(1,157.03)	(1,583.95)	(6,220.65)	(2,929.29)	(3,905					

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236033	REAL ESTATE AND PERSONAL PROPERTY TAXES	(17,077,634.55)	(11,489,300.93)	(6,978,061.00)	(9,027,180.51)	(11,753,190.44)	(13,783,718.94)	(16,108,758.45)	(18,608,755.43)	(21,215,659.49)	(23,875,118.19)	(26,546,699.22)	(29,216,681.85)	(31,921,328.11)
236034	PROPERTY TAX ON RAILCARs USED FOR COAL	(32,665.14)	(52,853.29)	(13,100.00)	(16,100.00)	(19,100.00)	(22,000.00)	(25,000.00)	(26,000.00)	(31,000.00)	(33,287.19)	(33,047.95)	(25,287.19)	-
236036	REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY	(28,212.18)	(88,961.78)	(149,711.38)	(210,461.01)	(253,503.47)	(95,830.79)	(156,580.36)	(217,329.97)	(278,079.57)	(355,726.26)	-	-	(36,832.52)
236037	VIRGINIA USE TAX	(10,640.96)	(7,079.88)	(3,824.46)	(6,209.83)	(3,488.53)	(8,976.32)	(3,395.19)	(6,926.94)	(5,284.05)	(4,608.83)	(11,917.63)	(39,528.71)	(14,175.31)
236115	STATE UNEMPLOYMENT-OPR	(7,636.74)	(10,181.90)	(13,043.16)	(28,231.22)	(3,120.75)	(6,402.46)	(976.39)	(3,113.56)	(6,388.55)	(756.62)	(3,399.45)	(6,124.41)	(8,122.21)
236116	FEDERAL UNEMPLOYMENT-OPR	(13,551.92)	(16,255.67)	(19,289.04)	(39,226.88)	(3,291.30)	(6,771.29)	(1,336.92)	(3,300.65)	(6,773.27)	(935.40)	(3,691.99)	(6,650.10)	(14,684.69)
236207	FICA NON-CURRENT	-	-	-	-	-	-	-	-	-	-	-	-	-
237100	ACCR INT LONG-TERM DEBT	(16,071,519.43)	(23,271,597.86)	(30,534,942.15)	(37,353,289.89)	(36,124,122.61)	(11,283,691.97)	(19,348,041.41)	(27,887,455.72)	(36,006,780.41)	(43,831,531.99)	(36,259,861.50)	(11,665,944.51)	(19,583,867.09)
237300	INT ACC-OTH LIAB	-	-	-	-	-	-	-	-	-	-	-	-	-
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(195,207.73)	(251,878.20)	(301,898.21)	(355,652.13)	(398,878.47)	(460,951.56)	(19,312.66)	(87,420.42)	(152,409.63)	(216,084.82)	(280,047.73)	(335,634.57)	(398,421.15)
237304	INTEREST ACCRUED ON TAX LIABILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
241018	STATE WITHHOLDING TAX PAYABLE	(19,238.65)	(15,828.39)	(16,743.21)	(35,721.88)	(19,361.95)	(26,462.85)	(16,376.85)	(15,965.71)	(17,009.55)	(16,660.93)	(33,260.83)	(31,486.10)	(16,812.03)
241036	LOCAL WITHHOLDING TAX PAYABLE	(184,422.28)	(51,015.14)	(96,810.17)	(207,515.73)	(64,806.66)	(141,991.65)	(178,443.01)	(64,869.35)	(115,178.89)	(160,699.93)	(111,333.01)	(163,900.57)	(201,284.00)
241038	T-C PAY-ST SALES/USE	(1,102,173.35)	(963,361.14)	(1,025,603.16)	(879,178.20)	(628,430.95)	(1,095,552.88)	(1,490,174.05)	(1,600,670.21)	(1,410,293.54)	(1,084,673.13)	(1,410,293.54)	(499,905.49)	(982,533.51)
241039	T-C PAY-OCCUP SCHOOL	(3,329,198.10)	(3,566,940.28)	(3,556,288.84)	(3,248,669.85)	(2,637,518.23)	(2,850,841.39)	(3,230,387.69)	(3,863,567.08)	(3,852,742.64)	(3,586,138.56)	(3,547,838.16)	(2,912,239.82)	(3,521,074.69)
241046	CONSUMER UTILITY TAX-VA	(169,842.69)	(182,136.56)	(174,647.63)	(162,890.25)	(147,694.19)	(134,407.25)	(133,967.59)	(139,720.58)	(138,281.10)	(137,895.57)	(134,950.24)	(144,322.78)	(168,825.09)
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	734,922.82	720,254.32	723,617.79	727,910.73	725,444.99	722,463.02	728,679.39	723,034.23	726,666.93	733,312.46	731,365.87	724,231.71	727,913.66
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(23,963.33)	(22,688.14)	(23,883.42)	(24,706.19)	(22,926.50)	(23,809.40)	(24,172.87)	(23,028.44)	(23,879.82)	(24,387.61)	(27,916.44)	(26,056.58)	(26,248.74)
241061	T-C PAY - ST SALES/USE OVER COLLECTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
241062	T-C PAY - SCHOOL TAX OVER COLLECTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
241099	PAYROLL EE FICA & FED LIABILITY PAYABLES	-	-	-	-	-	-	-	-	-	-	-	-	-
242001	MISC LIABILITY	-	-	-	-	-	-	-	-	-	-	-	-	-
242002	MISC LIAB-VESTED VAC	(5,871,205.90)	(5,871,205.90)	(5,871,205.90)	(6,511,947.80)	(6,511,947.80)	(6,511,947.80)	(6,494,738.29)	(6,494,738.29)	(6,494,738.29)	(6,396,366.35)	(6,396,366.35)	(6,396,366.35)	(5,750,246.82)
242005	UNEARNED REVENUE - CURRENT	(10,511.84)	(13,459.84)	(10,767.84)	(8,074.80)	(5,383.84)	(2,941.80)	(30,648.31)	(30,648.31)	(27,862.10)	(25,075.89)	(22,899.68)	(19,503.47)	(11,617.26)
242014	ESCHEATED DEPOSITS	(0.94)	(0.94)	(0.64)	(0.64)	(0.64)	(0.10)	-	214.52	-	-	(173.52)	(173.52)	(2.65)
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(6,189,165.15)	(3,532,314.89)	(4,821,414.73)	(5,688,792.07)	(3,073,895.67)	(4,186,358.86)	(5,618,295.68)	(4,112,038.40)	(5,527,136.87)	(6,872,864.81)	(3,959,005.10)	(4,744,299.90)	(6,282,054.52)
242017	HOME ENERGY ASSISTANCE	(572,983.09)	(926,872.84)	(809,347.90)	(679,954.84)	(801,695.88)	(923,450.93)	(1,044,905.45)	(914,836.83)	(774,123.57)	(625,215.02)	(746,862.77)	(868,104.88)	(733,474.24)
242018	GREEN POWER REC LIABILITY	(11,646.93)	(8,873.17)	(9,862.64)	(9,044.63)	(9,156.72)	(9,256.31)	(9,512.30)	(11,720.04)	(10,002.23)	(10,294.47)	(8,733.08)	(8,902.32)	(9,123.81)
242018	GREEN POWER MKT LIABILITY	(9,812.80)	(4,767.16)	(5,556.42)	(6,344.43)	(7,097.44)	(6,344.43)	(8,611.71)	(8,790.54)	(9,619.30)	(10,373.06)	(9,619.30)	(10,334.33)	-
242027	AR CREDITS	(3,945,794.62)	(3,301,859.10)	(3,049,332.05)	(3,282,074.95)	(4,160,042.88)	(5,343,170.20)	(4,467,933.50)	(3,471,664.37)	(3,718,173.08)	(3,665,156.31)	(4,257,108.69)	(4,614,311.38)	(4,225,179.12)
242028	SERVICE DEPOSIT REFUND PAYABLE	-	(16,188.23)	(6,742.27)	(1,245.99)	(6,467.09)	-	(195.79)	-	(21,960.69)	(4,652.42)	-	331.25	-
242030	WINTERCARE ENERGY FUND	(11,571.36)	(11,215.04)	(10,679.27)	(9,002.07)	(9,138.32)	(8,866.13)	(8,543.09)	(8,415.41)	(8,758.33)	(9,179.86)	(10,075.99)	(11,393.59)	(11,663.61)
242039	SUSPENSE - CASH	-	-	-	-	-	-	-	-	-	-	-	-	-
242101	RETIREMENT INCOME LIABILITY	(1,411,641.47)	(1,411,641.47)	(1,411,641.47)	(1,316,378.49)	(1,316,378.49)	(1,316,378.49)	(592,943.68)	(592,943.68)	(592,943.68)	(927,054.82)	(927,054.82)	(927,054.82)	(1,628,487.33)
242102	BNP MEDICAL AND DENTAL RESERVE	(1,094,911.00)	(1,094,911.00)	(1,094,911.00)	(1,172,524.61)	(1,094,911.00)	(1,094,911.00)	(1,487,436.95)	(1,094,911.00)	(1,094,911.00)	(2,425,821.54)	(1,094,911.00)	(1,094,911.00)	(1,236,415.00)
242102	OBLIGATIONS UNDER OPERATING LEASES - CURRENT	(9,095,104.54)	(9,095,104.54)	(9,095,104.54)	(8,987,317.79)	(9,239,865.12)	(9,239,865.12)	(9,239,865.12)	(9,239,865.12)	(9,239,865.12)	(9,128,942.80)	(9,128,942.80)	(9,128,942.80)	(9,010,613.41)
250011	LINE EXTENSIONS	(544,864.60)	(572,348.46)	(542,817.11)	(521,485.44)	(561,524.36)	(561,247.00)	(518,870.24)	(561,840.42)	(561,840.42)	(504,699.89)	(545,378.85)	(551,873.91)	(511,822.98)
250013	CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM	(35,314.52)	(35,314.52)	(40,456.52)	(25,227.52)	(14,040.52)	(14,040.52)	(14,040.52)	(12,347.10)	(12,347.10)	(12,347.10)	(18,466.36)	(18,466.36)	(18,466.36)
250015	MOBILE HOME LINE	(22,597.28)	(22,597.28)	(18,502.28)	(17,521.02)	(16,749.72)	(16,749.72)	(16,749.72)	(16,749.72)	(16,749.72)	(16,749.72)	(16,749.72)	(16,749.72)	(16,749.72)
250017	CUSTOMER ADVANCES - SHORT TERM	(740,305.77)	(923,839.67)	(650,145.29)	(720,183.63)	(552,275.61)	(708,937.39)	(752,632.85)	(659,517.02)	(800,084.20)	(765,805.09)	(594,080.81)	(522,480.47)	(4,344,519.64)
250004	OTH DEFERRED CR-OTHR	-	-	-	-	-	-	-	-	-	-	-	-	-
250005	CL ACC FR OTH DEF DR	-	(2,464,225.18)	(2,949,247.73)	(1,043,844.08)	(1,506,437.36)	(1,988,421.43)	(1,538,552.80)	(1,161,070.60)	(730,451.81)	(347,552.62)	(415,482.91)	(442,155.42)	(446,900.00)
250025	DEFERRED COMPENSATION	(41,239.45)	(43,650.70)	(44,716.66)	(52,030.47)	(54,524.75)	(58,420.18)	(57,157.14)	(58,642.95)	(58,755.55)	(61,014.35)	(62,349.84)	(63,190.21)	(64,488.37)
250032	UNCERTAIN TAX POSITION - FEDERAL	-	-	-	-	-	-	-	-	-	-	-	-	-
250033	UNCERTAIN TAX POSITION - STATE	-	-	-	-	-	-	-	-	-	-	-	-	-
250042	LONG TERM RETAINAGE - NON-ARO	-	-	-	-	-	-	-	-	-	-	-	-	-
250045	VIRGINIA CRF RELIEF FUNDS - VA ONLY	-	-	-	-	-	-	-	-	-	-	-	-	(37,233.84)
250050	KY TAX RATE REDUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-
253320	UNCERTAIN TAX POSITIONS - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-
253576	DEF GAIN - CARROLLTON SALE/LEASEBACK	(20,079.29)	(19,714.20)	(19,349.11)	(18,984.02)	(18,618.93)	(18,253.84)	(17,888.75)	(17,523.66)	(17,158.57)	(16,793.48)	(16,428.39)	(16,063.30)	(15,698.21)
254001	FASB 109 ADJ-FED	(472,045,561.35)	(472,045,561.35)	(472,045,561.35)	(469,176,854.55)	(469,176,854.55)	(469,176,854.55)	(465,269,417.84)	(465,269,417.84)	(465,241,810.85)	(462,419,043.75)	(462,419,043.75)	(462,419,043.75)	(460,489,596.47)
254002	FASB 109 GR-UP-FED	(134,605,614.80)	(134,605,614.81)	(134,605,614.81)	(133,758,528.56)	(133,758,528.56)	(132,611,444.64)	(132,611,444.64)	(132,611,444.64)	(131,764,271.16)	(131,764,271.16)	(131,764,271.16)	(131,206,847.97)	(130,266,847.97)
254003	FASB 109 ADJ-STATE	(34,327,942.50)	(34,327,942.51)	(34,327,942.51)	(34,009,991.49)	(34,009,991.49)	(33,602,207.80)	(33,602,207.80)	(33,602,207.80)	(33,596,209.80)	(33,265,595.88)	(33,265,595.88)	(33,265,595.88)	(33,098,070.56)
254004	FASB 109 GR-UP-STATE	(33,735,743.12)	(33,735,743.13)	(33,735,743.13)	(33,523,440.80)	(33,523,440.80)	(33,235,951.10)	(33,235,951.10)	(33,235,951.10)	(33,234,070.01)	(33,023,626.94)	(33,023,626.94)	(33,023,626.94)	(32,883,921.86)
254008	DSM COST RECOVERY	(3,729,717.31)	(4,085,697.80)	(4,288,883.77)	(4,536,961.25)	(4,112,169.26)	(3,672,389.00)	(3,675,205.20)	(3,170,226.92)	(2,985,213.76)	(2,710,224.30)	(2,254,232.62)	(2,072,280.86)	(1,861,233.93)
254010	REGULATORY LIABILITY - FAS 158 OPEB	(26,417,052.00)	(26,417,052.00)	(26,417,052.00)	(26,407,994.00)	(26,407,994.00)	(33,058,131.00)	(33,058,131.00)	(33,058,131.00)	(33,058,131.00)	(33,100,813.00)	(33,100,813.00)	(33,100,813.00)	(34,131,728.00)
254011	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT)	-	-	-	-	-	-	-	-	-	-	-	-	-
254017	ENVIRONMENTAL COST RECOVERY	(10,051,000.00)	(12,012,000.00)	(9,824,000.00)	(8,538,000.00)	(5,905,000.00)	(2,573,000.00)	(2,526,000.00)	(5,429,000.00)	(6,346,000.00)	(5,227,000.00)	(3,496,000.00)	(3,254,000.00)	(4,191,000.00)
254018	REGULATORY LIABILITY FAC	(463,000.00)	(1,475,											

KENTUCKY UTILITIES COMPANY
CASE MO. 2020-00349
TRIAL BALANCES
DECEMBER 2018 - DECEMBER 2020

ACCOUNT	ACCOUNT DESCRIPTION	DEC-2018	JAN-2019	FEB-2019	MAR-2019	APR-2019	MAY-2019	JUN-2019	JUL-2019	AUG-2019	SEP-2019	OCT-2019	NOV-2019	DEC-2019
283018	DEF INC TAX - ST EST	-	-	-	-	-	-	-	-	-	-	-	-	-
283515	DTL FEDERAL - NON-CURRENT	(121,559,537.93)	(121,559,537.93)	(121,559,537.93)	(121,782,141.44)	(121,782,141.44)	(121,782,141.44)	(122,076,390.34)	(122,076,390.34)	(121,918,264.25)	(123,224,415.03)	(123,224,415.03)	(123,224,415.03)	(120,655,528.39)
283519	DTL ON LIABILITIES - EEI - FED (NON-CURRENT)	-	-	-	-	-	-	-	-	-	-	-	-	-
283715	DTL STATE - NON-CURRENT	(23,154,379.92)	(23,154,379.92)	(23,154,379.92)	(23,415,888.32)	(23,415,888.32)	(23,415,888.32)	(23,653,236.19)	(23,653,236.19)	(23,613,605.59)	(24,083,505.08)	(24,083,505.08)	(24,083,505.08)	(23,582,217.23)
283719	DTL ON LIABILITIES - EEI - STATE (NON-CURRENT)	-	-	-	-	-	-	-	-	-	-	-	-	-
403011	DEPREC EXP - STEAM POWER GEN	100,797,971.40	8,465,200.02	16,824,838.56	25,051,819.72	33,278,153.21	43,491,488.29	53,713,103.48	63,938,149.12	74,160,845.39	84,386,498.83	94,624,177.93	104,892,355.79	115,236,756.62
403017	DEPREC EXP - HYDRO POWER GEN	1,266,498.94	108,236.99	216,531.75	324,836.51	433,121.27	541,396.20	649,829.01	757,235.52	864,790.03	972,640.71	1,080,424.79	1,188,249.21	1,296,340.37
403013	DEPREC EXP - OTH POWER GEN	40,235,426.77	3,403,867.05	6,805,253.87	10,204,866.13	13,604,173.94	17,000,939.02	20,427,694.50	23,876,350.56	27,321,362.71	30,765,530.44	34,209,844.50	37,654,988.42	41,104,586.37
403014	DEPREC EXP - TRANSMISSION	22,169,713.89	2,011,615.31	4,045,197.83	6,097,290.65	8,164,476.90	10,242,309.47	12,334,793.76	14,442,008.62	16,567,126.09	18,713,488.32	20,883,346.39	23,077,823.50	25,293,133.35
403015	DEPREC EXP - DISTRIBUTION	45,252,737.16	3,896,313.41	7,832,603.08	11,784,476.83	15,762,665.85	18,776,089.61	21,800,095.57	24,840,180.38	27,903,521.02	30,975,021.06	34,057,736.96	37,155,757.17	40,264,761.40
403016	GENERAL DEPRECIATION EXPENSE	11,082,079.71	995,897.10	1,990,780.09	2,989,841.99	3,988,024.62	4,980,346.45	5,963,502.23	6,946,095.20	7,929,725.19	8,910,433.63	9,880,489.77	10,840,947.73	11,835,149.18
403026	DEPREC. EXP. - STEAM - ECR	32,890,241.96	2,758,645.34	5,515,825.15	8,270,221.69	11,087,771.04	16,219,493.80	21,351,210.40	26,483,011.44	31,616,293.47	36,755,709.44	41,936,529.06	47,154,015.01	52,362,394.31
403027	DEPREC EXP - ELECTRIC - DSM	1,162,261.59	100,675.02	198,982.43	299,671.51	402,744.11	506,085.49	609,864.43	714,615.51	820,207.83	925,901.37	1,031,627.12	1,137,379.53	1,243,160.32
403111	DEPREC EXP ARO STEAM	18,991,694.35	1,916,144.99	3,832,289.84	5,748,944.67	7,665,629.46	9,582,314.21	11,528,212.83	13,451,244.39	15,368,579.52	17,285,914.85	19,195,371.02	21,095,910.07	23,040,451.63
403112	DEPREC EXP ARO TRANSMISSION	25,031.64	1,570.22	3,140.44	4,710.66	6,280.88	7,851.10	9,421.32	10,991.54	12,561.76	13,849.05	14,485.06	15,099.15	15,713.24
403113	DEPREC EXP ARO OTHER PRODUCTION	20,149.44	1,679.12	3,358.24	5,037.36	6,716.48	8,395.60	10,074.72	11,753.84	13,432.96	15,112.08	16,791.20	18,470.32	20,149.44
403114	DEPREC EXP ARO HYDRO	17,888.16	1,490.68	2,981.36	4,472.04	5,962.72	7,453.40	8,944.08	10,434.76	11,925.44	13,416.12	14,906.80	16,397.48	17,888.16
403115	DEPREC EXP ARO DISTRIBUTION	7,294.07	886.72	1,773.44	2,660.16	3,546.88	4,433.61	5,320.33	6,207.05	7,093.77	7,980.50	8,758.48	9,427.55	10,264.43
403181	DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION	(19,029,641.95)	(1,919,314.79)	(3,838,629.44)	(5,758,454.07)	(7,678,308.66)	(9,598,163.21)	(11,547,231.63)	(13,473,432.99)	(15,393,937.92)	(17,314,443.05)	(19,985,067.92)	(21,531,778.57)	(23,078,489.23)
403182	DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION	(23,031.64)	(1,570.22)	(3,140.44)	(4,710.66)	(6,280.88)	(7,851.10)	(9,421.32)	(10,991.54)	(12,561.76)	(13,849.05)	(14,485.06)	(15,099.15)	(15,713.24)
403183	DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION	(7,294.07)	(886.72)	(1,773.44)	(2,660.16)	(3,546.88)	(4,433.61)	(5,320.33)	(6,207.05)	(7,093.77)	(7,980.50)	(8,758.48)	(9,427.55)	(10,264.43)
404041	AMT-EL INTANG PLANT	18,376,650.66	1,580,528.26	3,215,920.77	4,891,525.13	6,410,195.20	7,777,081.44	9,148,101.64	10,517,826.23	11,877,550.67	13,230,068.75	14,573,861.21	15,878,262.27	17,183,579.76
404043	AMORT-INTANG PLANT CLOUD	-	-	-	-	-	-	-	-	-	-	-	-	-
407304	AMORT EXPENSE - OPEN ARO PONDS - KY	951,211.44	137,459.48	280,113.53	431,550.72	588,702.66	766,444.52	965,047.15	1,166,200.94	1,290,787.08	1,491,595.11	1,695,755.70	1,905,805.10	2,124,078.57
407305	AMORT EXPENSE - OPEN ARO PONDS - VA	299,375.84	44,396.74	88,610.42	132,843.20	177,494.16	221,521.74	265,513.24	309,611.09	350,600.02	394,672.41	438,806.10	485,632.38	534,050.97
407306	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAINING MUNI	15,523.64	2,041.25	4,076.94	6,115.41	8,153.87	10,192.33	12,230.79	14,269.25	16,307.71	18,346.17	20,384.63	22,423.09	24,461.55
407307	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPARTING MUNI	55,999.43	7,159.83	14,319.66	21,479.49	28,639.32	35,799.15	42,958.98	50,118.81	57,278.64	64,438.47	71,598.30	78,758.13	85,917.96
407308	AMORT EXPENSE - CLOSED ARO PONDS - KY	2,447,190.26	310,562.95	624,518.25	948,631.17	1,277,930.34	1,643,862.91	2,026,261.86	2,426,863.57	2,844,884.02	3,291,657.67	3,763,901.32	4,263,425.07	4,795,798.82
407309	AMORT EXPENSE - CLOSED ARO PONDS - VA	519,607.40	76,633.28	153,266.56	229,898.30	301,267.55	374,960.78	457,569.80	550,891.06	643,854.62	747,996.56	853,924.64	970,492.94	1,099,361.24
407310	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAINING MUNI	40,038.57	4,611.80	9,223.60	13,835.40	18,448.95	23,062.50	27,676.05	32,290.60	36,905.15	41,519.70	46,134.25	50,748.80	55,363.35
407311	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPARTING MUNI	144,974.64	16,176.25	34,433.59	50,943.26	71,818.64	95,431.51	124,644.36	163,857.21	213,070.06	272,282.91	341,495.76	420,708.61	510,921.46
407312	AMORT EXPENSE - OPEN ARO PONDS - VA ADJUSTMENT	(44,554.60)	(7,979.42)	(15,775.78)	(23,591.24)	(31,824.88)	(40,935.14)	(47,009.32)	(54,689.85)	(62,821.46)	(71,553.07)	(80,846.68)	(90,811.86)	(101,427.13)
407313	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAIN ADJUSTMENT	(15,723.64)	(2,041.25)	(4,076.94)	(6,115.41)	(8,153.87)	(10,192.33)	(12,230.79)	(14,269.25)	(16,307.71)	(18,346.17)	(20,384.63)	(22,423.09)	(24,461.55)
407314	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPART ADJUSTMENT	(905.91)	(132.15)	(264.30)	(396.40)	(528.53)	(660.66)	(792.79)	(924.92)	(1,057.05)	(1,189.18)	(1,321.31)	(1,453.44)	(1,585.57)
407315	AMORT EXPENSE - CLOSED ARO PONDS - VA ADJUSTMENT	(116,530.09)	(18,027.95)	(36,055.90)	(54,083.85)	(72,111.80)	(90,139.75)	(108,167.70)	(126,195.65)	(144,223.60)	(162,251.55)	(180,279.50)	(198,307.45)	(216,335.40)
407316	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAIN ADJUSTMENT	(40,038.57)	(4,611.80)	(9,223.60)	(13,835.40)	(18,448.95)	(23,062.50)	(27,676.05)	(32,290.60)	(36,905.15)	(41,519.70)	(46,134.25)	(50,748.80)	(55,363.35)
407317	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPART ADJUSTMENT	914,082.60	132,574.86	265,149.72	397,724.58	530,299.44	662,874.30	795,449.16	928,024.02	1,060,598.88	1,193,173.74	1,325,748.60	1,458,323.46	1,590,898.32
408101	TAX-NON INC-UTIL OPR	76,602.99	11,570.89	23,141.79	34,712.68	46,283.57	57,854.46	69,425.35	80,996.24	92,567.13	104,138.02	115,708.91	127,279.80	138,850.69
408102	REAL AND PERSONAL PROP. TAX	28,681,537.36	2,425,097.39	5,092,022.51	7,410,074.99	9,985,850.02	12,501,826.40	14,815,666.08	17,330,667.80	19,854,516.55	22,399,369.31	24,964,394.38	27,500,949.27	30,063,559.64
408103	KY PUBLIC SERVICE COMMISSION TAX	3,279,952.54	272,875.17	545,750.34	818,625.51	1,091,500.68	1,364,375.85	1,637,251.03	1,904,855.28	2,172,459.53	2,440,063.78	2,709,642.78	2,975,242.28	3,242,876.53
408105	FEDERAL UNEMP TAX	31,332.83	2,785.83	5,571.66	8,357.49	11,143.32	13,929.15	16,714.98	19,500.81	22,286.64	25,072.47	27,858.30	30,644.13	33,429.96
408106	FICA TAX	5,512,834.43	489,142.77	978,285.54	1,467,428.31	1,956,571.08	2,445,703.85	2,934,836.62	3,423,969.39	3,913,102.16	4,402,234.93	4,891,367.70	5,380,500.47	5,869,633.24
408107	STATE UNEMP TAX	28,964.52	2,738.70	5,477.40	8,216.10	10,944.80	13,673.50	16,402.20	19,131.00	21,859.80	24,588.60	27,317.40	30,046.20	32,775.00
408108	REAL AND PERSONAL PROP TAX - ECR	1,881,728.36	6,690.21	17,925.01	30,358.03	43,791.05	57,223.90	70,656.82	84,089.74	97,522.66	110,955.58	124,388.50	137,821.42	151,254.34
408192	REAL AND PERSONAL PROP TAX - INDIRECT	28,203.64	2,700.00	5,400.00	8,100.00	10,800.00	13,500.00	16,200.00	18,900.00	21,600.00	24,300.00	27,000.00	29,700.00	32,400.00
408195	FEDERAL UNEMP TAX - INDIRECT	29,500.31	2,361.36	4,722.72	7,084.08	9,445.44	11,806.80	14,168.16	16,529.52	18,890.88	21,252.24	23,613.60	25,975.00	28,336.40
408196	FICA TAX - INDIRECT	4,324,937.90	408,882.32	817,764.64	1,226,646.96	1,635,529.28	2,044,411.60	2,453,293.92	2,862,176.24	3,271,058.56	3,680,940.88	4,090,823.20	4,500,705.52	4,910,587.84
408197	STATE UNEMP TAX - INDIRECT	54,589.66	4,633.70	9,267.40	13,901.10	18,534.80	23,168.50	27,802.20	32,435.90	37,069.60	41,703.30	46,337.00	50,970.70	55,604.40
408202	TAX-NON INC-OTHER	2,004.00	600.00	1,200.00	1,800.00	2,400.00	3,000.00	3,600.00	4,200.00	4,800.00	5,400.00	6,000.00	6,600.00	7,200.00
408203	TC N/A OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-
409101	FED INC TAX-UTIL OPR	23,379,361.79	-	-	5,089,104.14	5,089,104.14	5,089,104.14	5,089,104.14	5,661,687.89	6,661,687.89	4,334,178.82	14,809,642.86	14,809,642.86	36,049,103.54
409102	KY ST INCOME TAXES	6,351,853.67	-	-	1,288,789.81	1,288,789.81	1,288,789.81	1,288,789.81	1,739,353.					

KENTUCKY UTILITIES COMPANY
CASE MO. 2020-00349
TRIAL BALANCES
DECEMBER 2018 - DECEMBER 2020

ACCOUNT	ACCOUNT DESCRIPTION	DEC-2018	JAN-2019	FEB-2019	MAR-2019	APR-2019	MAY-2019	JUN-2019	JUL-2019	AUG-2019	SEP-2019	OCT-2019	NOV-2019	DEC-2019
411810	GAIN-SOLAR REC REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
415004	MERCHANDISE SALES	(35,580.96)	-	(215.80)	(7,652.82)	(7,300.73)	(7,395.07)	(7,528.90)	(7,528.90)	(7,528.90)	(7,528.90)	(7,528.90)	(7,528.90)	(7,528.90)
416004	MERCHANDISE COST OF SALES	22,558.42	-	215.80	1,316.13	1,316.13	1,396.13	1,565.41	1,565.41	1,565.41	1,565.41	1,565.41	1,565.41	1,565.41
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	-	-	-	-	-	-	-	-	-	-	-	-	-
417102	STEAM EXPENSES - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417105	ELECTRIC EXPENSES - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417106	MISC EXPENSES - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417108	OPERATION SUPERVISION/ ENGR - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417109	EMISSION ALLOWANCES - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417110	MTCE SUPERVISION/ENG - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417111	MTCE OF STRUCTURES - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417112	MTCE OF BOILER PLANT - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417113	MTCE OF ELEC PLANT - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417114	MTCE OF MISC PLANT - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417120	ADMIN AND GEN SAL - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417121	OFFICE SUPP AND EXP - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417123	OUSIDE SVCE EMPLOYED - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417124	PROPERTY INSURANCE - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417125	INJURIES AND DAMAGES - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417126	EMPL PENSIONS/BEN - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417129	DUPLICATE CGS - CR - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417130	MISC GENERAL EXP - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417131	ADMIN AND GEN RENTS - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417135	MTCE OF GEN PLANT - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
419002	INT INC-US TREAS SEC	-	-	-	-	-	-	-	-	-	-	-	-	-
419005	INT INC-FED TAX PMT	-	-	-	-	-	-	-	-	-	-	-	-	-
419006	INT INC-ST TAX PMT	-	-	-	-	-	-	-	-	-	-	-	-	-
419014	DIVS FROM INVESTMENT	(54,099.39)	(916.79)	(2,113.29)	(2,968.81)	(26,418.30)	(27,985.33)	(31,342.84)	(38,164.36)	(42,470.14)	(87,627.08)	(89,989.40)	(90,739.15)	(147,559.16)
419150	ALLOW FOR FUNDS USED DURING CONSTRUCT-EQUITY	(762,553.57)	(82,278.67)	(166,129.04)	(251,380.88)	(328,454.04)	(344,583.36)	(361,011.68)	(377,822.03)	(394,885.73)	(412,270.57)	(428,587.46)	(443,700.96)	(459,100.35)
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS	(4,253.75)	-	-	-	-	-	-	-	-	-	-	-	-
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	(88,599.13)	-	-	-	-	-	-	-	-	-	-	-	-
419207	INTEREST INCOME FROM SPECIAL FUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-
419209	INT INC-ASSOC CO	(15,328.39)	(2,976.68)	(2,976.68)	(2,976.68)	(106,966.33)	(154,597.71)	(182,492.04)	(208,792.34)	(301,924.70)	(371,141.22)	(389,165.07)	(393,658.37)	(394,190.90)
420003	AMORTIZATION OF ITC	(2,233,804.00)	(186,151.00)	(372,302.00)	(558,453.00)	(744,604.00)	(897,884.00)	(1,051,164.00)	(1,204,444.00)	(1,357,724.00)	(1,511,004.00)	(1,664,284.00)	(1,817,564.00)	(1,977,970.20)
421001	MISC NONOPR INCOME - INDIRECT	(14,213.40)	(3,890.38)	(10,221.93)	(10,976.10)	(12,613.71)	(15,842.03)	(15,746.80)	(26,035.55)	(247,024.30)	(247,516.91)	(247,871.63)	(237,078.92)	(237,792.95)
421003	KM LIFE INS - CASH SURVIVOR VALUE	(354,893.01)	-	-	-	-	-	-	-	-	-	-	-	-
421007	MISC NONOPR INCOME - DIRECT	-	-	-	-	-	-	-	-	-	-	-	-	-
421101	GAIN-PROPERTY DISP	(4,381.08)	(365.09)	(730.18)	(1,095.27)	(1,460.36)	(1,825.45)	(2,190.54)	(2,555.63)	(2,920.72)	(3,285.81)	(3,650.90)	(4,015.99)	(4,381.08)
421105	GAIN ON ARO SETTLEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
421201	LOSS-PROPERTY DISP	-	-	12.67	12.67	12.67	12.67	12.67	12.67	12.67	12.67	12.67	12.67	12.67
426101	DONATIONS	5,065,582.47	3,199.15	2,900.95	2,790.90	3,790.90	3,603.99	6,852.00	7,254.89	10,866.85	10,866.85	8,366.85	8,366.85	5,200,150.90
426120	SPONSORSHIP/OTHER COMMUNITY RELATIONS	367,914.61	476,900.00	481,175.00	502,275.00	506,925.00	514,425.00	514,425.00	525,225.00	573,025.00	578,368.00	603,493.15	618,793.15	656,739.90
426190	SPONSORSHIP/OTHER COMMUNITY RELATIONS - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-	-
426191	DONATIONS - INDIRECT	136.87	-	-	-	-	-	-	-	-	-	-	-	-
426201	LIFE INSURANCE	(1,677,443.63)	(171,258.47)	(342,516.93)	(513,775.39)	(685,033.85)	(856,292.31)	(1,027,550.77)	(1,198,809.23)	(1,370,067.69)	(1,541,326.15)	(1,712,584.61)	(1,883,843.07)	(2,055,101.53)
426301	PENALTIES	10.00	15.93	2,515.93	2,689.07	15,189.07	15,189.07	2,689.07	2,689.07	2,689.07	2,689.07	2,689.07	2,689.07	2,704.07
426391	PENALTIES - INDIRECT	-	-	-	-	-	-	-	-	-	15.00	15.00	230.40	15.00
426401	EXP-CIVIC/POL/REL	3,730.28	-	-	-	3,875.00	3,875.00	3,875.00	3,875.00	3,875.00	4,764.15	4,764.15	6,114.15	6,114.15
426491	EXP-CIVIC/POL/REL - INDIRECT	734,185.00	46,882.84	101,468.34	156,235.02	230,337.76	279,012.15	336,759.05	422,524.33	485,484.48	542,416.41	633,549.81	696,804.56	767,477.72
426501	OTHER DEDUCTIONS - INDIRECT	1,341,971.26	3,409.42	21,308.57	42,327.64	69,396.26	116,584.31	145,222.76	161,704.36	567,090.01	482,984.80	513,613.95	589,976.57	1,927,779.67
426591	OTHER DEDUCTIONS - INDIRECT	430,348.09	23,381.79	76,530.36	98,706.90	122,849.07	149,487.80	180,210.90	205,676.63	229,100.15	256,493.73	280,204.55	307,280.32	439,119.80
427100	INTEREST EXPENSE	92,155,316.38	7,633,666.16	15,261,954.95	22,936,837.05	31,721,008.00	40,540,543.67	49,249,271.27	57,983,450.95	66,705,182.91	75,431,704.76	84,165,681.46	92,889,027.66	101,614,349.57
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP	2,139,933.55	257,813.86	429,231.32	620,844.82	817,121.66	1,021,780.38	1,225,284.36	1,432,479.01	1,640,904.00	2,005,976.30	2,182,574.27	2,358,806.45	2,544,791.40
428190	OTHER AMORT-REACQ DEBT	532,181.93	46,055.13	87,653.40	133,388.29	177,557.53	223,199.01	267,368.18	313,009.68	358,651.20	410,909.75	468,507.33	518,343.69	572,941.24
428200	AM DISC-LONG TERM DEBT	541,939.39	45,747.96	87,068.68	132,816.64	177,088.84	222,836.78	267,109.00	312,856.95	358,604.90	402,877.26	448,265.06	492,877.26	538,645.21
429004	AMORTIZATION OF PREMIUM ON LT DEBT	-	-	-	(17,153.93)	(34,879.65)	(52,033.57)	(69,759.30)	(87,485.02)	(104,638.95)	(122,364.67)	(140,638.95)	(158,818.60)	(177,244.32)
430002	INT-DEBT TO ASSOC CO	6,224.70	-	71.52	2,226.15	10,531.67	18,405.17	14,690.14	14,825.81	16,444.72	17,161.53	18,849.75	18,849.75	19,222.37
431002	INT-CUST DEPOSITS	387,561.81	59,468.26	113,232.31	176,723.57	225,090.45	293,394.73	474,307.45	547,440.81	615,937.40	684,065.73	754,089.60	823,008.11	893,104.60
431004	INT-OTHER TAX DEFNCY	4,687.63	-	10.96	10.96	10.96	10.96	10.96	10.96	10.96	10.96	10.96	10.96	58.80
431008	INT-DSM COST RECOVER	8,380.68	-	-	-	-	-	-	-	-	-	-	-	-
431015	INTEREST ON RATES REFUND-RETAIL	4,582.12	4,397.07	76,846.54	76,846.54	76,846.54	76,846.54	76,846.54	76,846.54	76,846.54	76,846.54	76,846.54	76,846.54	76,846.54
431018	UTP INTEREST - STATE INC TAX	-	-	-	-	-	-	-	-	-	-	-	-	-
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	1,922,545.24	163,284.74	310,767.63	474,052.28	628,538.17	795,354.37	1,259,882.11	1,423,302.64	1,586,587.30	1,634,296.31	1,671,554.53	1,707,610.88	1,746,476.11
431500	INTEREST EXP SHORT-TERM DEBT - CP	2,464,875.72	601,985.93	1,150,916.40	1,709,730.71	2,204,044.04	2,720,944.27	3,270,939.05	3,842,709.05	4,423,409.60	5,005,976.30	5,590,402.85	6,174,817.11	6,759,222.48
432001	ALLOW FOR FUNDS USED DURING CONSTRUCT-BORROWED	(469,561.38)	(55,728.65)	(112,521.86)	(170,264.29)	(222,467.17)	(283,992.94)	(345,521.36)	(407,098.56)	(472,667.06)	(539,243.30)	(605,966.13)	(674,616.84)	(743,366.30)
438005	COMMON STK DIVS DECL - PARENT FM KU	246,000,000.00	-	-	39,000,000.00	39,000,000.00	39,000,000.00	39,000,000.00	91,000,000.00	91,000,000.00	91,000,000.00	167,000,000.00	167,000,000.00	229,000,000.00
440010	RESID (FUEL) - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
440011	RESID (FUEL) - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
440101	ELECTRIC RESIDENTIAL DSM	(11,735,042.13)	(562,286.10)	(968,988.93)	(1,438,555.85)	(1,883,069.83)	(2,348,235.08)	(2,846,966.24)	(3,287,836.85)	(3,743,264.00)	(4,204,060.03)	(4,663,673.79)	(5,087,475.63)	(5,585,985.60)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(377,371,261.69)	(45,883,472.85)	(75,083,878.35)	(108,892,670.42)	(129,151,613.34)	(154,602,955.80)	(180,232,002.90)	(216,069,677.23)	(248,844,291.41)	(277,320,018.16)	(297,792,033.53)	(328,769,832.03)	(364,184,732.11)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(174,367,101.39)	(21,024,967.92)	(34,624,231.20)	(50,138,860.71)	(59,548,062.19)	(71,218,860.51)	(82,869,282.06)	(99,391,844.61)	(114,479,769.40)	(127,366,521.56)	(146,741,180.19)	(159	

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440118	ELECTRIC RESIDENTIAL DEMAND CHG REV	(405.63)	(285.93)	(465.85)	(643.16)	(859.29)	(1,207.49)	(1,610.41)	(1,983.16)	(2,368.79)	(2,740.02)	(3,120.78)	(3,466.72)	(4,026.07)
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(66,919,628.08)	(5,610,279.14)	(11,204,126.93)	(16,799,545.59)	(22,403,715.09)	(29,755,173.76)	(37,119,876.72)	(44,527,956.83)	(51,953,360.52)	(59,144,980.76)	(66,568,573.50)	(73,777,215.93)	(81,219,813.42)
440121	ELECTRIC RESIDENTIAL SOLAR CAPACITY CHG	-	-	-	-	-	-	-	-	-	-	-	-	-
442020	LG COMMERC SALES-EL - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
442021	LG COMMERC SALES-EL - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
442025	KU COMMERCIAL SALES - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
442026	KU COMMERCIAL SALES - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
442030	LG INDUST SALES-EL-OTHER - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
442035	KU INDUSTRIAL SALES - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
442036	KU INDUSTRIAL SALES - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
442101	ELECTRIC SMALL COMMERCIAL DSM	-	-	-	-	-	-	-	-	-	-	-	-	-
442102	ELECTRIC SMALL COMMERCIAL ENERGY NON-FUEL REV	-	-	-	-	-	-	-	-	-	-	-	-	-
442103	ELECTRIC SMALL COMMERCIAL ENERGY FUEL REV	-	-	-	-	-	-	-	-	-	-	-	-	-
442104	ELECTRIC SMALL COMMERCIAL FAC	-	-	-	-	-	-	-	-	-	-	-	-	-
442111	ELECTRIC SMALL COMMERCIAL ECR	-	-	-	-	-	-	-	-	-	-	-	-	-
442113	ELECTRIC SMALL COMMERCIAL OSS TRACKER (ESM)	-	-	-	-	-	-	-	-	-	-	-	-	-
442116	ELECTRIC SMALL COMMERCIAL DEMAND ECR	-	-	-	-	-	-	-	-	-	-	-	-	-
442117	ELECTRIC SMALL COMMERCIAL ENERGY ECR	-	-	-	-	-	-	-	-	-	-	-	-	-
442118	ELECTRIC SMALL COMMERCIAL DEMAND CHG REV	-	-	-	-	-	-	-	-	-	-	-	-	-
442119	ELECTRIC SMALL COMMERCIAL CUST CHG REV	-	-	-	-	-	-	-	-	-	-	-	-	-
442201	ELECTRIC LARGE COMMERCIAL DSM	(3,152,482.42)	(341,388.48)	(535,787.47)	(660,181.58)	(909,715.09)	(1,098,725.25)	(1,300,318.54)	(1,453,659.41)	(1,620,680.44)	(1,780,740.82)	(1,966,397.73)	(2,108,936.77)	(2,231,886.95)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(131,294,827.64)	(11,930,440.10)	(22,065,122.85)	(33,410,522.86)	(42,329,063.68)	(53,338,761.09)	(65,114,450.08)	(78,889,187.91)	(92,798,319.12)	(105,107,193.59)	(115,920,973.61)	(126,422,038.29)	(138,114,584.84)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(109,408,588.10)	(9,786,988.20)	(18,066,782.16)	(27,371,774.37)	(35,225,485.68)	(44,377,966.49)	(53,963,671.39)	(64,817,154.39)	(75,740,463.34)	(85,385,066.63)	(94,140,265.61)	(102,890,072.41)	(111,275,441.59)
442204	ELECTRIC LARGE COMMERCIAL FAC	6,747,829.32	423,880.61	1,033,732.05	1,944,760.75	2,629,171.70	3,312,195.47	4,358,099.98	5,683,099.69	7,322,221.54	8,789,235.67	10,703,224.90	12,734,209.50	15,730,988.52
442211	ELECTRIC LARGE COMMERCIAL ECR	1,740,371.59	741,421.60	715,516.99	889,489.40	359,887.67	(804,724.39)	(1,974,912.84)	(2,749,146.38)	(3,658,123.12)	(5,022,936.07)	(6,629,471.61)	(7,634,192.89)	(8,736,754.78)
442213	ELECTRIC LARGE COMMERCIAL OSS TRACKER (ESM)	6,021,617.07	11,474.53	20,028.12	18,735.18	19,660.99	9,100.18	9,100.18	105,102.65	114,803.34	145,646.94	155,245.48	164,899.81	164,899.81
442215	ELECTRIC LARGE COMMERCIAL TCJA SURCREDIT	12,483,144.47	1,047,543.55	3,882,754.51	2,953,160.86	3,828,193.77	3,881,052.64	3,888,744.91	3,888,718.47	3,888,652.46	3,889,111.64	3,889,960.76	3,889,005.98	3,889,118.43
442216	ELECTRIC LARGE COMMERCIAL DEMAND ECR	(20,733,435.57)	(1,834,702.57)	(3,691,236.79)	(5,564,106.59)	(7,379,227.53)	(9,136,233.24)	(10,969,495.82)	(12,925,174.88)	(14,779,824.63)	(16,830,556.82)	(18,639,556.82)	(20,436,120.66)	(22,179,303.29)
442217	ELECTRIC LARGE COMMERCIAL ENERGY ECR	(21,866,091.48)	(2,010,894.39)	(3,727,827.68)	(5,641,800.22)	(7,122,116.80)	(8,806,091.65)	(10,610,730.26)	(12,617,416.83)	(14,937,773.38)	(16,847,893.54)	(18,517,414.60)	(20,240,481.81)	(22,049,240.30)
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	(102,866,114.78)	(8,583,433.97)	(17,444,375.10)	(26,116,289.24)	(35,019,139.10)	(45,448,496.05)	(56,050,625.30)	(66,984,626.59)	(77,667,805.53)	(88,459,690.35)	(98,441,208.99)	(108,142,415.83)	(116,559,063.46)
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	(39,003,648.63)	(3,313,749.05)	(6,619,682.69)	(9,919,853.19)	(13,228,437.03)	(16,574,680.68)	(19,948,360.07)	(23,315,231.83)	(26,713,668.93)	(30,019,761.82)	(33,430,271.59)	(36,737,710.04)	(40,149,542.20)
442221	ELECTRIC LARGE COMMERCIAL SOLAR CAPACITY CHG	-	-	-	-	-	-	-	-	(5.55)	(22.20)	(38.85)	(55.50)	(72.15)
442301	ELECTRIC INDUSTRIAL DSM	12,000.00	-	-	(134,612.33)	(345,110.40)	(409,110.95)	(461,947.09)	(514,417.76)	(566,099.69)	(632,470.90)	(710,376.68)	(759,642.71)	(813,189.15)
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(42,515,858.42)	(3,169,306.62)	(6,351,823.44)	(9,487,141.02)	(12,568,334.87)	(14,003,009.54)	(15,406,781.69)	(16,777,246.41)	(18,188,973.97)	(19,633,051.54)	(21,023,715.60)	(22,348,756.96)	(23,718,861.66)
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(170,902,247.83)	(13,285,177.13)	(26,513,414.40)	(39,686,967.14)	(53,131,325.49)	(66,699,476.82)	(80,522,200.27)	(94,324,875.09)	(108,472,817.20)	(122,848,949.98)	(136,348,657.37)	(149,054,750.56)	(161,714,630.05)
442304	ELECTRIC INDUSTRIAL FAC	30,446,031.10	633,859.91	1,654,698.25	3,041,800.22	4,185,623.67	5,201,119.40	6,793,876.34	8,522,072.30	10,342,434.72	12,952,893.61	16,100,848.82	18,070,740.74	19,860,800.87
442311	ELECTRIC INDUSTRIAL ECR	1,426,142.11	599,074.04	923,187.57	553,405.83	9,392.68	(1,233,080.73)	(2,082,345.45)	(2,614,030.57)	(3,259,377.27)	(4,319,256.78)	(5,710,868.38)	(6,555,363.19)	(7,376,846.64)
442313	ELECTRIC INDUSTRIAL OSS TRACKER (ESM)	948,176.45	281,117.76	39,838.32	45,271.71	40,607.87	61,440.77	19,182.26	158,929.09	152,602.77	213,462.96	218,290.38	225,414.59	237,936.16
442315	ELECTRIC INDUSTRIAL TCJA SURCREDIT	19,581,781.14	1,301,074.84	2,631,572.40	4,020,009.82	5,582,561.63	5,610,609.10	5,613,430.34	5,613,344.56	5,613,344.56	5,613,344.56	5,613,344.56	5,613,344.56	5,614,674.98
442316	ELECTRIC INDUSTRIAL DEMAND ECR	(36,441,051.53)	(2,922,587.10)	(5,799,510.81)	(8,770,355.28)	(11,668,623.97)	(14,609,724.43)	(17,566,464.00)	(20,651,415.90)	(23,639,416.45)	(26,716,348.97)	(29,755,292.83)	(32,703,285.38)	(35,516,042.89)
442317	ELECTRIC INDUSTRIAL ENERGY ECR	(1,558,551.72)	(97,713.55)	(193,175.39)	(290,950.16)	(390,512.48)	(491,421.50)	(593,916.20)	(698,372.53)	(798,792.16)	(905,352.99)	(1,011,462.87)	(1,107,346.09)	(1,210,217.57)
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	(166,833,484.80)	(12,991,806.10)	(25,989,739.10)	(38,827,291.25)	(51,617,581.12)	(67,901,327.74)	(84,178,378.11)	(100,942,462.54)	(116,894,719.34)	(133,021,115.04)	(148,581,238.46)	(164,197,887.92)	(179,647,528.10)
442319	ELECTRIC INDUSTRIAL CUST CHG REV	(5,125,296.73)	(211,737.73)	(420,669.83)	(631,923.03)	(840,181.29)	(1,008,665.94)	(1,220,678.51)	(1,429,900.95)	(1,651,267.57)	(1,864,331.66)	(2,084,119.84)	(2,292,575.95)	(2,509,417.95)
442325	ELECTRIC INDUSTRIAL DEMAND EDR	1,384,882.74	120,329.19	242,667.79	358,507.21	447,234.71	551,661.22	663,304.05	769,277.71	880,184.18	1,334,380.21	1,865,816.65	2,152,908.03	2,533,603.06
442601	MINE POWER DSM	-	-	-	-	-	-	-	-	-	-	-	-	-
442602	MINE POWER ENERGY NON-FUEL REV	-	-	-	-	-	-	-	-	-	-	-	-	-
442603	MINE POWER ENERGY FUEL REV	-	-	-	-	-	-	-	-	-	-	-	-	-
442604	MINE POWER FAC	-	-	-	-	-	-	-	-	-	-	-	-	-
442611	MINE POWER ECR	-	-	-	-	-	-	-	-	-	-	-	-	-
442613	MINE POWER OSS TRACKER (ESM)	-	-	-	-	-	-	-	-	-	-	-	-	-
442616	MINE POWER DEMAND ECR	-	-	-	-	-	-	-	-	-	-	-	-	-
442617	MINE POWER ENERGY ECR	-	-	-	-	-	-	-	-	-	-	-	-	-
442618	MINE POWER DEMAND CHG REV	-	-	-	-	-	-	-	-	-	-	-	-	-
442619	MINE POWER CUST CHG REV	-	-	-	-	-	-	-	-	-	-	-	-	-
444001	PUBLIC STHWY LIGHTS - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
444011	PUBLIC STHWY LIGHTS - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
444101	ELECTRIC STREET LIGHTING DSM	-	-	-	-	-	-	-	-	-	-	-	-	-
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	(10,370,086.31)	(808,559.78)	(1,443,164.37)	(2,320,178.34)	(3,076,978.67)	(3,874,722.11)	(4,698,139.77)	(5,562,673.10)	(6,471,011.59)	(7,302,661.42)	(8,230,696.32)	(9,182,837.23)	(9,861,398.85)
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(1,129,347.11)	(106,918.87)	(186,748.23)	(283,066.40)	(350,846.62)	(421,364.58)	(482,402.20)	(547,611.11)	(619,092.85)	(691,943.27)	(793,070.62)	(887,534.75)	(970,278.57)
444104	ELECTRIC STREET LIGHTING FAC	58,112.11	12,885.56	17,719.11	25,508.33	30,964.17	36,155.66	46,098.39	54,068.93	65,540.52	76,995.93	96,839.29	115,485.75	117,275.37
444111	ELECTRIC STREET LIGHTING ECR	35,516.81	24,169.85	13,520.82	13,159.67	(3,732.26)	(49,205.49)	(64,619.79)	(71,425.02)	(93,932.51)	(132,688.38)	(178,349.13)	(202,255.22)	(236,696.51)
444113	ELECTRIC STREET LIGHTING OSS TRACKER (ESM)	7,108.95	(238.35)	(27.62)	(38.25)	19.24	62.08	75.05	1,119.87	1,230.92	1,458.55	1,709.52	1,860.40	2,073.89
444115	ELECTRIC STREET LIGHTING TCJA SURCREDIT	122,328.76	9,915.59	16,757.55	25,655.56	33,259.63	35,210.61	36,487.33	36,487.33	36,485.27	36,485.27	36,483.09	36,483.09	36,483.09
444117	ELECTRIC STREET LIGHTING ENERGY ECR	(1,069,099.37)	(90,985.71)	(148,455.73)	(233,065.43)	(317,674.51)	(402,279.68)	(486,900.77)	(571,486.13)	(633,484.09)	(714,221.24)	(795,002.58)	(856,077.33)	(932,908.69)
444119	ELECTRIC STREET LIGHTING CUST CHG REV	(125,194.13)	(8,396.90)	(9,107.40)	(10,817.90)	(12,500.90)	(9,182.61)	(10,867.77)	(12,584.94)	(14,223.48)	(15,976.91)	(17,799.50)	(19,556.	

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445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(47,313,385.06)	(3,579,651.09)	(7,407,410.55)	(11,116,869.38)	(14,936,366.40)	(19,578,711.69)	(24,237,190.04)	(28,996,145.44)	(33,855,153.35)	(38,898,173.23)	(43,507,454.82)	(48,002,717.75)	(52,223,682.24)
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	(5,300,926.63)	(438,692.78)	(886,917.86)	(1,331,642.45)	(1,776,413.29)	(2,221,705.75)	(2,681,337.64)	(3,131,176.71)	(3,593,183.93)	(4,042,527.34)	(4,505,747.76)	(4,956,208.32)	(5,420,374.68)
445121	ELECTRIC PUBLIC AUTH SOLAR CAPACITY CHG	-	-	-	-	-	-	-	-	-	-	-	-	-
445301	MUNI PUMPING DSM	-	-	-	-	-	-	-	-	-	-	-	-	-
445302	MUNI PUMPING ENERGY NON-FUEL REV	-	-	-	-	-	-	-	-	-	-	-	-	-
445303	MUNI PUMPING ENERGY FUEL REV	-	-	-	-	-	-	-	-	-	-	-	-	-
445304	MUNI PUMPING FAC	-	-	-	-	-	-	-	-	-	-	-	-	-
445311	MUNI PUMPING ECR	-	-	-	-	-	-	-	-	-	-	-	-	-
445313	MUNI PUMPING OSS TRACKER (ESM)	-	-	-	-	-	-	-	-	-	-	-	-	-
445316	MUNI PUMPING DEMAND ECR	-	-	-	-	-	-	-	-	-	-	-	-	-
445317	MUNI PUMPING ENERGY ECR	-	-	-	-	-	-	-	-	-	-	-	-	-
445318	MUNI PUMPING DEMAND CHG REV	-	-	-	-	-	-	-	-	-	-	-	-	-
445319	MUNI PUMPING CUST CHG REV	-	-	-	-	-	-	-	-	-	-	-	-	-
447005	IC SALES - OSS	(6,468,907.34)	(648,120.16)	(1,069,053.12)	(1,330,028.75)	(1,478,800.97)	(1,634,689.89)	(1,640,641.30)	(1,667,900.41)	(1,691,097.84)	(1,781,420.47)	(1,868,595.84)	(2,060,585.70)	(2,077,516.92)
447006	IC SALES NL	(4,944,865.17)	(25,880.86)	(28,441.38)	(30,492.44)	(106,266.75)	(403,924.66)	(1,437,367.46)	(2,530,255.74)	(3,001,314.47)	(3,535,150.74)	(3,605,586.12)	(4,301,616.24)	(4,533,645.56)
447021	FIRM SALES - MUNI/BEREA - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
447022	FIRM SALES - MUNI/BEREA - CUS	-	-	-	-	-	-	-	-	-	-	-	-	-
447049	SPOT SALES - ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-
447050	OFF-SYSTEM SALES REVENUE TO THIRD PARTIES	(11,112,498.56)	(251,994.10)	(437,749.78)	(457,594.21)	(535,841.12)	(818,574.11)	(1,259,614.00)	(2,571,407.03)	(2,897,370.81)	(3,502,368.80)	(3,746,154.14)	(4,100,892.67)	(4,236,903.33)
447302	RESALE MUNICIPALS BASE REV	(8,542,777.10)	(818,632.92)	(1,490,534.72)	(2,181,415.90)	(3,214,469.41)	(3,391,279.97)	(3,593,757.70)	(3,742,938.07)	(3,936,582.89)	(4,138,656.63)	(4,315,765.03)	(4,531,179.80)	(4,777,651.81)
447303	RESALE MUNICIPALS BASE REV FUEL	(46,856,921.65)	(4,207,162.51)	(7,673,083.99)	(11,369,007.65)	(17,498,083.95)	(15,347,994.55)	(16,235,962.03)	(17,269,764.31)	(18,260,764.31)	(19,265,470.42)	(20,294,905.54)	(21,369,891.49)	(22,503,391.49)
447304	RESALE MUNICIPALS FAC	4,461,517.97	217,847.30	533,316.61	1,086,897.10	1,590,827.84	1,636,571.92	1,711,868.58	1,913,317.74	2,071,263.35	2,273,169.14	2,411,066.47	2,613,088.27	2,803,131.39
447318	RESALE MUNICIPALS DEMAND CHG REV	(53,775,050.42)	(4,782,093.34)	(9,493,665.37)	(14,423,201.00)	(18,227,825.30)	(19,250,904.89)	(20,413,685.70)	(21,199,618.66)	(22,436,649.54)	(23,563,743.38)	(24,175,386.80)	(25,003,022.31)	(25,483,107.34)
447319	RESALE MUNICIPALS CUST CHG REV	(411,509.16)	(34,292.43)	(68,584.86)	(102,877.29)	(137,169.72)	(153,030.09)	(168,890.46)	(184,750.83)	(200,611.20)	(216,471.57)	(232,331.94)	(248,192.31)	(264,052.68)
447402	ELEC WLSE SPECIAL CONTRACT - NON-FUEL REV	(1,698.97)	(276.08)	(509.69)	(679.59)	(1,061.85)	(1,210.51)	(1,337.93)	(1,444.12)	(1,550.31)	(1,677.73)	(1,805.15)	(1,890.10)	(2,123.71)
447403	ELEC WLSE SPECIAL CONTRACT - FUEL REV	(687.13)	(111.66)	(206.14)	(274.85)	(429.46)	(489.58)	(541.11)	(584.06)	(627.01)	(678.54)	(730.07)	(764.43)	(858.91)
447419	ELEC WLSE SPECIAL CONTRACT - CUST CHG REV	(540.00)	(45.00)	(90.00)	(135.00)	(180.00)	(225.00)	(270.00)	(315.00)	(360.00)	(405.00)	(450.00)	(495.00)	(540.00)
449102	PROVISION FOR RATE REFUND/COLLECTION	-	-	-	-	-	-	-	-	-	-	-	-	-
449105	RATE REFUNDS-RETAIL	-	-	-	-	-	-	-	-	-	-	-	-	-
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	(4,220,290.55)	(438,948.35)	(837,275.23)	(1,217,273.87)	(1,497,877.25)	(1,708,742.36)	(1,964,653.03)	(2,356,900.49)	(2,874,526.54)	(3,202,748.36)	(3,592,498.78)	(3,829,534.22)	(4,152,889.49)
450002	FORFEITED DISC/LATE PAYMENT CHARGE - MUNI INTEREST	(179.23)	-	-	-	(20.73)	(20.73)	(20.73)	(20.73)	(93.51)	(93.51)	(93.51)	(93.51)	(261.91)
451001	RECONNECT CHRG-ELEC	(2,183,678.00)	(127,302.00)	(290,570.00)	(453,362.00)	(647,626.00)	(835,436.00)	(975,450.00)	(1,108,156.00)	(1,322,440.00)	(1,502,788.00)	(1,697,794.00)	(1,835,554.00)	(1,937,796.00)
451002	TEMPORARY SERV-ELEC	(58,652.25)	(3,685.00)	(6,822.85)	(10,595.00)	(15,225.70)	(23,682.55)	(29,814.06)	(38,441.92)	(49,743.97)	(57,362.86)	(64,740.37)	(71,488.79)	(76,635.89)
451004	OTH SERVICE REV-ELEC	(3,172.70)	(160.35)	(406.99)	(651.84)	(885.39)	(1,112.39)	(1,196.89)	(1,206.98)	(1,584.23)	(1,811.23)	(1,889.04)	(1,967.74)	(2,194.74)
451005	UNAUTHORIZED RECONNECT (UAR)	(110,961.25)	(7,328.75)	(14,888.75)	(21,188.75)	(28,748.75)	(38,128.75)	(44,408.75)	(51,448.75)	(60,158.75)	(67,948.75)	(75,808.75)	(81,738.75)	(86,678.75)
451001	CITY TAX/RENT	(1,310,932.62)	(82,035.02)	(152,700.65)	(234,095.31)	(325,870.65)	(433,870.65)	(570,340.90)	(664,916.64)	(665,932.52)	(665,822.82)	(665,822.82)	(665,822.82)	(665,822.82)
454002	OTH RENT-ELEC PROP	(148,248.64)	(10,996.82)	(32,213.64)	(43,458.46)	(54,455.28)	(65,452.10)	(76,674.88)	(88,123.42)	(134,809.18)	(148,371.38)	(158,522.26)	(148,069.91)	(157,259.92)
454003	RENT FRM FIBER OPTIC	(41,138.14)	(51,388.82)	(58,328.28)	(65,267.44)	(72,207.20)	(79,146.66)	(127,722.87)	(134,662.33)	(103,935.70)	(62,010.07)	(65,657.58)	(60,915.09)	(65,105.09)
454006	FACILITY CHARGES	(1,911,229.57)	(184,081.73)	(344,221.07)	(504,728.32)	(659,070.65)	(834,097.80)	(991,742.04)	(1,182,447.65)	(1,370,609.52)	(1,523,329.71)	(1,717,099.65)	(1,862,718.81)	(2,028,232.54)
454007	ELECTRIC VEHICLE CHARGING STATION RENTAL	-	-	-	-	-	-	-	-	-	-	(21.63)	(194.65)	(367.67)
454008	REFINED COAL LICENSE FEE	(7,238,874.52)	(625,237.20)	(1,249,386.24)	(1,867,849.16)	(2,480,333.12)	(3,097,589.86)	(3,933,681.60)	(4,667,079.39)	(5,399,187.00)	(6,126,424.89)	(6,864,162.97)	(7,600,939.88)	(8,310,683.99)
454009	RENT ELECTRIC PROPERTY - LEASE	(10,140.00)	(780.00)	(1,560.00)	(2,340.00)	(3,120.00)	(3,900.00)	(4,680.00)	(5,460.00)	(6,240.00)	(7,020.00)	(7,800.00)	(8,580.00)	(9,360.00)
454900	IC JOINT USE RENT REVENUE-ELEC-INDIRECT	(146,202.46)	(12,802.19)	(24,813.46)	(37,231.14)	(49,679.90)	(62,263.34)	(74,859.59)	(87,462.64)	(100,063.82)	(112,682.29)	(125,319.86)	(137,957.37)	(150,558.48)
454901	IC JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELIM)	(174,003.31)	(12,563.59)	(25,127.18)	(37,690.77)	(50,254.36)	(62,817.95)	(75,381.54)	(87,945.13)	(100,508.72)	(113,072.31)	(125,635.90)	(138,199.49)	(175,359.99)
456003	COMP-TAX REMIT-ELEC	(986.32)	(122.26)	(230.34)	(396.31)	(562.31)	(728.31)	(894.31)	(1,060.31)	(1,226.31)	(1,392.31)	(1,558.31)	(1,724.31)	(1,890.31)
456007	RET CHECK CHRG-ELEC	(191,640.00)	(17,962.00)	(32,682.00)	(46,882.00)	(62,192.00)	(76,529.00)	(92,866.00)	(109,203.00)	(125,540.00)	(141,877.00)	(158,214.00)	(174,551.00)	(190,888.00)
456008	OTHER MISC ELEC REVS	(170,877.60)	(14,370.03)	(28,460.06)	(42,610.09)	(56,332.62)	(78,894.42)	(101,687.22)	(124,168.31)	(191,287.86)	(214,243.67)	(234,118.17)	(258,274.01)	(279,746.27)
456018	COAL RESALE REVENUES - REFINED COAL	(1,761,960.00)	-	-	-	-	-	-	-	-	-	-	-	-
456022	INDUSTRIAL COAL SERVICES INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-
456023	COAL RESALE EXPENSES - REFINED COAL	1,761,960.00	-	-	-	-	-	-	-	-	-	-	-	-
456028	EXCESS FACILITIES CHARGES-NRB ELECTRIC REV (ENDED 04/09)	(38,807.36)	(1,920.00)	(3,690.00)	(5,505.00)	(7,350.00)	(10,071.00)	(12,762.00)	(15,651.00)	(18,477.00)	(21,135.00)	(24,133.00)	(26,619.00)	(29,253.00)
456032	NET PROFIT ON SALE OF MATERIALS/SUPPLIES - ELECTRIC	-	-	-	-	-	-	-	-	-	-	(0.02)	-	-
456090	REVENUE FROM RECS - COMPANY OWNED	-	-	-	-	-	-	-	-	-	-	-	-	-
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY	-	-	-	-	-	-	-	-	-	-	-	-	-
456110	ELEC WLSE SPECIAL CONTRACT - TRANSMISSION	(162.01)	(25.28)	(39.72)	(61.54)	(88.23)	(108.64)	(124.65)	(139.41)	(153.85)	(168.77)	(183.69)	(198.45)	(219.96)
456115	FERC CIAC TAX GROSS UP - TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
456130	THIRD PARTY ENERGY NATIVE LOAD TRANSMISSION	(1,035,411.50)	(82,716.62)	(167,420.92)	(263,700.16)	(338,774.53)	(435,503.68)	(522,333.17)	(648,753.26)	(750,553.92)	(863,095.68)	(973,285.33)	(1,120,364.11)	(1,215,339.76)
456131	THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION	(910,181.97)	(82,089.62)	(152,390.64)	(231,379.28)	(291,910.14)	(356,286.27)	(421,475.98)	(490,880.83)	(556,692.24)	(623,219.33)	(685,661.69)	(745,081.85)	(808,196.17)
456132	THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION	(285,465.53)	(35,510.67)	(65,664.30)	(100,252.40)	(125,200.85)	(160,677.67)	(202,378.44)	(248,386.13)	(290,539.73)	(332,454.32)	(373,332.42)	(415,359.81)	(453,359.81)
456133	THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION	(133,664.30)	(9,558.73)	(17,990.03)	(26,143.61)	(32,977.38)	(54,314.13)	(76,913.36)	(101,315.21)	(126,725.81)	(151,369.51)	(175,418.55)	(192,713.46)	(210,015.14)
456134	THIRD PARTY DEMAND NATIVE LOAD TRANSMISSION	(21,533,247.13)	(2,034,141.90)	(3,743,681.18)	(5,618,543.47)	(7,062,517.42)	(8,799,186.67)	(10,636,948.81)	(12,568,024.72)	(14,407,280.46)	(16,269,674.18)	(18,017,142.25)	(19,650,648.68)	(21,196,008.04)
456135	THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION	(207,179.59)	(14,816.03)	(27,264.55)	(40,522.61)	(51,114.95)	(84,186.92)	(119,215.72)	(157,038.56)	(196,424.99)	(234,622.73)	(271,898.73)	(298,705.82)	(325,523.47)
456136	THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION	(207,179.59)	(14,816.03)	(27,264.55)	(40,522.61)	(51,114.95)	(84,186.92)	(119,215.72)	(157,038.56)	(196,424.99)	(234,622.73)	(271,898.73)	(298,705.82)	(325,523

KENTUCKY UTILITIES COMPANY
CASE MO. 2020-00349
TRIAL BALANCES
DECEMBER 2018 - DECEMBER 2020

ACCOUNT	ACCOUNT DESCRIPTION	DEC-2019	JAN-2019	FEB-2019	MAR-2019	APR-2019	MAY-2019	JUN-2019	JUL-2019	AUG-2019	SEP-2019	OCT-2019	NOV-2019	DEC-2019
456172	INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(10,998.41)	(368.17)	(676.74)	(706.08)	(1,032.93)	(1,322.01)	(2,105.41)	(4,521.23)	(5,168.25)	(6,656.68)	(7,100.56)	(7,803.98)	(8,129.06)
456173	INTRACOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(41,127.52)	(722.99)	(1,596.85)	(1,731.24)	(2,559.12)	(3,933.76)	(6,922.54)	(14,397.93)	(16,940.04)	(16,940.04)	(16,940.04)	(16,940.04)	(16,940.04)
456198	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - NL	304,931.04	28,740.27	57,676.93	84,091.54	117,275.39	150,540.19	183,336.82	210,931.43	244,327.39	244,327.39	244,327.39	244,327.39	244,327.39
456199	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL SOURCE	648,234.35	18,046.40	32,819.50	34,188.64	49,739.04	64,090.19	99,366.91	208,805.13	238,760.16	308,420.65	329,103.08	360,964.46	375,816.15
457101	DIRECT COSTS CHARGED	-	-	-	-	-	-	-	-	-	-	-	-	-
500100	OPER SUPER/ENG	3,405,080.60	287,159.51	551,789.87	814,344.54	1,096,366.34	1,337,369.42	1,558,470.70	1,778,573.58	2,032,317.22	2,261,906.53	2,531,196.20	2,757,771.63	2,987,445.72
500900	OPER SUPER/ENG - INDIRECT	4,193,416.59	376,980.40	765,511.98	1,176,409.85	1,577,570.41	1,921,729.29	2,285,203.36	2,692,093.60	3,068,229.72	3,423,014.13	3,845,502.72	4,236,350.02	4,732,425.17
501001	FUEL-COAL - TON	349,149,043.31	31,809,179.03	57,267,690.85	81,370,008.42	102,147,546.51	126,035,362.32	152,916,489.02	183,764,125.35	212,454,163.37	238,281,310.79	251,859,006.04	271,251,032.20	294,243,054.50
501002	FUEL-COAL - BTU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
501004	FUEL COAL - TO SOURCE UTILITY OSS	3,922,524.50	452,447.64	859,790.74	1,069,209.66	1,205,723.02	1,351,552.04	1,360,259.30	1,385,961.83	1,408,156.41	1,494,635.18	1,577,340.55	1,592,145.23	1,592,145.23
501005	FUEL COAL - OSS	2,826,679.33	78,239.74	182,399.48	193,614.76	236,066.79	336,558.72	442,795.87	958,155.28	1,109,074.83	1,318,653.24	1,443,550.54	1,443,965.76	1,451,290.68
501006	FUEL COAL - OFFSET	(10,470,078.63)	(556,550.20)	(1,070,613.56)	(1,293,298.82)	(1,528,587.10)	(2,069,464.51)	(3,208,406.50)	(4,801,788.09)	(5,443,556.13)	(6,253,864.83)	(6,543,453.73)	(7,189,159.25)	(7,418,290.71)
501007	FUEL COAL - TO SOURCE UTILITY RETAIL	3,729,874.79	25,862.80	28,423.32	30,474.38	86,797.27	381,353.73	1,405,351.31	2,457,670.96	2,926,524.87	3,440,576.39	3,510,562.62	4,167,852.92	4,374,854.78
501018	REFINED COAL - TC COAL HANDLING SERVICES	(7,318.40)	(6,184.49)	(7,591.32)	(7,591.32)	(7,591.32)	(7,591.32)	(7,591.32)	(9,154.70)	(9,835.46)	(11,637.45)	(11,937.45)	(12,788.45)	(12,788.45)
501019	REFINED COAL - COAL YARD SERVICES	(245,985.88)	(20,143.84)	(40,287.68)	(60,431.52)	(80,575.36)	(85,514.20)	(95,593.04)	(95,593.88)	(100,330.72)	(105,209.56)	(110,208.40)	(115,147.24)	(120,086.08)
501020	START-UP OIL - GAL	2,438,394.16	101,121.96	174,477.11	200,985.31	292,590.14	538,419.08	724,301.33	765,748.58	829,537.79	900,050.68	906,493.22	1,110,047.49	1,436,007.74
501021	START-UP OIL - BTU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
501022	STABILIZATION OIL - GAL	1,448,676.52	65,010.14	163,215.81	264,111.52	348,044.29	454,138.78	532,398.81	647,602.35	740,743.03	817,121.11	884,883.53	941,258.40	1,050,753.54
501023	STABILIZATION OIL - BTU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
501028	AMORTIZATION OF REFINED COAL - COAL YARD SERVICES - KY	-	-	-	-	(727,048.32)	(1,249,016.43)	(1,541,475.81)	(1,829,007.49)	(2,116,175.14)	(2,402,090.45)	(2,690,766.70)	(2,979,017.92)	(3,260,492.50)
501091	FUEL HANDLING	4,155,138.77	359,393.99	691,461.05	962,817.50	1,285,943.30	1,649,178.35	1,910,346.83	2,203,493.48	2,531,792.41	2,826,128.13	3,196,136.70	3,604,930.96	3,764,514.17
501099	KWH GENERATED-COAL - (STAT ONLY)	577.99	-	-	-	-	-	-	-	-	-	-	-	-
501100	START-UP GAS - MCF	736,408.78	86,012.52	157,040.40	175,772.00	241,310.18	351,006.18	401,415.49	466,925.43	524,122.30	573,955.66	636,086.50	654,501.06	734,400.51
501101	START-UP GAS - BTU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
501102	STABILIZATION GAS - MCF	303,423.64	40,295.90	65,435.45	76,867.34	93,981.17	133,989.92	161,019.09	192,099.74	217,928.98	238,197.77	261,773.04	271,835.99	303,055.20
501103	STABILIZATION GAS - BTU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
501253	ECR FLY ASH DISPOSAL	39,078.58	1,805.57	9,583.83	(33,677.26)	(91,454.17)	(157,311.68)	(241,369.68)	(300,724.20)	(326,500.41)	(405,134.23)	(552,141.85)	(617,125.97)	(676,973.46)
501990	FUEL HANDLING - INDIRECT	115,839.98	105,538.72	214,966.05	326,701.41	445,561.70	559,419.70	651,050.15	755,411.43	870,250.89	1,076,631.60	1,291,021.84	1,529,126.66	1,791,021.84
502001	OTHER WASTE DISPOSAL	(2,001,651.55)	(419,922.79)	(660,912.48)	(925,581.71)	(1,199,548.92)	(1,362,951.08)	(1,976,628.12)	(2,227,461.31)	(248,284.80)	(292,457.72)	(325,635.36)	(356,886.88)	(386,642.99)
502002	BOILER SYSTEMS OPR	3,211,369.50	285,160.34	525,191.93	787,216.53	1,039,318.37	1,317,315.74	1,477,082.31	1,639,839.76	1,816,473.74	1,988,273.02	2,153,178.98	2,285,759.12	2,482,922.81
502003	SDRS OPERATION	959,621.37	276,654.88	48,092.65	88,173.93	87,267.24	107,359.14	124,956.60	140,629.35	193,303.35	210,211.21	290,523.76	304,302.72	320,014.73
502004	SDRS-H2O SYS OPR	1,518,621.28	102,655.45	197,636.64	294,127.34	396,736.73	510,917.87	641,643.71	744,019.10	884,087.62	983,699.29	1,114,529.48	1,217,167.53	1,317,213.11
502006	SCRUBBER REACTANT EX	6,662,706.34	613,322.70	1,137,843.31	1,694,787.62	2,200,090.48	2,755,833.15	3,366,815.32	4,082,036.30	4,811,751.15	5,520,968.40	5,931,494.92	6,477,508.45	7,114,786.11
502011	ECR OTHER WASTE DISPOSAL	70,869.81	-	-	-	-	(1,406,211.00)	(1,406,211.00)	(1,978,664.88)	(2,313,879.00)	(2,744,740.73)	(3,215,728.79)	(3,741,508.45)	(4,291,728.79)
502012	LANDFILL OPERATION	-	-	-	-	-	-	-	-	-	-	-	-	-
502013	ECR LANDFILL OPERATIONS	3,479,461.46	178,485.78	374,067.70	652,142.06	847,469.59	1,031,550.65	1,268,591.61	1,536,107.95	1,893,595.86	2,161,361.02	2,439,352.82	2,667,445.97	2,918,809.84
502014	PROCESS WATER CHEMICALS	-	-	-	-	-	-	-	-	-	-	-	-	1,470.42
502025	REACTANT - EXTERNAL OSS	65,705.80	1,445.92	3,328.21	3,590.91	4,664.29	7,738.34	11,833.48	26,264.58	31,379.38	37,043.66	40,448.78	40,465.21	40,460.57
502026	SCRUBBER REACTANT - OFFSET	(150,659.36)	(9,910.80)	(19,269.67)	(24,312.42)	(28,837.04)	(36,503.32)	(40,197.80)	(56,035.82)	(61,921.80)	(68,534.02)	(74,362.35)	(74,392.54)	(74,922.38)
502027	SCRUBBER REACTANT - TO SOURCE UTILITY OSS	84,953.54	8,464.91	15,941.49	20,721.54	24,172.78	28,767.01	34,010.35	39,271.27	30,542.45	31,490.39	33,918.60	33,927.36	34,281.84
502100	STM EXP/ENG SDRS SPP	4,909,369.84	428,205.15	819,135.50	1,273,082.48	1,704,352.47	2,187,289.89	2,597,099.64	3,038,991.17	3,466,172.43	3,882,512.32	4,362,642.53	4,806,295.98	5,285,730.35
502900	STM EXP/ENG SDRS SPP - INDIRECT	3,975.53	655.45	1,529.24	1,933.12	2,415.30	2,905.01	3,164.54	3,222.35	3,633.55	4,038.39	4,441.54	5,269.31	5,615.25
503001	ELECTRIC SYS OPR	8,202,362.45	638,369.38	1,274,001.05	1,961,530.63	2,631,469.14	3,295,703.36	3,931,442.39	4,517,573.55	5,153,780.42	5,811,173.34	6,556,942.79	7,121,003.35	7,914,096.92
506010	STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	215,579.71	20,674.18	36,811.14	54,753.62	72,284.39	93,552.34	113,905.05	132,459.43	151,017.54	169,942.54	185,501.79	203,791.44	224,582.77
506051	ECR STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
506100	MISC STM PWR EXP	8,680,894.45	539,914.33	1,167,791.81	1,754,357.44	2,474,807.47	3,045,320.59	3,765,750.85	4,352,688.98	4,876,606.21	5,492,715.85	6,210,495.67	6,934,964.78	7,804,286.00
506104	NOX REDUCTION REAGENT	2,890,093.28	274,304.89	508,554.17	646,264.57	779,573.52	991,048.42	1,155,451.13	1,373,454.64	1,539,358.21	1,743,701.02	1,910,476.52	2,090,647.36	2,295,124.45
506105	OPERATION OF SCR/NOX REDUCTION EQUIP	31,667.87	1,894.12	5,352.90	6,900.76	8,695.43	10,471.38	12,555.66	13,943.43	15,482.55	16,306.05	18,356.29	19,721.28	20,764.39
506107	AMMONIA - EXTERNAL OSS	26,330.38	593.75	1,714.49	1,831.97	2,311.29	3,071.18	3,979.81	9,717.46	11,093.52	12,820.00	15,593.97	13,598.70	13,669.94
506108	SCR/NOX - OFFSET	(61,443.86)	(4,069.75)	(9,642.08)	(11,897.09)	(15,917.56)	(18,113.11)	(16,786.98)	(22,812.60)	(24,396.13)	(26,411.54)	(27,737.43)	(27,744.69)	(27,959.95)
506109	SORBENT INJECTION OPERATION	103,802.77	10,282.58	19,783.60	30,414.25	38,601.23	49,092.43	58,082.96	67,827.81	72,241.65	83,219.91	89,592.56	100,294.06	114,811.63
506110	MERCURY MONITORS OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
506111	ACTIVATED CARBON	-	-	-	-	-	-	-	-	-	-	-	-	-
506112	SORBENT INJECTION - REAGENT ONLY	1,242,439.92	134,713.51	261,261.89	337,072.48	337,072.48	385,363.19	532,196.37	661,123.28	692,277.81	872,083.35	949,621.98	1,053,739.84	1,159,117.63
506113	LIQUID INJECTION - REAGENT ONLY	1,211,514.37	145,428.69	286,322.56	359,088.79	376,037.26	466,982.26	542,916.71	657,026.77	771,187.46	847,418.58	922,354.12	1,036,835.87	1,150,253.22
506114	AMMONIA - TO SOURCE UTILITY OSS	35,113.48	3,476.00	7,927.60	10,665.13	11,606.28	12,741.94	12,807.18	13,095.15	13,302.62	13,591.55	14,143.47	14,146.00	14,290.02
506150	ECR MERCURY MONITORS OPERATIONS													

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511900	MTCE-STRUCTURES - INDIRECT													
512005	MAINTENANCE-SDRS	7,797,880.68	368,880.72	585,165.91	1,114,297.29	1,619,612.29	2,049,229.28	2,318,976.27	2,788,291.65	3,145,074.12	4,004,201.53	4,787,669.61	5,887,767.86	6,426,780.76
512011	INSTR/CTRL-ENVRNL	1,552,804.52	84,753.83	165,271.71	416,208.42	530,446.37	589,676.96	665,420.84	733,155.51	776,596.44	858,539.76	978,971.22	1,076,035.24	1,161,565.58
512015	SDRS-COMMON H2O SYS	248,520.85	21,048.25	62,299.06	83,890.60	124,142.95	143,817.48	188,249.30	211,041.89	246,924.03	262,104.46	302,857.25	345,924.03	403,828.84
512016	MAINTENANCE - MERC CONTROL	5,413.42	436.80	5,375.95	5,368.68	16,382.41	16,553.64	17,356.09	17,356.09	17,356.09	18,476.37	18,476.37	18,476.37	18,476.37
512017	MTCE-SLUDGE STAB SYS	1,837,381.84	222,655.59	405,663.28	675,443.40	830,106.87	950,052.17	1,088,060.55	1,274,644.32	1,384,807.31	1,466,120.88	1,590,207.92	1,722,958.83	1,828,179.88
512051	ECR MAINTENANCE-SDRS													
512100	MTCE-BOILER PLANT	28,253,528.83	1,280,542.01	2,545,817.56	5,975,061.64	11,532,935.99	13,229,788.52	14,287,736.85	15,407,336.85	16,748,557.67	18,124,776.23	21,789,536.36	24,830,160.04	26,649,848.63
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	882,239.29	28,059.82	96,286.85	307,531.80	611,917.16	724,993.40	923,090.41	960,085.54	1,046,268.52	1,089,279.12	1,174,826.91	1,379,952.71	1,483,867.63
512102	SORBENT INJECTION MAINTENANCE	53,942.45	22,874.01	38,275.25	38,348.52	38,537.48	54,357.36	54,739.54	56,158.13	64,729.17	65,401.20	67,806.84	69,033.54	78,980.95
512107	ECR LANDFILL MAINTENANCE	7,559,930.22	383,699.48	838,872.72	1,295,038.20	1,887,619.95	2,414,277.08	3,253,168.71	4,039,416.55	4,965,886.92	6,126,142.59	7,145,225.08	7,648,593.55	8,405,025.09
512108	ECR CCR BEN REUSE SYSTEM MAINT	94,293.85	4,748.49	10,138.88	14,104.49	16,062.43	20,670.43	25,675.65	29,564.10	37,038.12	41,046.62	43,200.34	43,120.63	48,117.43
512151	ECR MAINTENANCE OF SCR/NOX REDUCTION EQUIP	424,361.10	10,050.08	31,369.48	52,327.12	64,939.25	214,966.58	263,998.40	284,655.06	340,622.72	344,563.64	424,101.89	527,643.30	574,521.21
512152	ECR SORBENT INJECTION MAINTENANCE	49,715.59	11,323.93	33,252.59	50,254.01	72,547.30	94,087.33	118,405.10	151,946.31	158,557.22	182,357.40	217,761.63	490,175.11	583,198.89
512156	ECR BAGHOUSE MAINTENANCE	523,034.09	37,423.49	73,813.84	160,063.34	202,341.94	271,058.77	306,021.53	329,920.85	356,938.29	459,823.89	547,604.02	711,710.90	745,856.22
513100	MTCE-ELECTRIC PLANT	11,278,773.33	462,261.89	981,366.03	3,031,182.22	5,292,567.52	5,835,908.20	6,246,024.45	6,609,751.82	6,999,269.18	7,694,005.39	9,112,359.07	10,681,537.77	11,672,203.87
513900	MTCE-ELECTRIC PLANT - BOILER	224,078.22	21,846.50	43,452.56	60,645.08	67,484.45	72,551.05	83,896.45	87,122.80	90,117.97	93,741.29	92,883.69	96,120.39	102,789.93
514100	MTCE-MISC/STM PLANT	3,465,917.02	147,435.93	2,246,311.10	2,471,163.54	2,872,422.40	1,108,267.09	1,321,325.57	1,634,681.85	1,956,532.52	2,283,927.15	2,590,179.45	2,952,137.07	3,225,100.33
535100	OPER SUPER/ENG-HYDRO	-	-	-	-	-	-	-	-	-	-	-	-	-
536101	KWH GENERATED-HYDRO - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
538100	ELECTRIC EXPENSES - HYDRO	11,440.60	-	-	-	-	-	-	-	-	-	-	-	-
539100	MISC HYD PWR GEN EXP	66,432.18	159.00	10,068.00	10,218.00	20,127.00	20,277.00	20,427.00	30,327.00	30,477.00	40,377.00	40,527.00	40,677.00	40,827.00
541100	MTCE-SUPER/ENG - HYDRO	189,132.06	21,203.95	42,900.39	60,818.29	77,049.31	94,002.14	108,658.07	129,874.54	149,051.01	163,129.81	189,869.68	205,691.43	234,713.04
542100	MAINT OF STRUCTURES - HYDRO	111,963.91	7,588.14	37,586.50	55,547.13	63,272.54	67,901.69	84,490.22	139,825.31	149,172.87	156,009.75	158,698.31	219,291.20	232,846.18
543100	MTCE-RES/DAMS/WATERW	-	-	-	-	-	-	-	-	-	-	-	-	-
544100	MTCE-ELECTRIC PLANT	69,261.77	4,183.44	7,480.53	10,967.51	17,520.74	22,000.79	25,809.06	39,609.44	50,309.08	59,186.05	56,162.66	58,837.00	63,086.09
545100	MTCE-MISC HYDRAULIC PLANT	5,824.02	1,334.09	4,309.29	4,481.49	10,227.01	10,225.61	17,342.73	22,714.41	33,622.60	39,552.72	45,740.46	41,120.30	46,319.48
546100	OPER SUPER/ENG - TURBINES	586,761.34	47,479.29	88,799.41	136,428.57	176,311.02	222,497.08	256,959.11	298,662.30	346,438.63	391,864.92	443,360.68	484,798.78	525,535.14
546900	OPER SUPER/ENG - TURBINES - INDIRECT	744,141.15	65,124.77	134,177.61	207,058.26	277,275.10	347,658.08	415,677.97	489,821.89	558,625.44	624,101.64	702,059.55	772,474.60	867,117.91
547010	KWH GEN-OTH PWR-OIL - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
547020	KWH GEN-OTH PWR-GAS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
547021	KWH GEN-OTH PWR-SOLAR - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
547030	FUEL-GAS - MCF	139,682,055.72	13,973,830.34	23,587,840.34	33,817,545.09	43,897,000.29	52,658,700.12	60,186,835.53	70,105,712.25	78,875,471.57	88,690,367.67	100,331,098.24	112,840,491.90	122,074,977.79
547031	FUEL-GAS - BTU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
547040	FUEL-OIL - GAL	628,109.66	-	316,840.77	316,840.77	316,840.77	316,840.77	348,773.56	348,773.56	348,773.56	348,773.56	348,773.56	348,773.56	395,958.81
547041	FUEL-OIL - BTU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
547051	FUEL - TO SOURCE UTILITY OSS	2,426,301.27	184,331.62	185,393.30	230,432.43	237,298.90	241,628.91	242,095.41	242,607.10	242,631.30	243,437.42	244,927.29	436,905.86	438,533.90
547052	FUEL - OSS	1,514,907.86	48,044.25	48,044.25	48,044.25	50,414.33	51,823.06	52,641.71	62,508.58	62,699.48	104,942.55	105,530.81	199,981.84	200,156.47
547053	FUEL - OFFSET	(5,066,899.90)	(232,375.87)	(233,437.55)	(278,076.68)	(307,079.06)	(313,735.06)	(318,605.04)	(359,938.86)	(360,540.90)	(420,951.27)	(423,069.84)	(738,279.77)	(759,380.80)
547054	FUEL - TO SOURCE UTILITY RETAIL	1,125,690.77	-	-	-	19,365.83	20,283.09	23,867.92	54,823.18	55,210.12	72,571.30	62,714.74	101,392.07	120,690.49
548010	GENERATION EXP	567,605.18	50,806.29	95,777.02	139,140.90	172,874.77	212,172.82	252,716.74	295,911.43	343,322.21	386,061.64	422,968.65	460,631.13	507,768.85
548010	GENERATION EXP - INDIRECT	708.30	120.51	281.16	355.42	444.07	534.10	581.81	592.43	668.02	742.09	811.03	968.37	1,032.37
549001	SO2 EMISSION ALLOWANCES	-	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43
549002	AIR QUALITY EXPENSES	4,416.37	67.13	434.36	801.59	1,168.82	1,536.05	1,903.28	2,270.51	2,637.74	3,004.97	3,372.20	3,739.43	4,704.24
549003	NOX EMISSION ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
549100	MISC OTH PWR GEN EXP	4,057,452.38	339,268.08	658,183.96	1,040,621.20	1,367,700.89	1,728,717.36	2,090,135.12	2,448,848.00	2,815,593.78	3,186,369.31	3,557,091.35	3,943,364.16	4,317,335.08
549900	MISC OTH PWR GEN EXP - INDIRECT	191,585.72	14,832.01	26,616.46	46,798.88	64,875.17	79,069.07	92,960.44	107,296.96	121,245.26	152,278.36	174,834.86	190,235.92	210,235.92
550100	RENTS-OTH PWR	17,893.54	(435.53)	1,694.81	2,236.74	2,815.58	3,382.12	3,747.95	3,747.95	6,041.16	6,630.36	7,679.18	8,248.12	9,440.58
551100	MTCE-SUPER/ENG - TURBINES	435,270.70	36,820.75	71,649.40	110,466.17	139,833.17	177,025.71	211,145.04	247,746.00	284,636.26	321,837.07	360,741.34	393,559.48	426,807.74
551900	MTCE-SUPER/ENG - TURBINES - INDIRECT	98,712.60	6,818.40	10,621.49	15,036.30	17,810.75	22,185.16	28,289.39	32,741.91	46,184.94	58,551.64	62,743.56	61,705.11	76,493.45
552100	MTCE-STRUCTURES - OTH PWR	1,570,513.70	86,320.64	146,406.82	254,927.93	488,912.29	526,392.36	610,368.10	699,407.67	795,527.23	781,165.72	932,222.76	1,245,548.86	1,436,092.98
553010	MTCE-GEN/ELECT EQ	2,978,566.14	190,870.17	364,122.92	562,688.64	798,305.36	1,110,214.27	1,335,838.65	1,484,040.07	1,841,667.51	1,993,011.89	2,569,818.83	2,941,741.58	3,122,549.69
553200	MTCE-HEAT RECOVERY STM GEN	263,991.47	32,551.79	38,960.77	49,501.68	61,484.41	82,434.64	92,712.89	103,712.83	120,373.82	131,834.96	138,648.51	159,752.37	242,215.78
553910	MTCE-GEN/ELECT EQ - INDIRECT	148.82	-	-	-	-	-	-	-	-	-	-	-	-
554100	MTCE-MISC OTH PWR GEN	2,479,921.75	229,588.04	416,091.43	639,593.13	827,537.57	1,121,687.88	1,357,274.41	1,628,168.17	1,988,410.71	2,220,645.98	2,553,953.08	2,867,445.80	3,041,497.33
555010	OSS POWER PURCHASES	130,556.49	1,204.73	3,876.65	4,110.59	4,446.25	10,700.59	15,946.82	30,901.61	36,997.20	54,860.65	54,957.26	59,402.60	61,838.61
555015	NL POWER PURCHASES - ENERGY	6,369,206.90	699,171.28	1,187,496.68	1,850,630.05	2,277,465.66	2,751,514.05	3,303,641.26	3,896,474.72	4,529,206.80	5,020,463.37	5,691,244.79	6,291,443.63	7,029,891.36
555016	NL POWER PURCHASES - DEMAND	8,896,676.97	879,338.18	1,569,061.85	2,286,943.07	3,361,841.28	4,140,581.14	4,828,06						

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ACCOUNT	ACCOUNT DESCRIPTION	DEC-2018	JAN-2019	FEB-2019	MAR-2019	APR-2019	MAY-2019	JUN-2019	JUL-2019	AUG-2019	SEP-2019	OCT-2019	NOV-2019	DEC-2019
561201	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM	896,612.91	89,187.78	170,155.04	191,688.30	188,689.24	188,689.24	200,544.58	204,101.18	206,472.24	207,657.77	211,214.34	212,399.87	212,399.87
561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT	932,244.57	85,623.07	148,988.63	262,070.56	400,074.94	540,841.70	639,992.71	812,690.43	973,621.34	1,160,657.77	1,354,184.59	1,540,113.44	1,772,985.84
561391	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING - INDIRECT	806,210.37	55,327.82	104,337.97	201,091.44	257,581.69	306,847.33	363,036.52	419,131.82	458,444.42	507,409.49	540,300.06	580,006.06	606,028.98
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	598,460.05	83,633.08	114,611.18	144,990.82	178,535.58	216,612.89	253,110.84	327,064.24	362,549.57	393,541.81	426,446.43	467,132.90	510,332.58
561601	TRANSMISSION SERVICE STUDIES	(823.25)	235.18	235.18	(65,148.82)	317.96	622.49	390.43	692.15	2,475.60	266.29	266.29	266.29	409.93
561701	GENERATION INTERCONNECTION STUDIES	70,425.85	(506.20)	(138.57)	65,274.74	(108.63)	(389.86)	(66,897.71)	(64,996.01)	(64,795.00)	(58,903.43)	(51,325.44)	(55,567.37)	(51,099.90)
562010	STA EXP-SUBST OPER - INDIRECT	1,585,992.36	61,879.86	196,717.43	291,784.16	405,443.93	541,167.64	675,549.81	783,807.02	881,120.20	985,735.22	1,075,520.49	1,126,958.81	1,207,788.32
563100	OTHER INSP/ELEC TRAN	868,589.93	12,120.63	58,083.28	125,217.10	215,418.05	278,697.63	334,317.74	397,095.90	454,057.85	522,381.63	675,526.08	740,140.05	781,729.62
565002	TRANSMISSION ELECTRIC OSS	4,890.63	46.74	208.32	214.56	238.89	287.00	495.51	1,045.90	1,342.49	1,634.06	1,726.96	1,888.98	2,388.38
565005	TRANSMISSION ELECTRIC NATIVE LOAD	2,813,849.74	262,582.50	525,483.64	786,039.09	1,050,050.68	1,311,039.36	1,583,222.31	1,855,419.87	2,134,467.79	2,408,415.28	2,682,217.51	2,961,740.71	3,235,197.50
565014	INTERCOMPANY TRANSMISSION EXPENSE	312,967.01	8,377.10	15,236.00	15,871.81	23,091.26	29,752.45	45,044.07	92,481.69	105,464.89	135,655.95	144,619.95	158,430.75	164,868.19
565018	INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD	304,931.04	28,740.27	57,676.93	84,091.54	117,275.39	150,540.19	183,336.82	210,913.43	244,327.39	244,327.39	244,327.39	244,327.39	244,327.39
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS	648,234.35	18,046.40	32,819.50	34,188.64	49,739.04	64,090.19	99,366.91	208,805.13	238,760.16	308,420.65	329,103.08	360,964.46	375,816.15
565024	IC TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	149,407.46	13,354.33	26,799.91	40,114.15	54,499.37	69,949.34	84,172.75	96,340.11	110,623.43	110,623.43	110,623.43	110,623.43	110,623.43
565198	INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD	(304,931.04)	(28,740.27)	(57,676.93)	(84,091.54)	(117,275.39)	(150,540.19)	(183,336.82)	(210,913.43)	(244,327.39)	(244,327.39)	(244,327.39)	(244,327.39)	(244,327.39)
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCIN	(648,234.35)	(18,046.40)	(32,819.50)	(34,188.64)	(49,739.04)	(64,090.19)	(99,366.91)	(208,805.13)	(238,760.16)	(308,420.65)	(329,103.08)	(360,964.46)	(375,816.15)
566100	MISC TRANS EXP-SSTMT	1,499,223.03	135,403.61	387,358.22	582,239.29	716,635.23	850,310.92	980,973.50	1,166,442.61	1,042,796.24	1,166,442.61	1,379,946.93	1,454,345.38	1,744,275.34
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	-	-	-	-	-	-	-	-	-	-	-	-	-
566140	INDEPENDENT OPERATOR	2,733,078.87	138,479.13	276,988.26	415,437.39	553,916.52	692,395.65	830,874.78	969,353.91	1,107,833.09	1,253,324.70	1,407,833.09	1,562,324.70	1,717,833.09
566151	TRANSMISSION DEPANCAKING EXPENSES	9,076,986.20	939,691.93	3,740,326.28	4,592,615.60	5,561,580.31	6,971,776.88	8,458,673.00	9,973,464.72	11,482,141.75	13,028,699.67	14,408,037.96	15,890,860.92	17,212,858.29
566900	MISC TRANS EXP-SSTMT - INDIRECT	2,244,034.41	252,934.65	826,934.61	506,141.06	626,959.61	958,550.40	1,095,889.74	1,427,819.40	1,697,440.52	2,006,425.84	2,159,375.58	2,256,747.58	2,256,747.58
566940	INDEPENDENT OPERATOR - INDIRECT	559,272.92	136,344.89	272,608.13	419,648.87	555,972.11	692,295.35	834,618.59	998,976.76	1,105,300.00	1,249,184.24	1,485,096.63	1,748,956.33	2,048,956.33
567100	RENTS-ELEC/SUBSTATION OPERATIONS	166,408.22	46,361.48	49,877.43	103,412.09	192,865.61	243,228.37	245,791.13	248,353.89	254,185.15	256,747.91	259,310.67	261,873.43	264,436.19
570010	MTC-E-ST EQ-SSTMTCE	1,319,863.18	138,404.41	230,065.65	386,830.29	491,658.59	576,779.36	648,860.07	752,016.59	879,592.52	995,056.18	1,069,834.72	1,147,956.12	1,241,405.16
570900	MTC-E-ST EQ-SSTMTCE - INDIRECT	354,440.02	86,625.41	157,886.36	206,776.60	241,751.65	287,067.75	332,609.53	381,949.77	437,934.02	474,958.29	522,958.52	562,393.48	609,541.44
571100	MTC-E OF OVERHEAD LINES	12,304,623.07	1,096,361.73	2,170,896.87	2,398,721.62	2,636,521.80	3,208,744.10	4,392,321.92	6,173,727.90	7,639,980.30	8,533,519.56	8,976,405.52	9,562,220.63	10,919,826.74
573100	MTC-E-MISC TR PLT-SSTMT	115,041.13	11,774.92	34,020.57	55,506.18	61,275.86	67,883.02	83,535.06	90,607.33	93,009.79	99,084.77	105,613.30	107,858.89	113,095.82
573900	MTC-E-MISC TR PLT-SSTMT INDIRECT	194,645.38	11,505.12	31,876.24	37,306.69	53,339.43	64,203.46	77,093.03	90,169.55	103,892.07	126,609.39	153,105.96	149,679.49	270,006.80
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	6,046.69	65.79	202.05	372.60	497.80	778.21	983.32	1,768.63	2,310.62	2,589.68	2,731.00	3,055.44	3,176.15
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	-	-	-	-	-	-	-	-	-	-	-	-	-
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	-	-	-	-	-	-	-	-	-	-	-	-	-
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN	-	-	-	-	-	-	-	-	-	-	-	-	-
580100	OP SUPER/ENG-SSTOPER	397,256.10	6,794.47	23,632.55	54,056.50	67,144.37	95,148.31	110,950.87	119,819.10	128,399.12	134,060.14	162,645.36	175,002.50	212,195.18
580900	OP SUPER/ENG-SSTOPER - INDIRECT	1,386,553.00	127,140.39	249,837.63	393,393.07	510,336.19	636,286.00	741,355.34	861,570.92	989,278.26	1,118,207.16	1,259,840.52	1,373,779.66	1,596,474.40
581100	SYS CTRL-SWITCH-DIST	88,627.80	2,720.25	2,743.43	8,808.55	11,816.48	15,320.80	18,823.70	22,291.66	26,768.84	30,683.12	34,957.17	35,131.90	46,287.01
581900	SYS CTRL-SWITCH-DIST - INDIRECT	320,747.72	33,332.05	64,962.40	89,735.77	115,695.24	139,069.25	167,815.56	200,888.90	235,639.69	253,259.79	283,350.62	335,350.62	335,350.62
582100	STATION EXP-SSTOPER	1,859,646.66	196,515.60	390,922.35	541,369.33	706,255.22	915,854.47	1,051,520.47	1,218,077.56	1,373,616.73	1,529,928.76	1,670,059.71	1,814,476.37	1,973,952.95
582900	STATION EXP-SSTOPER - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-	-
583001	OPR-OH LINES	5,635,004.22	471,673.83	962,783.29	1,073,268.49	1,511,754.38	1,940,958.48	2,427,627.20	2,842,849.24	3,252,618.52	3,658,545.59	4,039,599.27	4,413,207.49	4,773,271.11
583005	CUST COMPL RESP-O/H	1,027,668.23	90,034.85	177,506.25	262,857.61	352,750.24	449,999.79	526,377.40	632,497.12	730,756.93	835,227.54	934,000.61	1,032,521.61	1,130,521.61
583008	INST/REMV TRANS/REG	106,522.43	6,392.67	22,620.05	36,522.89	46,274.82	53,428.86	68,135.49	77,291.32	81,923.83	89,365.44	93,639.68	99,492.60	103,783.40
583009	INSPC OH LINE FACIL	-	-	-	-	-	-	-	-	-	-	-	-	-
583010	LOC OH ELEC FAC-BUD	-	-	-	-	-	-	-	-	-	-	-	-	-
583100	O/H LINE EXP-SSTOPER	139,638.56	9,580.26	20,420.06	24,105.34	32,922.02	39,417.12	51,144.68	59,650.67	68,334.60	81,065.34	91,809.10	102,268.99	111,287.50
583905	CUST COMPL RESP-O/H - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-	-
584001	OPR-UNDERGRND LINES	-	-	-	-	-	-	-	-	-	-	-	-	-
584002	INSPC U/G LINE FACIL	-	-	-	-	-	-	-	-	-	-	-	-	-
584008	INST/REMV/REPL TRANSF	-	-	-	-	-	-	-	-	-	-	-	-	-
584010	LOC U/G ELEC FAC-BUD	-	-	-	331,867.95	443,953.54	597,546.03	742,653.26	878,196.80	1,007,538.52	1,150,806.74	1,259,969.54	1,403,850.15	1,544,117.94
586100	METER EXP	7,554,213.76	609,915.06	1,286,544.18	1,894,512.41	2,598,374.02	3,316,324.22	3,940,406.21	4,546,679.96	5,417,707.50	6,214,421.83	7,042,038.96	7,900,256.36	8,527,335.74
586900	METER EXP - INDIRECT	536,168.65	50,888.84	98,209.20	148,236.79	194,795.91	245,248.62	293,048.28	340,977.93	392,999.82	437,641.64	484,851.37	526,193.21	569,980.04
587100	CUST INSTALLATION EXP	205.43	-	-	-	-	-	-	-	-	-	-	-	-
588100	MISC ELECTRIC DIST EXP	4,424,331.26	421,606.39	808,992.04	1,202,343.02	1,562,575.62	1,994,742.76	2,369,980.97	2,682,669.86	3,039,903.19	3,382,049.45	3,737,245.02	4,068,898.40	4,435,550.83
588900	MISC ELECTRIC DIST EXP - INDIRECT	3,100,188.46	273,496.54	581,241.96	859,205.03	1,121,895.81	1,382,770.67	1,629,277.48	1,987,620.50	2,310,818.67	2,657,462.05	3,399,038.24	3,818,508.48	4,435,550.83
589100	RENTS - ELECTRIC DIST	-	-	-	-	-	-	-	-	-	-	-	-	-
590100	MTC-E/SUPER/ENG-SSTMT	21,486.92	-	277.19	2,011.77	2,011.77	2,011.77	4,186.42	4,318.26	2,875.91	2,875.91	3,959.16	2,884.05	2,884.05
590900	MTC-E/SUPER/ENG-SSTMT - INDIRECT	3,250.36	271.86	308.50	480.20	837.70	1,126.12	1,181.78	1,579.96	3,528.28	3,740.63	4,163.42	5,829.29	6,123.19
591003	MTC-E-MISC STRUCT													

KENTUCKY UTILITIES COMPANY
CASE MO. 2020-00349
TRIAL BALANCES
DECEMBER 2018 - DECEMBER 2020

ACCOUNT	ACCOUNT DESCRIPTION	DEC-2018	JAN-2019	FEB-2019	MAR-2019	APR-2019	MAY-2019	JUN-2019	JUL-2019	AUG-2019	SEP-2019	OCT-2019	NOV-2019	DEC-2019
903003	PROCESS METER ORDERS	4,994,435.19	455,362.27	916,054.90	1,365,580.00	1,820,884.48	2,284,204.67	2,713,500.25	3,184,461.73	3,660,813.76	4,100,588.74	4,585,783.12	4,993,235.77	5,462,296.15
903006	CUST BILL/ACCTG	107.50	-	-	-	-	-	-	-	-	-	-	-	-
903007	PROCESS PAYMENTS	106,301.12	25,710.06	38,816.13	58,008.94	78,254.79	92,916.46	113,963.15	133,386.19	159,359.88	175,228.54	194,052.67	212,340.31	220,959.96
903008	INVEST THEFT OF SVC	34.42	-	-	-	-	-	-	-	-	-	-	-	-
903012	PROC CUST CNTRT/ORDR	98,837.16	8,478.61	17,777.03	25,283.00	32,857.00	42,458.19	49,491.59	59,840.81	69,944.82	79,463.26	88,058.75	98,013.55	104,869.67
903022	COLL OFF-LINE BILLS	434,407.20	34,743.19	75,555.48	114,223.05	148,128.11	172,885.98	223,433.41	249,859.77	280,184.58	306,962.96	330,142.87	355,415.27	386,609.07
903023	PROC BANKRUPT CLAIMS	1,961.00	-	-	-	-	-	-	-	-	-	-	-	-
903030	PROC CUST REQUESTS	224,674.88	17,235.57	33,812.72	49,820.64	66,064.57	82,185.41	97,047.39	112,936.82	131,721.59	148,470.01	166,398.46	182,213.90	185,583.69
903032	DELIVER BILLS-REG	2,758,158.52	199,354.00	421,541.89	421,541.89	421,541.89	489,131.02	486,396.25	502,699.10	511,080.78	527,200.06	539,126.44	556,480.60	574,216.39
903035	COLLECTING-OTHER	3,298.98	(1,400.00)	(1,400.00)	(1,400.00)	(1,400.00)	(1,400.00)	(1,242.80)	(1,242.80)	(1,242.80)	(1,242.80)	(1,219.34)	(1,219.34)	(1,219.34)
903036	CUSTOMER COMPLAINTS	203,127.49	18,495.02	36,555.65	55,640.48	71,460.27	90,526.07	105,215.22	123,445.04	143,815.88	163,006.91	184,182.89	199,966.10	216,224.42
903038	MISC CASH OVRAGE/SHORTAGE	3,276.65	186.13	447.76	798.20	1,321.11	1,558.34	1,759.13	1,814.70	1,963.73	2,164.90	2,315.53	2,465.64	2,747.03
903092	BILL SPECIAL ACCTS - INDIRECT	17,157.61	6,606.90	11,406.32	18,468.08	26,700.31	33,874.92	40,154.78	49,562.18	56,700.43	65,086.69	71,796.00	79,265.40	87,683.27
903096	PROCESS METER ORDERS - INDIRECT	44.60	-	-	-	-	-	-	-	-	-	-	-	-
903097	CUST BILL/ACCTG - INDIRECT	4,103,481.78	344,805.40	688,270.75	1,028,053.66	1,381,149.39	1,744,468.05	2,089,365.82	2,464,803.99	2,832,669.20	3,188,397.43	3,549,281.36	3,918,264.20	4,294,720.17
903097	PROCESS PAYMENTS - INDIRECT	223,428.19	9,289.76	20,833.71	29,601.75	43,635.65	52,561.63	61,957.49	72,855.17	81,253.08	91,098.86	95,566.88	94,118.87	94,706.17
903098	INVESTIGATE THEFT OF SERVICE - INDIRECT	129,088.11	10,278.68	19,541.98	28,883.28	36,419.63	46,247.05	54,968.90	63,078.77	72,328.85	81,252.85	90,329.82	98,034.31	107,322.99
903099	PROC EXCEPTION PMTS - INDIRECT	2,570.56	-	-	-	-	-	-	-	-	-	-	-	-
903912	PROC CUST CNTRT/ORDR - INDIRECT	281,897.96	27,812.97	52,726.54	77,395.41	102,853.58	127,653.82	153,801.69	179,315.50	204,206.00	226,745.90	252,939.70	274,083.84	303,594.29
903922	COLLECT OFF-LINE BILLS - INDIRECT	32,655.90	5,579.25	8,739.62	11,861.88	15,103.39	18,675.66	22,675.66	27,187.66	32,323.16	38,072.66	44,464.66	51,534.53	59,343.53
903920	PROC CUST REQUESTS - INDIRECT	5,652,084.22	459,666.36	877,786.62	1,310,076.82	1,764,726.60	2,214,336.09	2,632,819.05	3,070,823.75	3,537,929.13	3,994,217.13	4,541,952.95	5,070,977.36	5,670,977.36
903931	PROC CUST PAYMENTS - INDIRECT	274,672.58	39,945.83	55,777.59	79,929.14	102,784.55	127,877.59	152,927.59	179,927.59	209,927.59	239,927.59	269,927.59	299,927.59	329,927.59
903935	COLLECTING-OTHER - INDIRECT	126,718.00	19,966.00	37,746.18	53,203.43	71,000.24	87,685.28	101,759.29	118,465.81	136,246.03	152,390.63	171,565.40	187,320.49	206,179.33
903936	CUSTOMER COMPLAINTS - INDIRECT	296,071.51	24,278.10	48,052.69	76,994.46	100,991.68	125,814.19	148,978.33	170,345.59	197,000.55	221,738.68	247,901.25	273,106.05	300,299.92
904001	UNCOLLECTIBLE ACCTS	5,187,148.25	465,955.36	727,095.16	1,461,070.97	1,552,093.16	1,397,709.38	1,686,840.45	2,433,056.11	2,775,394.97	3,224,508.49	3,821,479.29	3,654,134.15	3,799,667.41
904003	UNCOLL ACCTS - A/R MISC	(1,195.30)	-	260.00	260.00	260.00	31,003.37	39,949.26	41,322.18	41,322.18	34,130.17	34,130.17	34,130.17	43,881.41
905001	MISC CUST SERV EXP	27,500.00	(27,500.00)	(27,500.00)	(27,500.00)	(27,500.00)	(27,500.00)	(27,500.00)	(27,500.00)	(27,500.00)	(27,500.00)	(27,500.00)	(27,500.00)	(27,500.00)
905003	MISC COLLECTING EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
905009	MISC CUST SERV EXP - INDIRECT	495.46	305.18	1,735.59	3,034.31	4,405.22	5,964.25	5,964.25	5,964.25	5,964.25	5,964.25	5,964.25	5,964.25	5,964.25
907000	SUPV-CUST SER-INFO - INDIRECT	613,537.87	66,860.98	130,891.86	192,801.28	247,321.29	298,573.25	342,984.88	392,455.82	442,848.12	485,672.91	532,917.02	578,490.48	622,302.18
908004	DSM - ENERGY AUDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
908005	DSM CONSERVATION PROG	13,591,906.07	594,810.44	1,022,406.74	1,527,001.78	2,164,341.78	2,849,477.00	3,563,085.92	4,136,754.99	4,754,725.78	5,384,674.47	6,085,964.07	6,824,568.35	7,184,825.75
908006	DSM - HVAC	-	-	-	-	-	-	-	-	-	-	-	-	-
908007	DSM - CONSERVATION	-	-	-	-	-	-	-	-	-	-	-	-	-
908091	CUST MKTG/ASSIST - INDIRECT	459,629.66	32,885.25	34,584.31	66,468.15	100,797.36	131,812.10	163,431.71	207,704.51	255,102.58	290,162.46	335,832.98	372,469.06	416,016.86
909000	MISC MKETING EXP - INDIRECT	45,550.13	4,550.13	9,100.26	13,650.39	18,200.52	22,750.65	27,300.78	31,850.91	36,401.04	40,951.17	45,501.30	49,551.43	53,601.56
909005	MEDIA RELATIONS	288,344.54	15,252.23	15,688.28	62,167.73	92,435.38	134,287.71	155,906.93	170,895.56	203,844.92	208,548.04	240,685.32	272,637.00	311,977.17
909010	PRINT ADVER-SER-INFO	102,344.51	-	(0.02)	288.98	288.98	288.98	288.98	288.98	288.98	288.98	288.98	288.98	288.98
909011	OTH ADVER-SER-INFO	120,466.71	-	180,111.38	210,281.38	212,694.61	321,796.07	393,401.50	536,453.87	614,683.64	691,990.43	733,679.66	817,210.48	928,781.88
909013	SAFETY PROGRAMS	8,600.00	-	-	-	-	-	-	-	-	3,600.00	3,600.00	3,600.00	6,100.00
909019	PRINT ADVER-SER-INFO - INDIRECT	68,052.86	4,312.44	7,868.15	14,869.06	19,526.64	24,544.54	24,544.79	27,390.80	37,300.19	46,867.69	46,867.69	50,601.01	
909011	OTHER ADVER-SER-INFO - INDIRECT	108,196.59	-	(826.20)	617.67	16,719.93	26,352.52	26,352.52	26,668.42	26,769.29	27,271.23	83,044.66	119,406.61	123,590.60
910001	MISC CUST SER-INFO	481,741.73	96,157.53	150,990.03	212,975.53	252,932.97	340,959.89	367,968.90	394,100.21	452,339.18	509,410.54	562,222.65	579,805.50	731,739.14
910900	MISC CUST SER-INFO - INDIRECT	902,832.17	91,924.70	169,886.23	236,575.51	286,273.38	374,092.11	475,568.91	579,903.86	651,064.24	776,996.92	898,488.71	973,577.47	1,065,645.11
912001	ECONOMIC DEVELOPMENT RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-
912900	ECONOMIC DEVELOPMENT RESEARCH - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-	-
913012	OTH ADVER-SALES	802,011.33	1,188.60	104,903.01	243,810.41	245,518.00	263,852.33	453,626.28	455,130.13	455,930.13	505,708.34	623,652.33	710,343.45	293,513.39
913912	OTH ADVER-SALES - INDIRECT	183,514.05	6,069.36	49,596.75	220,490.80	224,637.75	298,145.53	323,323.16	330,932.68	340,697.54	378,667.80	424,647.24	447,985.28	
920100	OTHER GENERAL AND ADMIN SALARIES	1,177,497.83	156,351.19	176,930.04	251,449.44	337,207.40	510,695.43	551,783.68	648,909.66	691,269.28	817,960.96	933,310.21	985,008.53	1,009,479.66
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	33,868,020.46	3,153,227.24	6,047,083.89	8,906,250.14	11,779,127.56	14,682,444.45	17,370,621.67	20,320,522.57	23,393,190.34	26,232,770.49	29,426,713.35	31,934,860.54	34,827,893.43
921002	EXP-GEN OFFICE EMPL	843,426.49	71,389.58	72,059.39	82,016.38	91,410.68	92,809.20	97,006.98	98,464.69	99,131.83	101,488.72	92,222.31	95,605.75	98,411.94
921003	GEN OFFICE SUPPL/EXP	1,144,230.73	81,559.56	201,082.60	310,173.63	392,388.25	461,308.01	569,479.01	652,971.94	728,088.83	808,710.63	889,711.96	952,428.28	1,048,833.07
921004	OPR-GEN OFFICE BLDG	16,225.49	830.33	2,535.50	3,465.47	4,295.80	5,225.77	6,105.92	6,936.25	7,866.22	8,767.90	10,797.87	11,678.02	12,642.17
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	1,494,335.81	297,963.08	409,679.95	486,217.69	595,753.23	716,740.96	856,993.82	955,158.42	1,056,821.90	1,172,863.11	1,321,347.50	1,461,848.40	1,667,930.23
921903	GEN OFFICE SUPPL/EXP - INDIRECT	6,177,841.76	494,393.93	1,078,282.07	1,610,247.07	2,135,363.77	2,680,743.61	3,192,463.82	3,794,681.72	4,348,541.12	4,748,596.79	5,346,585.43	5,978,028.61	6,616,203.95
921904	IC OPR-GEN OFFICE BLDG - INDIRECT	456,617.66	30,467.45	60,934.88	91,166.62	121,162.66	151,158.73	181,154.76	211,150.81	241,146.86	269,444.06	296,042.42	322,640.79	349,239.14
922001	A/G SAL TRANSFER-CR	(3,643,836.61)	(345,654.98)	(649,283.78)	(961,899.21)	(1,269,922.25)	(1,774,816.47)	(2,092,819.13)	(2,446,536.35)	(2,806,887.92)	(3,154,089.77)	(3,537,083.69)	(3,834,436.40)	(4,106,251.88)
922002	OFF SUPPL/EXP TRAN-CR	(869,149.31)	(64,702.36)	(138,701.77)	(187,259.10)	(252,								

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ACCOUNT	ACCOUNT DESCRIPTION	DEC-2018	JAN-2019	FEB-2019	MAR-2019	APR-2019	MAY-2019	JUN-2019	JUL-2019	AUG-2019	SEP-2019	OCT-2019	NOV-2019	DEC-2019
926019	OTHER BENEFITS EXPENSE - BURDENS	715,771.78	(1,652.61)	57,511.51	117,857.86	175,845.44	223,876.86	266,139.72	312,062.66	360,010.28	404,230.07	458,654.01	504,122.39	563,752.27
926100	EMPLOYEE BENEFITS - NON-BURDEN	-	-	-	-	-	-	-	-	-	-	-	-	-
926101	PENSION SERVICE COST - BURDENS	5,351,038.71	497,442.92	879,990.27	1,222,326.60	1,643,022.80	2,017,506.71	2,299,200.74	2,640,275.85	2,976,216.39	3,390,270.85	3,662,085.50	3,971,795.60	4,326,419.16
926102	401K EXPENSE - BURDENS	2,800,259.91	218,136.95	412,982.16	612,373.90	801,659.60	992,303.83	1,161,304.12	1,344,303.68	1,535,125.09	1,710,828.89	1,999,429.84	2,239,892.97	2,625,002.71
926105	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS	(844,091.86)	3,532.98	3,613.09	3,612.93	3,613.48	3,576.56	3,576.32	3,562.22	3,562.22	3,562.22	3,562.22	3,561.90	(634,100.95)
926106	FASB 106 (OPEB) SERVICE COST - BURDENS	966,982.97	96,480.05	163,278.29	211,252.45	297,086.58	363,037.68	374,817.46	459,403.77	511,623.54	560,177.29	617,741.98	665,751.22	720,643.11
926110	EMPLOYEE WELFARE	-	-	-	-	-	-	-	-	-	-	-	-	-
926116	RETIREMENT INCOME EXPENSE - BURDENS	1,154,778.79	90,202.40	170,798.06	270,503.99	348,937.16	428,400.58	498,065.92	573,984.78	653,164.47	726,051.61	816,303.69	891,631.52	1,268,639.84
926196	PENSION EXP- VA	291,659.00	-	-	23,028.00	23,028.00	23,028.00	45,671.00	45,671.00	45,671.00	79,515.00	79,515.00	79,515.00	105,555.00
926197	PENSION EXP- FERC AND TENN.	305,355.00	-	-	23,658.00	23,658.00	23,658.00	22,908.00	22,908.00	22,908.00	19,514.00	19,514.00	19,514.00	25,906.00
926198	PENSION NON SERVICE COST - BURDENS	(5,168,917.22)	(509,918.75)	(998,304.61)	(1,555,281.62)	(1,981,618.33)	(2,484,594.43)	(3,091,286.56)	(3,321,934.73)	(3,776,050.61)	(4,317,829.85)	(4,689,717.70)	(5,090,709.21)	(5,541,739.71)
926199	FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS	(98,926.22)	(8,485.75)	(23,293.82)	(56,207.71)	(49,836.83)	(60,699.25)	77,601.73	(29,670.92)	(11,649.04)	53,510.62	22,211.34	38,905.43	56,115.35
926900	EMPLOYEE BENEFITS - NON-BURDEN - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-	-
926901	TUTOR REBUND PLAN - INDIRECT	251,050.99	27,367.73	41,277.89	48,840.36	53,011.96	118,380.11	132,326.32	152,857.42	183,547.67	198,999.31	210,117.32	226,428.83	279,932.04
926902	GROUP LIFE INSURANCE EXPENSE - BURDENS INDIRECT	250,994.67	24,560.01	47,194.08	70,407.23	93,276.87	116,712.89	138,038.15	161,765.31	186,234.14	209,035.06	228,920.59	245,116.95	265,365.52
926903	MEDICAL INSURANCE EXPENSE - BURDENS INDIRECT	5,420,678.31	562,016.08	1,090,784.39	1,633,083.98	2,167,359.05	2,714,865.47	3,213,060.09	3,767,367.59	4,339,000.83	4,871,668.10	5,448,893.40	5,919,051.65	6,307,367.18
926904	DENTAL INSURANCE EXPENSE - BURDENS INDIRECT	304,084.35	27,597.44	53,040.48	79,134.75	104,842.85	131,187.72	155,159.72	181,831.72	209,337.47	234,968.42	251,456.72	264,886.06	267,803.43
926905	LONG TERM DISABILITY EXPENSE - BURDENS INDIRECT	276,491.59	26,425.87	50,825.60	75,849.71	100,503.66	125,768.02	148,756.93	174,335.28	200,713.01	225,292.64	248,439.61	267,292.30	292,195.01
926910	EMPLOYEE WELFARE - INDIRECT	11,368.52	48.79	31.73	-	92.29	355.95	458.53	577.32	1,396.98	3,374.10	3,374.10	3,491.60	5,433.38
926911	PENSION SERVICE COST - BURDENS INDIRECT	4,941,572.00	416,825.68	758,261.68	1,108,435.05	1,455,426.82	1,806,962.39	2,136,974.66	2,504,157.14	2,882,816.49	3,235,664.14	3,676,723.38	4,035,960.72	4,488,966.76
926912	401K EXPENSE - BURDENS INDIRECT	2,180,699.45	208,369.49	390,517.61	597,582.73	791,731.83	990,689.09	1,171,727.04	1,373,155.73	1,580,880.34	1,774,445.21	1,994,001.91	2,177,636.30	2,377,639.32
926915	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS INDIRECT	(78,919.28)	4,990.13	4,990.13	4,990.13	4,990.13	4,990.13	4,990.13	4,990.13	4,990.13	4,990.13	4,990.13	4,990.13	(127,859.96)
926916	FASB 106 (OPEB) SERVICE COST - BURDENS INDIRECT	788,394.72	67,735.30	121,149.93	175,931.40	229,902.33	285,209.72	335,233.35	390,891.34	448,288.99	501,774.04	568,723.69	623,252.75	691,952.08
926919	OTHER BENEFITS EXPENSE - BURDENS INDIRECT	340,885.83	39,096.40	75,094.08	112,012.95	148,385.45	185,658.77	219,575.07	257,311.44	296,227.27	332,490.30	385,895.90	429,393.83	406,332.00
926990	RETIREMENT INCOME EXPENSE - BURDENS INDIRECT	1,032,748.27	83,486.70	160,297.68	239,074.41	316,685.40	396,218.43	468,588.24	549,109.35	632,147.17	709,524.58	823,764.70	916,810.91	1,193,970.13
926995	ADOPTION ASSISTANCE PROGRAM - INDIRECT	4,269.24	1,758.84	1,758.84	1,758.84	1,758.84	1,758.84	1,758.84	1,758.84	1,758.84	1,758.84	1,758.84	1,758.84	3,758.84
926998	PENSION NON SERVICE COSTS - BURDENS INDIRECT	2,096,498.92	115,900.63	186,772.25	259,457.52	331,067.23	404,450.37	412,239.42	420,905.78	429,843.01	438,170.92	451,352.45	462,088.56	475,460.35
926999	FASB 106 (OPEB) NON SERVICE COSTS - BURDENS INDIRECT	(652,782.00)	(63,786.58)	(122,498.47)	(182,712.77)	(242,056.19)	(302,828.73)	(338,824.56)	(378,874.63)	(420,176.57)	(458,663.17)	(507,765.60)	(578,158.51)	(598,119.43)
927002	OTH ITEMS W/O CH-DR	4,132.08	345.27	690.52	1,035.76	1,394.12	1,756.48	2,118.49	2,480.23	2,841.97	3,205.50	3,565.04	3,926.57	4,288.08
928001	FORMAL CASES - FERC	-	-	-	-	-	-	-	-	-	-	-	-	-
928002	REG UPKEEP ASSESSMNTS	410,966.50	34,782.30	69,564.16	104,346.24	139,128.32	173,910.40	218,088.24	262,266.08	306,443.92	350,621.76	388,535.76	426,449.76	464,363.76
928003	AMORTIZATION OF RATE CASE EXPENSES	1,272,255.93	106,021.32	212,044.64	318,063.96	424,085.28	553,037.45	681,989.62	810,941.79	939,893.96	1,068,846.13	1,197,798.30	1,326,750.47	1,455,702.64
928007	FORMAL CASES - VIRGINIA	107,236.98	-	379.80	870.80	6,473.09	34,083.79	125,565.21	148,076.29	165,057.28	179,791.24	191,887.54	225,058.72	301,106.25
928008	FORMAL CASES - KENTUCKY	179,344.44	-	-	-	5,690.69	5,690.69	5,690.69	5,690.69	5,690.69	5,690.69	5,690.69	5,690.69	11,642.29
929002	ELIC USED-ELIC DEPT	(4,152.08)	(345.27)	(690.52)	(1,035.76)	(1,394.12)	(1,756.48)	(2,118.49)	(2,480.23)	(2,841.97)	(3,205.50)	(3,565.04)	(3,926.57)	(4,288.08)
929005	ELECTRICITY USED BY ELECTRIC DEPARTMENT - ODP	-	-	-	-	-	-	-	-	-	-	-	-	-
929006	KWH SOURCES - ODP - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
929007	ODP FREE LIGHTING	-	-	-	-	-	-	-	-	-	-	-	-	-
930101	GEN PUBLIC INFO EXP	25,747.59	-	-	-	-	-	-	-	-	-	-	-	-
930191	GEN PUBLIC INFO EXP - INDIRECT	4,761.68	-	-	-	-	-	-	-	-	-	-	-	-
930201	MISC CORPORATE EXP	44,686.57	1,384.32	2,760.80	5,889.52	6,321.28	6,664.00	7,147.84	7,488.32	8,791.88	9,445.28	12,394.63	13,843.88	14,061.13
930202	ASSOCIATION DUES	37,465.89	-	-	-	-	-	-	-	-	-	-	-	-
930207	OTHER MISC GEN EXP	(9.88)	(5.00)	(5.00)	(12.50)	(35.00)	(35.00)	(40.00)	(40.00)	(40.00)	(40.00)	(40.00)	(40.00)	(50.00)
930217	MGP EXPENSES	260,000.00	171,937.30	168,752.41	168,752.41	168,752.41	148,501.96	148,501.96	148,501.96	148,501.96	148,501.96	148,501.96	148,501.96	148,501.96
930250	BROKER FEES-INDIRECT	2,119.00	-	126.63	126.63	126.63	126.63	126.63	126.63	126.63	126.63	126.63	126.63	145,126.26
930271	MISC CORPORATE EXP - INDIRECT	498,390.22	101,242.90	119,397.94	119,593.44	221,770.50	266,419.90	271,540.80	338,923.58	358,802.68	361,455.53	448,259.93	454,030.23	457,001.48
930272	ASSOCIATION DUES - INDIRECT	1,263,095.13	106,606.04	168,006.32	239,571.74	300,810.09	320,320.99	412,096.74	478,932.33	552,505.67	611,159.32	758,511.97	830,135.79	1,116,008.93
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT	2,798,185.75	222,094.62	448,517.17	679,197.00	908,647.23	1,141,257.59	1,374,786.97	1,605,769.48	1,829,754.74	2,054,427.63	2,287,448.12	2,514,273.04	2,875,449.53
930277	OTHER MISC GEN EXP - INDIRECT	42,185.29	5,343.57	4,860.51	23,612.94	25,694.60	28,474.79	28,515.61	30,858.12	32,411.15	33,948.30	36,791.06	40,798.94	42,128.01
931004	RENTS-CORPORATE HQ	180,442.84	13,977.97	41,775.62	58,595.69	71,879.46	85,563.14	97,895.53	113,505.81	124,761.84	134,800.09	154,001.10	159,635.70	187,146.77
931100	RENTS-OTHER	83,433.02	4,524.78	9,449.56	14,374.34	19,299.12	24,223.90	38,768.68	43,693.46	48,618.24	53,543.02	58,467.80	63,392.62	68,317.40
931900	IC JOINT USE RENT EXPENSE-INDIRECT	849,797.50	78,482.09	157,234.30	236,236.63	315,291.14	396,032.23	479,337.55	565,221.47	651,126.61	736,988.50	827,966.76	908,495.74	994,342.33
931904	RENTS - CORPORATE HQ (INDIRECT)	1,991,785.17	187,151.62	377,519.68	546,630.49	733,510.15	921,632.51	1,084,031.22	1,252,444.41	1,439,826.97	1,617,353.78	1,813,428.29	2,002,486.06	2,194,136.48
935101	MTC-GEN PLANT	373,652.04	14,392.77	43,008.85	84,138.91	119,003.26	146,075.47	180,668.71	226,872.50	264,082.44	291,756.74	317,713.20	349,099.78	420,394.33
935191	MTC-GEN PLANT - INDIRECT	350,126.31	36,746.46	71,884.48	120,593.04	167,381.58	208,236.80	262,652.41	309,768.64	359,951.29	419,155.91	462,173.75	509,194.53	726,680.28
935401	MTC-OTH GEN EQ	-	-	-	-	-	-	-	-	-	-	-	-	343.06
935402	MAINT OF NON-BONDBLE GENERAL PLANT	3,916.71	-	-	-	-	-	-	-	437.50	437.50	437.50	437.50	437.50
935403	MNTC BONDABLE PROPERTY	6,525.54	252.72	475.94	845.64	1,077.81	5,392.78	5						

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10102	PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83	55,918.83
10103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT	79,868,552.72	78,651,417.15	78,459,089.59	78,744,807.11	78,911,541.49	78,668,296.91	79,367,181.22	76,974,330.35	76,937,683.62	77,792,373.82	79,103,851.00	77,141,702.73
10104	PLANT IN SERVICE - ELECTRIC LAND	37,756,929.57	37,888,885.88	37,591,521.81	37,916,521.81	37,916,521.81	38,007,978.11	38,007,978.11	38,007,978.11	38,007,978.11	38,007,978.11	38,007,978.11	37,984,729.47
10105	PLANT IN SERVICE - ELECTRIC STRUCTURES	558,860,904.29	559,596,298.77	559,908,297.19	559,267,424.07	567,533,140.62	568,340,030.37	569,739,578.11	591,414,861.40	591,707,273.60	592,633,836.67	593,243,837.90	593,243,837.90
10106	PLANT IN SERVICE - ELECTRIC EQUIPMENT	6,389,376,423.54	6,404,098,955.33	6,416,474,883.75	6,425,775,921.42	6,446,605,763.43	6,480,158,936.95	6,493,976,030.94	6,498,040,437.25	6,490,577,573.60	6,500,971,916.06	6,534,264,535.67	6,540,571,508.61
10109	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	19,396,452.27	19,396,452.27	18,854,176.97	18,854,176.97	18,854,176.97	18,854,176.97	18,854,176.97	18,794,700.46	18,794,700.46	18,794,700.46	18,794,700.46	18,539,257.45
10108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT	37,831,874.47	37,831,874.47	37,831,874.47	37,831,874.47	37,831,874.47	37,994,773.66	37,994,773.66	37,994,773.66	37,994,773.66	37,994,773.66	37,994,773.66	37,816,539.05
10109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT	1,907,533,106.71	1,909,356,022.58	1,917,251,038.25	1,928,807,557.82	1,930,172,572.24	1,967,265,674.17	1,967,516,475.48	1,974,109,818.95	1,975,865,227.14	1,980,773,747.33	1,975,865,227.14	1,993,272,598.51
10110	PLANT IN SERVICE - LEASED PROPERTY	405,820.43	405,820.43	405,820.43	405,820.43	405,820.43	25,046.09	25,046.09	25,046.09	25,046.09	25,046.09	25,046.09	25,046.09
10111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT	70,506,803.02	69,138,743.60	68,949,577.18	69,209,398.02	70,082,173.99	73,407,235.84	74,291,478.67	72,180,951.05	70,630,477.11	70,466,575.29	70,617,972.75	66,370,064.34
10112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT	64,846,672.95	64,846,672.95	64,981,573.41	64,981,573.41	65,111,082.23	65,513,872.33	65,513,872.33	65,887,290.86	65,848,677.76	66,108,754.54	66,199,271.57	67,051,502.52
10113	PLANT IN SERVICE - ELECTRIC LAND RIGHTS	33,197,836.37	33,197,836.37	33,197,836.37	33,197,836.37	33,197,836.37	33,197,836.37	33,197,836.37	33,197,836.37	33,197,836.37	33,197,836.37	33,205,641.50	33,205,641.50
101125	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILD	523,086.64	523,086.64	523,086.64	523,086.64	523,086.64	523,086.64	523,086.64	523,086.64	523,086.64	523,086.64	523,086.64	523,086.64
101126	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-CCR	167,880,799.87	167,880,799.87	141,678,461.39	141,678,461.39	141,678,461.39	151,787,794.16	151,787,794.16	151,787,794.16	151,595,784.74	151,595,784.74	151,595,784.74	142,938,110.48
101130	PROPERTY UNDER OPERATING LEASES	41,820,831.66	41,443,009.78	43,674,160.11	43,878,182.38	44,278,257.79	44,810,975.59	45,496,955.85	45,790,603.07	47,698,141.12	47,698,369.03	48,057,492.62	47,878,660.28
10132	PROPERTY UNDER PREPAID LEASES	-	-	-	-	-	-	-	-	-	-	-	-
10133	PROPERTY UNDER DEFERRED RENT	(18,372.12)	(17,934.15)	(17,496.18)	(17,058.21)	(16,620.24)	(16,182.27)	(15,744.30)	(15,306.33)	(14,868.36)	(14,430.39)	(13,992.42)	(13,554.45)
10134	PROPERTY UNDER DEFERRED RENT - INDIRECT	(1,174,256.27)	(1,164,709.95)	(1,155,163.63)	(1,145,617.31)	(1,136,070.99)	(1,126,524.67)	(1,116,978.35)	(1,107,432.03)	(1,097,885.71)	(1,088,339.39)	(1,078,793.07)	(1,069,246.75)
10135	LEASEHOLD TENANT INCENTIVE	(2,731,456.27)	(2,683,125.90)	(2,644,795.53)	(2,606,465.16)	(2,568,134.79)	(2,529,804.42)	(2,491,474.05)	(2,453,143.68)	(2,414,813.31)	(2,383,152.57)	(2,349,822.20)	(2,299,827.20)
10136	ACCM AMORT PROPERTY UNDER OPERATING LEASES	(9,977,582.19)	(10,201,333.13)	(11,007,432.76)	(11,890,590.85)	(12,762,154.64)	(13,447,375.30)	(14,243,736.01)	(15,144,798.84)	(15,843,372.93)	(16,480,932.27)	(16,879,916.94)	(17,153,266.89)
102001	ELECTRIC PLANT-PURCHASED OR SOLD	1,936,601.52	1,804,645.21	1,804,645.21	1,804,645.21	1,804,645.21	1,804,645.21	1,780,963.44	1,780,963.44	1,780,963.44	1,780,963.44	1,780,963.44	1,011,612.87
106003	COMPL. CONST NOT CL - MISC. INTANGIBLE PLANT	5,577,986.87	10,391,854.14	10,668,244.30	10,496,968.40	10,659,367.30	10,694,539.32	9,193,409.89	9,088,381.58	12,015,440.40	11,194,505.46	9,670,099.29	13,912,508.40
106004	COMPL. CONST NOT CL - ELECTRIC LAND	166,209.73	-	-	-	-	16,393.71	16,393.71	16,393.71	16,393.71	16,393.71	16,393.71	16,393.71
106005	COMPL. CONST NOT CL - ELECTRIC STRUCTURES	23,845,589.55	23,707,055.90	23,297,692.12	23,296,678.20	23,212,953.51	17,065,140.11	15,927,186.63	15,851,108.45	8,283,344.59	8,111,692.18	7,842,322.63	16,042,146.86
106006	COMPL. CONST NOT CL - ELECTRIC EQUIPMENT	395,744,506.05	367,436,889.89	357,330,539.76	543,782,164.03	553,558,330.75	524,456,221.90	535,952,835.65	547,858,653.08	558,126,211.56	529,067,546.79	562,127,777.16	608,320,233.89
106008	COMPL. CONST NOT CL - ELECTRIC HYDRO EQUIPMENT	-	-	-	-	25,333.94	25,333.94	25,333.94	25,333.94	25,333.94	25,333.94	25,333.94	25,333.94
106011	COMPL. CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT	112,816,006.41	119,805,731.05	115,414,343.30	120,950,151.15	129,812,605.99	89,000,407.80	103,812,305.27	105,482,780.60	104,951,380.23	112,816,006.41	104,657,114.00	108,819,978.96
106011	COMPL. CONST NOT CL - ELECTRIC GENERAL EQUIPMENT	5,821,220.88	6,024,265.98	6,152,520.50	6,296,665.96	6,396,665.96	4,143,652.49	3,143,652.49	4,953,369.51	5,206,268.37	5,243,904.92	5,243,904.92	7,623,594.94
106012	COMPL. CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT	2,505,806.49	2,505,805.89	2,376,447.42	2,537,833.72	2,361,419.07	2,242,385.60	2,053,428.38	2,054,487.78	1,893,577.09	1,634,930.01	3,038,605.71	3,497,014.79
106013	COMPL. CONST NON CL-ELECTRIC LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-
106014	COMPL. CONST NON CL-ELECTRIC NON CURRENT CLOUD IMPLEMENTATION	-	-	-	-	-	-	-	-	673,188.74	707,254.43	709,932.79	709,932.79
106016	COMPL. CONST NON CL-ELECTRIC CLOUD IMPLEMENTATION PREPAYMENTS	-	-	-	-	-	-	-	-	168,297.20	176,813.62	177,483.20	177,483.20
107001	CONSTR WORK IN PROG	461,994,283.66	477,429,741.94	521,929,258.88	345,474,373.76	332,327,693.29	364,357,947.73	356,380,374.38	354,341,253.84	369,356,790.85	382,201,648.74	368,788,804.53	320,550,366.88
107006	CONSTR WORK IN PROG - CLOUD IMPLEMENTATION COSTS	-	-	308,321.38	300,946.77	300,946.77	398,113.78	567,445.92	792,182.59	1,037,169.31	299,379.95	524,387.21	518,548.22
107000	CONSTR WORK IN PROG - CONTRA ASSET - PENSION	-	-	-	-	-	-	-	-	-	-	-	-
108004	ACCUM. DEPR. - ELECTRIC LAND RIGHTS	(20,040,376.93)	(20,295,404.59)	(20,700,322.64)	(20,729,217.54)	(20,752,112.44)	(20,775,007.34)	(20,741,205.24)	(20,764,100.14)	(20,786,995.04)	(20,809,889.94)	(20,832,787.64)	(20,855,688.13)
108005	ACCUM. DEPR. - ELECTRIC STRUCTURES	(225,026,885.47)	(225,834,701.61)	(226,892,566.87)	(226,126,730.58)	(226,886,751.46)	(227,983,214.48)	(228,860,537.47)	(229,958,009.93)	(240,504,118.15)	(241,433,826.60)	(242,282,238.53)	(242,282,238.53)
108006	ACCUM. DEPR. - ELECTRIC EQUIPMENT	(2,073,457,542.29)	(2,075,664,125.96)	(2,091,230,622.02)	(2,109,403,831.42)	(2,121,222,056.21)	(2,138,501,716.79)	(2,154,731,544.42)	(2,168,288,978.94)	(2,177,934,632.19)	(2,193,490,013.18)	(2,208,401,243.21)	(2,216,784,069.25)
108007	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	(4,476,367.18)	(4,453,296.66)	(4,248,307.64)	(4,304,085.60)	(4,359,863.98)	(4,415,642.17)	(4,471,420.32)	(4,504,032.27)	(4,559,275.59)	(4,624,239.95)	(4,679,179.06)	(4,734,179.06)
108008	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT	(14,366,429.07)	(14,462,218.56)	(14,558,008.05)	(14,653,797.54)	(14,712,475.42)	(14,808,243.96)	(14,904,012.28)	(14,999,780.60)	(15,095,548.92)	(15,191,317.24)	(15,285,511.51)	(15,379,288.83)
108009	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT	(529,090,327.22)	(529,002,782.79)	(531,566,588.99)	(532,999,613.82)	(535,554,805.23)	(532,501,407.80)	(535,199,650.80)	(537,404,705.64)	(539,175,915.94)	(541,523,137.69)	(539,322,627.35)	(540,051,529.46)
108010	ACCUM. DEPR. - LEASED PROPERTY	(326,817.49)	(326,696.12)	(327,136.38)	(327,136.38)	(327,136.38)	(327,136.38)	(327,136.38)	(327,136.38)	(327,136.38)	(327,136.38)	(327,136.38)	(327,136.38)
108011	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT	(29,957,720.58)	(28,823,204.17)	(29,148,373.03)	(29,668,258.59)	(30,237,150.23)	(30,773,454.06)	(31,126,313.07)	(29,589,681.79)	(28,458,130.50)	(28,546,366.75)	(28,906,923.97)	(24,964,744.72)
108012	ACCUM. DEPR. - ELECTRIC COMMUNICATION EQUIP.	(28,375,040.36)	(28,738,212.17)	(29,104,370.00)	(29,464,950.31)	(29,828,614.26)	(30,193,347.99)	(30,559,144.95)	(30,908,630.78)	(31,274,145.91)	(31,639,667.62)	(32,000,220.85)	(32,386,617.17)
108013	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.	(5,652,893.59)	(5,695,035.20)	(5,736,775.11)	(5,777,867.74)	(5,819,716.71)	(5,843,829.97)	(5,887,574.50)	(5,846,293.60)	(5,889,582.05)	(5,932,983.03)	(5,976,424.31)	(6,017,875.98)
108014	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)	(0.53)
108015	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES	5,722,605.93	5,623,375.52	5,512,666.15	5,117,889.50	5,117,889.50	5,117,889.50	5,117,889.50	5,117,889.50	5,117,889.50	5,117,889.50	5,117,889.50	5,117,889.50
108016	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT	(305,369,413.92)	(306,670,690.58)	(307,171,277.50)	(309,545,924.00)	(311,426,493.19)	(310,746,524.51)	(311,700,996.48)	(313,431,236.27)	(309,673,911.46)	(306,790,077.80)	(307,113,632.85)	(307,113,632.85)
108018	ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT	150,193.18	146,806.14	143,419.00	140,023.06	292,806.64	289,419.35	286,033.27	282,646.77	279,260.48	275,874.19	272,487.90	269,095.01
108019	ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION	(233,027,465.92)	(233,398,234.50)	(233,598,457.87)	(232,995,090.11)	(233,347,397.87)	(232,694,642.42)	(233,199,779.80)	(233,569,694.06)	(234,011,493.57)	(234,261,870.07)	(234,203,489.31)	(235,028,129.41)
108020	ACCUM. DEPR. - COR - ELECTRIC GENERAL PROPERTY	22,108.34	22,108.34	22,108.34	22,108.34	22,108.34	22,108.34	22,108.34	21,565.24	21,565.24	21,565.24	21,565.24	21,565.24
108021	ACCUM. DEPR. - COR - ELECTRIC COMMUNICATION EQUIP.	84,097.06	84,097.06	84,097.06	84,097.06	84,097.06	84,097.06	84,097.06	85,143.61	85,143.61	85,143.61	85,143.61	85,143.61
108022	ACCUM. DEPR. - COR - LEASED PROPERTY	(6,328.76)	(6,272.72)	(6,316.68)	(6,360.64)	(6,404.60)	(6,427.96)	(6,430.68)	(6,433.40)	(6,436.12)	(6,438.84)	(6,441.56)	(6,444.28)
108025	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	(66,976.75)	(67,802.52)	(68,628.29)	(69,454.06)	(70,279.83)	(71,105.60)	(71,931.37)	(72,757.14)	(73,582.91)	(74,408.68)	(75,234.45)	(76,060.22)

KENTUCKY UTILITIES COMPANY
CASE MO. 2020-00349
TRIAL BALANCES
DECEMBER 2018 - DECEMBER 2020

ACCOUNT	ACCOUNT DESCRIPTION	JAN-2020	FEB-2020	MAR-2020	APR-2020	MAY-2020	JUN-2020	JUL-2020	AUG-2020	SEP-2020	OCT-2020	NOV-2020	DEC-2020 (1)
131200	UNION BANK - KU - TRANSCENTRA	852,111.29	917,376.11	1,050,314.04	1,542,495.64	1,860,572.21	1,110,109.58	1,451,413.40	2,637,184.34	733,472.68	1,068,507.09	4,384,026.82	783,476.71
131204	KU - BANK OF AMERICA - EBOX	303,774.43	220,532.17	172,565.64	82,356.62	337,359.35	99,289.59	339,832.50	938.56	294,562.54	255,853.92	767.65	439,290.92
131227	US BANK - MASTER ROLL UP ACCOUNT	7,689,437.38	8,701,909.54	5,941,516.93	5,067,625.70	7,195,053.49	5,771,613.43	5,707,051.07	8,913,625.51	6,147,508.53	5,811,675.40	5,131,934.41	5,075,971.82
131235	BANK OF AMERICA (BANK DRAFTS) - KU LOUISVILLE	-	-	-	-	-	-	-	-	-	-	-	-
131236	US BANK - BARLOW 134-1	-	-	-	-	-	-	-	-	-	-	-	-
131237	US BANK - EARLINGTON 141-5	-	-	-	-	-	-	-	-	-	-	-	-
131238	US BANK - EDDYVILLE 150-1	-	-	-	-	-	-	-	-	-	-	-	-
131239	US BANK - GREENVILLE 161-2	-	-	-	-	-	-	-	-	-	-	-	-
131240	US BANK - MORGANFIELD 171-1	-	-	-	-	-	-	-	-	-	-	-	-
131241	US BANK - CAMPBELLSVILLE 222-2	-	-	-	-	-	-	-	-	-	-	-	-
131242	US BANK - MOREHEAD 342-2	-	-	-	-	-	-	-	-	-	-	-	-
131243	US BANK - PARIS 351-1	-	-	-	-	-	-	-	-	-	-	-	-
131244	US BANK - LONDON 421-2	-	-	-	-	-	-	-	-	-	-	-	-
131245	US BANK - MIDDLESBORO 431-1	-	-	-	-	-	-	-	-	-	-	-	-
131246	US BANK - HARLAN 441-2	-	-	-	-	-	-	-	-	-	-	-	-
131247	US BANK - SOMERSET 451-1	-	-	-	-	-	-	-	-	-	-	-	-
131248	US BANK - NORTON 761-2	-	-	-	-	-	-	-	-	-	-	-	-
131249	US BANK - PENNINGTON GAP 773-1	-	-	-	-	-	-	-	-	-	-	-	-
131250	US BANK - DANVILLE 211-2	-	-	-	-	-	-	-	-	-	-	-	-
131251	US BANK - RICHMOND 231-2	-	-	-	-	-	-	-	-	-	-	-	-
131252	US BANK - E-TOWN 241-1	-	-	-	-	-	-	-	-	-	-	-	-
131253	US BANK - SHELBURNE 251-2	-	-	-	-	-	-	-	-	-	-	-	-
131254	US BANK - LEXINGTON 311-9	-	-	-	-	-	-	-	-	-	-	-	-
131255	US BANK - GEORGETOWN 321-3	-	-	-	-	-	-	-	-	-	-	-	-
131256	US BANK - VERSAILLES 331-3	-	-	-	-	-	-	-	-	-	-	-	-
131257	US BANK - MT. STERLING 341-2	-	-	-	-	-	-	-	-	-	-	-	-
131258	US BANK - MAYSVILLE 361-1	-	-	-	-	-	-	-	-	-	-	-	-
131259	US BANK - CARROLLTON 371-2	-	-	-	-	-	-	-	-	-	-	-	-
131260	US BANK - WINCHESTER 383-3	-	-	-	-	-	-	-	-	-	-	-	-
134007	RESTRICTED CASH - SHORT TERM	-	-	-	-	-	-	504,062,500.00	-	-	-	-	-
135001	WORKING FUNDS	58,730.00	58,730.00	58,730.00	57,530.00	57,530.00	57,530.00	57,530.00	57,530.00	57,530.00	57,530.00	57,530.00	57,530.00
136005	TEMP INV-OTHER	-	-	-	-	-	-	-	-	-	-	-	-
136015	TEMPORARY INVESTMENT ACCOUNTS AT BANK OF AMERICA	441,199.18	87,105.20	32,465,738.54	19,587,063.36	-	135,646,390.07	11,959,776.76	537,068.58	7,547,300.87	44,183,209.20	599,011.18	15,573,103.54
141004	NOTES RECEIVABLE - INDUSTRIAL AUTHORITY	240,410.00	239,410.00	239,410.00	239,410.00	239,410.00	239,410.00	239,410.00	239,410.00	239,410.00	239,410.00	239,410.00	239,410.00
141005	RESERVE FOR NOTES RECEIVABLE - INDUSTRIAL AUTHORITY	(240,410.00)	(239,410.00)	(239,410.00)	(239,410.00)	(239,410.00)	(239,410.00)	(239,410.00)	(239,410.00)	(239,410.00)	(239,410.00)	(239,410.00)	(239,410.00)
141007	NOTES RECEIVABLE-401(H) ACCOUNT	-	-	-	-	-	778,600.00	778,600.00	785,620.00	785,620.00	785,620.00	785,620.00	785,620.00
142001	CUST A/R-ACTIVE	129,379,553.39	133,610,379.93	124,591,678.64	113,575,188.89	111,438,672.95	120,538,636.94	139,985,468.45	139,123,445.97	145,567,221.34	120,398,789.65	118,226,014.31	149,707,295.00
142002	A/R - UNPOSTED CASH	(7,429.54)	(4,844.66)	(5,050.37)	(15,926.23)	(66,913.87)	(5,072.61)	(8,365.19)	(13,767.11)	(959.30)	(1,320.03)	-	(183,101.01)
142003	WHOLESALE SALES A/R	69,871.21	47,503.39	-	1,161.54	88,683.37	95,878.17	404,877.15	638,542.75	13,765.20	190,055.40	258,325.40	102,453.31
142004	TRANSMISSION RECEIVABLE	2,811,182.82	2,791,095.07	2,385,887.70	2,426,638.68	3,118,010.99	2,677,466.29	3,701,029.17	4,428,842.64	4,225,699.59	3,104,800.63	2,998,798.86	4,118,668.28
142012	ACCTS REC - MISC CUSTOMERS - SUNDRY	4,337,905.51	4,278,149.33	4,413,739.18	4,814,972.44	4,826,257.91	3,249,626.70	3,337,787.42	3,353,212.40	2,812,036.84	3,241,884.70	3,307,714.01	3,264,329.22
142999	CUST A/R KU SUSP CIS-ACCTG USE ONLY	-	-	-	-	-	-	-	-	-	-	-	-
143001	A/R-OFFICERS-EMPL	-	-	-	-	-	-	-	-	-	-	-	-
143003	ACCTS REC - IMEA	769,070.69	1,176,450.97	1,236,456.05	1,188,977.50	1,308,081.34	1,706,749.23	1,437,048.19	1,175,679.77	867,739.82	1,299,136.32	1,072,301.47	1,599,345.17
143004	ACCTS REC - IMPA	1,110,264.97	1,612,297.38	1,728,595.95	1,577,729.33	1,682,338.75	2,022,647.37	1,695,415.95	1,443,889.75	1,046,923.36	1,373,092.67	1,369,218.87	1,906,156.93
143006	ACCTS REC - BILLED PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
143011	INSURANCE CLAIMS	797,857.75	-	-	-	-	-	-	-	-	-	-	1,100,000.00
143012	ACCTS REC - MISCELLANEOUS	1,998,322.69	2,210,606.78	927,708.23	661,866.82	895,208.13	1,324,630.82	1,146,221.35	1,419,022.28	1,829,090.60	1,704,401.51	1,019,029.13	1,581,236.68
143024	A/R MUTUAL AID	367,194.85	321,525.84	377,809.62	405,473.48	351,094.19	317,245.61	267,718.49	359,391.27	286,534.08	330,094.84	312,682.47	227,440.69
143028	INCOME TAX RECEIVABLE - STATE	-	-	-	-	-	-	-	-	1,765,481.35	912,535.43	-	-
143030	EMPLOYEE PAYROLL-ADVANCES	-	-	-	-	-	-	-	-	-	-	-	-
143032	ACCTS REC - TAX REFUNDS	-	-	-	-	-	-	-	-	-	-	-	-
143036	SUSPENSE - PPL	-	-	-	-	-	-	-	-	-	-	-	53,069.06
143037	STATE INCOME TAX RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-
143038	ACCTS REC - MISC PAYROLL	-	-	-	-	-	-	532.55	532.55	(7.50)	(540.05)	-	(584.27)
143042	A/R REFINED COAL	18,378,490.36	17,291,729.39	15,434,749.77	12,073,428.53	17,136,277.67	21,669,649.06	25,558,459.42	23,860,248.51	18,889,745.73	17,635,873.94	22,901,698.95	22,392,455.78
143053	LIQUIDATED DAMAGES/WARRANTY CLAIMS RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-
144001	UNCOLL ACCT-CR-UTIL	(420,873.55)	(718,504.82)	(1,001,180.89)	(1,294,631.67)	(1,445,147.92)	(1,700,220.85)	(2,183,996.52)	(2,517,812.54)	(2,640,785.57)	(3,204,053.63)	(3,318,214.10)	-
144002	UNCOLL ACCT-DR-C/OFF	488,538.46	886,618.13	1,258,129.64	1,672,944.34	2,513,997.29	2,876,505.31	3,465,821.64	3,857,932.57	4,059,400.27	4,515,709.79	4,688,572.07	-
144003	UNCOLL ACCT-CR-RECOV	(67,664.91)	(168,113.31)	(256,948.75)	(378,312.67)	(1,068,849.37)	(1,176,284.46)	(1,281,825.12)	(1,340,120.03)	(1,418,614.70)	(1,311,656.16)	(1,370,337.97)	-
144004	UNCOLL ACCT-CR-OTHER	(803,769.63)	(868,289.96)	(793,157.96)	(777,225.29)	(756,163.12)	(601,173.01)	(712,526.03)	(708,280.21)	(1,254,610.20)	(1,079,341.51)	(1,004,179.69)	(1,149,622.81)
144006	UNCOLL ACCT-A/R MISC	(115,394.42)	(115,394.42)	(102,481.91)	(102,481.91)	(102,481.91)	(55,776.39)	(55,776.39)	(55,776.39)	(86,235.84)	(86,235.84)	(86,235.84)	(33,560.50)
144010	UNCOLL ACCT-CR-OTHER UNBILLED	(541,739.86)	(582,806.87)	(529,368.50)	(519,823.39)	(51,108.78)	(423,757.99)	(452,593.95)	(453,947.44)	(651,405.96)	(702,709.63)	(762,303.25)	(779,464.59)
144011	UNCOLL MISC A/R PROVISION	(353.00)	(353.00)	(213,114.00)	(2,113.14)	(2,113.14)	(1,053.00)	(1,053.00)	(1,053.00)	(6,193.04)	(6,193.04)	(6,193.04)	(11,862.60)
144015	UNCOLL A/R - LIQUIDATED DAMAGES	-	-	-	-	-	-	-	-	-	-	-	-
145011	N/R FROM LG&E - MONEY POOL	-	-	20,565,000.00	-	-	190,137,000.00	-	-	-	-	-	-
145012	N/R FROM KU - MONEY POOL	-	-	-	-	-	-	-	-	-	-	-	-
146054	I/C RECEIVABLE - PPL ELECTRIC UTILITIES CORPORATION	-	-	-	-	-	-	-	-	-	-	-	231,428.97
146057	I/C RECEIVABLE - PPL SERVICES CORPORATION	-	-	10,186.56	-	-	-	-	-	-	-	-	-
146058	I/C RECEIVABLE - PPL CORPORATION	-	-	-	594.09	-	-	-	-	540.05	532.55	-	584.27
146061	INTERCOMPANY INCOME TAX RECEIVABLE - FEDERAL	-	-	-	-	-	-	-	-	12,392,240.06	4,038,614.77	1,475,285.42	-
146100	INTERCOMPANY	920.81	20,047.85	-	-	-	-	119.81	39.64	-	4,950,439.93	70,482.73	590,031.26
151010	FUEL STK-LEASED CARS	499,567.49	473,265.82	521,404.90	457,190.80	395,933.60	363,702.76	297,798.07	243,137.86	240,134.56	235,428.50	123,207.59	195,405.73
151020	COAL PURCHASES - TONS - S	49,642,484.22	48,294,871.83	53,582,909.26	58,673,676.13	54,253,881.24	51,524,460.18	47,563,095.41	44,756,872.09	41,460,835.79	43,035,308.85	46,232,755.43	46,703,481.37
151021	COAL - BTU ADJ - BTU	-	-	-	-	-	-	-	-	-	-	-	-
151023	IN-TRANSIT COAL - TONS - S	9,269,224.61	10,332,994.46	10,408,565.91	7,415,820.16	8,291,537.28	9,502,055.97	10,001,693.90	9,337,868.13	8,329,159.63	10,024,624.63	7,841,229.47	7,155,759.83

KENTUCKY UTILITIES COMPANY
CASE MO. 2020-00349
TRIAL BALANCES
DECEMBER 2018 - DECEMBER 2020

ACCOUNT	ACCOUNT DESCRIPTION	JAN-20	FEB-20	MAR-20	APR-20	MAY-20	JUN-20	JUL-20	AUG-20	SEP-20	OCT-20	NOV-20	DEC-20 (1)
151025	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMP) - COAL PURCHASES - TONS	(1,702,665.88)	(1,764,756.03)	(1,959,714.22)	(2,264,745.00)	(2,703,698.15)	(2,748,883.88)	(2,937,619.82)	(2,706,043.50)	(2,073,945.09)	(2,537,283.75)	(2,715,810.27)	(3,204,738.47)
151026	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMP) - COAL PURCHASES (STAT	-	-	-	-	-	-	-	-	-	-	-	-
151030	FUEL OIL - GAL - \$	5,769,575.78	5,662,464.75	5,716,291.62	5,551,009.62	5,354,934.78	5,531,289.77	5,281,914.52	5,210,811.14	5,103,126.93	5,317,640.27	5,265,235.72	5,034,675.83
151031	FUEL OIL - BTU	-	-	-	-	-	-	-	-	-	-	-	-
151060	RAILCARS-OPER/MTC	36,276.49	107,047.74	65,126.63	51,881.58	42,093.93	52,389.78	48,318.07	44,592.46	46,306.24	49,611.25	46,116.53	71,378.55
151061	GAS PIPELINE OPER/MTC - MCF - \$	51,284.52	47,853.80	41,993.61	45,140.14	22,602.94	38,827.72	36,264.57	47,682.14	42,325.30	19,243.24	83,066.13	120,695.17
151071	IN-TRANSIT COAL-MBMTU-IN-TRANSIT PET COKE -AUG 2009	-	-	-	-	-	-	-	-	-	-	-	-
151080	COAL BARGE SHUTTLING	442,631.55	421,368.77	440,545.00	510,192.12	499,043.40	434,539.57	373,763.65	414,183.78	413,880.56	434,787.37	430,439.89	424,665.14
154001	MATERIALS SUPPLIES	54,650,293.88	56,400,293.61	56,872,172.84	56,963,799.50	56,481,573.86	56,164,278.77	58,017,927.16	58,216,538.41	59,810,003.22	60,892,538.53	60,703,687.42	62,935,203.68
154003	LIMESTONE	1,332,627.11	1,349,299.98	1,509,152.41	1,485,926.55	1,203,148.50	955,079.57	894,167.36	898,096.42	1,172,892.33	1,287,412.50	1,001,392.47	797,857.55
154006	OTHER REAGENTS	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.02)	(0.03)	(0.04)	(0.04)	(0.04)	(0.04)
154023	LIMESTONE IN-TRANSIT	154,615.16	158,035.12	95,299.52	96,846.85	86,921.60	158,168.80	244,506.54	241,545.99	189,780.46	41,439.85	88,124.10	197,719.67
158121	SO2 ALLOWANCE INVENTORY	125,449.87	125,320.20	125,154.02	125,023.02	124,922.78	124,733.15	124,502.58	124,309.64	124,178.21	123,974.21	123,784.59	123,625.06
158122	NOX OZONE SEASON ALLOWANCE INVENTORY	-	-	-	-	-	-	-	-	-	-	-	-
158125	NOX ANNUAL ALLOWANCE INVENTORY	-	-	-	-	-	-	-	-	-	-	-	-
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)	(9,820,165.11)	(10,492,136.13)	(11,351,673.47)	(12,122,070.15)	(13,204,706.78)	(14,434,207.79)	(14,996,700.34)	(15,820,779.31)	(16,749,792.82)	(17,400,698.99)	(17,913,806.57)	1,016,814.21
163002	WAREHOUSE EXPENSES-T&D (ALL LOB PRIOR TO 6/14)	1,409,828.21	1,525,961.17	1,639,084.12	1,769,799.55	1,886,525.66	2,004,305.12	2,114,090.79	2,228,883.74	2,338,019.39	2,454,310.11	2,542,316.22	-
163003	FREIGHT-T&D (ALL LOB PRIOR TO 6/14)	158,343.85	176,182.03	183,889.27	189,384.34	202,245.68	207,904.93	215,137.33	221,185.41	228,852.23	238,456.21	245,570.12	-
163004	ASSET RECOVERY-T&D (ALL LOB PRIOR TO 6/14)	-	-	-	-	-	-	-	-	-	-	-	-
163005	SALES TAX-T&D (ALL LOB PRIOR TO 6/14)	5,842,750.40	6,368,027.79	6,795,562.94	7,120,920.12	7,415,475.17	7,737,764.02	8,232,315.66	8,581,965.82	8,893,466.74	9,188,246.89	9,573,435.79	-
163006	PHYS INVT ADJUSTM-T&D (ALL LOB PRIOR TO 6/14)	(205,990.85)	(254,590.74)	(256,302.22)	(256,359.95)	(217,768.84)	(219,493.97)	(204,676.72)	(205,693.57)	(211,104.69)	(211,797.15)	(210,559.37)	-
163007	INVOICE PRICE VARIANCES-T&D (ALL LOB PRIOR TO 6/14)	(63,855.32)	(51,105.14)	(51,105.34)	(51,105.34)	(51,105.34)	(51,105.34)	(51,105.34)	(51,105.34)	(51,105.34)	(51,105.34)	(51,105.34)	-
163011	STORES EXPENSE - GENERATION	(2,423,661.18)	(3,020,997.04)	(3,313,806.72)	(3,634,594.61)	(3,868,610.31)	(4,225,985.02)	(4,538,194.28)	(4,950,098.45)	(5,429,778.08)	(6,020,231.74)	(6,584,828.00)	1,817,812.96
163012	WAREHOUSE EXPENSES - GENERATION	1,379,654.96	1,491,252.88	1,655,702.64	1,778,742.38	1,878,434.79	1,982,560.89	2,076,046.76	2,173,845.87	2,272,260.26	2,375,102.42	2,488,388.68	-
163013	FREIGHT - GENERATION	707,529.97	224,070.25	247,233.18	269,427.24	274,422.09	287,620.93	304,576.84	315,020.83	330,230.11	339,485.36	353,219.54	-
163015	SALES TAX - GENERATION	3,002,210.53	3,259,976.29	3,419,837.30	3,548,468.14	3,687,883.83	3,894,037.52	4,011,383.85	4,018,930.30	4,194,685.00	4,447,836.01	4,700,752.57	-
163016	PHYS INVT ADJUSTM - GENERATION	3,691.31	6,238.62	1,506.47	3,178.85	21,589.25	29,544.45	31,228.37	37,043.24	34,748.83	24,864.34	26,601.93	-
163017	INVOICE PRICE VARIANCES - GENERATION	(22,750.03)	(23,944.47)	(25,961.26)	(26,186.17)	(27,590.05)	(29,736.61)	(29,153.67)	(32,145.79)	(31,446.01)	(35,541.69)	(34,872.41)	-
163100	OTHER (ALL LOB PRIOR TO 6/14)	3,519,919.09	3,887,103.52	4,083,680.56	4,364,883.75	4,953,991.09	5,379,902.96	5,560,787.73	5,881,001.79	6,128,479.74	6,548,289.63	6,806,533.14	-
163101	OTHER - GENERATION	544,671.94	613,278.05	638,117.01	667,849.20	732,696.97	764,570.11	839,397.74	876,406.65	908,003.27	935,667.05	962,458.43	-
165001	PREPAID INSURANCE	1,101,991.95	998,986.92	95,982.17	6,654,781.27	6,045,840.96	5,438,057.39	4,864,310.18	4,256,526.60	3,640,233.93	3,029,613.99	2,418,940.05	1,942,118.11
165002	PREPAID TAXES	1,338,021.20	1,070,416.95	802,812.70	535,208.45	267,604.20	-	2,996,288.17	2,723,898.34	2,451,508.51	2,179,118.68	1,906,728.85	1,634,339.02
165018	PREPAID RISK MGMT AND WC	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00	75,500.00	-
165025	PREPAID SALES & OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	5,481.98
165026	PREPAID ADP FUNDING	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00	32,130.00
165100	PREPAID SALES TAX	65,561.54	781,591.24	776,984.42	566,541.30	492,721.39	687,092.59	892,087.46	1,120,087.62	1,421,087.62	1,819,087.62	2,217,087.62	700,234.78
165101	PREPAID IT CONTRACTS	7,173,074.00	6,550,573.78	6,184,021.46	6,911,397.14	7,821,089.14	7,215,104.44	7,022,358.45	6,651,782.28	6,755,503.60	7,143,965.50	7,501,915.45	7,893,515.27
165201	PREPAID INSURANCE - LONG TERM	529,458.32	433,193.18	385,060.61	336,928.04	288,795.47	240,662.87	192,530.29	144,397.72	96,265.15	48,132.58	0.01	-
165900	PREPAID OTHER - INDIRECT	1,542,992.05	3,230,556.78	2,882,108.29	2,554,087.40	2,256,705.19	1,932,656.02	1,521,483.79	3,045,012.53	2,877,218.03	2,497,538.21	2,175,945.48	2,066,955.05
165901	PREPAID INSURANCE - INDIRECT	2,680,326.95	2,518,438.23	2,307,511.03	-	1,909,469.88	1,710,449.41	1,511,429.56	1,312,408.04	1,308,199.23	1,108,177.07	908,154.91	600,001.16
171001	INTEREST RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-
172001	RENTS RECEIVABLE FOR POLE ATTACHMENTS	814,265.75	1,022,468.23	1,758,336.37	902,886.95	596,186.14	651,011.41	776,726.38	872,439.48	788,753.78	881,487.98	564,412.69	664,733.78
172002	LEASES RECEIVABLE	570,208.00	570,208.00	570,208.00	570,208.00	570,208.00	487,208.00	487,208.00	487,208.00	487,208.00	487,208.00	487,208.00	487,208.00
173001	ACCURED UTIL REVENUE	85,985,870.62	84,076,439.12	72,408,206.35	64,308,354.58	74,023,200.07	80,823,053.73	88,918,202.23	89,184,172.89	73,288,151.05	74,964,550.02	85,744,508.30	97,872,824.21
173002	ACCURED REVENUE - UNBILLED BEYOND THE METER	12,659.90	4,826.53	9,922.84	10,507.09	19,010.40	20,584.68	23,947.77	30,791.71	40,942.36	37,247.16	45,222.55	13,823.47
173005	ACCURED WHOLESALE SALES REVENUE - UNBILLED	31,872.60	-	-	95,594.31	158,963.90	255,767.17	873,712.78	383,075.41	112,981.89	223,658.89	126,363.99	110,809.80
174001	MISC CURR/ACCR ASSET	-	-	1,619.28	30.06	30.06	51.57	-	-	-	-	-	-
181200	UNAMORTIZED DEBT EXPENSE REVOLVERS/LCS	1,707,103.77	1,673,079.02	1,636,707.74	1,601,509.72	1,565,138.44	1,529,940.43	1,493,569.14	1,457,197.86	1,421,999.85	1,385,628.56	1,350,430.55	1,314,059.27
181300	UNAMORTIZED DEBT EXPENSE BONDS	16,234,072.91	16,094,100.33	15,944,474.45	15,799,675.24	15,650,049.33	20,112,976.63	20,465,044.86	20,620,017.34	20,468,201.92	20,321,278.45	20,195,972.60	20,066,489.94
182306	FUEL ADJUSTMENT CLAUSE	-	-	-	-	-	-	-	-	-	-	-	-
182307	ENVIRONMENTAL COST RECOVERY	-	-	-	-	646,000.00	-	-	-	-	-	-	-
182309	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT)	-	-	-	-	-	-	-	-	-	-	670,000.00	-
182313	REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR	22,043,956.00	22,043,956.00	23,421,450.00	23,421,450.00	23,421,450.00	25,457,811.00	25,457,811.00	26,415,885.00	26,250,380.00	26,250,380.00	26,250,380.00	27,651,238.00
182315	REGULATORY ASSET - FAS 158 PENSION	105,042,060.75	105,042,060.75	102,373,748.75	102,373,748.75	102,373,748.75	102,347,377.75	102,347,377.75	100,399,057.75	94,359,792.75	94,359,792.75	94,359,792.75	100,360,411.75
182317	OTHER REGULATORY ASSETS ARO - GENERATION	9,290,671.09	9,439,671.49	9,200,610.60	9,248,054.98	9,495,861.95	9,644,032.94	9,792,569.51	9,825,097.56	9,973,578.68	10,122,427.08	9,916,607.92	10,063,036.48
182318	OTHER REG ASSETS ARO - TRANSMISSION	302,711.61	305,192.30	307,680.74	310,176.96	312,680.99	315,192.86	317,712.61	320,240.27	322,772.86	325,319.43	327,871.01	330,430.62
182320	WINTER STORM - ELECTRIC	1,375,883.76	1,100,707.01	825,530.26	275,176.76	0.01	(275,176.74)	0.01	2,751,767.53	2,476,590.78	2,201,414.03	1,926,237.28	1,651,060.53
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION	278,784.89	282,099.87	285,425.52	288,761.87	292,108.97	295,466.87	298,835.62	302,215.23	305,605.78	309,007.29	312,419.82	315,843.41
182328	FASB 109 ADJ-FED	20,295,563.60	20,295,5										

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182374	REG. ASSET - OPEN ARO PONDS - VA	(728,346.40)	(764,763.72)	(801,181.04)	(837,598.36)	(866,914.28)	(896,230.20)	(925,546.12)	(954,862.04)	(984,177.96)	(1,013,493.88)	(1,042,809.80)	(1,072,125.72)
182375	REG. ASSET - OPEN ARO PONDS - FERC REMAINING MUNI	-	-	-	-	-	-	-	-	-	-	-	-
182376	REG. ASSET - OPEN ARO PONDS - FERC DEPARTING MUNI	(123,002.71)	(123,002.71)	(123,002.71)	(123,002.71)	(123,002.71)	(123,002.71)	(123,002.71)	(123,002.71)	(123,002.71)	(123,002.71)	(123,002.71)	(123,002.71)
182377	REG. ASSET - CLOSED ARO PONDS - KY	(8,688,657.99)	(9,277,666.84)	(9,868,916.93)	(10,465,235.14)	(11,067,880.55)	(11,671,643.48)	(12,283,064.53)	(12,894,242.41)	(13,506,787.33)	(14,117,191.81)	(14,726,511.97)	(15,332,923.54)
182378	REG. ASSET - CLOSED ARO PONDS - VA	(1,160,506.60)	(1,134,531.93)	(1,126,557.26)	(1,134,582.59)	(1,140,684.71)	(1,140,684.71)	(1,143,755.77)	(1,146,786.83)	(1,149,837.89)	(1,152,888.95)	(1,155,940.01)	(1,158,991.07)
182379	REG. ASSET - CLOSED ARO PONDS - FERC REMAINING MUNI	-	-	-	-	-	-	-	-	-	-	-	-
182380	REG. ASSET - CLOSED ARO PONDS - FERC DEPARTING MUNI	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)	(1,903,178.17)
182382	REG. ASSET - CLOSED ARO PONDS - PARIS	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)	(5,289.85)
182386	REG ASSET - PLANT OUTAGE NORMALIZATION	16,249,779.60	18,092,575.24	26,234,955.90	25,186,247.60	26,375,502.18	26,952,550.59	27,028,695.57	27,955,649.52	29,740,224.31	32,838,295.40	32,511,007.67	33,975,576.44
182387	OTHER REGULATORY ASSETS ARO - ECR/CCR	58,793.13	94,047.75	50,670,309.98	50,831,530.12	50,819,424.90	50,837,946.11	50,901,229.97	50,927,796.89	51,413,382.63	51,515,736.75	51,529,583.07	51,532,883.64
182388	REGULATORY ASSET - SUMMER STORM 2018	4,432,556.27	4,392,623.33	4,352,690.39	4,312,757.45	4,272,824.51	4,232,891.57	4,192,958.63	4,153,025.69	4,113,092.75	4,073,159.81	4,033,226.87	3,993,293.93
182390	REGULATORY ASSET - LATE PAYMENT CHARGE WAIVER	990.92	1,181.55	1,342.32	1,347.15	1,347.15	1,347.15	1,347.15	1,347.15	1,347.15	1,347.15	1,347.15	1,347.15
182391	REGULATORY ASSET - BROWN INVENTORY	1,162,002.71	1,109,762.71	1,057,522.71	1,005,282.71	953,042.71	900,802.71	848,562.71	796,322.71	744,082.71	691,842.71	639,602.71	587,362.71
183302	PRELIMINARY SURV/IN ELEC - LT	2,478,452.05	2,460,880.78	2,466,403.11	2,480,325.95	2,457,722.05	2,468,594.77	2,364,157.01	1,918,452.56	1,718,184.97	1,920,833.90	1,926,627.52	2,169,440.18
184002	VACATION PAY	(314,684.81)	(425,071.93)	-	(233,203.59)	(331,939.38)	-	151,793.07	149,732.39	450,668.26	563,176.78	662,869.51	-
184011	HOLIDAY PAY	16,876.93	(149,316.63)	(342,973.85)	(274,834.24)	(173,712.30)	(323,372.81)	(248,330.64)	(442,523.34)	(407,379.00)	(620,578.10)	(354,679.25)	-
184021	SICK PAY	108,373.78	191,130.95	199,424.85	105,176.62	11,620.13	(65,088.83)	(75,670.37)	(90,577.61)	(63,999.50)	(15,139.13)	117,658.39	-
184031	OTHER OFF-DUTY PAY	109,125.21	181,480.51	222,630.88	257,115.13	292,241.87	325,721.90	348,152.02	351,340.99	373,003.62	370,079.67	366,113.50	-
184040	TEAM INCENTIVE AWARD - BURDEN CLEARING	(535,644.09)	(1,024,520.95)	-	(534,618.85)	(1,024,048.52)	-	(509,238.27)	(1,037,010.49)	-	(537,038.57)	(1,262,181.68)	-
184075	WORKERS COMP - BURDEN CLEARING	77,943.38	3,615.98	-	(23,414.91)	(56,912.90)	(0.01)	(8,986.55)	-	-	(17,881.54)	(21,952.98)	-
184076	ADMINISTRATIVE AND GENERAL - BURDEN CLEARING	(632,665.69)	(652,874.69)	(814,108.69)	(1,051,762.79)	(1,294,940.16)	(993,246.58)	(859,766.16)	(737,910.01)	(674,538.76)	(576,624.61)	(476,104.90)	-
184093	LONG TERM DISABILITY - BURDEN CLEARING	(5,659.85)	(10,444.46)	(17,511.87)	(23,083.25)	(26,165.32)	(22,680.52)	(18,821.57)	(14,572.14)	(9,282.15)	-	-	-
184096	PENSION SERVICE COST - BURDEN CLEARING - LIABILITY	(562,407.79)	(1,079,349.65)	-	(2,186,544.52)	(2,690,271.72)	-	(3,829,694.37)	-	-	(5,525,854.10)	(6,177,247.01)	-
184097	FASB 106 (OPEB) SERVICE COST - BURDEN CLEARING	(87,492.16)	(167,905.47)	(253,227.57)	(340,135.07)	(418,491.23)	(555,375.23)	(612,831.74)	(740,984.42)	(833,603.45)	(902,083.66)	(996,115.52)	-
184098	FASB 112 - BURDEN CLEARING	(1,987.56)	(2,025.62)	(2,025.62)	(2,025.62)	(2,025.62)	(2,025.62)	(2,025.62)	(2,025.62)	(2,025.62)	(2,025.62)	(2,025.62)	-
184099	PENSION SERVICE COST - BURDEN CLEARING	-	-	(1,628,033.52)	-	-	(3,376,546.18)	-	(4,502,064.47)	(5,229,351.67)	-	-	-
184100	WALL STREET SUSPENSE ACCOUNT	-	-	-	-	-	-	-	-	-	-	-	-
184101	GROUP LIFE INSURANCE - BURDEN CLEARING	(859.04)	847.60	(220.09)	(235.21)	(54,308.72)	851.19	1,381.75	1,685.00	3,061.84	3,621.76	5,305.48	-
184104	DENTAL INSURANCE - BURDEN CLEARING	(15,288.09)	(13,257.13)	-	(44,690.26)	(13,257.13)	-	(130,764.17)	(138,169.04)	(232,647.97)	(153,616.90)	(123,627.97)	-
184105	MEDICAL INSURANCE - BURDEN CLEARING	(107,708.14)	(115,640.24)	-	(91,981.67)	(721,721.75)	-	(605,684.67)	(683,965.48)	(8,995.94)	(183,130.33)	(30,227.87)	-
184108	401K - BURDEN CLEARING	28,229.69	(48,785.55)	(63,458.67)	(146,963.23)	(216,657.13)	(220,357.79)	(124,251.81)	(124,610.61)	(100,142.83)	(90,981.42)	(73,356.74)	-
184109	RETIREMENT INCOME - BURDEN CLEARING	(133,271.62)	(256,422.43)	-	(129,413.58)	(249,429.86)	-	(126,846.66)	(255,008.65)	-	(128,895.90)	(133,711.23)	-
184119	PENSION NON SERVICE COST - BURDEN CLEARING - LIABILITY	492,692.05	946,009.93	-	3,859,087.15	4,300,884.94	-	7,928,443.21	-	-	12,392,303.69	13,145,747.83	-
184120	FASB 106 POST RETIREMENT NON SERVICE COST - BURDEN CLEARING	16,170.67	31,013.17	125,496.33	141,599.96	156,062.42	500,786.39	372,799.30	747,711.64	841,177.67	807,384.97	947,237.55	-
184121	OTHER BENEFITS - BURDEN CLEARING	(38,776.70)	19,065.46	-	(49,019.18)	(15,682.20)	(21,198.86)	28,330.62	(18,454.68)	3,442.04	(84,041.18)	(62,729.22)	(71,492.01)
184122	PENSION NON SERVICE COST - BURDEN CLEARING	-	-	3,367,864.61	-	-	7,778,347.61	-	10,367,127.61	12,341,347.61	-	-	-
184125	PAYROLL TAX CLEARING - FICA, STATE AND FED UNEMPLOYMENT	1,730.46	(9,579.95)	(8,195.15)	(22,347.96)	(26,288.42)	(44,488.49)	(17,767.51)	(33,528.04)	(34,154.41)	6,969.12	(360,956.19)	-
184130	LKS ALLOCATION CLEARING ACCOUNT	-	-	-	-	-	-	-	-	-	-	-	-
184135	ORACLE PROJECT BURDEN CLEARING ACCOUNT	-	-	-	-	-	-	-	-	-	-	-	-
184150	SYSTEM ALLOC-CO 1	(7.90)	(15.26)	(21.19)	(27.70)	(34.20)	(41.41)	(48.50)	(55.21)	(62.44)	(69.07)	(75.70)	-
184301	GASOLINE-TRANSP	14,900,722.44	14,978,282.74	15,046,563.60	15,111,129.44	15,153,379.23	15,199,703.71	15,258,748.23	15,320,315.16	15,380,204.73	15,437,127.09	15,494,624.64	15,542,602.88
184304	VEHICLE REPR-TRANSP	40,379,186.60	40,712,025.19	41,145,634.28	41,572,235.22	41,857,914.01	42,204,004.01	42,558,821.65	42,907,435.76	43,193,582.18	43,515,941.69	43,899,505.13	44,135,580.41
184307	ADMIN/OTH EXP-TRANSP	3,754,554.98	3,771,184.71	3,799,516.82	3,826,615.42	3,853,004.63	3,880,254.77	3,903,353.69	3,918,374.25	3,942,888.40	3,965,946.16	3,994,525.71	4,015,924.71
184308	VALUE-ADD SVCSTR	2,782,594.04	2,802,313.12	2,819,736.51	2,839,774.80	2,852,721.02	2,882,557.75	2,899,980.44	2,904,189.80	2,937,688.46	2,960,708.52	2,978,563.83	2,997,050.23
184309	DIESEL FUEL-TRANSP	17,243,005.49	17,357,192.93	17,437,966.15	17,536,010.61	17,635,503.75	17,725,273.57	17,826,919.57	17,936,318.55	18,032,959.04	18,127,721.32	18,219,817.59	18,302,057.42
184312	RENT/STORAGE-TRANSP	95,620,643.69	96,390,390.81	96,778,919.38	97,492,898.71	98,195,441.60	98,895,956.39	99,602,796.76	100,324,858.76	101,036,839.10	101,755,698.14	102,464,363.29	103,157,213.20
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60	348,605.60
184314	LICENSE/TAX-TRANSP	2,451,797.39	2,467,176.97	2,481,672.80	2,494,329.22	2,508,145.64	2,519,988.14	2,625,824.61	2,632,396.65	2,639,077.69	2,647,665.56	2,654,801.86	-
184315	DEPRECIATION-TRANSP	3,822,482.26	3,864,623.87	3,906,363.78	3,947,455.76	3,989,305.38	4,052,589.12	4,076,333.61	4,119,690.22	4,162,978.67	4,206,379.65	4,249,820.93	4,293,316.85
184319	FUEL ADMINISTRATION VEHICLES	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)	(70,843.16)
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(180,959,348.80)	(182,493,597.14)	(183,649,576.99)	(185,005,302.52)	(186,258,818.19)	(187,572,365.54)	(188,985,780.77)	(190,297,817.65)	(191,553,292.45)	(192,842,205.62)	(194,110,670.80)	(195,376,310.00)
184450	CL ACC TO OTH DEF CR	3,199,846.35	4,453,654.71	1,596,432.38	2,709,454.84	4,331,360.52	2,188,447.34	2,244,843.24	2,056,673.70	2,033,440.89	1,836,742.30	1,523,068.60	-
184507	OPERATIONS - KU GENERAL OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
184508	MAINTENANCE - KU GENERAL OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
184522	MAINTENANCE - MORGANFIELD	-	-	-	-	-	-	-	-	-	-	-	-
184600	ENGINEERING OVERHEADS - GENERATION	(105,330.25)	(152,461.65)	(260,052.59)	(396,013.54)	(513,679.46)	(493,018.61)	(472,264.27)	(456,257.77)	(423,312.95)	(387,423.75)	(222,798.16)	-
184602	ENGINEERING OVERHEADS - DISTRIBUTION	(1,877,199.52)	(2,240,341.91)	(2,567,441.47)	(2,897,652.88)	(3,290,779.45)	(4,078,429.02)	(4,526,589.39)	(4,846,456.33)	(4,742,282.76)	(4,706,982.23)	(4,554,519.69)	-
184605	ENGINEERING OVERHEADS - TRANSMISSION	(971,120.28)	(1,102,609.89)	(697,866.79)	(417,530.24)	(417,702.69)	(534,515.73)	(445,119.66)	(277,107.91)	(884,889.54)	(660,209.23)	(1,041,307.56)	-
184613	ENGINEERING OVERHEADS - DISTRIBUTION	105,433.99	204,519.67	426,059.15	525,800.86	608,293.45	677,950.77	788,493.17	805,926.85	864,015.17	921,675.49	998,265.49	-
18461													

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190010	FASB 109 GR5-UP-ST	32,883,921.86	32,883,921.86	32,614,917.30	32,614,917.30	32,614,917.30	32,316,716.44	32,316,716.44	32,327,305.63	32,081,350.01	32,081,350.01	31,744,507.68	31,744,507.68
190415	DTA FEDERAL - NON-CURRENT	104,585,068.05	104,585,068.05	105,380,822.51	105,380,822.51	105,380,822.51	104,126,101.82	104,126,101.82	103,591,090.63	99,502,031.38	99,502,031.38	99,443,755.75	94,248,235.69
190615	DTA STATE - NON-CURRENT	18,831,205.79	18,831,205.79	19,101,006.32	19,101,006.32	19,101,006.32	18,913,716.56	18,913,716.56	18,913,716.56	18,891,493.21	17,816,231.27	17,816,231.27	17,157,129.99
190616	DTA ON FIN 48 - UTP - STATE	-	-	-	-	-	-	-	-	-	-	-	-
201002	COMMON STOCK-WO PAR	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)	(308,139,977.56)
211001	CONTRIBUTED CAPITAL - MISC.	(696,858,083.00)	(696,858,083.00)	(733,858,083.00)	(733,858,083.00)	(733,858,083.00)	(733,858,083.00)	(733,858,083.00)	(794,358,083.00)	(794,358,083.00)	(794,358,083.00)	(794,358,083.00)	(824,358,083.00)
214010	CAP STOCK EXP-COMMON	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87	321,288.87
216001	UNAPP RETAINED EARN	(1,962,485,401.63)	(1,962,485,401.63)	(1,962,485,401.63)	(1,962,485,401.63)	(1,962,485,401.63)	(1,962,485,401.63)	(1,962,485,401.63)	(1,962,485,401.63)	(1,962,485,401.63)	(1,962,485,401.63)	(1,962,485,401.63)	(1,962,485,401.63)
219013	OCI - FAS 158 INCREASE FUNDED STATUS - GROSS	-	-	-	-	-	-	-	-	-	-	-	-
219110	DEFERRED TAX - OCI - EQUITY INVEST EEI	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
219113	OCI - FAS 158 INCREASE FUNDED STATUS - TAX	-	-	-	-	-	-	-	-	-	-	-	-
221100	LONG TERM DEBT	(2,141,852,405.00)	(2,141,852,405.00)	(2,141,852,405.00)	(2,141,852,405.00)	(2,141,852,405.00)	(2,509,905,000.00)	(2,509,905,000.00)	(2,509,905,000.00)	(2,509,905,000.00)	(2,509,905,000.00)	(2,509,905,000.00)	(2,509,905,000.00)
221899	CURRENT PORTION OF LONG TERM DEBT	(500,000,000.00)	(500,000,000.00)	(500,000,000.00)	(500,000,000.00)	(500,000,000.00)	(631,947,405.00)	(631,947,405.00)	(131,947,405.00)	(131,947,405.00)	(131,947,405.00)	(131,947,405.00)	(131,947,405.00)
225004	UNAMORTIZED PREMIUM ON LT DEBT	(5,360,229.96)	(5,343,447.83)	(5,235,722.11)	(5,235,722.11)	(5,235,722.11)	(5,238,596.18)	(5,238,596.18)	(5,238,237.09)	(5,238,237.09)	(5,203,357.44)	(5,203,357.44)	(5,168,407.79)
226100	DEBT DISCOUNT BONDS	7,301,356.86	7,273,626.35	7,243,983.40	7,243,983.40	7,215,296.68	7,183,683.74	9,608,692.25	9,599,102.25	9,532,512.25	9,497,102.56	9,465,512.57	9,388,512.89
226899	CURRENT PORTION OF DEBT DISCOUNT BONDS	142,347.44	127,281.47	111,176.47	95,590.98	79,485.98	63,900.49	47,795.49	31,690.49	16,105.00	-	-	-
227101	OBLIGATIONS UNDER OPERATING LEASES - NONCURRENT	(22,662,441.61)	(22,327,093.21)	(23,089,083.62)	(22,572,461.49)	(22,073,889.17)	(21,901,176.91)	(21,766,313.00)	(21,244,861.06)	(22,367,906.68)	(21,830,957.32)	(21,666,628.16)	(21,316,420.60)
228201	WORKERS COMPENSATION	(2,621,286.19)	(2,621,286.19)	(2,467,596.93)	(2,467,596.93)	(2,467,596.93)	(2,480,685.60)	(2,480,685.60)	(2,686,750.39)	(2,681,843.04)	(2,681,843.04)	(2,681,843.04)	(2,693,116.66)
228202	WORKERS COMPENSATION - SHORT-TERM	(715,361.36)	(715,361.36)	(712,139.40)	(712,139.40)	(712,139.40)	(661,817.33)	(661,817.33)	(629,845.34)	(610,689.65)	(610,689.65)	(610,689.65)	(600,889.90)
228301	FASB106-POST RET BEN	(17,728,529.05)	(17,695,677.87)	(17,663,694.27)	(17,978,719.94)	(17,978,719.94)	(18,216,551.74)	(17,813,996.67)	(17,780,691.40)	(17,747,235.49)	(17,392,736.92)	(17,359,890.29)	(17,493,338.40)
228304	PENSION PAYABLE	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
228305	POST EMPLOYMENT BENEFIT PAYABLE	(4,784,954.00)	(4,784,954.00)	(4,784,954.00)	(4,784,954.00)	(4,784,954.00)	(4,784,954.00)	(4,784,954.00)	(4,784,954.00)	(4,784,954.00)	(4,784,954.00)	(4,784,954.00)	(4,725,827.00)
228306	PENSION PAYABLE SERP	-	-	-	-	-	-	-	-	-	-	-	-
228307	FASB 106 - MEDICARE SUBSIDY	1,833,622.93	1,833,622.93	1,650,472.86	1,650,472.86	1,650,472.86	1,650,472.86	1,650,472.86	1,650,472.86	1,650,472.86	1,650,472.86	1,650,472.86	1,650,472.86
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	120,033.00	120,033.00	87,301.00	87,301.00	87,301.00	87,301.00	87,301.00	87,301.00	87,301.00	87,301.00	87,301.00	114,230.00
230011	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR	(193,489,680.88)	(194,265,851.21)	(164,960,174.79)	(165,677,085.78)	(166,450,886.18)	(184,077,436.48)	(184,851,754.96)	(185,628,866.66)	(191,780,358.61)	(192,562,421.53)	(193,347,306.60)	(183,731,030.91)
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	(24,138,417.41)	(24,230,938.48)	(23,735,041.66)	(23,827,158.03)	(23,919,636.97)	(24,012,479.92)	(24,105,688.25)	(24,046,578.23)	(24,233,564.73)	(24,319,887.35)	(23,767,797.35)	(23,855,727.95)
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	(449,871.80)	(451,738.40)	(455,612.75)	(455,494.88)	(457,384.82)	(459,282.60)	(461,188.26)	(463,101.83)	(465,025.33)	(466,950.81)	(468,930.32)	(470,835.82)
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	(660,073.16)	(662,726.21)	(665,390.12)	(668,064.65)	(671,749.23)	(675,445.99)	(679,132.91)	(682,820.69)	(686,509.41)	(690,198.19)	(693,886.55)	(697,572.27)
230021	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR - ST	(45,499,282.43)	(45,499,282.43)	(42,493,649.19)	(42,493,649.19)	(42,493,649.19)	(35,753,132.48)	(35,753,132.48)	(35,753,132.48)	(30,140,802.17)	(30,140,802.17)	(30,140,802.17)	(39,875,820.00)
230022	ASSET RETIREMENT OBLIGATIONS - STEAM - ST	-	-	-	-	-	-	-	-	-	-	-	-
230799	RWP-ARO-ECR	124,676,568.76	128,393,129.63	81,320,098.41	84,586,444.64	88,747,979.46	94,176,527.17	98,428,780.49	108,622,463.60	116,420,857.94	121,800,208.46	127,168,855.47	133,623,190.54
231005	COMMERCIAL PAPER PAYABLE	(150,000,000.00)	(116,000,000.00)	(44,250,000.00)	(24,000,000.00)	(4,000,000.00)	(4,000,000.00)	(210,000,000.00)	(107,000,000.00)	(139,000,000.00)	(156,615,000.00)	(145,920,000.00)	(203,420,000.00)
231006	DISCOUNT ON COMMERCIAL PAPER	43,714.16	15,965.55	69,023.88	12,927.78	1,127.78	-	14,043.05	3,688.88	3,573.62	69,018.69	53,640.90	33,538.01
231010	COMMERCIAL PAPER PAYABLE - NON-CURRENT	-	-	-	-	-	-	-	-	-	-	-	-
231100	REVOLVING CREDIT FACILITIES	-	-	(100,000,000.00)	(100,000,000.00)	(100,000,000.00)	-	-	-	-	-	-	-
232001	ACCTS PAYABLE-REG	(10,249,601.03)	(10,024,525.04)	(11,821,890.06)	(11,522,768.28)	(11,227,244.44)	(10,031,460.38)	(10,703,110.61)	(10,574,765.07)	(11,950,924.48)	(9,844,601.78)	(12,064,879.99)	(9,581,723.04)
232002	SALS/WAGES ACCRUED	(1,503,827.95)	(1,562,227.74)	(2,341,127.82)	(2,865,716.64)	(3,239,885.21)	(3,794,702.13)	(4,157,009.32)	(4,227,762.00)	(2,616,651.08)	(3,233,604.88)	(3,780,899.58)	(1,200,080.63)
232008	SUNDRY BILLING REFUNDS	-	-	(981.26)	(981.26)	(1,962.52)	(1,571.11)	-	-	(3,837.02)	-	-	(8.51)
232009	PURCHASING ACCRUAL	(1,054,608.41)	(1,141,622.49)	(946,600.88)	(1,107,475.30)	(871,989.27)	(1,826,971.17)	(1,128,425.01)	(778,691.36)	(975,752.52)	(1,041,900.02)	(1,288,194.73)	(2,417,787.59)
232010	WHOLESALE PURCHASES A/P	(873,665.60)	(690,004.21)	(866,445.94)	(535,848.84)	(539,178.53)	(548,166.26)	(673,838.90)	(741,266.16)	(547,216.10)	(766,144.75)	(592,453.81)	(749,957.06)
232011	TRANSMISSION PAYABLE	(2,720,287.10)	(2,738,913.98)	(2,582,492.78)	(3,176,753.65)	(3,066,596.52)	(2,668,355.30)	(3,412,498.01)	(3,640,118.11)	(3,655,800.62)	(3,490,514.69)	(3,407,944.25)	(3,407,944.25)
232014	RECEIVING/INSPECTION ACCRUAL	-	-	-	-	-	-	-	-	-	-	-	-
232015	AP FUEL	(11,160,800.07)	(10,139,110.25)	(11,715,115.78)	(7,861,618.96)	(9,937,774.52)	(14,637,612.36)	(16,607,799.32)	(17,029,595.16)	(13,847,602.19)	(14,251,366.74)	(11,631,712.29)	(15,373,680.65)
232024	CREDIT CASH BALANCE	(9,484,118.01)	(5,218,740.81)	(1,989,828.68)	(2,517,350.75)	(4,947,232.97)	-	(11,500,378.32)	(182,404.75)	(1,370,242.59)	(7,542,258.28)	(1,946,546.73)	(10,823,679.48)
232028	AP FUEL - NATURAL GAS	(146,794.59)	(429,010.84)	(550,864.91)	(82,113.66)	(133,456.33)	(291,544.70)	(1,243,515.91)	(540,410.82)	(152,004.53)	(533,261.50)	(186,130.93)	(209,598.05)
232029	BROWN SOLAR REC LIABILITY	-	-	-	-	-	-	-	-	-	-	-	-
232030	RETAINAGE FEES - NON-ARO	(75,370.56)	(211,857.92)	(263,297.70)	(341,852.91)	(451,757.58)	(533,707.55)	(435,603.09)	(352,027.58)	(460,414.37)	(519,721.06)	(440,710.16)	(593,365.56)
232031	A/P - CWP ACCRUALS	(14,385,542.32)	(14,376,388.78)	(18,260,976.06)	(22,394,416.02)	(20,422,804.43)	(20,428,729.12)	(17,558,066.08)	(17,018,691.96)	(20,080,220.07)	(18,785,709.34)	(24,367,317.07)	(21,039,416.76)
232032	A/P - RWP ACCRUALS (NON-ARO)	(850,894.46)	(521,019.38)	(380,304.17)	(438,708.56)	(468,691.95)	(521,861.40)	(686,276.04)	(699,473.10)	(804,752.50)	(631,415.54)	(686,808.88)	(579,472.27)
232033	A/P - RWP ACCRUALS (ARO)	(3,909,486.27)	(6,153,438.83)	(3,273,986.90)	(4,816,321.07)	(4,076,849.35)	(5,260,019.40)	(4,657,185.47)	(10,500,004.66)	(16,287,882.31)	(5,199,211.15)	(8,871,050.02)	(11,402,817.86)
232035	LEASE ACCRUAL OTHER MISC	(9,176.69)	(7,754.61)	(8,325.17)	(9,211.14)	(2,580.63)	(3,169.96)	(3,759.24)	(3,363.75)	(3,744.16)	(3,744.16)	(4,199.25)	(4,199.25)
232042	MISO AND PIM ANCILLARY SERVICES CHARGES A/P	(151.44)	54.93	-	(10.72)	176.10	(3,171.66)	(3,228.46)	(274.32)	(473.81)	(535.48)	(1,189.26)	-
232043	AP REFINED COAL	(18,134,115.36)	(17,047,354.39)	(15,190,374.77)	(11,829,053.53)	(16,891,902.67)	(21,425,274.06)	(25,314,084.42)	(23,615,873.51)	(18,645,370.73)	(17,391,498.94)	(22,657,323.95)	(22,148,080.78)
232093	SUSPENSE - CCS	-	-	-	-	-	-	-	-	-	-	-	-
232096	SUSPENSE - OTHER BURDENS	-	-	-	-	-	-	-	-	-	-	-	-
232097	SUSPENSE - INVENTORY	-	-	-	-	-	-	-	-	-	-	-	-
232099	SUSPENSE ACCOUNT	-	(182.29)	(182.29)	-	-	-	-	-	-	-	-	-
232100	ACCOUNTS PAYABLE-TRADE	(25,972,013.16)	(29,029,549.81)	(30,073,462.40)	(26,543,811.58)	(27,206,094.75)	(25,013,412.88)	(19,494,195.46)	(23,065,198.34)	(21,602,573.71)	(33,969,356.82)	(21,241,721.34)	(33,198,599.08)
232111	401K LIABILITY - EMPLOYER	(85,006.26)	(85,006.26)	(85,006.26)	(85,006.26)	(85,006.26)	(85,006.26)	(85,006.26)	(85,006.26)	(85,006.26)	(85,006.26)	(85,006.26)	(43,209.70)
232211	TIA LIABILITY	(6,434,797.15)	(6,434,797.15)	(1,448,432.83)	(1,448,432.83)	(1,448,432.83)	(2,983,714.10)	(2,983,714.10)	(2,983,714.10)	(4,531,198.59)	(4,531,198.59)	(4,531,198.59)	(7,227

KENTUCKY UTILITIES COMPANY
CASE MO. 2020-00349
TRIAL BALANCES
DECEMBER 2018 - DECEMBER 2020

ACCOUNT	ACCOUNT DESCRIPTION	JAN-2020	FEB-2020	MAR-2020	APR-2020	MAY-2020	JUN-2020	JUL-2020	AUG-2020	SEP-2020	OCT-2020	NOV-2020	DEC-2020 (1)
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES	(5,549,439.49)	(6,480,038.98)	(8,976,639.20)	(12,020,638.18)	(15,077,241.10)	(16,532,601.78)	(19,478,744.88)	(22,226,689.07)	(25,141,997.60)	(28,099,443.69)	(31,059,947.06)	(20,355,379.52)
236034	PROPERTY TAX ON RAILCARS USED FOR COAL	(3,000.00)	(6,000.00)	(9,000.00)	(12,000.00)	(15,000.00)	(18,000.00)	(21,000.00)	(24,000.00)	(27,000.00)	(30,000.00)	(33,037.14)	-
236036	REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY	(102,982.57)	(169,160.64)	(235,338.64)	(55,682.71)	(121,860.75)	(179,039.32)	(243,714.46)	(308,395.58)	(410,382.57)	(474,270.95)	-	(37,728.39)
236037	VIRGINIA USE TAX	(49,567.94)	(10,442.69)	(9,026.69)	(10,608.57)	(25,955.55)	(2,917.13)	(29,374.64)	(13,987.17)	(4,298.34)	(6,468.24)	(5,144.90)	(12,267.22)
236115	STATE UNEMPLOYMENT-OPR	(9,902.66)	(12,048.02)	(28,813.81)	(2,345.61)	(4,494.92)	(663.49)	(2,295.01)	(4,673.51)	(551.66)	(2,444.32)	(4,579.54)	(15,781.04)
236116	FEDERAL UNEMPLOYMENT-OPR	(17,194.24)	(20,232.40)	(39,037.45)	(3,320.57)	(6,359.88)	(752.19)	(3,224.51)	(6,567.24)	(796.73)	(3,401.86)	(6,461.34)	(8,863.70)
236207	FICA NON-CURRENT	-	-	-	-	(989,475.22)	(4,117,150.56)	(18,977,272.18)	(2,299,784.86)	(2,746,789.14)	(3,193,865.14)	(3,969,464.10)	(1,969,802.02)
237100	ACCR INT LONG-TERM DEBT	(28,182,066.16)	(36,821,899.50)	(44,758,577.83)	(36,765,554.24)	(12,053,167.23)	(20,864,542.52)	(30,845,249.72)	(35,411,960.60)	(43,303,227.18)	(35,340,056.77)	(18,863,878.42)	(18,241,168.40)
237300	INT ACC-OATH LIAB	-	-	-	-	-	-	-	-	-	-	-	-
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(433,011.47)	(465,437.11)	(501,390.67)	(535,736.73)	(573,006.33)	(614,466.50)	(661,843.23)	(714,932.08)	(776,266.38)	(843,979.69)	(918,831.84)	(278,913.50)
237304	INTEREST ACCRUED ON TAX LIABILITIES	-	-	-	-	-	-	-	-	-	-	-	-
241018	STATE WITHHOLDING TAX PAYABLE	(20,812.88)	(17,837.65)	(39,059.50)	(18,069.99)	(17,072.20)	(16,311.08)	(24,806.82)	(16,956.62)	(17,206.30)	(19,798.35)	(18,345.48)	(25,945.04)
241036	LOCAL WITHHOLDING TAX PAYABLE	(78,052.08)	(122,817.23)	(234,141.88)	(73,572.93)	(121,569.35)	(172,343.91)	(103,267.03)	(142,592.37)	(188,406.82)	(72,116.06)	(123,429.53)	(206,482.42)
241038	T/C PAY-ST SALES/USE	(1,154,660.15)	(846,120.09)	(1,112,926.58)	(622,029.48)	(820,716.45)	(1,370,632.31)	(1,331,044.00)	(1,458,628.40)	(1,914,144.25)	(741,248.71)	(1,201,123.01)	(1,201,123.01)
241039	T/C PAY-OCCP/SCHOOL	(3,761,429.83)	(3,527,732.11)	(3,427,621.90)	(2,831,773.05)	(2,719,447.79)	(3,217,577.65)	(3,825,583.67)	(3,638,008.56)	(3,506,399.79)	(3,129,396.53)	(2,746,641.91)	(3,592,830.56)
241046	CONSUMER UTILITY TAX-VA	(170,187.28)	(167,235.65)	(163,261.27)	(142,245.41)	(136,048.02)	(134,385.85)	(140,327.92)	(139,979.81)	(138,968.08)	(125,164.92)	(135,831.77)	(166,436.52)
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	721,988.51	726,903.35	731,605.51	722,875.67	723,210.75	732,557.28	725,417.20	728,197.60	728,549.28	535,503.93	604,060.04	609,813.57
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(22,812.35)	(24,239.77)	(25,109.90)	(24,201.56)	(26,209.64)	(26,842.83)	(24,048.26)	(30,451.30)	(31,070.71)	(20,105.25)	(21,811.23)	(22,842.08)
241061	T/C PAY - ST SALES/USE OVER COLLECTIONS	-	-	-	-	-	-	-	-	-	-	-	-
241062	T/C PAY - SCHOOL TAX OVER COLLECTIONS	-	-	-	-	-	-	-	-	-	-	-	-
241099	PAYROLL BE FICA & FED LIABILITY PAYABLES	-	-	-	-	-	-	-	-	-	-	-	-
242001	MISC LIABILITY	-	-	(6,652.50)	-	-	-	-	-	-	-	-	-
242002	MISC LIAB-VESTED VAC	(5,750,246.82)	(5,750,246.82)	(6,444,456.52)	(6,444,456.52)	(6,444,456.52)	(6,765,971.86)	(6,765,971.86)	(6,765,971.86)	(6,991,305.99)	(6,991,305.99)	(6,991,305.99)	(5,847,232.57)
242005	UNEARNED REVENUE - CURRENT	(13,911.05)	(11,444.84)	(8,358.63)	(5,572.42)	(2,786.21)	(34,605.02)	(31,721.25)	(28,837.50)	(25,953.75)	(23,070.00)	(20,186.25)	(17,302.50)
242014	ESCHEATED DEPOSITS	(2.65)	(2.65)	(2.65)	(2.65)	(0.86)	-	-	-	-	(7.70)	(7.70)	(8.15)
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(3,353,444.69)	(4,592,239.78)	(5,798,518.57)	(2,819,023.98)	(3,861,640.40)	(5,274,797.43)	(3,864,269.05)	(5,114,331.29)	(6,532,423.45)	(3,206,032.93)	(4,278,082.46)	(5,882,604.89)
242017	HOME ENERGY ASSISTANCE	(625,489.70)	(981,712.42)	(788,039.62)	(907,245.36)	(1,027,769.79)	(1,148,663.57)	(1,020,099.21)	(882,796.66)	(748,449.65)	(860,285.16)	(981,940.49)	(853,697.62)
242018	GREEN POWER REC LIABILITY	(9,638.05)	(9,696.64)	(7,714.63)	(7,559.01)	(9,903.75)	(10,500.05)	(10,633.60)	(7,794.13)	(10,107.87)	(6,825.07)	(11,731.27)	(12,844.97)
242019	GREEN POWER MKT LIABILITY	850.78	178.27	(646.74)	(1,391.75)	(642.20)	(1,131.15)	(1,921.35)	(2,592.32)	(3,340.58)	(4,175.32)	(3,194.23)	(3,194.23)
242027	AR CREDITS	(3,730,453.54)	(3,330,263.42)	(3,798,604.46)	(4,136,074.88)	(4,582,019.48)	(4,897,008.44)	(4,146,546.09)	(4,098,310.22)	(4,555,266.13)	(5,642,241.17)	(6,156,453.46)	(5,826,724.78)
242028	SERVICE DEPOSIT REFUND PAYABLE	-	-	(67.88)	-	(2,753.28)	(3,271.26)	-	(14,528.99)	-	(233.23)	-	(155.38)
242030	WINTERCARE ENERGY FUND	(10,237.92)	(16,708.57)	(9,325.35)	(9,919.04)	(9,247.12)	(9,938.63)	(9,291.24)	(9,816.21)	(9,744.72)	(11,509.27)	(13,435.92)	(21,522.64)
242039	SUSPENSE - CASH	-	-	-	-	-	-	(54,118.00)	-	-	-	-	-
242101	RETIREMENT INCOME LIABILITY	(1,628,487.33)	(1,628,487.33)	(395,647.67)	(395,647.67)	(395,647.67)	(773,865.56)	(773,865.56)	(773,865.56)	(1,152,359.66)	(1,152,359.66)	(1,152,359.66)	(1,766,686.92)
242102	IBMP MEDICAL AND DENTAL RESERVE	(1,236,415.00)	(1,236,415.00)	(1,236,415.00)	(1,236,415.00)	(1,236,415.00)	(1,236,415.00)	(1,236,415.00)	(1,236,415.00)	(1,236,415.00)	(1,236,415.00)	(1,236,415.00)	(1,236,415.00)
242102	OBLIGATIONS UNDER OPERATING LEASES - CURRENT	(9,518,823.66)	(9,518,823.66)	(9,518,823.66)	(9,518,823.66)	(9,518,823.66)	(9,518,823.66)	(9,518,823.66)	(9,518,823.66)	(9,518,823.66)	(9,518,823.66)	(9,518,823.66)	(9,518,823.66)
252011	LINE EXTENSIONS	(551,290.48)	(551,290.48)	(510,414.24)	(546,148.48)	(546,148.48)	(519,584.88)	(558,616.68)	(558,616.68)	(518,940.40)	(560,196.17)	(560,196.17)	(348,473.16)
252013	CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM	(18,466.36)	(18,466.36)	(18,466.36)	(18,466.36)	(18,466.36)	(18,466.36)	(18,466.36)	(18,466.36)	(18,466.36)	(18,466.36)	(18,466.36)	(18,466.36)
252015	MOBILE HOME LINE	(16,535.47)	(16,535.47)	(15,554.21)	(15,554.21)	(14,572.95)	(7,926.91)	(14,782.91)	(14,782.91)	(14,782.91)	(14,782.91)	(14,782.91)	(14,568.66)
252017	CUSTOMER ADVANCES - SHORT TERM	(4,112,679.76)	(3,918,482.57)	(3,623,607.68)	(3,288,514.42)	(2,622,275.02)	(2,215,262.62)	(1,661,046.64)	(1,118,765.12)	(655,734.58)	(1,166,030.59)	(1,130,403.78)	(1,311,211.98)
253004	OTH DEFERRED CR-OTHR	-	-	-	-	-	-	-	-	-	-	-	-
253005	CL ACC FR OTH DEF DR	(3,199,846.35)	(4,453,654.71)	(1,596,432.38)	(2,709,454.84)	(4,331,360.52)	(2,188,447.34)	(2,244,823.64)	(2,056,673.70)	(2,033,440.89)	(1,836,742.30)	(1,523,068.60)	(1,467.95)
253025	DEFERRED COMPENSATION	(64,488.37)	(64,488.23)	(17,047.14)	-	(17,139.60)	(17,185.25)	(17,232.56)	(17,279.98)	(17,326.02)	(17,373.71)	(17,419.99)	(663,000.00)
253032	UNCERTAIN TAX POSITION - FEDERAL	-	-	-	-	-	-	-	-	-	(427,710.00)	(427,710.00)	(526,030.00)
253033	UNCERTAIN TAX POSITION - STATE	-	-	-	-	-	-	-	-	-	(427,710.00)	(427,710.00)	(526,030.00)
253042	LONG TERM RETAINAGE - NON-ARO	(37,233.84)	(37,233.84)	(37,233.84)	(37,233.84)	(37,233.84)	(37,233.84)	(37,233.84)	(37,233.84)	(37,233.84)	(55,125.84)	(55,125.84)	(55,125.84)
253045	VIRGINIA CRF RELIEF FUNDS - VA ONLY	-	-	-	-	-	-	-	-	-	-	-	(1,889,747.32)
253050	KY TAX RATE REDUCTION	-	-	-	-	-	-	-	-	-	-	-	-
253230	UNCERTAIN TAX POSITIONS - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-
253276	DEF GAIN - CARROLLTON SALE/LEASEBACK	(15,333.12)	(14,968.03)	(14,402.94)	(14,237.85)	(13,872.76)	(13,507.67)	(13,142.58)	(12,777.49)	(12,412.40)	(12,047.31)	(11,682.22)	(11,317.13)
254001	FASB 109 ADJ-FED	(460,489,596.47)	(460,489,596.47)	(456,813,878.07)	(456,813,878.07)	(456,813,878.07)	(452,721,275.98)	(452,721,275.98)	(452,890,372.85)	(449,535,938.92)	(449,535,938.92)	(449,535,938.92)	(448,849,816.82)
254002	FASB 109 GR-UP-FED	(131,206,847.98)	(131,206,847.98)	(130,133,519.86)	(130,133,519.86)	(130,133,519.86)	(128,943,698.37)	(128,943,698.37)	(128,004,586.42)	(128,004,586.42)	(128,004,586.42)	(128,004,586.42)	(128,004,586.42)
254003	FASB 109 ADJ-STATE	(33,098,070.56)	(33,098,070.56)	(32,736,030.76)	(32,736,030.76)	(32,736,030.76)	(32,352,637.60)	(32,352,637.60)	(32,342,484.59)	(32,005,124.96)	(32,005,124.96)	(32,005,124.96)	(31,636,189.10)
254004	FASB 109 GR-UP-STATE	(32,883,921.86)	(32,883,921.86)	(32,614,917.30)	(32,614,917.30)	(32,614,917.30)	(32,316,716.44)	(32,316,716.44)	(32,327,305.63)	(32,081,350.01)	(32,081,350.01)	(32,081,350.01)	(31,744,570.68)
254008	DSM COST RECOVERY	(1,828,573.00)	(1,868,000.00)	(1,483,000.00)	(1,572,000.00)	(1,572,000.00)	(1,877,000.00)	(1,789,000.00)	(1,520,000.00)	(975,000.00)	(793,000.00)	(888,000.00)	(888,000.00)
254010	REGULATORY LIABILITY - FAS 158 OPEB	(34,131,728.00)	(34,131,728.00)	(34,210,526.00)	(34,210,526.00)	(34,210,526.00)	(33,872,727.00)	(33,872,727.00)	(33,834,514.00)	(33,835,407.00)	(33,835,407.00)	(33,835,407.00)	(33,872,727.00)
254011	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT)	(446,000.00)	(446,000.00)	(1,067,000.00)	(1,067,000.00)	(1,067,000.00)	(1,066,000.00)	(1,066,000.00)	(1,066,000.00)	(873,000.00)	(873,000.00)	(873,000.00)	(873,000.00)
254017	ENVIRONMENTAL COST RECOVERY	(6,383,000.00)	(5,964,000.00)	(4,739,000.00)	(574,000.00)	(574,000.00)	(1,083,000.00)	(6,122,000.00)	(6,679,000.00)	(5,314,000.00)	(796,000.00)	(4,000,000.00)	(4,000,000.00)
254018	REGULATORY LIABILITY FAC	(6,647,000.00)	(5,284,000.00)	(5,878,000.00)	(6,070,000.00)	(5,626,000.00)	(5,738,000.00)	(4,929,000.00)	(4,984,000.00)	(5,726,000.00)	(5,285,000.00)	(5,420,000.00)	(4,805,000.00)
254022	REG LIAB - MUNI GEN TRUPE UP	(1,106,525.05)	(1,106,525.05)	(1,106,525.05)	(305,971.14)	(305,971.14)	-	-	-	-	-	-	-
254024	REGULATORY LIABILITY - OST	(8,000.00)	(8,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(48,000.00)	(48,000.00)	(48,000.00)	(98,000.00)	(98,000.00)	(98,000.00)	(32,000.00)
254025	REG LIABILITY - REFINED COAL - KENTUCKY	(2,181,934.67)	(2,132,444.40)	(2,141,984.39)	(2,182,512.23)	(2,148,455.48)	(2,007,015.50)	(1,882,725.01)	(1,752,361.00)	(1,531,945.78)	(1,230,472.67)	(1,063,554.37)	(971,156.79)
254026	REG LIABILITY - REFINED COAL - VIRGINIA	(299,819.60)	(267,987.82)	(274,974.78)	(273,700.68)	(257,212.80)	(237,126.75)	(217,672.10)	(197,900.47)	(174,261.32)	(147,921.56)	(126,899.62)	(107,509.52)
254033	REG LIABILITY - BROWN 1 STACK REPAIRS	(129,017.68)	(145,434.35)	(161,851.02)	(178,267.69)	(194,684.36)	(211,101.03)	(227,517.70)	(243,934.37)	(260,350.04)	(276,764.71)	(293,178.38)	(309,591.51)
254034	REG LIABILITY - TCIA - HERC ONLY	(228,198.00)	(283,020.00)	(339,579.00)	(348,206.00)	(389,306.00)	(556,663.83)	(32					

KENTUCKY UTILITIES COMPANY
CASE MO. 2020-00349
TRIAL BALANCES
DECEMBER 2018 - DECEMBER 2020

ACCOUNT	ACCOUNT DESCRIPTION	JAN-2020	FEB-2020	MAR-2020	APR-2020	MAY-2020	JUN-2020	JUL-2020	AUG-2020	SEP-2020	OCT-2020	NOV-2020	DEC-2020 (1)
283018	DEF INC TAX - ST EST	-	-	-	-	-	-	-	-	-	-	-	-
283515	DTL FEDERAL - NON-CURRENT	(120,655,528.39)	(120,655,528.39)	(120,839,973.49)	(120,839,973.49)	(120,839,973.49)	(120,980,921.33)	(120,980,921.33)	(120,980,921.33)	(122,690,304.24)	(122,690,304.24)	(122,690,304.24)	(123,120,505.93)
283519	DTL ON LIABILITIES - EEI - FED (NON-CURRENT)	-	-	-	-	-	-	-	-	-	-	-	-
283715	DTL STATE - NON-CURRENT	(23,582,217.23)	(23,582,217.23)	(23,770,987.48)	(23,770,987.48)	(23,770,987.48)	(23,948,856.15)	(23,948,856.15)	(23,948,856.15)	(24,519,816.30)	(24,519,816.30)	(24,519,816.30)	(24,770,179.70)
283719	DTL ON LIABILITIES - EEI - STATE (NON-CURRENT)	-	-	-	-	-	-	-	-	-	-	-	-
403011	DEPREX EXP - STEAM POWER GEN	10,421,858.16	20,842,902.56	31,239,561.02	41,647,067.94	52,069,032.35	62,498,222.93	72,938,405.46	83,381,453.70	93,822,253.08	104,266,902.40	114,716,271.43	125,187,846.69
403012	DEPREX EXP - HYDRO POWER GEN	108,075.03	216,150.10	324,270.17	432,270.74	540,323.08	648,367.47	756,405.86	864,447.25	972,509.14	1,080,591.53	1,188,667.97	1,296,832.84
403013	DEPREX EXP - OTH POWER GEN	3,453,101.94	6,906,332.49	10,360,365.61	13,840,352.43	17,380,662.50	20,831,150.28	24,324,023.93	27,786,189.34	31,307,251.46	34,798,405.33	38,292,494.15	41,790,200.33
403014	DEPREX EXP - TRANSMISSION	2,242,479.13	4,502,258.31	6,767,385.23	9,059,164.65	11,382,072.16	13,716,485.20	16,076,740.92	18,481,504.14	20,910,594.92	23,346,316.47	25,795,223.83	28,307,634.74
403015	DEPREX EXP - DISTRIBUTION	3,124,297.49	6,262,654.69	9,412,903.46	12,581,007.61	15,769,552.17	18,963,555.86	22,166,758.25	25,387,729.42	28,615,416.87	31,853,422.17	35,101,588.67	38,356,075.71
403016	GENERAL DEPRECIATION EXPENSE	1,021,795.67	2,043,670.29	3,037,454.62	4,048,572.26	5,063,456.14	6,088,755.66	7,122,052.92	8,143,758.50	9,151,160.10	10,154,963.52	11,164,359.80	12,191,809.03
403026	DEPREX. EXP. - STEAM - ECR	5,223,051.05	10,469,880.48	15,716,709.91	21,243,375.74	27,105,324.02	33,022,718.36	38,939,377.81	44,855,025.19	50,770,395.15	56,694,896.97	62,630,935.15	68,582,552.87
403027	DEPREX EXP - ELECTRIC - DSM	105,825.50	211,712.51	317,634.70	423,567.29	529,509.55	635,467.39	741,439.49	847,631.00	954,043.51	1,060,463.26	1,166,898.32	1,273,348.62
403111	DEPREX EXP ARO STEAM	1,171,396.49	2,092,528.59	3,278,123.54	4,417,562.55	5,557,001.47	6,647,393.33	7,960,441.38	9,309,199.41	10,795,021.20	12,106,874.18	13,627,933.93	14,932,055.48
403112	DEPREX EXP ARO TRANSMISSION	614.09	1,228.18	1,842.27	2,456.36	3,070.45	3,684.54	4,298.63	4,912.72	5,526.81	6,140.90	6,754.99	7,369.08
403113	DEPREX EXP ARO OTHER PRODUCTION	1,679.12	3,358.24	5,037.36	6,716.48	8,395.60	10,074.72	11,753.84	13,432.96	15,112.08	16,791.20	18,470.32	20,149.44
403114	DEPREX EXP ARO HYDRO	1,490.68	2,981.36	4,472.04	5,962.72	7,453.40	8,944.08	10,434.76	11,925.44	13,416.12	14,906.80	16,397.48	17,888.16
403115	DEPREX EXP ARO DISTRIBUTION	2,105.80	4,211.60	6,317.40	8,423.20	10,529.00	12,634.80	14,740.60	16,846.40	18,952.20	21,058.00	23,163.80	25,269.60
403181	DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION	(1,174,566.29)	(2,098,878.19)	(3,287,632.94)	(4,430,241.75)	(5,572,850.47)	(6,667,012.13)	(7,982,629.98)	(9,334,557.81)	(10,823,549.40)	(12,138,572.18)	(13,662,371.73)	(14,970,093.08)
403182	DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION	(614.09)	(1,228.18)	(1,842.27)	(2,456.36)	(3,070.45)	(3,684.54)	(4,298.63)	(4,912.72)	(5,526.81)	(6,140.90)	(6,754.99)	(7,369.08)
403185	DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION	(2,105.80)	(4,211.60)	(6,317.40)	(8,423.20)	(10,529.00)	(12,634.80)	(14,740.60)	(16,846.40)	(18,952.20)	(21,058.00)	(23,163.80)	(25,269.60)
404001	AMT. EL INTAN PL-FRTL	1,329,419.79	2,628,428.14	4,067,578.43	5,454,462.33	6,845,220.11	8,237,192.36	9,621,872.54	10,978,985.21	12,339,566.20	13,729,684.92	15,112,847.50	16,512,847.50
404003	AMORT-INTANG PLANT CLOUD	-	-	-	-	-	-	-	-	-	-	-	-
407304	AMORT EXPENSE - OPEN ARO PONDS - KY	229,417.83	472,624.15	726,321.15	984,424.34	1,280,444.34	1,584,977.46	1,905,079.40	2,261,352.93	2,648,522.27	3,053,849.95	3,524,722.77	3,925,936.72
407305	AMORT EXPENSE - OPEN ARO PONDS - VA	48,233.46	98,320.46	148,242.78	197,420.31	237,674.03	279,828.63	321,555.76	365,468.74	410,176.71	457,547.31	507,452.18	561,987.47
407306	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAINING MUNI	8,214.49	5,940.31	9,225.05	12,749.03	16,084.46	19,679.29	23,513.65	28,855.87	34,571.75	41,062.84	47,113.10	52,319.37
407307	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPARTING MUNI	-	-	-	-	-	-	-	-	-	-	-	-
407308	AMORT EXPENSE - CLOSED ARO PONDS - KY	585,801.99	1,174,810.84	1,766,060.93	2,362,379.14	2,965,024.55	3,568,787.48	4,180,208.53	4,791,386.41	5,403,931.33	6,014,335.81	6,623,655.97	7,230,667.54
407309	AMORT EXPENSE - CLOSED ARO PONDS - VA	89,958.85	179,917.70	269,876.55	359,835.40	449,794.25	539,753.10	629,712.05	719,670.90	809,629.75	899,588.60	989,547.45	1,079,506.30
407310	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAINING MUNI	7,186.60	14,373.20	21,559.80	28,746.40	35,933.00	43,119.60	50,306.20	57,492.80	64,679.40	71,866.00	79,052.60	86,239.20
407311	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPARTING MUNI	-	-	-	-	-	-	-	-	-	-	-	-
407312	AMORT EXPENSE - OPEN ARO PONDS - VA ADJUSTMENT	(12,506.14)	(25,012.28)	(38,020.00)	(51,026.14)	(64,032.28)	(77,038.42)	(90,044.56)	(103,050.70)	(116,056.84)	(129,062.98)	(142,069.12)	(155,075.26)
407313	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAIN ADJUSTMENT	(4,213.49)	(8,426.98)	(12,640.47)	(16,853.96)	(21,067.45)	(25,280.94)	(29,494.43)	(33,707.92)	(37,921.41)	(42,134.90)	(46,348.39)	(50,561.88)
407314	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPART ADJUSTMENT	-	-	-	-	-	-	-	-	-	-	-	-
407315	AMORT EXPENSE - CLOSED ARO PONDS - VA ADJUSTMENT	(31,933.52)	(63,867.04)	(95,800.56)	(127,734.08)	(159,667.60)	(191,601.12)	(223,534.64)	(255,468.16)	(287,401.68)	(319,335.20)	(351,268.72)	(383,202.24)
407316	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAIN ADJUSTMENT	(7,186.60)	(14,373.20)	(21,559.80)	(28,746.40)	(35,933.00)	(43,119.60)	(50,306.20)	(57,492.80)	(64,679.40)	(71,866.00)	(79,052.60)	(86,239.20)
407317	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPART ADJUSTMENT	-	-	-	-	-	-	-	-	-	-	-	-
408101	TAX-NON INC-UTIL OPR	11,676.12	15,053.74	18,851.94	29,873.52	34,470.49	81,235.14	83,554.28	85,947.98	100,517.62	102,558.36	104,599.00	106,639.64
408102	REAL AND PERSONAL PROP. TAX	2,478,288.92	5,091,701.87	7,877,644.60	10,721,149.36	13,590,516.81	14,856,535.09	17,634,530.71	20,407,656.17	23,233,005.87	26,026,200.21	28,843,571.63	31,740,367.04
408103	KY PUBLIC SERVICE COMMISSION TAX	267,004.25	535,208.50	802,812.75	1,070,417.00	1,338,021.25	1,605,625.45	1,878,015.28	2,150,405.11	2,422,794.94	2,695,184.77	2,967,574.60	3,239,964.43
408105	FEDERAL UNEMP TAX	2,531.46	4,877.67	7,482.44	9,918.69	12,120.61	14,447.66	16,744.39	19,009.67	21,338.82	23,904.80	26,194.22	28,476.83
408106	FICA TAX	460,861.09	886,848.08	1,359,779.53	1,801,322.82	2,200,606.12	2,615,727.87	3,025,663.65	3,429,781.16	3,845,469.40	4,303,212.17	4,767,880.34	5,230,561.61
408107	STATE UNEMP TAX	1,870.25	3,495.10	5,319.85	7,058.48	8,607.31	10,253.80	11,882.40	13,477.27	15,122.24	16,956.41	18,847.63	20,748.89
408108	REAL AND PERSONAL PROP TAX - ECR	33,725.24	108,413.91	200,615.47	300,536.21	580,456.95	773,088.18	965,719.41	1,158,350.64	1,350,981.87	1,543,613.10	1,736,244.33	1,921,480.00
408109	REAL AND PERSONAL PROP. TAX - INDIRECT	2,650.00	5,300.00	7,950.00	13,200.00	15,800.00	18,400.00	21,000.00	23,600.00	26,200.00	28,800.00	31,400.00	34,000.00
408195	FEDERAL UNEMP TAX - INDIRECT	2,361.21	4,535.37	6,978.28	9,340.41	11,516.98	14,005.77	16,424.21	18,781.54	21,142.97	23,546.76	25,974.31	28,411.86
408196	FICA TAX - INDIRECT	416,972.73	800,910.46	1,232,317.12	1,649,453.53	2,033,839.85	2,468,161.80	2,890,195.61	3,301,563.71	3,713,652.03	4,133,124.03	4,368,140.21	4,568,867.18
408197	STATE UNEMP TAX - INDIRECT	4,041.31	7,762.38	11,943.56	15,986.33	19,711.69	23,920.00	28,099.39	31,995.43	35,988.46	40,052.94	43,507.43	48,127.68
408202	TAX-NON INC-OTHER	667.00	1,334.00	2,001.00	2,668.00	3,335.00	4,002.00	4,669.00	5,336.00	6,003.00	6,670.00	7,337.00	8,004.00
408203	TC N/A OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-
409101	FED INC TAX-UTIL OPR	-	-	13,457,187.35	13,457,187.35	13,457,187.35	23,687,101.95	23,687,101.95	38,648,529.93	27,961,318.20	27,961,318.20	27,972,038.28	40,707,402.26
409102	KY ST INCOME TAXES	-	-	2,532,746.35	2,532,746.35	2,532,746.35	2,800,319.58	2,800,319.58	4,636,381.13	2,543,553.45	2,543,553.45	2,492,905.46	3,486,468.04
409104	FED INC TAXES - EST	8,054,538.37	15,256,385.45	-	1,464,429.52	6,280,844.49	-	8,630,445.54	-	-	3,409,362.51	7,073,716.00	-
409105	ST INC TAXES - EST	2,018,681.29	3,823,655.48	-	367,024.94	1,574,146.48	-	2,163,018.92	-	-	854,476.82	1,772,861.15	-
409203	FED INC TAX-OTHER	-	-	(18,758.85)	(18,758.85)	(18,758.85)	14,142.53	14,142.53	106,549.97	51,707.90	51,707.90	-	(125,944.11)
409206	ST INC TAX-OTHER	-	-	(4,701.47)	(4,701.47)	(4,701.47)	3,544.49	3,544.49	26,704.27	12,959.37	12,959.37	-	(31,564.94)
409209	FED IN TAXES-OTH EST	66,571.26	72,116.12	-	(7,672.16)	2,753.56	-	6,737.06	-	-	(6,108.22)	(13,493.44)	-
409210	ST INC TAXES-OTH EST	16,684.52	18,074.20	-	(1,922.86)	690.09	-	1,688.48	-	-	(1,530.90)	(3,381.84)	-
409218	FED INC TAX - UTIL OPR - SPEC ITEM-BTL	-											

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ACCOUNT	ACCOUNT DESCRIPTION	JAN-2020	FEB-2020	MAR-2020	APR-2020	MAY-2020	JUN-2020	JUL-2020	AUG-2020	SEP-2020	OCT-2020	NOV-2020	DEC-2020 (1)
411810	GAIN-SOLAR REC REVENUE	-	-	(13,863.77)	(23,046.40)	-	-	-	-	-	-	-	-
415004	MERCHANDISE SALES	-	-	-	-	-	-	-	-	-	-	(4,761.12)	(16,677.12)
416004	MERCHANDISE COST OF SALES	-	749.60	(47.85)	(47.85)	-	-	-	-	-	-	5,603.64	18,711.24
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	-	-	-	-	-	-	-	-	-	-	-	-
417102	STEAM EXPENSES - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417105	ELECTRIC EXPENSES - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417106	MISC EXPENSES - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417108	OPERATION SUPERVISION/ ENGR - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417109	EMISSION ALLOWANCES - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417110	MTCE SUPERVISION/ENG - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417111	MTCE OF STRUCTURES - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417112	MTCE OF BOILER PLANT - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417113	MTCE OF ELEC PLANT - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417114	MTCE OF MISC PLANT - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417120	ADMIN AND GEN SAL - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417121	OFFICE SUPP AND EXP - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417123	OUSIDE SVCE EMPLOYED - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417124	PROPERTY INSURANCE - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417125	INJURIES AND DAMAGES - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417126	EMPL PENSIONS/BEN - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417129	DUPLICATE CGS - CR - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417130	MISC GENERAL EXP - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417131	ADMIN AND GEN RENTS - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417135	MTCE OF GEN PLANT - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
419002	INT INC-US TREAS SEC	-	-	-	-	-	-	-	-	-	-	-	-
419005	INT INC-FED TAX PMT	-	-	-	-	-	-	-	-	-	-	-	-
419006	INT INC-ST TAX PMT	-	-	-	-	-	-	-	-	-	-	-	-
419014	DIVS FROM INVESTMENT	(789.50)	(3,986.11)	(18,959.92)	(23,677.00)	(26,015.69)	(37,297.37)	(44,564.88)	(44,633.46)	(44,935.96)	(45,147.08)	(45,476.55)	(45,662.79)
419150	ALLOW FOR FUNDS USED DURING CONSTRUC-EQUITY	(15,633.79)	(30,316.09)	(45,095.82)	(55,285.66)	(60,805.52)	(66,453.91)	(72,254.39)	(90,360.62)	(97,897.59)	(105,553.88)	(113,258.00)	(121,086.64)
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS	-	-	-	-	-	-	-	-	-	-	-	-
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	-	-	-	-	-	-	-	(11,791.15)	(11,791.15)	(11,791.15)	(11,791.15)	(11,791.15)
419207	INTEREST INCOME FROM SPECIAL FUNDS	-	-	-	-	-	-	-	-	-	-	-	-
419209	INT INC-ASSOC CO	-	(332.91)	(7,968.06)	(29,156.60)	(33,768.65)	(76,741.46)	(150,008.20)	(150,008.20)	(150,077.95)	(150,077.95)	(150,077.95)	(151,537.13)
420003	AMORTIZATION OF ITC	(154,866.00)	(309,732.00)	(464,596.00)	(619,426.00)	(774,328.00)	(929,192.00)	(1,084,058.00)	(1,238,924.00)	(1,393,788.00)	(1,548,654.00)	(1,703,520.00)	(1,858,373.00)
421001	MISC NONOPR INCOME - INDIRECT	(708.78)	(2,894.72)	(3,530.57)	(3,847.70)	(5,006.23)	(5,351.17)	(6,649.92)	(6,990.61)	(6,990.61)	(6,990.61)	(7,026.33)	(7,122.68)
421003	KM LIFE INS - CASH SURRENDER VALUE	-	-	-	-	-	(196,151.62)	(196,151.62)	(196,151.62)	(196,151.62)	(196,151.62)	(196,151.62)	(196,151.62)
421007	MISC NONOPR INCOME - DIRECT	-	-	-	-	-	-	-	-	-	-	-	-
421101	GAIN-PROPERTY DISP	(365,955.88)	(366,320.97)	(366,686.06)	(367,051.15)	(367,416.24)	(367,811.33)	(368,146.42)	(368,511.51)	(368,876.60)	(369,241.69)	(369,606.78)	(369,971.87)
421105	GAIN ON ARO SETTLEMENT	-	-	-	-	-	-	-	-	-	-	-	-
421201	LOSS-PROPERTY DISP	-	-	-	-	-	-	-	-	-	-	-	-
426101	DONATIONS	-	-	-	-	-	-	-	-	-	-	-	-
426120	SPONSORSHIP/OTHER COMMUNITY RELATIONS	13,900.00	40,600.00	46,100.00	163,100.00	164,100.00	167,100.00	212,800.00	216,200.00	226,225.00	254,975.00	254,975.00	264,962.50
426190	SPONSORSHIP/OTHER COMMUNITY RELATIONS - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-
426191	DONATIONS - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-
426201	LIFE INSURANCE	(92,849.05)	(239,163.08)	(358,744.63)	(478,326.18)	(597,907.73)	(717,489.28)	(837,070.83)	(942,918.80)	(1,048,766.77)	(1,154,614.74)	(1,260,462.71)	(1,366,310.70)
426301	PENALTIES	(10,513.13)	-	-	-	-	32.13	32.13	32.13	32.13	10,032.13	10,032.13	10,032.13
426391	PENALTIES - INDIRECT	246.00	246.00	246.00	246.00	246.00	246.00	246.00	371.08	371.08	371.08	371.08	371.08
426401	EXP-CIVIC/POL-REL	-	-	-	-	-	-	-	-	-	-	-	12,100.00
426491	EXP-CIVIC/POL-REL - INDIRECT	61,852.90	148,207.56	226,576.35	290,601.21	342,120.06	395,529.87	464,085.26	522,923.12	579,656.70	643,489.74	697,460.36	774,348.41
426501	OTHER DEDUCTIONS	40,149.46	35,407.06	56,187.30	95,140.84	80,781.37	93,093.93	133,237.16	122,836.49	142,484.25	165,829.35	212,899.60	289,911.50
426591	OTHER DEDUCTIONS - INDIRECT	36,611.27	56,319.37	65,511.67	76,349.45	83,458.75	92,152.61	111,564.45	122,318.60	123,828.27	142,598.30	186,015.96	436,522.32
427100	INTEREST EXPENSE	8,724,526.59	17,440,453.70	26,162,193.31	34,882,101.70	43,605,403.44	53,588,821.48	63,665,127.07	72,585,862.96	81,102,780.56	89,823,045.24	98,540,704.58	107,260,155.10
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP	185,963.11	359,960.44	545,957.60	725,954.83	911,952.02	1,103,756.35	1,307,189.05	1,507,314.37	1,710,263.64	1,911,782.90	2,072,286.76	2,238,140.70
428190	OTHER AMORT-REACQ DEBT	54,597.56	105,672.72	160,270.31	213,106.68	267,704.27	320,540.62	375,138.19	429,735.77	482,572.12	537,169.70	590,006.08	644,603.64
428200	AM DISC-LONG TERM DEBT	45,747.95	88,544.43	134,292.38	178,564.59	224,312.53	274,859.51	327,554.51	380,249.51	431,244.69	483,939.68	519,349.56	555,939.36
429004	AMORTIZATION OF PREMIUM ON LT DEBT	(17,725.72)	(34,307.85)	(52,033.57)	(69,187.50)	(86,913.22)	(104,067.15)	(121,792.87)	(139,518.59)	(156,672.52)	(174,398.24)	(191,552.17)	(209,277.89)
430002	INT-DEBT TO ASSOC CO	265.63	1,533.40	3,402.87	6,699.25	70,822.66	73,691.49	73,922.19	73,922.19	74,219.06	74,449.67	74,449.67	74,449.67
431002	INT-CUST DEPOSITS	45,027.42	86,746.45	132,187.08	175,609.04	223,133.25	274,558.78	322,889.86	372,941.30	425,153.72	469,059.09	514,595.26	561,014.50
431004	INT-OTHER TAX DEFENCY	-	-	-	-	-	8.06	8.06	8.06	8.06	8.06	8.06	8.06
431008	INT-DSM COST RECOVER	-	-	-	-	-	-	-	-	-	-	-	-
431015	INTEREST ON RATES REFUND-RETAIL	-	-	-	-	-	-	-	-	-	-	-	-
431018	UTP INTEREST - STATE INC TAX	-	-	-	-	-	-	-	-	-	-	-	-
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	37,250.54	70,490.81	103,467.24	130,956.91	163,485.24	242,331.64	279,582.18	317,159.27	353,208.17	390,458.70	426,507.61	463,758.15
431200	INTEREST EXP-SHORT-TERM DEBT- CP	238,935.28	430,231.45	638,221.28	843,206.27	960,089.60	961,217.38	967,227.11	992,981.54	1,008,857.64	1,037,214.40	1,071,501.39	1,115,478.73
432001	ALLOW FOR FUNDS USED DURING CONSTRUC-BORROWED	(8,300.82)	(16,906.36)	(23,943.65)	(29,354.00)	(32,285.06)	(35,247.87)	(38,364.83)	(41,885.52)	(45,122.65)	(48,111.02)	(51,719.94)	(55,082.34)
438005	COMMON STK DIVS DECL - PARENT FM KU	-	-	37,000,000.00	37,000,000.00	37,000,000.00	37,000,000.00	37,000,000.00	37,000,000.00	37,000,000.00	37,000,000.00	37,000,000.00	37,000,000.00
440010	RESID (FUEL) - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
440011	RESID (FUEL) - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
440101	ELECTRIC RESIDENTIAL DSM	(371,552.73)	(645,486.83)	(1,088,918.65)	(1,297,665.69)	(1,506,825.39)	(1,776,172.83)	(2,274,375.13)	(2,767,772.06)	(3,159,186.39)	(3,510,336.87)	(3,910,170.02)	(4,297,351.52)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(38,329,029.69)	(72,379,096.05)	(99,785,790.18)	(121,915,545.39)	(146,760,750.05)	(175,909,968.91)	(215,414,284.12)	(247,189,827.70)	(270,811,794.48)	(292,888,831.34)	(319,072,744.39)	(361,703,532.86)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(17,606,826.87)	(32,308,320.45)	(43,798,976.14)	(53,153,060.60)	(63,697,759.32)	(76,123,991.66)	(92,988,988.52)	(106,500,687.60)	(124,558,119.27)	(142,851,273.39)	(164,845,029.20)	(184,941,902.62)
440104	ELECTRIC RESIDENTIAL FAC	2,022,995.88	3,139,786.71	4,478,606.83	5,476,597.33	6,713,291.87	8,309,954.74	10,236,664.22	11,733,426.00	12,504,933.52	13,284,995.87	14,074,907.53	14,864,313.43
440111	ELECTRIC RESIDENTIAL ECR	(1,137,586.77)	(2,534,013.56)	(4,229,445.03)	(6,547,312.15)	(8,370,789.71)	(10,021,772.65)	(10,686,893.30)	(11,954,716.13)	(14,073,662.73)	(16,051,523.59)	(18,465,748.86)	(20,107,762.02)
440113	ELECTRIC RESIDENTIAL OSS TRACKER (ESM)	18,540.41	18,538.57	16,532.10	16,532.11	18,535.57	42,020.59	61,856.05	96,631.21	143,906.63	158,652.07	179,804.72	183,496.67
440115	ELECTRIC RESIDENTIAL TCJA SURCREDIT	45.94	116.60	136.64	137.22	(160,824.48)	(160,786.28)	(160,762.17)	(160,760.13)	(160,760.32)	(160,772.72)	(160,778.30)	(160,745.74)
440116	ELECTRIC RESIDENTIAL DEMAND ECR	-	-	-	-	-	-	-	-	-	-	-	-
440117	ELECTRIC RESIDENTIAL ENERGY ECR	(6,059,765.93)	(11,519,706.58)	(15,931,022.60)	(19,479,25								

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440118	ELECTRIC RESIDENTIAL DEMAND CHG REV	(498.04)	(1,074.66)	(1,626.30)	(1,962.85)	(2,255.92)	(2,565.53)	(2,770.40)	(3,221.41)	(4,128.36)	(4,611.48)	(5,180.10)	(5,800.08)
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(7,450,079.71)	(14,450,864.02)	(21,913,040.53)	(29,150,990.87)	(36,638,224.45)	(43,902,155.17)	(51,402,190.59)	(58,908,822.23)	(66,191,597.95)	(73,713,051.98)	(81,011,745.64)	(88,548,579.83)
440121	ELECTRIC RESIDENTIAL SOLAR CAPACITY CHG	(1,903.50)	(76,315.20)	(78,153.50)	(80,315.72)	(82,008.47)	(83,988.51)	(90,435.60)	(97,028.73)	(103,705.25)	(110,236.54)	(116,835.57)	(123,743.32)
442020	LG COMMERC SALES-EL - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
442021	LG COMMERC SALES-EL - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
442025	KU COMMERCIAL SALES - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
442026	KU COMMERCIAL SALES - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
442030	LG INDUSTRI SALES-EL-OTHER - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
442035	KU INDUSTRIAL SALES - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
442036	KU INDUSTRIAL SALES - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
442101	ELECTRIC SMALL COMMERCIAL DSM	-	-	-	-	-	-	-	-	-	-	-	-
442102	ELECTRIC SMALL COMMERCIAL ENERGY NON-FUEL REV	-	-	-	-	-	-	-	-	-	-	-	-
442103	ELECTRIC SMALL COMMERCIAL ENERGY FUEL REV	-	-	-	-	-	-	-	-	-	-	-	-
442104	ELECTRIC SMALL COMMERCIAL FAC	-	-	-	-	-	-	-	-	-	-	-	-
442111	ELECTRIC SMALL COMMERCIAL ECR	-	-	-	-	-	-	-	-	-	-	-	-
442113	ELECTRIC SMALL COMMERCIAL OSS TRACKER (ESM)	-	-	-	-	-	-	-	-	-	-	-	-
442116	ELECTRIC SMALL COMMERCIAL DEMAND ECR	-	-	-	-	-	-	-	-	-	-	-	-
442117	ELECTRIC SMALL COMMERCIAL ENERGY ECR	-	-	-	-	-	-	-	-	-	-	-	-
442118	ELECTRIC SMALL COMMERCIAL DEMAND CHG REV	-	-	-	-	-	-	-	-	-	-	-	-
442119	ELECTRIC SMALL COMMERCIAL CUST CHG REV	-	-	-	-	-	-	-	-	-	-	-	-
442201	ELECTRIC LARGE COMMERCIAL DSM	(194,742.88)	(346,506.05)	(563,873.45)	(709,877.18)	(875,915.29)	(1,082,330.43)	(1,385,294.31)	(1,717,456.19)	(1,982,051.74)	(2,279,025.40)	(2,540,997.33)	(2,711,416.41)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(11,848,605.62)	(23,786,101.55)	(34,090,844.46)	(42,466,390.16)	(52,064,928.27)	(63,639,477.16)	(77,171,495.45)	(90,141,622.67)	(100,875,903.64)	(110,953,465.72)	(120,153,399.16)	(130,689,593.52)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(9,024,045.09)	(17,251,372.98)	(24,378,431.23)	(30,614,564.42)	(37,738,812.30)	(46,259,288.78)	(55,911,013.76)	(65,123,196.29)	(72,971,041.03)	(80,586,935.21)	(87,465,224.79)	(95,607,889.61)
442204	ELECTRIC LARGE COMMERCIAL FAC	1,129,569.44	1,786,089.54	2,589,614.23	3,275,214.12	4,089,375.90	5,179,832.70	6,262,872.03	7,118,928.03	7,921,792.76	8,567,876.28	9,308,093.04	10,026,161.74
442211	ELECTRIC LARGE COMMERCIAL ECR	(673,566.91)	(1,549,308.64)	(2,782,300.18)	(4,528,752.00)	(6,179,578.99)	(7,461,566.93)	(7,681,879.84)	(8,550,089.01)	(10,336,844.61)	(12,099,583.56)	(13,939,334.26)	(14,752,063.91)
442213	ELECTRIC LARGE COMMERCIAL OSS TRACKER (ESM)	9,716.85	10,159.07	9,153.25	9,154.28	10,152.41	27,055.25	38,534.72	62,232.17	97,902.47	110,716.17	124,314.05	132,434.98
442215	ELECTRIC LARGE COMMERCIAL TCJA SURCREDIT	47.32	96.66	98.50	91.19	(60,355.19)	(60,362.29)	(60,411.13)	(60,372.01)	(60,251.80)	(60,257.52)	(60,256.64)	(60,282.29)
442216	ELECTRIC LARGE COMMERCIAL DEMAND ECR	(1,691,928.82)	(3,378,989.90)	(5,067,988.09)	(6,685,055.50)	(8,275,838.79)	(10,024,424.68)	(11,800,544.43)	(13,606,179.44)	(15,382,695.15)	(17,105,601.01)	(18,736,597.38)	(20,359,076.56)
442217	ELECTRIC LARGE COMMERCIAL ENERGY ECR	(1,772,628.43)	(3,692,432.14)	(5,350,304.82)	(6,968,057.97)	(8,762,470.87)	(9,978,308.05)	(12,129,089.84)	(14,220,856.68)	(15,933,778.07)	(17,517,198.52)	(18,939,063.11)	(20,345,667.90)
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	(9,012,625.67)	(18,092,694.35)	(26,785,036.45)	(34,489,558.40)	(44,213,650.10)	(54,317,947.63)	(64,826,266.95)	(75,115,826.34)	(85,348,475.28)	(93,883,860.34)	(102,111,204.31)	(110,554,706.03)
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	(3,413,826.73)	(6,682,467.68)	(10,152,623.80)	(13,521,906.66)	(17,027,186.42)	(20,409,974.36)	(23,887,805.43)	(27,370,114.01)	(30,746,438.95)	(34,233,709.45)	(37,641,531.84)	(41,150,301.83)
442221	ELECTRIC LARGE COMMERCIAL SOLAR CAPACITY CHG	(16.65)	(33.30)	(3,365.11)	(6,696.92)	(10,028.75)	(13,380.46)	(16,812.17)	(20,249.43)	(23,686.69)	(27,123.95)	(30,561.21)	(33,998.47)
442301	ELECTRIC INDUSTRIAL DSM	(78,048.17)	(134,755.60)	(226,827.98)	(303,153.67)	(347,869.02)	(401,191.79)	(483,223.02)	(591,416.76)	(702,786.86)	(816,410.12)	(923,001.89)	(985,189.64)
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(1,285,079.93)	(2,722,461.73)	(3,969,251.43)	(5,072,889.10)	(6,141,008.20)	(7,308,816.67)	(8,534,245.96)	(9,803,346.60)	(11,118,812.23)	(12,391,873.99)	(13,681,907.43)	(15,057,455.35)
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(13,279,589.33)	(25,566,881.17)	(37,228,836.15)	(47,163,040.69)	(56,404,191.35)	(67,513,836.41)	(79,337,571.87)	(91,943,608.64)	(104,791,623.89)	(117,031,631.52)	(128,804,118.82)	(141,375,709.01)
442304	ELECTRIC INDUSTRIAL FAC	1,915,780.77	2,875,116.13	4,353,863.25	5,399,845.58	6,450,895.65	7,883,288.69	9,298,888.69	10,628,782.17	11,901,041.33	12,865,778.00	13,965,792.19	15,006,792.19
442311	ELECTRIC INDUSTRIAL ECR	(555,912.39)	(1,244,608.44)	(2,261,182.53)	(3,754,641.19)	(5,154,609.43)	(6,029,708.59)	(6,304,096.76)	(7,031,284.41)	(8,421,009.52)	(9,948,528.55)	(11,425,048.00)	(11,975,453.87)
442313	ELECTRIC INDUSTRIAL OSS TRACKER (ESM)	18,342.55	18,818.97	18,818.97	-	-	18,818.94	42,898.90	56,641.23	80,466.97	141,746.11	169,419.82	184,377.06
442315	ELECTRIC INDUSTRIAL TCJA SURCREDIT	-	-	-	-	(35,360.94)	(35,360.94)	(35,360.94)	(35,360.94)	(35,360.94)	(35,360.94)	(35,360.94)	(35,360.94)
442316	ELECTRIC INDUSTRIAL DEMAND ECR	(2,546,723.60)	(5,332,499.95)	(8,149,811.34)	(10,785,249.00)	(13,316,482.48)	(16,080,064.45)	(19,088,387.66)	(21,939,828.11)	(24,899,067.76)	(27,761,420.83)	(30,566,604.72)	(33,372,462.09)
442317	ELECTRIC INDUSTRIAL ENERGY ECR	(84,189.12)	(179,091.05)	(270,086.38)	(353,609.90)	(437,654.00)	(523,283.96)	(611,021.29)	(697,835.01)	(789,481.79)	(879,842.63)	(963,283.27)	(1,052,031.44)
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	(13,868,686.75)	(28,887,037.06)	(43,950,771.51)	(56,926,144.19)	(71,872,467.46)	(86,810,365.80)	(102,766,464.78)	(118,178,462.85)	(134,105,744.69)	(151,217,703.05)	(168,841,732.27)	(178,389,467.58)
442319	ELECTRIC INDUSTRIAL CUST CHG REV	(216,882.71)	(427,473.29)	(650,745.07)	(866,873.29)	(1,090,236.28)	(1,307,238.90)	(1,528,315.80)	(1,750,541.22)	(1,963,457.85)	(2,181,950.12)	(2,398,338.27)	(2,617,634.01)
442325	ELECTRIC INDUSTRIAL DEMAND EDR	370,199.53	660,904.37	1,012,350.15	1,307,616.24	1,611,161.63	1,905,392.91	2,254,747.59	2,601,785.31	2,895,211.64	3,190,986.77	3,455,695.59	3,729,327.02
442601	MINE POWER DSM	-	-	-	-	-	-	-	-	-	-	-	-
442602	MINE POWER ENERGY NON-FUEL REV	-	-	-	-	-	-	-	-	-	-	-	-
442603	MINE POWER ENERGY FUEL REV	-	-	-	-	-	-	-	-	-	-	-	-
442604	MINE POWER FAC	-	-	-	-	-	-	-	-	-	-	-	-
442611	MINE POWER ECR	-	-	-	-	-	-	-	-	-	-	-	-
442613	MINE POWER OSS TRACKER (ESM)	-	-	-	-	-	-	-	-	-	-	-	-
442616	MINE POWER DEMAND ECR	-	-	-	-	-	-	-	-	-	-	-	-
442617	MINE POWER ENERGY ECR	-	-	-	-	-	-	-	-	-	-	-	-
442618	MINE POWER DEMAND CHG REV	-	-	-	-	-	-	-	-	-	-	-	-
442619	MINE POWER CUST CHG REV	-	-	-	-	-	-	-	-	-	-	-	-
444010	PUBLIC ST/HWY LIGHTS - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
444011	PUBLIC ST/HWY LIGHTS - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
444101	ELECTRIC STREET LIGHTING DSM	-	-	-	-	-	-	-	-	-	-	-	-
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	(574,723.16)	(1,197,420.57)	(1,810,973.25)	(2,364,025.38)	(3,089,685.43)	(3,843,804.66)	(4,500,684.79)	(5,248,953.68)	(5,918,747.30)	(6,587,219.28)	(7,282,450.02)	(7,968,826.67)
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(87,307.39)	(154,933.84)	(211,087.21)	(256,213.52)	(313,519.72)	(363,476.92)	(410,747.85)	(458,684.70)	(509,054.86)	(574,675.52)	(640,783.73)	(709,601.13)
444104	ELECTRIC STREET LIGHTING FAC	16,388.36	22,262.95	23,949.29	30,242.28	33,399.14	42,831.55	47,115.01	52,001.29	56,632.62	62,077.70	67,382.94	75,024.63
444111	ELECTRIC STREET LIGHTING ECR	3,827.82	(19,924.03)	(52,689.42)	(94,032.92)	(141,283.97)	(159,475.20)	(165,421.03)	(189,269.65)	(241,982.72)	(284,904.67)	(331,661.66)	(340,590.63)
444113	ELECTRIC STREET LIGHTING OSS TRACKER (ESM)	153.78	244.31	244.32	244.32	244.32	244.32	244.32	244.32	244.32	244.32	244.32	244.32
444115	ELECTRIC STREET LIGHTING TCJA SURCREDIT	-	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16
444117	ELECTRIC STREET LIGHTING ENERGY ECR	(75,848.72)	(142,377.82)	(216,140.27)	(289,874.77)	(363,685.79)	(437,369.72)	(510,988.91)	(539,124.42)	(604,768.29)	(670,460.44)	(736,144.57)	(802,893.39)
444119	ELECTRIC STREET LIGHTING CUST CHG REV	(1,813.09)	(4,874.95)	(4,468.88)	(6,137.04)	(7,832.37)	(9,502.87)	(11,157.51)	(12,838.02)	(14,512.94)	(16,249.48)	(17,916.21)	(19,640.66)
445010	SALES-PUB AUTH-ELEC - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
445011	SALES-PUB AUTH-ELEC - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
445101	ELECTRIC PUBLIC AUTH DSM	(109,540.50)	(190,870.48)	(324,151.93)	(399,479.38)	(477,664.82)	(576,115.41)	(714,699.44)	(867,382.27)	(1,008,757.42)	(1,148,958.61)	(1,276,402.35)	(1,355,392.87)
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	(2,747,748.74)	(5,338,399.86)	(7,637,795.18)	(9,426,999.17)	(11,400,431.11)	(13,550,661.23)	(15,867,785.82)	(18,278,414.86)	(20,317,091.68)	(22,409,343.19)	(24,345,406.89)	(26,667,205.04)
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	(3,629,007.32)	(6,741,096.97)	(9,									

KENTUCKY UTILITIES COMPANY
CASE MO. 2020-00349
TRIAL BALANCES
DECEMBER 2018 - DECEMBER 2020

ACCOUNT	ACCOUNT DESCRIPTION	JAN-2020	FEB-2020	MAR-2020	APR-2020	MAY-2020	JUN-2020	JUL-2020	AUG-2020	SEP-2020	OCT-2020	NOV-2020	DEC-2020 (1)
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(3,789,642.72)	(8,066,826.36)	(12,125,514.20)	(15,592,617.90)	(19,742,222.97)	(24,126,595.26)	(28,823,738.96)	(33,520,012.18)	(38,142,068.22)	(42,163,243.83)	(45,994,989.62)	(49,799,091.69)
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	(465,436.36)	(968,574.23)	(1,495,169.99)	(2,011,395.56)	(2,553,145.28)	(3,070,641.52)	(3,589,042.34)	(4,109,136.19)	(4,612,478.70)	(5,128,647.68)	(5,644,760.75)	(6,167,153.54)
445121	ELECTRIC PUBLIC AUTH SOLAR CAPACITY CHG	-	-	-	-	-	-	(16.65)	(33.30)	(49.95)	(66.60)	(83.25)	(99.90)
445301	MUNI PUMPING DSM	-	-	-	-	-	-	-	-	-	-	-	-
445302	MUNI PUMPING ENERGY NON-FUEL REV	-	-	-	-	-	-	-	-	-	-	-	-
445303	MUNI PUMPING ENERGY FUEL REV	-	-	-	-	-	-	-	-	-	-	-	-
445304	MUNI PUMPING FAC	-	-	-	-	-	-	-	-	-	-	-	-
445311	MUNI PUMPING ECR	-	-	-	-	-	-	-	-	-	-	-	-
445313	MUNI PUMPING OSS TRACKER (ESM)	-	-	-	-	-	-	-	-	-	-	-	-
445316	MUNI PUMPING DEMAND ECR	-	-	-	-	-	-	-	-	-	-	-	-
445317	MUNI PUMPING ENERGY ECR	-	-	-	-	-	-	-	-	-	-	-	-
445318	MUNI PUMPING DEMAND CHG REV	-	-	-	-	-	-	-	-	-	-	-	-
445319	MUNI PUMPING CUST CHG REV	-	-	-	-	-	-	-	-	-	-	-	-
447005	LC SALES - OSS	(67,043.68)	(109,592.12)	(131,387.08)	(136,724.51)	(136,891.12)	(137,164.52)	(137,932.63)	(138,147.52)	(141,590.65)	(228,172.65)	(284,854.70)	(336,143.29)
447006	LC SALES NL	(71,945.58)	(71,945.58)	(71,945.58)	(938,327.33)	(4,817,885.68)	(8,128,874.84)	(12,338,251.38)	(14,966,046.05)	(15,838,187.88)	(16,182,854.99)	(18,070,607.64)	(18,619,516.06)
447021	FIRM SALES - MUNI/BEREA - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
447022	FIRM SALES - MUNI/BEREA - CUS	-	-	-	-	-	-	-	-	-	-	-	-
447049	SPOT SALES - ENERGY	-	-	-	-	-	-	-	-	-	-	-	-
447050	OFF-SYSTEM SALES REVENUE TO THIRD PARTIES	(60,463.92)	(60,463.92)	(60,463.90)	(157,219.75)	(403,490.23)	(744,917.46)	(1,956,226.90)	(2,681,175.94)	(2,824,681.54)	(3,227,007.55)	(3,434,135.73)	(3,626,745.29)
447302	RESALE MUNICIPALS BASE REV	(180,040.34)	(336,326.41)	(479,114.85)	(1,180,512.61)	(1,316,423.85)	(1,461,958.70)	(1,686,523.55)	(1,897,953.61)	(2,078,372.89)	(2,155,051.27)	(2,231,497.61)	(2,478,237.93)
447303	RESALE MUNICIPALS BASE REV FUEL	(839,738.03)	(1,639,785.24)	(2,370,609.18)	(2,989,785.24)	(3,084,847.80)	(4,520,721.33)	(5,528,055.44)	(6,468,892.55)	(7,271,704.40)	(8,750,151.10)	(9,618,604.09)	(10,614,306.82)
447304	RESALE MUNICIPALS FAC	115,855.56	241,263.69	356,308.18	506,206.67	656,963.87	816,857.75	1,037,800.91	1,203,478.61	1,344,834.75	1,471,900.09	1,575,544.45	1,744,306.82
447318	RESALE MUNICIPALS DEMAND CHG REV	(781,935.01)	(1,645,335.30)	(2,308,619.17)	(3,188,950.82)	(3,952,242.25)	(5,767,682.40)	(6,825,552.39)	(7,808,229.32)	(8,762,566.55)	(10,027,110.34)	(10,788,912.22)	(12,249,807.37)
447319	RESALE MUNICIPALS CUST CHG REV	(15,860.37)	(31,720.74)	(47,581.11)	(63,441.48)	(79,301.85)	(95,162.22)	(111,022.59)	(126,882.96)	(142,743.33)	(158,603.70)	(174,464.07)	(190,324.44)
447402	ELEC WLSE SPECIAL CONTRACT - NON-FUEL REV	(297.32)	(191.14)	(361.04)	(509.70)	(658.36)	(807.02)	(913.21)	(1,061.87)	(1,189.29)	(1,316.71)	(1,444.13)	(1,592.79)
447403	ELEC WLSE SPECIAL CONTRACT - FUEL REV	(120.25)	(77.31)	(146.02)	(206.14)	(266.26)	(326.38)	(369.33)	(429.45)	(480.98)	(532.51)	(584.04)	(644.16)
447419	ELEC WLSE SPECIAL CONTRACT - CUST CHG REV	(45.00)	(90.00)	(135.00)	(180.00)	(225.00)	(270.00)	(315.00)	(360.00)	(405.00)	(450.00)	(495.00)	(540.00)
449102	PROVISION FOR RATE REFUND COLLECTION	-	-	-	-	-	-	-	-	-	-	-	-
449105	RATE REFUNDS-RETAIL	-	-	-	-	-	-	-	-	-	-	-	-
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	(450,177.15)	(838,004.09)	(1,022,838.02)	(1,022,515.59)	(1,022,427.00)	(1,022,419.46)	(1,022,419.46)	(1,022,417.83)	(1,022,415.07)	(1,022,413.57)	(1,022,411.28)	(1,115,553.31)
450002	FORFEITED DISC/LATE PAYMENT CHARGE - MUNI INTEREST	-	-	-	-	-	-	-	-	-	-	-	-
451001	RECONNECT CHRG-ELEC	(151,186.00)	(318,178.00)	(408,310.00)	(414,890.00)	(418,446.00)	(421,526.00)	(424,578.00)	(427,140.00)	(429,716.00)	(433,440.00)	(443,576.00)	(458,276.00)
451002	TEMPORARY SERV-ELEC	(8,476.93)	(14,751.16)	(22,014.19)	(29,181.27)	(37,752.58)	(46,278.84)	(53,130.24)	(61,904.16)	(68,750.29)	(78,301.02)	(84,289.30)	(89,648.49)
451004	OTH SERVICE REV-ELEC	(227.00)	(754.00)	(1,131.00)	(1,433.00)	(1,660.00)	(1,662.00)	(1,664.00)	(1,891.00)	(1,972.72)	(2,204.44)	(2,356.60)	(2,433.85)
451005	UNAUTHORIZED RECONNECT (UAR)	(5,310.00)	(12,480.00)	(17,090.00)	(18,980.00)	(19,690.00)	(20,730.00)	(21,470.00)	(21,680.00)	(22,400.00)	(22,800.00)	(23,410.00)	(23,870.00)
454001	CATV ATTACH RENT	(81,541.42)	(290,908.28)	(1,051,390.00)	(3,091,900.00)	(4,051,900.00)	(5,051,900.00)	(6,051,900.00)	(7,051,900.00)	(8,051,900.00)	(9,051,900.00)	(10,051,900.00)	(11,051,900.00)
454002	OTH RENT-ELC PROP	(10,338.84)	(21,543.34)	(22,335.24)	(31,171.01)	(40,872.45)	(50,907.93)	(73,533.47)	(73,298.49)	(83,331.51)	(93,364.53)	(103,397.55)	(113,430.57)
454003	RENT FRM FIBER OPTIC	(3,447.51)	(2,140.53)	(21,657.69)	(62,473.93)	(66,795.63)	(71,117.33)	(50,544.27)	(35,337.29)	(40,394.65)	(45,452.01)	(50,509.37)	(55,566.73)
454006	FACILITY CHARGES	(193,532.79)	(364,046.72)	(538,485.62)	(712,782.07)	(888,153.92)	(1,039,103.85)	(1,213,800.56)	(1,381,099.80)	(1,534,165.97)	(1,706,417.58)	(1,842,140.36)	(1,996,096.76)
454007	ELECTRIC VEHICLE CHARGING STATION RENTAL	(173.02)	(346.04)	(519.06)	(692.08)	(865.10)	(1,038.12)	(1,211.14)	(1,384.16)	(1,557.18)	(1,730.20)	(1,903.22)	(2,076.24)
454008	REFINED COAL LICENSE FEE	(746,997.90)	(1,479,590.17)	(2,176,470.17)	(2,833,250.17)	(3,562,303.37)	(4,303,692.21)	(5,044,212.31)	(5,783,139.86)	(6,515,393.21)	(7,257,527.81)	(8,000,253.00)	(8,716,570.85)
454009	RENT ELECTRIC PROPERTY - LEASE	(780.00)	(1,560.00)	(2,340.00)	(3,120.00)	(3,900.00)	(4,680.00)	(5,460.00)	(6,240.00)	(7,020.00)	(7,800.00)	(8,580.00)	(9,360.00)
454090	LC JOINT USE RENT REVENUE-ELEC-INDIRECT	(12,564.71)	(25,129.42)	(37,694.13)	(50,258.84)	(62,823.55)	(75,388.26)	(87,952.97)	(100,517.68)	(113,082.39)	(125,647.10)	(138,211.81)	(150,776.52)
454901	LC JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELIM)	(12,563.59)	(25,127.18)	(37,690.77)	(50,254.36)	(62,817.95)	(75,381.54)	(87,946.13)	(100,510.72)	(113,075.31)	(125,640.00)	(138,204.69)	(150,769.40)
456003	COMP-TAX REMIT-ELEC	(114.17)	(888.57)	(509.48)	(620.78)	(742.82)	(910.33)	(986.74)	(1,169.72)	(1,352.70)	(1,535.68)	(1,718.66)	(1,901.64)
456007	RET CHECK CHRG-ELEC	(5,970.00)	(11,940.00)	(17,910.00)	(23,880.00)	(29,850.00)	(35,820.00)	(41,790.00)	(47,760.00)	(53,730.00)	(59,700.00)	(65,670.00)	(71,640.00)
456008	OTHER MISC ELEC REVS	(22,577.83)	(46,278.08)	(251,947.46)	(61,064.39)	(83,219.00)	(94,009.23)	(116,803.17)	(139,478.90)	(161,919.72)	(247,341.00)	(217,388.33)	(251,163.34)
456018	COAL RESALE REVENUES - REFINED COAL	-	-	-	-	-	-	-	-	-	-	-	-
456022	INDUSTRIAL COAL SERVICES INCOME	-	-	-	-	-	-	-	-	-	-	-	-
456023	COAL RESALE EXPENSES - REFINED COAL	-	-	-	-	-	-	-	-	-	-	-	-
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)	(3,210.00)	(6,036.00)	(9,078.00)	(11,769.00)	(14,688.00)	(17,544.00)	(20,592.00)	(23,328.00)	(26,088.00)	(28,824.00)	(31,320.00)	(34,224.00)
456032	NET PROFIT ON SALE OF MATERIALS/SUPPLIES - ELECTRIC	-	(797.45)	95.69	13,203.29	1,239.44	2,084.74	2,084.74	2,084.74	2,084.74	(2,676.38)	2,084.74	2,084.74
456090	REVENUE FROM RECS - COMPANY OWNED	-	-	-	-	(23,046.40)	(46,510.50)	(46,510.50)	(68,524.78)	(68,524.78)	(88,539.76)	(88,539.76)	(96,410.59)
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY	-	-	-	-	-	-	-	-	-	-	-	-
456110	ELEC WLSE SPECIAL CONTRACT - TRANSMISSION	(21.82)	(37.37)	(57.31)	(75.99)	(97.34)	(118.22)	(133.29)	(147.26)	(164.06)	(180.39)	(200.80)	(208.18)
456115	FERC CIAC TAX GROSS UP - TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
456130	THIRD PARTY ENERGY NATIVE LOAD TRANSMISSION	(78,247.25)	(162,173.32)	(238,145.74)	(314,422.54)	(408,881.95)	(519,388.75)	(612,865.00)	(699,955.11)	(842,597.01)	(1,126,818.85)	(1,187,913.44)	(1,349,184.06)
456131	THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION	(57,817.22)	(119,383.23)	(169,351.41)	(213,662.08)	(266,980.51)	(317,521.53)	(389,357.09)	(453,041.50)	(517,586.58)	(557,538.23)	(611,551.10)	(666,618.89)
456132	THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION	(37,098.47)	(77,116.52)	(109,999.93)	(124,369.02)	(142,258.40)	(160,699.91)	(186,119.72)	(208,976.15)	(251,563.00)	(283,600.00)	(322,470.62)	(361,912.71)
456133	THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION	(17,144.35)	(34,566.87)	(48,373.64)	(66,593.92)	(78,482.07)	(98,525.32)	(122,513.36)	(145,365.19)	(167,147.91)	(182,646.30)	(197,676.66)	(213,839.34)
456134	THIRD PARTY DEMAND NATIVE LOAD TRANSMISSION	(1,629,836.60)	(3,307,957.69)	(4,462,234.38)	(5,672,468.19)	(7,123,700.74)	(8,727,437.55)	(10,824,082.27)	(12,648,029.12)	(14,552,570.33)	(15,989,980.47)	(17,660,924.13)	(19,422,343.74)
456135	THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION	(26,573.75)	(53,578.65)	(74,979.13)	(93,920.57)	(121,647.21)	(152,714.23)	(189,895.69)	(225,316.00)	(259,079.21)	(283,101.71)	(306,398.77)	(330,753.42)
456136	THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION	(26,573.75)	(53,578.65)	(74,979.13)	(93,920.57)	(121,647.21)	(152,714.23)	(189,895.69)	(225,316.00)	(259,079.21)	(283,101.71)	(306,398.77)	(330,753.42)
456140	INTERCOMPANY NATIVE LOAD ENERGY TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
456141	INTERCOMPANY NATIVE LOAD SCH 1 TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
456142	INTERCOMPANY NATIVE LOAD SCH 2 TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
456143	INTERCOMPANY NATIVE LOAD DEMAND TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
456150	INTERCOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(69,937.33)	(95,488.38)	(103,259.02)	(108,054.03)	(108,083.81)	(108,148.19)	(108,653.29)	(111,070.58)	(115,018.01)	(169,592.06)	(185,718.22)	(255,803.

KENTUCKY UTILITIES COMPANY
CASE MO. 2020-00349
TRIAL BALANCES
DECEMBER 2018 - DECEMBER 2020

ACCOUNT	ACCOUNT DESCRIPTION	JAN-2020	FEB-2020	MAR-2020	APR-2020	MAY-2020	JUN-2020	JUL-2020	AUG-2020	SEP-2020	OCT-2020	NOV-2020	DEC-2020 (1)
511900	MTCE-STRUCTURES - INDIRECT	-	-	-	-	-	-	-	-	16,988.99	53,329.99	119,844.63	180,656.45
512005	MAINTENANCE-SDRS	314,958.53	811,936.94	1,437,385.05	2,460,895.51	2,952,080.63	3,318,049.61	3,645,742.59	4,602,088.68	4,946,284.52	5,867,113.14	7,166,035.15	8,620,855.39
512011	INSTR/CTRL-ENVRNL	49,044.99	137,371.93	393,197.46	418,336.65	513,426.86	553,046.54	614,791.79	701,027.79	871,866.49	1,183,948.80	1,274,310.17	1,356,059.39
512015	SDRS-COMMON H2O SYS	21,020.17	37,330.12	65,566.39	68,610.28	85,591.91	97,858.66	112,925.07	133,554.25	143,032.28	155,281.32	165,955.05	177,128.87
512016	MAINTENANCE - MERC CONTROL	-	216.80	-	322.03	-	322.03	538.80	-	538.80	-	538.80	-
512017	MTCE-SLUDGE STAB SYS	164,646.71	319,729.00	460,863.03	694,664.29	753,541.60	819,935.47	924,722.28	1,003,647.86	1,177,988.86	1,397,738.28	1,762,377.08	1,806,688.69
512055	ECR MAINTENANCE-SDRS	-	-	-	-	-	-	-	-	-	-	-	-
512100	MTCE-BOILER PLANT	1,138,212.41	2,404,679.73	4,915,257.00	9,323,143.54	10,621,825.82	11,536,666.51	12,473,986.20	13,386,066.45	14,743,314.26	17,068,345.10	19,797,822.96	20,716,247.65
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	74,225.91	95,587.82	345,331.02	459,433.06	538,175.46	576,722.93	675,867.69	729,076.92	784,098.53	911,532.17	961,662.58	1,022,206.63
512102	SORBENT INJECTION MAINTENANCE	1,735.94	2,389.11	(4,749.45)	(3,199.12)	(2,381.46)	5,686.59	9,679.54	10,761.64	12,656.83	13,135.45	14,159.16	14,618.15
512107	ECR LANDFILL MAINTENANCE	462,441.81	925,340.92	1,422,737.72	1,894,660.86	2,462,288.98	2,922,426.32	3,222,956.35	3,694,706.42	4,453,711.14	5,248,214.50	6,402,603.06	7,455,894.97
512108	ECR CCR BEN REUSE SYSTEM MAINT	1,564.94	3,113.14	3,612.26	3,938.49	3,975.91	3,610.51	21,242.32	22,783.88	30,478.32	32,622.26	30,624.54	57,823.14
512151	ECR MAINTENANCE OF SCR/NOX REDUCTION EQUIP	7,704.20	11,590.49	26,048.05	36,527.10	43,771.24	58,594.38	62,945.31	74,996.09	84,541.93	139,396.53	446,433.99	405,432.80
512152	ECR SORBENT INJECTION MAINTENANCE	21,977.89	35,364.39	69,368.04	91,239.04	126,499.46	162,554.44	191,987.63	223,998.72	274,857.30	312,439.90	332,478.60	371,897.40
512156	ECR BAGHOUSE MAINTENANCE	38,992.27	105,115.52	155,701.92	180,473.69	223,515.76	258,427.35	282,830.27	310,231.96	318,685.60	642,446.56	782,370.46	887,196.16
513100	MTCE-ELECTRIC PLANT	213,251.18	569,412.00	1,757,389.39	3,341,311.43	3,945,378.82	4,345,538.95	4,692,448.15	5,094,866.96	5,446,906.53	6,389,953.70	8,208,261.98	8,983,904.06
513900	MTCE-ELECTRIC PLANT - BOILER	11,527.52	21,652.65	38,233.78	60,103.32	78,450.39	96,398.05	116,600.34	135,649.57	153,482.48	172,992.22	209,179.23	232,469.44
514100	MTCE-MISC/STP PLANT	201,057.48	389,265.66	597,971.95	792,158.14	989,010.10	1,261,724.22	1,595,974.06	1,814,536.72	2,015,782.62	2,263,952.71	3,002,618.63	3,260,103.34
535100	OPER SUPER/ENG-HYDRO	-	-	-	-	-	-	-	-	-	-	-	-
536101	KWH GENERATED-HYDRO - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
538100	ELECTRIC EXPENSES - HYDRO	-	-	-	-	-	-	-	-	-	-	-	-
539100	MISC HYD PWR GEN EXP	9,900.00	10,050.00	10,200.00	20,100.00	23,587.07	25,405.57	36,974.07	38,792.57	40,611.07	42,429.57	42,579.50	42,579.50
541100	MTCE-SUPER-ENG - HYDRO	17,811.77	34,468.30	45,498.28	55,039.46	65,117.22	67,917.65	68,370.61	68,881.06	69,188.70	69,588.32	69,892.59	70,142.95
542100	MAINT OF STRUCTURES - HYDRO	11,774.23	33,226.54	38,957.36	50,145.00	60,746.81	69,157.87	82,181.21	107,414.26	185,667.67	214,254.94	229,723.68	234,187.27
543100	MTCE-RES/DAMS/WATERW	-	-	-	-	-	-	-	-	-	-	-	-
544100	MTCE-ELECTRIC PLANT	3,141.26	5,263.17	9,458.10	15,957.69	18,994.29	34,878.20	39,217.35	43,864.82	56,564.77	71,299.82	73,937.83	72,455.84
545100	MTCE-MISC HYDRAULIC PLANT	100.40	506.26	1,046.08	4,786.23	4,051.56	6,387.33	6,541.40	7,214.45	8,807.10	10,021.63	10,347.43	10,725.19
546100	OPER SUPER/ENG - TURBINES	48,895.60	88,702.49	132,375.66	181,569.23	220,670.37	263,796.23	298,056.63	328,291.06	359,395.56	398,087.78	428,078.90	462,401.89
546900	OPER SUPER/ENG - TURBINES - INDIRECT	64,423.54	101,797.80	139,255.52	176,602.30	214,784.56	250,567.60	286,245.86	322,477.48	356,343.01	393,743.17	426,290.92	459,417.34
547010	KWH GEN-OTH PWR-OIL - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
547020	KWH GEN-OTH PWR-GAS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
547021	KWH GEN-OTH PWR-SOLAR - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
547030	FUEL-GAS - MCF	10,303,486.81	18,234,069.88	21,841,084.15	27,731,731.74	34,498,809.16	41,488,497.89	50,861,160.42	59,170,457.73	66,205,333.23	73,840,324.86	78,872,155.46	89,162,171.81
547031	FUEL-GAS - BTU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
547040	FUEL-OIL - GAL	-	-	-	-	39,150.56	39,150.56	360,976.80	360,976.80	360,976.80	360,976.80	360,976.80	360,976.80
547041	FUEL-OIL - BTU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
547051	FUEL - TO SOURCE UTILITY OSS	-	-	-	-	-	-	-	-	-	-	-	-
547052	FUEL - OSS	-	-	-	-	-	21.83	21.83	21.83	21.83	21.83	4,661.03	10,292.59
547053	FUEL - OFFSET	(197.26)	(197.26)	(197.26)	(197.26)	(513.42)	(535.25)	(535.25)	(43,028.90)	(43,028.90)	(43,028.90)	(47,853.34)	(55,817.46)
547054	FUEL - TO SOURCE UTILITY RETAIL	197.26	197.26	197.26	197.26	513.42	513.42	513.42	43,007.07	43,007.07	43,007.07	43,007.07	44,725.34
548010	GENERATION EXP	50,341.87	100,328.60	154,261.82	195,536.02	225,963.94	257,480.12	299,794.89	331,062.77	383,503.99	623,522.46	659,331.81	694,013.96
548910	GENERATION EXP - INDIRECT	74.50	1,482.73	5,237.55	6,355.71	7,225.98	8,174.64	9,806.66	11,016.27	13,205.68	15,502.54	17,588.17	18,771.16
549001	SO2 EMISSION ALLOWANCES	1,516.50	-	-	-	-	0.36	0.36	0.36	0.36	0.36	0.36	0.36
549002	AIR QUALITY EXPENSES	376.80	753.60	1,130.40	1,507.20	1,884.00	2,260.80	2,637.60	2,225.08	34,578.63	36,555.16	37,007.46	38,786.99
549003	NOX EMISSION ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-
549100	MISC OTH PWR GEN EXP	368,998.40	672,766.48	953,287.85	1,315,537.79	1,650,870.29	2,032,457.59	2,391,622.86	2,790,890.97	3,130,277.33	3,587,143.10	3,994,643.44	4,300,433.55
549900	MISC OTH PWR GEN EXP - INDIRECT	14,677.94	79,112.48	133,140.50	172,774.03	211,157.69	257,123.05	307,959.26	349,887.06	399,472.51	452,388.03	501,305.35	550,274.16
550100	RENTS-OTH PWR	1,133.15	1,133.15	1,133.15	3,022.79	3,022.79	3,022.79	3,022.79	3,022.79	3,022.79	3,022.79	3,022.79	3,022.79
551100	MTCE-SUPER-ENG - TURBINES	38,491.60	83,716.15	157,998.05	205,384.08	247,650.16	301,904.12	351,903.85	390,497.39	430,881.80	486,234.80	524,242.17	567,332.35
551900	MTCE-SUPER-ENG - TURBINES - INDIRECT	11,306.64	38,207.23	78,316.81	107,758.53	136,570.52	165,544.15	195,751.31	226,988.72	256,773.32	294,630.64	327,723.87	364,331.71
552100	MTCE-STRUCTURES - OTH PWR	33,019.75	91,373.34	204,903.44	290,364.80	335,616.26	459,869.66	586,669.52	653,879.50	855,236.87	1,157,042.55	1,358,788.95	1,555,554.57
553100	MTCE-GEN/ELECT EQ	180,413.32	158,176.31	182,554.41	266,078.58	481,406.44	653,027.17	890,522.17	1,285,979.35	1,289,251.68	1,962,707.38	2,243,731.15	2,521,615.40
553200	MTCE-HEAT RECOVERY STP GEN	15,492.81	288,434.96	856,057.61	1,067,926.61	980,654.39	1,034,048.05	1,049,257.65	1,075,500.90	1,082,874.77	1,091,450.65	1,193,533.33	1,212,491.27
553910	MTCE-GEN/ELECT EQ - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-
554100	MTCE-MISC OTH PWR GEN	167,550.42	382,930.88	606,659.10	848,046.10	1,034,607.06	1,275,011.62	1,549,846.85	1,749,110.97	1,983,417.92	2,248,424.77	2,502,018.28	2,662,542.03
555010	OSS POWER PURCHASES - NL	703.14	703.14	703.14	6,952.60	13,003.14	20,131.61	40,770.83	55,552.73	56,603.79	57,186.64	61,986.93	64,454.86
555015	NL POWER PURCHASES - ENERGY	609,495.35	1,197,218.86	1,867,374.88	2,228,117.79	2,526,900.20	3,082,216.22	3,677,924.19	4,209,833.53	4,598,818.92	4,997,801.80	5,584,952.65	6,144,798.07
555016	NL POWER PURCHASES - DEMAND	812,056.21	1,355,952.03	2,132,301.88	3,016,068.77	3,780,650.74	4,459,106.90	5,183,973.26	5,994,869.99	6,707,796.15	7,521,457.14	8,255,340.06	9,192,874.36
555020	OSS 1C POWER PURCHASES	31,407.43	31,407.43	31,407.43	80,179.69	166,509.73	327,873.86	680,684.78	971,940.43	1,036,206.39	1,212,300.59	1,323,201.38	1,385,356.11
555025	NL 1C POWER PURCHASES	2,705,623.93	7,784,920.27	14,130,482.12	15,542,608.40	15,543,884.44	15,558,753.80	15,561,181.75	15,568,898.90	15,984,219.68	17,551,413.75	17,901,876.80	19,471,108.23
555080	PURCHASE POWER NATIVE LOAD - SQF AND LQF TARIFF	678.33	1,005.05	1,953.94	3,634.95	7,290.25	9,571.61	11,559.06	12,134.01	13,716.83	15,283.77	15,953.79	16,471.65
555081	PURCHASE POWER NATIVE LOAD - SOLAR SHARE PROGRAM	25.76	38.49	334.83	734.74	1,436.93	2,235.98	-	-	-	-	-	-
555082	PURCHASE POWER NL - SOLAR SHARE PROGRAM	-	-	-	-	-	-	3,124.40	3,825.80	4,388.40	5,025.84	5,4	

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561201	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM	-	-	-	-	-	-	-	-	-	-	-	-
561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT	244,457.57	420,095.78	587,412.52	746,589.55	911,825.46	1,066,808.98	1,224,033.46	1,366,861.58	1,532,652.56	1,731,050.39	1,923,911.94	2,622,196.94
561391	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING - INDIRECT	51,519.56	96,172.66	145,246.21	195,146.02	241,734.78	290,333.93	337,139.95	378,582.07	424,483.14	469,191.52	517,267.82	578,860.95
561691	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	3,945.16	10,187.76	19,122.43	24,277.19	29,838.32	33,897.11	34,771.86	35,475.97	33,371.52	110,173.20	152,219.46	202,843.81
561601	TRANSMISSION SERVICE STUDIES	569.78	569.78	569.78	569.78	569.78	569.78	569.78	569.78	569.78	569.78	569.78	2,614.23
561701	GENERATION INTERCONNECTION STUDIES	2,834.10	(7,739.12)	(8,108.26)	57,334.29	117,505.81	76,794.44	38,085.58	26,038.68	48,177.89	55,156.16	67,120.06	92,032.97
565010	STA EXP-SUBST OPER	91,991.20	177,285.09	145,246.21	286,310.37	438,219.19	500,004.84	623,199.85	715,484.32	845,056.26	1,061,701.43	1,113,482.25	1,113,482.25
565100	OTHER INSP-ELEC TRAN	45,668.37	85,824.73	125,668.70	191,751.18	278,344.86	335,513.76	316,545.49	604,048.20	690,384.92	777,103.63	834,927.29	873,578.71
565002	TRANSMISSION ELECTRIC OSS	35.56	34.31	34.31	43.44	58.05	135.39	337.46	497.62	591.65	620.73	679.96	754.83
565005	TRANSMISSION ELECTRIC NATIVE LOAD	284,242.37	568,461.31	857,486.19	1,143,120.07	1,422,621.47	1,645,243.31	1,876,890.58	2,117,531.18	2,349,566.84	2,581,540.36	2,808,763.25	3,038,006.89
565014	INTERCOMPANY TRANSMISSION EXPENSE	2,541.04	2,541.04	2,541.04	7,040.06	16,493.48	29,378.95	82,138.05	111,175.07	116,955.17	136,314.46	144,859.42	153,090.15
565018	INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD	-	-	4,158.75	4,158.75	4,158.75	4,158.75	4,158.75	4,158.75	4,158.75	4,158.75	4,158.75	4,158.75
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS	5,862.03	5,862.03	5,862.03	16,151.40	37,775.70	68,905.83	196,339.73	266,496.20	280,578.74	327,743.35	348,556.98	368,603.26
565024	IC TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	-	-	1,803.61	1,803.61	1,803.61	1,803.61	1,803.61	1,803.61	1,803.61	1,803.61	1,803.61	1,803.61
565198	INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD	-	-	(4,158.75)	(4,158.75)	(4,158.75)	(4,158.75)	(4,158.75)	(4,158.75)	(4,158.75)	(4,158.75)	(4,158.75)	(4,158.75)
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCIN	(5,862.03)	(5,862.03)	(5,862.03)	(16,151.40)	(37,775.70)	(68,905.83)	(196,339.73)	(266,496.20)	(280,578.74)	(327,743.35)	(348,556.98)	(368,603.26)
566100	MISC TRANS EXP-SSTMT	75,020.08	206,021.89	168,384.75	266,710.55	371,414.51	472,724.15	586,629.93	738,112.74	889,585.67	999,241.72	1,079,877.89	1,202,488.20
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	-	-	-	-	-	-	-	-	-	-	-	-
566140	INDEPENDENT OPERATOR	-	-	-	-	-	-	-	-	-	-	-	-
566151	TRANSMISSION DEPANCACKING EXPENSES	1,554,250.42	3,043,310.98	4,326,009.71	5,921,239.41	7,260,358.23	8,714,630.61	10,509,709.02	12,340,739.84	14,057,909.98	15,705,357.08	17,278,653.31	18,822,393.95
566900	MISC TRANS EXP-SSTMT - INDIRECT	116,800.36	438,426.91	578,504.24	922,860.50	1,058,419.51	1,163,363.61	1,508,945.61	1,635,678.50	2,050,051.59	2,121,308.48	2,268,921.03	2,568,921.03
566940	INDEPENDENT OPERATOR - INDIRECT	291,912.48	575,812.48	859,672.18	1,143,531.88	1,427,391.58	1,711,251.58	1,995,110.98	2,278,970.68	2,575,026.19	2,873,157.15	3,169,112.66	3,474,034.39
567100	RENDS-ELOC/SUBSTATION OPERATIONS	47,285.38	140,557.21	143,119.97	145,682.73	148,245.49	150,808.25	153,371.01	155,933.77	158,496.53	161,059.29	163,622.05	166,184.81
570010	MTCE-ST EQ-SSTMTCE	95,201.59	238,731.26	221,565.47	287,014.36	376,740.12	493,819.82	610,988.22	719,778.82	813,556.78	1,015,375.22	1,178,731.39	1,448,297.81
570900	MTCE-ST EQ-SSTMTCE - INDIRECT	47,463.70	97,650.36	143,847.35	188,036.42	229,146.73	270,811.40	312,672.73	358,693.20	396,555.66	445,903.83	496,056.14	538,356.62
571100	MTCE OF OVERHEAD LINES	519,436.69	1,259,694.51	2,082,504.58	3,282,481.99	4,028,286.22	5,349,307.65	6,241,914.45	7,249,843.84	8,082,168.55	9,034,317.41	9,287,718.18	9,832,130.32
573100	MTCE-MISC TR PLT-SSTMT	1,925.35	4,450.17	9,056.77	11,509.02	13,499.74	19,461.10	20,409.93	52,330.88	35,889.88	25,421.91	85,714.51	92,272.76
573900	MTCE-MISC TR PLT-SSTMT INDIRECT	23,160.94	42,987.54	52,033.68	61,144.66	65,719.79	80,394.44	50,619.10	67,871.51	83,235.82	91,861.40	100,576.43	129,937.33
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	-	-	-	74.16	74.16	377.18	814.10	1,109.84	1,337.75	1,471.08	1,839.27	1,938.31
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	62.69	68.59	68.59	-	-	-	-	-	-	-	-	-
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	-	-	-	-	-	-	-	-	-	-	-	-
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN	-	-	-	-	-	-	-	-	-	-	-	-
580100	OP SUPER/ENG-SSTOPER	30,624.69	49,411.53	57,205.33	118,263.38	128,253.00	155,452.81	177,657.45	202,860.49	205,958.41	214,391.32	228,426.94	234,862.17
580900	OP SUPER/ENG-SSTOPER - INDIRECT	122,156.90	244,107.66	386,845.10	514,833.81	653,160.78	774,313.48	906,536.12	1,015,083.67	1,137,971.94	1,279,644.22	1,427,927.56	1,653,068.39
581100	SYS CTRL-SWITCH-DIST	4,054.63	8,718.64	13,000.29	21,481.87	21,567.43	21,567.43	44,280.82	51,242.51	58,114.53	65,074.19	73,072.07	81,062.57
581900	SYS CTRL-SWITCH-DIST - INDIRECT	33,067.91	65,813.33	100,643.05	135,780.24	167,398.85	201,493.95	235,711.18	272,399.83	311,514.90	351,197.21	391,068.11	430,368.11
582100	STATION EXP-SSTOPER	149,601.88	299,798.23	453,744.67	599,200.42	811,676.31	945,273.98	1,149,731.04	1,368,217.63	1,561,653.56	1,711,798.68	1,834,998.27	1,973,036.86
582900	STATION EXP-SSTOPER - INDIRECT	-	-	-	-	-	-	-	-	490.93	1,344.44	2,102.25	-
583001	OPR-OH LINES	351,381.79	863,706.17	1,236,197.74	1,694,638.79	2,143,215.99	2,664,953.85	3,118,598.36	3,536,051.49	3,944,486.69	4,370,748.42	4,811,396.10	5,250,343.81
583005	CUST COMPL RESP-OH	824.73	2,383.50	2,718.28	4,736.24	3,199.33	3,949.82	5,865.02	6,037.01	7,314.22	7,532.01	7,532.01	7,532.01
583008	INST/REMV TRANS/REG	2,290.28	9,628.32	16,152.83	20,032.11	20,946.11	21,250.82	22,318.07	24,177.67	29,988.83	29,988.83	29,988.83	36,088.58
583009	INSPC OH LINE FACIL	-	-	-	1,158.32	3,197.74	3,197.74	1,467.15	2,656.52	2,656.52	2,656.52	2,656.52	2,656.52
583010	LOC OH ELEC FAC-BUD	-	-	-	-	-	-	-	-	-	-	-	-
583100	OH LINE EXP-SSTOPER	10,302.87	24,251.08	34,420.19	41,694.59	50,755.81	60,700.89	66,634.30	76,598.33	91,401.11	99,930.81	114,788.93	126,493.32
583905	CUST COMPL RESP-OH - INDIRECT	99,357.62	197,853.40	292,111.72	408,429.46	525,541.87	636,766.44	739,483.22	840,206.25	938,621.83	1,056,156.33	1,165,160.04	1,299,396.86
584001	OPR-UNDERGRND LINES	-	-	-	-	-	-	-	-	-	-	-	-
584002	INSPC U/G LINE FACIL	-	-	-	-	-	-	-	-	-	-	-	-
584008	INST/REMV/REPL TRANS	-	-	-	-	-	-	-	-	-	-	-	-
584010	LOC UG ELEC FAC-BUD	88,262.63	213,422.31	316,333.37	442,750.96	591,077.05	752,209.25	937,996.49	1,044,762.25	1,204,982.25	1,385,977.56	1,459,401.62	1,643,447.97
586100	METER EXP	809,959.69	1,517,325.12	2,355,330.00	3,190,702.91	3,878,977.88	4,631,742.10	5,257,721.69	5,983,312.47	6,655,205.42	7,329,274.93	8,033,706.48	8,770,497.44
586900	METER EXP - INDIRECT	44,075.86	89,044.23	141,895.42	193,908.20	240,241.24	289,769.91	338,225.65	387,736.78	439,284.64	490,131.27	537,142.13	592,625.79
587100	CUST INSTALLATION EXP	-	-	-	-	-	-	-	-	-	-	-	-
588100	MISC ELECTRIC DIST EXP	333,866.02	751,680.34	1,040,078.59	1,265,871.77	1,451,280.86	1,609,390.19	1,926,546.69	2,144,045.83	2,410,340.04	2,674,942.44	2,944,603.92	3,236,935.41
588900	MISC ELECTRIC DIST EXP - INDIRECT	335,938.03	675,957.12	1,061,145.38	1,408,924.90	1,746,898.29	2,080,525.10	2,407,614.86	2,707,842.69	3,021,054.04	3,378,706.44	3,715,996.26	4,064,473.79
589100	RENDS - ELECTRIC DIST	-	-	-	-	-	-	-	-	-	-	-	-
590100	MTCE/SUPER/ENG-SSTMT	-	131.72	131.72	6,449.08	6,449.08	7,662.42	7,808.08	7,808.08	7,808.08	11,971.61	11,971.61	11,971.61
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT	18.34	381.31	486.75	508.62	617.91	745.19	942.81	1,026.36	1,129.09	1,146.75	1,146.75	1,146.75
591003	MTCE-MISC STRUCT-DIS	-	-	-	-	-	-	-	-	-	-	-	-
592100	MTCE-ST EQ-SSTMTCE	139,911.63	270,408.42	393,172.10	474,696.41	575,338.83	727,887.14	810,889.01	995,796.64	1,116,992.92	1,251,999.60	1,385,054.85	1,517,872.08
593001	MTCE-POLE/FIXT-DISTR	77,665.09	140,918.51	213,055.42	288,847.05	354,089.19	416,127.84	459,359.67	521,466.67	581,112.20	630,072.24	686,230.22	752,757.28
593002	MTCE-COND/DEVICE-DIS	1,012,220.38	1,888,269.63	2,726,120.12	3,691,766.50	4,697,303.07	5,615,500.31	6,591,307.36	7,446,217.63	8,272,828.09	9,075,635.05	9,881,426.20	10,766,910.75
593003	MTCE-SERVICES	2,451.89	2,451.89	2,958.79	5,650.89	6,293.56	9,475.05	10,945.29	10,947.01	11,502.83	11,502.83	11,502.83	13,045.74

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903003	PROCESS METER ORDERS	442,850.22	910,830.84	1,378,998.09	1,743,782.41	2,101,064.54	2,481,105.14	2,850,549.88	3,220,422.91	3,600,651.01	4,034,838.96	4,444,553.97	4,903,522.55
903006	CUST BILL/ACCTG	-	-	-	-	-	-	-	-	-	-	-	-
903007	PROCESS PAYMENTS	27,341.05	44,811.85	49,082.39	266,808.45	300,620.53	633,534.75	651,589.24	660,435.99	677,136.03	695,700.90	715,526.69	735,046.87
903008	INVEST THEFT OF SVC	-	-	-	-	-	-	-	-	-	-	-	-
903012	PROC CUST CNTR/ORDR	9,713.35	19,891.63	30,059.11	40,627.69	50,257.66	61,179.26	69,998.62	81,385.51	90,664.55	100,781.27	108,146.32	119,279.85
903022	COLL OFF-LINE BILLS	27,371.02	53,186.27	81,310.31	114,208.84	143,230.89	181,027.08	197,029.38	219,095.05	255,932.05	279,080.58	300,268.18	327,536.21
903023	PROC BANKRUPT CLAIMS	-	-	-	-	-	-	-	-	-	-	-	-
903030	PROC CUST REQUESTS	15,064.21	30,714.74	48,985.33	112,471.70	158,129.52	202,124.80	243,338.83	282,699.04	322,700.57	345,743.06	382,750.42	380,763.09
903032	DELIVER BILLS-REG	29,254.82	46,757.89	63,332.18	80,275.72	92,876.78	108,551.92	126,917.70	137,416.50	146,902.29	165,033.29	181,864.29	203,240.33
903035	COLLECTING-OTHER	-	-	-	-	-	-	-	-	-	-	-	-
903036	CUSTOMER COMPLAINTS	20,047.08	37,306.43	56,897.18	75,583.23	93,746.09	113,083.69	132,449.87	151,491.96	168,648.76	186,253.02	200,931.30	221,130.67
903038	MISC CASH OVERAGE/SHORTAGE	524.85	526.32	646.07	841.17	860.98	1,009.15	986.49	1,017.80	1,130.96	1,202.24	987.05	1,073.05
903092	BILL SPECIAL ACCTS - INDIRECT	9,367.27	15,780.93	25,611.34	33,560.29	41,158.41	49,473.74	57,762.12	65,637.71	74,056.88	83,449.92	90,876.86	99,085.87
903093	PROCESS METER ORDERS - INDIRECT	-	421.79	421.79	421.79	421.79	421.79	421.79	421.79	421.79	421.79	421.79	421.79
903096	CUST BILL/ACCTG - INDIRECT	359,678.33	707,222.66	1,089,196.19	1,478,315.51	1,832,422.84	2,285,520.58	2,538,665.44	3,097,519.09	3,482,924.65	4,205,225.96	4,652,391.45	5,237,770.61
903097	PROCESS PAYMENTS - INDIRECT	(1,697.90)	8,118.84	19,218.65	25,828.95	36,588.73	40,503.50	47,354.98	78,595.73	80,104.22	107,645.56	119,734.19	131,530.01
903098	INVESTIGATE THEFT OF SERVICE - INDIRECT	7,000.61	13,614.54	23,235.19	32,906.19	41,229.32	50,407.26	58,995.72	67,505.94	76,140.44	85,187.09	93,692.65	101,342.29
903099	PROC EXCEPTION PMTS - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-
903912	PROC CUST CNTR/ORDR - INDIRECT	27,393.50	60,932.98	157,214.27	187,917.40	232,355.39	263,114.72	293,118.07	321,430.20	352,637.82	382,662.00	419,895.34	467,338.98
903922	COLLECT OFF-LINE BILLS - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-
903930	PROC CUST REQUESTS - INDIRECT	471,310.35	938,165.16	1,427,161.24	1,863,282.40	2,267,554.15	2,694,892.06	3,123,976.14	3,538,460.99	3,991,292.67	4,421,910.84	4,886,511.08	5,481,000.79
903931	PROC CUST PAYMENTS - INDIRECT	242,198.53	465,555.34	701,445.49	934,580.32	1,132,507.29	1,358,746.60	1,582,899.83	1,807,204.63	2,034,490.94	2,263,808.98	2,442,326.18	2,674,640.20
903935	COLLECTING-OTHER - INDIRECT	16,775.42	31,069.29	46,192.80	62,883.41	78,555.45	95,759.71	113,615.31	130,481.72	148,077.98	166,849.17	183,120.43	201,779.22
903936	CUSTOMER COMPLAINTS - INDIRECT	21,734.31	43,585.43	64,152.99	84,517.77	103,664.73	120,996.76	137,303.20	155,200.65	177,695.66	199,419.29	219,244.65	242,229.59
904001	UNCOLLECTIBLE ACCTS	431,230.46	834,449.07	988,554.77	1,256,527.77	1,377,227.24	1,389,999.27	2,013,963.92	2,344,887.61	3,211,649.15	3,650,952.19	3,749,564.46	4,163,258.99
904003	UNCOLL ACCTS - A-R MISC	173.70	113,619.24	113,619.24	113,619.24	113,619.24	114,909.80	144,447.82	147,110.92	176,248.16	176,248.16	176,248.16	173,444.33
905001	MISC CUST SERV EXP	-	-	-	225.00	435.82	479.34	479.34	479.34	479.34	479.34	664.43	664.43
905003	MISC COLLECTING EXP	-	-	-	-	-	-	-	-	-	-	-	-
905000	MISC CUST SERV EXP - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-
907000	SUPV-CUST SER/INFORM - INDIRECT	48,306.25	88,799.73	138,637.30	184,171.61	223,866.08	266,423.28	306,013.32	346,853.69	384,744.63	424,536.60	462,175.51	499,396.24
908004	DSM - ENERGY AUDIT	-	-	-	-	-	-	-	-	-	-	-	-
908005	DSM CONSERVATION PROG	452,394.52	960,300.27	1,566,978.32	1,865,728.32	2,138,469.26	2,519,222.74	3,243,623.43	4,024,840.74	4,636,876.75	5,247,430.36	5,836,844.62	6,287,112.23
908006	DSM - HVAC	-	-	-	-	-	-	-	-	-	-	-	-
908007	DSM - CONSERVATION	-	-	-	-	-	-	-	-	-	-	-	-
908001	CUST MKTG/ASSIST - INDIRECT	34,968.31	71,353.50	112,136.23	151,838.16	189,695.61	229,695.01	261,753.79	297,332.89	333,267.07	368,686.53	407,675.82	453,750.57
908009	MISC MARKETING EXP - INDIRECT	1,170.85	1,235.00	52,633.19	67,686.25	87,952.98	127,670.17	141,144.54	162,806.56	166,348.76	183,731.39	220,780.59	246,397.19
909005	MEDIA RELATIONS	(247.60)	(247.60)	(162.80)	(2,880.29)	(2,880.29)	2,922.69	2,922.69	2,922.69	2,922.69	2,922.69	10,755.64	10,755.64
909010	PRINT ADVER-SER/INFORM	17,353.59	203,619.17	330,916.85	378,449.25	524,760.25	727,676.37	804,644.62	843,308.57	854,648.57	871,448.57	916,441.81	967,919.31
909011	OTH ADVER-SER/INFORM	-	-	-	-	-	-	-	-	-	-	-	-
909013	SAFETY PROGRAMS	4,263.80	9,066.00	14,462.60	19,230.47	23,877.49	30,371.40	40,963.86	45,418.43	59,108.03	66,476.62	72,831.01	78,231.01
909019	OTHER ADVER-SER/INFORM - INDIRECT	(3,409.45)	(1,147.11)	(918.86)	(572.04)	(572.04)	(36.03)	3,774.75	34,405.26	63,976.19	92,764.19	113,286.68	113,286.68
910001	MISC CUST SER/INFORM	40,168.04	78,315.78	124,666.21	194,347.26	226,911.32	281,343.98	336,403.34	385,759.14	425,554.03	478,054.44	553,106.73	614,335.25
910000	MISC CUST SER/INFORM - INDIRECT	90,448.66	178,345.46	270,665.23	360,623.96	448,807.16	547,428.43	630,643.06	752,643.76	877,409.60	1,040,493.07	1,173,668.09	1,324,615.55
912001	ECONOMIC DEVELOPMENT RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-
912000	ECONOMIC DEVELOPMENT RESEARCH - INDIRECT	(2,541.39)	(2,541.39)	(2,541.39)	(2,541.39)	61,458.61	61,458.61	61,458.61	61,458.61	61,458.61	61,458.61	65,013.78	69,324.29
913012	OTH ADVER-SALES	591.60	121,157.94	237,323.58	343,275.48	343,275.48	428,710.48	487,173.73	522,117.28	574,845.48	613,012.93	703,115.66	784,258.64
913912	OTH ADVER-SALES - INDIRECT	(224.62)	24,468.95	35,487.71	44,539.49	47,336.06	65,572.36	78,996.76	123,099.11	226,173.47	239,908.29	260,506.18	289,212.88
920100	OTHER GENERAL AND ADMIN SALARIES	181,699.02	274,883.85	271,438.69	414,059.78	454,446.22	561,909.75	695,908.39	787,231.20	842,443.26	895,550.27	978,470.97	1,042,694.34
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	2,880,748.18	5,446,928.58	8,377,123.39	11,997,900.74	13,659,378.24	16,463,712.68	19,159,278.30	21,797,590.43	24,435,545.92	27,100,175.34	29,543,317.51	32,239,021.59
921002	EXP-GEN OFFICE EMP	513.81	1,583.31	3,950.60	9,747.69	19,469.65	20,676.49	21,777.51	21,983.77	22,229.57	23,061.26	24,163.97	24,283.76
921003	GEN OFFICE SUPPL/EXP	88,269.61	159,511.81	125,790.42	198,137.74	258,044.12	337,148.13	362,782.03	462,626.97	533,555.68	144,954.68	200,277.86	257,836.96
921004	OPR-GEN OFFICE BLDG	880.15	1,760.30	2,640.45	3,520.60	4,400.75	5,280.90	6,161.05	7,041.20	7,921.35	8,801.50	9,681.65	10,561.80
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	271,773.66	421,762.20	541,231.42	608,542.10	714,314.64	718,934.76	799,770.70	861,449.10	944,761.84	1,030,873.83	1,150,920.55	1,270,724.60
921903	GEN OFFICE SUPPL/EXP - INDIRECT	465,511.06	987,576.22	1,618,830.61	2,108,594.36	2,561,804.50	3,210,501.73	3,708,379.88	5,078,429.04	5,657,861.96	6,063,159.44	6,662,259.43	7,289,090.31
921904	IC OPR-GEN OFFICE BLDG - INDIRECT	26,303.97	52,313.58	78,323.19	104,332.81	130,342.41	156,352.02	182,361.67	208,374.60	234,153.11	257,382.80	277,923.67	298,464.56
922001	A-G SAL TRANSFER-CR	(360,116.83)	(669,827.86)	(1,010,875.32)	(1,344,152.98)	(1,647,890.23)	(1,987,245.65)	(2,316,635.86)	(2,634,355.62)	(2,947,871.61)	(3,264,428.05)	(3,583,428.05)	(3,881,385.37)
922002	OFF SUPP/EXP-TRAN-CR	(79,135.96)	(160,360.23)	(211,478.29)	(278,094.14)	(341,593.40)	(408,775.96)	(459,077.05)	(513,429.24)	(573,002.00)	(639,525.46)	(705,713.04)	(775,117.93)
922003	TRIMBLE CTY TRAN-CR	(96,079.73)	(184,473.78)	(293,214.35)	(387,286.48)	(482,433.37)	(596,530.54)	(690,901.32)	(871,051.23)	(888,980.80)	(887,255.02)	(1,088,939.04)	(1,121,847.72)
923100	OUTSIDE SERVICES	(34,655.70)	689,319.88	1,694,126.31	1,831,167.43	2,170,247.60	2,681,313.08	2,706,182.08	3,371,554.81	4,269,533.16	4,657,077.58	5,083,623.18	5,737,412.94
923101	OUTSIDE SERVICES - AUDIT FEES	-	517.75	270,817.75	270,817.75	270,817.75	270,817.75	536,017.75	536,017.75	536,017.75	536,017.75	765,857.75	804,734.25
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER	-	-	-	4,750.00	4,750.00	4,750.00	4,750.00	4,750.00	4,750.00	4,750.00	9,405.00	9,405.00
923900	OUTSIDE SERVICES - INDIRECT	857,986.28	1,764,022.45	2,867,379.32	3,928,308.05	4,958,743.93	6,128,301.60	7,275,394.87	8,258,181.34	9,340,374.44	10,432,798.51	11,457,682.41	12,645,017

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 9

Responding Witness: Daniel K. Arbough

- Q-9. Refer to page 1 of 1 of Attachment to Filing Requirement Tab 15 of 807 KAR 5:001 Section 16(7)(b), which shows the projected capital expenditures by category of spend for the years 2020 through 2023. Please expand the table presented to split generation costs between those to be recovered through base rates and those to be recovered through other mechanisms such as the ECR. In addition, expand the table to include the actual capital expenditures in the same categories for each of the years 2017 through 2020.
- A-9. See attached.

Kentucky Utilities Company
Case No. 2020-00349
Capital Expenditure
Years 2017-2023

Category of Spend	Actual Capital Expenditures			Projected Capital Expenditures			
	2017	2018	2019	2020	2021	2022	2023
Generation (A + B)	230,976,378	333,327,716	296,935,279	225,203,354	265,562,592	159,131,818	151,058,903
Mechanism (A)	137,921,777	218,567,779	143,681,310	110,139,732	141,438,201	105,824,036	83,250,132
Non-Mechanism (B)	93,054,600	114,759,937	153,253,969	115,063,622	124,124,391	53,307,782	67,808,772
Transmission	109,613,152	111,226,818	135,893,776	149,378,602	185,243,505	105,003,775	94,938,379
Distribution	107,660,847	125,893,753	154,907,354	151,807,524	139,347,788	127,367,863	121,339,718
Customer Services	15,096,976	19,876,154	19,362,560	20,703,621	39,733,932	42,218,250	53,167,397
IT & Other	23,180,664	22,973,640	23,370,019	31,195,649	32,120,223	20,958,319	22,561,561
Total	486,528,016	613,298,081	630,468,988	578,288,750	662,008,039	454,680,026	443,065,958

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 10

Responding Witness: Daniel K. Arbough / Robert M. Conroy

- Q-10. Refer to pages 15 and 16 of Mr. Conroy's Direct Testimony and pages 8 and 9 of Mr. Seeley's Direct Testimony regarding the roll-in of certain environmental projects from ECR recovery to base rate recovery. Please provide a summary of all revenue requirement items (including capitalization, revenues, and expenses) by FERC account that would have been removed through ratemaking adjustments from the base rate revenue requirement if the projects are not rolled-in to base rates and continue to be recovered through the ECR. In addition, provide the quantification of the increase or decrease to the as-filed revenue requirement resulting from the inclusion of ECR elimination costs in base rates. Provide in electronic format with all formulas intact.
- A-10. The Company has not performed this analysis due to the extensive original work required and burdensome nature of the request. The change in forecasted ECR mechanism revenues and ECR base rate revenues, as reflected in Schedule M to the applications, generally represent the impact of the ECR project eliminations on base revenues. See also the responses to Question No. 9 and DOD-FEA 1-28. The ECR project eliminations and removal will result in rate base costs previously included for recovery in the ECR being recovered through electric base rates. The reduction in ECR mechanism revenues creates a corresponding increase in base rate revenues with no change in total revenues. From a total revenue standpoint, the ECR project eliminations are forecasted to be net neutral. The proposed ECR project elimination is consistent with the ECR project elimination approved in Case No. 2012-00221.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 11

Responding Witness: Daniel K. Arbough

- Q-11. For each of the generating units and plants (sum of generating units at each plant), please provide copies of the 2020, 2021, 2022 and 2023 capital budgets and provide a description of the capital projects budgeted for each separated by amounts to be recovered through the ECR, other non-base rate mechanisms, or through base rates.
- A-11. See attached.

Kentucky Utilities Company
Case No. 2020-00349

Kentucky Utilities Company Capital Budgets 2020-2023

Base/Mechanism	Plant/Line of Business	Project Description	Project No.	2020	2021	2022	2023
Base	P16210: EW BROWN STEAM	BR3 BMS Repl-Upgrade	133964	4,066			
Base	P16210: EW BROWN STEAM	BR FGD Recycle Pump Rblid	135116	148,728			
Base	P16210: EW BROWN STEAM	BR3 Field Ground Detector	137165	719			
Base	P16210: EW BROWN STEAM	BR SW Lines Coating	137190	8,552			
Base	P16210: EW BROWN STEAM	BR3-2 BFPT Blade Repl	142770	1,255			
Base	P16210: EW BROWN STEAM	BR Crusher House Vac System	144456	2,927			
Base	P16210: EW BROWN STEAM	BR3 HP-IP Blading	144722	1,094			
Base	P16210: EW BROWN STEAM	BR3 HP-IP Seals	144725	(17,086)			
Base	P16210: EW BROWN STEAM	BR3 HP Inlet Bell Seals	144727	(9,157)			
Base	P16210: EW BROWN STEAM	BR All Terrain Forklift	147894	27,810			
Base	P16210: EW BROWN STEAM	BR Skid Loader	147896	11,959			
Base	P16210: EW BROWN STEAM	BR1 Main Xfmr Bushing Repl	147904	5,773			
Base	P16210: EW BROWN STEAM	BR Gyp Dewatering Belt Repl	147992	42,322			
Base	P16210: EW BROWN STEAM	BR 0-1 Gyp Dewat Vac Pump Rblid	147993	2,693			
Base	P16210: EW BROWN STEAM	BR CCRT LP Bot Ash Pump Rblid	148002	98,432			
Base	P16210: EW BROWN STEAM	BR3 BFPT Electronic Ovspd Cntr	148006	67,015			
Base	P16210: EW BROWN STEAM	BR3 SCR Catalyst - Bottom	151993		586,646	1,552,566	
Base	P16210: EW BROWN STEAM	BR FGD Agitator Blade Repl	151997	50,412			
Base	P16210: EW BROWN STEAM	BR3 Steam Separator Repl	151998	(19,246)			
Base	P16210: EW BROWN STEAM	BR3-1 BFP Overhaul	153454			161,241	
Base	P16210: EW BROWN STEAM	BR3-2 BFP Overhaul	153455				174,110
Base	P16210: EW BROWN STEAM	BR3-1 Condensate Pump Overhaul	153458	6,526			
Base	P16210: EW BROWN STEAM	BR3-2 Condensate Pump Overhaul	153461			86,645	
Base	P16210: EW BROWN STEAM	BR3 Eng Work Station (AW) Upgr	155070	382			
Base	P16210: EW BROWN STEAM	BR Stack Umbilical Repl	155090	2,289			
Base	P16210: EW BROWN STEAM	BR FGD Umbilical Repl	155091	4,137			
Base	P16210: EW BROWN STEAM	BR3 Ignitor Upgrade	155094	1,395			
Base	P16210: EW BROWN STEAM	BR 0-2 Gyp Dewat Vac Pump Rblid	155100				111,241
Base	P16210: EW BROWN STEAM	BR 0-1 SFC Overhaul	155102	299,533			
Base	P16210: EW BROWN STEAM	BR 0-2 SFC Overhaul	155103	298,380			
Base	P16210: EW BROWN STEAM	BR3 Generator Rotor Rewind	157251	(9,627)			
Base	P16210: EW BROWN STEAM	BR3-2 ID Fan Motor Rewind	157252	(1,918)			
Base	P16210: EW BROWN STEAM	BR3-4 SB Air Compressor	157255	254,379			
Base	P16210: EW BROWN STEAM	BR3 GSU DGA Monitoring	157256				92,210
Base	P16210: EW BROWN STEAM	BR Parking Lot Repave	157257				119,529
Base	P16210: EW BROWN STEAM	BR Landfill Capping (LTP)	157259		100,278	102,284	
Base	P16210: EW BROWN STEAM	BR CY D9 Dozer Recert - RJS1579	157305	23,228			
Base	P16210: EW BROWN STEAM	BR3 Auxiliary Boiler	157306	(2,043)			
Base	P16210: EW BROWN STEAM	BR Regravel Main Ash Pond Dam	157375	4,168			
Base	P16210: EW BROWN STEAM	BR Anhydrous Ammonia Fog Sys	157379	158,831			
Base	P16210: EW BROWN STEAM	BR3 LED Lighting	157380				197,756
Base	P16210: EW BROWN STEAM	BR3 SCR Doors - Bottom	157432			139,880	
Base	P16210: EW BROWN STEAM	BR Limestone Slurry Pump Repl	157463	42,323			
Base	P16210: EW BROWN STEAM	BR Limestone Slurry Pump Spare	157464		33,780		
Base	P16210: EW BROWN STEAM	BR CY Conveyor Belt Repl	157467		59,717		
Base	P16210: EW BROWN STEAM	BR3 AB Heater Repl	157942	579,833			
Base	P16210: EW BROWN STEAM	BR3-1 HWRP Rebuild	158721	57,707			
Base	P16210: EW BROWN STEAM	BR3 HWRP Spare Rebuild	158723	63,086			
Base	P16210: EW BROWN STEAM	BR1 & BR2 Retirements	159046	(13,774)			
Base	P16210: EW BROWN STEAM	BR3-1 CWP Motor Recondition	159154	(18,630)			
Base	P16210: EW BROWN STEAM	BR3 TV Gasket Modification	159617	(10,541)			
Base	P16210: EW BROWN STEAM	BR3-2 CWP Motor Recondition	159618	48			
Base	P16210: EW BROWN STEAM	BR Gyp Hydrocyclone Encl Vent	159633	510,995			
Base	P16210: EW BROWN STEAM	BR Recycle Pump Valve Seal Rep	159634	575,644			
Base	P16210: EW BROWN STEAM	BR3 Roof Replacement	159636		499,694		
Base	P16210: EW BROWN STEAM	BR3 RTU Upgrade	159638	59,895			
Base	P16210: EW BROWN STEAM	BR Field Devices to U3 DCS	159639		322,800		
Base	P16210: EW BROWN STEAM	BR3 Baghouse Elec Disconnects	159641	43,216			
Base	P16210: EW BROWN STEAM	BR3-1 HWR Cyclone Separator	159642	79,747			
Base	P16210: EW BROWN STEAM	BR3-2 HWR Cyclone Separator	159643		82,314		
Base	P16210: EW BROWN STEAM	BR Limestone Prep Sump Pump	159645			107,100	
Base	P16210: EW BROWN STEAM	BR Absorber Sump Pump Repl	159646			107,100	
Base	P16210: EW BROWN STEAM	BR3-2 Air Preheating Coil Pump	159647			46,268	
Base	P16210: EW BROWN STEAM	BR3 A Heater Drain Pump Repl	159653		86,080		
Base	P16210: EW BROWN STEAM	BR 3-1/3-5 Pulv Dyn Classifier	159656		117,547		
Base	P16210: EW BROWN STEAM	BR Solar Share Vehicle	159813	35,932			
Base	P16210: EW BROWN STEAM	BR Thermography Camera Repl	159817			23,421	
Base	P16210: EW BROWN STEAM	BR Limestone Belt Repl	160011		49,426		
Base	P16210: EW BROWN STEAM	BR Vehicle Repl 2021	160339		37,158		
Base	P16210: EW BROWN STEAM	BR Vehicle Repl 2023	160340				39,410
Base	P16210: EW BROWN STEAM	BR3 BCWP Ovhl 2021	160345		92,196		
Base	P16210: EW BROWN STEAM	BR3 BCWP Ovhl 2022	160346			94,038	
Base	P16210: EW BROWN STEAM	BR3 BCWP Ovhl 2023	160347				
Base	P16210: EW BROWN STEAM	BR Landfill Capping '23-'24	160354				104,330
Base	P16210: EW BROWN STEAM	BR CY Conveyor Belt Repl 2023	160357				62,073
Base	P16210: EW BROWN STEAM	BR Gyp Dewatering Belt 2022	160361			45,116	
Base	P16210: EW BROWN STEAM	BR Recyc Pump Valve Seal 2022	160371		619,375		
Base	P16210: EW BROWN STEAM	BR3 CT Escape Ladders	160648	(10,283)			
Base	P16210: EW BROWN STEAM	BR3 Air Preheating Coil Pump	160685	25,630			
Base	P16210: EW BROWN STEAM	BR FGD 0-6 Recycle Pump Rblid	160686	148,718			
Base	P16210: EW BROWN STEAM	BR FGD 0-2 Recycle Pump Rblid	160687	148,978			
Base	P16210: EW BROWN STEAM	BR Bleach Storage Tank Repl	160808	636			
Base	P16210: EW BROWN STEAM	BR Roadway Lighting	160975	1,076			
Base	P16210: EW BROWN STEAM	BR3 Air Heater Basket Repl	161445	1,542,910			
Base	P16210: EW BROWN STEAM	BR Aux Power Meters	162217	34,355	34,628		
Base	P16210: EW BROWN STEAM	BR3 Stand Pipe Refurbishment	162247	189,625			
Base	P16210: EW BROWN STEAM	BR Warehouse Forklift	162250			29,584	
Base	P16210: EW BROWN STEAM	BR3 Conveyor Room Platform	162254			36,083	
Base	P16210: EW BROWN STEAM	BR3 Economizer Access Platform	162255			56,666	
Base	P16210: EW BROWN STEAM	BR CCRT Paddle Mixer Platforms	162256		136,921		
Base	P16210: EW BROWN STEAM	BR CCRT Filter Sep Platforms	162257		68,967		
Base	P16210: EW BROWN STEAM	BR CCRT SFC Access Platforms	162258		67,114		
Base	P16210: EW BROWN STEAM	BR Village Demolition	162259		564,300		
Base	P16210: EW BROWN STEAM	BR RO Chemical Berm Refurb	162260		430,400		
Base	P16210: EW BROWN STEAM	BR Locker Room HVAC Repl	162262		69,164		
Base	P16210: EW BROWN STEAM	BR Welding Booth Relocation	162263				128,107
Base	P16210: EW BROWN STEAM	BR RO-1 Membrane Replacement	162264				117,725

Case No. 2020-00349

Attachment to Response to AG-KIUC-1 Question No. 11

Page 1 of 10

Arbough

Kentucky Utilities Company Capital Budgets 2020-2023

Base/Mechanism	Plant/Line of Business	Project Description	Project No.	2020	2021	2022	2023
Base	P16210: EW BROWN STEAM	BR3 Station Inverter Repl	162266				93,491
Base	P16210: EW BROWN STEAM	BR Demin Controls Upgr	162279		60,430		
Base	P16210: EW BROWN STEAM	BR Land Purchase (Clay)	162526		563,000		
Base	P16210: EW BROWN STEAM	BR3-2 Control AC Dryer Drum	162618	17,051			
Base	P16210: EW BROWN STEAM	BR Training Building HVAC Repl	162818	13,475			
Base	P16210: EW BROWN STEAM	BR 3-1 & 3-2 BFP Recirc Valves	163376	180,542			
Base	P16210: EW BROWN STEAM	BR MMHY Vehicle 2020	163378	41,671			
Base	P16210: EW BROWN STEAM	BR3-3 Pulv Gearbox Rebuild	163671	270,857			
Base	P16210: EW BROWN STEAM	BR3 Coal Conveyor K Belt Repl	163730	11,519			
Base	P16210: EW BROWN STEAM	BR Forklifts (CCRT&CT)	163750	66,494			
Base	P16210: EW BROWN STEAM	BR Miscellaneous Cap	BRMISCCAP	187,646	500,000	500,000	500,000
	P16210: EW BROWN STEAM Total			6,344,309	5,304,268	2,965,659	1,759,898
Base	P16510: TOTAL GHENT PLANT	GH Recycle Pmp ImpellerRefrb20	101GH	56,258			
Base	P16510: TOTAL GHENT PLANT	GH Recycle Pmp ImpellerRefrb21	102GH		246,959		
Base	P16510: TOTAL GHENT PLANT	GH Recycle Pmp ImpellerRefrb22	103GH			246,959	
Base	P16510: TOTAL GHENT PLANT	GH Recycle Pmp ImpellerRefrb23	104GH				246,959
Base	P16510: TOTAL GHENT PLANT	GH Riverbank Stabilization PHI	112GH				453,287
Base	P16510: TOTAL GHENT PLANT	GH S Lndfl S ES - SWM PondWall	114GH				301,802
Base	P16510: TOTAL GHENT PLANT	GH1 Cooling Tower ComplRebuild	121GH	2,176,347	9,377,045		
Base	P16510: TOTAL GHENT PLANT	GH4 Econ Outlet Duct Exp Jt	126302	93,584			
Base	P16510: TOTAL GHENT PLANT	GH1 CT Gearbox Repl23	127GH				75,626
Base	P16510: TOTAL GHENT PLANT	GH 10K Silo Feed Gates Repl	131173		1,088,609		
Base	P16510: TOTAL GHENT PLANT	GH1 Reheat Pend Assy Repl	131978	4,398,810	7,086,880		
Base	P16510: TOTAL GHENT PLANT	GH2 Boiler Room Roof Repl	133431				394,173
Base	P16510: TOTAL GHENT PLANT	GH 1-4 Pulv Gearbox	133794	570,233	164,445		
Base	P16510: TOTAL GHENT PLANT	GH 3&4 Turbine Rm Roof	133797				458,428
Base	P16510: TOTAL GHENT PLANT	GH4 Boiler Rm Roof	133799				516,827
Base	P16510: TOTAL GHENT PLANT	GH3 Boiler Rm Roof	133800				515,921
Base	P16510: TOTAL GHENT PLANT	GH2 PJFF BC 21	135279		1,925,323		
Base	P16510: TOTAL GHENT PLANT	GH Barge Mooring Cell C-2A	137035				405,495
Base	P16510: TOTAL GHENT PLANT	GH4 ME Spray Piping Repl	137070		487,518		
Base	P16510: TOTAL GHENT PLANT	GH1 Controls Syst Upgrade	137100	(19,228)			
Base	P16510: TOTAL GHENT PLANT	GH3 Coal Hand Relay Repl	137104	(7,820)			
Base	P16510: TOTAL GHENT PLANT	GH4 Upper Econ Repl	137244	1,793,534			
Base	P16510: TOTAL GHENT PLANT	GH2 T & B AH Basket Repl	137417	(140)			
Base	P16510: TOTAL GHENT PLANT	GH3 AH Basket Repl	137461				2,738,373
Base	P16510: TOTAL GHENT PLANT	GH4 Primary SH Repl	137474	1,991,156			
Base	P16510: TOTAL GHENT PLANT	GH2 FGD In & Out Exp Jt	137477		367,296		
Base	P16510: TOTAL GHENT PLANT	GH1 DCS Ignitor & Air Controls	139GH		30,180		
Base	P16510: TOTAL GHENT PLANT	GH 1-2 Well Wtr Pump Rebuild22	13GH			20,128	
Base	P16510: TOTAL GHENT PLANT	GH3 Boiler Seal & Weir Pipe	140040				369,148
Base	P16510: TOTAL GHENT PLANT	GH3 Cond Filtration System	140168				432,742
Base	P16510: TOTAL GHENT PLANT	GH BU Bucket and Chain 2020	140170	20,204			
Base	P16510: TOTAL GHENT PLANT	GH4 Cond Filtration Sys	140175				432,742
Base	P16510: TOTAL GHENT PLANT	GH Conveyor Belt Repl 20	140184	41,186			
Base	P16510: TOTAL GHENT PLANT	GH Conveyor Belt Repl 21	140185		851,509		
Base	P16510: TOTAL GHENT PLANT	Gh Conveyor Belt Repl 22	140186			730,530	
Base	P16510: TOTAL GHENT PLANT	Gh Conveyor Belt Repl 23	140187				887,331
Base	P16510: TOTAL GHENT PLANT	Gh Misc Motors 21	140190		105,330		
Base	P16510: TOTAL GHENT PLANT	GH Misc Motors 22	140191			109,543	
Base	P16510: TOTAL GHENT PLANT	Gh Misc Motors 23	140192				109,543
Base	P16510: TOTAL GHENT PLANT	GH3 Furnace Wall Metal Overlay	140196		153,900	1,411,909	
Base	P16510: TOTAL GHENT PLANT	GH4 Furnace Wall Metal Overlay	140199	1,229,564			
Base	P16510: TOTAL GHENT PLANT	GH Stacker Reclaimer Recert	140202	11,964			
Base	P16510: TOTAL GHENT PLANT	GH2 7 & 8 Stage Bucket Repl	140216	2,028			
Base	P16510: TOTAL GHENT PLANT	GH2 Turb Packing Repl	140217	2,692			
Base	P16510: TOTAL GHENT PLANT	GH2 HP Turb Seal Ring Repl	140218	1,220			
Base	P16510: TOTAL GHENT PLANT	GH1 Burner Corner Tubing	140222	225,146	2,799,316	4,428,415	
Base	P16510: TOTAL GHENT PLANT	GH1 Dust Collector Cntrl toDCS	140GH				126,238
Base	P16510: TOTAL GHENT PLANT	GH1 F&G Feedwater HtrDCS Cntrl	142GH	83,786			
Base	P16510: TOTAL GHENT PLANT	GH Main Entrance Guard House	144182	831,640			
Base	P16510: TOTAL GHENT PLANT	GH Spare SICK SAM Monitor	144242	156,260			
Base	P16510: TOTAL GHENT PLANT	GH2 4kv Switchgear	144302	14,950			
Base	P16510: TOTAL GHENT PLANT	GH4 480v MCC Replacement	144309		185,878		
Base	P16510: TOTAL GHENT PLANT	GH1 SH Pendant Platens	144312	1,584,090	2,905,513		
Base	P16510: TOTAL GHENT PLANT	GH3 FGD RecyclePmp SuctionPipe	144319				663,196
Base	P16510: TOTAL GHENT PLANT	GH 2 CW Piping Rehab	144323			1,088,015	
Base	P16510: TOTAL GHENT PLANT	GH4 SCR Catalyst L1	144325			921,089	1,215,000
Base	P16510: TOTAL GHENT PLANT	GH1 SCR Catalyst L1 New	144327	1,020,661	1,124,088		
Base	P16510: TOTAL GHENT PLANT	GH1 SCR Catalyst L2 New 2022	144328			796,259	1,554,064
Base	P16510: TOTAL GHENT PLANT	GH Coal Yard Maint Truck	144346				47,011
Base	P16510: TOTAL GHENT PLANT	GH Instrument Truck	144348		45,146		
Base	P16510: TOTAL GHENT PLANT	GH1 FGD Recycle Pump Dis Piping	144352				256,500
Base	P16510: TOTAL GHENT PLANT	GH4 FGD Recycle Pump Dis Piping	144353				256,500
Base	P16510: TOTAL GHENT PLANT	GH CCR Pipe Conveyor Belt	144365	668,944			
Base	P16510: TOTAL GHENT PLANT	GH Crusher House 3&4 Controls	144369				746,286
Base	P16510: TOTAL GHENT PLANT	GH Sample House Controls	144373				522,442
Base	P16510: TOTAL GHENT PLANT	GH4 125vdc Panelboards	144376				364,212
Base	P16510: TOTAL GHENT PLANT	GH 480v USS TRransformer	144378		300,539		
Base	P16510: TOTAL GHENT PLANT	GH1 SH Outlet Header	144388				225,200
Base	P16510: TOTAL GHENT PLANT	GH1 CW Piping Rehab	144391		1,125,565		
Base	P16510: TOTAL GHENT PLANT	GH CH Crusher Hse 1&2	144396				746,283
Base	P16510: TOTAL GHENT PLANT	GH1 FGD Recycle PmpSuctionPipe	144410				359,100
Base	P16510: TOTAL GHENT PLANT	GH1 FGD Agitator Shaft Repl23	144GH				141,269
Base	P16510: TOTAL GHENT PLANT	GH1 Econ Inlet Header Repl	147343	1,225,317			
Base	P16510: TOTAL GHENT PLANT	GH4 Mill BSO Repl	147347		460,172		
Base	P16510: TOTAL GHENT PLANT	GH1 SH Steam Cooled Spacer	147399	169,431	822,910		
Base	P16510: TOTAL GHENT PLANT	GH0-1 Gypsum Dewtr Drive Belt	147422				251,520
Base	P16510: TOTAL GHENT PLANT	GH0-2 Gypsum Dewtr Drive Belt	147427				246,592
Base	P16510: TOTAL GHENT PLANT	GH1 Turbine	148101		1,975,697		
Base	P16510: TOTAL GHENT PLANT	GH1 FGD Inlet Block Repl21	149GH		352,881		
Base	P16510: TOTAL GHENT PLANT	GH 4-6 Pulv Gearbox	151355	9,469			
Base	P16510: TOTAL GHENT PLANT	GH2 Furnace Wall Overlay 2023	151365				112,600
Base	P16510: TOTAL GHENT PLANT	GH3 Furnace Wall Metal Overly19	151366	19			
Base	P16510: TOTAL GHENT PLANT	GH4 Furnace Wall Overlay 2024	151367		154,144	1,965,443	
Base	P16510: TOTAL GHENT PLANT	GH Sin Srvc Water Piping Repl	151390		196,176	196,176	196,176
Base	P16510: TOTAL GHENT PLANT	GH3 Front Lower Slope Repl2023	151395			360,809	355,360

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Kentucky Utilities Company Capital Budgets 2020-2023

Base/Mechanism	Plant/Line of Business	Project Description	Project No.	2020	2021	2022	2023
Base	P16510: TOTAL GHENT PLANT	GH 2-2 FGD Header Repl	151396				627,320
Base	P16510: TOTAL GHENT PLANT	GH3 Rear Lower Slope Repl 2024	151397				318,679
Base	P16510: TOTAL GHENT PLANT	GH 2-3 FGD Header Repl	151399	691,678			
Base	P16510: TOTAL GHENT PLANT	GH2 Furnace Wall Metal Overlay	151404	127,446	1,757,900		
Base	P16510: TOTAL GHENT PLANT	GH 2-3 CEM Shelter Repl	151418			675,600	
Base	P16510: TOTAL GHENT PLANT	GH1 Soot Blowing Air Comp Repl	151431				2,492,463
Base	P16510: TOTAL GHENT PLANT	GH4 PA Duct Replacement	151437		449,307		
Base	P16510: TOTAL GHENT PLANT	GH4 Pulv Cold Air Dampers Repl	151439	202,839			
Base	P16510: TOTAL GHENT PLANT	GH1 FGD ROOF REPLACEMENT	151921				387,899
Base	P16510: TOTAL GHENT PLANT	GH3 FGD ROOF REPLACEMENT	151923				387,898
Base	P16510: TOTAL GHENT PLANT	GH2 Burner Replacement 19	152005	20,963			
Base	P16510: TOTAL GHENT PLANT	GH1 DA Strge Tank Asbestos Rem	152007				488,171
Base	P16510: TOTAL GHENT PLANT	GH 4-1 CWP Major Ovrhl 23	152761				185,629
Base	P16510: TOTAL GHENT PLANT	GH 2-1 BFP Major Ovrhl 19	152770	27,018			
Base	P16510: TOTAL GHENT PLANT	GH 3-2 BFP Major Ovrhl 19	152779	20,702			
Base	P16510: TOTAL GHENT PLANT	GH 4-2 BFP Major Ovrhl 21	152782		240,850		
Base	P16510: TOTAL GHENT PLANT	GH 1-2 BFP Major Ovrhl 21	152783		250,911		
Base	P16510: TOTAL GHENT PLANT	GH 1-1 BCWP Major Ovrhl 21	152794		92,478		
Base	P16510: TOTAL GHENT PLANT	GH 1-4 BCWP Major Ovrhl 20	152800	85,599			
Base	P16510: TOTAL GHENT PLANT	GH 1-1 SBAC Major Overhaul	152812		351,273		
Base	P16510: TOTAL GHENT PLANT	GH 1-1 LPSW Pump Mjr Overhaul	152823			195,639	
Base	P16510: TOTAL GHENT PLANT	GH 2-1 LPSW Pump Mjr Overhaul	152827		210,709		
Base	P16510: TOTAL GHENT PLANT	GH Misc Safety/ERT	152904		30,642		
Base	P16510: TOTAL GHENT PLANT	GH 2-3 BCWP Major Ovrhl 21	152945		92,479		
Base	P16510: TOTAL GHENT PLANT	GH1 Hydrocyclone Upgrade	152GH				836,890
Base	P16510: TOTAL GHENT PLANT	GH Miscellaneous Shop Tools21	154851		25,535		
Base	P16510: TOTAL GHENT PLANT	GH Miscellaneous Shop Tools22	154852		25,535		
Base	P16510: TOTAL GHENT PLANT	GH 0-2 Gyp Processing Air Comp	154861				88,156
Base	P16510: TOTAL GHENT PLANT	GH 1-1A SO3 Air Comp	154865		83,096		
Base	P16510: TOTAL GHENT PLANT	GH 1-1B SO3 Air Comp	154866			85,588	
Base	P16510: TOTAL GHENT PLANT	GH 12SA104C Fly Ash Air Comp	154868			85,588	
Base	P16510: TOTAL GHENT PLANT	GH 2-1 SO3 Air Comp	154875				88,156
Base	P16510: TOTAL GHENT PLANT	GH 2-2 SO3 Air Comp	154878			85,588	
Base	P16510: TOTAL GHENT PLANT	GH 2B CCR Fluid Air Comp	154883				82,638
Base	P16510: TOTAL GHENT PLANT	GH 3-1 PJFF Air Comp	154884				88,156
Base	P16510: TOTAL GHENT PLANT	GH 3-1 LPSW Strainer Repl	154885	33,275			
Base	P16510: TOTAL GHENT PLANT	GH 1-1 LPSW Strainer Repl23	154886				328,922
Base	P16510: TOTAL GHENT PLANT	GH3 FGD Amiad Strainer	154893	21,276			
Base	P16510: TOTAL GHENT PLANT	GH4 FGD Amiad Strainer	154894		50,378		
Base	P16510: TOTAL GHENT PLANT	GH 3-1A SO3 Air Comp	154895	63,358			
Base	P16510: TOTAL GHENT PLANT	GH 34SA105C Fly Ash Air Comp	154898			85,588	
Base	P16510: TOTAL GHENT PLANT	GH 3B CCR Fluid Air Comp	154901				82,638
Base	P16510: TOTAL GHENT PLANT	GH 4-1A SO3 Air Comp	154904	63,358			
Base	P16510: TOTAL GHENT PLANT	GH 4-1B SO3 Air Comp	154905	63,358			
Base	P16510: TOTAL GHENT PLANT	GH CY 10k Silo LED Lighting	154912	1,496			
Base	P16510: TOTAL GHENT PLANT	GH2 M Conveyor LED Lighting	154917				29,257
Base	P16510: TOTAL GHENT PLANT	GH 4 AH and Fan Area LED Light	154922	2,814			
Base	P16510: TOTAL GHENT PLANT	GH Interior Stack Lighting	154923	2,731			
Base	P16510: TOTAL GHENT PLANT	GH Transfer Hse 1 LED Lighting	154924				29,052
Base	P16510: TOTAL GHENT PLANT	GH Transfer Hse 4 LED Lighting	154925	219			
Base	P16510: TOTAL GHENT PLANT	GH3 Scrubber Batteries Repl	154933			69,579	
Base	P16510: TOTAL GHENT PLANT	GH3 Station Batteries Repl	154934	(2,633)			
Base	P16510: TOTAL GHENT PLANT	GH4 Scrubber Batteries Repl	154937			69,579	
Base	P16510: TOTAL GHENT PLANT	GH LSP Batteries Repl	154939			63,772	
Base	P16510: TOTAL GHENT PLANT	GH3 Precip Rebuild Phase 3	154942	426,459			
Base	P16510: TOTAL GHENT PLANT	GH3 Precip Rebuild Phase 4	154943		453,608		
Base	P16510: TOTAL GHENT PLANT	GH3 Precip Rebuild Phase 5	154944			465,755	
Base	P16510: TOTAL GHENT PLANT	GH3 Precip Rebuild Phase 6	154945				477,903
Base	P16510: TOTAL GHENT PLANT	GH4 Precip Rebuild Phase 4	154951	753,706			
Base	P16510: TOTAL GHENT PLANT	GH4 Precip Rebuild Phase 5	154952			465,755	
Base	P16510: TOTAL GHENT PLANT	GH4 Precip Rebuild Phase 6	154953				477,903
Base	P16510: TOTAL GHENT PLANT	GH3 AH Rack & Pinion Gear Rpl	154960				273,659
Base	P16510: TOTAL GHENT PLANT	GH2 Pyrite Piping Repl23	154967				201,046
Base	P16510: TOTAL GHENT PLANT	GH3 Pyrite Piping Repl21	154969		161,351		
Base	P16510: TOTAL GHENT PLANT	GH4 Pyrite Piping Repl21	154971		161,351		
Base	P16510: TOTAL GHENT PLANT	GH DTLs Dust Collector	154974	150,000	1,050,000		
Base	P16510: TOTAL GHENT PLANT	GH 3&4 Spare Ash Sluice Pump	154976				333,267
Base	P16510: TOTAL GHENT PLANT	GH4 Bttm Ash Clinker Grndr Rpl	154979				301,802
Base	P16510: TOTAL GHENT PLANT	GH1 Final SH Inlet Leg DMW Rpl	154982	982,256			
Base	P16510: TOTAL GHENT PLANT	GH1 Waterwall panel repl 2020	154989	1,012,932			
Base	P16510: TOTAL GHENT PLANT	GH2 Burner Corner Repl	154990				1,126,000
Base	P16510: TOTAL GHENT PLANT	GH2 Steam Cooled Spacer Repl	155002	(2,906)			
Base	P16510: TOTAL GHENT PLANT	GH4 OFA Improvement	155011			85,126	1,044,317
Base	P16510: TOTAL GHENT PLANT	GH4 RH Outlet Terminal TubeRpl	155014	108,015	1,939,164		
Base	P16510: TOTAL GHENT PLANT	GH4 Vertical RH Repl	155017	2,616,864			
Base	P16510: TOTAL GHENT PLANT	GH CCR Bottom Ash Sump Submer	155030			126,133	
Base	P16510: TOTAL GHENT PLANT	GH CCR Trash Pump	155034				176,733
Base	P16510: TOTAL GHENT PLANT	GH CCR Valve Replacement U4 19	155038	(1,445)			
Base	P16510: TOTAL GHENT PLANT	GH CCR Actuated Ball Viv Drain	155039			100,990	
Base	P16510: TOTAL GHENT PLANT	GH 1-2 LPSW Pump Major Ovrhl21	155172		211,399		
Base	P16510: TOTAL GHENT PLANT	GH 1-1 BFP Major Overhaul 2022	156566			234,239	
Base	P16510: TOTAL GHENT PLANT	GH 4-1 BFP Overhaul 2023	156568				244,068
Base	P16510: TOTAL GHENT PLANT	GH 657E Scraper Recert 2019	156570	(6,395)			
Base	P16510: TOTAL GHENT PLANT	GH 10K Silo Dust Collector	156571	25,673			
Base	P16510: TOTAL GHENT PLANT	GH COAL RM 8TH MONORAIL SYSTEM	156574				580,040
Base	P16510: TOTAL GHENT PLANT	GH CCR Gypsum Blding Sump Pump	156592		110,974		
Base	P16510: TOTAL GHENT PLANT	GH1&2 Control Room Chiller Rpl	156593	113,008			
Base	P16510: TOTAL GHENT PLANT	GH3 Exterior LED Light Upgrade	156594				199,221
Base	P16510: TOTAL GHENT PLANT	GH4 Exterior LED Light Upgrade	156596		187,311		
Base	P16510: TOTAL GHENT PLANT	GH Old Admin Building AHU Repl	156597	10,548			
Base	P16510: TOTAL GHENT PLANT	GH SimpleHse H1&2 Cnvyr LEDUpgd	156599	105,919			
Base	P16510: TOTAL GHENT PLANT	GH B Conveyor LED Light Upgd	156600				44,976
Base	P16510: TOTAL GHENT PLANT	GH TrnsfrHse2 & G3&4 Cnvyr LED	156601	90,687			
Base	P16510: TOTAL GHENT PLANT	GH TrsrfrHse3 LEDLght	156602				34,013
Base	P16510: TOTAL GHENT PLANT	GH TrsrfrHse4 & H3&4Cnvyr LED	156603	23,657			
Base	P16510: TOTAL GHENT PLANT	GH4 AH Basket Repl 2020	156629	967,364			
Base	P16510: TOTAL GHENT PLANT	GH1 Res Aux Xfmr 4kV TransDuct	1566GH	66,418			

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Kentucky Utilities Company Capital Budgets 2020-2023

Base/Mechanism	Plant/Line of Business	Project Description	Project No.	2020	2021	2022	2023
Base	P16510: TOTAL GHENT PLANT	GH 1-2 BCWP Major Ovrhl 23	157358				100,509
Base	P16510: TOTAL GHENT PLANT	GH 2-4 BCWP Major Ovrhl 23	157382				100,509
Base	P16510: TOTAL GHENT PLANT	GH 1-2 Transport Blower Repl21	157390		50,568		
Base	P16510: TOTAL GHENT PLANT	GH 1-2 Transport Blower Repl23	157391				55,640
Base	P16510: TOTAL GHENT PLANT	GH 3-4 Transport Blower Repl22	157397			55,640	
Base	P16510: TOTAL GHENT PLANT	GH3 SCR Outlet Exp Joint Repl	157415	303,668			
Base	P16510: TOTAL GHENT PLANT	GH4 SCR Outlet Exp Joint Repl	157416	221,351			
Base	P16510: TOTAL GHENT PLANT	GH Ammonia Storage Deluge Sys	157703	30,029			
Base	P16510: TOTAL GHENT PLANT	GH Misc Plant Equip Repl	158729	57,223	131,049		
Base	P16510: TOTAL GHENT PLANT	GH1 Air Preheating Coils Rpl20	158732	20,633			
Base	P16510: TOTAL GHENT PLANT	GH3 #3 Boiler DivisionWall Rpl	158949	(11,231)			
Base	P16510: TOTAL GHENT PLANT	GH DCS Simulator	158956	575,310			
Base	P16510: TOTAL GHENT PLANT	GH2 LPA Bucket Repl 2019	159163	848			
Base	P16510: TOTAL GHENT PLANT	GH2 HP-IP Outer CasingStud Rpl	159164	752			
Base	P16510: TOTAL GHENT PLANT	GH2 Crossover Bellows Repl	159165	464			
Base	P16510: TOTAL GHENT PLANT	GH4 Wet Ash Hopper Repl20	159405	72,686			
Base	P16510: TOTAL GHENT PLANT	GH SFCC Platforms	159419	210,559			
Base	P16510: TOTAL GHENT PLANT	GH1 Stack Compliance Mon22	159448			67,560	
Base	P16510: TOTAL GHENT PLANT	GH 2-3 Stack Compliance Mon23	159449				67,560
Base	P16510: TOTAL GHENT PLANT	GH3 FGD Inlet ProcsMntrRpl2022	159465			39,410	
Base	P16510: TOTAL GHENT PLANT	GH4 FGD Inlet ProcsMntrRpl2023	159466				39,410
Base	P16510: TOTAL GHENT PLANT	GH4 Stack Comp Mntr ProbeRpl23	159469				28,150
Base	P16510: TOTAL GHENT PLANT	GH3 FGD ProcsMntrUmbilicalRpl22	159475			33,780	
Base	P16510: TOTAL GHENT PLANT	GH4 FGD ProcsMntrUmbilicalRpl23	159476				33,780
Base	P16510: TOTAL GHENT PLANT	GH3 RH T22 Horiz Otl LegRpl23	159492				2,415,580
Base	P16510: TOTAL GHENT PLANT	GH4 RH T22 Horiz Otl LegRpl24	159497				225,200
Base	P16510: TOTAL GHENT PLANT	GH1 PJFF Hoist Replacement20	159577	78,040			
Base	P16510: TOTAL GHENT PLANT	GH2 PJFF Hoist Replacement20	159578	78,040			
Base	P16510: TOTAL GHENT PLANT	GH3 PJFF Hoist Replacement20	159579	78,040			
Base	P16510: TOTAL GHENT PLANT	GH4 PJFF Hoist Replacement20	159580	78,040			
Base	P16510: TOTAL GHENT PLANT	GH 4-1 AUX COND VAC PUMP22	159598			166,952	
Base	P16510: TOTAL GHENT PLANT	GH 4-2 Aux Cond Vac Pump23	159599				166,952
Base	P16510: TOTAL GHENT PLANT	GH 3-3 Aux Cond Vac Pump21	159603		166,952		
Base	P16510: TOTAL GHENT PLANT	GH 3-1 Aux Cond Vac Pump20	159604	185,173			
Base	P16510: TOTAL GHENT PLANT	GH 3-1 Ash Sluice Pump Ovrhl20	159605	178,546			
Base	P16510: TOTAL GHENT PLANT	GH 3-2A RO Booster Pump Repl20	159610	36,939			
Base	P16510: TOTAL GHENT PLANT	GH 3-1A RO Booster Pump Repl20	159611	42,261			
Base	P16510: TOTAL GHENT PLANT	GH 4-2 LPSW Strainer Repl20	159612	250,120			
Base	P16510: TOTAL GHENT PLANT	GH4 Stack Exp Joint Repl20	159621	22,200			
Base	P16510: TOTAL GHENT PLANT	GH4 Coal Nozzle Repl20	159622			76,568	791,712
Base	P16510: TOTAL GHENT PLANT	GH 3-1 Wet Ash ClnkrCrshr Rbld	159727	102,007			
Base	P16510: TOTAL GHENT PLANT	GH 3-2 Wet Ash ClnkrCrshr Rbld	159728	102,007			
Base	P16510: TOTAL GHENT PLANT	GH 4-2 Wet Ash ClnkrCrshr Rbld	159730	18,150			
Base	P16510: TOTAL GHENT PLANT	GH1 Wet Ash Crusher Repl20	159741	24,658			
Base	P16510: TOTAL GHENT PLANT	GH2 Wet Ash Crusher Repl22	159745		95,419		
Base	P16510: TOTAL GHENT PLANT	GH2 Wet Ash Crusher Repl24	159746			101,466	
Base	P16510: TOTAL GHENT PLANT	GH4 Main Condenser Exp JtRpl20	159750	78,867			
Base	P16510: TOTAL GHENT PLANT	GH3 Main Condenser Exp JtRpl23	159751				82,672
Base	P16510: TOTAL GHENT PLANT	GH1 Expansion Joints	159819			319,294	
Base	P16510: TOTAL GHENT PLANT	GH2 CW Piping Repl 21	159820		798,425		
Base	P16510: TOTAL GHENT PLANT	GH3 CW Piping Repl 21	159822		997,689		
Base	P16510: TOTAL GHENT PLANT	GH4 CW Piping Repl 21	159827		997,689		
Base	P16510: TOTAL GHENT PLANT	GH3 AH Duct Insulation	159841	1,414,657			
Base	P16510: TOTAL GHENT PLANT	GH4 AH Duct Insulation	159843		698,330		
Base	P16510: TOTAL GHENT PLANT	GH Weir Sampling Box	160058	1,371			
Base	P16510: TOTAL GHENT PLANT	GH 2-2B FGD AgitatorGrbx Ovrhl	160599	342			
Base	P16510: TOTAL GHENT PLANT	GH Spare CCR Gyp Dewater Belt	160729	(21,717)			
Base	P16510: TOTAL GHENT PLANT	GH 3&4 Coal Room Vacuum System	160730	45,168			
Base	P16510: TOTAL GHENT PLANT	GH1 East Coal Room Vacuum Sys	160733	21,191			
Base	P16510: TOTAL GHENT PLANT	GH1 West Coal Room Vacuum Sys	160734	35,051			
Base	P16510: TOTAL GHENT PLANT	GH2 Coal Room Vacuum Sys	160735	36,874			
Base	P16510: TOTAL GHENT PLANT	GH 4N4 Coal Belt Scale	160785	541			
Base	P16510: TOTAL GHENT PLANT	GH 3-1 Main Cond Vac Pmp 19	160789	25,426			
Base	P16510: TOTAL GHENT PLANT	GH4 HP-IP Blade Repl 20	160894	525,119			
Base	P16510: TOTAL GHENT PLANT	GH 2-1 Station Air Compressor	160916	693			
Base	P16510: TOTAL GHENT PLANT	GH4 Precip LED Lighting	160978	(1,278)			
Base	P16510: TOTAL GHENT PLANT	GH1 Spare Ash Sluice Pmp Rbld	160980	26,020			
Base	P16510: TOTAL GHENT PLANT	GH3 PA Fan Silencers Rpl	160982	33,043			
Base	P16510: TOTAL GHENT PLANT	GH4 PA Fan Silencers Rpl	160983	18,772			
Base	P16510: TOTAL GHENT PLANT	GH3 Wet Ash Hopper Repl20	160984	97,711			
Base	P16510: TOTAL GHENT PLANT	GH 3-4 Mill Motor Rotor Rewind	160985	10,814			
Base	P16510: TOTAL GHENT PLANT	GH Spare FGD Agitator Shafts	160986	5,011			
Base	P16510: TOTAL GHENT PLANT	GH2 ID Fan Expansion Jt Repl	160988	19,531			
Base	P16510: TOTAL GHENT PLANT	GH1-1 LPSW TWS REBUILD23	160GH				196,463
Base	P16510: TOTAL GHENT PLANT	GH3-3 Recycle Pump Impell Repl	161034	32,860			
Base	P16510: TOTAL GHENT PLANT	GH Coal Handling Rad Retire	161072	(5,283)			
Base	P16510: TOTAL GHENT PLANT	GH Water Truck CCR 2019	161095	(46)			
Base	P16510: TOTAL GHENT PLANT	GH2-1 FGD Inlet Insul Repl	161099	(139)			
Base	P16510: TOTAL GHENT PLANT	GH Wireless Vib Mon Equip	161103	20,177			
Base	P16510: TOTAL GHENT PLANT	GH3 HY-PRO ES CONTAM REM SKID	161115	(3,551)			
Base	P16510: TOTAL GHENT PLANT	GH1/2 F ASH AIR COMPRESS ENCL	161135	3,352			
Base	P16510: TOTAL GHENT PLANT	GH CCR Rep	161218	(2,980)			
Base	P16510: TOTAL GHENT PLANT	GH4 Electrmc Relief Valves Rep	161249	183,488			
Base	P16510: TOTAL GHENT PLANT	GH Coal Sample Building	161267	337			
Base	P16510: TOTAL GHENT PLANT	GH Welding Machines	161275	49			
Base	P16510: TOTAL GHENT PLANT	GH Warehouse Truck Repl	161281	(2,167)			
Base	P16510: TOTAL GHENT PLANT	GH4 Turb Snout Ring Repl 20	161302	296,781			
Base	P16510: TOTAL GHENT PLANT	GH4 Turb Packing Repl	161451	1,616,405			
Base	P16510: TOTAL GHENT PLANT	GH4 CT Blowdown Line Repl20	161452	153,549			
Base	P16510: TOTAL GHENT PLANT	GH 4M Conveyor Belt Repl	161456	17,397			
Base	P16510: TOTAL GHENT PLANT	GH 2M1 Conveyor Belt Repl	161457	8,891			
Base	P16510: TOTAL GHENT PLANT	GH3 Exciter Cooler Replacement	161472	78,429			
Base	P16510: TOTAL GHENT PLANT	GH1 Gen Field Grnd Detect	161476	92,451			
Base	P16510: TOTAL GHENT PLANT	GH 4-5 FGD Agitator Shaft Repl	161479	19,671			
Base	P16510: TOTAL GHENT PLANT	GH 4-7 FGD Agitator Shaft Repl	161480	79,067			
Base	P16510: TOTAL GHENT PLANT	GH1 Turbine Crossover Exp Jt20	161604	168,852			
Base	P16510: TOTAL GHENT PLANT	GH 6G Conveyor Belt Repl	161606	8,843			

Case No. 2020-00349

Attachment to Response to AG-KIUC-1 Question No. 11

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Arbough

Kentucky Utilities Company Capital Budgets 2020-2023

Base/Mechanism	Plant/Line of Business	Project Description	Project No.	2020	2021	2022	2023
Base	P16510: TOTAL GHENT PLANT	GH 4H Conveyor Belt Repl20	161607	42,692			
Base	P16510: TOTAL GHENT PLANT	GH1 Boiler Partial Reinsulate	161660	83,926			
Base	P16510: TOTAL GHENT PLANT	GH1 Boiler Part Asbestos Abate	161663	290,225			
Base	P16510: TOTAL GHENT PLANT	GH4 Turbine Bldg 2nd Flr LED	161665	72,355			
Base	P16510: TOTAL GHENT PLANT	GH Property Acquisition 20	161684	6,321			
Base	P16510: TOTAL GHENT PLANT	GH 4-2 Stator Cooler Repl	161706	71,402			
Base	P16510: TOTAL GHENT PLANT	GH 1-4 Control Air CompOvrhl20	161719	175,184			
Base	P16510: TOTAL GHENT PLANT	GH PWS Forklift	161732	70,611			
Base	P16510: TOTAL GHENT PLANT	Personnel Carrier Repl 2021	161733		63,737		
Base	P16510: TOTAL GHENT PLANT	GH Whse Forklift Repl 21	161737		54,048		
Base	P16510: TOTAL GHENT PLANT	GH Personnel Carrier Repl 2022	161739			63,737	
Base	P16510: TOTAL GHENT PLANT	GH4 7,8,9 Stg Diaphragm BidRpl	161743	239,323			
Base	P16510: TOTAL GHENT PLANT	GH2 GSU Bushing Repl 20	161749	276,598			
Base	P16510: TOTAL GHENT PLANT	GH3 Electromatic Valve Repl20	161750	181,728			
Base	P16510: TOTAL GHENT PLANT	GH CCR 0-1 Cake Wash Htr Rpl20	161754	71,166			
Base	P16510: TOTAL GHENT PLANT	GH1 Burner Replacement 2020	161760	112,505			
Base	P16510: TOTAL GHENT PLANT	GH CY Equipment Storage Bldg	161762	346,903			
Base	P16510: TOTAL GHENT PLANT	GH4 PA Fan Protect Relay Upgrd	161813	20,828			
Base	P16510: TOTAL GHENT PLANT	GH2 FGD HVAC Fluid Coolers Rpl	161867		175,160		
Base	P16510: TOTAL GHENT PLANT	GH2 Air Dryer Replacement	161870		76,950		
Base	P16510: TOTAL GHENT PLANT	GH3 Air Dryer Replacement	161872			82,950	
Base	P16510: TOTAL GHENT PLANT	GH4 Air Dryer Replacement	161873				82,950
Base	P16510: TOTAL GHENT PLANT	GH3 Aux Line Repl	161875				458,180
Base	P16510: TOTAL GHENT PLANT	GH BU Spare Chains 2022	161876			137,750	
Base	P16510: TOTAL GHENT PLANT	GH 3-1 Aux Cond Vac Pump22	161884			212,056	
Base	P16510: TOTAL GHENT PLANT	GH 3-1 Condensate Pmp Ovrhl22	161885			149,574	
Base	P16510: TOTAL GHENT PLANT	GH 4-1 Condensate Pmp Ovrhl23	161888				162,205
Base	P16510: TOTAL GHENT PLANT	GH 3-1 Stator Cooler Repl23	161902				144,500
Base	P16510: TOTAL GHENT PLANT	GH 3-2 Stator Cooler Repl22	161903	101,474			
Base	P16510: TOTAL GHENT PLANT	GH 4-1 Stator Cooler Repl23	161904				144,500
Base	P16510: TOTAL GHENT PLANT	GH3 Aux Sump Pump Repl22	161905			176,725	
Base	P16510: TOTAL GHENT PLANT	GH Old LS PrepElec Rm HVAC Rpl	161930			231,460	
Base	P16510: TOTAL GHENT PLANT	GH 1-6 Burner Modification	161931		80,450		
Base	P16510: TOTAL GHENT PLANT	GH4 Coal Nozzle Repl22	161932		76,568	791,712	
Base	P16510: TOTAL GHENT PLANT	GH4 Coal Nozzle Repl21	161933	75,360	560,663		
Base	P16510: TOTAL GHENT PLANT	GH1 FGD LPSW Strainer Repl 22	161937			348,154	
Base	P16510: TOTAL GHENT PLANT	GH2 FGD LPSW Strainer Repl 21	161942		342,434		
Base	P16510: TOTAL GHENT PLANT	GH3 FGD LPSW Strainer Repl 22	161944				353,989
Base	P16510: TOTAL GHENT PLANT	GH 1-2 Condensate Pmp Ovrhl21	161999		92,645		
Base	P16510: TOTAL GHENT PLANT	GH1 FGD ELEC RM HVAC REPL	162220	158,857			
Base	P16510: TOTAL GHENT PLANT	GH Helium Analyzer 20	162351	21,586			
Base	P16510: TOTAL GHENT PLANT	GH 4-1 FGD Agitator Shaft Repl	162357	26,735			
Base	P16510: TOTAL GHENT PLANT	GH 4-2 FGD Agitator Shaft Repl	162358	20,809			
Base	P16510: TOTAL GHENT PLANT	GH1 Burner Replacement 2021	162368		125,098		
Base	P16510: TOTAL GHENT PLANT	GH1 Burner Replacement 2022	162381			128,851	
Base	P16510: TOTAL GHENT PLANT	GH1 Burner Replacement 2023	162382				132,717
Base	P16510: TOTAL GHENT PLANT	GH2 Burner Replacement 2021	162394		125,098		
Base	P16510: TOTAL GHENT PLANT	GH2 Burner Replacement 2022	162395			128,851	
Base	P16510: TOTAL GHENT PLANT	GH2 Burner Replacement 2023	162396				132,717
Base	P16510: TOTAL GHENT PLANT	GH4 Generator Stator Rewind20	162409	4,130,711			
Base	P16510: TOTAL GHENT PLANT	GH4 Turbine-LPB Buckets Repl20	162410	530,768			
Base	P16510: TOTAL GHENT PLANT	GH4 CT Bypass Valve Repl	162464	92,445			
Base	P16510: TOTAL GHENT PLANT	GH4 Upper SH Attenuator Repl	162533	126,031			
Base	P16510: TOTAL GHENT PLANT	GH Spare Stator Bars	162631	749,000	3,133,000		
Base	P16510: TOTAL GHENT PLANT	GH3 PJFF Hoist Upgrade	162727	44,866			
Base	P16510: TOTAL GHENT PLANT	GH CY Portable Air Comp Repl	162736	23,750			
Base	P16510: TOTAL GHENT PLANT	GH 4-4 Pulverizer Gearbox Repl	162737	312,558			
Base	P16510: TOTAL GHENT PLANT	GH Spare Main Cond Vac Pump	162738	54,922			
Base	P16510: TOTAL GHENT PLANT	GH4 GSU Bushing Repl 20	162739	168,451	281,890		
Base	P16510: TOTAL GHENT PLANT	GH1 PJFF Hoist Upgrade	162740	184,404			
Base	P16510: TOTAL GHENT PLANT	GH3 AH Hot End Bskt Rpl 2020	162774	629,314			
Base	P16510: TOTAL GHENT PLANT	GH CY CBU Bucket Elev Mtr Rpl	162812	63,960			
Base	P16510: TOTAL GHENT PLANT	GH 3-1 Condensate Motor Rwnd	162878	51,410			
Base	P16510: TOTAL GHENT PLANT	GH 1-5 FGD Agitator Gearbx Rpl	162879	59,729			
Base	P16510: TOTAL GHENT PLANT	GH 2-1 Circ Wtr Pump Motor Rwd	163147	163,652			
Base	P16510: TOTAL GHENT PLANT	GH1 Boiler Safety Repl21	163322		750,000		
Base	P16510: TOTAL GHENT PLANT	GH CCR Area Drainage Imp	163323		750,000		
Base	P16510: TOTAL GHENT PLANT	GH DTLs Dust Collector	163324	110,032			
Base	P16510: TOTAL GHENT PLANT	GH DTLs Fire Detection System	163401	102,798			
Base	P16510: TOTAL GHENT PLANT	GH DTLs Pipe Convey Access Imp	163402	63,694			
Base	P16510: TOTAL GHENT PLANT	GH DTLs Carryback Conveyor	163403	136,254			
Base	P16510: TOTAL GHENT PLANT	GH 1E CONVEYOR BELT REPL	163404	20,004			
Base	P16510: TOTAL GHENT PLANT	GH Knock Out Box Permanent Pwr	163405	45,062			
Base	P16510: TOTAL GHENT PLANT	GH 2-2 BFP Overhaul	163618	80,444			
Base	P16510: TOTAL GHENT PLANT	GH3 HPSW Piping Repl	163642	212,687			
Base	P16510: TOTAL GHENT PLANT	GH Potable Water Upgrade	163643	217,523			
Base	P16510: TOTAL GHENT PLANT	GH L2 Conveyor Repl 20	163703	13,811			
Base	P16510: TOTAL GHENT PLANT	GH3 ID FAN Inlet Exp Jt Repl	163754	70,035			
Base	P16510: TOTAL GHENT PLANT	GH2 BFP Recirc Valve Repl	1666GH				301,802
Base	P16510: TOTAL GHENT PLANT	GH2 CT Gearbox Repl21	172GH		75,626		
Base	P16510: TOTAL GHENT PLANT	GH2 CT Gearbox Repl22	173GH			75,626	
Base	P16510: TOTAL GHENT PLANT	GH2 CT Gearbox Repl23	174GH				75,626
Base	P16510: TOTAL GHENT PLANT	GH2 DCS Ignitor & Air Controls	185GH		30,180		
Base	P16510: TOTAL GHENT PLANT	GH2 Feedwater Htr DCS Cntrls	186GH				40,279
Base	P16510: TOTAL GHENT PLANT	GH2 PA FlowMonitor on MillsRpl	189GH		125,654		
Base	P16510: TOTAL GHENT PLANT	GH2 StrCool & SealOilSkidCtrl	190GH			45,329	
Base	P16510: TOTAL GHENT PLANT	GH2 TWS at CSP Water Intake	191GH				453,287
Base	P16510: TOTAL GHENT PLANT	GH3 Boiler Flame Cameras	193GH	50,495			
Base	P16510: TOTAL GHENT PLANT	GH3 DCS TDBFP SealWtr Inj Ctrl	196GH	45,329			
Base	P16510: TOTAL GHENT PLANT	GH3 FGD Agitator Shaft Repl21	197GH		141,269		
Base	P16510: TOTAL GHENT PLANT	GH3 FGD Building Sump Repl	201GH	130,476			
Base	P16510: TOTAL GHENT PLANT	GH3 FGD Inlet Block Repl22	202GH			352,881	
Base	P16510: TOTAL GHENT PLANT	GH3 SCR Exp Joint Repl	209GH	479			
Base	P16510: TOTAL GHENT PLANT	GH3 StrCool & SealOilSkidCtrl	210GH			45,329	
Base	P16510: TOTAL GHENT PLANT	GH3 TDBFPT Fr Std & LubeOilSys	212GH			75,626	
Base	P16510: TOTAL GHENT PLANT	GH3-2 LPSW TWS REBUILD22	216GH			298,322	
Base	P16510: TOTAL GHENT PLANT	GH4 A Feedwater Htr DCS Cntrls	218GH				

Kentucky Utilities Company Capital Budgets 2020-2023

Base/Mechanism	Plant/Line of Business	Project Description	Project No.	2020	2021	2022	2023
Base	P16510: TOTAL GHENT PLANT	GH4 Boiler Flame Cameras	219GH		50,495		
Base	P16510: TOTAL GHENT PLANT	GH4 Cooling Tower ComplRebuild	220GH	9,930,386			
Base	P16510: TOTAL GHENT PLANT	GH4 DCS TDBFP SealWtr Inj Ctrl	224GH		45,329		
Base	P16510: TOTAL GHENT PLANT	GH4 FGD Agitator Shaft Repl22	225GH			141,269	
Base	P16510: TOTAL GHENT PLANT	GH4 FGD Building Sump Repl	229GH		48,686		
Base	P16510: TOTAL GHENT PLANT	GH4 FGD Inlet Block Repl23	230GH				352,881
Base	P16510: TOTAL GHENT PLANT	GH4 Hydrocyclone Upgrade	235GH				51,070
Base	P16510: TOTAL GHENT PLANT	GH4 StrCool & SealOilSkidCtrl	240GH			45,329	
Base	P16510: TOTAL GHENT PLANT	GH4 TDBFPT Fr Std & LubeOilSys	242GH			75,626	
Base	P16510: TOTAL GHENT PLANT	GH4 TWS at CSP Water Intake	243GH				161,351
Base	P16510: TOTAL GHENT PLANT	GH4-1 LPSW TWS REBUILD23	245GH				298,322
Base	P16510: TOTAL GHENT PLANT	GH 3&4 Station Air Comp Repl	26GH		201,396		
Base	P16510: TOTAL GHENT PLANT	GH 3-1 Well Wtr Pump Rebuild23	32GH				20,128
Base	P16510: TOTAL GHENT PLANT	GH 3-2 Well Wtr Pump Rebuild21	39GH	50,952			
Base	P16510: TOTAL GHENT PLANT	GH 4-1 Condenser Vac Pmp Ovrhl	42GH				266,240
Base	P16510: TOTAL GHENT PLANT	GH 4-2 Condenser Vac Pmp Ovrhl	44GH				266,240
Base	P16510: TOTAL GHENT PLANT	GH Air Flow and Dew Pt Monitor	47GH	74,510			
Base	P16510: TOTAL GHENT PLANT	GH Barge Unloader DC Drive Rpl	48GH	(3,132)			
Base	P16510: TOTAL GHENT PLANT	GH BFP Recirc&Cond Thrft Vlv	49GH				80,091
Base	P16510: TOTAL GHENT PLANT	GH Coal Handling Air Dryer Rpl	57GH	780			
Base	P16510: TOTAL GHENT PLANT	GH Coal Yard Road Paving Proj	60GH				680,515
Base	P16510: TOTAL GHENT PLANT	GH CoalHandling SwitchgearRepl	61GH				757,426
Base	P16510: TOTAL GHENT PLANT	GH DCS Water Treatment Contrls	67GH			201,980	
Base	P16510: TOTAL GHENT PLANT	GH3 FGD Recycle Pump Gearbox19	73GH	136			
Base	P16510: TOTAL GHENT PLANT	GH Gypsum Reclaimer PLC Rpl	77GH				151,485
Base	P16510: TOTAL GHENT PLANT	GH Leachate Pond Elec Back Up	82GH				35,347
Base	P16510: TOTAL GHENT PLANT	GH LS Mill Feed Chute20	85GH	39,762			
Base	P16510: TOTAL GHENT PLANT	GH LS Mill Feed Chute21	86GH		70,576		
Base	P16510: TOTAL GHENT PLANT	GH LS Mill Feed Chute22	87GH			70,576	
Base	P16510: TOTAL GHENT PLANT	GH LSP 0-1 Instr Air Comp	92GH		83,532		
Base	P16510: TOTAL GHENT PLANT	GH LSP 0-1 Service Air Comp	93GH		83,532		
Base	P16510: TOTAL GHENT PLANT	GH PLC software Upgrade	95GH		100,990		
	P16510: TOTAL GHENT PLANT Total			56,264,967	54,172,354	19,784,044	41,929,082
Base	P42110: OTHER GENERATION	MISC TOOLS	140342KU	6,786			
	P42110: OTHER GENERATION Total			6,786	-	-	-
Base	P42200: GENERATION SERVICES	GS GE Lab Equip	132756KU		81,421	80,732	81,348
Base	P42200: GENERATION SERVICES	GS CDM Lrg Format	132931KU	46,918			
Base	P42200: GENERATION SERVICES	GS GE Dam Impnd	133076KU	61,671	58,585	56,066	52,916
Base	P42200: GENERATION SERVICES	GS GE Test Equipment Pool LGE	136480KU		226,994	91,057	80,226
Base	P42200: GENERATION SERVICES	GS SL Sonicator	139646KU				4,345
Base	P42200: GENERATION SERVICES	GS SL Dielectric Test	139648KU				15,519
Base	P42200: GENERATION SERVICES	GS GE PDM Equip Upgrade	144494KU	935			
Base	P42200: GENERATION SERVICES	GS CDM GMD Protection	144503KU	5,149		37,672	38,660
Base	P42200: GENERATION SERVICES	GS CDM CIP Ver 8.0 LGE	144514KU		89,399		
Base	P42200: GENERATION SERVICES	GS CDM CIP-014 for GO	144515KU				74,270
Base	P42200: GENERATION SERVICES	GS GE CV Landfill Instrum	148132KU		69,313	70,686	72,058
Base	P42200: GENERATION SERVICES	GS GE CV GIS	148135KU	65,698	68,627	33,896	
Base	P42200: GENERATION SERVICES	GS CDM CIP Ver 9.0	148155KU		103,152	106,590	
Base	P42200: GENERATION SERVICES	GS Gen Eng DME Modernization	155111KU				41,176
Base	P42200: GENERATION SERVICES	GS Gen Eng Relay Standard	155113KU			82,352	61,764
Base	P42200: GENERATION SERVICES	GS GenEng LFGFI	155122KU			137,254	137,254
Base	P42200: GENERATION SERVICES	GS GenEng MHM Software	155124KU	7,373			
Base	P42200: GENERATION SERVICES	GS GenEng Vibration Monitor	155126KU		123,260	82,584	61,630
Base	P42200: GENERATION SERVICES	GS GenEng Transformer Protection	155127KU		193,056	219,606	219,606
Base	P42200: GENERATION SERVICES	GS SL IC-ICP-MS	155153KU				205,871
Base	P42200: GENERATION SERVICES	GS Transformer prot CR7	158929KU	45,636			
Base	P42200: GENERATION SERVICES	GS Transformer Prot GH	160652KU	115,342			
Base	P42200: GENERATION SERVICES	GS SL Discrete Analyzer	160744KU	51,688			
Base	P42200: GENERATION SERVICES	GS SL Office HVAC	160758KU	50,778			
Base	P42200: GENERATION SERVICES	GS SL Mercury 1631	160760KU	20,650			
Base	P42200: GENERATION SERVICES	GS GL Coal Mstr Ash Anlzzr	160847KU	(43,612)			
Base	P42200: GENERATION SERVICES	GS GE M Viscometer	161111KU	26,951			
Base	P42200: GENERATION SERVICES	GS GE M Spark OES	161121KU	35,844			
Base	P42200: GENERATION SERVICES	GS CDM KIP Printer LGE	161315KU	15,797			
Base	P42200: GENERATION SERVICES	Z18 3D printer	GSC3DPRTK	6,056			
Base	P42200: GENERATION SERVICES	ACCESS CONTROL OT	GSCACONTK		17,700	15,399	
Base	P42200: GENERATION SERVICES	ASSET MANGMT OT LGE	GSCASMGTK		460,200	12,759	
Base	P42200: GENERATION SERVICES	CONFIGURATION OT LGE	GSCCONFGK		23,600	4,631	
Base	P42200: GENERATION SERVICES	DISASTER RECOVER OT LGE	GSCDRBCK		10,709	5,841	
Base	P42200: GENERATION SERVICES	GS CDM OT Inv Mgmt- 2020	GSCINV20K	209,125			
Base	P42200: GENERATION SERVICES	GS CDM CIP Version 8 LGE	GSCIPV8K	60,402			
Base	P42200: GENERATION SERVICES	NETWORK MONITORING OT LGE	GSCOTNWKK		153,400	46,165	
Base	P42200: GENERATION SERVICES	NETWORK SEGMENTATION OT LGE	GSCOTSEGG		240,128	130,976	
Base	P42200: GENERATION SERVICES	VULNERABILITY MANGMT OT LGE	GSCVULMGK		29,500	7,818	
Base	P42200: GENERATION SERVICES	BR3 GSU DGA Installation KU	GSEBRDGAK	73,753	45,000		
Base	P42200: GENERATION SERVICES	SPIR CT TRIMBLE COUNTY LGE	GSESPICKT		4,158		
Base	P42200: GENERATION SERVICES	SPIR TRIMBLE COUNTY LGE	GSESPIRTK		4,455		
Base	P42200: GENERATION SERVICES	GS GE Motion Amp Camera	GSMACK	24,331			
Base	P42200: GENERATION SERVICES	GS GE M Prtlbe Hrdness Tstr-KU	GSPMHTK	9,107			
Base	P42200: GENERATION SERVICES	GS GE Vibration Monitor Equip	GSMVMEK	110,020			
Base	P42200: GENERATION SERVICES	SYSTEM LAB TRIMBLE COUNTY- LGE	GSSLABTCK		590,000	1,976,500	
Base	P42200: GENERATION SERVICES	GS SL Smart Alarms LGE	GSSLALRKM		18,668	19,768	19,461
Base	P42200: GENERATION SERVICES	GS SL Autoclave - KU	GSSLATCLK	12,445			
Base	P42200: GENERATION SERVICES	GS SL BTU Calorimeter - LGE	GSSLBTUCK	2,428			
Base	P42200: GENERATION SERVICES	GS SL Dishwasher - KU	GSSLDISHK	22,256			
Base	P42200: GENERATION SERVICES	GS GE Lab Equip 2020	GSSLABEK	91,977			
Base	P42200: GENERATION SERVICES	GS SL Asbestos Microscope - KU	GSSLMICRK	38,407			
Base	P42200: GENERATION SERVICES	GS SL Oil Particle Counter-LGE	GSSLOPCTK	27,953			
Base	P42200: GENERATION SERVICES	GS SL UPS Battery Replace KU	GSSLRBATK		8,029		
Base	P42200: GENERATION SERVICES	GS SL Lab Renovation 2021 LGE	GSSLRENOK		65,338		
	P42200: GENERATION SERVICES Total			1,195,078	2,684,692	3,218,352	1,166,104
Base	P42500: PROJECT ENGINEERING	EFFLUENT WATER STUDY-BR	133638	30,000	72,800	637,616	
Base	P42500: PROJECT ENGINEERING	EFFLUENT WATER STUDY-GH	133641	(565,934)			
Base	P42500: PROJECT ENGINEERING	EFFLUENT WATER STUDY-TC LGE	133683	(1,909,745)			
Base	P42500: PROJECT ENGINEERING	Pineville Demo	144659	200,000			
Base	P42500: PROJECT ENGINEERING	Tyrone Demo	144660	440,000			
Base	P42500: PROJECT ENGINEERING	GREEN RIVER DEMO	153263	600,000			

Kentucky Utilities Company Capital Budgets 2020-2023

Base/Mechanism	Plant/Line of Business	Project Description	Project No.	2020	2021	2022	2023
Base	P42500: PROJECT ENGINEERING	GHENT ENV IMP NON ECR	157591	2,248,901	5,625,000		
Base	P42500: PROJECT ENGINEERING	GHENT DUST CONTROL NON-ECR	157612	(16,074)			
Base	P42500: PROJECT ENGINEERING	SOLAR SHARE ARRAY 3	163269	143,000	402,600		
Base	P42500: PROJECT ENGINEERING	SOLAR SHARE ARRAY 4 LGE	163275		467,600		
Base	P42500: PROJECT ENGINEERING	SOLAR SHARE ARRAY 5 KU	163277			467,600	
Base	P42500: PROJECT ENGINEERING	SOLAR SHARE ARRAY 6 KU	163279				400,600
Base	P42500: PROJECT ENGINEERING	SOLAR SHARE INFRA 5-8 KU	163287			420,000	
Base	P42500: PROJECT ENGINEERING	BR UNITS 1 & 2 DEMO	163383				1,900,000
Base	P42500: PROJECT ENGINEERING	BR UNIT 3 ESP DEMO	163384	100,000	3,400,000		
	P42500: PROJECT ENGINEERING Total			1,270,148	9,968,000	1,525,216	2,300,600
Base	P42715: TOTAL SIMPLE CYCLE	PR13 T3K Hardware Refresh	152056 KU	10			
Base	P42715: TOTAL SIMPLE CYCLE	PR13 T3K Hardware	152925 KU				252,004
Base	P42715: TOTAL SIMPLE CYCLE	PR13 Battery Replacement	157167 KU	15,465			
Base	P42715: TOTAL SIMPLE CYCLE	PR13A Aux Breaker Replace	159442 KU		27,990		
Base	P42715: TOTAL SIMPLE CYCLE	PR13B Aux Breaker Replace	159444 KU		27,990		
	P42715: TOTAL SIMPLE CYCLE Total			15,475	55,980	-	252,004
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC PLT ENG/MTR RWNDS	133615KU		137,381	141,503	145,748
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LAB PURCH MONITORS	133622KU		47,508	48,967	50,427
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LAB EQUIP PURCHASES	133627KU		29,672	30,591	31,510
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC SAFETY & ERT EQUIP	133653KU		28,375	30,807	30,807
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC RPL FIRE SYS UNGRD PIPE	133710KU			110,757	110,757
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 PJFF B&C	135252KU			1,470,214	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC PREDICTIVE MAINT DEVICES	139682KU		38,059	21,281	21,281
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 AUX STEAM TO SRVC BUILD	139767KU				93,994
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC REPL FIRE SYSTEM CRUSHER HOUSE	139769KU		129,276	132,046	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 ID FAN BLADES	140604KU			136,809	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 BATTERY REPLACEMENTS	140606KU			167,991	83,995
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CONVEYOR BELT REPLACE	140619KU			144,849	149,172
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC C COAL CONVEYOR SPARE MTR	147470KU	61,701	140,525		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC INSTALL MTR VALVE 8A&8B FWH	149023KU				195,547
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC SITE PAVING	150000KU			92,340	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC ASH POND MOWERS	150031KU				57,703
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC REPL LST TANK FLOORS	150049KU		194,246		206,176
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 WESP WASH WATER PIPING	150051KU			174,967	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC ELECTROMECH RELAY	150053KU			174,305	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SH PENDANT REPL	150055KU				246,941
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 RH PLATENT REPL	150056KU			1,028,437	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC UPG COAL HAND SAMPLER	150059KU	23,293			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SSC TILE	150064KU	197,436			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC REPL SEWAGE TREAT PLANT	150077KU		243,216		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SSC REPLACE CHAIN	152040KU		102,607	314,661	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC SHUTTLE BARGE WINCH UPGD	152070KU	33,381			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC OVATION SECUTY CENTER	152079KU		92,340		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 LAST STAGE BUCKETS	152104KU	3,274,913	2,219,717		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC GYPSUM DEWATERING BELT	152654KU			81,086	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 A ID FAN OVERHAUL	152659KU			660,204	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 B ID FAN OVERHAUL	152661KU				939,117
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 A FD FAN OVERHAUL	152663KU			172,550	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 B FD FAN OVERHAUL	152665KU	420,273			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 B BFP OVERHAUL	152683KU	74,323			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 B BFP OVERHAUL	152685KU			140,242	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 BCWP OVERHAUL	152689KU				263,745
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC OFFICE UPGRADES	152693KU		189,695	101,340	99,708
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 MS TURBINE BYPASS VALVE	152695KU		173,712		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 PCM Hg MONITOR UPGRADE	153017KU			307,848	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 A CEM FLOW MONITOR CHANGE	153018KU			68,405	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 B CEM FLOW MONITOR CHANGE	153019KU			68,405	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 A CEM ANALYZER CHANGEOUT	153022KU	447,370			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC FUEL BLEND FEEDER REPL	153028KU		40,536	40,536	40,536
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 UPPER ARCH REPL	153045KU				205,214
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FINAL SH REPL	153047KU	277,677			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FINAL SH REPL	153048KU			205,214	342,023
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 PRI SH REPL	153050KU			478,832	573,116
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 MDBFP START UPG	153055KU	230,326			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC IMPOUNDMENT IMPROVEMENTS	153056KU		43,215	20,684	20,684
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 REPL AH CE BASKETS	153060KU		239,416	820,854	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 HEATER GA RETUBE	153062KU			205,214	2,038,135
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SCR CATALYST L1	153080KU	801,593			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SCR CATALYST L2 NEW	153081KU		558,064	1,674,190	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SCR CATALYST L3 NEW	153082KU				537,592
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC COAL HANDLING D6 DOZER	154723KU		163,326		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC SERVICE WATER PUMP OH	154741KU			29,395	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 COOLING TOWER PUMP OH	154744KU		239,981	184,937	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LED LIGHTING	154759KU			141,876	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 TURBINE RESEAL LPA&LPB	154784KU				649,843
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LIMESTONE FEEDER UPG	154803KU		113,785		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC INSIGHT CM VIB MONITOR	155077KU		10,134	10,134	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC F COAL CONV GALLERY REBLD	155443KU	1,440,377			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 BOILER WATER WALL	155564KU			436,307	3,976,641
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 MS TURBINE BP VLV	155629KU				195,515
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 HRH TURBINE BP VLV	155647KU			245,079	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 EXPANSION JOINTS	155651KU	286,143			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 EXPANSION JOINTS	155653KU			342,083	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 BURNER B,E ROWS	155659KU				342,023
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CBU BUCKETS & CHAINS 2018	156635KU	1,793			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MOORING CELL REFURB	156825KU		156,639	161,442	166,244
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MATERIAL HDLG STRUCT UPGD	156830KU		97,899	100,978	103,934
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 WESP DRAIN PIPING	156834KU				136,809
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC DCS SIMULATOR	156836KU	467,430			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC PLC CONVERSION	156838KU		190,257		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC DCS METERING UPGD	156846KU		39,160		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 ID FAN SEALING AIR FLOW	156853KU	58,597			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FGD ME WASH PIPING	156971KU				34,203
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FGD FRP SPARY HEADERS	156973KU			136,814	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC INVERTER UPG	156980KU		110,819		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC 480V SWGR UPG	156988KU			184,716	190,257
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC F COAL CONV SPARE MOTOR	156994KU	61,234			

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Base/Mechanism	Plant/Line of Business	Project Description	Project No.	2020	2021	2022	2023
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC FIRE SYSTEM UPG	156996KU	2,001			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC STATION AIR COMP OH	157072KU		55,415		58,740
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 HA COMP OH	157075KU			82,914	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 IA COMP OH	157077KU			89,149	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CRITICAL HEAT UPGD	157115KU		36,936		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC STACK ELEVATOR REFURB	157122KU		241,418		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC COAL HAND BUILD ROOF REPL	157150KU		23,639	24,378	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 LOWER SLOPE WW REPL	157191KU	52,379	775,662		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 ABB MAINS BREAKER UPGD	157248KU	462			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC AMMONIA TANK WATER CURTAIN	157302KU	241,599			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 RH ATTEMPERATORS	157779KU				478,832
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC 5TH FLR RESTROOM UPGRADE	158938KU	5,924			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LED LIGHTING 2019	159048KU	9,960			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC WASTE SLUDGE PUMPS	159060KU	5,658			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC SAFETY ERT 2019	159065KU	38,354			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MOORING CELL REFURB 2019	159172KU	976			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC HVAC UPGD 2019	159254KU	4,187			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC GAS LINE COMPNT UPG	159690KU	15,985			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC PWS EQUIP/MONITORS	159864KU		21,394	20,831	21,957
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FGD SULFITE PROBE	159887KU	99,750			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LANDFILL IMPROVEMENT	159908KU			27,702	27,702
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 AMMONIA TANK UPGD	159910KU	74,179			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SB CONTROL SYST UPG	159915KU	55,952			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FINAL SH INLET LEG	159920KU	465,967			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FINAL SH INLET LEG-2	159922KU		171,011	205,214	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FINAL SH INLET LEG -3	159924KU			218,153	280,483
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 CCW PUMP SPARE	159928KU	132,644			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 MDBFP/ID FAN RELAY UPG	159934KU	47,683			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LIFT STATION REPL	159937KU		60,804	60,804	60,804
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 INSTALL LOS BUCKETS	159939KU			444,629	998,503
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 COOLING TWR CHEM INJ	159942KU			205,214	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC IMPOUND IMPROVE 2019	160318KU	311			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CRITICAL HEAT UPGD 2019	160326KU	64,553			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MATERIAL HAND STRUCT UPGD	160337KU	8,829			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 RH ATTEMPERATORS-SPARE	160564KU	133,437			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 TCS L&S CTRL UPG	160571KU	10,273			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC PRED MAINT DEVICE 2019	160575KU	2,842			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MATERIAL HAND OFFICE UPGD	160677KU	1,334			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC DCS METERING SYST UPGD	160679KU	80,746			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC HAUL ROAD PAVING 2019	160741KU	51,378			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC WET PIT LIFT STATION UPGD	160776KU	53,668			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 BOILER WATER WALL PANELS	160911KU	961,978			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC ALL TERRAIN FORKLIFT	160969KU	(15,181)			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC GYPSUM LOADOUT TRANSFORMER	161104KU	7,591			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FINAL RH LEAD INLET LEG	161146KU	422,205			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 MDBFP VOITH OH	161273KU	312,704			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 TD BFP RECIRC VALVES	161276KU	207,881			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LAB EQUIPMENT 2020	161463KU	42,950			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LAB MONITORS 2020	161466KU	28,872			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LED LIGHTING 2020	161482KU	195,804			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC SAFETY & ERT 2020	161484KU	27,925			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC COAL CONVEYOR BELTS 2020	161486KU	290,713			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC PREDICTIVE EQUIP 2020	161489KU	39,238			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MOORING CELL UPGD 2020	161494KU	278,554			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC IMPOUND IMPROVE 2020	161496KU	67,268			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MAT HANDLING STRUCT UPGD	161507KU	126,028			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC ELECTROMECH RELAYS 2020	161650KU	490,031			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LAB RO SYSTEM UPGRADE	161707KU	29,613			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC UPGD SW PUMP TRAIN - C	161915KU	350,469			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 ECONOMIZER DRAIN UPG	162355KU	125,142			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 DYNAMIC CLASSIFIERS	162359KU	354,000			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 PYRITE HOPPER	162423KU		209,774		209,774
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC AGITATOR BLADE REPLACE	162425KU		142,819		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CLEAN VAC PIPING	162427KU		73,190		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CHUTE REPLACEMENT	162429KU		123,633		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MAGNETIC SEPARATOR	162431KU		191,420		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LIMESTONE RECLAIM UPGD	162438KU		230,481		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC UPGD LIMESTONE SCALE	162440KU		35,500		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC SW PIPING INSTALL	162446KU		35,459		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CCRT MAINT BUILDING	162454KU				354,586
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 RECYCLE PUMP PIPING	162456KU		228,465		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC HYDROCLONE UPGD	162467KU		106,622		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MTCE CLEAN SHOP ADDITION	162626KU	35,141			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC INSTALL VIB MONITORING	162632KU	9,766			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SPARE ID FAN BLADES	162645KU	176,594			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC HYDROCLONE UPGD	162677KU	207,782			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LIMESTONE LBU UPGD	162725KU		260,604		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC A TRAVELING WTR SCREEN	162760KU	183,846			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC COAL YARD BUILDING SIDING	162791KU	112,500			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC HVAC UNIT REPLACEMENT	162813KU	13,203			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC PWS EQUIP MODIFICATION	162815KU	42,969			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LIMESTONE SCALE UPGD	163420KU	13,244			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SUBMERG SCRAPER DOOR	163429KU	47,760			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC "E" CONVEYOR BELT REPLACE	163555KU	245,739			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC "C" COAL CONVEYOR BELT REPL	163632KU	60,411			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC REACTANT PREP SEAL WATER	163695KU	28,302			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 CCW PUMPS OH#	163733KU			119,673	
	P42731: TOTAL TRIMBLE COUNTY STEAM Total			15,339,933	8,935,682	12,738,551	14,770,778
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT HGP Insp Unit 7	132002KU	470			
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT HGP Insp Unit 9	132003KU	2,314,624	707,786		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT HGP Insp Unit 8	132004KU		2,057,202	851,256	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT FAST START CT6	139795KU		333,450		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT EX2000 DIGITAL FE CT10	152001KU	1,332			
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT EX2000 DIGITAL FE CT9	152006KU	694			
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT LUBE OIL PUMPS	152007KU	22,195			
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TCCT UPG FIRE PROTECTION	152030KU				308,580
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT HMI UPGRADE	152032KU	6,731			

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Base/Mechanism	Plant/Line of Business	Project Description	Project No.	2020	2021	2022	2023
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT CEM ANALYZER CHANGEOUT	153025KU		141,876		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT PEEC BATTERIES	153070KU	133,704			
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MAJOR INSPECTION #1	153083KU	4,626,336	5,542,285		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT GFI UPGRADE	153095KU		63,844		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT REBUILD EXHAUST EXP JNTS	153102KU	470,000			
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT REBUILD EXHAUST SILENCER	153104KU				567,504
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT REBUILD EXHAUST SILENCER	153105KU				567,504
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT WAREHOUSE	154792KU		306,798		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT EMERSON PWCS	156863KU		114,418		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MKVle PHASE 2-3 CT5	156865KU		274,712		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MKVle PHASE 2-3 CT6	156867KU		274,712		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MKVle PHASE 2-3 CT7	156869KU		274,712		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MKVle PHASE 2-3 CT8	156871KU		274,712		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MKVle PHASE 2-3 CT9	156873KU		274,712		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MKVle PHASE 2-3 CT10	156875KU		274,712		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT PURGE CREDIT AIR CT8	156877KU		64,643		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT PURGE CREDIT AIR CT10	156879KU		64,643		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT SECURITY / SYS1 UPDT	156881KU				48,479
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT CEMs SHELTERS 5-6	156885KU		599,634		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT CEM LNTY BTL TRAILER	156890KU			15,992	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT TURNING GEAR REFURB	157299KU		42,015		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MULTILIN UPG 2018	158328KU	2,002			
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT HYDRAULIC PUMP UPG	159873KU	142,917			
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT GFI UPGRADE	159876KU	29,392			
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT SITE HVAC REPLACEMENT	160887KU	19,040			
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT INSTALL LED LIGHTING	162218KU	135,994			
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT GAS HEATER PLC UPGD	162712KU		122,812		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT SWITCHYARD RTU UPGD	162714KU		122,812		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT PLATFORM INSTALL	163273KU	51,887			
	P42735: TOTAL TRIMBLE COUNTY CTS Total			7,957,318	11,932,490	867,248	1,492,067
Base	P42762: SOLAR FACILITIES	BR Solar Farm Security Cameras	163749	100,282			
	P42762: SOLAR FACILITIES Total			100,282			
Base	P42765: TOTAL BROWN CTS	BRCT6 C Inspection	123906	4,609			
Base	P42765: TOTAL BROWN CTS	BRCT7 C Inspection	131972		13,235,068		
Base	P42765: TOTAL BROWN CTS	BRCT Gas Pipeline Relocation	144541	2,005,835			
Base	P42765: TOTAL BROWN CTS	BRCT8 C Insp & Parts Recond	147950	215,694	5,747,640	2,758,616	
Base	P42765: TOTAL BROWN CTS	BRCT6 Gen Protect Relay Upgr	155110	80,649			
Base	P42765: TOTAL BROWN CTS	BRCT7 Gen Protect Relay Upgr	155144	(44,436)			
Base	P42765: TOTAL BROWN CTS	BRCT DCS HMI Software Upgr	155145		306,532		
Base	P42765: TOTAL BROWN CTS	BRCT8 Cooling Water Pump Upgr	155147	33,365			
Base	P42765: TOTAL BROWN CTS	BRCT7 GT Thermal Insulation	155150	92,744	494,313		
Base	P42765: TOTAL BROWN CTS	BRCT7 Quench Cooler Nozzles	155158	89,691			
Base	P42765: TOTAL BROWN CTS	BRCT TN Gas PL Overpres Prot	156176	64,599			
Base	P42765: TOTAL BROWN CTS	BRCT 6&7 SFC Controls Upgr	157261	318,927			
Base	P42765: TOTAL BROWN CTS	BRCT6 AVR Upgrade	157263	137,708			
Base	P42765: TOTAL BROWN CTS	BRCT7 AVR Upgrade	157265	142,234			
Base	P42765: TOTAL BROWN CTS	BRCT Gas Compressor Ovhl	157267	270,038			
Base	P42765: TOTAL BROWN CTS	BRCT 6&7 CEMS	157268				477,513
Base	P42765: TOTAL BROWN CTS	BRCT Ice Plant Tank Coating	157270				798,228
Base	P42765: TOTAL BROWN CTS	BRCT5 SFC Controls Upgr	157271				210,281
Base	P42765: TOTAL BROWN CTS	BRCT Gas Line Controls Upgr	157274	193,573			
Base	P42765: TOTAL BROWN CTS	BRCT5 DC Battery Repl	159657	27,388			
Base	P42765: TOTAL BROWN CTS	BRCT6 DC Battery Repl	159659	36,113			
Base	P42765: TOTAL BROWN CTS	BRCT7 DC Battery Repl	159662	36,113			
Base	P42765: TOTAL BROWN CTS	BRCT 11N2 Crane Cntrl & Motor	159665	245,088			
Base	P42765: TOTAL BROWN CTS	BRCT Storage Shed	159667		295,400		
Base	P42765: TOTAL BROWN CTS	BRCT6 & CT7 Flux Probe Install	160820	1,018			
Base	P42765: TOTAL BROWN CTS	BRCT 6&7 HVAC Repl	160913	(81)			
Base	P42765: TOTAL BROWN CTS	BRCT Ammonia Comp Cntrl Board	162300	56,658			
Base	P42765: TOTAL BROWN CTS	BRCT Forklift	162302				34,343
Base	P42765: TOTAL BROWN CTS	BRCT BOP Fire Sys Jockey Pump	162664	10,646			
	P42765: TOTAL BROWN CTS Total			4,018,173	20,078,953	2,758,616	1,520,365
Base	P42769: EWB DIX DAM	DX Dam Parapet Wall	146434	183,206	5,984,145		
Base	P42769: EWB DIX DAM	DX Runner & Shaft Repl	155108	517,371	340,052		
Base	P42769: EWB DIX DAM	DX Aux Power System	157275				248,805
Base	P42769: EWB DIX DAM	DX Spill Gate Flood Lights	157427			59,741	
Base	P42769: EWB DIX DAM	DX RTU Upgrade	159668		21,520		
Base	P42769: EWB DIX DAM	DX Crane Walkway Repl	161271	(5,339)			
Base	P42769: EWB DIX DAM	DX Station Batteries	161443	29,488			
Base	P42769: EWB DIX DAM	DX1 Runner & Shaft Repl	162305			1,237,888	
Base	P42769: EWB DIX DAM	DX2 Runner & Shaft Repl	162307				1,256,356
Base	P42769: EWB DIX DAM	DX3 Runner & Shaft Repl	162308		1,219,420		
Base	P42769: EWB DIX DAM	DX DECS 250 Retrofit	162309		63,797		
Base	P42769: EWB DIX DAM	DX Herrington Lake Buoys Repl	163408	100,000			
	P42769: EWB DIX DAM Total			824,726	7,628,934	1,297,629	1,505,161
Base	P42785: TOTAL CANE RUN CCGT	CR7 Misc Project (multi-year)	144531 KU	197,944	420,652	429,066	437,647
Base	P42785: TOTAL CANE RUN CCGT	CR7 NGCC HGP	144542 KU	17,497,272			
Base	P42785: TOTAL CANE RUN CCGT	CR7 NGCC STG	148096 KU	800,817			
Base	P42785: TOTAL CANE RUN CCGT	CR7 T3K Hardware Refresh	152055 KU	312,999			
Base	P42785: TOTAL CANE RUN CCGT	CR7 DCS Hardware Refresh	152776 KU		138,113	322,264	
Base	P42785: TOTAL CANE RUN CCGT	CR7 NGCC CI	154829 KU			7,245,143	
Base	P42785: TOTAL CANE RUN CCGT	CR7 UV LIGHTING	154831 KU	(5,676)			
Base	P42785: TOTAL CANE RUN CCGT	CR7 EQ OVERHAUL	154833 KU	349,293	1,092,761	156,000	675,071
Base	P42785: TOTAL CANE RUN CCGT	CR7 Ket Boil Upgrade	158876 KU	452,680	1,076,630		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Waterbox Lining	158878 KU	170,051			
Base	P42785: TOTAL CANE RUN CCGT	CR7 Lightning Arrestors	159431 KU	13,856			
Base	P42785: TOTAL CANE RUN CCGT	CR7 Clarifier Inlet Valve	159625 KU	18,400			
Base	P42785: TOTAL CANE RUN CCGT	CR7 Emerson Start	160811 KU	216,897			
Base	P42785: TOTAL CANE RUN CCGT	CR7 ICM Expansion 2019	161003 KU	(20)			
Base	P42785: TOTAL CANE RUN CCGT	CR7 Evap Cooling Pipe Repl	161058 KU	82,285			
Base	P42785: TOTAL CANE RUN CCGT	CR7 Raw Water Pump A 2019	161106 KU	131,318			
Base	P42785: TOTAL CANE RUN CCGT	CR7 Emerson TREX Commun	161153 KU	(5,982)			
Base	P42785: TOTAL CANE RUN CCGT	CR7 CCI Valves 2020	161447 KU	350,098			
Base	P42785: TOTAL CANE RUN CCGT	CR7 Cool Towr Wall	161877 KU	28,695			
Base	P42785: TOTAL CANE RUN CCGT	CR7 Aux Stm Heater	161900 KU	15,600			
Base	P42785: TOTAL CANE RUN CCGT	CR7 R1 Static Seal	162211 KU	214,802			
Base	P42785: TOTAL CANE RUN CCGT	CR7 ST Bearings	162222 KU	138,594			

Kentucky Utilities Company Capital Budgets 2020-2023

Base/Mechanism	Plant/Line of Business	Project Description	Project No.	2020	2021	2022	2023
Base	P42785: TOTAL CANE RUN CCGT	CR7 Auto Shutdown	162282 KU		173,171		
Base	P42785: TOTAL CANE RUN CCGT	CR7 ST SEE Replace	162287 KU	114,881	461,720		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Condensor Clean	162345 KU	89,700			
Base	P42785: TOTAL CANE RUN CCGT	CR7 HRH1 Vlv Act Replace	162462 KU	14,096			
Base	P42785: TOTAL CANE RUN CCGT	CR7 ST Turning Gear Motor	162610 KU	32,936			
Base	P42785: TOTAL CANE RUN CCGT	CR7 ISS Housing Rebuild	162688 KU	214,468			
Base	P42785: TOTAL CANE RUN CCGT	CR7 Sludge Pump	162810 KU	19,503			
Base	P42785: TOTAL CANE RUN CCGT	CR7 Spare CEM Analyzer	162859 KU	21,102			
Base	P42785: TOTAL CANE RUN CCGT	CR7 Air Compressor 2020	163313 KU	24,873			
Base	P42785: TOTAL CANE RUN CCGT	CR7 Spare Cooling Twr Fan	163315 KU	43,303			
Base	P42785: TOTAL CANE RUN CCGT	CR7 Sump Pumps 2020	163508 KU	74,097			
Base	P42785: TOTAL CANE RUN CCGT	CR7 Cooling Tower Motors	163553 KU	19,500			
Base	P42785: TOTAL CANE RUN CCGT	CR7 Building Improvements	163746 KU	78,000			
	P42785: TOTAL CANE RUN CCGT Total			21,726,382	3,363,047	8,152,473	1,112,718
Base Total				115,063,577	124,124,400	53,307,788	67,808,777
ECR Mechanism	P16210: EW BROWN STEAM	BR3 PJFF BC Repl	135102	1,487,580			
ECR Mechanism	P16210: EW BROWN STEAM	BR3 SCR Catalyst - Middle	151992	152,806			
	P16210: EW BROWN STEAM Total			1,640,386	-	-	-
ECR Mechanism	P16510: TOTAL GHENT PLANT	GH2 PJFF BC 21 NON ECR	135277	2,553,107	606,274		
ECR Mechanism	P16510: TOTAL GHENT PLANT	GH3 PJFF BC 20	135282	1,863,358			
ECR Mechanism	P16510: TOTAL GHENT PLANT	GH4 PJFF Bag Replacement 19	135284	27,070			
ECR Mechanism	P16510: TOTAL GHENT PLANT	GH CCR Pipe Conv & Trk Unl ECR	161436	2,556,180			
	P16510: TOTAL GHENT PLANT Total			6,999,715	606,274	-	-
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR BR 2019	157470BR	777			
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR GH 2019	157470GH	577			
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR TC 2019	157470TCK	263			
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR BR 2020	157471BR	36,991			
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR GH 2020	157471GH	229,679			
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR TC 2020	157471TCK	36,402			
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR BR 2021	157472BR		12,313		
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR GH 2021	157472GH		66,593		
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR TC 2021	157472TCK		23,525		
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR BR 2022	157473BR			12,313	
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR GH 2022	157473GH			66,593	
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR TC 2022	157473TCK			23,525	
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR BR 2023	157474BR				13,079
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR GH 2023	157474GH				70,423
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR TC 2023	157474TCK				25,359
ECR Mechanism	P42200: GENERATION SERVICES	GS SL Ash Pond Wells - GH	GSSLPWGHK	98,420			
	P42200: GENERATION SERVICES Total			403,109	102,431	102,431	108,861
ECR Mechanism	P42500: PROJECT ENGINEERING	BR AUX POND CCR	148824	11,299,292	10,405,000		
ECR Mechanism	P42500: PROJECT ENGINEERING	GH ATB #1 CCR	148827	13,987,389	7,645,000		
ECR Mechanism	P42500: PROJECT ENGINEERING	GH ATB #2 CCR	148828	25,959,722	15,913,000	14,749,000	15,688,000
ECR Mechanism	P42500: PROJECT ENGINEERING	GR MAIN AP CCR	148831	2,371			
ECR Mechanism	P42500: PROJECT ENGINEERING	GR ATB #2 CCR	148832	339,400			
ECR Mechanism	P42500: PROJECT ENGINEERING	PV ASH POND CCR	148839	571,000			
ECR Mechanism	P42500: PROJECT ENGINEERING	TY ASH POND CCR	148840	522,000	25,000		
ECR Mechanism	P42500: PROJECT ENGINEERING	TC AP LGE CCR	148842	180,101	5,783,400	5,783,400	5,783,400
ECR Mechanism	P42500: PROJECT ENGINEERING	TC GYP LGE CCR	148844	59,594		1,188,000	1,438,920
ECR Mechanism	P42500: PROJECT ENGINEERING	GH GYPSUM STCK CCR	150045	7,253,924	27,000		
ECR Mechanism	P42500: PROJECT ENGINEERING	GR SO2 POND CCR	150046	(1,690)			
ECR Mechanism	P42500: PROJECT ENGINEERING	TC CCRT - FLY ASH LGE	151120	187,225			
ECR Mechanism	P42500: PROJECT ENGINEERING	TC CCRT - GYPSUM LGE	151121	111,449			
ECR Mechanism	P42500: PROJECT ENGINEERING	TC CCRT - TRANSPORT LGE	151122	1,429,924			
ECR Mechanism	P42500: PROJECT ENGINEERING	TC CCRT - LANDFILL LGE	151123	6,959,312	7,063,038		
ECR Mechanism	P42500: PROJECT ENGINEERING	BR Process Water	152377	1,860,000			
ECR Mechanism	P42500: PROJECT ENGINEERING	GH Process Water	152379	10,105,000	6,300,000		
ECR Mechanism	P42500: PROJECT ENGINEERING	TC LGE Process Water	152385	664,021			
ECR Mechanism	P42500: PROJECT ENGINEERING	BR CCR Rule New Construction	152898	686,065			
ECR Mechanism	P42500: PROJECT ENGINEERING	GH CCR Rule New Construction	152899	5,825,965	10,853,000		
ECR Mechanism	P42500: PROJECT ENGINEERING	ELG GH ECR	152965	4,929,043	32,981,905	41,531,592	36,062,543
ECR Mechanism	P42500: PROJECT ENGINEERING	ELG TC LGE ECR	152968	4,385,621	9,120,482	10,283,349	12,150,000
ECR Mechanism	P42500: PROJECT ENGINEERING	TC CCR New Construction LGE	155518	2,185			
ECR Mechanism	P42500: PROJECT ENGINEERING	TC HALE LAND 2018	157594	(14,787)			
ECR Mechanism	P42500: PROJECT ENGINEERING	BR LF ALL PHASE EVALUATION ECR	158187	948,477			
ECR Mechanism	P42500: PROJECT ENGINEERING	BR MAIN ASH POND CLOSURE	158250	1,204,523			
ECR Mechanism	P42500: PROJECT ENGINEERING	TC MCCUTCHEON LAND LGE	160933	16,394			
ECR Mechanism	P42500: PROJECT ENGINEERING	BR LAND PURCH CAREY LAND	161073	345,643			
ECR Mechanism	P42500: PROJECT ENGINEERING	GH DIFFUSER ECR	162229	1,090,000	14,982,780		
ECR Mechanism	P42500: PROJECT ENGINEERING	GH BOT ASH H2O RECIRC ECR	162231	150,000	19,559,606	32,186,264	12,018,408
	P42500: PROJECT ENGINEERING Total			101,059,163	140,659,211	105,721,605	83,141,271
ECR Mechanism	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CCRT FLYASH SPARE EQUIP	159091KU	1,050			
ECR Mechanism	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CCRT GYPSUM SPARE EQUIP	159093KU	1,400			
	P42731: TOTAL TRIMBLE COUNTY STEAM Total			2,450	-	-	-
ECR Mechanism Total				110,104,823	141,367,916	105,824,036	83,250,132
Grand Total				225,168,400	265,492,316	159,131,824	151,058,909

Notes * Kentucky Utilities Company does not budget capital at the generating unit level.
 ** Amounts do not include AFUDC.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 12

Responding Witness: John J. Spanos

- Q-12. Please see the electronic file supplied in response to Staff 1-56 named “2020_Att_KU_PSC1-56_Exhibit_JJS-1__06302020_Table_2,” “2020_Att_LGE_PSC1-56_Exhibit_JJS-1_(Electric-Net_Salvage)_06302020_Table_2,” and “2020_Att_LGE_PSC1-56_Exhibit_JJS-1_(Gas)_06302020_Table_2” which are the electronic versions of the tables contained on pages VIII-2 through VIII-3 of Exhibit JJSKU-1 and Exhibit JJS-LG&E-1 (Depreciation Studies attached to Mr. Spanos’s Direct Testimony). Please provide all workpapers in support of the terminal and interim retirement amounts and percentages reflected in that table in electronic format with all formulas intact.
- A-12. This response only relates to KU. There are no specific workpapers as the calculations of projected interim and terminal net salvage are based on the historical vintages surviving as of June 30, 2020 and the established life parameters. The retirement of the June 30, 2020 balances associated with each generating unit are statistically projected within Gannett Fleming’s proprietary software utilizing the proposed average service life, Iowa type curve and projected year of final retirement. Interim retirements are projected by year and vintage up to the year of final retirement based on the survivor curve. Retirements that occur at final (terminal) retirement based on the probable retirement date and the surviving vintage balances are identified as terminal retirements. However, see the attachment provided in Excel format which sets forth the terminal net salvage calculation for the existing facilities.

The attachment is being provided in a separate file in Excel format.

KENTUCKY UTILITIES COMPANY

Response to Joint Initial Data Requests of the Attorney General and KIUC

Dated January 8, 2021

Case No. 2020-00349

Question No. 13

Responding Witness: Christopher M. Garrett / John J. Spanos

- Q-13. Refer to pages 11-12 of Mr. Spanos' Direct Testimony wherein he describes the "dismantlement component" added to the overall net salvage for each production facility. Refer also to pages VIII-2 through VIII-3 of Exhibit JJS-KU-1 and Exhibit JJS-LG&E-1 (Depreciation Studies attached to Mr. Spanos's Direct Testimony).
- a. Please describe and provide copies of all source documentation relied upon to determine that "the dismantlement or decommissioning costs for steam production facilities are best calculated at \$40/KW of the assets subject to final retirement."
 - b. Please provide copies for each generating facility of the calculations for the terminal net salvage component as based on the \$40/KW assumption. Provide in electronic format with all formulas intact.
 - c. Please provide copies of the "cost estimate of dismantlement of the Cane Run facility" referenced on page 11, lines 20-22, and identify all applicable Cane Run units.
 - d. Please identify the retirement dates for all Cane Run units and all actual dismantlement costs incurred to date by year and by individual Cane Run unit. In addition, please describe the current status of all Cane Run unit retirement and/or dismantlement projects.
 - e. Provide the calculations of the overall net salvage showing the interim and terminal net salvage components reflected in the present approved depreciation rates and in the depreciation rates proposed in this proceeding. Provide in electronic format with all formulas intact.
- A-13.
- a. The decommissioning costs for comparable facilities are not available as these are proprietary to the individual utility. However, the decommissioning costs relate to facilities in Kentucky, North Carolina, Virginia, Indiana, Washington, South Carolina, Iowa, Oklahoma, Utah, Wyoming, South

Dakota, Oregon, Colorado, Nevada, Idaho, Florida, Kansas and Missouri for recent studies. See also the calculation in part (c) of this response for Cane Run that sets forth the most comparable cost estimate for the other KU steam facilities under current circumstances.

- b. See the response to part a.
- c. See attachment being provided in Excel format.
- d. The retired Cane Run Units are owned by LG&E and the requested information is provided in the LG&E response to Question No. 13.
- e. See attachments being provided in Excel format for the Terminal Net Salvage vs. Interim Net Salvage set forth in the current rates. The proposed weighted net salvage calculation is set forth on page VIII-2 of Exhibit JJS-KU-1.

The attachments are
being provided in
separate files in Excel
format.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 14

Responding Witness: John J. Spanos

- Q-14. Please provide a copy of all notes and all workpapers and source documents drafted and/or developed by Mr. Spanos and/or his colleagues, including all electronic workpapers in live format with all formulas intact, that were not previously supplied in response to the Commission's Minimum Filing Requirements or Commission Staff's First Set of Data Requests
- A-14. See the responses to DOD-FEA 1-3, 1-7, 1-9, 1-14, 1-15, 1-16, 1-18 and 1-19.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 15

Responding Witness: Christopher M. Garrett

- Q-15. Refer to the assets described as ECR assets on the Excel spreadsheet titled “Att_KU_PSC_1-57_Depreciation_Exp_Wkpr” and “Att_LGE_PSC_1-57_Depreciation_Exp_Wkpr” provided in response to PSC Staff 1-57. Refer also to Schedule D-2 line 140 related to the total company reductions in depreciation expense of \$18,459,306 for KU and \$16,625,862 for LG&E associated with the ECR mechanism in the test year. Please provide a schedule showing how the sum of the annual depreciation expense for the test year for each of the ECR assets matches the amount removed in Schedule D-2 of \$18,459,306 for KU and \$16,625,862 for LG&E. If the amounts do not reconcile for either Company, please explain why.
- A-15. See attached for the schedule showing KU ECR depreciation for the forecasted test period.

Kentucky Utilities Company
Depreciation Reconciliation

Description	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	YE Jun-22
KU-131200-Ghent ECR Future Plan	-	-	-	-	-	34,422.54	68,845.07	68,845.07	68,845.07	68,845.07	68,845.07	68,845.07	447,492.96
KU-131200-EWB 3 Boil ECR 2016 NT	110,109.75	110,109.75	110,109.75	110,109.75	110,109.75	110,109.75	110,109.75	110,109.75	110,109.75	110,109.75	110,109.75	110,109.75	1,321,317.00
KU-131200-EWB 3 Boil ECR2016-152377	212,983.42	212,983.42	212,983.42	212,983.42	212,983.42	212,983.42	212,983.42	212,983.42	212,983.42	212,983.42	212,983.42	212,983.42	2,555,801.04
KU-131200-GH 4 Boil ECR 2016 NT	60,875.45	63,017.12	63,017.12	63,017.12	63,017.12	169,511.84	276,006.56	276,006.56	276,006.56	276,006.56	276,006.56	276,006.56	2,138,495.13
KU-131200-GH 4 Boil ECR 2016-152379	661,311.53	661,311.53	661,311.53	661,311.53	661,311.53	661,311.53	661,311.53	661,311.53	661,311.53	661,311.53	661,311.53	661,311.53	7,935,738.36
KU-131200-TC 2 Boil ECR 2016 NT	81,833.14	81,833.14	81,833.14	81,833.14	81,833.14	81,833.14	81,833.14	81,833.14	81,833.14	81,833.14	81,833.14	81,833.14	981,997.68
KU-131200-TC2 Boil ECR2009-151122	51,222.87	51,222.87	51,222.87	51,222.87	51,222.87	51,222.87	51,222.87	51,222.87	51,222.87	51,222.87	51,222.87	51,222.87	614,674.44
KU-131200-TC2 Boil ECR2009-159091	59.55	59.55	59.55	59.55	59.55	59.55	59.55	59.55	59.55	59.55	59.55	59.55	714.60
KU-131200-TC2 Boil ECR2009-159093KU	410.52	410.52	410.52	410.52	410.52	410.52	410.52	410.52	410.52	410.52	410.52	410.52	4,926.24
KU-131100-TC2 Struct ECR 2009 P33	549.36	549.36	549.36	549.36	549.36	549.36	549.36	549.36	549.36	549.36	549.36	549.36	6,592.32
KU-131200-TC 2 Boil ECR 2009 P32	132,478.27	132,478.27	132,478.27	178,373.81	224,269.34	224,269.34	224,269.34	224,269.34	224,269.34	224,269.34	224,269.34	224,269.34	2,369,963.34
KU-131500-TC 2 Acc ECR 2009 NT	2,139.00	2,139.00	2,139.00	2,139.00	2,139.00	2,139.00	2,139.00	2,139.00	2,139.00	2,139.00	2,139.00	2,139.00	25,668.00
KU-131200-TC 2 Boil ECR 2009 P33	5,534.11	5,534.11	5,534.11	5,534.11	5,534.11	5,534.11	5,534.11	5,534.11	5,534.11	5,534.11	5,534.11	5,534.11	66,409.32

Att_KU_PSC_1-57_Depreciation_Exp_Wkpr.xlsx	18,469,790.43
KU Schedule D-2	18,459,305.53
Variance	10,484.90 (a)

(a) The variance represents FERC – AFUDC depreciation not recoverable through the ECR mechanism.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 16

Responding Witness: Lonnie E. Bellar

- Q-16. Refer to Exhibit LEB-2, “Analysis of Generating Unit Retirement Years” for KU and LG&E, attached to Mr. Bellar’s Direct Testimony. Please provide copies of all analyses performed to generate the data and conclusions contained in the exhibit in electronic format with all formulas intact. This includes, but is not limited to, the avoided capital expenditures and related avoided increases in rate base (CWIP, plant additions, accumulated depreciation, ADIT, etc.), savings in O&M expenses by O&M expense accounts and subaccounts, and savings in other operating expenses by expense accounts by month, test year, and calendar years starting with 2021 and continuing through the final year of the analyses.
- A-16. See attachment being provided in Excel format. The analysis was performed at an annual level; therefore, monthly detail is not available.

The attachment is being provided in a separate file in Excel format.

KENTUCKY UTILITIES COMPANY

Response to Joint Initial Data Requests of the Attorney General and KIUC

Dated January 8, 2021

Case No. 2020-00349

Question No. 17

Responding Witness: Lonnie E. Bellar

Q-17. Refer to pages 10, line 16 and page 11, line 17 of Mr. Bellar's Direct Testimony wherein he states "possible compliance restrictions imposed by the 2015 National Ambient Air Quality Standards ("NAAQS") for ozone" and "expected future NAAQS limitations on Nox emissions," respectively. Please explain why the terms "possible" and "expected future" NAAQS restrictions were used. In other words, please explain the Companies' assessment on the status of the NAAQS restrictions currently and what is expected to change, when, and why. Provide all applicable citations as part of the response.

A-17. The attainment date for the Louisville Metro area 2015 Ozone National Ambient Air Quality Standard (NAAQS) of 70 ppb is August 3, 2021. Since the deadline is prior to the end of the 2021 ozone season, attainment will be based upon the 3-year design average value of 2018-2020. The Louisville Air Pollution Control District (APCD) monitoring data from the November 2020 Board meeting shows a value of 72 ppb (see the response to Question No. 239). In 42 USC 181(b)(2) it states that upon failure to attain a standard by the regulatory deadline, EPA will reclassify the area to the next higher classification within six months of the attainment date. The next higher classification from marginal non-attainment is moderate non-attainment. Per 40 CFR 51.1308(a) moderate non-attainment classification will have an attainment date of August 3, 2024, which is 6 years from the original 2015 Ozone NAAQS non-attainment classification for Louisville Metro. In accordance with 40 CFR 51.1308(d), a moderate non-attainment area is required to implement a Reasonable Available Control Technology (RACT) in their State Implementation Plan (SIP) prior to the beginning of the attainment year ozone season. The attainment year ozone season in this instance will begin in May 2023, the last full ozone season prior to the attainment date of August 3, 2024. These RACT standards will be based upon air quality modeling that determines what emissions are having a significant impact to the Metro Louisville area ozone monitors.

In addition, EPA proposed the Revised Cross-State Air Pollution Regulation (CSAPR) on October 30, 2020, with a final rule expected in March 2021. In the Revised CSAPR Update, EPA proposes to establish an ozone season Group 3 trading program for twelve upwind states that have a modeled significant impact

on attainment of the 2008 ozone NAAQS for downwind states (Northeastern U.S.). Kentucky was listed as one of the upwind states with a proposed 2021 NO_x Ozone Season budget reduction of 7.7% and 2022 forward reduction of 23.4% from the 2020 ozone season budget.

The Revised CSAPR Update is proposed to address upwind contributions for the northeastern states for the 2008 ozone NAAQS of 75 ppb. EPA is also required to address upwind contributions to these states for the 70 ppb 2015 ozone NAAQS. Therefore, new CSAPR regulations are expected after the 2015 ozone NAAQS RACT SIPs are submitted to EPA. Due to Kentucky's location and prevailing wind patterns, Kentucky is expected to be included in these future CSAPR reductions required to meet the 2015 ozone NAAQS in downwind states.

EPA's 2020 review of the ozone NAAQS standard was published as final in the Federal Register on December 31, 2020. EPA retained the primary and secondary ozone NAAQS at 70 ppb. EPA utilizes the technical advice of the Clean Air Scientific Advisory Committee (CASAC) in determining the standard. Scientists were split in their review on the protectiveness of the standard with the available research. Several CASAC member supported a lower standard of 60-65 ppb. This decision to retain the ozone NAAQS standard at 70 ppb will likely be litigated by environmental groups. Under the new Biden EPA administration, it is reasonable to believe that the ozone NAAQS will be lowered.

Even if the ozone standard is not reduced based on litigation or a reconsideration under a new EPA administration, the NAAQS standards are re-evaluated ever five years. Thus, the ozone NAAQS will be reviewed again in 2025. With the split in CASAC members on the protectiveness of the current standard, a lower standard is likely in 2025.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 18

Responding Witness: Christopher M. Garrett

Q-18. Refer to the LG&E/KU 2021 Operating Plan Generation at p 4. With respect to the following power plants, please identify the cost to decommission/demolish those plants and explain how the costs were or are being recovered in rates: Paddy's Run Coal Plant (2017); Green River Coal Plant (February 2020); Pineville Coal Plant (2019); Tyrone Coal Plant (July 2020); Cane Run Coal Plant (completion expected 3rd quarter 2020); and Canal Station (completion expected 4th quarter 2021).

A-18. The costs to decommission/demolish the KU coal plants are as follows:

Demolition of Retired Coal Plants	\$M
Green River	\$12.8
Pineville	\$6.9
Tyrone	\$12.0

See the response to LG&E Question No. 18 for LG&E plants.

Costs are being recovered through rates following the accounting treatment described in the response to Question No. 19(c).

KENTUCKY UTILITIES COMPANY

Response to Joint Initial Data Requests of the Attorney General and KIUC

Dated January 8, 2021

Case No. 2020-00349

Question No. 19

Responding Witness: Lonnie E. Bellar / Christopher M. Garrett

- Q-19. Refer to Mr. Bellar's Direct Testimony at pages 16 and 17 regarding the demolition of and costs incurred for retired coal and gas generating plants.
- a. Please describe the present status of each of the retired plants, including the extent of facility decommissioning, dismantlement (demolition, disposal, and salvage), and site remediation to date.
 - b. Please describe the Companies' accounting for the net book value of generating plants when they are retired, e.g., debit accumulated depreciation and credit gross plant in service or debit regulatory asset, debit accumulated depreciation and credit gross plant.
 - c. Please describe the Companies' accounting for the demolition, disposal, and salvage costs/income for the retired plants, including the FERC balance sheet and/or expense accounts used to record the costs incurred, and the expense accounts used to record the depreciation or amortization of the costs, if any. If the Companies propose to depreciate or amortize the costs incurred for the retired plants, then provide the depreciation or amortization period and the rationale for the proposed period.
 - d. Please provide the actual costs incurred by the Companies by month by FERC account for the demolition, disposal, and salvage costs/income for each of the retired plants through the most recent month for which actual information is available.
 - e. Please provide a copy of all documentation prepared by or for the Companies describing its accounting for retired generating plants, including the accounting entries for the net book value, demolition costs, materials and supplies inventories, fuel inventories, and all other costs.
 - f. Please provide the rate base by component and the depreciation expense for each of the retired power plants included in the claimed revenue requirement in the prior rate case filing, including any debit balances in accumulated depreciation that were reallocated to the accumulated depreciation for other

power plants. Provide the schedules, workpapers, and Excel files in live format and with formulas intact relied on for your response.

- g. Provide the actual depreciation expense for each of the retired power plants by month from January 2018 through the most recent month for which actual information is available.
- h. Provide the operating expenses for each of the retired power plants included in the claimed revenue requirement in the prior rate case filing. Provide the schedules, workpapers, and Excel files in live format and with formulas intact relied on for your response.
- i. Provide the actual operating expenses for each of the retired power plants by FERC O&M/A&G, and other operating expense accounts from January 2018 through the most recent month for which actual information is available.
- j. Please provide the terminal net salvage costs related to each of the retired plants included in the claimed revenue requirement, including all rate base/capitalization components, such as a debit balance in accumulated depreciation and the related ADIT, and all operating expenses, such as depreciation expense based on the proposed depreciation rates. The quantification should include all reductions in rate base/capitalization and operating expenses from savings, if any. Please provide all calculations in live Excel format with all formulas intact and source all assumptions and data used in the calculations.
- k. Please describe the full extent of the dismantlement and site remediation, or planned if not yet completed, for each of the retired plants.
- l. Please provide the year of retirement and the KW capacity during service for each of the retired plants.
- m. Please provide the Companies' demolition cost estimate for each of the retired plants, including all supporting documentation.
- n. Confirm that the Companies discontinue book depreciation expense upon the retirement of a generating plant and confirm that the Companies do not commence amortization in lieu of depreciation expense after the retirement of a generating plant. If both points are confirmed, then confirm that the Companies do not record a regulatory liability for the depreciation expense that was included in the revenue requirement and continues to be recovered after the retirement of a generating plant even though it no longer records depreciation or amortization expense on the retired generating plant.

A-19.

- a. Green River - the facility underwent initial decommissioning activities beginning in late 2015, such as the draining and disposal of oils, and disconnection of miscellaneous non-essential electrical systems. In addition to these decommissioning activities, in order to minimize safety risk and liabilities from trespassers to the site, exterior structures such as the coal handling building and conveyors, the wet flue gas desulfurization system and chimney, and lime storage structures were demolished in 2016. Abatement and demolition of the remaining facility, substantially comprised of the power-block, was completed in the fourth quarter of 2019. Site restoration was substantially completed in first quarter of 2020.

Pineville – the facility was decommissioned years ago since its retirement in 2002, including such activities as the draining and disposal of oils and disconnection of miscellaneous non-essential electrical systems, as well as installation of temporary barricades for protection against portions of the exterior of the power block’s spalling brick and mortar exterior. In addition to these decommissioning activities, in order to minimize safety risk and liabilities from trespassers to the site, exterior structures such as the coal handling structures and conveyors were removed some time later. The remaining abatement and demolition of the facility, substantially comprised of the power-block, began in the third quarter of 2018 and the site restoration was completed in the fourth quarter of 2019.

Tyrone - the facility was decommissioned years ago since its retirement in 2013, including such activities as the draining and disposal of oils and disconnection of miscellaneous non-essential electrical systems. Abatement and demolition of the facility, substantially comprised of the power-block, began in the third quarter of 2018 and continued into the fourth quarter of 2019. Site restoration was completed in the third quarter of 2020.

See attached.

- b. KU’s accounting for the book cost of the retired plants is in accordance with the guidelines prescribed in the Code of Federal Regulations 18 CFR, Chapter 1, Subchapter C, Part 101, Electric Plant Instruction 10. KU credits Account 101 – Electric plant in service and charges Account 108 - Accumulated provision for depreciation of electric utility plant for the book cost of the plant.
- c. KU’s accounting for the costs incurred to demolish the retired plants is in accordance with the guidelines prescribed in the Code of Federal Regulations 18 CFR, Chapter 1, Subchapter C, Part 101, Electric Plant Instruction 10. KU charges Account 108 - Accumulated provision for depreciation of electric utility plant for the costs to physically retire the plants, e.g. cost of removal

and salvage. Accordingly, these costs are recovered through the Company's depreciation rates as part of the net salvage component. Additionally, in accordance with group depreciation the Company has recorded accumulated depreciation reserve adjustments to account for the full cost of demolition.

- d. Costs incurred by the Company for the demolition, disposal, and salvage costs/income for Green River, Tyrone, and Pineville Coal Fired Plants are included in FERC 108. The company does not break out individual costs as demolition is one effort covered by one contract. See attached.
- e. See attached accounting memos related to unit retirements. See the response to Question No. 19(c). for accounting related to demolition costs. Once a plant is slated for retirement, the materials and supplies inventory levels are evaluated and relieved through consumption, transfers to other generating units or sold. Remaining inventory at the time of retirement is deemed obsolete and written off to the appropriate FERC operating account. In the case of an extraordinary write off, the Company may seek deferred asset treatment. Fuel inventories are managed to reduce inventory to the extent possible without compromising unit availability. As the retirement date approaches, the Company seeks the most economical means to dispose of any remaining coal that cannot be transferred to other units in the fleet. Any remaining balances at the time of retirement are written off to the appropriate FERC operating account.
- f. See attachment being provided in Excel format. The attachment contains the calculations for the response to KIUC 1-44 in Case No. 2018-00294. The rate of return would need to be updated to reflect the stipulation agreement reached in the case.
- g. KU did not record any depreciation expense for the retired plants from January 2018 through December 2020.
- h. See the response to part f.
- i. See attached.
- j. There are no costs included in the revenue requirement proposed in this proceeding.
- k. Green River - the facility saw the removal and off-site disposal of all hazardous substances and recycling of steel/precious metals. The power-block was demolished and materials recycled, subsurface concrete structures were backfilled utilizing crushed concrete and brick generated from demolition, as well as import stone and flowable fill, resulting in a gravelly area.

Pineville - the facility saw the removal and off-site disposal of all hazardous substances and recycling of steel/precious metals. The power-block was demolished and materials recycled, subsurface concrete structures were backfilled utilizing crushed concrete and brick generated from demolition, as well as import stone, flowable fill, and capped with soil materials resulting in a grassy slope. The former coal pile and railway were restored, resulting in grassy areas.

Tyrone - the facility saw the removal and off-site disposal of all hazardous substances and recycling of steel/precious metals. The power-block was demolished and materials recycled, subsurface concrete structures were backfilled utilizing crushed concrete and brick generated from demolition, as well as import stone, flowable fill, and capped with soil materials resulting in a grassy slope. The former coal pile and railway locations were restored, resulting in grassy areas.

- l. The retirement year and capacity in KWs are shown in the table below. Note that Pineville 1 and 2 had a combined KW Capacity of 30,000.

Plant	Unit	Retirement Year	KW Capacity
Green River	1	2004	34,000
	2	2004	34,000
	3	2015	75,000
	4	2015	107,000
Pineville	1	1964	30,000
	2	1964	
	3	2002	34,000
Tyrone	1	2007	31,000
	2	2007	31,000
	3	2013	75,000

- m. See attached.
- n. It is confirmed that 1) the Companies discontinue book depreciation expense upon the retirement of applicable generating plant assets; 2) the Companies do not commence amortization in lieu of depreciation expense after the retirement of a generating plant; and 3) the Companies do not record a regulatory liability for the depreciation expense that was included in the revenue requirement prior to the generating plant retirement.



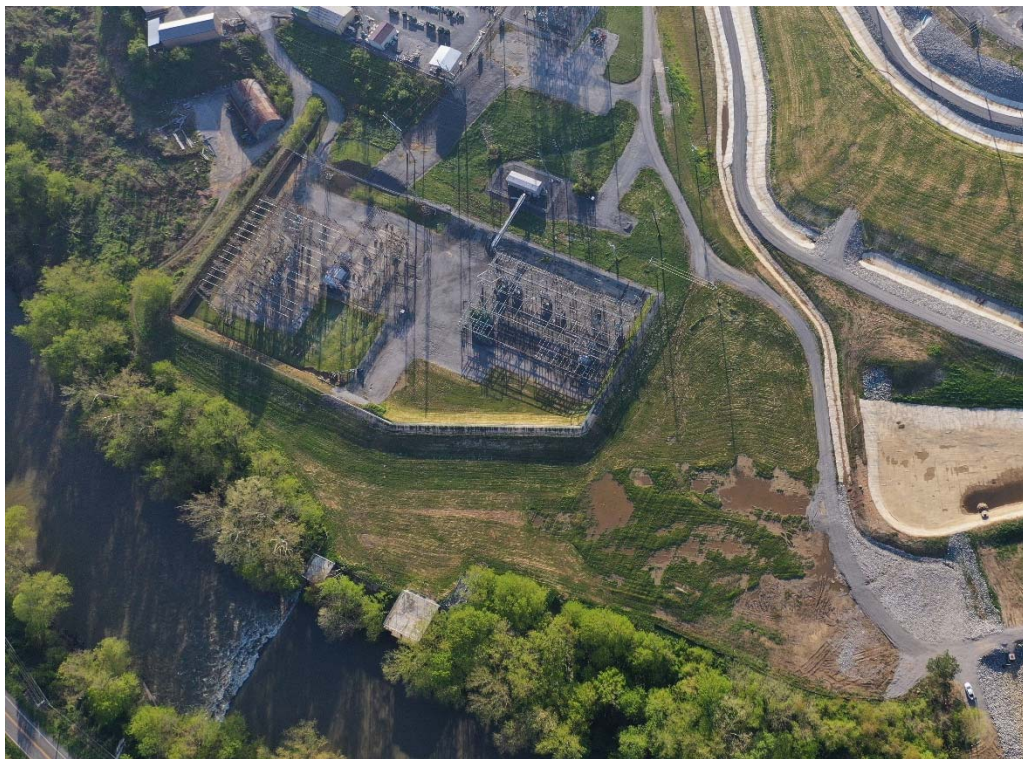
Green River Generating Station (2017)



Green River Generating Station (2020)



Pineville Generating Station (2018)



Pineville Generating Station (2020)



Tyrone Generating Station (2018)



Tyrone Generating Station (2020)

PLANT	FERC	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
GREEN RIVER COAL FIRED PLANT	108	2017	\$ 5	\$ 7	\$ 17	\$ 75	\$ 119	\$ 107	\$ (38)	\$ 22	\$ (22)	\$ 11	\$ 15	\$ 9	\$ 328
	108	2018	23	16	20	16	10	410	75	1,266	1,033	450	1,568	1,384	6,270
	108	2019	370	445	1,501	405	204	536	765	149	56	179	60	923	5,593
	108	2020	514	46	3	10	3	14	3	1	1	0	0	(6)	589
TOTAL GREEN RIVER COAL FIRED															\$12,780
PINEVILLE COAL FIRED PLANT (\$000)	108	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 8
	108	2015	2	-	1	22	(22)	3	3	4	(4)	-	-	-	8
	108	2016	-	-	-	-	-	-	1	-	-	-	-	-	1
	108	2017	-	-	-	-	-	-	-	1	0	-	41	24	66
	108	2018	60	3	33	(19)	14	11	58	24	45	269	134	771	1,403
	108	2019	504	1,403	184	176	224	300	348	271	784	666	52	99	5,012
	108	2020	14	24	12	15	6	3	4	257	0	(1)	-	46	380
TOTAL PINEVILLE COAL FIRED															\$ 6,877
TYRONE COAL FIRED PLANT (\$000)	108	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ 7
	108	2015	2	-	1	1	-	4	3	4	(4)	-	-	-	10
	108	2016	-	-	-	-	-	-	0	0	-	-	-	-	0
	108	2017	-	-	-	-	-	-	-	2	0	-	50	28	81
	108	2018	63	3	51	(9)	25	14	20	16	9	184	1,351	855	2,580
	108	2019	773	233	1,417	1,025	592	1,105	462	271	182	1,694	304	777	8,836
	108	2020	37	78	14	5	(2)	224	108	9	3	3	45	6	530
TOTAL TYRONE COAL FIRED															\$12,045
TOTAL KU	108	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ 15
	108	2015	4	-	1	22	(22)	6	6	8	(8)	-	-	-	18
	108	2016	-	-	-	-	-	-	1	0	-	-	-	-	1
	108	2017	5	7	17	75	119	107	(38)	25	(21)	11	106	61	475
	108	2018	146	22	104	(13)	48	435	153	1,306	1,086	903	3,053	3,010	10,253
	108	2019	1,648	2,081	3,102	1,606	1,021	1,941	1,576	691	1,022	2,538	415	1,799	19,441
	108	2020	565	148	30	30	7	241	114	267	4	2	45	46	1,499
TOTAL COMPANY KU															\$31,702

Actuals through December 2020.



PPL companies

Memo

Date: April 22, 2013

To: Valerie L. Scott, Controller

From: Sara Wiseman, Manager, Property Accounting
Lesley Pienaar, Manager, Financial Reporting
Eric Riggs, Senior Accounting Analyst, Property Accounting

Re: Retirement of Tyrone Generating Station

cc: Chris Garrett, Director, Accounting and Regulatory Reporting
Rusty Hudson, Director, Operations Budgeting/Forecasting
Barry Currens, Manager, Tyrone Operations
Jeffrey Fraley, General Manager, Tyrone/Brown
Eric Raible, Manager, Regulatory Accounting & Reporting
Bill Yeary, Senior Accounting Analyst, Finance & Budgeting-Power Production
Ernst & Young

Background

Tyrone Generating Unit 3 (Tyrone Unit 3) was retired from service in February 2013. The purpose of this memo is to document the financial decisions made regarding the retirement for both FERC and US GAAP accounting and reporting requirements.

Tyrone Unit 3 was the remaining non-retired unit at the Tyrone generating station located in Woodford County Kentucky. Tyrone Unit 3 was rated at 71 MW (net summer) and began commercial operation in 1953. Tyrone Unit 1, a 30 MW generator, began operation in October 1947. Tyrone Unit 2, also a 30 MW generator, began operation in June 1948. Units 1 and 2 were retired in February 2007.

Tyrone Unit 3 was last synchronized to the grid on February 18, 2011. Due to the implementation of the Mercury and Air Toxics Standard (MATS), Tyrone Unit 3 was originally scheduled for April 2015 retirement. The unit had been on inactive reserve since April 2011. However, based on LG&E/KU's forecasted reserve margins for the summers of 2013 and 2014, it was anticipated that Tyrone Unit 3 would not be needed to return to operation prior to April 2015 to support system reliability. Additionally, any return to operation before April 2015 would require certain performance testing and operation prior to February 18, 2013. An evaluation of the costs of performing this testing and returning Tyrone Unit 3 to operational status indicated that the economics were unfavorable. Therefore, the decision was made to change Tyrone Unit 3's status from "inactive reserve" to "retired unit" in February 2013.

April 22, 2013
Tyrone Retirement
Page 2

The following questions need to be answered in order to determine the proper accounting treatment. Questions 1 through 7 relate to FERC accounting and reporting requirements and question 8 relates to US GAAP requirements.

1. Does FERC provide guidance regarding a retirement of an “operating system” and, if so, is it applicable to the Tyrone retirement?
2. What assets should be retired and what assets should be retained on the financial records?
3. Will all of the assets identified for retirement be removed from the financial records in February or over a period of time as each phase of shut down is completed?
4. Will accumulated depreciation reserve transfers be required? Transfers between life, cost of removal, and salvage reserves may be needed to appropriately reflect the reserve balances required for future asset retirement (life) and removal activities (cost of removal/salvage).
5. Will any of the assets be transferred to another plant for use?
6. Will any of the retirements result in asset retirement obligation (ARO) settlements?
7. What should be included in the plant closing costs which will be charged against the cost of removal reserve? How will the costs to transport the coal from Tyrone to Brown be accounted for?
8. What are the US GAAP requirements and disclosures?

FERC Research

For accounting guidance regarding retirements of fixed assets we refer to 18 CFR Chapter 1, Subchapter C – Accounts, Federal Power Act, Part 101 – Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act (FERC USofA), Electric Plant Instruction No. 10, *Additions and Retirements of Electric Plant*, states:

“A. For the purpose of avoiding undue refinement in accounting for additions to and retirements and replacements of electric plant, all property will be considered as consisting of (1) retirement units and (2) minor items of property. Each utility shall maintain a written property units listing for use in accounting for additions and retirements of electric plant and apply the listing consistently.

B. The addition and retirement of retirement units shall be accounted for as follows:(2) When a retirement unit is retired from electric plant, with or without replacement, the book cost thereof shall be credited to the electric plant account in which it is included, determined in the manner set forth in paragraph D, below. If the retirement unit is of a depreciable class, the book cost of the unit retired and credited to electric plant shall be charged to the accumulated provision for depreciation applicable to such property. The cost of removal and the salvage shall be charged or credited, as appropriate, to such depreciation account.

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Tyrone Retirement
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.....D. *The book cost of electric plant retired shall be the amount at which such property is included in the electric plant accounts, including all components of construction costs. The book cost shall be determined from the utility's records and if this cannot be done it shall be estimated. Utilities must furnish the particulars of such estimates to the Commission, if requested. When it is impracticable to determine the book cost of each unit, due to the relatively large number or small cost thereof, an appropriate average book cost of the units, with due allowance for any differences in size and character, shall be used as the book cost of the units retired.*

E. *The book cost of land retired shall be credited to the appropriate land account. If the land is sold, the difference between the book cost (less any accumulated provision for depreciation or amortization therefore which has been authorized and provided) and the sale price of the land (less commissions and other expenses of making the sale) shall be recorded in account 411.6, Gains from Disposition of Utility Plant, or 411.7, Losses from Disposition of Utility Plant when the property has been recorded in account 105, Electric Plant Held for Future Use, otherwise to accounts 421.1, Gain on Disposition of Property or 421.2, Loss on Disposition of Property, as appropriate. If the land is not used in utility service but is retained by the utility, the book cost shall be charged to account 105, Electric Plant Held for Future Use, or account 121, Nonutility Property, as appropriate.*

F. *The book cost less net salvage of depreciable electric plant retired shall be charged in its entirety to account 108, Accumulated Provision for Depreciation of Electric Plant in Service (Account 110, Accumulated Provision for Depreciation and Amortization of Electric Utility Plant, in the case of Nonmajor utilities). Any amounts which, by approval or order of the Commission, are charged to account 182.1, Extraordinary Property Losses, shall be credited to account 108 (Account 110 for Nonmajor utilities)."*

FERC USofA, Electric Plant Instruction No. 5, *Electric Plant Purchased or Sold*, provides guidance on electric plant constituting an operating system:

"A. When electric plant constituting an operating unit or system is acquired by purchase, merger, consolidation, liquidation, or otherwise, after the effective date of this system of accounts, the costs of acquisition, including expenses incidental thereto properly includible in electric plant, shall be charged to account 102, Electric Plant Purchased or Sold....."

F. When electric plant constituting an operating unit or system is sold, conveyed, or transferred to another by sale, merger, consolidation, or otherwise, the book cost of the property sold or transferred to another shall be credited to the appropriate utility plant accounts, including amounts carried in account 114, Electric Plant Acquisition Adjustments. The amounts (estimated if not known) carried with respect thereto in the accounts for accumulated provision for depreciation and amortization and in account 252, Customer Advances for Construction, shall be charged to such accounts and contra entries made to account 102, Electric Plant Purchased or Sold. Unless otherwise ordered by the Commission, the difference, if any, between (1) the net amount of debits and

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Tyrone Retirement
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credits and (2) the consideration received for the property (less commissions and other expenses of making the sale) shall be included in account 421.1, Gain on Disposition of Property, or account 421.2, Loss on Disposition of Property. (See account 102, Electric Plant Purchased or Sold.)”

Per FERC Balance Sheet Accounts USofA:

“ 101 Electric plant in service (Major only) A...This account shall include the original cost of electric plant, included in accounts 301 to 399, prescribed herein, owned and used by the utility in its electric utility operations, and having an expectation of life in service of more than one year...” (underlined for emphasis).

*“108 Accumulated provision for depreciation of electric utility plant (Major only)
A. This account shall be credited with the following:*

B. At the time of retirement of depreciable electric utility plant, this account shall be charged with the book cost of the property retired and the cost of removal and shall be credited with the salvage value and any other amounts recovered, such as insurance. When retirement, costs of removal and salvage are entered originally in retirement work orders, the net total of such work orders may be included in a separate subaccount hereunder. Upon completion of the work order, the proper distribution to subdivisions of this account shall be made as provided in the following paragraph.

C. For general ledger and balance sheet purposes, this account shall be regarded and treated as a single composite provision for depreciation. For purposes of analysis, however, each utility shall maintain subsidiary records in which this account is segregated according to the following functional classification for electric plant:

- (1) Steam production,*
- (2) Nuclear production,*
- (3) Hydraulic production,*
- (4) Other production,*
- (5) Transmission,*
- (6) Distribution,*
- (7) Regional Transmission and Market Operation, and*
- (8) General.*

These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification:

- (a) The amount of accrual for depreciation,*
- (b) The book cost of property retired,*
- (c) Cost of removal,*
- (d) Salvage, and*

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(e) Other items, including recoveries from insurance.

.....E. The utility is restricted in its use of the accumulated provision for depreciation to the purposes set forth above. It shall not transfer any portion of this account to retained earnings or make any other use thereof without authorization by the Commission.”

FERC USofA, Income Accounts, provides guidance on gains/losses on the disposition of electric plant:

“421.1 Gain on disposition of property.

This account shall be credited with the gain on the sale, conveyance, exchange, or transfer of utility or other property to another. Amounts relating to gains on land and land rights held for future use recorded in account 105, Electric Plant Held for Future Use will be accounted for as prescribed in paragraphs B, C, and D thereof. (See electric plant instructions 5F, 7E, and 10E.) Income taxes on gains recorded in this account shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.

421.2 Loss on disposition of property.

This account shall be charged with the loss on the sale, conveyance, exchange or transfer of utility or other property to another. Amounts relating to losses on land and land rights held for future use recorded in account 105, Electric Plant Held for Future Use will be accounted for as prescribed in paragraphs B, C, and D thereof. (See electric plant instructions 5F, 7E, and 10E.) The reduction in income taxes relating to losses recorded in this account shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.”

FERC Analysis

Q1. Does FERC provide guidance regarding a retirement of an “operating system” and, if so, is it applicable to the Tyrone retirement?

A1. No. Extensive research of the FERC USofA did not yield any particular guidance on the retirement of an operating system only on a sale or purchase as found in the FERC USofA Plant Instruction No. 5, *Electric Plant Purchased or Sold*. Since the retirement of Tyrone does not involve a sale, this guidance does not apply. Additionally, the guidance for accounts 421.1 and 421.2 Gain/Loss on disposition of Property do not apply as the plant is not being sold, conveyed, exchanged or transferred to another entity. FERC USofA, Plant Instruction No. 10., *Additions and Retirements of Electric Plant*, does provide general guidance on retirement of assets as follows:

“...B.(2) When a retirement unit is retired from electric plant, with or without replacement, the book cost thereof shall be credited to the electric plant account in which it is included, determined in the manner set forth in paragraph D, below. If the retirement unit is of a depreciable class, the book cost of the unit retired and credited to electric plant shall be charged to the accumulated provision for depreciation

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applicable to such property.D. The book cost of electric plant retired shall be the amount at which such property is included in the electric plant accounts, including all components of construction costs. The book cost shall be determined from the utility's records... ”

Q2. What assets should be retired and what assets should be retained on the financial records?

A2. A review of the assets currently recorded on the financial records was held with Barry Currens, Manager-Tyrone Operations, Jeff Fraley, General Manager-Tyrone/Brown and separately with the Company's depreciation consultant, John Spanosⁱ, Vice President, Gannett Fleming. Based on these discussions management determined it should retain assets pertaining to the structure (roof, walls, drainage) and ash pond. The assets remaining on the financial records amount to \$3,140,129 of which approximately 70% of them are subject to a zero depreciation rate. The reasons for retaining the structure assets include the protection of salvageable assets, along with the need to protect asbestos containing materials from exposure and therefore damage or deterioration. Additionally, the ash pond will remain active to accept discharge from the various streams of the plant until final closure of the ash pond. The ash pond will remain in service until final federal or state guidelines are known. Upon final closure of the ash pond the effluent streams from the plant will be appropriately rerouted.

Q3. Will all of the assets identified for retirement be removed from the financial records in February or over a period of time as each phase of shut down is completed?

A3. The majority of the assets identified for retirement will be removed from the financial records in February and March 2013. A few minor assets will be removed during the remainder of 2013 as final retirement activities are completed.

Q4. Will accumulated depreciation reserve transfers be required? Transfers between life, cost of removal, and salvage reserves may be needed to appropriately reflect the reserve balances required for future asset retirement (life) and removal activities (cost of removal/salvage).

A4. Below is a summary of asset cost and related reserves for Tyrone:

	FERC	GAAP
	<u>As of January 31, 2013⁽¹⁾</u>	
Total Tyrone Assets, before retirement	\$ 27,872,982.60	\$ 9,196,895.04
Asset retirements	<u>(24,732,823.05)</u>	<u>(8,556,617.37)</u>
Total Tyrone Assets, after retirement	<u>\$ 3,140,129.55</u>	<u>\$ 640,277.67</u>
Total Tyrone Reserve before retirement by component:		
Life	\$ (20,075,525.17)	\$ (1,399,467.61)
Cost of Removal ⁽²⁾	(4,763,974.77)	-

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	FERC	GAAP
	<u>As of January 31, 2013⁽¹⁾</u>	
Salvage ⁽²⁾	354,837.94	-
Tyrone Life Reserve before retirement	<u>\$ (24,484,662.00)</u>	<u>\$ (1,399,467.61)</u>
Total Tyrone Assets to be retired February/March 2013	\$ 24,732,823.05	\$ 8,556,617.37
Tyrone Life Reserve before retirement	<u>(20,075,525.17)</u>	<u>(1,399,467.61)</u>
Life Reserve Remaining after retirement (debit balance)	<u>\$ 4,657,297.88</u>	<u>\$ 7,157,149.76</u>
Tyrone Assets Remaining after retirement	<u>\$ 3,140,129.55</u>	<u>\$ 640,277.67</u>
Total Tyrone Reserve after retirement by component:		
Life	4,657,297.88	7,157,149.76
Cost of Removal ⁽²⁾	(4,763,974.77)	-
Salvage ⁽²⁾	<u>354,837.94</u>	<u>-</u>
Total Tyrone Reserve after retirement	<u>248,161.05</u>	<u>7,157,149.76</u>
Tyrone Assets remaining less reserve	<u>\$ 3,388,290.60</u>	<u>\$ 7,797,427.43</u>

⁽¹⁾ Amounts are net of assets transferred to other locations.

⁽²⁾ Cost of removal and salvage reserves recognized for FERC purposes have been reclassified to regulatory liabilities in accordance with US GAAP requirements.

KU follows composite and group depreciation principles. When a depreciation study is being conducted the depreciation consultant evaluates the accumulated depreciation reserve balances at a functional group level. The consultant compares the amount of the functional reserve with the asset cost basis to determine the amount of future depreciation accruals needed to recover the asset costs. Based on this analysis the consultant will suggest new depreciation lives and possible reserve adjustments.

Discussions were held with John Spanos of Gannett Fleming regarding:

- 1) the amount of the reserves (life, cost of removal, salvage) recorded for Tyrone prior to retirement and plant closure expenditures (cost of removal) and;
- 2) what the reserve amounts should be after the assets are retired and the cost of removal incurred has been applied to the reserves.

Through these discussions management determined the following:

- 1) A life reserve equal to the cost (\$24,732,823) of the assets being retired should be used such that the net book value (NBV) of the assets being retired is equal to zero.
- 2) After the retirement is recorded, the life reserve for the Tyrone location will be depleted, leaving no life reserve to be applied to the \$3,140,129 in asset cost

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remaining on the financial records. In order to address this situation, Mr. Spanos suggested:

- a. Moving dollars from cost of removal reserves to life reserves within the Tyrone location or;
- b. Moving life reserves from another generating location (same plant account) to the Tyrone life reserve.

After much discussion regarding timing and dollar amount of reserve to be moved, management made the decision to engage Mr. Spanos to perform a study of the Company's reserves and make recommendations on transfer. The transfers have become necessary over time due to changes in parameters (such as changes in the planned retirement dates of the generating units) and estimates which have occurred since the reserves were first split into life, salvage and cost of removal in 2003. Therefore, no reserve transfers will be made in Q-1, but may be possible at some point later in 2013, upon completion of the reserve study.

Q5. Will any of the assets be transferred to another plant for use?

A5. Yes, Barry Currens, Manager-Tyrone Operations identified approximately \$440,000 in assets to be transferred to other Company locations. These assets, plus the associated reserves, were transferred on the financial records in February 2013.

Q6. Will any of the retirements result in asset retirement obligation (ARO) settlements?

A6. Yes. The ARO associated with the remediation of the coal storage will be settled in its entirety. A partial settlement of generation wells will also occur.

Q7. What should be included in the plant closing costs which will be charged against the cost of removal reserve? How will the costs to transport the coal from Tyrone to Brown be accounted for?

A7. See the following table provided by Bill Yeary, Sr. Budget Analyst, for the plant closing costs expected to be incurred during the continuing shut down phases. Please note these costs include closure of the ash pond, but not any final demolition activities.

<u>Retirement Activity</u>	2013 Estimated (Thousands)	Est. Future Costs (Thousands)
Removal of petroleum products from all equipment and disposal	\$ 20	\$ -
Closure of sewage water treatment plant	-	10
Permanent closure of coal handling reclaim hoppers	20	-
Stack capping Units 1, 2, and 3	180	-
Stack removal and capping Units 1, 2, and 3	-	1,800
Reclamation of coal storage area (ARO)	100	-
Reclamation of coal pile run off ponds	-	100

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<u>Retirement Activity</u>	2013 Estimated (Thousands)	Est. Future Costs (Thousands)
Ash pond permanent closure and reclamation (ARO)	-	1,000
Water intake structure demolition and reclamation	-	?
Effluent streams rerouting after pond closure (ARO)	-	200
Unit 3 circulating water piping blank off	10	-
Unit 1 & 2 circulating water piping blank off	50	-
Water well closures (ARO)	15	-
Removal of service water & circulating water pumps	100	-
Contingency	30	100
Taxes & Burdens	25	100
Total Removal Cost	<u>\$ 550</u>	<u>\$ 3,310</u>

<u>Investment Activity</u>	2013 Estimated (Thousands)	Est. Future Costs (Thousands)
Roof replacement to prevent Asbestos Containing Material contamination due to leaking roofs (107001)	\$ -	\$ 600
Security Enhancements to eliminate full time security (107001)	50	-
Total Investment Cost	<u>\$ 50</u>	<u>\$ 600</u>

Per Eric Raible: the costs to transfer coal and fuel oil from Tyrone to other Company locations will be accounted for as follows:

- Fuel transfers (Coal and/or Fuel Oil) to other locations – the actual fuel will run through the Fuel Adjustment Clause (FAC) when this fuel is actually used by the facility that it is delivered to.
- Transportation costs for moving the fuel (Coal and/or Fuel Oil) are not recoverable through the FAC and should be recorded to FERC account 501090 “Fuel Handling”.

Q8. What are the US GAAP requirements and disclosures?

A8. See the following research and analysis on US GAAP requirements and disclosure:

GAAP Research

Per ASC 980-340-25, Regulated Operations, Other Assets and Deferred Costs, Recognition:

“25-1 Rate actions of a regulator can provide reasonable assurance of the existence of an asset. An entity shall capitalize all or part of an incurred cost that would otherwise be charged to expense if both of the following criteria are met:

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- a. *It is probable (as defined in Topic 450) that future revenue in an amount at least equal to the capitalized cost will result from inclusion of that cost in allowable costs for rate-making purposes.*
- b. *Based on available evidence, the future revenue will be provided to permit recovery of the previously incurred cost rather than to provide for expected levels of similar future costs. If the revenue will be provided through an automatic rate-adjustment clause, this criterion requires that the regulator's intent clearly be to permit recovery of the previously incurred cost.*

A cost that does not meet these asset recognition criteria at the date the cost is incurred shall be recognized as a regulatory asset when it does meet those criteria at a later date.

The following extracts were taken from PwC's "Guide to Accounting for Utilities and Power Companies - 2013" Chapter 12, Plant:

"Section 12.3.1, Group or Composite Depreciation:

...In general, and unlike the unitary convention of accounting for fixed assets, neither the group nor composite method of depreciation results in the recognition of a gain or loss upon the retirement of an asset. If an asset is retired before, or after, the average service life of the group is reached, the resulting gain or loss is included in the accumulated depreciation account. The amount recorded in accumulated depreciation is the difference between original cost and cash received. The result is that the gain or loss on disposal remains in accumulated depreciation; no gain or loss on disposal is recorded in earnings. The group or composite method simplifies the bookkeeping process and tends to smooth any potential differences caused by over- or under-depreciation. As a result, periodic income is not distorted by significant gains or losses on disposals of assets."

"Question 12-8: Are gains or losses ever recognized when applying the group or composite method of depreciation?"

PwC Interpretive Response

It depends, but generally no. We believe that a gain or loss should be recognized in earnings only in cases where abnormal or extraordinary retirements have occurred. For example, the early retirement of an entire generating station due to storm damage would likely be considered abnormal and would result in the recognition of a loss."

"Example 12-1

Application of the Group Depreciation Method

...Insufficient reserves for early retirements are expected to be offset by overprovisions for longer than average life units. Future depreciation studies will take into consideration actual experience in the determination of updated average service lives."

Per Deloitte's "Power & Utilities Accounting, Financial Reporting and Tax Update – January 2013" Chapter 4:

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“Matters Related to Abandonment Accounting

The discussion above describes the overall accounting model for asset abandonments in a regulated environment; however, utilities should carefully assess facts and circumstances to determine what constitutes abandonment of an asset and the likelihood that abandonment will occur. While ASC 980-360 provides no explicit guidance on what constitutes an abandonment of an operating asset, typically an asset that will be retired in the near future and much earlier than its previously expected retirement date is subject to the ASC 980-360 disallowance test. Alternatively, if an asset is to be retired, but not in the “near future” and not “much earlier than its previously expected retirement date,” the use of abandonment accounting in accordance with ASC 980-360 may not be appropriate. Instead, the appropriate accounting may be to modify the remaining depreciable life of the asset in accordance with ASC 360-10-35. Under this accounting, depreciation would be accelerated to fully depreciate the asset to the abandonment date (early retirement date). Determining what constitutes an abandonment is a matter of judgment.”

GAAP Analysis

As discussed above, Kentucky Utilities Company (KU) retired the remaining 71 MW unit at the Tyrone plant in February 2013, which was originally scheduled for April 2015 retirement. As a result, KU reviewed the early retirement for potential impairment or abandonment issues as well. In 2011, KU reviewed the Tyrone, Green River and Cane Run generating units for impairment based on the early retirement and concluded there was no impairment. The incurred costs continue to be recovered through rates - KU is currently earning a return on and a return of the assets based on the last rate case and will continue to until the next depreciation study is included in a base rate case, therefore, there are still no impairment concerns. See 2011 memo “Impairment of Generating Units”.

Concerning potential abandonment issues, KU believes that the retirement of Tyrone does not represent an abandonment even though the asset was retired sooner than the expected date of April 2015. The remaining months is negligible and immaterial when considering the overall depreciable life of the generating unit. The remaining net book value of the assets to be retired is zero and the assets not to be retired is less than \$10 million which in relation to the total PP&E is immaterial.

As there are neither impairment issues, nor abandonment issues KU will perform its normal retirement procedures per its accounting policy:

“When a component of PP&E that was depreciated under the composite or group method is retired, the original cost is charged to accumulated depreciation. When all or a significant portion of an operating unit that was depreciated under the composite or group method is retired or sold, the property and the related accumulated depreciation account is reduced and any gain or loss is included in income, unless otherwise required by regulators.”

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Concerning the remaining assets not retired, the question is should this amount be classified as PP&E – Utility plant or reclassified as a regulatory asset for 2013. Currently the assets are included in Regulated Utility plant on the Balance Sheet, and remain in service. Although the assets are no longer used in the generation of electricity, they are used in the remaining operations at Tyrone. As mentioned earlier, the remaining assets will remain in service to maintain the Ash Pond and protect the assets inside the structure. As such, the assets not retired will remain in the Utility Plant line on the Balance Sheet.

Historically KU has not reclassified remaining assets not retired to a regulatory account when a generating unit is retired. The accounting practice has been to leave it in the Utility Plant account, as such KU will not reclassify. If in the next rate case the Kentucky Public Service Commission decides that the accounting treatment should change from previous practice, KU will then consider the GAAP treatment of the required change.

Concerning disclosure of the retired assets, there are no specific requirements per the ASC in either ASC 360 or ASC 980. KU has disclosed the retirement in the December 2012, Form 10-K.

Conclusion

The assets identified will be retired in February/March 2013. Life reserves equal to the cost of the assets retired will be utilized such that the NBV of the retired assets is equal to \$0. Structure assets and the ash pond will remain on the financial records until a future date. Reserves (life, cost of removal, salvage) will not be adjusted at the time of retirement (February/March 2013). The costs of transporting fuel (Coal/Fuel Oil) will not be run through the FAC, but will be immediately expensed. No gains or losses were recognized upon the retirement of the assets.

ⁱ Qualifications of Mr. John J Spanos

Profile:

Mr. John J Spanos is a Senior Vice President at Gannett Fleming, Inc. His previous experience and educational background provide a strong foundation to provide expertise as it relates to Utility Plant.

Experience

In June 1986, Gannett Fleming Valuation and Rate Consultants, Inc. employed Mr. Spanos as a Depreciation Analyst. During the period from June 1986 through December 1995, Mr. Spanos helped prepare numerous depreciation and original cost studies for utility companies in various industries. In each of the studies, Mr. Spanos assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. Mr. Spanos performed these studies under the general direction of William M. Stout, P.E. In January 1996, Mr. Spanos was assigned to the position of Supervisor of Depreciation Studies. In July 1999, he was promoted to the position of Manager, Depreciation and Valuation Studies. In December, 2000, he was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc. and in April 2012, he was promoted to his present position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. In his current position, he is responsible for conducting all

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depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies. Since January 1996, he has conducted depreciation studies for numerous utility companies. His additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Professional Affiliations

- Member and current President of the Society of Depreciation Professionals
- Member of the American Gas Association/Edison Electric Institute Industry Accounting Committee

Education

- Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University
- Master of Business Administration from York College

Certifications

The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. Mr. Spanos passed the certification exam in September 1997 and was recertified in August 2003 and February 2008.



PPL companies

Memo

Date: October 15, 2015

To: Valerie L. Scott, Controller

From: Sara Wiseman, Manager, Property Accounting
Eric Riggs, Senior Accounting Analyst, Property Accounting
Sheri Simpson, Accounting Analyst III, Financial Reporting

Re: Retirement of Green River Steam Generating Station Units 3-4

cc: Chris Garrett, Director, Accounting and Regulatory Reporting
Rusty Hudson, Director, Financial Resource Management
Tom Troost, General Manager, Green River
Rita Toubia, Manager, Financial Reporting
Danny Faulkner, Manager, Maintenance-Power Generation
Sandy Laster, Accounting Analyst III, Budgeting & Forecasting Generation Operations
Ernst & Young

Background

Green River Generating Units 3 and 4 (GR3/GR4) were retired from service in September 2015. The purpose of this memo is to document the financial decisions made regarding the retirement for both FERC and US GAAP accounting and reporting requirements.

Green River Units 3 and 4 are located in Muhlenberg County, Kentucky. Unit 3 began commercial operation in April 1954 and Unit 4 in July 1959. The two units combined have a generator nameplate rating of 189 MW, with a net summer capacity (summer 2014) of 161 MW. Green River Unit 1, a 35 MW generator, began operation in January 1950. Green River Unit 2, also a 35 MW generator, began operation in March 1950. Units 1 and 2 were retired in December 2003.

Due to the impending Mercury and Air Toxics Standard (MATS), LKE performed analysis on the ability of the GR3/GR4 to comply with MATS and the cost of required environmental upgrades and compared that to other least cost options. It was determined after this analysis was performed that retiring GR3/GR4 and replacing them with another generation source such as the Cane Run Unit 7 combined cycle facility was the least cost option. The MATS rule required that GR3/GR4 be retired by April 2015. However, the Commonwealth of Kentucky granted LKE a one year extension until April 2016 in order to address transmission issues. These transmission

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issues were subsequently remediated by the third quarter of 2015, well before the extension date of April 2016.

Additionally, the new federal Coal Combustion Residual Rule (CCR rule) becomes effective on October 19, 2015 for all active electric generating facilities. The rule requires a myriad of data collection and engineering calculations, as well as installation of numerous groundwater monitoring wells which must be sampled for a minimum of 30 years. The groundwater data will likely lead to the closure of the Green River ash ponds utilizing specific closure criteria in the CCR rule.

Remediation of the transmission issues by mid-year 2015 allowed GR3/GR4 to cease electrical generating operations prior to the CCR rule's effective date. Therefore, GR3/GR4 is not covered by the CCR rule. As a result, the ash ponds can be closed under current Commonwealth of Kentucky regulations, which means the additional data collection requirements will be avoided. Since the facility was already scheduled to close in April 2016 due to the MATS rule, accelerating the closure a few months (to September 2015) removed it from the Federal CCR Rule entirely.

To determine the proper accounting treatment, the following questions were identified and are being answered. Questions 1 through 7 relate to FERC accounting and reporting requirements and question 8 relates to US GAAP requirements.

1. Does FERC provide guidance regarding a retirement of an "operating system" and, if so, is it applicable to the Green River retirement?
2. What assets should be retired and what assets should be retained in the electric plant accounts?
3. Will all of the assets identified for retirement be removed from the electric plant accounts in September 2015 or over a period of time as each phase of shut down is completed?
4. Will accumulated depreciation reserve transfers be required? Transfers among life, cost of removal, and salvage reserves may be needed to appropriately reflect the reserve balances required for future asset retirement (life) and removal activities (cost of removal/salvage).
5. Will any of the assets be transferred to another plant for use?
6. Will any of the retirements result in asset retirement obligation (ARO) settlements?
7. What should be included in the plant closing costs which will be charged against the cost of removal reserve?
8. What are the US GAAP requirements and disclosures?

FERC Research

For accounting guidance regarding retirements of fixed assets we refer to 18 CFR Chapter 1, Subchapter C – Accounts, Federal Power Act, Part 101 – Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act

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(FERC USofA), Electric Plant Instruction No. 10, *Additions and Retirements of Electric Plant*, states:

“A. For the purpose of avoiding undue refinement in accounting for additions to and retirements and replacements of electric plant, all property will be considered as consisting of (1) retirement units and (2) minor items of property. Each utility shall maintain a written property units listing for use in accounting for additions and retirements of electric plant and apply the listing consistently.

B. The addition and retirement of retirement units shall be accounted for as follows:(2) When a retirement unit is retired from electric plant, with or without replacement, the book cost thereof shall be credited to the electric plant account in which it is included, determined in the manner set forth in paragraph D, below. If the retirement unit is of a depreciable class, the book cost of the unit retired and credited to electric plant shall be charged to the accumulated provision for depreciation applicable to such property. The cost of removal and the salvage shall be charged or credited, as appropriate, to such depreciation account.

.....D. The book cost of electric plant retired shall be the amount at which such property is included in the electric plant accounts, including all components of construction costs. The book cost shall be determined from the utility's records and if this cannot be done it shall be estimated. Utilities must furnish the particulars of such estimates to the Commission, if requested. When it is impracticable to determine the book cost of each unit, due to the relatively large number or small cost thereof, an appropriate average book cost of the units, with due allowance for any differences in size and character, shall be used as the book cost of the units retired.

E. The book cost of land retired shall be credited to the appropriate land account. If the land is sold, the difference between the book cost (less any accumulated provision for depreciation or amortization therefore which has been authorized and provided) and the sale price of the land (less commissions and other expenses of making the sale) shall be recorded in account 411.6, Gains from Disposition of Utility Plant, or 411.7, Losses from Disposition of Utility Plant when the property has been recorded in account 105, Electric Plant Held for Future Use, otherwise to accounts 421.1, Gain on Disposition of Property or 421.2, Loss on Disposition of Property, as appropriate. If the land is not used in utility service but is retained by the utility, the book cost shall be charged to account 105, Electric Plant Held for Future Use, or account 121, Nonutility Property, as appropriate.

F. The book cost less net salvage of depreciable electric plant retired shall be charged in its entirety to account 108, Accumulated Provision for Depreciation of Electric Plant in Service (Account 110, Accumulated Provision for Depreciation and Amortization of Electric Utility Plant, in the case of Nonmajor utilities). Any amounts which, by approval or order of the Commission, are charged to account 182.1, Extraordinary Property Losses, shall be credited to account 108 (Account 110 for Nonmajor utilities).”

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FERC USofA, Electric Plant Instruction No. 5, *Electric Plant Purchased or Sold*, provides guidance on electric plant constituting an operating system:

“A. When electric plant constituting an operating unit or system is acquired by purchase, merger, consolidation, liquidation, or otherwise, after the effective date of this system of accounts, the costs of acquisition, including expenses incidental thereto properly includible in electric plant, shall be charged to account 102, Electric Plant Purchased or Sold.....

F. When electric plant constituting an operating unit or system is sold, conveyed, or transferred to another by sale, merger, consolidation, or otherwise, the book cost of the property sold or transferred to another shall be credited to the appropriate utility plant accounts, including amounts carried in account 114, Electric Plant Acquisition Adjustments. The amounts (estimated if not known) carried with respect thereto in the accounts for accumulated provision for depreciation and amortization and in account 252, Customer Advances for Construction, shall be charged to such accounts and contra entries made to account 102, Electric Plant Purchased or Sold. Unless otherwise ordered by the Commission, the difference, if any, between (1) the net amount of debits and credits and (2) the consideration received for the property (less commissions and other expenses of making the sale) shall be included in account 421.1. Gain on Disposition of Property, or account 421.2, Loss on Disposition of Property. (See account 102, Electric Plant Purchased or Sold.)”

Per FERC Balance Sheet Accounts USofA:

“ 101 Electric plant in service (Major only) A...This account shall include the original cost of electric plant, included in accounts 301 to 399, prescribed herein, owned and used by the utility in its electric utility operations, and having an expectation of life in service of more than one year... ” (underlined for emphasis).

*“108 Accumulated provision for depreciation of electric utility plant (Major only)
A. This account shall be credited with the following:*

B. At the time of retirement of depreciable electric utility plant, this account shall be charged with the book cost of the property retired and the cost of removal and shall be credited with the salvage value and any other amounts recovered, such as insurance. When retirement, costs of removal and salvage are entered originally in retirement work orders, the net total of such work orders may be included in a separate subaccount hereunder. Upon completion of the work order, the proper distribution to subdivisions of this account shall be made as provided in the following paragraph.

C. For general ledger and balance sheet purposes, this account shall be regarded and treated as a single composite provision for depreciation. For purposes of analysis, however, each utility shall maintain subsidiary records in which this account is segregated according to the following functional classification for electric plant:

- (1) *Steam production,*
- (2) *Nuclear production,*
- (3) *Hydraulic production,*
- (4) *Other production,*
- (5) *Transmission,*
- (6) *Distribution,*
- (7) *Regional Transmission and Market Operation, and*
- (8) *General.*

These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification:

- (a) *The amount of accrual for depreciation,*
- (b) *The book cost of property retired,*
- (c) *Cost of removal,*
- (d) *Salvage, and*
- (e) *Other items, including recoveries from insurance.*

.....E. The utility is restricted in its use of the accumulated provision for depreciation to the purposes set forth above. It shall not transfer any portion of this account to retained earnings or make any other use thereof without authorization by the Commission.”

FERC USofA, Income Accounts, provides guidance on gains/losses on the disposition of electric plant:

“421.1 Gain on disposition of property.

This account shall be credited with the gain on the sale, conveyance, exchange, or transfer of utility or other property to another. Amounts relating to gains on land and land rights held for future use recorded in account 105, Electric Plant Held for Future Use will be accounted for as prescribed in paragraphs B, C, and D thereof. (See electric plant instructions 5F, 7E, and 10E.) Income taxes on gains recorded in this account shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.

421.2 Loss on disposition of property.

This account shall be charged with the loss on the sale, conveyance, exchange or transfer of utility or other property to another. Amounts relating to losses on land and land rights held for future use recorded in account 105, Electric Plant Held for Future Use will be accounted for as prescribed in paragraphs B, C, and D thereof. (See electric plant instructions 5F, 7E, and 10E.) The reduction in income taxes relating to losses recorded in this account shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.”

FERC Analysis

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Q1. Does FERC provide guidance regarding a retirement of an “operating system” and, if so, is it applicable to the Green River retirement?

A1. No. Extensive research of the FERC USofA did not yield any particular guidance on the retirement of an operating system only on a sale or purchase as found in the FERC USofA Plant Instruction No. 5, *Electric Plant Purchased or Sold*. Since the retirement of Green River does not involve a sale, this guidance does not apply. Additionally, the guidance for accounts 421.1 and 421.2 Gain/Loss on disposition of Property do not apply as the plant is not being sold, conveyed, exchanged or transferred to another entity. FERC USofA, Plant Instruction No. 10., *Additions and Retirements of Electric Plant*, does provide general guidance on retirement of assets as follows:

“...B.(2) When a retirement unit is retired from electric plant, with or without replacement, the book cost thereof shall be credited to the electric plant account in which it is included, determined in the manner set forth in paragraph D, below. If the retirement unit is of a depreciable class, the book cost of the unit retired and credited to electric plant shall be charged to the accumulated provision for depreciation applicable to such property.D. The book cost of electric plant retired shall be the amount at which such property is included in the electric plant accounts, including all components of construction costs. The book cost shall be determined from the utility's records...”

Q2. What assets should be retired and what assets should be retained in the electric plant accounts?

A2. A review of the assets currently recorded on the financial records for GR 1-4 was completed by Tom Troost, General Manager-Green River, and Danny Faulkner, Manager, Maintenance-Power Generation, and separately with the Company’s depreciation consultant, John Spanosⁱ, Senior Vice President, Gannett Fleming Valuation and Rate Consultants, LLC. Based on these discussions, management determined it should retain assets pertaining to the structure (roof, walls, elevators, drainage, and access roads). The assets remaining in the electric plant accounts amount to \$12,364,577. Of this amount, \$1,831,840.98 represent ash pond assets. The reasons for retaining the structure assets include the protection of salvageable assets, along with the need to protect asbestos containing materials from exposure and therefore damage or deterioration. The Green River ash pond is in the process of being closed and will remain in electric plant accounts until 2018 when final remediation activities are complete.

Q3. Will all of the assets identified for retirement be removed from the electric plant accounts in September 2015 or over a period of time as each phase of shut down is completed?

A3. The majority of the assets identified for retirement for GR3-4 were removed from the electric plant accounts in September 2015. Additionally, certain assets remaining from GR 1-2 which were common to the entire coal facility were also retired in September 2015.

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Q4. Will accumulated depreciation reserve transfers be required? Transfers among life, cost of removal, and salvage reserves may be needed to appropriately reflect the reserve balances required for future asset retirement (life) and removal activities (cost of removal/salvage).

A4. Below is a summary of asset cost and related reserves for Green River (Note: GAAP is after purchase accounting not recognized by FERC for plant accounts):

	<u>FERC</u>	<u>GAAP</u>
Total GR 1-4 Assets before retirement	\$ 71,857,129.25	\$ 25,134,767.57
GR 1-4 Asset retirements @ 9/30/2015	(59,492,552.28)	(21,273,014.96)
Total GR 1-4 Assets after retirement	\$ 12,364,576.97	\$ 3,861,752.61
GR 1-4 Asset retirements @ 9/30/2015	\$ 59,492,552.28	\$ 21,273,014.96
GR 1-4 Life Reserve before retirement	(62,748,974.31)	(16,026,612.63)
Life Reserve remaining after retirement	\$ (3,256,422.03)	\$ 5,246,402.33
Total GR 1-4 Assets after retirement	\$ 12,364,576.97	\$ 3,861,752.61
Total GR 1-4 Reserve after retirement by component		
Life	\$ (3,256,422.03)	\$ 5,246,402.33
Cost of Removal	(7,722,553.68)	-
Salvage	1,753,824.59	-
Total GR 1-4 Reserve after retirement	\$ (9,225,151.12)	\$ 5,246,402.33
Total Assets remaining less reserve	\$ 3,139,425.85	\$ 9,108,154.94

(1) The Life reserve (which is in a debit position for GAAP) represents the allocated reserve for Green River. However, the overall total composite steam reserve is still in a credit position. As noted below, John Spanos, our depreciation consultant will address this in a future depreciation study. Cost of removal and salvage reserves recognized for FERC purposes have been reclassified to regulatory liabilities in accordance with US GAAP requirements.

LG&E follows composite and group depreciation principles. When a depreciation study is being conducted the depreciation consultant evaluates the accumulated depreciation reserve balances at a functional group level. The consultant compares the amount of the functional reserve with the asset cost basis to determine the amount of future depreciation accruals needed to recover the asset costs. Based on this analysis the consultant will suggest new depreciation lives and possible reserve adjustments.

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Discussions were held with John Spanos of Gannett Fleming regarding:

- 1) the amount of the reserves (life, cost of removal, salvage) recorded for Green River prior to retirement and plant closure expenditures (cost of removal) and;
- 2) what the reserve amounts should be after the assets are retired and the cost of removal incurred has been applied to the reserves.

Through these discussions management determined the following:

- 1) A life reserve equal to the cost (\$59,492,552) of the assets being retired should be used such that the net book value (NBV) of the assets being retired is equal to zero.
- 2) After the retirement is recorded, the life reserve for the Green River location will be depleted, leaving no life reserve to be applied to the \$12,364,577 in asset cost remaining on the financial records. In order to address this situation, Mr. Spanos suggested:
 - a. Moving dollars from cost of removal reserves to life reserves within the Green River location or;
 - b. Moving life reserves among the plant accounts and specific unit locations for Green River or possibly moving life reserves from another generating location to the Green River life reserve.

Alternatives a.) and b.) are considered to be standard practices among utilities. After discussions regarding the timing and dollar amount of reserve to be moved, management will engage Mr. Spanos to perform a study of the Company's reserves and make a recommendation regarding the potential transfer of certain amounts. The transfers have become necessary over time due to changes in parameters (such as changes in the planned retirement dates of the generating units) and estimates which have occurred since the reserves were first split into life, salvage and cost of removal in 2003. Therefore, no reserve transfers will be made at the time of the asset retirements, but may be possible at some point later in 2015, upon completion of the reserve study.

Q5. Will any of the assets be transferred to another plant for use?

A5. Tom Troost, General Manager-Green River, and Danny Faulkner, Manager, Maintenance-Power Generation did not identify any assets to be transferred to other Company locations.

Q6. Will any of the retirements result in asset retirement obligation (ARO) settlements?

A6. Yes, AROs associated with the remediation of the coal storage will be settled during 2016.

Q7. What should be included in the plant closing costs which will be charged against the cost of removal reserve?

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A7. See the following table provided by Danny Faulkner, Manager, Maintenance-Power Generation, for the plant closing costs expected to be incurred during the continuing shut down phases. Please note these costs do not include any final demolition activities.

Green River Station Plant Closure Project Cost Estimate \$(000)		
	2015	2016
<u>Civil/Structural</u>		
Cap existing Unit 4-5 and scrubber stack	\$ -	\$ 270
Pond closure #1, #2, Coal Pile Runoff & Scrubber	-	-
Install Septic tank system	-	10
Civil Concrete Fill Work	-	-
- Demo and fill in Coal Track Hopper and crusher house - Demo and fill in scrubber building andFGD reaction tank and recycle pit - Seal penetrations in pit area and repair cracks in river wall - Reroute roof drains from Units 1, 2 and 4 to permitted discharge.		1,600
Engineering	60	-
<u>Environmental</u>		
Remove Chemicals from site-Nov	10	-
Drain/remove Freon from existing equipment-Nov	5	-
Fuel oil tanks 2*25000 gal. empty -Nov	15	-
Vacuum ash from boilers	70	-
<u>Electrical</u>		
Power Requirements	-	15
Drain oil from any decommissioned transformers	20	-
<u>Other issues</u>		
Salvage values of existing equipment or commodities	-	?
Salability of equipment	-	?
Coal pile remediation	-	120
Add security cameras as needed	-	48
Labor contractor	89	-
Labor KU	140	-
Subtotal	409	2,063
10% Contingency	41	206
Grand Total	\$ 450	\$ 2,269

? – Amount to be determined.

Q8. What are the US GAAP requirements and disclosures?

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A8. See the following research and analysis on US GAAP requirements and disclosure:

GAAP Research

Per ASC 980-340-25, Regulated Operations, Other Assets and Deferred Costs, Recognition:

“25-1 Rate actions of a regulator can provide reasonable assurance of the existence of an asset. An entity shall capitalize all or part of an incurred cost that would otherwise be charged to expense if both of the following criteria are met:

- a. It is probable (as defined in Topic 450) that future revenue in an amount at least equal to the capitalized cost will result from inclusion of that cost in allowable costs for rate-making purposes.*
- b. Based on available evidence, the future revenue will be provided to permit recovery of the previously incurred cost rather than to provide for expected levels of similar future costs. If the revenue will be provided through an automatic rate-adjustment clause, this criterion requires that the regulator's intent clearly be to permit recovery of the previously incurred cost.*

A cost that does not meet these asset recognition criteria at the date the cost is incurred shall be recognized as a regulatory asset when it does meet those criteria at a later date.”

The following extracts were taken from PwC’s “Guide to Accounting for Utilities and Power Companies - 2013” Chapter 12, Plant:

“Section 12.3.1, Group or Composite Depreciation:

...In general, and unlike the unitary convention of accounting for fixed assets, neither the group nor composite method of depreciation results in the recognition of a gain or loss upon the retirement of an asset. If an asset is retired before, or after, the average service life of the group is reached, the resulting gain or loss is included in the accumulated depreciation account. The amount recorded in accumulated depreciation is the difference between original cost and cash received. The result is that the gain or loss on disposal remains in accumulated depreciation; no gain or loss on disposal is recorded in earnings. The group or composite method simplifies the bookkeeping process and tends to smooth any potential differences caused by over- or under-depreciation. As a result, periodic income is not distorted by significant gains or losses on disposals of assets.”

“Question 12-8: Are gains or losses ever recognized when applying the group or composite method of depreciation?”

PwC Interpretive Response

It depends, but generally no. We believe that a gain or loss should be recognized in earnings only in cases where abnormal or extraordinary retirements have occurred. For example, the early retirement of an entire generating station due to storm damage would likely be considered abnormal and would result in the recognition of a loss.”

“Example 12-1

Application of the Group Depreciation Method

...Insufficient reserves for early retirements are expected to be offset by overprovisions for longer than average life units. Future depreciation studies will take into consideration actual experience in the determination of updated average service lives.”

Per Deloitte’s “Power & Utilities Accounting, Financial Reporting and Tax Update – January 2015” Section 4:

“Matters Related to Abandonment Accounting

The discussion above describes the overall accounting model for asset abandonments in a regulated environment; however, utilities should carefully assess facts and circumstances to determine what constitutes abandonment of an asset and the likelihood that abandonment will occur. While ASC 980-360 provides no explicit guidance on what constitutes an abandonment of an operating asset, typically an asset that will be retired in the near future and much earlier than its previously expected retirement date is subject to the ASC 980-360 disallowance test. Alternatively, if an asset is to be retired, but not in the “near future” and not “much earlier than its previously expected retirement date,” the use of abandonment accounting in accordance with ASC 980-360 may not be appropriate. Instead, the appropriate accounting may be to modify the remaining depreciable life of the asset in accordance with ASC 360-10-35. Under this accounting, depreciation would be accelerated to fully depreciate the asset to the abandonment date (early retirement date). Determining what constitutes an abandonment is a matter of judgment. Factors for entities to consider in evaluating whether a plant is being abandoned include the following:

- A change in remaining depreciable life of the operating asset outside the utility’s normal depreciation study.*
- Any accelerated depreciation because of a change in depreciable life that is not currently reflected in rates or expected to be reflected in rates in the near future.*
- A retirement of the asset sooner than its remaining useful life and in the near future.*
- A reduction in the estimated remaining depreciable life by more than 50 percent.”*

GAAP Analysis

As discussed above, KU retired GR3/GR4 from service in September 2015. As a result, KU reviewed the retirement for potential impairment or abandonment issues. In 2011, KU reviewed the Green River generating units for impairment based on the early retirement and concluded there was no impairment. The remaining net utility plant continues to be recovered through rates resulting in no impairment concerns. See 2011 memo “Impairment of Generating Units”.

Concerning potential abandonment issues, KU believes that the retirements of GR3/GR4, do not represent an abandonment even though the assets were retired a few months sooner than

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expected. These units were placed in service more than 50 years ago and the remaining life is negligible and immaterial when considering the overall depreciable life of the generating units. The remaining net book value of the assets to be retired is zero and the assets not to be retired is \$2.7 million (exclusive of \$1.1 million in ash pond assets which are being retired in 2018) which in relation to the total PP&E is immaterial.

As there are neither impairment issues, nor abandonment issues, KU will perform its normal retirement procedures per its accounting policy:

“When a component of PP&E that was depreciated under the composite or group method is retired, the original cost is charged to accumulated depreciation. When all or a significant portion of an operating unit that was depreciated under the composite or group method is retired or sold, the property and the related accumulated depreciation account is reduced and any gain or loss is included in income, unless otherwise required by regulators.”

Concerning the remaining assets not retired, the question is should this amount be classified as PP&E – Utility plant or reclassified as a regulatory asset for 2015. Currently the assets are included in Regulated Utility plant on the Balance Sheet, remain in service and pertain to the structure (roof, walls and drainage) and ash pond. Although the assets are no longer used in the generation of electricity, they are used in the remaining operations at Green River. As such, the assets not retired will remain in the Utility Plant line on the Balance Sheet.

Historically, KU has not reclassified remaining assets not retired to a regulatory account when a generating unit is retired, as the remaining assets are still providing a service. The accounting practice and regulatory treatment has been to leave the remaining assets in the Utility Plant account, until they are retired, as such KU will not reclassify these assets.

Concerning disclosure of the retired assets, there are no specific requirements per the ASC in either ASC 360 or ASC 980. KU disclosed its intent to retire the units in the December 2014, Form 10-K.

Conclusion

The assets identified were retired in September 2015. Life reserves equal to the cost of the assets retired will be utilized such that the NBV of the retired assets is equal to \$0. Structure assets and the ash pond will remain in the electric plant accounts until a future date. Reserves (life, cost of removal and salvage) were not adjusted at the time of retirement. No gains or losses were recognized upon the retirement of the assets.

Related Technical Research/Whitepapers

Tyrone Retirement.docx, dated April 22, 2013
Cane Run Units 4-6 Retirement.docx, dated August 2015

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ⁱ Qualifications of Mr. John J Spanos

Profile:

Mr. John J Spanos is a Senior Vice President at Gannett Fleming Valuation and Rate Consultants, LLC. His previous experience and educational background provide a strong foundation to provide expertise as it relates to Utility Plant.

Experience

In June 1986, Gannett Fleming Valuation and Rate Consultants, Inc. employed Mr. Spanos as a Depreciation Analyst. During the period from June 1986 through December 1995, Mr. Spanos helped prepare numerous depreciation and original cost studies for utility companies in various industries. In each of the studies, Mr. Spanos assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. Mr. Spanos performed these studies under the general direction of William M. Stout, P.E. In January 1996, Mr. Spanos was assigned to the position of Supervisor of Depreciation Studies. In July 1999, he was promoted to the position of Manager, Depreciation and Valuation Studies. In December, 2000, he was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc. and in April 2012, he was promoted to his present position as Senior Vice President of Gannett Fleming Valuation and Rate Consultants, LLC. In his current position, he is responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies. Since January 1996, he has conducted depreciation studies for numerous utility companies. His additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Professional Affiliations

- Member and current President of the Society of Depreciation Professionals
- Member of the American Gas Association/Edison Electric Institute Industry Accounting Committee

Education

- Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University
- Master of Business Administration from York College

Certifications

The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. Mr. Spanos passed the certification exam in September 1997 and was recertified in August 2003, February 2008 and January 2013.

The attachment is being provided in a separate file in Excel format.

Tyrone

Account	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
502004												
506100	265	730	546	2,886	6,605	263	12,322	5,282	5,303	5,252	3,758	(1,535)
509002				-								
509003				-	-							
510100										3,150	4,200	2,100
511100				523								
513100			415	860								
514100			1,100	692		470	400	116		1,401	1,649	
925002			4	15								
926002			2	8								
926003			57	188								
926004			3	10								
926005			2	7								
926019			5	17								
926101			39	152								
926102			16	54								
926106			8	29								
926116			6	19								
926198			(26)	(157)								
926199			1	(9)								
Grand Total	265	730	2,181	5,293	6,605	733	12,722	5,398	5,303	9,803	9,607	565

Tyrone												
Account	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
502004										210	275	600
506100	281	492	493	446	(565)	319	294	350	1,086	(429)	343	474
509002	-											
509003												
510100	1,050	-	-							13,638	4,546	3,200
511100		54									2,633	11,907
513100												
514100			490	9,835	(4,699)	5,136	5,136	10,272	5,136	5,136	(5,136)	5,136
925002												
926002												
926003												
926004												
926005												
926019												
926101												
926102												
926106												
926116												
926198												
926199												
Grand Total	1,331	546	983	10,281	(5,264)	5,454	5,430	10,622	6,222	18,555	2,661	21,317

Tyrone

Account	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
502004			250			250			300			300
506100	42	326	1,055	427	435	491	1,590	1,968	296	699	749	335
509002												
509003												
510100	2,376	-	-									5,538
511100							2,459	6,481	9,849	9,531	1,280	341
513100												
514100				3,784	3,785	3,785	4,515	3,786	3,785	3,785	-	
925002							25		68	19	8	
926002							11		31	9	3	
926003							224		620	171	59	
926004							15		40	11	(1)	
926005							10		28	8	3	
926019							26		71	20	8	
926101							214		592	163	77	
926102							74		204	56	23	
926106							37		101	28	11	
926116							48		133	37	24	
926198							(247)		(681)	(188)	(89)	
926199							(55)		(151)	(42)	(17)	
Grand Total	2,418	326	1,305	4,211	4,220	4,526	8,946	12,234	15,287	14,307	2,139	6,515

Green River

Account	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
500100	46,172	46,172	46,172	46,172	46,172	46,172	46,172	46,172	46,172	46,172	46,172	46,172
501090	3,273	3,273	3,273	3,273	3,273	3,273	3,273	3,273	3,273	3,273	3,273	3,273
502100	4,845	4,845	4,845	4,845	4,845	4,845	4,845	4,845	4,845	4,845	4,845	4,845
505100	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292
506001	850	425	943	425	465	425	39	1,275	425	425	425	
506100	5,465	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315	5,315
509052												
510100	3,465	3,516	3,455	3,471	3,454	3,451	3,447	3,463	3,447	10,604	12,982	8,211
511100	4,096	4,096	4,968	5,263	9,322	9,888	8,581	8,776	9,921	8,823	6,155	4,405
512017						4,200			4,200			
512100	5,546	4,531	4,479	5,774	9,183	4,741	(2,150)	3,973	3,978	5,745	5,248	5,600
513100	847	847	847	847	847	847	847	847	847	847	847	847
514100	25,100	25,100	25,165	25,100	25,898	25,100	25,100	25,100	25,100	25,100	25,100	25,100
925002												
925100	99	99	99	99	99	99	99	99	99	99	99	99
926002												
926003												
926004												
926005												
926019	10,685	10,685	10,685	10,685	10,685	10,685	10,685	10,685	10,685	10,685	10,685	10,685
926101												
926102												
926105												
926106												
926116												
926198												
926199												
Grand Total	113,736	112,197	113,539	114,563	122,850	122,334	109,547	117,117	121,601	125,227	124,440	117,846

Green River

Account	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
500100	46,172	46,172	46,172	46,172								
501090	3,273	3,273	3,273	3,273								
502100	4,845	4,845	4,845	4,845								
505100	3,292	3,292	3,292	3,292								
506001												
506100	5,303	5,303	5,303	5,303								(150)
509052				-								
510100	5,837	3,489	3,442	3,468	78	81	88	150	78	21,301	7,209	2,730
511100	4,190	4,096	4,096	4,096	7,176	12,556	-					
512017					4,000							
512100	5,720	4,186	7,037	7,653	3,484	-						
513100	847	847	847	848								
514100	25,100	25,100	25,144	25,821	985	620						
925002												
925100	99	99	99	99								
926002												
926003												
926004												
926005												
926019	10,685	10,685	10,685	10,685								
926101												
926102												
926105												
926106												
926116												
926198												
926199												
Grand Total	115,363	111,388	114,236	115,555	15,723	13,257	88	150	78	21,301	7,209	2,580

Green River

Account	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
500100												
501090												
502100											7,000	(7,000)
505100												
506001												
506100												
509052												
510100	3,576	103	68	86	68	90	203					6,336
511100												
512017												
512100												
513100												
514100				8,738	15,126	14,431	20,937	10,778	9,353	24,350	1,510	5,603
925002				0	0	0	0	0	0	0		(1)
925100												
926002				6	6	5	7	8	4	8		(1)
926003				143	135	112	144	160	80	160		69
926004				6	6	5	7	8	4	8		(13)
926005				8	7	4	6	6	3	6		6
926019				10	9	8	10	11	5	11		2
926101				98	93	90	116	129	64	129		127
926102				62	59	24	31	35	17	35		12
926105												(24)
926106				15	14	14	18	20	10	20		16
926116				25	23	21	27	30	15	30		42
926198				42	40	(0)	(0)	(0)	(0)	(0)		7
926199				(12)	(12)	(24)	(30)	(34)	(17)	(34)		(26)
Grand Total	3,576	103	68	9,227	15,576	14,783	21,475	11,150	9,539	24,722	8,510	5,156

PLANT	FERC	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
GREEN RIVER COAL FIRED PLANT	108	2017	\$ 5	\$ 7	\$ 17	\$ 75	\$ 119	\$ 107	\$ (38)	\$ 22	\$ (22)	\$ 11	\$ 15	\$ 9	\$ 328
	108	2018	23	16	20	16	10	410	75	1,266	1,033	450	1,568	1,384	6,270
	108	2019	370	445	1,501	405	204	536	765	149	56	179	60	923	5,593
	108	2020	514	46	3	10	3	14	3	1	6	-	-	-	600
TOTAL GREEN RIVER COAL FIRED															\$12,791
PINEVILLE COAL FIRED PLANT (\$000)	108	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 8
	108	2015	2	-	1	22	(22)	3	3	4	(4)	-	-	-	8
	108	2016	-	-	-	-	-	-	1	-	-	-	-	-	1
	108	2017	-	-	-	-	-	-	-	1	0	-	41	24	66
	108	2018	60	3	33	(19)	14	11	58	24	45	269	134	771	1,403
	108	2019	504	1,403	184	176	224	300	348	271	784	666	52	99	5,012
	108	2020	14	24	12	15	6	3	4	257	-	(135)	-	-	200
TOTAL PINEVILLE COAL FIRED															\$ 6,697
TYRONE COAL FIRED PLANT (\$000)	108	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ 7
	108	2015	2	-	1	1	-	4	3	4	(4)	-	-	-	10
	108	2016	-	-	-	-	-	-	0	0	-	-	-	-	0
	108	2017	-	-	-	-	-	-	-	2	0	-	50	28	81
	108	2018	63	3	51	(9)	25	14	20	16	9	184	1,351	855	2,580
	108	2019	773	233	1,417	1,025	592	1,105	462	271	182	1,694	304	777	8,836
	108	2020	37	78	14	5	(2)	224	108	9	-	(34)	-	-	440
TOTAL TYRONE COAL FIRED															\$11,955
TOTAL KU	108	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ 15
	108	2015	4	-	1	22	(22)	6	6	8	(8)	-	-	-	18
	108	2016	-	-	-	-	-	-	1	0	-	-	-	-	1
	108	2017	5	7	17	75	119	107	(38)	25	(21)	11	106	61	475
	108	2018	146	22	104	(13)	48	435	153	1,306	1,086	903	3,053	3,010	10,253
	108	2019	1,648	2,081	3,102	1,606	1,021	1,941	1,576	691	1,022	2,538	415	1,799	19,441
	108	2020	565	148	30	30	7	241	114	267	6	(168)	-	-	1,240
TOTAL COMPANY KU															\$31,443

Note - 2021 Business Plan (actuls through August 2020)

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 20

Responding Witness: Gregory J. Meiman

- Q-20. Please provide the incentive compensation expense for (a) 2018, (b) 2019, (c) the base year, and (d) the test year by incentive compensation plan and by goal or target for each plan. This includes incentive compensation expense incurred directly by the Companies and the expense assigned and allocated to the Companies from the Service Company.
- A-20. The Company-wide incentive plan is the Team Incentive Award (TIA) which is charged to and included in its operating expenses. The team incentive measures are re-evaluated annually. However, for the sake of completeness, the table below reflects that the measures and weightings used for 2020 will apply in 2021 as well for purposes of categorizing the TIA for the forecast test year. There is a small group of employees who participate in the Customer Services and Marketing Contact Center Incentive Plan which is included at the bottom of the chart with the TIA plan, see table below.

Team Incentive Award Amount by each Goal/Target	2018	2019	Base Period	Test Period
Cost Control	1,859,943	1,804,025	1,517,351	1,705,216
Customer Reliability	1,413,665	1,288,408	1,517,351	1,705,216
Customer Satisfaction	2,061,938	1,884,003	1,517,351	1,705,216
Safety	1,559,125	1,520,005	1,517,351	1,705,216
Individual / Team Effectiveness	4,798,692	4,521,722	4,855,524	5,456,690
Total	11,693,363	11,018,163	10,924,928	12,277,553
Customer Service and Marketing Contact Center	131,607	114,467	221,276	174,152

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 21

Responding Witness: Gregory J. Meiman

- Q-21. Please confirm that the only incentive compensation plan available is the TIA Plan provided as Exhibit GJM-1. If not confirmed, please provide copies of all other plans available to employees.
- A-21. Other than the TIA Plan, the only other offering of performance-based awards included in the revenue requirement is for employees working in the Customer Services Contact Center. See attached.

**Customer Services & Marketing
Contact Center
2020 Incentive Plan**

This document is a formalized incentive plan that explains the incentive programs for each contact center. Incentives may be based and awarded on team and/or individual accomplishments. While various situations are identified, flexibility is important as it is rarely pre-determined when the plan needs to be executed. Each instance of an incentive payout will be documented (as further defined in this document) with the following information: description of the situation, incentive to be provided, team/individuals eligible for the incentive, the period of the incentive, the eligibility for the incentive and effectiveness measurement.

Prior to the start of any incentive program, the following must be done:

- **Communication provided to those individuals eligible to participate in the program.** The communication will provide the individual with the following information: description of the incentive situation, period for the incentive program, incentive to be provided, eligibility for the incentive and eligibility measurement.
- **Documentation of the communication will be maintained.** If the communication is delivered verbally, the communication shall be documented and contain the signatures of the employees the communication was delivered to.

Upon completion of the incentive program, the following must be done:

- **Employees eligible for awards will be documented** in a spreadsheet. An example of an Eligible Employee spreadsheet is contained in Appendix A.
- **Spreadsheet should include the effectiveness evaluation** for the incentive – did it accomplish the intended goal.
- **Spreadsheet will be approved** by the team leader (BSC), AROM (BO), or Operation Manager (RSC) and obtain a one over approval by the appropriate department manager.

All monetary incentive awards will be reported to payroll to be included in the recipient's paycheck. All tax considerations will be addressed through the normal payroll process.

This plan will be reviewed annually in order to determine effectiveness of incentives. This review will provide insight into any necessary adjustments to the plan for the following year. The plan will be updated annually and approved by the managers and director.

Attachment to Response to AG-KIUC-1 Question No. 21
Business Service Center
Budgeted Amount \$31,000

Situation	Description	Frequency	Incentive	Team/Individual	Eligibility	Effectiveness Measurement
Service Level	When monthly SL goal is in jeopardy	Monthly or Quarterly	\$25-\$75 bonus on paycheck	Team (CR, Specialist and Lead)	Meeting or exceeding service level goal	SL Goal Achieved
Attendance	When call volume expected to be high or attendance low	Daily or monthly	\$25-\$75 bonus on paycheck	Individual or Team (CR)	All Reps that are in attendance on selected time period	Lower shrinkage than forecasted
Average Handle Time	Total call time including talk time, hold time, and ACW	Monthly or Quarterly	\$25-\$50 bonus on paycheck	Individual or Team (CR)	All Reps when AHT within departmental goals	AHT lower and within goal
Schedule Adherence	Improvement to schedule adherence	Monthly or Quarterly	\$25-\$50 bonus on paycheck	Individual (CR)	>= 95% Adherence	Enhances availability around scheduled breaks and lunches
Quality Assurance Score	Random calls selected for evaluation	Monthly	\$100 bonus on paycheck	Individual (CR)	All calls for reps scored for the month receiving a 100%	Enhances consistency and accuracy
First Contact Resolution	FCR scores based on transactional surveys by third party	Monthly or Quarterly	\$25-\$75 bonus or logo item	Team (CR, Specialist)	Everyone based on survey results of => FCR target	FCR increases from previous month and above target
Top Rep Performance	Top rep per scorecard performance	Quarterly	\$100 bonus on paycheck	Individual (CR)	One winner per site of All reps	Highest productivity compared to peers
Customer Experience Score	CE scores based on transactional surveys by third party	Monthly or Quarterly	\$25-\$75 bonus on paycheck or logo item	Team (CR, Specialist, Lead)	Everyone based on survey results of => CE target as reported by third party surveys	CE score increases from previous month
Customer Service Week	Celebration activities to recognize CS employees	October	Logo wear	Team (CR, Specialist, Lead)	Everyone	N/A
Other business needs as appropriate	Other focus based on business need	TBD	\$25-150 bonus on paycheck/ logo item	TBD	TBD	TBD

Situation	Description	Frequency	Incentive	Team/Individual	Eligibility	Effectiveness Measurement
Cash Desk Outages	Cash Management Performance	Quarterly	\$50 Bonus on paycheck	Individual (All CRs are eligible)	No more than 2 cash desk outages of any amount (Net zero correction does not count as additional outage; bank roll coin outage if verified by 2 nd CR does not count as additional outage)	ZOUT BPEM Cases
Off in Errors (ZHONs)	CCS performance as its related to off in errors	Quarterly	\$50 Bonus on paycheck	Individual (All CRs are eligible)	Zero ZHONs	Zero ZHONs
ZHON Reduction	Root Cause analysis and ZHON reduction	Quarterly	Up to \$150 Bonus on paycheck	Team (Leads)	The Lead is required to “root cause” analyze ZHONs in their area – working with the CR to document the situation and identify what could/should be done to prevent the ZHON. This information will be provided to other Leads for sharing in their areas; AND (1) No ZHON in any BO for the same reason (e.g. failure to review and cancel service orders) in the current quarter <i>\$50 incentive</i> ; (2) No ZHON in Lead area for the same reason (e.g. failure to review and cancel service orders) in the current quarter <i>\$50 incentive</i> ; (3) Zero ZHON’s in Lead area for the current quarter <i>\$50 incentive</i>	No duplicate ZHONs
Customer Experience Scores	CE scores based on transactional surveys by third party	Quarterly	\$50 Bonus on paycheck	Team (CRs, Leads and AROMs)	Overall CE score of 8.9 or above each month of the quarter	Independent of each quarter
Other business need as appropriate	Other focus based on business need	TBD	\$25-150 bonus on paycheck/ logo item	TBD	TBD	TBD

Situation	Description	Frequency	Incentive	Team/Individual	Eligibility	Effectiveness Measurement
Service Level	Monthly SL is in jeopardy	Monthly	\$75-150 bonus on paycheck/ logo item	Team (CR's, Coaches and Ops Manager)	Meet Monthly SL goal	Goal Achieved
Attendance	High Call Volume/Absenteeism expected	Daily or monthly	\$50-150 bonus on paycheck/ logo item	Individual or Team (CR's and Coaches)	Work 100% of Scheduled time/No Off Duty	Amount Baseline is exceeded
Average Handle Time	Need to increase the # of calls per agent	Daily	\$25-75 bonus on paycheck/ logo item	Individual (CR's)	AHT 10% below goal	Amount Baseline is exceeded
After Call Work	Increase efficiency during ACW	Daily	\$25-50 bonus on paycheck/ logo item	Individual (CR's)	ACW below target	Amount Baseline is exceeded
Schedule Adherence	Higher adherence to schedules needed	Daily	\$50-150 bonus on paycheck/ logo item	Individual (CR's)	Adherence > 97%	Amount Baseline is exceeded
Quality Assurance Score	New Process Introduced - Awareness of new rules needed	Monthly	\$50 bonus on paycheck/ logo item	Individual or Team (CR's and Coaches)	Successful QA monitor by individual or group under new process	Increased percentage of adoption
Quarterly Performance Incentive	A quarterly performance incentive that focuses on 1 or more areas of performance	Quarterly	\$150-250 bonus on paycheck/ logo item	Individual (CR's)	Meet specific performance targets	Baselined measures such as ACW, attendance or quality
Customer Experience	QA/Survey Scores declining	Monthly or Quarterly	\$50-100 bonus on paycheck/ logo item	Individual or Team (CR's, Coaches and Ops Managers)	CE > 8.5 QA Average >85	Amount Baseline is exceeded
Customer Service Week	National Customer Service week. Recognition of our Customer Service Reps	October	Logo item	Team (CR's, Coaches and Ops Manager)	Everyone	N/A
Solar Share Enrollment	Increase offers and enrollments in Solar Share program	Pay period	\$25 per customer and \$10 per share enrolled -or - \$10 if customer defers but enrolls online	Individual	Solar Share enrollment team	Number of weekly enrollments
Solar Share Offers	Increase offers and ultimately enrollments in Solar Share program	June 2020	\$2 for every customer educated who declines enrollment	Individual	Solar Share enrollment team	Subscription of Array 3 by June 2020
Other business needs as appropriate	Other focus based on business need	TBD	\$25-150 bonus on paycheck/ logo item	TBD	TBD	TBD

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 22

Responding Witness: Christopher M. Garrett

- Q-22. Provide a schedule showing per books actual O&M expenses by year and by FERC O&M/A&G expense account/subaccount for each of the calendar years 2015 through 2019, 2020 to date (identify the last month with actual data), the base year and the test year.
- A-22. See attached for the KU information.

**Kentucky Utilities Company
Total Company**

Account	REPORTING YEARS							
	Test Year	Base Period	2020	2019	2018	2017	2016	2015
1. POWER PRODUCTION EXPENSES								
A. Steam Power Generation								
Operation								
(500) Operation Supervision and Engineering	5,781,070	6,091,774	5,180,777	7,719,871	7,598,497	8,486,220	9,288,850	10,412,572
(501) Fuel	291,334,053	293,479,483	296,805,138	298,752,527	356,332,418	363,699,361	371,454,709	434,997,400
(502) Steam Expenses	23,067,669	21,832,972	18,142,350	16,144,191	18,814,306	21,054,934	21,621,417	22,908,345
(505) Electric Expenses	8,674,239	7,641,902	7,500,009	7,914,097	8,202,363	8,005,105	7,906,668	8,264,603
(506) Miscellaneous Steam Power Expenses	27,100,466	28,201,786	27,210,648	23,947,184	26,962,473	31,190,975	31,929,935	30,618,338
(507) Rents	-	-	-	-	11,000	12,000	12,000	12,000
(509) Allowances	-	1,010	1,953	2,193	3,467	3,943	5,176	18,228
TOTAL Operation	355,957,497	357,248,927	354,840,875	354,480,063	417,924,524	432,452,538	442,218,755	507,231,486
Maintenance								
(510) Maintenance Supervision and Engineering	13,384,627	11,469,012	11,580,462	10,232,908	10,311,337	8,969,035	9,373,613	8,805,551
(511) Maintenance of Structures	10,694,671	11,118,803	10,379,814	10,422,426	10,115,237	8,008,657	8,914,241	7,740,621
(512) Maintenance of Boiler Plant	52,235,847	41,771,152	42,892,574	48,408,247	49,722,917	42,741,411	41,554,256	44,608,302
(513) Maintenance of Electric Plant	12,661,453	9,031,284	9,216,374	11,774,994	11,502,852	8,628,857	9,690,726	16,581,871
(514) Maintenance of Miscellaneous Steam Plant	3,723,988	3,070,848	3,260,103	3,225,100	3,465,917	2,843,366	3,183,676	3,008,084
TOTAL Maintenance	92,700,586	76,461,099	77,329,327	84,063,675	85,118,260	71,191,326	72,716,512	80,744,429
TOTAL Power Production Expenses - Steam Power	448,658,083	433,710,026	432,170,201	438,543,738	503,042,784	503,643,864	514,935,267	587,975,915
B. Hydraulic Power Generation								
Operation								
(535) Operation Supervision and Engineering	-	-	-	-	-	-	-	-
(536) Water for Power	-	-	-	-	-	-	-	-
(538) Electric Expenses	-	-	-	-	11,464	-	-	-
(539) Misc. Hydraulic Power Generation Exp.	11,310	34,265	42,580	40,827	66,432	38,820	13,346	60,343
(540) Rents	-	-	-	-	-	-	-	-
TOTAL Operation	11,310	34,265	42,580	40,827	77,896	38,820	13,346	60,343
Maintenance								
(541) Maintenance Supervision and Engineering	194,762	143,889	70,143	234,713	189,132	122,176	119,814	130,012
(542) Maintenance of Structures	174,225	245,713	234,187	232,846	111,964	89,296	185,940	810,430
(543) Maintenance of Reservoirs, Dams, and Waterways	27,402	16,825	-	-	-	-	-	6,398
(544) Maintenance of Electric Plant	80,158	76,088	72,456	63,086	69,262	79,361	67,167	44,739
(545) Maintenance of Misc. Hydraulic Plant	140,220	13,280	10,725	46,319	5,824	6,351	5,684	5,405
TOTAL Maintenance	616,767	495,794	387,511	576,964	376,182	297,184	378,605	996,984
TOTAL Power Production Expenses - Hydraulic Power	628,077	530,059	430,091	617,791	454,078	336,004	391,951	1,057,327
C. Other Power Generation								
Operation								
(546) Operation Supervision and Engineering	689,949	950,016	921,819	1,392,653	1,330,903	1,160,715	1,238,495	691,003
(547) Fuel	113,730,395	94,728,069	89,523,149	122,470,937	140,310,165	109,007,959	124,138,860	105,905,279
(548) Generation Expenses	727,043	540,964	712,785	508,801	568,313	514,424	480,052	393,571
(549) Miscellaneous Other Power Generation Expenses	5,729,433	4,914,769	4,889,495	4,512,276	4,253,454	6,378,680	3,847,546	2,695,833
(550) Rents	10,332	5,088	3,698	9,441	17,894	23,014	22,643	25,398
TOTAL Operation	120,887,152	101,138,905	96,050,946	128,894,108	146,480,729	117,084,792	129,727,596	109,711,084
Maintenance								
(551) Maintenance Supervision and Engineering	965,135	846,684	931,664	503,301	533,983	526,261	412,308	96,271
(552) Maintenance of Structures	933,352	1,537,746	1,555,555	1,436,093	1,570,514	1,044,187	1,071,996	632,058
(553) Maintenance of Generating and Electric Plant	7,699,999	4,232,217	3,734,107	3,364,765	3,242,706	3,586,059	3,898,839	3,075,489
(554) Maintenance of Misc. Other Power Gen. Plant	6,524,618	3,159,290	2,662,542	3,041,497	2,479,922	3,732,298	3,782,100	2,395,518
TOTAL Maintenance	16,123,104	9,775,937	8,883,868	8,345,656	7,827,125	8,888,805	9,165,243	6,199,336
TOTAL Power Production Expenses - Other Power	137,010,256	110,914,842	104,934,814	137,239,764	154,307,854	125,973,597	138,892,839	115,910,420
D. Other Power Supply Expenses								
(555) Purchased Power	51,756,701	38,361,342	36,280,962	43,262,874	44,517,728	45,705,642	39,174,611	52,003,009
(556) System Control and Load Dispatching	2,452,014	2,254,522	2,523,382	1,728,261	1,802,634	1,908,790	1,928,429	1,950,246
(557) Other Expenses	182,814	175,193	154,050	172,678	290,846	648	27,299	85,342
TOTAL Other Power Supply Expenses	54,391,529	40,791,057	38,958,394	45,163,813	46,611,208	47,615,080	41,130,339	54,038,597
TOTAL Power Production Expenses	640,687,945	585,945,984	576,493,500	621,565,106	704,415,924	677,568,545	695,350,396	758,982,259

**Kentucky Utilities Company
Total Company**

Account	REPORTING YEARS							
	Test Year	Base Period	2020	2019	2018	2017	2016	2015
1. POWER PRODUCTION EXPENSES								
2. TRANSMISSION EXPENSES								
Operation								
(560) Operation Supervision and Engineering	2,076,855	2,524,706	1,790,335	1,582,006	1,584,451	1,662,214	1,658,242	1,772,984
(561) Load Dispatching	5,050,903	3,670,084	4,300,429	4,018,803	3,962,200	3,909,563	4,044,104	4,136,098
(562) Station Expenses	1,310,413	1,261,875	1,113,482	1,207,788	1,585,992	1,234,278	1,305,755	1,254,789
(563) Overhead Lines Expense	1,238,414	890,675	873,579	781,730	868,590	627,190	606,327	711,836
(565) Transmission of Electricity by Others	3,329,838	3,685,638	3,193,655	3,513,078	3,281,115	3,194,824	3,379,811	3,381,568
(566) Miscellaneous Transmission Expenses	27,152,785	25,560,723	25,767,838	24,570,671	16,112,595	13,103,423	12,173,118	11,029,494
(567) Rents	189,602	113,932	166,185	264,436	166,408	146,996	148,901	152,237
TOTAL Operation	40,348,810	37,707,632	37,205,503	35,938,512	27,561,351	23,878,488	23,316,258	22,439,006
Maintenance								
(569) Maintenance of Structures	-	-	-	-	-	-	-	368
(570) Maintenance of Station Equipment	2,205,693	1,997,347	1,986,654	1,850,947	1,674,303	1,624,999	1,948,721	2,631,984
(571) Maintenance of Overhead Lines	11,991,206	10,522,530	9,832,130	10,919,827	12,304,623	8,797,867	5,959,249	6,125,495
(573) Maintenance of Misc. Transmission Plant	243,450	186,489	222,210	383,103	309,687	296,271	329,741	586,129
TOTAL Maintenance	14,440,349	12,706,366	12,040,994	13,153,877	14,288,613	10,719,137	8,237,711	9,343,976
TOTAL Transmission Expenses	54,789,159	50,413,999	49,246,497	49,092,389	41,849,964	34,597,625	31,553,969	31,782,982
3. REGIONAL MARKET EXPENSES								
Operation								
(575.7) Market Facilitation, Monitoring and Compliance Svcs	-	1,041	1,938	3,176	6,047	(159,769)	(337,277)	(308,163)
TOTAL Operation	-	1,041	1,938	3,176	6,047	(159,769)	(337,277)	(308,163)
4. DISTRIBUTION EXPENSES								
Operation								
(580) Operation Supervision and Engineering	2,007,736	1,771,052	1,887,931	1,808,670	1,783,809	1,641,557	1,561,787	1,384,841
(581) Load Dispatching	455,771	436,781	447,091	381,642	409,376	457,295	461,444	527,155
(582) Stations Expenses	2,320,251	2,117,819	1,975,139	1,973,953	1,859,647	1,964,344	2,014,653	1,966,108
(583) Overhead Line Expenses	7,066,135	6,304,721	6,722,511	6,105,689	6,908,833	6,246,106	5,753,589	5,497,286
(584) Underground Line Expenses	42,632	1,292,832	1,643,448	1,544,118	-	-	-	880
(585) Street Lighting and Signal System Expenses	-	-	-	-	-	-	-	1,239
(586) Meter Expenses	10,233,446	9,632,132	9,363,123	9,097,316	8,090,382	7,718,805	7,765,196	7,817,019
(587) Customer Installations Expenses	-	-	-	-	205	(14,998)	(57,504)	(52,906)
(588) Miscellaneous Expenses	8,920,239	7,361,554	7,301,409	8,254,059	7,524,520	6,530,278	5,838,341	4,774,845
(589) Rents	-	-	-	-	-	-	7,098	9,167
TOTAL Operation	31,046,210	28,916,891	29,340,652	29,165,447	26,576,772	24,543,387	23,344,604	21,925,634
Maintenance								
(590) Maintenance Supervision and Engineering	53,485	17,839	13,118	9,007	24,737	67,018	17,443	150,869
(592) Maintenance of Station Equipment	1,478,012	1,400,125	1,517,872	2,146,875	1,324,752	1,079,285	1,154,455	979,896
(593) Maintenance of Overhead Lines	30,027,297	29,307,069	29,520,742	31,601,128	32,328,267	29,614,376	31,266,342	31,913,312
(594) Maintenance of Underground Lines	493,796	457,506	358,461	426,817	416,218	377,308	486,391	436,207
(595) Maintenance of Line Transformers	109,677	79,383	6,051	73,929	152,392	142,954	97,356	92,466
(596) Maintenance of Street Lighting and Signal Systems	-	-	-	143	-	-	-	436
(597) Maintenance of Meters	30	-	-	-	-	-	-	-
(598) Maintenance of Miscellaneous Distribution Plant	613,638	413,189	375,527	423,571	384,692	338,013	397,957	125,239
(880) Maintenance of Miscellaneous Gas Distribution Plant	-	27,062	-	-	-	-	-	-
TOTAL Maintenance	32,775,935	31,702,174	31,791,771	34,681,470	34,631,058	31,618,954	33,419,944	33,698,425
TOTAL Distribution Expenses	63,822,145	60,619,066	61,132,423	63,846,917	61,207,830	56,162,341	56,764,548	55,624,059
5. CUSTOMER ACCOUNTS EXPENSES								
Operation								
(901) Supervision	4,454,051	4,158,852	3,996,528	4,010,326	4,040,832	3,797,259	3,564,859	3,900,537
(902) Meter Reading Expenses	10,412,449	9,732,922	9,507,306	7,775,574	5,473,575	5,120,136	5,391,861	5,007,040
(903) Customer Records and Collection Expenses	22,595,043	21,629,278	20,945,409	20,644,218	20,022,150	19,507,799	18,432,371	17,412,429
(904) Uncollectible Accounts	4,885,488	5,556,033	4,300,702	3,843,545	5,185,953	4,226,101	4,232,737	4,797,655
(905) Miscellaneous Customer Accounts Expenses	174,346	136,685	664	(21,536)	27,996	2,764	8,511	3,389
TOTAL Customer Accounts Expenses	42,521,377	41,213,769	38,750,609	36,252,127	34,750,506	32,654,059	31,630,339	31,121,050
6. CUSTOMER SERVICE AND INFORMATIONAL EXP.								
Operation								
(907) Supervision	373,399	489,201	499,396	622,302	613,538	553,416	536,287	357,461

**Kentucky Utilities Company
Total Company**

Account	REPORTING YEARS							
	Test Year	Base Period	2020	2019	2018	2017	2016	2015
1. POWER PRODUCTION EXPENSES								
(908) Customer Assistance Expenses	9,171,811	7,736,804	6,749,466	7,645,412	14,097,081	19,794,923	20,016,357	16,774,813
(909) Informational and Instructional Expenses	1,788,015	1,890,071	1,417,581	1,421,872	696,095	494,787	454,823	735,261
(910) Misc. Customer Service and Information Expenses	1,833,884	1,980,058	1,938,951	1,797,384	1,384,574	1,249,886	1,501,715	664,908
TOTAL Customer Service and Informational Expenses	13,167,109	12,096,133	10,605,394	11,486,970	16,791,288	22,093,012	22,509,182	18,532,443
7. SALES EXPENSES								
Operation								
(912) Demonstrating and Selling Expenses	128,000	64,000	69,324	293,513	-	-	-	-
(913) Advertising Expenses	1,095,256	887,631	993,472	1,162,873	985,525	791,507	817,344	307,100
TOTAL SALES EXPENSES	1,223,256	951,631	1,062,796	1,456,386	985,525	791,507	817,344	307,100
8. ADMINISTRATIVE AND GENERAL EXPENSES								
Operation								
(920) Administrative and General Salaries	35,051,944	33,157,518	33,281,716	35,837,373	35,045,518	35,252,106	34,793,230	36,079,107
(921) Office Supplies and Expenses	10,953,868	10,339,166	9,150,962	9,793,261	10,132,678	8,310,466	6,748,874	7,461,032
(Less) (922) Administrative Exp. Transferred-Credit	(6,601,177)	(5,991,139)	(5,865,751)	(6,215,991)	(5,755,400)	(5,527,119)	(5,335,124)	(4,891,341)
(923) Outside Services Employed	22,671,063	19,168,525	19,196,624	17,397,501	17,866,696	14,670,293	17,959,527	19,603,597
(924) Property Insurance	9,336,254	7,459,630	7,187,890	6,163,383	5,507,108	5,714,993	6,080,606	5,708,950
(925) Injuries and Damages	5,077,359	3,719,261	3,755,203	6,270,552	5,451,515	4,623,460	4,123,113	4,743,877
(926) Employee Pensions and Benefits	33,659,765	27,644,575	27,816,809	27,133,749	30,251,248	35,113,462	36,633,367	41,616,801
(927) Franchise Requirements	-	2,229	4,483	4,288	4,152	4,253	3,961	3,836
(928) Regulatory Commission Expenses	907,046	2,132,322	2,195,557	2,232,815	1,969,804	1,562,407	1,171,527	1,665,507
(929) (Less) Duplicate Charges-Cr.	-	(2,229)	(4,483)	(4,288)	(4,152)	(4,253)	(3,961)	(3,836)
(930.1) General Advertising Expenses	2,965	1,251	-	-	30,509	1,959	19,073	118,945
(930.2) Miscellaneous General Expenses	3,522,245	3,627,175	4,042,778	4,679,756	4,946,118	5,450,555	4,783,627	4,238,094
(931) Rents	3,272,215	3,388,390	3,474,789	3,443,942	3,105,459	2,807,751	2,039,349	2,046,222
TOTAL Operation	117,853,547	104,646,675	104,236,577	106,736,341	108,551,253	107,980,333	109,017,169	118,390,791
Maintenance								
(935) Maintenance of General Plant	1,777,230	1,711,144	1,729,232	2,139,602	1,630,133	1,526,833	1,073,893	2,457,869
TOTAL Admin & General Expenses	119,630,777	106,357,818	105,965,809	108,875,943	110,181,386	109,507,166	110,091,062	120,848,660
TOTAL Electric Operation and Maintenance Expenses	935,841,738	857,599,441	843,258,967	892,579,014	970,188,470	933,214,486	948,379,563	1,016,890,390

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 23

Responding Witness: Christopher M. Garrett

- Q-23. Provide a schedule showing jurisdictional actual O&M expenses by year and by FERC O&M/A&G expense account/subaccount for each of the calendar years 2015 through 2019, 2020 to date (identify the last month with actual data), the base year and the test year.
- A-23. See attached for the KU information.

Kentucky Utilities Company
Kentucky Jurisdictional

Account	REPORTING YEARS							
	Test Year	Base Period	2020 (1)	2019	2018	2017	2016	2015
1. POWER PRODUCTION EXPENSES								
A. Steam Power Generation								
Operation								
(500) Operation Supervision and Engineering	5,418,923	5,700,638		7,235,488	6,693,366	7,482,906	8,209,001	8,718,704
(501) Fuel	274,405,487	276,444,963		281,464,117	313,828,901	320,164,104	326,558,415	382,670,222
(502) Steam Expenses	21,622,628	20,431,136		15,107,643	16,404,346	18,322,656	18,813,174	19,877,540
(505) Electric Expenses	8,130,854	7,151,236		7,406,203	7,153,526	6,969,503	6,884,097	7,160,076
(506) Miscellaneous Steam Power Expenses	25,402,796	26,391,025		22,409,154	23,506,270	27,139,201	27,777,477	26,575,930
(507) Rents	-	-		-	9,587	10,437	10,434	10,431
(509) Allowances	-	946		2,052	3,022	3,429	4,500	15,844
TOTAL Operation	334,980,688	336,119,943		333,624,658	367,599,017	380,092,236	388,257,098	445,028,746
Maintenance								
(510) Maintenance Supervision and Engineering	12,501,304	10,753,565		9,560,552	8,956,463	7,869,712	8,159,813	7,629,666
(511) Maintenance of Structures	10,051,562	10,412,031		9,714,728	8,741,685	6,977,197	7,762,464	6,698,839
(512) Maintenance of Boiler Plant	49,269,205	39,065,952		45,052,638	43,502,793	38,118,564	36,540,673	39,219,851
(513) Maintenance of Electric Plant	12,209,687	8,206,336		10,324,845	9,945,521	7,833,758	8,521,472	14,582,408
(514) Maintenance of Miscellaneous Steam Plant	3,446,376	2,913,541		3,023,680	3,058,590	2,528,740	2,840,201	2,434,141
TOTAL Maintenance	87,478,134	71,351,425		77,676,444	74,205,052	63,327,971	63,824,623	70,564,905
TOTAL Power Production Expenses - Steam Power	422,458,821	407,471,368		411,301,102	441,804,069	443,420,208	452,081,721	515,593,651
B. Hydraulic Power Generation								
Operation								
(535) Operation Supervision and Engineering	-	-		-	-	-	-	-
(536) Water for Power	-	-		-	-	-	-	-
(538) Electric Expenses	-	-		-	10,045	-	-	-
(539) Misc. Hydraulic Power Generation Exp.	10,609	32,126		38,279	58,211	33,950	11,669	52,734
(540) Rents	-	-		-	-	-	-	-
TOTAL Operation	10,609	32,126		38,279	68,256	33,950	11,669	52,734
Maintenance								
(541) Maintenance Supervision and Engineering	182,692	134,909		220,064	165,726	106,848	104,758	113,619
(542) Maintenance of Structures	163,428	230,378		218,314	98,108	78,092	162,574	708,241
(543) Maintenance of Reservoirs, Dams, and Waterways	25,704	15,775		-	-	-	-	5,591
(544) Maintenance of Electric Plant	75,495	71,661		59,416	61,004	69,859	59,047	39,359
(545) Maintenance of Misc. Hydraulic Plant	131,530	12,451		43,429	5,103	5,555	4,970	4,723
TOTAL Maintenance	578,849	465,174		541,223	329,942	260,354	331,349	871,533
TOTAL Power Production Expenses - Hydraulic Power	589,458	497,300		579,502	398,197	294,303	343,018	924,268
C. Other Power Generation								
Operation								
(546) Operation Supervision and Engineering	647,260	890,472		1,305,253	1,163,543	1,012,701	1,080,185	602,404
(547) Fuel	107,114,208	89,217,329		115,346,279	123,582,240	95,955,806	109,131,766	93,170,877
(548) Generation Expenses	682,059	507,057		476,870	496,849	448,825	418,689	343,108
(549) Miscellaneous Other Power Generation Expenses	5,376,587	4,610,647		4,232,267	3,719,357	5,566,092	3,355,735	2,350,180
(550) Rents	9,693	4,769		8,848	15,643	20,079	19,748	22,141
TOTAL Operation	113,829,808	95,230,274		121,369,517	128,977,633	103,003,504	114,006,125	96,488,711
Maintenance								
(551) Maintenance Supervision and Engineering	911,492	775,272		471,499	469,414	461,768	359,605	83,927
(552) Maintenance of Structures	876,396	1,425,306		1,338,926	1,415,885	976,621	934,968	551,017
(553) Maintenance of Generating and Electric Plant	7,236,966	3,705,748		3,064,087	2,796,943	3,174,612	3,400,471	2,681,158
(554) Maintenance of Misc. Other Power Gen. Plant	5,979,786	2,941,277		2,851,761	2,192,392	3,322,910	3,298,655	2,088,372
TOTAL Maintenance	15,004,640	8,847,603		7,726,273	6,874,634	7,935,911	7,993,699	5,404,474
TOTAL Power Production Expenses - Other Power	128,834,449	104,077,877		129,095,790	135,852,267	110,939,414	121,999,823	101,893,186
D. Other Power Supply Expenses								
(555) Purchased Power	48,707,778	36,093,978		40,711,642	39,189,505	40,202,218	34,419,009	45,721,849
(556) System Control and Load Dispatching	2,300,266	2,114,996		1,621,304	1,583,513	1,673,504	1,690,326	1,708,891
(557) Other Expenses	171,386	163,990		161,624	253,616	564	23,750	74,218
TOTAL Other Power Supply Expenses	51,179,430	38,372,964		42,494,569	41,026,634	41,876,286	36,133,085	47,504,959
TOTAL Power Production Expenses	603,062,158	550,419,510		583,470,962	619,081,168	596,530,211	610,557,647	665,916,063
2. TRANSMISSION EXPENSES								
Operation								
(560) Operation Supervision and Engineering	1,854,542	2,277,286		1,431,261	1,427,131	1,490,058	1,488,844	1,578,249
(561) Load Dispatching	4,510,239	3,310,417		3,635,862	3,568,793	3,504,648	3,630,977	3,681,812

**Kentucky Utilities Company
Kentucky Jurisdictional**

Account	REPORTING YEARS							
	Test Year	Base Period	2020 (1)	2019	2018	2017	2016	2015
(562) Station Expenses	1,170,142	1,138,212		1,092,702	1,428,520	1,106,443	1,172,365	1,116,970
(563) Overhead Lines Expense	1,105,850	803,390		707,241	782,348	562,232	544,388	633,652
(565) Transmission of Electricity by Others	2,973,402	3,324,446		3,178,327	2,955,334	2,863,935	3,034,545	3,010,155
(566) Miscellaneous Transmission Expenses	24,246,266	23,055,778		22,229,403	14,512,780	11,746,298	10,929,570	9,818,076
(567) Rents	169,306	102,766		239,239	149,886	131,772	133,690	135,516
TOTAL Operation	36,029,747	34,012,294		32,514,035	24,824,791	21,405,386	20,934,379	19,974,432
Maintenance								
(569) Maintenance of Structures		-		-	-	-	-	328
(570) Maintenance of Station Equipment	1,969,589	1,801,608		1,674,575	1,508,062	1,456,697	1,749,649	2,342,902
(571) Maintenance of Overhead Lines	10,707,630	9,495,644		9,884,534	11,090,485	7,894,582	5,358,285	5,461,095
(573) Maintenance of Misc. Transmission Plant	217,390	168,213		346,598	278,938	265,586	296,056	521,752
TOTAL Maintenance	12,894,609	11,465,465		11,905,708	12,877,485	9,616,865	7,403,989	8,326,076
TOTAL Transmission Expenses	48,924,356	45,477,759		44,419,742	37,702,276	31,022,251	28,338,368	28,300,509
3. REGIONAL MARKET EXPENSES								
Operation								
(575.7) Market Facilitation, Monitoring and Compliance Svcs	-	939		2,874	5,446	(160,447)	(331,025)	(308,282)
TOTAL Operation	-	939		2,874	5,446	(160,447)	(331,025)	(308,282)
4. DISTRIBUTION EXPENSES								
Operation								
(580) Operation Supervision and Engineering	1,911,255	1,684,454		1,716,646	1,690,368	1,552,754	1,475,129	1,306,476
(581) Load Dispatching	438,256	418,446		363,602	387,856	430,632	432,205	491,839
(582) Stations Expenses	2,231,084	2,028,917		1,880,647	1,761,893	1,849,814	1,886,994	1,834,392
(583) Overhead Line Expenses	6,598,429	5,885,441		5,683,444	6,418,314	5,796,158	5,339,475	5,097,837
(584) Underground Line Expenses	41,724	1,265,702		1,511,526	-	-	-	861
(585) Street Lighting and Signal System Expenses	-	-		-	-	-	-	1,205
(586) Meter Expenses	9,700,980	9,124,987		8,656,453	7,655,981	7,304,861	7,327,091	7,373,471
(587) Customer Installations Expenses	-	-		-	199	(14,543)	(55,688)	(50,254)
(588) Miscellaneous Expenses	8,491,579	7,001,603		7,834,101	7,130,362	6,177,011	5,514,394	4,504,649
(589) Rents	-	-		-	-	-	6,704	8,648
TOTAL Operation	29,413,306	27,409,550		27,646,420	25,044,973	23,096,687	21,926,304	20,569,125
Maintenance								
(590) Maintenance Supervision and Engineering	50,915	16,967		8,549	23,441	63,392	16,476	142,331
(592) Maintenance of Station Equipment	1,421,212	1,341,351		2,045,395	1,255,115	1,016,357	1,081,302	914,250
(593) Maintenance of Overhead Lines	28,071,515	27,583,167		29,729,105	30,449,534	27,464,920	28,942,543	28,900,164
(594) Maintenance of Underground Lines	483,282	447,905		417,808	407,106	368,292	475,896	426,808
(595) Maintenance of Line Transformers	106,084	76,751		71,422	147,122	137,647	93,258	88,312
(596) Maintenance of Street Lighting and Signal Systems	-	-		139	-	-	-	424
(597) Maintenance of Meters	28	-		-	-	-	-	-
(598) Maintenance of Miscellaneous Distribution Plant	584,150	392,986		402,020	364,541	319,727	375,876	118,152
(880) Maintenance of Miscellaneous Gas Distribution Plant	-	-		-	-	-	-	-
TOTAL Maintenance	30,717,186	29,859,127		32,674,438	32,646,860	29,370,336	30,985,351	30,590,441
TOTAL Distribution Expenses	60,130,492	57,268,677		60,320,857	57,691,833	52,467,024	52,911,655	51,159,567
5. CUSTOMER ACCOUNTS EXPENSES								
Operation								
(901) Supervision	4,235,757	3,955,026		3,813,779	3,841,655	3,605,250	3,383,062	3,699,196
(902) Meter Reading Expenses	9,902,132	9,255,912		7,394,491	5,203,778	4,861,236	5,116,893	4,748,582
(903) Customer Records and Collection Expenses	21,487,653	20,569,227		19,632,439	19,035,239	18,521,386	17,492,377	16,513,620
(904) Uncollectible Accounts	4,646,049	5,283,732		3,655,172	4,930,332	4,012,408	4,016,880	4,550,006
(905) Miscellaneous Customer Accounts Expenses	165,801	129,986		(20,480)	26,616	2,624	8,077	3,214
TOTAL Customer Accounts Expenses	40,437,391	39,193,883		34,475,400	33,037,620	31,002,904	30,017,289	29,514,617
6. CUSTOMER SERVICE AND INFORMATIONAL EXP.								
Operation								
(907) Supervision	368,993	482,913		614,326	610,383	551,749	534,702	356,382
(908) Customer Assistance Expenses	9,171,811	7,736,804		7,645,412	14,097,081	19,794,923	20,016,357	16,774,813
(909) Informational and Instructional Expenses	1,698,677	1,795,623		1,350,821	660,923	469,513	431,357	696,960
(910) Misc. Customer Service and Information Expenses	1,818,935	1,960,632		1,783,300	1,381,282	1,248,329	1,499,994	663,454
TOTAL Customer Service and Informational Expenses	13,058,416	11,975,971		11,393,859	16,749,669	22,064,514	22,482,410	18,491,609
7. SALES EXPENSES								
Operation								
(912) Demonstrating and Selling Expenses	121,604	60,802		278,846	-	-	-	-
(913) Advertising Expenses	1,040,532	843,275		1,104,764	935,729	751,078	775,175	291,103
TOTAL SALES EXPENSES	1,162,136	904,077		1,383,610	935,729	751,078	775,175	291,103

Case No. 2020-00349

Attachment to Response to AG-KIUC-1 Question No. 23

Page 2 of 3

Garrett

**Kentucky Utilities Company
Kentucky Jurisdictional**

Account	REPORTING YEARS							
	Test Year	Base Period	2020 (1)	2019	2018	2017	2016	2015
8. ADMINISTRATIVE AND GENERAL EXPENSES								
Operation								
(920) Administrative and General Salaries	32,982,894	31,207,928		33,718,233	31,727,473	31,856,047	31,408,955	32,527,570
(921) Office Supplies and Expenses	10,307,282	9,731,246		9,214,164	9,173,335	7,509,866	6,092,423	6,726,587
(Less) (922) Administrative Exp. Transferred-Credit	(6,211,522)	(5,638,873)		(5,848,426)	(5,210,489)	(4,994,656)	(4,816,186)	(4,409,850)
(923) Outside Services Employed	21,332,833	18,041,457		16,368,749	16,175,111	13,257,011	16,212,636	17,673,868
(924) Property Insurance	8,726,372	6,974,168		5,763,036	4,905,863	5,075,974	5,396,690	5,057,893
(925) Injuries and Damages	4,777,652	3,500,577		5,899,784	4,935,488	4,178,214	3,722,277	4,276,368
(926) Employee Pensions and Benefits	31,473,418	25,727,445		25,408,113	26,858,766	31,210,425	32,669,043	37,017,561
(927) Franchise Requirements	-	-		-	-	-	-	-
(928) Regulatory Commission Expenses	851,305	2,080,042		1,904,695	1,813,571	1,352,346	1,109,506	1,275,668
(929) (Less) Duplicate Charges-Cr.	-	-		-	-	-	-	-
(930.1) General Advertising Expenses	2,822	1,191		-	29,014	1,862	18,129	112,756
(930.2) Miscellaneous General Expenses	3,314,333	3,416,415		4,409,090	4,487,527	4,935,337	4,328,297	3,830,990
(931) Rents	3,079,062	3,189,160		3,240,295	2,811,439	2,537,263	1,840,985	1,844,797
TOTAL Operation	110,636,452	98,230,755		100,077,733	97,707,097	96,919,689	97,982,756	105,934,209
Maintenance								
(935) Maintenance of General Plant	1,672,323	1,610,532		2,013,081	1,475,795	1,379,743	969,437	2,215,922
TOTAL Admin & General Expenses	112,308,775	99,841,287		102,090,815	99,182,893	98,299,433	98,952,193	108,150,131
TOTAL Electric Operation and Maintenance Expenses	879,083,724	805,082,104		837,558,119	864,386,635	831,976,968	843,703,711	901,515,317

(1) 2020 jurisdictional expenses were not available at the time this data request was submitted.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 24

Responding Witness: Christopher M. Garrett

- Q-24. Please provide a schedule showing all direct assignments and allocations of costs from LKS to the Companies by FERC O&M, A&G, and each other account for 2016, 2017, 2018, 2019, 2020 to date (identify the last month with actual data), the base year, and the test year. Provide an explanation for each increase from year to year of at least \$1 million or 5%, whichever is less.
- A-24. See attached for the KU information.

Changes from year to year are explained for increases greater than \$1 million. For 2020 to date, the Company is providing January through October.

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2016			2017			Variance 2017 to 2016	
		Direct Assignments	Indirect Allocations of Costs	Total	Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	13,187,706	27,804,755	40,992,461	16,618,908	30,160,616	46,779,524	5,787,063	Increase due to AMS/MAM, Distribution Automation, Distribution Control Center Enhancement and GIS upgrade, offset by a database and server software license renewal paid in 2016 but not 2017, and the wind down of the SAP CCS Upgrade project.
108	Accumulated Provision For Depreciation Of Utility Plant	850,658	78,782	929,439	1,999,575	173,946	2,173,521	1,244,082	Increase is due to more spend for ash pond closures at Ghent and Green River.
131	Cash	(254,963)	-	(254,963)	(356,695)	-	(356,695)	(101,732)	
141	Notes Receivable	-	-	-	-	-	-	-	
142	Customer Accounts Receivable	-	-	-	-	-	-	-	
143	Other Accounts Receivable	9,450	41	9,491	19,323	909	20,232	10,741	
146	Accounts Receivable From Associated Companies	-	-	-	638	53	691	691	
151	Fuel Stock	362,373,333	-	362,373,333	331,342,013	-	331,342,013	(31,031,320)	
163	Stores Expense Undistributed	303,029	861,669	1,164,698	243,586	820,956	1,064,542	(100,156)	
165	Prepayments	6,696,216	18,978,242	25,674,458	6,018,921	13,851,647	19,870,568	(5,803,890)	
173	Accrued Utility Revenues	-	-	-	1,302	-	1,302	1,302	
182.3	Other Regulatory Assets	3,617,513	-	3,617,513	3,453,121	-	3,453,121	(164,392)	
183	Preliminary Survey And Investigation Charges	746,263	-	746,263	1,898,880	394	1,899,274	1,153,012	Variance is due to the AMS project, which began in 2017.
183.2	Other Preliminary Survey And Investigation Charges	-	-	-	-	-	-	-	
184	Clearing Accounts	18,472,699	9,724,037	28,196,736	20,935,642	8,226,107	29,161,748	965,012	
186	Miscellaneous Deferred Debits	551,360	-	551,360	221,462	-	221,462	(329,898)	
188	Research, Development And Demonstration Expenses	(540,892)	1,298,478	757,586	(87,781)	84,431	(3,350)	(760,936)	
219	Accumulated other comprehensive income	-	-	-	(651,463)	-	(651,463)	(651,463)	
228.3	Accumulated Provision For Pensions And Benefits	4,383,601	-	4,383,601	3,320,607	-	3,320,607	(1,062,995)	
232	Accounts Payable	11,228,898	-	11,228,898	8,309,595	(170,463)	8,139,132	(3,089,767)	
234	Accounts Payable To Associated Companies	-	-	-	-	-	-	-	
236	Taxes Accrued	(1,822,072)	-	(1,822,072)	(1,269,062)	(638)	(1,269,700)	552,372	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2016			2017			Variance 2017 to 2016	
		Direct Assignments	Indirect Allocations of Costs	Total	Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
241	Tax Collections Payable	-	-	-	-	-	-	-	-
242	Miscellaneous Current And Accrued Liabilities	917,112	-	917,112	1,049,630	-	1,049,630	132,519	
253	Other Deferred Credits	-	-	-	(11,591)	-	(11,591)	(11,591)	
254	Other Regulatory Liabilities	-	-	-	-	-	-	-	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	1,672,899	3,511,528	5,184,427	782,844	4,476,137	5,258,981	74,553	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	32	-	32	-	-	-	(32)	
417.1	Expenses Of Nonutility Operations	-	-	-	1,659	-	1,659	1,659	
421	Miscellaneous Nonoperating Income	4,473	(16,926)	(12,454)	-	(52,172)	(52,172)	(39,719)	
426.1	Donations	431,373	32,909	464,282	(28,572)	(1,861)	(30,432)	(494,715)	
426.3	Penalties	10,751	22,452	33,203	-	17	17	(33,185)	
426.4	Expenditures For Certain Civic, Political And Related Activities	230,240	695,689	925,929	145,556	505,468	651,024	(274,905)	
426.5	Other Deductions	590,542	459,748	1,050,291	424,843	446,773	871,615	(178,675)	
431	Other Interest Expense	3,790	-	3,790	-	-	-	(3,790)	
456	Other Electric Revenues	149	-	149	-	-	-	(149)	
456.1	Revenues From Transmission Of Electricity Of Others	-	-	-	-	-	-	-	
500	Operation Supervision And Engineering	556,223	3,787,598	4,343,822	724,914	3,428,806	4,153,720	(190,102)	
501	Fuel	207,680	773,802	981,482	277,506	689,470	966,977	(14,505)	
502	Steam Expenses	167,794	27,869	195,663	102,838	119,445	119,445	(76,218)	
505	Electric Expenses	2,020	-	2,020	3,438	536	3,975	1,955	
506	Miscellaneous Steam Power Expenses	890,724	380,194	1,270,919	990,651	445,876	1,436,527	165,608	
510	Maintenance Supervision And Engineering	312,579	287,836	600,414	195,852	450,006	645,858	45,444	
511	Maintenance Of Structures	23,451	-	23,451	18,905	126,252	145,157	121,706	
512	Maintenance Of Boiler Plant	17,445	-	17,445	40,215	-	40,215	22,769	
513	Maintenance Of Electric Plant	161,592	37,122	198,713	64,856	282,831	347,686	148,973	
514	Maintenance Of Miscellaneous Steam Plant	38,923	0	38,923	42,537	2,847	45,383	6,461	
538	Electric Expenses	-	-	-	-	-	-	-	
544	Maintenance Of Electric Plant	-	-	-	770	79	850	850	
546	Operation Supervision And Engineering	1,568	-	1,568	-	-	-	(1,568)	
548	Generation Expenses	-	-	-	-	-	-	-	
549	Miscellaneous Other Power Generation Expenses	11,523	-	11,523	386	3,084	3,469	(8,054)	
552	Maintenance Of Structures	-	-	-	-	-	-	-	
553	Maintenance Of Generating And Electric Equipment	-	-	-	369	-	369	369	
554	Maintenance Of Miscellaneous Other Power Generation Plant	1,656	-	1,656	4,967	156	5,123	3,467	
556	System Control And Load Dispatching	80,039	1,893,210	1,973,249	45,642	1,845,201	1,890,844	(82,406)	
557	Other Expenses	-	(0)	(0)	-	-	-	0	
560	Operation Supervision And Engineering	46,829	1,564,131	1,610,960	4,684	1,670,160	1,674,844	63,884	
561.1	Load Dispatch-Reliability	35,636	424,510	460,146	766	418,987	419,752	(40,393)	
561.2	Load Dispatch-Monitor And Operate Transmission System	502	1,960,257	1,960,759	-	1,917,464	1,917,464	(43,295)	
561.3	Load Dispatch-Transmission Service And Scheduling	4,188	775,549	779,736	-	901,743	901,743	122,007	
561.5	Reliability, Planning And Standards Development	20,625	798,520	819,145	347	700,498	700,845	(118,300)	
561.6	Transmission Service Studies	46,582	2,515	49,097	6,583	-	6,583	(42,514)	
561.7	Generation Interconnection Studies	-	-	-	-	-	-	-	
562	Station Expenses	85,495	52,350	137,845	103,943	8,207	112,149	(25,695)	
563	Overhead Line Expenses	46,657	27,427	74,084	73,247	5,567	78,815	4,731	
565	Transmission Of Electricity By Others	-	-	-	-	-	-	-	
566	Miscellaneous Transmission Expenses	200,956	2,670,210	2,871,166	176,982	2,484,070	2,661,052	(210,114)	
567	Rents	-	-	-	-	-	-	-	
570	Maintenance Of Station Equipment	219,089	402,369	621,457	251,220	277,576	528,796	(92,662)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2016			2017			Variance 2017 to 2016	
		Direct Assignments	Indirect Allocations of Costs	Total	Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
570.1	Maintenance Of Energy Storage Equipment	-	-	-	-	-	-	-	-
571	Maintenance Of Overhead Lines	96,422	87,106	183,528	330,938	21,335	352,273	168,745	
573	Maintenance Of Miscellaneous Transmission Plant	35,887	249,483	285,370	96,537	190,411	286,947	1,578	
580	Operation Supervision And Engineering	168,510	1,125,748	1,294,258	113,109	1,384,008	1,497,117	202,859	
581	Load Dispatching	149,252	291,697	440,949	123,983	318,556	442,539	1,590	
582	Station Expenses	31,019	1,672	32,691	8,803	285	9,088	(23,603)	
583	Overhead Line Expenses	960,294	511	960,805	973,352	8,391	981,743	20,938	
586	Meter Expenses	165,654	434,143	599,797	173,163	467,952	641,115	41,317	
588	Miscellaneous Distribution Expenses	614,735	1,350,264	1,964,999	1,057,172	1,292,748	2,349,920	384,921	
590	Maintenance Supervision And Engineering	106	2,401	2,507	(51)	2,960	2,910	403	
592	Maintenance Of Station Equipment	15,542	213	15,755	7,562	90	7,652	(8,103)	
593	Maintenance Of Overhead Lines	108,265	133,035	241,300	105,123	148,232	253,356	12,056	
597	Maintenance Of Meters	-	-	-	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	82,705	1,254	83,959	260,534	23,400	283,933	199,974	
880	Other Expenses	-	-	-	-	-	-	-	
901	Supervision	289,964	2,584,808	2,874,772	238,473	2,919,539	3,158,012	283,240	
902	Meter Reading Expenses	2,416	164,597	167,013	659	150,469	151,129	(15,885)	
903	Customer Records And Collection Expenses	4,522,859	8,563,808	13,086,666	4,043,625	9,284,604	13,328,229	241,562	
904	Uncollectible Accounts	-	-	-	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	6,750	1,056	7,806	-	1,575	1,575	(6,231)	
907	Supervision	1,478	400,696	402,174	627	540,725	541,352	139,178	
908	Customer Assistance Expenses	16,640,014	278,377	16,918,391	16,550,762	387,217	16,937,979	19,588	
909	Informational And Instructional Advertising Expenses	418,013	30,265	448,278	316,942	174,442	491,384	43,106	
910	Miscellaneous Customer Service And Informational Expenses	255,611	715,294	970,905	358,739	852,658	1,211,397	240,492	
912	Demonstrating And Selling Expenses	-	-	-	-	-	-	-	
913	Advertising Expenses	789,548	25,196	814,744	721,137	65,184	786,320	(28,424)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2016			2017			Variance 2017 to 2016	
		Direct Assignments	Indirect Allocations of Costs	Total	Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
920	Administrative And General Salaries	1,389,794	33,115,402	34,505,196	1,590,827	33,235,939	34,826,766	321,570	
921	Office Supplies And Expenses	775,155	5,257,031	6,032,187	345,230	7,029,485	7,374,715	1,342,529	The accounting for the O&M pertaining to the LG&E Building changed in March 2017 from the 184 facilities clearing account directly to the 921 office supplies and expenses due to preparation for the new lease accounting standard.
923	Outside Services Employed	3,945,778	9,714,326	13,660,104	2,963,443	4,695,129	7,658,571	(6,001,533)	
924	Property Insurance	-	274,178	274,178	20,786	311,749	332,536	58,358	
925	Injuries And Damages	6,250	161,494	167,745	6,571	213,616	220,187	52,443	
926	Employee Pensions And Benefits	4,306,316	13,485,267	17,791,583	2,005,699	15,945,896	17,951,595	160,012	
928	Regulatory Commission Expenses	185,394	-	185,394	162,845	-	162,845	(22,549)	
930.1	General Advertising Expenses	16,070	57	16,127	548	1,411	1,959	(14,168)	
930.2	Miscellaneous General Expenses	189,329	3,134,900	3,324,229	36,286	3,647,532	3,683,818	359,589	
931	Rents	220,781	1,275,435	1,496,216	29,565	2,757,277	2,786,842	1,290,626	The accounting for the LG&E Building lease changed in March 2017 from the 184 facilities clearing account directly to the 931 rent expense account for the affiliate transaction due to preparation for the new lease accounting standard.
935	Maintenance Of General Plant	1,285,788	720,196	2,005,984	335,252	966,849	1,302,101	(703,883)	
Grand Total		464,519,635	162,896,780	627,416,415	430,492,800	161,238,005	591,730,805	(35,685,610)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2018			Variance 2018 to 2017	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	19,064,503	31,350,309	50,414,812	3,635,288	Net increase is due to spend related to the construction of a new operations center in Norton, VA, refresh of the SAP HANA database server, Distribution Automation, workstation infrastructure upgrades and the Distribution Control Center enhancement; offset by higher spending in 2017 compared to 2018 for the completed SAP CRM/ECC upgrade, GSU transformer, and AMS/MAM.
108	Accumulated Provision For Depreciation Of Utility Plant	2,974,667	419,353	3,394,020	1,220,499	Increase is due to more spend for ash pond closures at Trimble County, Tyrone, Green River, and Ghent as well as planning for the Pineville and Green River demolitions.
131	Cash	(72,697)	-	(72,697)	283,999	
141	Notes Receivable	-	-	-	-	
142	Customer Accounts Receivable	899	12	911	911	
143	Other Accounts Receivable	56,875	928	57,803	37,571	
146	Accounts Receivable From Associated Companies	-	-	-	(691)	
151	Fuel Stock	333,385,109	-	333,385,109	2,043,096	This is both price & volume related. Slightly higher prices than 2017 and approximately 500K more tons purchased - most significantly at Brown station to cover significant increase in coal consumption.
163	Stores Expense Undistributed	424,707	949,452	1,374,159	309,617	
165	Prepayments	5,646,110	16,264,038	21,910,148	2,039,580	Primarily due to Pollution Legal Liability Long Term Insurance Policy. Renewed the three year policy in November 2018.
173	Accrued Utility Revenues	-	-	-	(1,302)	
182.3	Other Regulatory Assets	3,103,284	-	3,103,284	(349,837)	
183	Preliminary Survey And Investigation Charges	(840,620)	135	(840,485)	(2,739,759)	AMS cost write-off
183.2	Other Preliminary Survey And Investigation Charges	-	-	-	-	
184	Clearing Accounts	19,710,888	10,753,189	30,464,078	1,302,330	Variance due to the function of the clearing account. This increase is offset in other accounts
186	Miscellaneous Deferred Debits	264,662	-	264,662	43,200	
188	Research, Development And Demonstration Expenses	-	-	-	3,350	
219	Accumulated other comprehensive income	-	-	-	651,463	
228.3	Accumulated Provision For Pensions And Benefits	5,328,557	-	5,328,557	2,007,950	Primarily due to increase in the Retiree Medical Credit.
232	Accounts Payable	10,486,247	(150,980)	10,335,267	2,196,135	Increase due to reversal of an accrual in 2017 for a GSU transformer (offsetting decrease in 107) and overall increase in 401K withholdings due to increased labor.
234	Accounts Payable To Associated Companies	-	-	-	-	
236	Taxes Accrued	(941,059)	93,455	(847,604)	422,096	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2018			Variance 2018 to 2017	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
241	Tax Collections Payable	(0)	-	(0)	(0)	
242	Miscellaneous Current And Accrued Liabilities	1,150,004	-	1,150,004	100,373	
253	Other Deferred Credits	-	-	-	11,591	
254	Other Regulatory Liabilities	-	-	-	-	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	483,693	4,279,543	4,763,236	(495,744)	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	-	-	-	-	
417.1	Expenses Of Nonutility Operations	371	-	371	(1,289)	
421	Miscellaneous Nonoperating Income	-	(6,578)	(6,578)	45,594	
426.1	Donations	8,650	137	8,787	39,219	
426.3	Penalties	-	-	-	(17)	
426.4	Expenditures For Certain Civic, Political And Related Activities	(3,247)	643,858	640,610	(10,414)	
426.5	Other Deductions	1,090,872	407,461	1,498,333	626,718	
431	Other Interest Expense	-	-	-	-	
456	Other Electric Revenues	861	-	861	861	
456.1	Revenues From Transmission Of Electricity Of Others	-	-	-	-	
500	Operation Supervision And Engineering	620,724	3,452,778	4,073,502	(80,217)	
501	Fuel	66,139	894,774	960,913	(6,064)	
502	Steam Expenses	78,314	7,316	85,630	(33,815)	
505	Electric Expenses	16,726	-	16,726	12,752	
506	Miscellaneous Steam Power Expenses	2,267,912	481,693	2,749,605	1,313,077	Expenses incurred in 2018 and not in 2017 related to the EW Brown Herrington Lake Corrective Action Plan.
510	Maintenance Supervision And Engineering	304,998	629,656	934,654	288,796	
511	Maintenance Of Structures	9,830	133,876	143,706	(1,451)	
512	Maintenance Of Boiler Plant	85,549	1,106	86,655	46,440	
513	Maintenance Of Electric Plant	113,720	227,062	340,782	(6,904)	
514	Maintenance Of Miscellaneous Steam Plant	43,663	2,850	46,513	1,130	
538	Electric Expenses	12,894	-	12,894	12,894	
544	Maintenance Of Electric Plant	-	-	-	(850)	
546	Operation Supervision And Engineering	-	-	-	-	
548	Generation Expenses	3,651	-	3,651	3,651	
549	Miscellaneous Other Power Generation Expenses	470	-	470	(2,999)	
552	Maintenance Of Structures	-	-	-	-	
553	Maintenance Of Generating And Electric Equipment	2,717	-	2,717	2,348	
554	Maintenance Of Miscellaneous Other Power Generation Plant	-	-	-	(5,123)	
556	System Control And Load Dispatching	20,851	1,782,188	1,803,040	(87,804)	
557	Other Expenses	-	-	-	-	
560	Operation Supervision And Engineering	840	1,577,744	1,578,584	(96,260)	
561.1	Load Dispatch-Reliability	-	659,738	659,738	239,985	
561.2	Load Dispatch-Monitor And Operate Transmission System	-	1,826,337	1,826,337	(91,127)	
561.3	Load Dispatch-Transmission Service And Scheduling	-	806,210	806,210	(95,532)	
561.5	Reliability, Planning And Standards Development	-	598,460	598,460	(102,385)	
561.6	Transmission Service Studies	7,763	31	7,794	1,210	
561.7	Generation Interconnection Studies	2,468	8	2,476	2,476	
562	Station Expenses	109,209	9,841	119,050	6,901	
563	Overhead Line Expenses	93,611	6,169	99,780	20,966	
565	Transmission Of Electricity By Others	-	-	-	-	
566	Miscellaneous Transmission Expenses	189,721	3,239,147	3,428,868	767,816	
567	Rents	-	-	-	-	
570	Maintenance Of Station Equipment	210,428	359,389	569,817	41,021	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2018			Variance 2018 to 2017	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
570.1	Maintenance Of Energy Storage Equipment	-	-	-	-	
571	Maintenance Of Overhead Lines	385,769	26,335	412,104	59,831	
573	Maintenance Of Miscellaneous Transmission Plant	94,303	200,160	294,462	7,515	
580	Operation Supervision And Engineering	352,059	1,342,699	1,694,757	197,641	
581	Load Dispatching	83,379	299,874	383,253	(59,286)	
582	Station Expenses	14,910	33	14,943	5,855	
583	Overhead Line Expenses	1,042,818	8,077	1,050,894	69,151	
586	Meter Expenses	191,377	534,284	725,661	84,546	
588	Miscellaneous Distribution Expenses	1,308,365	1,465,127	2,773,493	423,572	
590	Maintenance Supervision And Engineering	-	4,375	4,375	1,465	
592	Maintenance Of Station Equipment	8,904	149	9,053	1,401	
593	Maintenance Of Overhead Lines	180,811	139,762	320,572	67,216	
597	Maintenance Of Meters	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	296,772	32,446	329,219	45,285	
880	Other Expenses	-	-	-	-	
901	Supervision	241,340	3,150,163	3,391,504	233,492	
902	Meter Reading Expenses	345	185,748	186,093	34,964	
903	Customer Records And Collection Expenses	3,901,100	9,516,071	13,417,171	88,942	
904	Uncollectible Accounts	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	-	495	495	(1,080)	
907	Supervision	1,033	612,505	613,538	72,186	
908	Customer Assistance Expenses	12,999,868	409,905	13,409,772	(3,528,206)	
909	Informational And Instructional Advertising Expenses	435,358	166,580	601,939	110,555	
910	Miscellaneous Customer Service And Informational Expenses	518,288	866,280	1,384,569	173,172	
912	Demonstrating And Selling Expenses	-	-	-	-	
913	Advertising Expenses	877,966	101,922	979,888	193,567	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2018			Variance 2018 to 2017	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
920	Administrative And General Salaries	910,089	33,826,245	34,736,334	(90,431)	
921	Office Supplies And Expenses	507,768	8,420,337	8,928,105	1,553,390	Variance due primarily to AMS/MAM correction and increased IT O&M expenses.
923	Outside Services Employed	4,516,957	4,907,562	9,424,519	1,765,947	Variance due primarily to increased IT O&M and legal expenses.
924	Property Insurance	20,603	251,956	272,559	(59,976)	
925	Injuries And Damages	33,453	201,939	235,392	15,205	
926	Employee Pensions And Benefits	1,870,853	16,543,677	18,414,530	462,934	
928	Regulatory Commission Expenses	100,235	-	100,235	(62,610)	
930.1	General Advertising Expenses	25,748	4,762	30,509	28,550	
930.2	Miscellaneous General Expenses	401,789	2,686,756	3,088,546	(595,272)	
931	Rents	140,596	2,394,614	2,535,210	(251,631)	
935	Maintenance Of General Plant	377,309	1,015,478	1,392,788	90,686	
Grand Total		437,425,698	171,017,002	608,442,700	16,711,895	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2019			Variance 2019 to 2018	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	21,454,520	29,264,257	50,718,777	303,965	
108	Accumulated Provision For Depreciation Of Utility Plant	3,172,264	336,086	3,508,349	114,330	
131	Cash	39,109	-	39,109	111,806	
141	Notes Receivable	700,740	-	700,740	700,740	
142	Customer Accounts Receivable	-	-	-	(911)	
143	Other Accounts Receivable	(0)	0	(0)	(57,803)	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	298,273,291	-	298,273,291	(35,111,818)	
163	Stores Expense Undistributed	448,987	1,029,549	1,478,536	104,377	
165	Prepayments	5,872,395	17,231,118	23,103,513	1,193,365	The TVA Reliability Coordinator Agreement was prepaid in 2019, but not 2018.
173	Accrued Utility Revenues	-	-	-	-	
182.3	Other Regulatory Assets	1,000,762	-	1,000,762	(2,102,522)	
183	Preliminary Survey And Investigation Charges	-	-	-	840,485	
183.2	Other Preliminary Survey And Investigation Charges	-	-	-	-	
184	Clearing Accounts	19,688,599	14,405,312	34,093,911	3,629,833	Variance due to the function of the clearing account. This increase is offset in other accounts
186	Miscellaneous Deferred Debits	541,571	-	541,571	276,909	
188	Research, Development And Demonstration Expenses	-	2,554	2,554	2,554	
219	Accumulated other comprehensive income	-	-	-	-	
228.3	Accumulated Provision For Pensions And Benefits	3,264,495	-	3,264,495	(2,064,062)	
232	Accounts Payable	10,366,529	63,260	10,429,789	94,522	
234	Accounts Payable To Associated Companies	-	-	-	-	
236	Taxes Accrued	(411,368)	(839,012)	(1,250,380)	(402,775)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2019			Variance 2019 to 2018	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
241	Tax Collections Payable	-	-	-	0	
242	Miscellaneous Current And Accrued Liabilities	1,446,340	-	1,446,340	296,336	
253	Other Deferred Credits	-	-	-	-	
254	Other Regulatory Liabilities	-	-	-	-	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	290,145	4,562,585	4,852,731	89,494	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	-	-	-	-	
417.1	Expenses Of Nonutility Operations	515	-	515	145	
421	Miscellaneous Nonoperating Income	-	(8,473)	(8,473)	(1,895)	
426.1	Donations	9,764	-	9,764	977	
426.3	Penalties	-	15	15	15	
426.4	Expenditures For Certain Civic, Political And Related Activities	1,475	683,492	684,968	44,358	
426.5	Other Deductions	146,962	429,280	576,241	(922,092)	
431	Other Interest Expense	(1,144)	1,144	-	-	
456	Other Electric Revenues	583	-	583	(279)	
456.1	Revenues From Transmission Of Electricity Of Others	-	-	-	-	
500	Operation Supervision And Engineering	379,748	3,960,183	4,339,931	266,429	
501	Fuel	6,494	1,031,177	1,037,671	76,758	
502	Steam Expenses	63,291	5,033	68,324	(17,306)	
505	Electric Expenses	(11,629)	-	(11,629)	(28,355)	
506	Miscellaneous Steam Power Expenses	1,459,815	642,675	2,102,490	(647,114)	
510	Maintenance Supervision And Engineering	981,941	268,418	1,250,359	315,705	
511	Maintenance Of Structures	5,271	222,287	227,558	83,852	
512	Maintenance Of Boiler Plant	3,483	65	3,548	(83,107)	
513	Maintenance Of Electric Plant	242,571	108,019	350,590	9,808	
514	Maintenance Of Miscellaneous Steam Plant	29,872	24,609	54,481	7,968	
538	Electric Expenses	-	-	-	(12,894)	
544	Maintenance Of Electric Plant	-	-	-	-	
546	Operation Supervision And Engineering	-	-	-	-	
548	Generation Expenses	-	-	-	(3,651)	
549	Miscellaneous Other Power Generation Expenses	(6,050)	-	(6,050)	(6,520)	
552	Maintenance Of Structures	806	-	806	806	
553	Maintenance Of Generating And Electric Equipment	-	-	-	(2,717)	
554	Maintenance Of Miscellaneous Other Power Generation Plant	(1,339)	-	(1,339)	(1,339)	
556	System Control And Load Dispatching	1,525	1,726,703	1,728,228	(74,811)	
557	Other Expenses	-	-	-	-	
560	Operation Supervision And Engineering	53,561	1,523,806	1,577,366	(1,217)	
561.1	Load Dispatch-Reliability	-	967,748	967,748	308,010	
561.2	Load Dispatch-Monitor And Operate Transmission System	(5,357)	1,990,743	1,985,386	159,049	
561.3	Load Dispatch-Transmission Service And Scheduling	-	606,029	606,029	(200,181)	
561.5	Reliability, Planning And Standards Development	1,479	508,841	510,321	(88,139)	
561.6	Transmission Service Studies	3,624	44	3,668	(4,126)	
561.7	Generation Interconnection Studies	22,371	142	22,514	20,038	
562	Station Expenses	128,511	10,149	138,660	19,610	
563	Overhead Line Expenses	108,806	5,313	114,120	14,339	
565	Transmission Of Electricity By Others	-	-	-	-	
566	Miscellaneous Transmission Expenses	180,034	3,730,026	3,910,060	481,193	
567	Rents	-	-	-	-	
570	Maintenance Of Station Equipment	234,687	538,895	773,581	203,764	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2019			Variance 2019 to 2018	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
570.1	Maintenance Of Energy Storage Equipment	-	-	-	-	
571	Maintenance Of Overhead Lines	463,708	25,839	489,547	77,443	
573	Maintenance Of Miscellaneous Transmission Plant	75,767	272,931	348,698	54,236	
580	Operation Supervision And Engineering	165,332	1,553,842	1,719,174	24,416	
581	Load Dispatching	-	314,852	314,852	(68,401)	
582	Station Expenses	16,868	-	16,868	1,925	
583	Overhead Line Expenses	573,901	593,816	1,167,717	116,823	
586	Meter Expenses	157,618	571,109	728,728	3,067	
588	Miscellaneous Distribution Expenses	1,172,756	1,996,518	3,169,273	395,781	
590	Maintenance Supervision And Engineering	-	4,911	4,911	536	
592	Maintenance Of Station Equipment	168,017	42	168,059	159,005	
593	Maintenance Of Overhead Lines	42,144	164,622	206,767	(113,805)	
597	Maintenance Of Meters	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	325,349	42,073	367,421	38,203	
880	Other Expenses	-	-	-	-	
901	Supervision	206,238	3,253,097	3,459,335	67,831	
902	Meter Reading Expenses	220	238,428	238,649	52,556	
903	Customer Records And Collection Expenses	1,432,455	9,713,282	11,145,737	(2,271,434)	
904	Uncollectible Accounts	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	-	5,964	5,964	5,469	
907	Supervision	1,740	620,529	622,269	8,731	
908	Customer Assistance Expenses	7,421,024	443,466	7,864,491	(5,545,282)	
909	Informational And Instructional Advertising Expenses	1,254,644	174,192	1,428,836	826,897	
910	Miscellaneous Customer Service And Informational Expenses	865,281	1,005,279	1,870,560	485,992	
912	Demonstrating And Selling Expenses	-	293,513	293,513	293,513	
913	Advertising Expenses	961,251	202,941	1,164,192	184,304	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2019			Variance 2019 to 2018	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
920	Administrative And General Salaries	972,898	34,821,238	35,794,136	1,057,802	Variance is due primarily to annual cost of living wage increase.
921	Office Supplies And Expenses	614,463	7,995,312	8,609,775	(318,330)	
923	Outside Services Employed	5,477,484	3,665,944	9,143,428	(281,090)	
924	Property Insurance	32,523	301,235	333,758	61,199	
925	Injuries And Damages	6,100,749	248,591	6,349,340	6,113,948	Variance is due primarily to legal settlement.
926	Employee Pensions And Benefits	931,894	15,772,748	16,704,642	(1,709,888)	
928	Regulatory Commission Expenses	301,456	-	301,456	201,221	
930.1	General Advertising Expenses	-	-	-	(30,509)	
930.2	Miscellaneous General Expenses	75,555	2,729,087	2,804,642	(283,904)	
931	Rents	33,410	755,692	789,102	(1,746,109)	
935	Maintenance Of General Plant	443,090	1,547,632	1,990,722	597,935	
Grand Total		400,477,886	174,360,797	574,838,683	(33,604,017)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	October 2020 YTD			Variance October 2020 YTD to 2019	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	17,472,424	28,569,511	46,041,935	(4,676,842)	
108	Accumulated Provision For Depreciation Of Utility Plant	2,419,608	264,226	2,683,834	(824,516)	
131	Cash	4,377	-	4,377	(34,732)	
141	Notes Receivable	1,964,980	-	1,964,980	1,264,240	No explanation is being provided because periods are not comparable.
142	Customer Accounts Receivable	-	-	-	-	
143	Other Accounts Receivable	-	-	-	0	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	224,315,873	-	224,315,873	(73,957,418)	
163	Stores Expense Undistributed	367,520	841,080	1,208,600	(269,936)	
165	Prepayments	7,061,171	13,111,437	20,172,608	(2,930,905)	
173	Accrued Utility Revenues	-	-	-	-	
182.3	Other Regulatory Assets	4,017,333	376	4,017,709	3,016,947	No explanation is being provided because periods are not comparable.
183	Preliminary Survey And Investigation Charges	-	-	-	-	
183.2	Other Preliminary Survey And Investigation Charges	13,088	124	13,212	13,212	
184	Clearing Accounts	14,000,462	14,647,299	28,647,761	(5,446,150)	
186	Miscellaneous Deferred Debits	393,303	-	393,303	(148,267)	
188	Research, Development And Demonstration Expenses	-	-	-	(2,554)	
219	Accumulated other comprehensive income	-	-	-	-	
228.3	Accumulated Provision For Pensions And Benefits	1,113,570	-	1,113,570	(2,150,925)	
232	Accounts Payable	8,640,632	(32,127)	8,608,506	(1,821,283)	
234	Accounts Payable To Associated Companies	-	-	-	-	
236	Taxes Accrued	(133,175)	(839,491)	(972,666)	277,714	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	October 2020 YTD			Variance October 2020 YTD to 2019	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
241	Tax Collections Payable	-	-	-	-	
242	Miscellaneous Current And Accrued Liabilities	1,625,163	-	1,625,163	178,823	
253	Other Deferred Credits	(198)	-	(198)	(198)	
254	Other Regulatory Liabilities	-	-	-	-	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	188,231	4,070,520	4,258,752	(593,979)	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	-	-	-	-	
417.1	Expenses Of Nonutility Operations	-	-	-	(515)	
421	Miscellaneous Nonoperating Income	-	(6,871)	(6,871)	1,602	
426.1	Donations	-	-	-	(9,764)	
426.3	Penalties	-	371	371	356	
426.4	Expenditures For Certain Civic, Political And Related Activities	-	578,987	578,987	(105,980)	
426.5	Other Deductions	29,413	144,047	173,460	(402,782)	
431	Other Interest Expense	(3,515)	3,515	0	0	
456	Other Electric Revenues	-	-	-	(583)	
456.1	Revenues From Transmission Of Electricity Of Others	2	-	2	2	
500	Operation Supervision And Engineering	123,815	1,718,879	1,842,694	(2,497,237)	
501	Fuel	8,708	742,317	751,026	(286,645)	
502	Steam Expenses	101,105	44,361	145,466	77,142	
505	Electric Expenses	-	-	-	11,629	
506	Miscellaneous Steam Power Expenses	842,418	1,572,530	2,414,948	312,458	
510	Maintenance Supervision And Engineering	404,798	1,081,162	1,485,960	235,601	
511	Maintenance Of Structures	10,831	327,038	337,869	110,312	
512	Maintenance Of Boiler Plant	19,806	75	19,881	16,333	
513	Maintenance Of Electric Plant	160,817	258,313	419,130	68,540	
514	Maintenance Of Miscellaneous Steam Plant	56,166	421	56,588	2,107	
538	Electric Expenses	-	-	-	-	
544	Maintenance Of Electric Plant	-	-	-	-	
546	Operation Supervision And Engineering	-	-	-	-	
548	Generation Expenses	-	-	-	-	
549	Miscellaneous Other Power Generation Expenses	-	-	-	6,050	
552	Maintenance Of Structures	-	-	-	(806)	
553	Maintenance Of Generating And Electric Equipment	-	-	-	-	
554	Maintenance Of Miscellaneous Other Power Generation Plant	2,774	-	2,774	4,113	
556	System Control And Load Dispatching	845	2,090,489	2,091,334	363,106	
557	Other Expenses	-	115,285	115,285	115,285	
560	Operation Supervision And Engineering	18,968	1,932,451	1,951,420	374,053	
561.1	Load Dispatch-Reliability	-	674,141	674,141	(293,606)	
561.2	Load Dispatch-Monitor And Operate Transmission System	-	1,731,050	1,731,050	(254,335)	
561.3	Load Dispatch-Transmission Service And Scheduling	-	470,838	470,838	(135,191)	
561.5	Reliability, Planning And Standards Development	-	110,173	110,173	(400,147)	
561.6	Transmission Service Studies	1,368	18	1,386	(2,282)	
561.7	Generation Interconnection Studies	46,681	835	47,516	25,003	
562	Station Expenses	66,936	3,625	70,560	(68,100)	
563	Overhead Line Expenses	91,176	3,356	94,532	(19,588)	
565	Transmission Of Electricity By Others	-	-	-	-	
566	Miscellaneous Transmission Expenses	115,813	4,423,488	4,539,301	629,241	
567	Rents	1,212	-	1,212	1,212	
570	Maintenance Of Station Equipment	255,157	14,113	269,270	(504,311)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
 FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	October 2020 YTD			Variance October 2020 YTD to 2019	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
570.1	Maintenance Of Energy Storage Equipment	(10,074)	449,058	438,984	438,984	
571	Maintenance Of Overhead Lines	207,334	15,715	223,048	(266,498)	
573	Maintenance Of Miscellaneous Transmission Plant	25,426	122,723	148,149	(200,549)	
580	Operation Supervision And Engineering	106,297	1,231,408	1,337,705	(381,469)	
581	Load Dispatching	-	298,398	298,398	(16,454)	
582	Station Expenses	16,862	491	17,353	485	
583	Overhead Line Expenses	91,080	1,065,471	1,156,551	(11,166)	
586	Meter Expenses	140,338	489,292	629,631	(99,097)	
588	Miscellaneous Distribution Expenses	822,965	1,800,026	2,622,991	(546,282)	
590	Maintenance Supervision And Engineering	-	1,278	1,278	(3,632)	
592	Maintenance Of Station Equipment	13,842	159	14,001	(154,058)	
593	Maintenance Of Overhead Lines	17,650	152,967	170,617	(36,149)	
597	Maintenance Of Meters	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	209,319	27,196	236,515	(130,907)	
880	Other Expenses	202	-	202	202	
901	Supervision	48,750	2,824,455	2,873,204	(586,131)	
902	Meter Reading Expenses	6,614	204,484	211,098	(27,550)	
903	Customer Records And Collection Expenses	870,382	7,242,729	8,113,110	(3,032,627)	
904	Uncollectible Accounts	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	-	-	-	(5,964)	
907	Supervision	-	424,539	424,539	(197,731)	
908	Customer Assistance Expenses	4,979,066	365,052	5,344,118	(2,520,372)	
909	Informational And Instructional Advertising Expenses	1,076,119	84,417	1,160,536	(268,300)	
910	Miscellaneous Customer Service And Informational Expenses	519,998	992,627	1,512,625	(357,935)	
912	Demonstrating And Selling Expenses	-	61,459	61,459	(232,055)	
913	Advertising Expenses	730,505	117,716	848,221	(315,971)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	October 2020 YTD			Variance October 2020 YTD to 2019	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
920	Administrative And General Salaries	779,051	27,089,531	27,868,582	(7,925,554)	
921	Office Supplies And Expenses	436,965	6,678,659	7,115,624	(1,494,151)	
923	Outside Services Employed	5,390,251	3,144,056	8,534,307	(609,121)	
924	Property Insurance	-	219,586	219,586	(114,172)	
925	Injuries And Damages	(106,336)	265,253	158,917	(6,190,424)	
926	Employee Pensions And Benefits	779,882	13,351,599	14,131,481	(2,573,161)	
928	Regulatory Commission Expenses	254,645	-	254,645	(46,811)	
930.1	General Advertising Expenses	-	-	-	-	
930.2	Miscellaneous General Expenses	13,491	1,477,543	1,491,034	(1,313,608)	
931	Rents	139,058	664,110	803,168	14,067	
935	Maintenance Of General Plant	312,541	1,033,204	1,345,745	(644,978)	
Grand Total		303,691,881	150,563,164	454,255,045	(120,583,639)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Base Year ¹			Variance Base Year to October 2020 YTD	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	32,357,236	61,932,909	94,290,145	48,248,210	No explanation is being provided because periods are not comparable.
108	Accumulated Provision For Depreciation Of Utility Plant	9,977,362	325,355	10,302,717	7,618,884	No explanation is being provided because periods are not comparable.
131	Cash	-	-	-	(4,377)	
141	Notes Receivable	-	-	-	(1,964,980)	
142	Customer Accounts Receivable	-	-	-	-	
143	Other Accounts Receivable	-	-	-	-	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	-	-	-	(224,315,873)	
163	Stores Expense Undistributed	122,393	2,343,459	2,465,852	1,257,253	No explanation is being provided because periods are not comparable.
165	Prepayments	(14,032)	6,486,263	6,472,231	(13,700,376)	
173	Accrued Utility Revenues	-	-	-	-	
182.3	Other Regulatory Assets	26,708	346	27,054	(3,990,655)	
183	Preliminary Survey And Investigation Charges	-	-	-	-	
183.2	Other Preliminary Survey And Investigation Charges	1,238	-	1,238	(11,975)	
184	Clearing Accounts	432,379	16,390,899	16,823,278	(11,824,483)	
186	Miscellaneous Deferred Debits	324,052	-	324,052	(69,252)	
188	Research, Development And Demonstration Expenses	-	-	-	-	
219	Accumulated other comprehensive income	-	-	-	-	
228.3	Accumulated Provision For Pensions And Benefits	-	-	-	(1,113,570)	
232	Accounts Payable	-	-	-	(8,608,506)	
234	Accounts Payable To Associated Companies	-	-	-	-	
236	Taxes Accrued	-	-	-	972,666	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Base Year ¹			Variance Base Year to October 2020 YTD	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
241	Tax Collections Payable	-	-	-	-	
242	Miscellaneous Current And Accrued Liabilities	-	-	-	(1,625,163)	
253	Other Deferred Credits	-	-	-	198	
254	Other Regulatory Liabilities	-	-	-	-	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	402,755	4,761,535	5,164,290	905,538	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	-	-	-	-	
417.1	Expenses Of Nonutility Operations	-	-	-	-	
421	Miscellaneous Nonoperating Income	-	-	-	6,871	
426.1	Donations	186,649	-	186,649	186,649	
426.3	Penalties	-	-	-	(371)	
426.4	Expenditures For Certain Civic, Political And Related Activities	5,563	749,173	754,736	175,749	
426.5	Other Deductions	168,465	511,402	679,867	506,407	
431	Other Interest Expense	-	-	-	(0)	
456	Other Electric Revenues	-	-	-	-	
456.1	Revenues From Transmission Of Electricity Of Others	-	-	-	(2)	
500	Operation Supervision And Engineering	72,733	2,923,187	2,995,920	1,153,226	No explanation is being provided because periods are not comparable.
501	Fuel	4,211	1,099,123	1,103,335	352,309	
502	Steam Expenses	97,691	18,918	116,609	(28,857)	
505	Electric Expenses	-	-	-	-	
506	Miscellaneous Steam Power Expenses	1,733,505	2,285,784	4,019,289	1,604,341	No explanation is being provided because periods are not comparable.
510	Maintenance Supervision And Engineering	187,777	1,633,997	1,821,774	335,814	
511	Maintenance Of Structures	24,777	175,867	200,644	(137,225)	
512	Maintenance Of Boiler Plant	1,891	20,014	21,905	2,024	
513	Maintenance Of Electric Plant	123,629	115,335	238,964	(180,166)	
514	Maintenance Of Miscellaneous Steam Plant	13,683	124,437	138,120	81,532	
538	Electric Expenses	-	-	-	-	
544	Maintenance Of Electric Plant	-	-	-	-	
546	Operation Supervision And Engineering	-	-	-	-	
548	Generation Expenses	-	-	-	-	
549	Miscellaneous Other Power Generation Expenses	-	-	-	-	
552	Maintenance Of Structures	-	-	-	-	
553	Maintenance Of Generating And Electric Equipment	-	-	-	-	
554	Maintenance Of Miscellaneous Other Power Generation Plant	2,295	-	2,295	(480)	
556	System Control And Load Dispatching	-	2,254,261	2,254,261	162,927	
557	Other Expenses	-	92,563	92,563	(22,722)	
560	Operation Supervision And Engineering	8,755	2,567,391	2,576,146	624,726	
561.1	Load Dispatch-Reliability	-	798,346	798,346	124,205	
561.2	Load Dispatch-Monitor And Operate Transmission System	-	1,958,410	1,958,410	227,359	
561.3	Load Dispatch-Transmission Service And Scheduling	-	689,403	689,403	218,564	
561.5	Reliability, Planning And Standards Development	-	157,331	157,331	47,157	
561.6	Transmission Service Studies	-	-	-	(1,386)	
561.7	Generation Interconnection Studies	26,453	635	27,088	(20,428)	
562	Station Expenses	49,911	2,401	52,312	(18,248)	
563	Overhead Line Expenses	29,598	2,006	31,605	(62,927)	
565	Transmission Of Electricity By Others	-	-	-	-	
566	Miscellaneous Transmission Expenses	103,215	3,806,639	3,909,854	(629,447)	
567	Rents	-	-	-	(1,212)	
570	Maintenance Of Station Equipment	149,767	7,502	157,269	(112,001)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Base Year ¹			Variance Base Year to October 2020 YTD	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
570.1	Maintenance Of Energy Storage Equipment	(1,856)	1,092,324	1,090,468	651,484	
571	Maintenance Of Overhead Lines	185,591	8,362	193,953	(29,096)	
573	Maintenance Of Miscellaneous Transmission Plant	41,109	130,357	171,466	23,316	
580	Operation Supervision And Engineering	109,448	1,493,475	1,602,923	265,218	
581	Load Dispatching	17,083	343,774	360,858	62,460	
582	Station Expenses	8,568	-	8,568	(8,785)	
583	Overhead Line Expenses	(1,239)	1,552,972	1,551,733	395,182	
586	Meter Expenses	67,902	646,664	714,566	84,935	
588	Miscellaneous Distribution Expenses	772,809	1,977,618	2,750,426	127,436	
590	Maintenance Supervision And Engineering	-	645	645	(633)	
592	Maintenance Of Station Equipment	1,605	93	1,698	(12,302)	
593	Maintenance Of Overhead Lines	11,011	79,415	90,426	(80,191)	
597	Maintenance Of Meters	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	192,739	113,504	306,243	69,728	
880	Other Expenses	-	25,096	25,096	24,894	
901	Supervision	20,643	3,507,620	3,528,263	655,059	
902	Meter Reading Expenses	39	242,216	242,255	31,156	
903	Customer Records And Collection Expenses	344,950	11,799,821	12,144,771	4,031,660	No explanation is being provided because periods are not comparable.
904	Uncollectible Accounts	-	1,965,855	1,965,855	1,965,855	No explanation is being provided because periods are not comparable.
905	Miscellaneous Customer Accounts Expenses	-	136,206	136,206	136,206	
907	Supervision	-	489,134	489,134	64,596	
908	Customer Assistance Expenses	6,545,000	685,255	7,230,255	1,886,137	No explanation is being provided because periods are not comparable.
909	Informational And Instructional Advertising Expenses	1,493,758	118,693	1,612,451	451,915	
910	Miscellaneous Customer Service And Informational Expenses	321,676	1,141,885	1,463,561	(49,064)	
912	Demonstrating And Selling Expenses	-	64,000	64,000	2,541	
913	Advertising Expenses	586,202	77,762	663,964	(184,257)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Base Year ¹			Variance Base Year to October 2020 YTD	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
920	Administrative And General Salaries	643,693	32,593,264	33,236,957	5,368,376	No explanation is being provided because periods are not comparable.
921	Office Supplies And Expenses	319,708	8,220,341	8,540,049	1,424,426	No explanation is being provided because periods are not comparable.
923	Outside Services Employed	3,016,991	6,238,032	9,255,023	720,716	
924	Property Insurance	-	98,701	98,701	(120,885)	
925	Injuries And Damages	103,592	162,919	266,511	107,594	
926	Employee Pensions And Benefits	1,504,390	16,929,424	18,433,814	4,302,333	No explanation is being provided because periods are not comparable.
928	Regulatory Commission Expenses	227,092	10,281	237,373	(17,272)	
930.1	General Advertising Expenses	-	1,225	1,225	1,225	
930.2	Miscellaneous General Expenses	(7,300)	1,688,170	1,680,870	189,836	
931	Rents	16,627	1,915,803	1,932,430	1,129,261	No explanation is being provided because periods are not comparable.
935	Maintenance Of General Plant	237,496	807,424	1,044,920	(300,825)	
Grand Total		63,399,985	210,593,222	273,993,207	(180,261,837)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
 FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Base Year ¹			Variance Base Year to October 2020 YTD	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation

¹Actual dollars presented for calendar year 2016 through 2019 and October 2020 year to date include convenience payments. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limited to, fuel purchases, reagent purchases, medical claims and pension funding) are excluded from the base period and the forecasted test period.

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Test Year ¹			Variance Test Year to Base Year	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	42,802,756	41,060,624	83,863,380	(10,426,765)	
108	Accumulated Provision For Depreciation Of Utility Plant	15,575	-	15,575	(10,287,142)	
131	Cash	-	-	-	-	
141	Notes Receivable	-	-	-	-	
142	Customer Accounts Receivable	-	-	-	-	
143	Other Accounts Receivable	-	-	-	-	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	-	-	-	-	
163	Stores Expense Undistributed	-	3,702,511	3,702,511	1,236,658	Variance due to the function of the clearing account. This increase is offset in other accounts
165	Prepayments	-	-	-	(6,472,231)	
173	Accrued Utility Revenues	-	-	-	-	
182.3	Other Regulatory Assets	-	1,985,850	1,985,850	1,958,796	The increase is due to the AMI (Advanced Metering Infrastructure) program.
183	Preliminary Survey And Investigation Charges	-	-	-	-	
183.2	Other Preliminary Survey And Investigation Charges	-	-	-	(1,238)	
184	Clearing Accounts	225,528	13,839,342	14,064,870	(2,758,408)	
186	Miscellaneous Deferred Debits	-	-	-	(324,052)	
188	Research, Development And Demonstration Expenses	-	-	-	-	
219	Accumulated other comprehensive income	-	-	-	-	
228.3	Accumulated Provision For Pensions And Benefits	-	-	-	-	
232	Accounts Payable	-	-	-	-	
234	Accounts Payable To Associated Companies	-	-	-	-	
236	Taxes Accrued	-	-	-	-	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Test Year ¹			Variance Test Year to Base Year	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
241	Tax Collections Payable	-	-	-	-	
242	Miscellaneous Current And Accrued Liabilities	-	-	-	-	
253	Other Deferred Credits	-	-	-	-	
254	Other Regulatory Liabilities	-	(512,859)	(512,859)	(512,859)	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	101,329	5,457,494	5,558,822	394,532	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	-	-	-	-	
417.1	Expenses Of Nonutility Operations	-	-	-	-	
421	Miscellaneous Nonoperating Income	-	-	-	-	
426.1	Donations	262,500	-	262,500	75,851	
426.3	Penalties	-	-	-	-	
426.4	Expenditures For Certain Civic, Political And Related Activities	1,791	818,290	820,081	65,345	
426.5	Other Deductions	332,100	555,588	887,688	207,821	
431	Other Interest Expense	-	-	-	-	
456	Other Electric Revenues	-	-	-	-	
456.1	Revenues From Transmission Of Electricity Of Others	-	-	-	-	
500	Operation Supervision And Engineering	-	2,604,401	2,604,401	(391,519)	
501	Fuel	-	1,402,839	1,402,839	299,504	
502	Steam Expenses	4,585	56,714	61,299	(55,310)	
505	Electric Expenses	-	-	-	-	
506	Miscellaneous Steam Power Expenses	2,058,090	2,745,903	4,803,993	784,704	
510	Maintenance Supervision And Engineering	-	2,616,129	2,616,129	794,355	
511	Maintenance Of Structures	253,190	-	253,190	52,546	
512	Maintenance Of Boiler Plant	39,923	-	39,923	18,018	
513	Maintenance Of Electric Plant	-	29,350	29,350	(209,613)	
514	Maintenance Of Miscellaneous Steam Plant	189,491	-	189,491	51,371	
538	Electric Expenses	-	-	-	-	
544	Maintenance Of Electric Plant	-	-	-	-	
546	Operation Supervision And Engineering	-	-	-	-	
548	Generation Expenses	-	-	-	-	
549	Miscellaneous Other Power Generation Expenses	-	-	-	-	
552	Maintenance Of Structures	-	-	-	-	
553	Maintenance Of Generating And Electric Equipment	-	-	-	-	
554	Maintenance Of Miscellaneous Other Power Generation Plant	-	-	-	(2,295)	
556	System Control And Load Dispatching	-	2,452,015	2,452,015	197,754	
557	Other Expenses	-	142,590	142,590	50,026	
560	Operation Supervision And Engineering	73,595	2,493,913	2,567,507	(8,639)	
561.1	Load Dispatch-Reliability	-	835,618	835,618	37,272	
561.2	Load Dispatch-Monitor And Operate Transmission System	-	2,850,979	2,850,979	892,570	
561.3	Load Dispatch-Transmission Service And Scheduling	-	677,422	677,422	(11,981)	
561.5	Reliability, Planning And Standards Development	43,769	643,115	686,884	529,553	
561.6	Transmission Service Studies	-	-	-	-	
561.7	Generation Interconnection Studies	-	-	-	(27,088)	
562	Station Expenses	-	-	-	(52,312)	
563	Overhead Line Expenses	-	-	-	(31,605)	
565	Transmission Of Electricity By Others	-	-	-	-	
566	Miscellaneous Transmission Expenses	220,370	4,046,943	4,267,313	357,459	
567	Rents	-	-	-	-	
570	Maintenance Of Station Equipment	-	-	-	(157,269)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Test Year ¹			Variance Test Year to Base Year	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
570.1	Maintenance Of Energy Storage Equipment	86,210	960,954	1,047,164	(43,304)	
571	Maintenance Of Overhead Lines	-	-	-	(193,953)	
573	Maintenance Of Miscellaneous Transmission Plant	58,122	171,123	229,245	57,779	
580	Operation Supervision And Engineering	77,495	1,808,983	1,886,477	283,554	
581	Load Dispatching	103,000	352,767	455,767	94,909	
582	Station Expenses	-	-	-	(8,568)	
583	Overhead Line Expenses	70,000	2,099,770	2,169,770	618,037	
586	Meter Expenses	-	866,209	866,209	151,643	
588	Miscellaneous Distribution Expenses	543,441	2,167,350	2,710,791	(39,636)	
590	Maintenance Supervision And Engineering	-	-	-	(645)	
592	Maintenance Of Station Equipment	-	-	-	(1,698)	
593	Maintenance Of Overhead Lines	-	159,472	159,472	69,046	
597	Maintenance Of Meters	-	33	33	33	
598	Maintenance Of Miscellaneous Distribution Plant	280,622	216,490	497,112	190,869	
880	Other Expenses	-	-	-	(25,096)	
901	Supervision	-	3,799,761	3,799,761	271,498	
902	Meter Reading Expenses	-	178,430	178,430	(63,825)	
903	Customer Records And Collection Expenses	-	14,642,075	14,642,075	2,497,305	The increase is due to a difference in how the account is budgeted vs. how actual costs are recorded. The postage amounts in the budget and forecast are recorded at LKS and are allocated to KU. The actuals hit KU directly and do not have intercompany impact.
904	Uncollectible Accounts	-	4,885,488	4,885,488	2,919,634	The increase is due to a difference in how the account is budgeted vs. how actual costs are recorded. The bad debt amounts in the budget and forecast are recorded at LKS and are allocated to KU. The actuals hit KU directly and do not have intercompany impact.
905	Miscellaneous Customer Accounts Expenses	-	174,347	174,347	38,141	
907	Supervision	-	373,399	373,399	(115,735)	
908	Customer Assistance Expenses	7,926,598	1,245,214	9,171,812	1,941,557	The increase is due to higher customer participation in non-residential rebates. The increase is due to a difference in how the account is budgeted vs. how actual costs are recorded. Some amounts in the budget and forecast are recorded at LKS and are allocated to KU. The actuals hit KU directly and do not have intercompany impact.
909	Informational And Instructional Advertising Expenses	-	201,850	201,850	(1,410,601)	
910	Miscellaneous Customer Service And Informational Expenses	410,966	1,422,916	1,833,882	370,321	
912	Demonstrating And Selling Expenses	-	128,000	128,000	64,000	
913	Advertising Expenses	-	74,815	74,815	(589,148)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Test Year ¹			Variance Test Year to Base Year	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
920	Administrative And General Salaries	12,549	35,039,393	35,051,943	1,814,986	The increased cost in the test year is due mainly to inflationary wage increases. The base period also had vacancies in HR, IT and customer service. In addition, the Controller and Supply Chain department have employees assigned to the Oracle Upgrade capital project during the base period and not the test period.
921	Office Supplies And Expenses	45,224	9,799,915	9,845,140	1,305,091	Variance due to increasing facilities costs and bank fees.
923	Outside Services Employed	-	12,168,224	12,168,224	2,913,201	Variance due partially to audit fees. Increase is primarily within the IT organization due to increases in supplemental contractor expenses for IT Development data cleanup initiatives, IT infrastructure for Enterprise Security Standards effective in 2021 and assessment costs for major capital projects.
924	Property Insurance	-	227,972	227,972	129,271	
925	Injuries And Damages	218,237	213,519	431,756	165,245	
926	Employee Pensions And Benefits	351,430	19,219,387	19,570,817	1,137,003	Increase in benefit costs during the test year due to inflation and incremental headcount with the primary drivers being medical, 401K match, retirement income account drop-in, pension and FASB 106 due to test year assumptions being 25 basis points lower for expected return on assets and 30 basis points lower for discount rate than the base year.
928	Regulatory Commission Expenses	25,000	19,850	44,850	(192,523)	
930.1	General Advertising Expenses	-	2,450	2,450	1,225	
930.2	Miscellaneous General Expenses	36,717	3,186,200	3,222,917	1,542,047	The forecast/budget inadvertently included company dues as intercompany transactions. These are convenience payments which are normally excluded.
931	Rents	7,612	2,837,970	2,845,582	913,153	
935	Maintenance Of General Plant	295,807	638,743	934,550	(110,369)	
Grand Total		57,173,621	209,787,840	266,961,461	(7,031,746)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
 FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Test Year ¹			Variance Test Year to Base Year	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation

¹Actual dollars presented for calendar year 2016 through 2019 and October 2020 year to date include convenience payments. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limited to, fuel purchases, reagent purchases, medical claims and pension funding) are excluded from the base period and the forecasted test period.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 25

Responding Witness: Christopher M. Garrett

- Q-25. Please provide a schedule showing the actual amount of property taxes paid by the Companies during 2020 to each taxing authority and in total.
- A-25. KU paid \$33,040,115 in property tax during 2020. See attached.

**Kentucky Utilities Company
Property Tax Payment History
For payments between 01/01/2020 and 12/31/2020**

<u>Payee Description</u>	<u>State</u>	<u>Assessment Year</u>	<u>Date</u>	<u>Amount</u>
BOARD OF EDUCATION DANVILLE INDEPENDENT	KY	2019	1/10/2020	288,634.32
BOARD OF EDUCATION PARIS INDEPENDENT	KY	2019	1/10/2020	624.00
CITY OF BEATTYVILLE	KY	2019	1/10/2020	2,987.40
CITY OF BEAVER DAM	KY	2019	1/10/2020	5,404.50
CITY OF BERE A	KY	2019	1/10/2020	818.83
CITY OF BONNIEVILLE	KY	2019	1/10/2020	7,011.23
CITY OF BURNSIDE	KY	2019	1/10/2020	2,211.04
CITY OF CALHOUN	KY	2019	1/10/2020	1,493.41
CITY OF CARROLLTON	KY	2019	1/10/2020	14,735.96
CITY OF CLARKSON	KY	2019	1/10/2020	742.70
CITY OF CLINTON	KY	2019	1/10/2020	3,007.25
CITY OF CORYDON	KY	2019	1/10/2020	1,056.83
CITY OF CUMBERLAND	KY	2019	1/10/2020	4,991.09
CITY OF ELIZABETHTOWN	KY	2019	1/10/2020	23,190.47
CITY OF FLEMINGSBURG	KY	2019	1/10/2020	1,733.13
CITY OF FRANKFORT	KY	2019	1/10/2020	6,459.99
CITY OF HARTFORD	KY	2019	1/10/2020	5,517.42
CITY OF HORSE CAVE	KY	2019	1/10/2020	5,415.23
CITY OF ISLAND	KY	2019	1/10/2020	465.21
CITY OF JAMESTOWN	KY	2019	1/10/2020	3,201.19
CITY OF JUNCTION CITY	KY	2019	1/10/2020	1,050.59
CITY OF LA CENTER	KY	2019	1/10/2020	3,438.90
CITY OF LEBANON	KY	2019	1/10/2020	8,329.42
CITY OF LEITCHFIELD	KY	2019	1/10/2020	9,829.20
CITY OF LONDON	KY	2019	1/10/2020	10,953.30
CITY OF MANCHESTER	KY	2019	1/10/2020	6,366.16
CITY OF MILLERSBURG	KY	2019	1/10/2020	7,439.24
CITY OF MT OLIVET	KY	2019	1/10/2020	781.51
CITY OF MT STERLING	KY	2019	1/10/2020	15,430.69
CITY OF MUNFORDVILLE	KY	2019	1/10/2020	3,731.54
CITY OF RADCLIFF	KY	2019	1/10/2020	9,555.81
CITY OF RICHMOND	KY	2019	1/10/2020	45,132.50
CITY OF SACRAMENTO	KY	2019	1/10/2020	1,936.17
CITY OF SALEM	KY	2019	1/10/2020	2,017.96
CITY OF SHELBYVILLE	KY	2019	1/10/2020	33,323.21
CITY OF SIMPSONVILLE	KY	2019	1/10/2020	15,221.93
CITY OF SOMERSET	KY	2019	1/10/2020	73,860.29
CITY OF VINE GROVE	KY	2019	1/10/2020	6,844.54
CITY OF WILLIAMSBURG	KY	2019	1/10/2020	12,237.10
CLAIBORNE COUNTY TRUSTEE	TN	2019	1/10/2020	5,085.00
CUMBERLAND GAP RECORDER	TN	2019	1/10/2020	418.00
SHERIFF OF ADAIR COUNTY	KY	2019	1/10/2020	45,897.00
SHERIFF OF ANDERSON COUNTY	KY	2019	1/10/2020	108,267.97
SHERIFF OF BALLARD COUNTY	KY	2019	1/10/2020	89,046.68
SHERIFF OF BARREN COUNTY	KY	2019	1/10/2020	21,911.74
SHERIFF OF BELL COUNTY	KY	2019	1/10/2020	507,963.20
SHERIFF OF BOURBON COUNTY	KY	2019	1/10/2020	226,422.00
SHERIFF OF BOYLE COUNTY	KY	2019	1/10/2020	270,424.60
SHERIFF OF BRECKINRIDGE COUNTY	KY	2019	1/10/2020	144,390.22
SHERIFF OF BULLITT COUNTY	KY	2019	1/10/2020	14,422.65
SHERIFF OF BUTLER COUNTY	KY	2019	1/10/2020	3,424.07
SHERIFF OF CAMPBELL COUNTY	KY	2019	1/10/2020	17,135.47
SHERIFF OF CARLISLE COUNTY	KY	2019	1/10/2020	11,899.81

**Kentucky Utilities Company
Property Tax Payment History
For payments between 01/01/2020 and 12/31/2020**

<u>Payee Description</u>	<u>State</u>	<u>Assessment Year</u>	<u>Date</u>	<u>Amount</u>
SHERIFF OF CLARK COUNTY	KY	2019	1/10/2020	215,413.85
SHERIFF OF CLAY COUNTY	KY	2019	1/10/2020	56,539.12
SHERIFF OF DAVIESS COUNTY	KY	2019	1/10/2020	119,558.73
SHERIFF OF FLEMING COUNTY	KY	2019	1/10/2020	43,172.67
SHERIFF OF FRANKLIN COUNTY	KY	2019	1/10/2020	160,331.74
SHERIFF OF GALLATIN COUNTY	KY	2019	1/10/2020	64,120.42
SHERIFF OF GARRARD COUNTY	KY	2019	1/10/2020	230,065.05
SHERIFF OF GRANT COUNTY	KY	2019	1/10/2020	10,636.31
SHERIFF OF HENDERSON COUNTY	KY	2019	1/10/2020	81,573.31
SHERIFF OF HENRY COUNTY	KY	2019	1/10/2020	171,898.70
SHERIFF OF HICKMAN COUNTY	KY	2019	1/10/2020	36,235.87
SHERIFF OF KNOX COUNTY	KY	2019	1/10/2020	160,594.30
SHERIFF OF LAUREL COUNTY	KY	2019	1/10/2020	238,941.29
SHERIFF OF LEE COUNTY	KY	2019	1/10/2020	42,775.92
SHERIFF OF LIVINGSTON COUNTY	KY	2019	1/10/2020	39,405.44
SHERIFF OF LYON COUNTY	KY	2019	1/10/2020	73,131.34
SHERIFF OF MARION COUNTY	KY	2019	1/10/2020	135,924.62
SHERIFF OF MASON COUNTY	KY	2019	1/10/2020	210,160.71
SHERIFF OF MCLEAN COUNTY	KY	2019	1/10/2020	65,152.90
SHERIFF OF MERCER COUNTY	KY	2019	1/10/2020	844,386.20
SHERIFF OF MUHLENBERG COUNTY	KY	2019	1/10/2020	388,145.02
SHERIFF OF NELSON COUNTY	KY	2019	1/10/2020	114,177.03
SHERIFF OF NICHOLAS COUNTY	KY	2019	1/10/2020	43,205.70
SHERIFF OF OHIO COUNTY	KY	2019	1/10/2020	165,754.13
SHERIFF OF OLDHAM COUNTY	KY	2019	1/10/2020	144,746.28
SHERIFF OF OWEN COUNTY	KY	2019	1/10/2020	93,412.99
SHERIFF OF PULASKI COUNTY	KY	2019	1/10/2020	151,971.51
SHERIFF OF ROCKCASTLE COUNTY	KY	2019	1/10/2020	55,562.31
SHERIFF OF RUSSELL COUNTY	KY	2019	1/10/2020	69,250.95
SHERIFF OF SPENCER COUNTY	KY	2019	1/10/2020	58,084.49
SHERIFF OF TRIMBLE COUNTY	KY	2019	1/10/2020	789,221.60
SHERIFF OF WHITLEY COUNTY	KY	2019	1/10/2020	78,494.96
SHERIFF OF WOODFORD COUNTY	KY	2019	1/10/2020	338,495.97
TAX COLLECTOR SPARTA	KY	2019	1/10/2020	570.21
TAX COLLECTOR WICKLIFFE	KY	2019	1/10/2020	2,828.38
BARDSTOWN INDEPENDENT SCHOOL DISTRICT	KY	2019	1/11/2020	12,086.85
CITY OF BARDWELL	KY	2019	1/11/2020	3,286.25
CITY OF BRODHEAD	KY	2019	1/11/2020	1,600.34
CITY OF CANEYVILLE	KY	2019	1/11/2020	795.37
CITY OF GHENT	KY	2019	1/11/2020	5,187.05
CITY OF GLENCOE	KY	2019	1/11/2020	575.86
CITY OF GREENVILLE	KY	2019	1/11/2020	11,378.53
CITY OF KEVIL	KY	2019	1/11/2020	1,854.93
CITY OF LORETTO	KY	2019	1/11/2020	741.61
CITY OF MT VERNON	KY	2019	1/11/2020	1,551.39
CITY OF NEW CASTLE	KY	2019	1/11/2020	409.34
CITY OF NEW HAVEN	KY	2019	1/11/2020	1,922.90
CITY OF PERRYVILLE	KY	2019	1/11/2020	1,531.01
CITY OF SPRINGFIELD	KY	2019	1/11/2020	3,982.42
CITY OF VERSAILLES	KY	2019	1/11/2020	2,836.44
CITY OF WARSAW	KY	2019	1/11/2020	1,442.18
SHERIFF OF CARROLL COUNTY	KY	2019	1/11/2020	1,112,269.85
SHERIFF OF CRITTENDEN COUNTY	KY	2019	1/11/2020	72,598.95

**Kentucky Utilities Company
Property Tax Payment History
For payments between 01/01/2020 and 12/31/2020**

<u>Payee Description</u>	<u>State</u>	<u>Assessment Year</u>	<u>Date</u>	<u>Amount</u>
SHERIFF OF FULTON COUNTY	KY	2019	1/11/2020	638.72
SHERIFF OF GRAYSON COUNTY	KY	2019	1/11/2020	92,601.98
SHERIFF OF HARLAN COUNTY	KY	2019	1/11/2020	551,037.25
SHERIFF OF LARUE COUNTY	KY	2019	1/11/2020	120,466.51
SHERIFF OF MARSHALL COUNTY	KY	2019	1/11/2020	8,585.20
SHERIFF OF SHELBY COUNTY	KY	2019	1/11/2020	553,848.56
SHERIFF OF WASHINGTON COUNTY	KY	2019	1/11/2020	85,293.39
TAX COLLECTOR WILLIAMSBURG INDEPENDENT SCHOOLS	KY	2019	1/11/2020	16,169.49
OFFICE OF THE FAYETTE COUNTY SHERIFF	KY	2019	1/13/2020	2,673,208.32
BOARD OF EDUCATION BURGIN INDEPENDENT	KY	2019	1/14/2020	69,971.26
CITY OF BUTLER	KY	2019	1/14/2020	4,417.65
CITY OF CRAB ORCHARD	KY	2019	1/14/2020	648.63
CITY OF CROFTON	KY	2019	1/14/2020	1,313.03
CITY OF EDDYVILLE	KY	2019	1/14/2020	7,845.51
CITY OF EMINENCE	KY	2019	1/14/2020	3,581.18
CITY OF HENDERSON	KY	2019	1/14/2020	14,711.62
CITY OF LIBERTY	KY	2019	1/14/2020	3,645.86
CITY OF LIVERMORE	KY	2019	1/14/2020	2,171.37
CITY OF LOYALL	KY	2019	1/14/2020	3,462.30
CITY OF MARION	KY	2019	1/14/2020	6,780.15
CITY OF PLEASUREVILLE	KY	2019	1/14/2020	625.59
CITY OF PLEASUREVILLE	KY	2019	1/14/2020	71.92
CITY OF STANFORD	KY	2019	1/14/2020	2,576.60
SHERIFF OF CHRISTIAN COUNTY	KY	2019	1/14/2020	14,955.17
SHERIFF OF HART COUNTY	KY	2019	1/14/2020	112,379.95
SHERIFF OF MCCrackEN COUNTY	KY	2019	1/14/2020	105,161.41
SHERIFF OF ROBERTSON COUNTY	KY	2019	1/14/2020	18,605.87
SHERIFF OF ROWAN COUNTY	KY	2019	1/14/2020	64,864.61
SHERIFF OF SCOTT COUNTY	KY	2019	1/14/2020	350,411.77
TAX COLLECTOR SPARTA	KY	2019	1/14/2020	7.23
WISE COUNTY TREASURER	VA	2019	1/14/2020	27.94
BOARD OF EDUCATION AUGUSTA	KY	2019	1/17/2020	18,790.89
CITY OF HARRODSBURG	KY	2019	1/17/2020	5,106.11
CITY OF HODGENVILLE	KY	2019	1/17/2020	2,062.76
CITY OF PINEVILLE	KY	2019	1/17/2020	28,115.32
CITY OF RUSSELL SPRINGS	KY	2019	1/17/2020	4,120.50
SHERIFF OF BRACKEN COUNTY	KY	2019	1/17/2020	100,713.19
SHERIFF OF GRAVES COUNTY	KY	2019	1/17/2020	11,157.76
SHERIFF OF GREEN COUNTY	KY	2019	1/17/2020	27,401.39
SHERIFF OF LESLIE COUNTY	KY	2019	1/17/2020	9,580.09
SHERIFF OF LINCOLN COUNTY	KY	2019	1/17/2020	107,152.54
SHERIFF OF MONTGOMERY COUNTY	KY	2019	1/17/2020	161,441.07
TAX COLLECTOR CORBIN	KY	2019	1/17/2020	1,405.89
TAX COLLECTOR LYNCH	KY	2019	1/17/2020	1,653.28
CITY OF AUGUSTA	KY	2019	1/23/2020	10,003.90
CITY OF CAVE CITY	KY	2019	1/23/2020	1,623.49
CITY OF FALMOUTH	KY	2019	1/23/2020	2,769.08
CITY OF FERGUSON	KY	2019	1/23/2020	725.87
CITY OF GEORGETOWN	KY	2019	1/23/2020	10,501.20
CITY OF LAWRENCEBURG	KY	2019	1/23/2020	13,733.29
CITY OF MIDWAY	KY	2019	1/23/2020	1,789.29
CITY OF MORGANFIELD	KY	2019	1/23/2020	84,712.11
CITY OF STURGIS	KY	2019	1/23/2020	7,969.77

**Kentucky Utilities Company
Property Tax Payment History
For payments between 01/01/2020 and 12/31/2020**

<u>Payee Description</u>	<u>State</u>	<u>Assessment Year</u>	<u>Date</u>	<u>Amount</u>
SHERIFF OF CASEY COUNTY	KY	2019	1/23/2020	27,306.83
SHERIFF OF HARRISON COUNTY	KY	2019	1/23/2020	70,322.00
SHERIFF OF JESSAMINE COUNTY	KY	2019	1/23/2020	154,210.73
SHERIFF OF MADISON COUNTY	KY	2019	1/23/2020	478,573.61
SHERIFF OF UNION COUNTY	KY	2019	1/23/2020	258,718.87
SHERIFF OF WEBSTER COUNTY	KY	2019	1/23/2020	97,575.85
TAX COLLECTOR LAKEVIEW HEIGHTS	KY	2019	1/23/2020	315.42
CITY OF BARDSTOWN KY	KY	2019	1/30/2020	2,345.32
CITY OF BARLOW	KY	2019	1/30/2020	5,052.05
CITY OF BERRY	KY	2019	1/30/2020	362.18
CITY OF CLAY	KY	2019	1/30/2020	1,301.53
CITY OF DAWSON SPRINGS	KY	2019	1/30/2020	15,567.04
CITY OF DIXON	KY	2019	1/30/2020	904.37
CITY OF NICHOLASVILLE	KY	2019	1/30/2020	5,786.59
CITY OF PROVIDENCE	KY	2019	1/30/2020	4,991.96
CITY OF SLAUGHTERS	KY	2019	1/30/2020	188.14
CITY OF UNIONTOWN	KY	2019	1/30/2020	2,303.16
SHERIFF OF CALDWELL COUNTY	KY	2019	1/30/2020	60,904.41
SHERIFF OF EDMONSON COUNTY	KY	2019	1/30/2020	3,530.29
SHERIFF OF PENDLETON COUNTY	KY	2019	1/30/2020	49,941.39
CITY OF CAMPBELLSBURG	KY	2019	2/10/2020	566.22
CITY OF CORINTH	KY	2019	2/10/2020	526.86
CITY OF CYNTHIANA	KY	2019	2/10/2020	5,085.88
CITY OF EUBANK	KY	2019	2/10/2020	515.00
CITY OF MORTONS GAP	KY	2019	2/10/2020	394.75
CITY OF NORTONVILLE	KY	2019	2/10/2020	2,828.15
SHERIFF OF HANCOCK COUNTY	KY	2019	2/10/2020	40,315.21
SHERIFF OF HOPKINS COUNTY	KY	2019	2/10/2020	588,195.06
SHERIFF OF JEFFERSON COUNTY	KY	2019	2/10/2020	888,014.23
SHERIFF OF LETCHER COUNTY	KY	2019	2/10/2020	3,663.55
SHERIFF OF PERRY COUNTY	KY	2019	2/10/2020	6,378.08
TAX COLLECTOR HARLAN	KY	2019	2/10/2020	22,016.98
TAX COLLECTOR HARLAN INDEPENDENT SCHOOL	KY	2019	2/10/2020	34,823.00
CITY OF HANSON	KY	2019	2/13/2020	149.34
CITY OF PARIS	KY	2019	2/13/2020	6,802.25
CITY OF SANDERS	KY	2019	2/13/2020	388.76
SHERIFF OF MCCREARY COUNTY	KY	2019	2/13/2020	32,571.53
CITY OF BROOKSVILLE	KY	2019	2/21/2020	2,996.22
CITY OF EARLINGTON	KY	2019	2/21/2020	42,318.58
CITY OF GREENSBURG	KY	2019	2/21/2020	3,069.67
CITY OF SADIEVILLE	KY	2019	2/21/2020	353.56
CITY OF WILMORE	KY	2019	2/21/2020	12,117.21
FAYETTE COUNTY CLERK (VEHICLES)	KY	2020	2/24/2020	253,779.23
CAMPBELLSVILLE INDEPENDENT SCHOOLS	KY	2019	2/26/2020	41,630.13
CITY OF CARLISLE	KY	2019	2/26/2020	1,193.50
CITY OF MADISONVILLE	KY	2019	2/26/2020	7,808.14
CITY OF POWDERLY	KY	2019	2/26/2020	1,798.90
CITY OF CAMPBELLSVILLE	KY	2019	3/5/2020	10,995.44
KENTUCKY STATE TREASURER (VEHICLES)	KY	2020	3/5/2020	1,197.03
SHERIFF OF HARDIN COUNTY	KY	2019	3/5/2020	484,576.91
SHERIFF OF TAYLOR COUNTY	KY	2019	3/5/2020	43,809.40
CITY OF SONORA	KY	2019	3/12/2020	1,381.37
CITY OF HUSTONVILLE	KY	2019	3/12/2020	1,115.45

**Kentucky Utilities Company
Property Tax Payment History
For payments between 01/01/2020 and 12/31/2020**

<u>Payee Description</u>	<u>State</u>	<u>Assessment Year</u>	<u>Date</u>	<u>Amount</u>
CITY OF MAYSVILLE	KY	2019	3/24/2020	9,913.75
TAX COLLECTOR OWENTON	KY	2019	4/7/2020	3,575.63
CITY OF NORTON	VA	2020	4/24/2020	66,342.01
TREASURER OF RUSSELL COUNTY	VA	2020	4/24/2020	8,578.17
TREASURER OF RUSSELL COUNTY	VA	2020	4/24/2020	526.52
CITY OF MOREHEAD	KY	2019	4/29/2020	15,463.14
WISE COUNTY TREASURER	VA	2020	4/29/2020	170,387.23
CITY OF LAGRANGE	KY	2019	5/11/2020	3,103.30
CITY OF PRINCETON	KY	2019	5/22/2020	68.69
KENTUCKY STATE TREASURER (VEHICLES)	KY	2020	5/28/2020	821.78
CITY OF COLUMBIA	KY	2019	6/10/2020	6,122.70
GALLATIN COUNTY CLERK'S OFFICE	KY	2019	6/26/2020	490.57
CITY OF RAVENNA	KY	2019	7/22/2020	4,075.08
SHERIFF OF EDMONSON COUNTY	KY	2019	7/23/2020	0.23
CITY OF IRVINE	KY	2019	7/29/2020	10,341.19
CITY OF SMITHFIELD	KY	2019	8/7/2020	94.43
SHERIFF OF BATH COUNTY	KY	2019	8/19/2020	69,221.23
SHERIFF OF ESTILL COUNTY	KY	2019	8/19/2020	79,079.26
FAYETTE COUNTY CLERK (VEHICLES)	KY	2020	8/20/2020	60,530.25
CITY OF SALT LICK	KY	2019	8/24/2020	451.05
CITY OF OWINGSVILLE	KY	2019	9/10/2020	2,691.23
CITY OF WINCHESTER	KY	2019	9/18/2020	18,910.44
CITY OF CENTRAL CITY	KY	2019	9/22/2020	13,221.40
SHERIFF OF OWSLEY COUNTY	KY	2019	9/22/2020	12,081.29
TREASURER OF LEE COUNTY	VA	2020	9/28/2020	339.66
TREASURER OF LEE COUNTY (VEHICLES)	VA	2020	10/5/2020	1,201.00
CITY OF SEBREE	KY	2019	10/7/2020	2,736.01
TREASURER OF LEE COUNTY	VA	2020	10/7/2020	192,800.84
TREASURER OF RUSSELL COUNTY	VA	2020	10/7/2020	9,149.97
TREASURER OF RUSSELL COUNTY	VA	2020	10/7/2020	233.02
CITY OF NORTON TREASURER (VEHICLES)	VA	2020	10/9/2020	8,488.75
TOWN OF JONESVILLE	VA	2020	10/13/2020	3,387.68
TOWN OF PENNINGTON GAP	VA	2020	10/13/2020	6,788.97
TAX COLLECTOR OF PARIS INDEPENDENT SCHOOLS	KY	2020	10/13/2020	515.25
TREASURER OF DICKENSON COUNTY	VA	2020	10/23/2020	2,679.76
TOWN OF ST. PAUL	VA	2020	10/23/2020	3,938.10
SHERIFF OF SHELBY COUNTY	KY	2020	10/28/2020	48.00
TOWN OF PENNINGTON GAP	VA	2020	10/30/2020	13.75
TOWN OF PENNINGTON GAP	VA	2020	10/30/2020	55.25
TOWN OF PENNINGTON GAP	VA	2020	10/30/2020	15.25
TOWN OF PENNINGTON GAP	VA	2020	10/30/2020	38.00
TOWN OF PENNINGTON GAP	VA	2020	10/30/2020	15.00
SHERIFF OF BOURBON COUNTY	KY	2020	11/3/2020	291.99
SHERIFF OF HARDIN COUNTY	KY	2020	11/5/2020	43.46
SHERIFF OF HARDIN COUNTY	KY	2020	11/5/2020	43.46
SHERIFF OF HARDIN COUNTY	KY	2020	11/5/2020	43.46
SHERIFF OF HARDIN COUNTY	KY	2020	11/5/2020	43.46
SHERIFF OF HARDIN COUNTY	KY	2020	11/5/2020	86.92
CITY OF NORTON	VA	2020	11/6/2020	87,773.18
WISE COUNTY TREASURER	VA	2020	11/6/2020	204,293.53
FAYETTE COUNTY CLERK (VEHICLES)	KY	2020	11/16/2020	8.16
TOWN OF APPALACHIA	VA	2020	11/20/2020	9,130.80
TOWN OF BIG STONE GAP	VA	2020	11/20/2020	19,801.86

Kentucky Utilities Company
Property Tax Payment History
For payments between 01/01/2020 and 12/31/2020

<u>Payee Description</u>	<u>State</u>	<u>Assessment Year</u>	<u>Date</u>	<u>Amount</u>
TOWN OF COEBURN	VA	2020	11/20/2020	3,776.91
SCOTT COUNTY TREASURER	VA	2020	11/20/2020	5,798.81
TOWN OF WISE	VA	2020	11/20/2020	9,595.88
CITY OF PARIS	KY	2020	12/4/2020	80.33
KENTUCKY STATE TREASURER	KY	2020	12/8/2020	13,775,807.02
CLAIBORNE COUNTY TRUSTEE	TN	2020	12/17/2020	4,888.00
				<u>33,040,115.18</u>

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 26

Responding Witness: Christopher M. Garrett

- Q-26. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2020, please indicate the method of assessing asset value and whether the asset base includes or excludes CWIP in the determination of the assessed value used to determine the amount of taxes to be paid.
- A-26. The Company is “Centrally Assessed” by state taxing authorities. The asset base includes CWIP in the assessed value.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 27

Responding Witness: Christopher M. Garrett

- Q-27. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2020, please indicate the time of the year when value assessments were made and when payments were due. If there are any known changes related to base year and test year assessments and changes, please describe.
- A-27. The Company's 2019 Assessment was certified in December 2019 and finalized in July 2020. No changes to assessments were made between December and July. Payments associated with the assessment are paid when the invoice is received from the State and Local taxing authorities. The State payment was made during the fourth quarter 2019 and the Local payments were made in 2020. Additionally, the Company's 2020 Assessment was certified in December 2020 and the 2020 State payment of \$13,775,807.02 was made at that time. There are no known changes related to the base year and the test year assessments from the filing other than normal plant additions.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 28

Responding Witness: Christopher M. Garrett

Q-28. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2020, please provide a copy of one property tax return or other information return submitted to each tax assessor and the associated resulting invoice related to taxes paid in 2020.

A-28. See attached.

PROPERTY

TAX

RETURNS

61A200(J) (08-12)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

PROPERTY SUMMARY BY TAXING JURISDICTION
OPERATING AND NONOPERATING PROPERTY



As of December 31, 2018

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Name of Taxpayer Kentucky Utilities Company

County of Location Adair

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Adair County	0	1,287,444	0	0	0	0	0	0	0	91,292	4,128,242	5,506,979
Schools												
Common School	0	1,287,444	0	0	0	0	0	0	0	91,292	4,128,242	5,506,979
Schools Total :	0	1,287,444	0	0	0	0	0	0	0	91,292	4,128,242	5,506,979
Cities												
Columbia	0	1,076,081	0	0	0	0	0	0	0	90,322	2,630,876	3,797,278
Cities Total :	0	1,076,081	0	0	0	0	0	0	0	90,322	2,630,876	3,797,278

61A200(J) (08-12)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

PROPERTY SUMMARY BY TAXING JURISDICTION
OPERATING AND NONOPERATING PROPERTY



As of December 31, 2018

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Name of Taxpayer Kentucky Utilities Company

County of Location Anderson

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Anderson County	0	3,104,317	0	0	0	0	0	0	0	127,357	11,161,926	14,393,600
Schools												
Common School	0	3,104,317	0	0	0	0	0	0	0	127,357	11,161,926	14,393,600
Schools Total :	0	3,104,317	0	0	0	0	0	0	0	127,357	11,161,926	14,393,600
Cities												
Lawrenceburg	0	1,318,457	0	0	0	0	0	0	0	59,921	5,781,929	7,160,307
Cities Total :	0	1,318,457	0	0	0	0	0	0	0	59,921	5,781,929	7,160,307
Fire Districts												
Anderson County FD	0	1,785,860	0	0	0	0	0	0	0	67,436	5,379,997	7,233,293
Fire Districts Total :	0	1,785,860	0	0	0	0	0	0	0	67,436	5,379,997	7,233,293

61A200(J) (08-12)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

PROPERTY SUMMARY BY TAXING JURISDICTION
OPERATING AND NONOPERATING PROPERTY



As of December 31, 2018

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Name of Taxpayer Kentucky Utilities Company

County of Location Ballard

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Ballard County	0	4,102,307	0	24,875	0	0	0	0	0	529,137	9,187,888	13,844,207
Schools												
Common School	0	4,102,307	0	24,875	0	0	0	0	0	529,137	9,187,888	13,844,207
Schools Total :	0	4,102,307	0	24,875	0	0	0	0	0	529,137	9,187,888	13,844,207
Cities												
Barlow	0	315,927	0	0	0	0	0	0	0	204,812	1,272,395	1,793,134
Kevil	0	86,266	0	0	0	0	0	0	0	132,260	413,306	631,833
LaCenter	0	173,754	0	0	0	0	0	0	0	385	702,866	877,004
Wickliffe	0	1,658,260	0	24,875	0	0	0	0	0	107,062	649,188	2,439,384
Cities Total :	0	2,234,207	0	24,875	0	0	0	0	0	444,519	3,037,754	5,741,355

61A200(J) (08-12)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

PROPERTY SUMMARY BY TAXING JURISDICTION
OPERATING AND NONOPERATING PROPERTY

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As of December 31, 2018

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Name of Taxpayer Kentucky Utilities Company

County of Location Barren

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Barren County	0	312,529	0	0	0	0	0	0	0	1,859	2,261,300	2,575,688
Schools												
Caverna Graded School	0	191,351	0	0	0	0	0	0	0	897	1,257,654	1,449,902
Common School	0	121,178	0	0	0	0	0	0	0	963	1,003,646	1,125,786
Schools Total :	0	312,529	0	0	0	0	0	0	0	1,859	2,261,300	2,575,688
Cities												
Cave City	0	170,237	0	0	0	0	0	0	0	883	1,074,275	1,245,394
Cities Total :	0	170,237	0	0	0	0	0	0	0	883	1,074,275	1,245,394

61A200(J) (08-12)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

PROPERTY SUMMARY BY TAXING JURISDICTION
OPERATING AND NONOPERATING PROPERTY

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As of December 31, 2018

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Name of Taxpayer Kentucky Utilities Company

County of Location Bath

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Bath County	0	1,030,896	0	0	0	0	0	0	0	80,516	6,377,789	7,489,201
Schools												
Common School	0	1,030,896	0	0	0	0	0	0	0	80,516	6,377,789	7,489,201
Schools Total :	0	1,030,896	0	0	0	0	0	0	0	80,516	6,377,789	7,489,201
Cities												
Owingsville	0	302,835	0	0	0	0	0	0	0	968	1,006,983	1,310,787
Salt Lick	0	59,070	0	0	0	0	0	0	0	627	409,415	469,111
Sharpsburg	0	51,965	0	0	0	0	0	0	0	101	211,575	263,641
Cities Total :	0	413,870	0	0	0	0	0	0	0	1,696	1,627,973	2,043,539
Fire Districts												
Bath County FD	0	728,061	0	0	0	0	0	0	0	79,548	5,370,806	6,178,415
Fire Districts Total :	0	728,061	0	0	0	0	0	0	0	79,548	5,370,806	6,178,415
Other Districts												
Salt Lick Creek Watershed	0	666	0	0	0	0	0	0	0	75	149,526	150,267
Other Districts Total :	0	666	0	0	0	0	0	0	0	75	149,526	150,267

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Name of Taxpayer Kentucky Utilities Company

County of Location Bell

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Bell County	0	22,158,079	0	0	0	0	0	0	0	6,641,693	42,338,995	71,138,767
Schools												
Common School	0	17,610,446	0	0	0	0	0	0	0	2,060,865	30,466,464	50,137,775
Middlesboro Graded School	0	3,411,700	0	0	0	0	0	0	0	591,883	5,655,520	9,659,103
Pineville Graded School	0	1,135,933	0	0	0	0	0	0	0	3,988,945	6,217,011	11,341,888
Schools Total :	0	22,158,079	0	0	0	0	0	0	0	6,641,693	42,338,995	71,138,767
Cities												
Middlesboro	0	2,023,381	0	0	0	0	0	0	0	589,255	295,347	2,907,983
Pineville	0	1,114,391	0	0	0	0	0	0	0	3,988,848	6,088,327	11,191,566
Cities Total :	0	3,137,772	0	0	0	0	0	0	0	4,578,103	6,383,674	14,099,550

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Name of Taxpayer Kentucky Utilities Company

County of Location Bourbon

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Bourbon County	0	6,665,393	0	0	0	0	0	0	0	1,266,665	23,226,893	31,158,950
Schools												
Common School	0	6,597,123	0	0	0	0	0	0	0	1,262,860	23,153,088	31,013,070
Paris Graded School	0	68,271	0	0	0	0	0	0	0	3,805	73,805	145,880
Schools Total :	0	6,665,393	0	0	0	0	0	0	0	1,266,665	23,226,893	31,158,950
Cities												
Millersburg	0	1,589,752	0	0	0	0	0	0	0	222,029	1,130,560	2,942,341
North Middleton	0	76,426	0	0	0	0	0	0	0	108	286,731	363,266
Paris	0	3,139,645	0	0	0	0	0	0	0	870,955	4,934,762	8,945,362
Cities Total :	0	4,805,823	0	0	0	0	0	0	0	1,093,093	6,352,053	12,250,969

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Name of Taxpayer Kentucky Utilities Company

County of Location Boyle

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Boyle County	0	8,627,502	0	0	0	0	0	0	0	5,212,258	34,230,842	48,070,602
Schools												
Common School	0	2,697,823	0	0	0	0	0	0	0	996,437	9,143,686	12,837,946
Danville Graded School	0	5,929,679	0	0	0	0	0	0	0	4,215,821	25,087,155	35,232,656
Schools Total :	0	8,627,502	0	0	0	0	0	0	0	5,212,258	34,230,842	48,070,602
Cities												
Danville	0	5,929,679	0	0	0	0	0	0	0	4,215,821	25,087,155	35,232,656
Junction City	0	587,494	0	0	0	0	0	0	0	4,663	835,804	1,427,961
Perryville	0	71,354	0	0	0	0	0	0	0	199	388,723	460,277
Cities Total :	0	6,588,528	0	0	0	0	0	0	0	4,220,683	26,311,683	37,120,894
Fire Districts												
Boyle County FD	0	2,038,975	0	0	0	0	0	0	0	991,574	7,919,159	10,949,708
Fire Districts Total :	0	2,038,975	0	0	0	0	0	0	0	991,574	7,919,159	10,949,708

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Name of Taxpayer Kentucky Utilities Company

County of Location Bracken

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Bracken County	0	1,221,408	0	0	0	0	0	0	0	100,664	9,703,790	11,025,862
Schools												
Augusta Graded School	0	284,597	0	0	0	0	0	0	0	28,065	2,525,047	2,837,709
Common School	0	936,811	0	0	0	0	0	0	0	72,599	7,178,743	8,188,154
Schools Total :	0	1,221,408	0	0	0	0	0	0	0	100,664	9,703,790	11,025,862
Cities												
Augusta	0	232,762	0	0	0	0	0	0	0	27,723	1,170,149	1,430,634
Brooksville	0	87,648	0	0	0	0	0	0	0	645	334,250	422,543
Germantown	0	28,054	0	0	0	0	0	0	0	121	134,874	163,048
Cities Total :	0	348,464	0	0	0	0	0	0	0	28,488	1,639,273	2,016,225

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Name of Taxpayer Kentucky Utilities Company

County of Location Breckinridge

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Breckinridge County	0	891,138	0	0	0	0	0	0	0	543,472	15,773,726	17,208,336
Schools												
Common School	0	891,138	0	0	0	0	0	0	0	543,472	15,773,726	17,208,336
Schools Total :	0	891,138	0	0	0	0	0	0	0	543,472	15,773,726	17,208,336

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Name of Taxpayer Kentucky Utilities Company

County of Location Bullitt

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Bullitt County	0	1,340,498	0	0	0	0	0	0	0	289,828	1,186,833	2,817,159
Schools												
Common School	0	1,340,498	0	0	0	0	0	0	0	289,828	1,186,833	2,817,159
Schools Total :	0	1,340,498	0	0	0	0	0	0	0	289,828	1,186,833	2,817,159
Cities												
Lebanon Junction	0	97,404	0	0	0	0	0	0	0	508	757,094	855,005
Cities Total :	0	97,404	0	0	0	0	0	0	0	508	757,094	855,005
Fire Districts												
Zoneton FD	0	1,243,095	0	0	0	0	0	0	0	289,320	424,175	1,956,590
Fire Districts Total :	0	1,243,095	0	0	0	0	0	0	0	289,320	424,175	1,956,590

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County of Location Butler

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Butler County	0	156	0	0	0	0	0	0	0	6,807	390,649	397,612
Schools												
Common School	0	156	0	0	0	0	0	0	0	6,807	390,649	397,612
Schools Total :	0	156	0	0	0	0	0	0	0	6,807	390,649	397,612

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Name of Taxpayer Kentucky Utilities Company

County of Location Caldwell

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Caldwell County	0	2,622,536	0	0	0	0	0	0	0	210,102	7,606,755	10,439,393
Schools												
Common School	0	2,622,536	0	0	0	0	0	0	0	210,102	7,606,755	10,439,393
Schools Total :	0	2,622,536	0	0	0	0	0	0	0	210,102	7,606,755	10,439,393
Cities												
Fredonia	0	135,284	0	0	0	0	0	0	0	40,375	884,857	1,060,516
Princeton	0	1,594,955	0	0	0	0	0	0	0	37,379	4,488	1,636,823
Cities Total :	0	1,730,239	0	0	0	0	0	0	0	77,755	889,345	2,697,339

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Campbell County	0	218,347	0	0	0	0	0	0	0	1,891	1,333,469	1,553,708
Schools												
Common School	0	218,347	0	0	0	0	0	0	0	1,891	1,333,469	1,553,708
Schools Total :	0	218,347	0	0	0	0	0	0	0	1,891	1,333,469	1,553,708
Cities												
California	0	24,418	0	0	0	0	0	0	0	70	81,802	106,290
Mentor	0	32,567	0	0	0	0	0	0	0	76	169,645	202,288
Cities Total :	0	56,985	0	0	0	0	0	0	0	146	251,447	308,577
Fire Districts												
Campbell County FD	0	218,347	0	0	0	0	0	0	0	1,891	1,333,469	1,553,708
Fire Districts Total :	0	218,347	0	0	0	0	0	0	0	1,891	1,333,469	1,553,708

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Name of Taxpayer Kentucky Utilities Company

County of Location Carlisle

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Carlisle County	0	115,359	0	0	0	0	0	0	0	51,514	1,165,613	1,332,486
Schools												
Common School	0	115,359	0	0	0	0	0	0	0	51,514	1,165,613	1,332,486
Schools Total :	0	115,359	0	0	0	0	0	0	0	51,514	1,165,613	1,332,486
Cities												
Bardwell	0	115,359	0	0	0	0	0	0	0	51,514	1,165,613	1,332,486
Cities Total :	0	115,359	0	0	0	0	0	0	0	51,514	1,165,613	1,332,486

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Carroll County	36,159,427	693,024,666	0	1,327,834,055	5,236,884	0	0	0	0	69,446,167	43,821,814	2,175,523,013
Schools												
Common School	36,159,427	693,024,666	0	1,327,834,055	5,236,884	0	0	0	0	69,446,167	43,821,814	2,175,523,013
Schools Total :	36,159,427	693,024,666	0	1,327,834,055	5,236,884	0	0	0	0	69,446,167	43,821,814	2,175,523,013
Cities												
Carrollton	0	1,704,196	0	0	0	0	0	0	0	275,087	4,524,897	6,504,180
Ghent	0	668,312	0	0	0	0	0	0	0	20,963	1,831,558	2,520,833
Prestonville	0	32,203	0	0	0	0	0	0	0	19	118,857	151,079
Sanders	0	30,498	0	0	0	0	0	0	0	37	129,587	160,122
Worthville	0	28,241	0	0	0	0	0	0	0	55	150,202	178,498
Cities Total :	0	2,463,450	0	0	0	0	0	0	0	296,160	6,755,102	9,514,712
Fire Districts												
Ghent FD	36,159,427	688,691,213	0	1,327,834,055	4,447,250	0	0	0	0	68,573,813	27,621,965	2,153,327,722
Fire Districts Total :	36,159,427	688,691,213	0	1,327,834,055	4,447,250	0	0	0	0	68,573,813	27,621,965	2,153,327,722

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Name of Taxpayer Kentucky Utilities Company

County of Location Casey

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Casey County	0	854,406	0	0	0	0	0	0	0	28,554	3,149,263	4,032,224
Schools												
Common School	0	854,406	0	0	0	0	0	0	0	28,554	3,149,263	4,032,224
Schools Total :	0	854,406	0	0	0	0	0	0	0	28,554	3,149,263	4,032,224
Cities												
Liberty City	0	601,936	0	0	0	0	0	0	0	11,376	1,653,397	2,266,710
Cities Total :	0	601,936	0	0	0	0	0	0	0	11,376	1,653,397	2,266,710

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Name of Taxpayer Kentucky Utilities Company

County of Location Christian

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Christian County	0	722,513	0	0	0	0	0	0	0	27,949	2,168,443	2,918,905
Schools												
Common School	0	722,513	0	0	0	0	0	0	0	27,949	2,168,443	2,918,905
Schools Total :	0	722,513	0	0	0	0	0	0	0	27,949	2,168,443	2,918,905
Cities												
Crofton	0	112,896	0	0	0	0	0	0	0	283	430,400	543,579
Cities Total :	0	112,896	0	0	0	0	0	0	0	283	430,400	543,579
Other Districts												
West Fork of Pond River Watershe	0	722,513	0	0	0	0	0	0	0	27,949	2,168,443	2,918,905
Other Districts Total :	0	722,513	0	0	0	0	0	0	0	27,949	2,168,443	2,918,905

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Name of Taxpayer Kentucky Utilities Company

County of Location Clark

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Clark County	0	8,596,659	0	0	0	0	0	0	0	1,315,491	21,740,905	31,653,056
Schools												
Common School	0	8,596,659	0	0	0	0	0	0	0	1,315,491	21,740,905	31,653,056
Schools Total :	0	8,596,659	0	0	0	0	0	0	0	1,315,491	21,740,905	31,653,056
Cities												
Winchester	0	3,936,975	0	0	0	0	0	0	0	1,069,206	11,573,983	16,580,164
Cities Total :	0	3,936,975	0	0	0	0	0	0	0	1,069,206	11,573,983	16,580,164



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County of Location Clay

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Clay County	0	1,562,709	0	0	0	0	0	0	0	95,976	4,867,131	6,525,816
Schools												
Common School	0	1,562,709	0	0	0	0	0	0	0	95,976	4,867,131	6,525,816
Schools Total :	0	1,562,709	0	0	0	0	0	0	0	95,976	4,867,131	6,525,816
Cities												
Manchester	0	251,012	0	0	0	0	0	0	0	23,783	1,744,596	2,019,391
Cities Total :	0	251,012	0	0	0	0	0	0	0	23,783	1,744,596	2,019,391



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Name of Taxpayer Kentucky Utilities Company

County of Location Crittenden

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Crittenden County	0	2,186,397	0	0	0	0	0	0	0	270,163	9,531,593	11,988,153
Schools												
Common School	0	2,186,397	0	0	0	0	0	0	0	270,163	9,531,593	11,988,153
Schools Total :	0	2,186,397	0	0	0	0	0	0	0	270,163	9,531,593	11,988,153
Cities												
Marion	0	1,064,699	0	0	0	0	0	0	0	70,428	2,195,082	3,330,209
Cities Total :	0	1,064,699	0	0	0	0	0	0	0	70,428	2,195,082	3,330,209

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Name of Taxpayer Kentucky Utilities Company

County of Location Daviess

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Daviess County	0	3,126,598	0	0	0	0	0	0	0	793,574	11,159,414	15,079,586
Schools												
Common School	0	3,126,598	0	0	0	0	0	0	0	793,574	11,159,414	15,079,586
Schools Total :	0	3,126,598	0	0	0	0	0	0	0	793,574	11,159,414	15,079,586

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Name of Taxpayer Kentucky Utilities Company

County of Location Edmonson

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Edmonson County	0	26,210	0	0	0	0	0	0	0	2,170	352,390	380,769
Schools												
Common School	0	26,210	0	0	0	0	0	0	0	2,170	352,390	380,769
Schools Total :	0	26,210	0	0	0	0	0	0	0	2,170	352,390	380,769

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Name of Taxpayer Kentucky Utilities Company

County of Location Estill

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Estill County	0	2,066,701	0	0	0	0	0	0	0	190,251	6,911,655	9,168,607
Schools												
Common School	0	2,066,701	0	0	0	0	0	0	0	190,251	6,911,655	9,168,607
Schools Total :	0	2,066,701	0	0	0	0	0	0	0	190,251	6,911,655	9,168,607
Cities												
Irvine	0	268,090	0	0	0	0	0	0	0	14,760	1,867,631	2,150,480
Ravenna	0	45,262	0	0	0	0	0	0	0	13,305	801,709	860,277
Cities Total :	0	313,352	0	0	0	0	0	0	0	28,065	2,669,340	3,010,757

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Name of Taxpayer Kentucky Utilities Company

County of Location Fayette

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Fayette County	2,624	148,542,854	0	8,701	0	0	0	0	0	25,882,799	253,494,716	427,931,694
Schools												
Common School	2,624	148,542,854	0	8,701	0	0	0	0	0	25,882,799	253,494,716	427,931,694
Schools Total :	2,624	148,542,854	0	8,701	0	0	0	0	0	25,882,799	253,494,716	427,931,694
Cities												
Lexington - Refuse	2,624	97,034,562	0	8,701	0	0	0	0	0	18,375,504	159,931,222	275,352,614
Lexington - Street Cleaning	2,624	97,034,562	0	8,701	0	0	0	0	0	18,321,158	159,931,222	275,298,268
Lexington - Street Lights	2,624	97,034,562	0	8,701	0	0	0	0	0	22,943,519	160,919,830	280,909,235
Cities Total :	7,872	291,103,685	0	26,104	0	0	0	0	0	59,640,181	480,782,275	831,560,117



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Name of Taxpayer Kentucky Utilities Company

County of Location Fleming

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Fleming County	0	1,405,862	0	0	0	0	0	0	0	71,054	4,688,240	6,165,156
Schools												
Common School	0	1,405,862	0	0	0	0	0	0	0	71,054	4,688,240	6,165,156
Schools Total :	0	1,405,862	0	0	0	0	0	0	0	71,054	4,688,240	6,165,156
Cities												
Flemingsburg	0	1,085,814	0	0	0	0	0	0	0	42,924	1,308,968	2,437,705
Cities Total :	0	1,085,814	0	0	0	0	0	0	0	42,924	1,308,968	2,437,705

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Name of Taxpayer Kentucky Utilities Company

County of Location Franklin

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Franklin County	0	5,887,709	0	0	0	0	0	0	0	735,519	13,352,030	19,975,258
Schools												
Common School	0	5,887,709	0	0	0	0	0	0	0	735,519	13,352,030	19,975,258
Schools Total :	0	5,887,709	0	0	0	0	0	0	0	735,519	13,352,030	19,975,258
Cities												
Frankfort	0	1,566,359	0	0	0	0	0	0	0	118,587	3,144,034	4,828,980
Cities Total :	0	1,566,359	0	0	0	0	0	0	0	118,587	3,144,034	4,828,980

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Name of Taxpayer Kentucky Utilities Company

County of Location Fulton

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Fulton County	0	13,262	0	0	0	0	0	0	0	33	72,882	86,177
Schools												
Common School	0	13,262	0	0	0	0	0	0	0	33	72,882	86,177
Schools Total :	0	13,262	0	0	0	0	0	0	0	33	72,882	86,177

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Name of Taxpayer Kentucky Utilities Company

County of Location Gallatin

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Gallatin County	0	1,644,332	0	0	0	0	0	0	0	198,870	5,865,224	7,708,425
Schools												
Common School	0	1,644,332	0	0	0	0	0	0	0	198,870	5,865,224	7,708,425
Schools Total :	0	1,644,332	0	0	0	0	0	0	0	198,870	5,865,224	7,708,425
Cities												
Glencoe	0	63,740	0	0	0	0	0	0	0	200	222,341	286,281
Sparta	0	1,299	0	0	0	0	0	0	0	54	3,754	5,107
Warsaw	0	1,182,575	0	0	0	0	0	0	0	137,930	2,343,767	3,664,272
Cities Total :	0	1,247,613	0	0	0	0	0	0	0	138,185	2,569,863	3,955,660

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Name of Taxpayer Kentucky Utilities Company

County of Location Garrard

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Garrard County	0	2,215,430	0	0	0	0	0	0	0	8,222,734	11,743,752	22,181,915
Schools												
Common School	0	2,215,430	0	0	0	0	0	0	0	8,222,734	11,743,752	22,181,915
Schools Total :	0	2,215,430	0	0	0	0	0	0	0	8,222,734	11,743,752	22,181,915
Cities												
Lancaster	0	982,925	0	0	0	0	0	0	0	73,285	3,711,829	4,768,038
Cities Total :	0	982,925	0	0	0	0	0	0	0	73,285	3,711,829	4,768,038
Fire Districts												
Camp Dick FD #2	0	1,091,603	0	0	0	0	0	0	0	8,148,303	8,023,175	17,263,081
Garrard County FD #1	0	1,123,827	0	0	0	0	0	0	0	74,431	3,720,577	4,918,834
Fire Districts Total :	0	2,215,430	0	0	0	0	0	0	0	8,222,734	11,743,752	22,181,915



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Name of Taxpayer Kentucky Utilities Company

County of Location Grant

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Grant County	0	75,046	0	0	0	0	0	0	0	38,638	948,218	1,061,902
Schools												
Common School	0	75,046	0	0	0	0	0	0	0	38,638	948,218	1,061,902
Schools Total :	0	75,046	0	0	0	0	0	0	0	38,638	948,218	1,061,902
Cities												
Corinth	0	35,049	0	0	0	0	0	0	0	39	175,588	210,677
Cities Total :	0	35,049	0	0	0	0	0	0	0	39	175,588	210,677

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Name of Taxpayer Kentucky Utilities Company

County of Location Graves

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Graves County	0	0	0	0	0	0	0	0	0	7,000	1,489,937	1,496,936
Schools												
Common School	0	0	0	0	0	0	0	0	0	7,000	1,489,937	1,496,936
Schools Total :	0	0	0	0	0	0	0	0	0	7,000	1,489,937	1,496,936

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Name of Taxpayer Kentucky Utilities Company

County of Location Grayson

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Grayson County	0	3,592,296	0	0	0	0	0	0	0	203,764	10,477,028	14,273,089
Schools												
Common School	0	3,592,296	0	0	0	0	0	0	0	203,764	10,477,028	14,273,089
Schools Total :	0	3,592,296	0	0	0	0	0	0	0	203,764	10,477,028	14,273,089
Cities												
Caneyville	0	68,974	0	0	0	0	0	0	0	74	323,174	392,221
Clarkson	0	242,851	0	0	0	0	0	0	0	2,747	668,755	914,352
Leitchfield	0	2,472,804	0	0	0	0	0	0	0	99,357	5,392,609	7,964,770
Cities Total :	0	2,784,628	0	0	0	0	0	0	0	102,177	6,384,537	9,271,343
Other Districts												
Caney Creek Watershed	0	172,300	0	0	0	0	0	0	0	7	783,531	955,838
Other Districts Total :	0	172,300	0	0	0	0	0	0	0	7	783,531	955,838



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Name of Taxpayer Kentucky Utilities Company

County of Location Green

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Green County	0	547,702	0	0	0	0	0	0	0	9,772	2,713,833	3,271,308
Schools												
Common School	0	547,702	0	0	0	0	0	0	0	9,772	2,713,833	3,271,308
Schools Total :	0	547,702	0	0	0	0	0	0	0	9,772	2,713,833	3,271,308
Cities												
Greensburg	0	235,547	0	0	0	0	0	0	0	1,187	1,351,090	1,587,825
Cities Total :	0	235,547	0	0	0	0	0	0	0	1,187	1,351,090	1,587,825



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Name of Taxpayer Kentucky Utilities Company

County of Location Hancock

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Hancock County	0	0	0	0	0	0	0	0	0	189,583	4,280,418	4,470,001
Schools												
Common School	0	0	0	0	0	0	0	0	0	189,583	4,280,418	4,470,001
Schools Total :	0	0	0	0	0	0	0	0	0	189,583	4,280,418	4,470,001

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Hardin County	0	31,674,201	0	0	0	0	0	0	0	4,698,266	53,233,282	89,605,748
Schools												
Common School	0	30,738,090	0	0	0	0	0	0	0	4,679,353	44,080,924	79,498,368
Elizabethtown School	0	936,111	0	0	0	0	0	0	0	18,913	9,152,358	10,107,381
Schools Total :	0	31,674,201	0	0	0	0	0	0	0	4,698,266	53,233,282	89,605,748
Cities												
Elizabethtown	0	7,345,980	0	0	0	0	0	0	0	3,259,932	16,731,844	27,337,756
Radcliff	0	2,691,196	0	0	0	0	0	0	0	125,166	5,113,008	7,929,370
Sonora	0	128,235	0	0	0	0	0	0	0	10,798	690,685	829,719
Upton	0	58,123	0	0	0	0	0	0	0	7,401	483,828	549,353
Vine Grove	0	375,302	0	0	0	0	0	0	0	2,750	1,977,364	2,355,416
Cities Total :	0	10,598,836	0	0	0	0	0	0	0	3,406,048	24,996,730	39,001,614

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Harlan County	0	14,808,321	0	0	0	0	0	0	0	2,666,808	40,460,293	57,935,422
Schools												
Common School	0	11,968,785	0	0	0	0	0	0	0	2,112,237	34,186,825	48,267,846
Harlan Graded School	0	2,839,536	0	0	0	0	0	0	0	554,571	6,273,468	9,667,576
Schools Total :	0	14,808,321	0	0	0	0	0	0	0	2,666,808	40,460,293	57,935,422
Cities												
Cumberland	0	310,428	0	0	0	0	0	0	0	742	1,247,029	1,558,199
Evarts	0	98,973	0	0	0	0	0	0	0	4,301	1,153,268	1,256,541
Harlan	0	2,716,364	0	0	0	0	0	0	0	451,731	4,586,976	7,755,071
Loyall	0	190,008	0	0	0	0	0	0	0	412	769,079	959,499
Lynch	0	709,894	0	0	0	0	0	0	0	19,821	669,047	1,398,762
Cities Total :	0	4,025,666	0	0	0	0	0	0	0	477,008	8,425,399	12,928,072

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Name of Taxpayer Kentucky Utilities Company

County of Location Harrison

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Harrison County	0	2,009,135	0	0	0	0	0	0	0	190,852	7,019,640	9,219,627
Schools												
Common School	0	2,009,135	0	0	0	0	0	0	0	190,852	7,019,640	9,219,627
Schools Total :	0	2,009,135	0	0	0	0	0	0	0	190,852	7,019,640	9,219,627
Cities												
Berry	0	38,215	0	0	0	0	0	0	0	53	181,032	219,299
Cynthiana	0	1,247,797	0	0	0	0	0	0	0	162,747	2,817,162	4,227,706
Cities Total :	0	1,286,012	0	0	0	0	0	0	0	162,800	2,998,194	4,447,006
Fire Districts												
Harrison County FD	0	723,123	0	0	0	0	0	0	0	28,052	4,021,446	4,772,621
Fire Districts Total :	0	723,123	0	0	0	0	0	0	0	28,052	4,021,446	4,772,621

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Name of Taxpayer Kentucky Utilities Company

County of Location Hart

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Hart County	0	4,736,507	0	0	0	0	0	0	0	195,920	10,732,111	15,664,538
Schools												
Caverna Graded School	0	1,991,221	0	0	0	0	0	0	0	32,104	3,049,548	5,072,873
Common School	0	2,745,286	0	0	0	0	0	0	0	163,816	7,682,562	10,591,664
Schools Total :	0	4,736,507	0	0	0	0	0	0	0	195,920	10,732,111	15,664,538
Cities												
Bonnieville	0	1,909,374	0	0	0	0	0	0	0	124,726	4,230,075	6,264,175
Horse Cave	0	1,921,628	0	0	0	0	0	0	0	31,679	2,405,963	4,359,270
Munfordville	0	523,751	0	0	0	0	0	0	0	30,143	1,247,780	1,801,675
Cities Total :	0	4,354,753	0	0	0	0	0	0	0	186,549	7,883,818	12,425,120

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Name of Taxpayer Kentucky Utilities Company

County of Location Henderson

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Henderson County	0	2,608,625	0	0	0	0	0	0	0	182,975	7,623,242	10,414,843
Schools												
Common School	0	2,608,625	0	0	0	0	0	0	0	182,975	7,623,242	10,414,843
Schools Total :	0	2,608,625	0	0	0	0	0	0	0	182,975	7,623,242	10,414,843
Cities												
Corydon	0	103,628	0	0	0	0	0	0	0	200	453,676	557,505
Henderson	0	352,155	0	0	0	0	0	0	0	49,962	1,779,435	2,181,552
Cities Total :	0	455,784	0	0	0	0	0	0	0	50,163	2,233,111	2,739,057

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Henry County	0	2,415,504	0	0	0	0	0	0	0	536,381	14,382,998	17,334,883
Schools												
Common School	0	1,355,023	0	0	0	0	0	0	0	289,696	12,303,429	13,948,148
Eminence Graded School	0	1,060,481	0	0	0	0	0	0	0	246,686	2,079,569	3,386,735
Schools Total :	0	2,415,504	0	0	0	0	0	0	0	536,381	14,382,998	17,334,883
Cities												
Campbellsburg	0	57,788	0	0	0	0	0	0	0	111	247,776	305,674
Eminence	0	840,754	0	0	0	0	0	0	0	232,736	900,549	1,974,039
New Castle	0	48,980	0	0	0	0	0	0	0	97	209,822	258,899
Pleasureville-Henry Co.	0	57,126	0	0	0	0	0	0	0	215	307,958	365,299
Smithfield	0	14,817	0	0	0	0	0	0	0	29	71,508	86,354
Cities Total :	0	1,019,464	0	0	0	0	0	0	0	233,187	1,737,613	2,990,265

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Hickman County	0	1,589,763	0	0	0	0	0	0	0	78,005	4,468,141	6,135,909
Schools												
Common School	0	1,589,763	0	0	0	0	0	0	0	78,005	4,468,141	6,135,909
Schools Total :	0	1,589,763	0	0	0	0	0	0	0	78,005	4,468,141	6,135,909
Cities												
Clinton	0	1,478,871	0	0	0	0	0	0	0	64,810	1,074,298	2,617,979
Cities Total :	0	1,478,871	0	0	0	0	0	0	0	64,810	1,074,298	2,617,979
Fire Districts												
Clinton FD	0	1,478,871	0	0	0	0	0	0	0	64,810	1,074,298	2,617,979
Columbus FD	0	30,723	0	0	0	0	0	0	0	119	132,295	163,137
Fire Districts Total :	0	1,509,594	0	0	0	0	0	0	0	64,930	1,206,593	2,781,116

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Hopkins County	0	20,105,999	0	38,269	0	0	0	0	0	6,119,094	54,800,292	81,063,654
Schools												
Common School	0	19,238,980	0	38,269	0	0	0	0	0	5,958,463	52,362,317	77,598,027
Dawson Springs Graded School	0	867,019	0	0	0	0	0	0	0	160,632	2,437,976	3,465,626
Schools Total :	0	20,105,999	0	38,269	0	0	0	0	0	6,119,094	54,800,292	81,063,654
Cities												
Dawson Springs	0	867,019	0	0	0	0	0	0	0	160,632	2,437,976	3,465,626
Earlington	0	6,970,956	0	0	0	0	0	0	0	5,453,142	10,675,524	23,099,622
Hanson	0	100,786	0	0	0	0	0	0	0	1,231	652,152	754,170
Madisonville	0	2,240,238	0	25,926	0	0	0	0	0	169,874	4,455,387	6,891,425
Mortons Gap	0	139,850	0	0	0	0	0	0	0	296	540,313	680,459
Nebo	0	38,922	0	0	0	0	0	0	0	12,491	1,157,133	1,208,546
Nortonville	0	649,276	0	0	0	0	0	0	0	14,209	779,630	1,443,115
St. Charles	0	351,789	0	0	0	0	0	0	0	397	257,388	609,574
White Plains	0	611,552	0	0	0	0	0	0	0	1,998	942,915	1,556,465
Cities Total :	0	11,970,388	0	25,926	0	0	0	0	0	5,814,271	21,898,418	39,709,003
Fire Districts												
Earlington FD	0	6,970,956	0	0	0	0	0	0	0	5,453,142	10,675,524	23,099,622
Fire Districts Total :	0	6,970,956	0	0	0	0	0	0	0	5,453,142	10,675,524	23,099,622

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County of Location Hopkins

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Other Districts												
West Fork of Pond River Watershe	0	18,227	0	0	0	0	0	0	0	58	226,890	245,175
Other Districts Total :	0	18,227	0	0	0	0	0	0	0	58	226,890	245,175

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Jefferson County	0	390,407,140	0	69,906	0	0	0	0	0	25,983,448	43,283,696	459,744,190
Schools												
Common School	0	390,407,140	0	69,906	0	0	0	0	0	25,983,448	43,283,696	459,744,190
Schools Total :	0	390,407,140	0	69,906	0	0	0	0	0	25,983,448	43,283,696	459,744,190
Cities												
Louisville-Urban Services District	0	524,629	0	0	0	0	0	0	0	2,708,174	39,571,945	42,804,748
Cities Total :	0	524,629	0	0	0	0	0	0	0	2,708,174	39,571,945	42,804,748
Fire Districts												
Lake Dreamland FD	0	22,604,288	0	0	0	0	0	0	0	520,619	429,286	23,554,194
Pleasure Ridge Park FD	0	367,278,223	0	69,906	0	0	0	0	0	22,754,654	3,282,466	393,385,248
Fire Districts Total :	0	389,882,511	0	69,906	0	0	0	0	0	23,275,273	3,711,752	416,939,442

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Name of Taxpayer Kentucky Utilities Company

County of Location Jessamine

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Jessamine County	0	8,211,066	0	0	0	0	0	0	0	467,081	12,878,414	21,556,560
Schools												
Common School	0	8,211,066	0	0	0	0	0	0	0	467,081	12,878,414	21,556,560
Schools Total :	0	8,211,066	0	0	0	0	0	0	0	467,081	12,878,414	21,556,560
Cities												
Nicholasville	0	880,291	0	0	0	0	0	0	0	36,619	3,074,449	3,991,359
Wilmore	0	720,444	0	0	0	0	0	0	0	6,940	1,498,980	2,226,364
Cities Total :	0	1,600,735	0	0	0	0	0	0	0	43,559	4,573,429	6,217,723
Fire Districts												
Jessamine County FD	0	6,610,330	0	0	0	0	0	0	0	423,522	8,304,984	15,338,837
Fire Districts Total :	0	6,610,330	0	0	0	0	0	0	0	423,522	8,304,984	15,338,837

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County of Location Knox

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Knox County	0	3,359,380	0	0	0	0	0	0	0	412,500	12,345,862	16,117,742
Schools												
Common School	0	3,359,380	0	0	0	0	0	0	0	412,500	12,345,862	16,117,742
Schools Total :	0	3,359,380	0	0	0	0	0	0	0	412,500	12,345,862	16,117,742

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Name of Taxpayer Kentucky Utilities Company

County of Location Larue

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Larue County	0	1,351,570	0	0	0	0	0	0	0	404,875	11,988,735	13,745,180
Schools												
Common School	0	1,351,570	0	0	0	0	0	0	0	404,875	11,988,735	13,745,180
Schools Total :	0	1,351,570	0	0	0	0	0	0	0	404,875	11,988,735	13,745,180
Cities												
Hodgenville	0	726,907	0	0	0	0	0	0	0	39,036	1,444,966	2,210,909
Upton	0	35,427	0	0	0	0	0	0	0	82	354,977	390,486
Cities Total :	0	762,335	0	0	0	0	0	0	0	39,117	1,799,943	2,601,395

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Name of Taxpayer Kentucky Utilities Company

County of Location Laurel

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Laurel County	0	8,594,587	0	0	0	0	0	0	0	2,582,941	28,190,051	39,367,580
Schools												
Common School	0	8,071,589	0	0	0	0	0	0	0	2,570,158	27,440,602	38,082,349
East Bernstadt Graded School	0	522,999	0	0	0	0	0	0	0	12,783	749,449	1,285,231
Schools Total :	0	8,594,587	0	0	0	0	0	0	0	2,582,941	28,190,051	39,367,580
Cities												
London	0	3,269,990	0	0	0	0	0	0	0	2,229,324	10,217,621	15,716,935
Cities Total :	0	3,269,990	0	0	0	0	0	0	0	2,229,324	10,217,621	15,716,935



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Name of Taxpayer Kentucky Utilities Company

County of Location Lee

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Lee County	0	2,677,431	0	0	0	0	0	0	0	194,402	3,074,886	5,946,720
Schools												
Common School	0	2,677,431	0	0	0	0	0	0	0	194,402	3,074,886	5,946,720
Schools Total :	0	2,677,431	0	0	0	0	0	0	0	194,402	3,074,886	5,946,720
Cities												
Beattyville	0	312,962	0	0	0	0	0	0	0	4,571	962,226	1,279,759
Cities Total :	0	312,962	0	0	0	0	0	0	0	4,571	962,226	1,279,759

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Name of Taxpayer Kentucky Utilities Company

County of Location Leslie

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Leslie County	0	0	0	0	0	0	0	0	0	35,659	756,010	791,669
Schools												
Common School	0	0	0	0	0	0	0	0	0	35,659	756,010	791,669
Schools Total :	0	0	0	0	0	0	0	0	0	35,659	756,010	791,669

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County of Location Letcher

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Letcher County	0	0	0	0	0	0	0	0	0	12,212	258,908	271,120
Schools												
Common School	0	0	0	0	0	0	0	0	0	12,212	258,908	271,120
Schools Total :	0	0	0	0	0	0	0	0	0	12,212	258,908	271,120

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Lincoln County	0	3,102,035	0	0	0	0	0	0	0	260,519	10,808,724	14,171,278
Schools												
Common School	0	3,102,035	0	0	0	0	0	0	0	260,519	10,808,724	14,171,278
Schools Total :	0	3,102,035	0	0	0	0	0	0	0	260,519	10,808,724	14,171,278
Cities												
Crab Orchard	0	445,242	0	0	0	0	0	0	0	6,282	516,655	968,178
Hustonville	0	66,828	0	0	0	0	0	0	0	605	329,802	397,234
Stanford	0	892,717	0	0	0	0	0	0	0	98,346	1,796,210	2,787,274
Cities Total :	0	1,404,787	0	0	0	0	0	0	0	105,233	2,642,667	4,152,687
Fire Districts												
Lincoln County FD	0	1,697,247	0	0	0	0	0	0	0	155,287	8,166,057	10,018,591
Fire Districts Total :	0	1,697,247	0	0	0	0	0	0	0	155,287	8,166,057	10,018,591

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County of Location Livingston

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Livingston County	0	2,041,200	0	0	0	0	0	0	0	274,744	5,180,184	7,496,128
Schools												
Common School	0	2,041,200	0	0	0	0	0	0	0	274,744	5,180,184	7,496,128
Schools Total :	0	2,041,200	0	0	0	0	0	0	0	274,744	5,180,184	7,496,128
Cities												
Salem	0	737,557	0	0	0	0	0	0	0	59,309	665,397	1,462,263
Cities Total :	0	737,557	0	0	0	0	0	0	0	59,309	665,397	1,462,263

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Lyon County	0	1,905,112	0	43,061	0	0	0	0	0	804,003	7,964,789	10,716,966
Schools												
Common School	0	1,905,112	0	43,061	0	0	0	0	0	804,003	7,964,789	10,716,966
Schools Total :	0	1,905,112	0	43,061	0	0	0	0	0	804,003	7,964,789	10,716,966
Cities												
Eddyville	0	976,867	0	43,061	0	0	0	0	0	709,289	2,254,605	3,983,822
Kuttawa	0	155,115	0	0	0	0	0	0	0	1,219	725,768	882,102
Cities Total :	0	1,131,982	0	43,061	0	0	0	0	0	710,508	2,980,373	4,865,924
Fire Districts												
Lyon County FD #1	0	976,867	0	43,061	0	0	0	0	0	709,289	2,254,605	3,983,822
Lyon County FD #2	0	155,115	0	0	0	0	0	0	0	1,219	725,768	882,102
Fire Districts Total :	0	1,131,982	0	43,061	0	0	0	0	0	710,508	2,980,373	4,865,924

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Name of Taxpayer Kentucky Utilities Company

County of Location Madison

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Madison County	0	21,152,454	0	0	0	0	0	0	0	3,207,664	47,663,605	72,023,723
Schools												
Berea Graded School	0	146,901	0	0	0	0	0	0	0	21,073	873,979	1,041,952
Common School	0	21,005,553	0	0	0	0	0	0	0	3,186,591	46,789,626	70,981,771
Schools Total :	0	21,152,454	0	0	0	0	0	0	0	3,207,664	47,663,605	72,023,723
Cities												
Berea	0	0	0	0	0	0	0	0	0	21,073	781,699	802,771
Richmond	0	11,052,010	0	0	0	0	0	0	0	1,711,888	25,387,061	38,150,959
Cities Total :	0	11,052,010	0	0	0	0	0	0	0	1,732,960	26,168,759	38,953,730

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Name of Taxpayer Kentucky Utilities Company

County of Location Marion

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Marion County	0	5,613,623	0	0	0	0	0	0	0	1,276,537	14,953,739	21,843,899
Schools												
Common School	0	5,613,623	0	0	0	0	0	0	0	1,276,537	14,953,739	21,843,899
Schools Total :	0	5,613,623	0	0	0	0	0	0	0	1,276,537	14,953,739	21,843,899
Cities												
Bradfordville	0	42,771	0	0	0	0	0	0	0	166	231,025	273,962
Lebanon	0	2,867,017	0	0	0	0	0	0	0	745,788	2,706,968	6,319,773
Loretto	0	113,488	0	0	0	0	0	0	0	400	593,291	707,179
CITIES Total :	0	3,023,276	0	0	0	0	0	0	0	746,355	3,531,284	7,300,914



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County of Location Marshall

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Marshall County	0	0	0	0	0	0	0	0	0	11,064	883,754	894,818
Schools												
Common School	0	0	0	0	0	0	0	0	0	11,064	883,754	894,818
Schools Total :	0	0	0	0	0	0	0	0	0	11,064	883,754	894,818
Fire Districts												
Gilbertsville FD	0	0	0	0	0	0	0	0	0	5,532	441,877	447,409
Possum Trot Sharpe FD	0	0	0	0	0	0	0	0	0	5,532	441,877	447,409
Fire Districts Total :	0	0	0	0	0	0	0	0	0	11,064	883,754	894,818
Other Districts												
Marshall County Garbage Fund	0	0	0	0	0	0	0	0	0	11,064	883,754	894,818
Other Districts Total :	0	0	0	0	0	0	0	0	0	11,064	883,754	894,818

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Name of Taxpayer Kentucky Utilities Company

County of Location Mason

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Mason County	0	5,901,821	0	0	0	0	0	0	0	1,018,508	20,920,000	27,840,329
Schools												
Common School	0	5,901,821	0	0	0	0	0	0	0	1,018,508	20,920,000	27,840,329
Schools Total :	0	5,901,821	0	0	0	0	0	0	0	1,018,508	20,920,000	27,840,329
Cities												
Dover	0	39,022	0	0	0	0	0	0	0	87	209,653	248,763
Germantown	0	12,034	0	0	0	0	0	0	0	330	43,110	55,473
Maysville	0	3,420,013	0	0	0	0	0	0	0	943,526	5,028,611	9,392,151
Cities Total :	0	3,471,069	0	0	0	0	0	0	0	943,943	5,281,374	9,696,387

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Name of Taxpayer Kentucky Utilities Company

County of Location McCracken

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
McCracken County	0	7,926,757	0	0	0	0	0	0	0	1,089,621	10,144,703	19,161,081
Schools												
Common School	0	7,926,757	0	0	0	0	0	0	0	1,089,621	10,144,703	19,161,081
Schools Total :	0	7,926,757	0	0	0	0	0	0	0	1,089,621	10,144,703	19,161,081
Fire Districts												
Concord FD	0	29,908	0	0	0	0	0	0	0	40	162,984	192,931
Hendron FD	0	5,393	0	0	0	0	0	0	0	5,099	0	10,492
Reidland Farley FD	0	826,479	0	0	0	0	0	0	0	617,360	546,025	1,989,865
West McCracken FD	0	7,061,497	0	0	0	0	0	0	0	352,428	1,909,550	9,323,475
Fire Districts Total :	0	7,923,277	0	0	0	0	0	0	0	974,927	2,618,559	11,516,764
Other Districts												
Paducah Jr College - Co.	0	7,926,757	0	0	0	0	0	0	0	1,089,621	10,144,703	19,161,081
Other Districts Total :	0	7,926,757	0	0	0	0	0	0	0	1,089,621	10,144,703	19,161,081

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Name of Taxpayer Kentucky Utilities Company

County of Location McCreary

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
McCreary County	0	1,059,277	0	0	0	0	0	0	0	52,447	3,660,496	4,772,220
Schools												
Common School	0	1,059,277	0	0	0	0	0	0	0	52,447	3,660,496	4,772,220
Schools Total :	0	1,059,277	0	0	0	0	0	0	0	52,447	3,660,496	4,772,220
Fire Districts												
Central McCreary FD	0	819,602	0	0	0	0	0	0	0	51,824	2,674,998	3,546,424
South McCreary FD	0	239,676	0	0	0	0	0	0	0	623	985,498	1,225,796
Fire Districts Total :	0	1,059,277	0	0	0	0	0	0	0	52,447	3,660,496	4,772,220

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Name of Taxpayer Kentucky Utilities Company

County of Location McLean

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
McLean County	0	2,079,810	0	0	0	0	0	0	0	205,927	7,067,449	9,353,186
Schools												
Common School	0	2,079,810	0	0	0	0	0	0	0	205,927	7,067,449	9,353,186
Schools Total :	0	2,079,810	0	0	0	0	0	0	0	205,927	7,067,449	9,353,186
Cities												
Calhoun	0	293,028	0	0	0	0	0	0	0	40,210	658,133	991,371
Island	0	81,147	0	0	0	0	0	0	0	56	261,943	343,146
Livermore	0	372,933	0	0	0	0	0	0	0	30,661	851,403	1,254,997
Sacramento	0	69,232	0	0	0	0	0	0	0	71	263,550	332,854
Cities Total :	0	816,341	0	0	0	0	0	0	0	70,998	2,035,030	2,922,368

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Mercer County	15,739,673	355,938,343	0	534,201,345	0	0	0	0	0	40,674,233	41,403,584	987,957,179
Schools												
Burgin Graded School	0	466,248	0	0	0	0	0	0	0	36,140	8,969,170	9,471,559
Common School	15,739,673	355,472,094	0	534,201,345	0	0	0	0	0	40,638,093	32,434,414	978,485,620
Schools Total :	15,739,673	355,938,343	0	534,201,345	0	0	0	0	0	40,674,233	41,403,584	987,957,179
Cities												
Burgin	0	12,355	0	0	0	0	0	0	0	540	88,379	101,274
Harrodsburg	0	4,863,529	0	0	0	0	0	0	0	2,047,168	5,596,705	12,507,402
Cities Total :	0	4,875,884	0	0	0	0	0	0	0	2,047,708	5,685,084	12,608,677
Fire Districts												
Mercer County FD	15,739,673	351,062,459	0	534,201,345	0	0	0	0	0	38,626,525	35,718,500	975,348,502
Fire Districts Total :	15,739,673	351,062,459	0	534,201,345	0	0	0	0	0	38,626,525	35,718,500	975,348,502

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Montgomery County	0	6,158,872	0	0	0	0	0	0	0	1,117,599	14,361,630	21,638,101
Schools												
Common School	0	6,158,872	0	0	0	0	0	0	0	1,117,599	14,361,630	21,638,101
Schools Total :	0	6,158,872	0	0	0	0	0	0	0	1,117,599	14,361,630	21,638,101
Cities												
Mt. Sterling	0	1,867,706	0	0	0	0	0	0	0	867,524	4,420,625	7,155,855
Cities Total :	0	1,867,706	0	0	0	0	0	0	0	867,524	4,420,625	7,155,855
Fire Districts												
Montgomery County FD	0	4,291,165	0	0	0	0	0	0	0	250,075	9,941,005	14,482,246
Fire Districts Total :	0	4,291,165	0	0	0	0	0	0	0	250,075	9,941,005	14,482,246

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Name of Taxpayer Kentucky Utilities Company

County of Location Muhlenberg

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Muhlenberg County	0	26,706,920	0	1,218,448	0	0	0	0	0	2,208,409	39,836,081	69,969,858
Schools												
Common School	0	26,706,920	0	1,218,448	0	0	0	0	0	2,208,409	39,836,081	69,969,858
Schools Total :	0	26,706,920	0	1,218,448	0	0	0	0	0	2,208,409	39,836,081	69,969,858
Cities												
Central City	0	2,363,789	0	0	0	0	0	0	0	76,595	3,374,397	5,814,782
Drakesboro	0	147,677	0	0	0	0	0	0	0	183	402,740	550,599
Greenville	0	1,318,899	0	33,388	0	0	0	0	0	1,389,177	3,079,179	5,820,644
Powderly	0	12,671	0	0	0	0	0	0	0	6,174	556,327	575,172
Cities Total :	0	3,843,036	0	33,388	0	0	0	0	0	1,472,129	7,412,643	12,761,196
Other Districts												
East Fork Pond River Watershed	0	96,810	0	0	0	0	0	0	0	508	408,822	506,139
Mud River Watershed	0	0	0	0	0	0	0	0	0	75	1,264	1,339
Other Districts Total :	0	96,810	0	0	0	0	0	0	0	583	410,086	507,478

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Name of Taxpayer Kentucky Utilities Company

County of Location Nelson

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Nelson County	0	5,764,542	0	0	0	0	0	0	0	569,412	11,982,540	18,316,493
Schools												
Bardstown Graded School	0	521,597	0	0	0	0	0	0	0	20,350	1,378,591	1,920,537
Common School	0	5,242,945	0	0	0	0	0	0	0	549,062	10,603,949	16,395,956
Schools Total :	0	5,764,542	0	0	0	0	0	0	0	569,412	11,982,540	18,316,493
Cities												
Bardstown	0	462,458	0	0	0	0	0	0	0	20,274	1,289,963	1,772,695
Bloomfield	0	101,487	0	0	0	0	0	0	0	763	536,752	639,002
Fairfield	0	14,174	0	0	0	0	0	0	0	23	105,256	119,453
New Haven	0	368,377	0	0	0	0	0	0	0	1,507	443,383	813,267
Cities Total :	0	946,496	0	0	0	0	0	0	0	22,567	2,375,354	3,344,417
Fire Districts												
North East FD	0	706,297	0	0	0	0	0	0	0	22,197	1,359,871	2,088,365
Fire Districts Total :	0	706,297	0	0	0	0	0	0	0	22,197	1,359,871	2,088,365

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Name of Taxpayer Kentucky Utilities Company

County of Location Nicholas

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Nicholas County	0	837,537	0	0	0	0	0	0	0	98,916	4,785,755	5,722,207
Schools												
Common School	0	837,537	0	0	0	0	0	0	0	98,916	4,785,755	5,722,207
Schools Total :	0	837,537	0	0	0	0	0	0	0	98,916	4,785,755	5,722,207
Cities												
Carlisle	0	225,733	0	0	0	0	0	0	0	27,818	244,348	497,899
Cities Total :	0	225,733	0	0	0	0	0	0	0	27,818	244,348	497,899
Fire Districts												
Nicholas County FD	0	611,804	0	0	0	0	0	0	0	71,097	4,541,407	5,224,308
Fire Districts Total :	0	611,804	0	0	0	0	0	0	0	71,097	4,541,407	5,224,308

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Name of Taxpayer Kentucky Utilities Company

County of Location Ohio

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Ohio County	0	13,359,853	0	31,833	0	0	0	0	0	2,968,156	16,853,419	33,213,261
Schools												
Common School	0	13,359,853	0	31,833	0	0	0	0	0	2,968,156	16,853,419	33,213,261
Schools Total :	0	13,359,853	0	31,833	0	0	0	0	0	2,968,156	16,853,419	33,213,261
Cities												
Beaver Dam	0	733,622	0	31,833	0	0	0	0	0	60,272	1,699,733	2,525,459
Centertown	0	69,522	0	0	0	0	0	0	0	2,100	703,240	774,863
Hartford	0	600,587	0	0	0	0	0	0	0	82,519	1,770,912	2,454,019
McHenry	0	84,169	0	0	0	0	0	0	0	151	344,174	428,494
Rockport	0	54,853	0	0	0	0	0	0	0	241	277,716	332,810
Cities Total :	0	1,542,754	0	31,833	0	0	0	0	0	145,284	4,795,775	6,515,646

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Oldham County	0	2,632,668	0	0	0	0	0	0	0	108,576	12,103,665	14,844,908
Schools												
Common School	0	2,632,668	0	0	0	0	0	0	0	108,576	12,103,665	14,844,908
Schools Total :	0	2,632,668	0	0	0	0	0	0	0	108,576	12,103,665	14,844,908
Cities												
Crestwood	0	0	0	0	0	0	0	0	0	0	1,265	1,265
LaGrange	0	580,946	0	0	0	0	0	0	0	25,160	1,152,069	1,758,175
Cities Total :	0	580,946	0	0	0	0	0	0	0	25,160	1,153,333	1,759,439
Fire Districts												
Ballardsville FD	0	322,459	0	0	0	0	0	0	0	9,482	2,583,940	2,915,881
LaGrange FD	0	2,310,209	0	0	0	0	0	0	0	99,094	9,518,460	11,927,763
South Oldham FD	0	0	0	0	0	0	0	0	0	0	1,265	1,265
Fire Districts Total :	0	2,632,668	0	0	0	0	0	0	0	108,576	12,103,665	14,844,908

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Name of Taxpayer Kentucky Utilities Company

County of Location Owen

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Owen County	0	2,314,488	0	0	0	0	0	0	0	481,449	8,015,588	10,811,526
Schools												
Common School	0	2,314,488	0	0	0	0	0	0	0	481,449	8,015,588	10,811,526
Schools Total :	0	2,314,488	0	0	0	0	0	0	0	481,449	8,015,588	10,811,526
Cities												
Gratz	0	8,560	0	0	0	0	0	0	0	25	65,084	73,669
Owenton	0	1,114,657	0	0	0	0	0	0	0	141,131	630,712	1,886,500
Sparta	0	101,276	0	0	0	0	0	0	0	76	300,038	401,390
Cities Total :	0	1,224,493	0	0	0	0	0	0	0	141,231	995,834	2,361,558

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County of Location Owsley

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Owsley County	0	0	0	0	0	0	0	0	0	39,078	845,345	884,423
Schools												
Common School	0	0	0	0	0	0	0	0	0	39,078	845,345	884,423
Schools Total :	0	0	0	0	0	0	0	0	0	39,078	845,345	884,423

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Name of Taxpayer Kentucky Utilities Company

County of Location Pendleton

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Pendleton County	0	2,949,683	0	0	0	0	0	0	0	279,707	3,334,285	6,563,675
Schools												
Common School	0	2,949,683	0	0	0	0	0	0	0	279,707	3,334,285	6,563,675
Schools Total :	0	2,949,683	0	0	0	0	0	0	0	279,707	3,334,285	6,563,675
Cities												
Butler	0	287,946	0	0	0	0	0	0	0	27,537	222,575	538,059
Falmouth	0	190,055	0	0	0	0	0	0	0	57,580	410,243	657,878
Cities Total :	0	478,001	0	0	0	0	0	0	0	85,117	632,818	1,195,937
Fire Districts												
North Pendleton FD	0	287,946	0	0	0	0	0	0	0	27,537	222,575	538,059
Fire Districts Total :	0	287,946	0	0	0	0	0	0	0	27,537	222,575	538,059
Ambulance Districts												
Pendleton Co. Ambulance	0	2,661,736	0	0	0	0	0	0	0	252,170	3,111,709	6,025,615
Ambulance Districts Total :	0	2,661,736	0	0	0	0	0	0	0	252,170	3,111,709	6,025,615

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Name of Taxpayer Kentucky Utilities Company

County of Location Perry

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Perry County	0	0	0	0	0	0	0	0	0	31,751	673,160	704,911
Schools												
Common School	0	0	0	0	0	0	0	0	0	31,751	673,160	704,911
Schools Total :	0	0	0	0	0	0	0	0	0	31,751	673,160	704,911

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Pulaski County	0	9,184,105	0	0	0	0	0	0	0	1,421,499	24,791,567	35,397,171
Schools												
Common School	0	5,512,567	0	0	0	0	0	0	0	622,385	16,752,465	22,887,416
Science Hill Graded School	0	212,371	0	0	0	0	0	0	0	73,398	753,941	1,039,710
Somerset Graded School	0	3,459,167	0	0	0	0	0	0	0	725,717	7,285,161	11,470,045
Schools Total :	0	9,184,105	0	0	0	0	0	0	0	1,421,499	24,791,567	35,397,171
Cities												
Burnside	0	268,863	0	0	0	0	0	0	0	470	1,151,113	1,420,446
Eubank	0	56,260	0	0	0	0	0	0	0	193	257,256	313,708
Ferguson	0	317,540	0	0	0	0	0	0	0	2,166	457,245	776,952
Science Hill	0	147,533	0	0	0	0	0	0	0	71,867	460,123	679,523
Somerset	0	3,459,167	0	0	0	0	0	0	0	725,717	7,285,161	11,470,045
Cities Total :	0	4,249,362	0	0	0	0	0	0	0	800,412	9,610,899	14,660,673

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Name of Taxpayer Kentucky Utilities Company

County of Location Robertson

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Robertson County	0	135,792	0	0	0	0	0	0	0	36,555	1,366,052	1,538,398
Schools												
Common School	0	135,792	0	0	0	0	0	0	0	36,555	1,366,052	1,538,398
Schools Total :	0	135,792	0	0	0	0	0	0	0	36,555	1,366,052	1,538,398
Cities												
Mt. Olivet	0	43,017	0	0	0	0	0	0	0	149	217,139	260,305
Cities Total :	0	43,017	0	0	0	0	0	0	0	149	217,139	260,305

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Name of Taxpayer Kentucky Utilities Company

County of Location Rockcastle

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Rockcastle County	0	4,880,771	0	0	0	0	0	0	0	587,908	6,505,544	11,974,223
Schools												
Common School	0	4,880,771	0	0	0	0	0	0	0	587,908	6,505,544	11,974,223
Schools Total :	0	4,880,771	0	0	0	0	0	0	0	587,908	6,505,544	11,974,223
Cities												
Brodhead	0	176,809	0	0	0	0	0	0	0	534	666,812	844,155
Livingston	0	26,275	0	0	0	0	0	0	0	84	299,842	326,201
Mt. Vernon	0	248,921	0	0	0	0	0	0	0	2,036	979,856	1,230,813
Cities Total :	0	452,005	0	0	0	0	0	0	0	2,654	1,946,510	2,401,169

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Name of Taxpayer Kentucky Utilities Company

County of Location Rowan

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Rowan County	0	4,750,892	0	0	0	0	0	0	0	563,236	7,477,107	12,791,235
Schools												
Common School	0	4,750,892	0	0	0	0	0	0	0	563,236	7,477,107	12,791,235
Schools Total :	0	4,750,892	0	0	0	0	0	0	0	563,236	7,477,107	12,791,235
Cities												
Lakeview	0	26,868	0	0	0	0	0	0	0	3,612	305,631	336,111
Morehead	0	3,158,284	0	0	0	0	0	0	0	460,759	2,679,030	6,298,073
Cities Total :	0	3,185,152	0	0	0	0	0	0	0	464,372	2,984,661	6,634,184



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Name of Taxpayer Kentucky Utilities Company

County of Location Russell

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Russell County	0	2,330,714	0	0	0	0	0	0	0	62,200	6,960,588	9,353,502
Schools												
Common School	0	2,330,714	0	0	0	0	0	0	0	62,200	6,960,588	9,353,502
Schools Total :	0	2,330,714	0	0	0	0	0	0	0	62,200	6,960,588	9,353,502
Cities												
Jamestown	0	1,304,158	0	0	0	0	0	0	0	23,779	1,754,660	3,082,597
Russell Springs	0	399,488	0	0	0	0	0	0	0	3,830	2,448,904	2,852,222
Cities Total :	0	1,703,646	0	0	0	0	0	0	0	27,608	4,203,564	5,934,819

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Scott County	0	19,957,256	0	0	5,492,494	0	0	0	0	3,510,263	42,327,156	71,287,169
Schools												
Common School	0	19,957,256	0	0	5,492,494	0	0	0	0	3,510,263	42,327,156	71,287,169
Schools Total :	0	19,957,256	0	0	5,492,494	0	0	0	0	3,510,263	42,327,156	71,287,169
Cities												
Georgetown	0	7,216,349	0	0	3,222,575	0	0	0	0	1,224,793	15,183,332	26,847,050
Sadieville	0	55,504	0	0	0	0	0	0	0	232	954,700	1,010,437
Stamping Ground	0	774,439	0	0	0	0	0	0	0	1,004	414,126	1,189,569
Cities Total :	0	8,046,293	0	0	3,222,575	0	0	0	0	1,226,029	16,552,159	29,047,055

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Shelby County	0	16,897,011	0	0	0	0	0	0	0	17,898,455	35,483,727	70,279,194
Schools												
Common School	0	16,897,011	0	0	0	0	0	0	0	17,898,455	35,483,727	70,279,194
Schools Total :	0	16,897,011	0	0	0	0	0	0	0	17,898,455	35,483,727	70,279,194
Cities												
Pleasureville-Shelby Co.	0	5,451	0	0	0	0	0	0	0	23	35,410	40,883
Shelbyville	0	3,980,739	0	0	0	0	0	0	0	1,573,617	8,678,936	14,233,293
Simpsonville	0	8,910,899	0	0	0	0	0	0	0	16,023,091	8,582,212	33,516,202
Cities Total :	0	12,897,089	0	0	0	0	0	0	0	17,596,731	17,296,558	47,790,378
Fire Districts												
Bagdad FD	0	215,618	0	0	0	0	0	0	0	718	1,368,349	1,584,685
Shelby Suburban FD	0	7,301,367	0	0	0	0	0	0	0	1,866,193	21,982,922	31,150,482
Simpsonville FD	0	9,179,795	0	0	0	0	0	0	0	16,030,382	11,006,162	36,216,340
US 60 FD	0	155,231	0	0	0	0	0	0	0	947	863,804	1,019,982
Waddy FD	0	45,000	0	0	0	0	0	0	0	215	262,489	307,705
Fire Districts Total :	0	16,897,011	0	0	0	0	0	0	0	17,898,455	35,483,727	70,279,194

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Name of Taxpayer Kentucky Utilities Company

County of Location Spencer

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Spencer County	0	1,313,182	0	0	0	0	0	0	0	86,480	4,830,093	6,229,755
Schools												
Common School	0	1,313,182	0	0	0	0	0	0	0	86,480	4,830,093	6,229,755
Schools Total :	0	1,313,182	0	0	0	0	0	0	0	86,480	4,830,093	6,229,755
Cities												
Taylorsville	0	77,406	0	0	0	0	0	0	0	54,299	725,890	857,595
Cities Total :	0	77,406	0	0	0	0	0	0	0	54,299	725,890	857,595
Fire Districts												
Spencer Co. FD	0	1,313,182	0	0	0	0	0	0	0	86,480	4,830,093	6,229,755
Fire Districts Total :	0	1,313,182	0	0	0	0	0	0	0	86,480	4,830,093	6,229,755

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Name of Taxpayer Kentucky Utilities Company

County of Location Taylor

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Taylor County	0	3,502,258	0	0	0	0	0	0	0	920,785	7,340,941	11,763,983
Schools												
Campbellsville Graded School	0	1,410,360	0	0	0	0	0	0	0	719,474	5,630,064	7,759,899
Common School	0	2,091,897	0	0	0	0	0	0	0	201,310	1,710,876	4,004,084
Schools Total :	0	3,502,258	0	0	0	0	0	0	0	920,785	7,340,941	11,763,983
Cities												
Campbellsville	0	1,364,753	0	0	0	0	0	0	0	719,082	5,224,401	7,308,235
Cities Total :	0	1,364,753	0	0	0	0	0	0	0	719,082	5,224,401	7,308,235

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Name of Taxpayer Kentucky Utilities Company

County of Location Trimble

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Trimble County	5,611,703	593,050,475	0	294,505,442	0	0	0	0	0	69,457,225	6,666,585	969,291,430
Schools												
Common School	5,611,703	593,050,475	0	294,505,442	0	0	0	0	0	69,457,225	6,666,585	969,291,430
Schools Total :	5,611,703	593,050,475	0	294,505,442	0	0	0	0	0	69,457,225	6,666,585	969,291,430
Cities												
Bedford	0	78,948	0	0	0	0	0	0	0	171	304,679	383,798
Milton	0	34,845	0	0	0	0	0	0	0	35	114,662	149,542
Cities Total :	0	113,793	0	0	0	0	0	0	0	206	419,341	533,340

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Name of Taxpayer Kentucky Utilities Company

County of Location Union

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Union County	0	5,866,891	0	31,136	0	0	0	0	0	4,753,234	21,525,981	32,177,242
Schools												
Common School	0	5,866,891	0	31,136	0	0	0	0	0	4,753,234	21,525,981	32,177,242
Schools Total :	0	5,866,891	0	31,136	0	0	0	0	0	4,753,234	21,525,981	32,177,242
Cities												
Morganfield	0	2,321,810	0	0	0	0	0	0	0	4,484,148	9,668,159	16,474,118
Sturgis	0	659,946	0	0	0	0	0	0	0	40,993	1,272,113	1,973,053
Uniontown	0	165,841	0	0	0	0	0	0	0	263	757,354	923,458
Waverly	0	139,861	0	0	0	0	0	0	0	5,830	399,989	545,680
Cities Total :	0	3,287,458	0	0	0	0	0	0	0	4,531,235	12,097,615	19,916,308



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Name of Taxpayer Kentucky Utilities Company

County of Location Washington

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Washington County	0	933,082	0	0	0	0	0	0	0	253,431	8,160,122	9,346,636
Schools												
Common School	0	933,082	0	0	0	0	0	0	0	253,431	8,160,122	9,346,636
Schools Total :	0	933,082	0	0	0	0	0	0	0	253,431	8,160,122	9,346,636
Cities												
Springfield	0	868,978	0	0	0	0	0	0	0	11,456	2,343,612	3,224,046
Cities Total :	0	868,978	0	0	0	0	0	0	0	11,456	2,343,612	3,224,046

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Webster County	0	2,868,899	0	0	0	0	0	0	0	191,902	9,148,597	12,209,398
Schools												
Common School	0	2,868,899	0	0	0	0	0	0	0	191,902	9,148,597	12,209,398
Schools Total :	0	2,868,899	0	0	0	0	0	0	0	191,902	9,148,597	12,209,398
Cities												
Clay	0	157,165	0	0	0	0	0	0	0	19,981	433,511	610,657
Dixon	0	125,069	0	0	0	0	0	0	0	30,217	577,285	732,571
Providence	0	353,151	0	0	0	0	0	0	0	15,380	983,011	1,351,542
Sebree	0	343,689	0	0	0	0	0	0	0	604	753,118	1,097,411
Slaughters	0	34,745	0	0	0	0	0	0	0	115	152,848	187,709
Cities Total :	0	1,013,818	0	0	0	0	0	0	0	66,298	2,899,774	3,979,890
Ambulance Districts												
Webster Co. Ambulance	0	2,515,748	0	0	0	0	0	0	0	176,522	8,165,586	10,857,856
Ambulance Districts Total :	0	2,515,748	0	0	0	0	0	0	0	176,522	8,165,586	10,857,856

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Name of Taxpayer Kentucky Utilities Company

County of Location Whitley

Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio-Television-Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Whitley County	0	4,746,875	0	0	0	0	0	0	0	333,942	11,858,408	16,939,225
Schools												
Common School	0	3,718,336	0	0	0	0	0	0	0	322,376	8,471,442	12,512,154
Corbin Graded School	0	11,961	0	0	0	0	0	0	0	46	151,601	163,607
Williamsburg Graded School	0	1,016,579	0	0	0	0	0	0	0	11,521	3,235,365	4,263,464
Schools Total :	0	4,746,875	0	0	0	0	0	0	0	333,942	11,858,408	16,939,225
Cities												
Corbin	0	0	0	0	0	0	0	0	0	31	86,723	86,755
Williamsburg	0	938,966	0	0	0	0	0	0	0	11,024	2,949,565	3,899,554
Cities Total :	0	938,966	0	0	0	0	0	0	0	11,055	3,036,288	3,986,309

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Name of Taxing Jurisdiction	State Tax Only							State and Local Tax				Total Property
	Manufacturers Raw Materials	Manufacturing Machinery	Radio- Television- Telephonic Equipment	Pollution Control Equipment	Foreign Trade Zone	Recycling Equipment	IRB Property	Inventory In - Transit	Business Inventory for Resale	Real Estate Owned and Leased	Tangible Personalty Owned and Leased	
Woodford County	0	11,605,144	0	0	0	0	0	0	0	1,393,681	35,514,757	48,513,581
Schools												
Common School	0	11,605,144	0	0	0	0	0	0	0	1,393,681	35,514,757	48,513,581
Schools Total :	0	11,605,144	0	0	0	0	0	0	0	1,393,681	35,514,757	48,513,581
Cities												
Midway	0	217,806	0	0	0	0	0	0	0	46,695	2,342,136	2,606,638
Versailles	0	1,521,544	0	0	0	0	0	0	0	395,233	2,673,940	4,590,717
Cities Total :	0	1,739,350	0	0	0	0	0	0	0	441,929	5,016,076	7,197,355
Fire Districts												
Woodford County FD	0	9,865,793	0	0	0	0	0	0	0	951,752	30,498,681	41,316,226
Fire Districts Total :	0	9,865,793	0	0	0	0	0	0	0	951,752	30,498,681	41,316,226
Company Total :	57,513,427	2,573,806,830	0	2,158,007,071	10,729,378	0	0	0	0	325,895,649	1,401,799,875	6,527,752,230

ELECTRIC LIGHT AND POWER CORPORATIONS (INCLUDING ELECTRIC SUPPLIERS)

A STATEMENT

Showing the Value of Real and Tangible Personal Property of Electric Light and Power Corporations (including Electric Suppliers) in the Commonwealth of Virginia, assessed as of the beginning of the first day of January 2020, pursuant to Title 58.1, Chapter 26, Article 2, of the Code of Virginia.

NAME OF COMPANY (Name and address shown in parentheses is the officer of the company in charge of the settlement of taxes.)	1. Value of land and improvements	2. Value of generating equipment	3. Value of station equipment, transmission and distribution	4,5. Value of overhead lines, transmission and distribution	6. Value of underground conduit, conductors, and devices	7. Value of line transformers and services	8. Value of meters and installations and property on customers' premises	9. Value of street lighting and signal systems	10. Value of automobiles and trucks	11. Value of general plant equipment	12. Value of material and supplies / Plant under construction	Total value of all property	Value of merchants' capital
LOCATION OF PROPERTY CITY, COUNTY, TOWN AND DISTRICT													
Kentucky Utilities Company d/b/a Old Dominion Power Company (Chad Clements, Manager, Tax Accounting & Compliance, 220 West Main Street, P.O. Box 32010, Louisville, KY 40202)													
NORTON CITY:	5,538,645	0	2,177,103	4,331,576	1,039,852	694,504	87,607	674,354	4,990	143,034	2,432,245	17,123,910	0
DICKENSON COUNTY:													
ALL DISTRICTS	0	0	0	361,709	21,837	47,144	6,776	5,260	0	2,153	1,748	446,627	0
LEE COUNTY:													
JONESVILLE DISTRICT	9,000	0	0	1,070,122	435,890	123,602	15,320	7,616	0	4,506	6,179	1,672,235	0
ROCKY STATION DISTRICT	876,104	0	5,487,330	10,430,534	21,227	410,518	35,983	19,991	0	39,621	685,603	18,006,911	0
ROSE HILL DISTRICT	38,021	0	64,222	3,530,362	180,797	390,740	39,414	36,651	0	24,770	135,683	4,440,660	0
WHITE SHOALS DISTRICT	0	0	0	13,748	5,856	272	0	1,904	0	1,015	74	22,869	0
YOKUM STATION DISTRICT	31,109	0	114,486	2,559,982	19,397	146,029	19,204	17,611	0	12,681	6,411	2,926,910	0
JONESVILLE, TOWN OF	27,846	0	133,423	557,466	11,345	140,721	14,847	72,349	0	1,867	8,045	967,909	0
PENNINGTON GAP, TOWN OF	564,281	0	28,422	1,292,570	25,619	306,331	32,099	329,853	27,311	56,814	52,288	2,715,588	0
ST. CHARLES, TOWN OF	3,757	0	27,508	247,108	5,856	32,879	2,071	26,179	0	1,339	1,497	348,194	0
TOTAL LEE COUNTY	1,550,118	0	5,855,391	19,701,892	705,987	1,551,092	158,938	512,154	27,311	142,613	895,780	31,101,276	0

ELECTRIC LIGHT AND POWER CORPORATIONS (INCLUDING ELECTRIC SUPPLIERS) - CONTINUED

NAME OF COMPANY (Name and address shown in parentheses is the officer of the company in charge of the settlement of taxes.)	1. Value of land and improvements	2. Value of generating equipment	3. Value of station equipment, transmission and distribution	4,5. Value of overhead lines, transmission and distribution	6. Value of underground conduit, conductors, and devices	7. Value of line transformers and services	8. Value of meters and installations and property on customers' premises	9. Value of street lighting and signal systems	10. Value of automobiles and trucks	11. Value of general plant equipment	12. Value of material and supplies / Plant under construction	Total value of all property	Value of merchants' capital
Kentucky Utilities Company Continued.													
RUSSELL COUNTY:													
ALL DISTRICTS	0	0	0	2,299,556	23,762	394,362	36,494	41,974	0	6,570	11,273	2,813,991	0
ST. PAUL, TOWN OF	0	0	0	54,544	16,669	7,882	2,216	37,823	0	1,023	406	120,563	0
TOTAL RUSSELL COUNTY	0	0	0	2,354,100	40,431	402,244	38,710	79,797	0	7,593	11,679	2,934,554	0
SCOTT COUNTY:													
ALL DISTRICTS	0	0	0	714,200	3,902	2,841	898	923	0	1,849	238	724,851	0
WISE COUNTY:													
GLADEVILLE DISTRICT	416,466	0	574,264	8,290,542	352,035	1,148,611	68,847	88,523	0	141,581	51,903	11,132,772	0
LIPPS DISTRICT	232,951	0	3,122,300	11,687,890	643,352	781,097	93,121	136,183	0	39,573	398,512	17,134,979	0
RICHMOND DISTRICT	178,920	0	2,286,640	8,550,975	189,552	669,132	65,574	21,869	0	22,466	660,402	12,645,530	0
APPALACHIA, TOWN OF	17,779	0	424,602	794,912	61,528	225,248	21,473	168,986	0	4,536	3,728	1,722,792	0
BIG STONE GAP, TOWN OF	370,247	0	397,533	2,323,708	237,324	579,177	71,523	320,079	0	31,978	168,854	4,500,423	0
COEBURN, TOWN OF	3,000	0	0	1,214,169	69,172	277,203	28,988	272,365	0	17,236	6,320	1,888,453	0
ST. PAUL, TOWN OF	44,733	0	733,467	696,535	106,623	190,180	13,300	45,229	0	17,999	219,207	2,067,273	0
WISE, TOWN OF	48,361	0	373,180	1,634,850	330,189	431,480	44,183	292,246	0	40,791	16,194	3,211,474	0
TOTAL WISE COUNTY	1,312,457	0	7,911,986	35,193,581	1,989,775	4,302,128	407,009	1,345,480	0	316,160	1,525,120	54,303,696	0
Aggregate	8,401,220	0	15,944,480	62,657,058	3,801,784	6,999,953	699,938	2,617,968	32,301	613,402	4,866,810	106,634,914	0
Grand Total	8,401,220	0	15,944,480	62,657,058	3,801,784	6,999,953	699,938	2,617,968	32,301	613,402	4,866,810	106,634,914	0

Garrett

COMMONWEALTH OF VIRGINIA

DEPARTMENT OF THE STATE CORPORATION COMMISSION

Richmond, Va.

This is to certify that the foregoing is a true copy of the assessment made for the year 2020 by the State Corporation Commission of Virginia of the real and personal property of electric light and power corporations and electric suppliers as of the beginning of the first day of January 2020.

Teste:

Bernard Logan, Interim

Clerk of the Commission

To the

Comptroller;

President or proper officer of each company;

Governing bodies of each County, City, and Town;

Commissioners of the Revenue

The foregoing certified copy of the assessments made by the State Corporation Commission of Virginia for the tax year 2020 is sent to you in accordance with the provisions of Chapter 26 of Title 58.1 of the Code of Virginia.

Respectfully,

Bernard Logan, Interim

Clerk of the Commission

2020

PROPERTY

TAX

BILLS

PAID

Danville Schools

115 E. Lexington Ave.
 Danville, KY 40422
 Phone ~ 859.238.1300
 Fax ~ 859.238.1330

INVOICE

2019 BILL
DECEMBER 23, 2019

BILL TO:

***KENTUCKY UTILITIES COMPANY
 C/O SCOTT WILLIAMS, TAX DEPT
 PO BOX 32010
 LOUISVILLE, KY 40232-2010***

PUBLIC SERVICE COMPANY PROPERTY TAX

<u>CERTIFICATION DATE:</u>	<u>DESCRIPTION:</u>	<u>ASSESSMENT:</u>	<u>TAX RATE:</u>	<u>FACE AMOUNT DUE:</u>
Original Cert date: 12/18/2019	REAL ESTATE	\$ 4,215,821	.985	\$41,525.84
Original Cert date: 12/18/2019	TANGIBLE PROPERTY	\$25,087,155	.985	\$247,108.48

2% DISCOUNTED AMOUNT DUE BY 1/23/2020	\$282,861.63
FACE AMOUNT BY 2/24/2020	\$288,634.32
5% PENALTY BY 3/23/2020	\$303,066.04
10% PENALTY BY 4/23/2020	\$317,497.75

RECEIVED

DEC 26 2019

TAX DEPT.

**PLEASE MAKE CHECKS PAYABLE TO:
 DANVILLE SCHOOLS
 ATTN: TAX COLLECTION**

Questions?

Please contact Jake Watson (859) 936-8507
 Email: jakob.watson@danville.kyschools.us

61A255 (12-06)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

**PUBLIC SERVICE COMPANY
PROPERTY TAX STATEMENT**

DATE 3-Jan-20

STATEMENT OF FRANCHISE TAXES DUE

ASSESSMENT FOR 2019

RETURN PAYMENT TO CITY OF CARROLLTON:

P. O. BOX 156

CARROLLTON, KY 41008

CLERK-TREASURER: MELINDA WRIGHT MOORE
CONTACT NUMBER: 502.732.7060

KENTUCKY UTILITIES COMPANY

C/O SCOTT WILLIAMS, DIRECTOR, CORP TAX DEPT

P.O. BOX 32010

LOUISVILLE, KY 40232-2010

PROPERTY CLASS	ASSESSED VALUE	REAL ESTATE/TANGIBLE RATE PER \$100 VALUE	TAX DUE
REAL ESTATE	\$275,087.00	0.0307	\$ 844.52
TANGIBLE	\$4,524,897.00	0.0307	\$ 13,891.44
		TOTAL DUE TO CITY	\$ 14,735.96

PAYMENT INFORMATION

This statement for public service company property taxes is due and payable 30 after notice (KRS 136.050(2)). No discount is allowed for early payment. If not paid within 30 days, a 10% penalty of total tax and interest at the tax interest rate per KRS 131.183 per annum applies. Make payment to City of Carrollton.

Melinda Wright Moore / bk.
MELINDA WRIGHT MOORE CLERK-TREASURER

RECEIVED

JAN 06 2020

TAX DEPT.

JEFF HAWKINS
FINANCE DIRECTOR



200 West Dixie Avenue
P. O. Box 550
Elizabethtown, KY 42702
(270) 765-6121
FAX (270) 735-1204

CITY OF ELIZABETHTOWN
FINANCE DEPARTMENT

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS, DIRECTOR, CORPORATE TAX DEPT
PO BOX 32010
LOUISVILLE, KY 40232-2010

2019 TAX YEAR

PUBLIC SERVICE BRANCH

<u>Property Class</u>	<u>Rate per \$100 Value</u>	<u>Assessment</u>	<u>Tax</u>
REAL ESTATE	0.116	\$ 3,259,932	\$ 3,781.53
TANGIBLE	0.116	\$16,731,844	\$19,408.94
TOTALS:		\$19,991,776	\$23,190.47

MAKE CHECK PAYABLE TO:

City of Elizabethtown
PO Box 550
Elizabethtown, KY 42702-0550

PLEASE PAY IN FULL BY MARCH 2, 2020
2% DISCOUNT \$463.81 IF PAY BY JANUARY 30, 2020

CITY TREASURER
Cheryl Buhr

RECEIVED
JAN 02 2020
TAX DEPT.

CITY TAX COLLECTOR
Jessica Graham

**RETURN COPY OF NOTICE WITH PAYMENT WHETHER PAYING IN PERSON OR BY MAIL.
WHEN PAYING BY MAIL, INCLUDE SELF-ADDRESSED STAMPED ENVELOPE FOR RECEIPT.**

2019 City of London Property Tax
City of London
501 South Main St.
London KY 40741

Kentucky Utilities Company
c/o Scott Williams, Director, Corporate Tax Dept
PO Box 32010
Louisville KY 40232-2010

Bill # 3588

Description	Rate Per \$100	Assessed Value	Tax
Real Estate	.088	2,229,324.00	1,961.80
Tangible	.088	10,217,621.00	8,991.50
		Total Tax Due	10,953.30

RECEIVED
JAN 06 2020
TAX DEPT.

CITY OF RICHMOND

FINANCE DEPARTMENT



P.O. Box 1268
Richmond, KY 40476-1268
www.richmond.ky.us

December 30, 2019

Kentucky Utilities Company
C/O Scott Williams Director
Corporate Tax Department
P O Box 32010
Louisville KY 40232-2010

The 2019 Property Assessment of The Kentucky Utilities Company has been completed per The Department of Revenue. Please find your property tax bill enclosed.

Should you have questions, contact me.

Thanks

Paula

Paula
Finance Clerk

(859) 623-1000
Extension 1408
phurt@richmond.ky.us

2019 TAX BILLS

PROPERTY TAX STATEMENT

DATE: 12/30/2019

City of Richmond, KY

TIME: 09:41:50

Bill #: 2019-01-0010871 Bank : RS: 2
 Acct #: Id: 0000-2019-0019
 Assmt: 25,387,061 Sch: RS Loc:
 Txble 25,387,061 Cls: T Acr: Fr: Dep:

Ln	Due/Pd	Principal	Fees	Penalty	Total	Balance
CITY GEN P		42,650.26				
TOTAL		42,650.26		42,650.26	42,650.26	

15% INTEREST ADDED PER ANNUM AFTER 04/30/2020

KENTUCKY UTILITIES COMPANY
 C/O SCOTT WILLIAMS, DIRECTOR
 CORPORATE TAX DEPARTMENT
 P O BOX 32010
 LOUISVILLE KY 40232-2010

*** PROPERTY TAX STATEMENT ***

RECEIVED
 JAN 02 2020
 TAX DEPT.

2019 TAX BILLS

PROPERTY TAX STATEMENT

DATE: 12/30/2019

City of Richmond, KY

TIME: 08:37:52

Bill #: 2019-01-0010870 Bank : RS: 1

Acct #: Id: 0000-2019-0018

Assmt: 1,711,888 Sch: RS Loc:

Txble 1,711,888 Cls: R Acr: Fr: Dep:

Ln	Due/Pd	Principal	Fees	Penalty	Total	Balance
CITY GEN R		2,482.24				
TOTAL		2,482.24			2,482.24	2,482.24

15% INTEREST ADDED PER ANNUM AFTER 04/30/2020

KENTUCKY UTILITIES COMPANY
 C/O SCOTT WILLIAMS DIRECTOR
 CORPORATE TAX DEPARTMENT
 P O BOX 32010
 LOUISVILLE KY 40232-2010

*** PROPERTY TAX STATEMENT ***

RECEIVED
 JAN 02 2020
 TAX DEPT.

CITY OF SHELBYVILLE

PROPERTY TAX BILL YEAR 2019

TAX BILL NO. 3

Per \$100

1. PROPERTY CLASS	TAX RATE	ASSESSMENT	TAX DUE	ADDRESS OF TAXABLE PROPERTY
2. REAL PROPERTY	.27	1,573,617.00	\$4,248.77	
3. PERSONAL PROPERTY	.335	8,678,936.00	\$29,074.44	
4.				
5. TOTAL TAX DUE →			\$33,323.21	
6. PENALTY				
7. INTEREST				
8. TOTAL TAX DUE →				
RECEIVED BY:		DATE PAID:		

PROPERTY OWNER'S NAME & MAILING ADDRESS
 Kentucky Utilities Company
 C/O Scott Williams, Director, Corporate Tax Dept
 PO Box 32010
 Louisville, KY 40232

NOTICE

- A. TAXES: DUE ON OR BEFORE
January 26, 2020
- B. PENALTY: 10% AFTER DUE DATE.
- C. INTEREST: 6% PER ANNUM
AFTER DUE DATE.
- D. RETURN NOTICE WITH CHECK TO:

CITY CLERK

315 WASHINGTON STREET
 SHELBYVILLE, KY 40063

RECEIVED

(FOR RECEIPT ENCLOSE STAMPED ENVELOPE)

DEC 30 2019

TAX DEPT.

ASSESSMENTS MADE AS OF JANUARY 1, 2019

Franchise

CITY OF SIMPSONVILLE
P.O. BOX 378
SIMPSONVILLE, KY 40067
(502) 722-8110

December 26, 2019

KENTUCKY UTILITIES CO
C/O SCOTT WILLIAMS, CORPORATE TAX DEPT
P.O. BOX 32010
LOUISVILLE, KY 40232-2010

INVOICE # PT2019

REAL ESTATE TAXES

GNC	NAME OF TAX DISTRICT	REAL ESTATE	RATE	TAX DUE
005225	SIMPSONVILLE	16,023,091	.095	\$15,221.93

The above taxes are due and payable by April 10, 2020.

Thank You,



Denise Miller
City Clerk

RECEIVED

DEC 30 2019

TAX DEPT.

City of Somerset

Tax Collector

P O Box 989
 Somerset, KY 42502
 Phone (606) 679-6366

DATE: January 2, 2020
INVOICE # 2020-004

FOR: CERTIFICATION OF
 PROPERTY
 ASSESSMENT 2019

BILL TO:

KENTUCKY UTILITIES COMPANY
 C/O SCOTT WILLIAMS , DIRECTOR, CORPORATE TAX DEPTS
 PO BOX 32010
 LOUISVILLE, KY 40232-2010

DESCRIPTION	DEPOSIT	RATE	AMOUNT
TANGIBLE PERSONAL	\$7,285,161.00	0.13	\$9,470.71
REAL ESTATE	\$725,717.00	0.13	\$943.43
AMOUNT DUE			\$10,414.14
AMOUNT PAID			

Make all checks payable to City of Somerset

THANK YOU

RECEIVED
 JAN 06 2020
TAX DEPT.

Somerset Independent School

Tax Collector

P O Box 989
 Somerset, KY 42502
 Phone (606) 679-6366

DATE: January 2, 2020
 INVOICE # 2020-005

FOR: CERTIFICATION OF
 PROPERTY
 ASSESSMENT 2019

BILL TO:

KENTUCKY UTILITIES COMPANY
 C/O SCOTT WILLIAMS ,DIRECTOR, CORPORATE TAX DEPT
 PO BOX 32010
 LOUISVILLE,KY 40232-2010

DESCRIPTION	DEPOSIT	RATE	AMOUNT
TANGIBLE PERSONAL	\$7,285,161.00	0.7920	\$57,698.48
PERSONAL PROPERTY	\$725,717.00	0.7920	\$5,747.68
AMOUNT DUE			\$63,446.15
AMOUNT PAID			

Make all checks payable to City of Somerset

THANK YOU

City of Williamsburg
P.O. Box 119 • Williamsburg, KY 40769
Phone: (606) 549-6036 Acct. No.: 1595500

PROPERTY TAX BILL
Attachment to Response to AG-KIUC-1 Question No. 28
Bill No.: 1886 Year: 2019

Case No. 2020-00349
Page 106 of 255

Map Number/Gen. Location	Dist.	Property Code	Assessment	Rate	Tax Amount
REAL ESTATE 0	2	Comm Prop	11,024.00	Real Prop .3420	37.70

Total Tax Due By	12/31/19	37.70
10% Penalty if paid after	12/31/19	41.47

KENTUCKY UTILITIES CO
C/O DIRECTOR, CORPORATE TAX DEPT
PO BOX 32010
LOUISVILLE, KY 40232-2010

RECEIVED
JAN 02 2020
TAX DEPT.

Delinquent Tax Information

Date Paid: _____
Amount Paid: _____
Taken By: _____

When paying by mail please include a self addressed stamped envelope.
Amounts do not include penalty and interest

City of Williamsburg
P.O. Box 119 • Williamsburg, KY 40769
Phone: (606) 549-6036 Acct. No.: 1595500

PROPERTY TAX BILL
Bill No.: 1885 Year: 2019

Map Number/Gen. Location	Dist.	Property Code	Assessment	Rate	Tax Amount
TANGIBLES	2	Tang 45	2,949,565.00	Tangible .4136	12,199.40

Total Tax Due By	12/31/19	12,199.40
10% Penalty if paid after	12/31/19	13,419.34

KENTUCKY UTILITIES CO
C/O DIRECTOR, CORPORATE TAX DEPT
PO BOX 32010
LOUISVILLE, KY 40232-2010

RECEIVED
JAN 02 2020
TAX DEPT.

Delinquent Tax Information

Date Paid: _____
Amount Paid: _____
Taken By: _____

When paying by mail please include a self addressed stamped envelope.
Amounts do not include penalty and interest

Property Tax Bill

Garrett

Make Check Payable To:
 Adair
 Sheriff
 424 Public Square Suite 20
 Courthouse Annex
 Columbia, KY 42728

Commonwealth of Kentucky
 2019 Adair County Telecommunications Bill
 Today's Date: Thursday, December 26, 2019

KENTUCKY UTILITIES CO
 SCOTT WILLIAMS
 SCOTT WILLIAMS
 PO BOX 32010
 LOUISVILLE, KY 40232

Bill Date: December 26, 2019
Bill Number: 13271
Map Number:
PVA Account Number:
Tax District: 00

Property Location:

Deed Book / Deed Page:
 /

Property Description:

Farm Acres:
County Clerk: Clerk

Assessment:

Property Class	Tax Authority	Assessed Value	Rate / \$100	Tax
TANG .45	COUNTY	4,128,242.00	0.18145000	7,490.70
TANG .45	SCHOOL	4,128,242.00	0.54200000	22,375.07
TANG .45	EXTENSION	4,128,242.00	0.10131300	4,182.45
TANG .45	HEALTH	4,128,242.00	0.03000000	1,238.47
TANG .45	LIBRARY	4,128,242.00	0.06030000	2,489.33
TANG .45	AMBULANCE	4,128,242.00	0.07400000	3,054.90
TANG .45	HOSPITAL	4,128,242.00	0.10000000	4,128.24
Total Assessment:				44,959.16

Amount Due If:

2% Discount	-899.18	Paid By	Jan 25, 2020	44,059.98
Face Value		Paid By	Feb 24, 2020	44,959.16
5% Penalty	2,247.96	Paid By	Mar 25, 2020	47,207.12
21% Penalty	9,441.42	Paid After	Mar 25, 2020	54,400.58

Adjustments:

Adjustment Type	Assessment Type	Assessed Value	Amount
Total Adjustments:			

In accordance with KRS 134.015, companies paying local property taxes for Telecommunication service providers are entitled to a 2% discount if the bill is paid within 30 days. If paid after 30 days but within 60 days, the face amount of the bill is due. If paid after 60 days but within 90 days, a 5% penalty should be charged. After 90 days, the bill should accrue a 10% penalty and applicable interest.

Payments:

Receipt Number	Check / MO Number	Paid By	Teller	Payment Method	Paid Date/Time	Amount
Total Payments:						

Balance Due: 44,959.16

RECEIVED
 DEC 30 2019
 TAX DEPT.

Make Check Payable To:
 Adair
 Sheriff
 424 Public Square Suite 20
 Courthouse Annex
 Columbia, KY 42728

Property Tax Bill

Commonwealth of Kentucky
 2019 Adair County Telecommunications Bill
 Today's Date: Thursday, December 26, 2019

KENTUCKY UTILITIES CO
 SCOTT WILLIAMS
 SCOTT WILLIAMS
 P O BOX 32010
 LOUISVILLE, KY 40232

Bill Date: December 26, 2019
Bill Number: 13272
Map Number:
PVA Account Number:
Tax District: 00

Property Location:

Deed Book / Deed Page:
 /

Property Description:

Farm Acres:
County Clerk: Clerk

Assessment:

Property Class	Tax Authority	Assessed Value	Rate / \$100	Tax
REAL_ESTATE	COUNTY	91,292.00	0.14500000	132.37
REAL_ESTATE	SCHOOL	91,292.00	0.54200000	494.80
REAL_ESTATE	EXTENSION	91,292.00	0.06430000	58.70
REAL_ESTATE	HEALTH	91,292.00	0.03000000	27.39
REAL_ESTATE	SOIL CONS	91,292.00	0.01800000	16.43
REAL_ESTATE	LIBRARY	91,292.00	0.05400000	49.30
REAL_ESTATE	AMBULANCE	91,292.00	0.07400000	67.56
REAL_ESTATE	HOSPITAL	91,292.00	0.10000000	91.29
Total Assessment:				937.84

Amount Due If:				
2% Discount	-18.76	Paid By	Jan 25, 2020	919.08
Face Value		Paid By	Feb 24, 2020	937.84
5% Penalty	46.89	Paid By	Mar 25, 2020	984.73
21% Penalty	196.95	Paid After	Mar 25, 2020	1,134.79

Adjustments:

Adjustment Type	Assessment Type	Assessed Value	Amount
Total Adjustments:			

In accordance with KRS 134.015, companies paying local property taxes for Telecommunication service providers are entitled to a 2% discount if the bill is paid within 30 days. If paid after 30 days but within 60 days, the face amount of the bill is due. If paid after 60 days but within 90 days, a 5% penalty should be charged. After 90 days, the bill should accrue a 10% penalty and applicable interest.

Payments:

Receipt Number	Check / MO Number	Paid By	Teller	Payment Method	Paid Date/Time	Amount
Total Payments:						

Balance Due: 937.84

RECEIVED

DEC 30 2019

TAX DEPT.

Return Tax Payment to Sheriff

Taxpayer Name: KENTUCKY UTILITIES CO
 ATTN:

ANDERSON CO SHERIFF
 208 S MAIN ST
 LAWRENCEBURG, KY 40342
 County Clerk JASON DENNY
 Telephone 502-839-3041

Address: C/O SCOTT WILLIAMS CORP TAX DEPT
 P.O. BOX 32010
 LOUISVILLE KY 40232 2010

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multi-Tax Due	Total Real & Tangible Tax Due
REAL ESTATE CNTY	127,357.00	0.129000		164.29		0.129000		164.29
REAL ESTATE EXT	127,357.00	0.013780		17.55		0.013780		17.55
REAL ESTATE HLTH	127,357.00	0.030000		38.21		0.030000		38.21
REAL ESTATE LIB	127,357.00	0.081000		103.16		0.081000		103.16
REAL ESTATE SCHL	127,357.00	0.657000		836.74		0.657000		836.74
REAL ESTATE FIRE	67,436.00	0.100000		67.44		0.100000		67.44
TANGIBLE CNTY		0.129000			11,161,926.00	0.129000	14,398.88	14,398.88
TANGIBLE EXT		0.013780			11,161,926.00	0.013780	1,538.11	1,538.11
TANGIBLE HLTH		0.030000			11,161,926.00	0.030000	3,348.58	3,348.58
TANGIBLE LIB		0.081000			11,161,926.00	0.081000	9,041.16	9,041.16
TANGIBLE SCHL		0.657000			11,161,926.00	0.657000	73,333.85	73,333.85
TANGIBLE FIRE		0.100000			5,379,997.00	0.100000	5,380.00	5,380.00

Signed



County Clerk

Total Due: 108,267.97

RECEIVED

DEC 30 2019

TAX DEPT.

RECEIVED

DEC 30 2019

TAX DEPT.

61A255 (1-12)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

PUBLIC SERVICE COMPANY
PROPERTY TAX STATEMENT

Bill No. 2019-123 Page 110 of 255
GNC No. 005225 Garrett Type Co. EU
Date December 30 20 19



For County, School or Special Taxes
Assessment for 20 19 Taxes

Make Payment To: SHERIFF
Return Tax Payment To:
RONNIE GILES
PO BOX 565
WICKLIFFE, KY 42087
COUNTY CLERK, KATIE S. MERCER
Telephone Number 270-335-5168 *

Name Kentucky Utilities Company
Name % SCOTT WILLIAMS, DIRECTOR, CORPORATE TAX
Address PO BOX 32010
Address _____
City, State, ZIP Code LOUISVILLE, KY 40232-2010

Name of District County/School/Specials	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi-plier See Re-verse	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi-plier See Re-verse	Tax Due Tangible	Total Real and Tangible Tax Due
<u>COUNTY</u>	<u>529137</u>	<u>0.222</u>		<u>1174.68</u>	<u>9187888</u>	<u>0.222</u>		<u>20397.11</u>	<u>21571.79</u>
<u>SCHOOL</u>	<u>529137</u>	<u>0.55</u>		<u>2910.25</u>	<u>9187888</u>	<u>0.555</u>		<u>50992.77</u>	<u>53903.02</u>
<u>HEALTH</u>	<u>529137</u>	<u>0.03</u>		<u>158.74</u>	<u>9187888</u>	<u>0.03</u>		<u>2756.34</u>	<u>2915.10</u>
<u>EXTENSION</u>	<u>529137</u>	<u>0.0388</u>		<u>206.31</u>	<u>9187888</u>	<u>0.0388</u>		<u>3564.90</u>	<u>3770.20</u>
<u>CONSERVATION</u>	<u>529137</u>	<u>0.016</u>		<u>84.64</u>	<u>9187888</u>	<u>0</u>		<u>0</u>	<u>84.64</u>
<u>AMBULANCE</u>	<u>529137</u>	<u>0.07</u>		<u>370.39</u>	<u>9187888</u>	<u>0.07</u>		<u>6431.52</u>	<u>6801.91</u>

STATE OF KENTUCKY
COUNTY OF BALLARD

I, KATIE S. MERCER, CLERK OF THE COUNTY COURT IN AND FOR THE COUNTY AND STATE AFORESAID, CERTIFY THAT THE FOREGOING IS A TRUE AND CORRECT COPY OF THE ASSESSEMENT MADE BY THE STATE TAX COMMISSION AS IT APPEARS ON FILE IN MY OFFICE.

GIVEN UNDER MY HAND THE 23rd DAY OF December, 20 19.

RECEIVED
DEC 30 2019
TAX DEPT.

Katie S Mercer
CLERK, BALLARD COUNTY

Important: See Reverse

Total District Tax \$ 89,046.68
89,046.68

FRANCHISE TAX BILL

PUBLIC SERVICE COMPANY PROPERTY TAX STATEMENT

Garrett

2019

ACCOUNT

BILL

ASMT YR:2019 005225 - 19-0023

TAX DISTRICT	C	RATE	TAXABLE ASSESSMENT	TAX	DESCRIPTION
CO-COUNTY - REA		.1450	1859	2.69	
CO-COUNTY - TAN		.1530	2261300	3,459.78	
CO-LIBRARY - RE		.0290	1859	.53	COMPANY TYPE EU
CO-LIBRARY - TA		.0254	2261300	574.37	
CO-EXTENSION -		.0166	1859	.31	
CO-EXTENSION -		.0190	2261300	431.07	AMOUNT DUE IF PAID:
OTHBARREN SCHOO		.6750	962	6.49	
OTHBARREN SCHOO		.6750	1003646	6,774.61	BY 1/31/20 21,911.74
OTHCAVERNA SCHO		.8040	897	7.21	BY 3/02/20 23,007.33
OTHCAVERNA SCHO		.8040	1257654	10,111.53	AFTER 3/02/20 26,513.20
CO-AMBULANCE		.0240	1859	.44	ADVERTISING
CO-AMBULANCE-Ta		.0240	2261300	542.71	
			GROSS TAX	21,911.74	

KENTUCKY UTILITIES CO
P.O. BOX 32010
LOUISVILLE

KY 40232-2010

ORIGINAL TAX	ADJUSTED TAX	ADJ DATE
.00	21,911.74	12/31/19

HOW PAID.....
CHECK/CASH....
RECEIVED BY...
DATE PAID.....
AMOUNT PAID...
REFUND AMOUNT.

Remit Payment To:
Barren County Sheriff's Office
117-1B North Public Square
Glasgow, KY 42141

RECEIVED

JAN 03 2020

TAX DEPT.

Make Check Payable To:
 Bell County Sheriff
 P.O. Box 448
 Pineville, KY 40977

Property Tax Bill
 Commonwealth of Kentucky
 2019 Bell County Franchise Bill
 Today's Date: Friday, December 27, 2019

Kentucky Utilities Co
 Scott Williams, Director, Corporate Tax Dept
 P. O. Box 32010
 Louisville, KY 40232-2010

Bill Date: December 27, 2019
Bill Number: 195225
Map Number:
PVA Account Number:
Tax District: 00

Property Location:

Deed Book / Deed Page:
 /

Property Description:

Farm Acres:
County Clerk: Debbie Gambrel

Assessment:

Property Class	Tax Authority	Assessed Value	Rate / \$100	Tax
REAL_ESTATE	COUNTY	6,641,693.00	0.13200000	8,767.03
REAL_ESTATE	COUNTY SCHOOL	2,060,865.00	0.70200000	14,467.27
REAL_ESTATE	LIBRARY	6,641,693.00	0.09000000	5,977.52
REAL_ESTATE	HEALTH	6,641,693.00	0.05500000	3,652.93
REAL_ESTATE	SOLID WASTE	6,641,693.00	0.03800000	2,523.84
REAL_ESTATE	PINEVILLE SCHOOL	3,988,945.00	0.69500000	27,723.17
REAL_ESTATE	CITY SCHOOL	591,883.00	0.51500000	3,048.20
REAL_ESTATE	EXTENSION	6,641,693.00	0.05000000	3,320.85
REAL_ESTATE	MIDDLESBORO	589,255.00	0.06900000	406.59
TANG 45	COUNTY	42,338,995.00	0.14900000	63,085.10
TANG 45	COUNTY SCHOOL	30,466,464.00	0.70200000	213,874.58
TANG 45	LIBRARY	42,338,995.00	0.10190000	43,143.44
TANG 45	HEALTH	42,338,995.00	0.05500000	23,286.45
TANG 45	PINEVILLE SCHOOL	6,217,011.00	0.70300000	43,705.59
TANG 45	CITY SCHOOL	5,655,520.00	0.51500000	29,125.93
TANG 45	EXTENSION	42,338,995.00	0.05000000	21,169.50
TANG 45	MIDDLESBORO	295,347.00	0.23200000	685.21
Total Assessment:				507,963.20

Adjustments:

Adjustment Type	Assessment Type	Assessed Value	Amount
Total Adjustments:			

**GROSS TAX IS DUE WITHIN 30 DAYS OF THIS NOTICE.
 IF NOT PAID, A 10% PENALTY PLUS 10% INTEREST PER ANNUM WILL APPLY.**

Payments:

Receipt Number	Check / MO Number	Paid By	Teller	Payment Method	Paid Date/Time	Amount
Total Payments:						

Balance Due: 507,963.20



Bourbon County Sheriff's Office**Tony Asbury, Sheriff**

301 Main Street, Suite 104

Paris, KY 40361

(859) 987-2130

Garrett

Tax Year	2019	Bill Number	523
		Date Mailed	12/23/2019
		GNC #	005225

Taxpayer Kentucky Utilities Co
C/O Scott Williams, Corp Tax Dept
P.O. Box 32010

Louisville KY 40232-2010

Tax District	Real Assessment	Real Rate	Real Base	Tang Assessment	Tang Rate	Tang Base	Total Base Amount
County	1,266,665.00	0.117000	1482.00	23,226,893.00	0.117000	27175.46	\$28,657.46
School	1,262,860.00	0.606000	7652.93	23,153,088.00	0.606000	140307.71	\$147,960.64
Library	1,266,665.00	0.095000	1203.33	23,226,893.00	0.121500	28220.67	\$29,424.00
Health	1,266,665.00	0.046000	582.67	23,226,893.00	0.046000	10684.37	\$11,267.04
Ag. Extension	1,266,665.00	0.028960	366.83	23,226,893.00	0.037273	8657.36	\$9,024.19
Soil Conservation	1,266,665.00	0.007000	88.67	0.00	0.000000	0.00	\$88.67

Amount Due if paid:

2% Discount by	01/23/2020	\$221,893.57
Base Amount by	02/23/2020	\$226,422.00
5% Penalty by	03/23/2020	\$237,743.09
21% Penalty after	03/23/2020	\$273,970.62

Comments PLEASE MAKE CHECK PAYABLE TO: TONY ASBURY, SHERIFF
MAIL TO: 301 MAIN STREET, SUITE 104
PARIS, KY 40361

PLEASE DO NOT INCLUDE PAYMENT FOR THIS FRANCHISE TAX BILL, WITH PAYMENT FOR YEARLY REAL ESTATE TAX BILLS

RECEIVED

DEC 28 2019

TAX DEPT.

Return Tax Payment to Sheriff
 DEREK ROBBINS
 BOYLE COUNTY
 321 WEST MAIN STREET RM 103
 DANVILLE KY 40422
 County Clerk TRILLE L BOTTOM
 Telephone 859-238-1123

Taxpayer Name: KENTUCKY UTILITIES CO
 ATTN: SCOTT WILLIAMS, DIR. CORP TAX
 Address: PO BOX 32010

LOUISVILLE KY 40232 2010

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multi-Tax Due	Total Real & Tangible Tax Due
County/School/Spcls	Real Estate	Real Estate	Real Estate	Real Estate	Tangible	Tangible	Tangible	Tax Due
REAL ESTATE AGRI	5,212,258.00	0.057750		3,010.08		0.144330		3,010.08
REAL ESTATE CNTY	5,212,258.00	0.068000		3,544.34		0.084090		3,544.34
REAL ESTATE HLTH	5,212,258.00	0.037000		1,928.54		0.037000		1,928.54
REAL ESTATE LIB	5,212,258.00	0.079000		4,117.68		0.105500		4,117.68
REAL ESTATE SOIL	5,212,258.00	0.010000		521.23				521.23
REAL SCHOOL-CO SCHL	996,437.00	0.717000		7,144.45		0.717000		7,144.45
REAL DANVILLE DANV	4,215,821.00	0.144000		6,070.78		0.170000		6,070.78
REAL FIRE FIRE	991,575.00	0.100000		991.58		0.100000		991.58
TANGIBLE AGRI		0.057750			34,230,842.00	0.144330	49,404.69	49,404.69
TANGIBLE CNTY		0.068000			34,230,842.00	0.084090	28,784.72	28,784.72
TANGIBLE HLTH		0.037000			34,230,842.00	0.037000	12,665.41	12,665.41
TANGIBLE LIB		0.079000			34,230,842.00	0.105500	36,113.54	36,113.54
TANGIBLE SCHOO SCHL		0.717000			9,143,687.00	0.717000	65,560.24	65,560.24
TANGIBLE DANVILI DANV		0.144000			25,087,155.00	0.170000	42,648.16	42,648.16
TANGIBLE FIRE FIRE		0.100000			7,919,160.00	0.100000	7,919.16	7,919.16

Signed 
 County Clerk

Total Due: 270,424.60

RECEIVED
 JUN 06 2020
 TAX DEPT.

Return Tax Payment to Sheriff
 WALT SHOLAR
 BULLITT COUNTY
 PO BOX 205
 SHEPHERDSVILLE, KY 40165
 County Clerk KEVIN MOONEY
 Telephone 502-543-2513

Taxpayer Name: KENTUCKY UTILITIES CO
 ATTN: SCOTT WILLIAMS, DIRECTOR
 Address: [REDACTED]
 P.O. BOX 32010
 LOUISVILLE KY 40232 2010

Name of District County/School/Spcls	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi- plier RailCa	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi- plier	Tax Due Tangible	Total Real &Tangible Tax Due
ZONETON FIRE DIS FD4	289,320.00	0.100000		289.32		0.100000			289.32
TANGIBLES CNTY		0.094000			1,186,833.00	0.099900		1,185.65	1,185.65
TANGIBLES EXT		0.009330			1,186,833.00	0.011930		141.59	141.59
TANGIBLES HLTH		0.024000			1,186,833.00	0.024000		284.84	284.84
TANGIBLES LIB		0.064000			1,186,833.00	0.065700		779.75	779.75
TANGIBLES SCHL		0.716000			1,186,833.00	0.732000		8,687.62	8,687.62
TANG ZONETON FI FD4		0.100000			424,175.00	0.100000		424.18	424.18
REAL ESTATE CNTY	289,828.00	0.094000		272.44		0.099900			272.44
REAL ESTATE EXT	289,828.00	0.009330		27.04		0.011930			27.04
REAL ESTATE HLTH	289,828.00	0.024000		69.56		0.024000			69.56
REAL ESTATE LIB	289,828.00	0.064000		185.49		0.065700			185.49
REAL ESTATE SCHL	289,828.00	0.716000		2,075.17		0.732000			2,075.17

Signed Kevin Mooney
 County Clerk

Total Due: 14,422.65

RECEIVED
 DEC 30 2019
 TAX DEPT.

RECEIVED
 DEC 30 2019
 TAX DEPT.

RECEIVED Corrected / Amended

61A255 (12-11)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

JAN 0 2020

PUBLIC SERVICE COMPANY
PROPERTY TAX STATEMENT

Bill No. 115225 Garrett
GNC No. 5225 Type Co EU
Date 12/23/19



TAX DEPT.

For Count, School or Special Taxes

Assessment for 2019 Taxes

Make Payment To : CAMPBELL CO SHERIFF

Return Tax Payment To :
CAMPBELL CO SHERIFF
1098 MONMOUTH ST RM 216
NEWPORT, KY 41071

Telephone Number 859-292-3833

Name KENTUCKY UTILITIES COMPANY

Name C/O SCOTT WILLIAMS, DIRECTOR, CORPORATE TAX DEPT

Address _____

Address PO BOX 32010

City, State, ZIP Code LOUISVILLE, KY 40232-2010

Name of District County/School/Special	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi- plier See Re- verse	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi- plier See Re- verse	Tax Due Tangible	Total Real and Tangible Tax Due
COUNTY	1,891	17.800		3.37	1,333,469	27.340		3,645.70	3,649.07
HEALTH	1,891	2.630		0.50	1,333,469	2.630		350.70	351.20
LIBRARY	1,891	7.500		1.42	1,333,469	7.500		1,000.10	1,001.52
EXTENSION	1,891	2.500		0.47	1,333,469	5.170		689.40	689.87
CONSERVATION	1,891	0.300		0.06					0.06
BELLEVUE SCHOOL									
CAMPBELL CO SCHOOL	1,891	64.200		12.14	1,333,469	65.700		8,760.89	8,773.03
DAYTON SCHOOL									
SILVER GROVE SCHOOL									
FIRE DISTRICT #1	1,891	20.000		3.78	1,333,469	20.000		2,666.94	2,670.72
FIRE DISTRICT #2									
FIRE DISTRICT #4									
FIRE DISTRICT #5									
FIRE DISTRICT #6									

Important : See Reverse

Total District Tax \$

17,135.47

61A255 (7-08)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE



RECEIVED
Date: 12/30/2019
Carlisle County Sheriff's Dept.

**PUBLIC SERVICE COMPANY
PROPERTY TAX STATEMENT**

For County, School or Special Taxes
Assessment for 2019 Taxe:

TAX DEPT.
JAN 06 2020

Bill No. _____
GNC No. 005225 EU
Date: 12/30/2019 035

Make Payment To : Will Gilbert, Carlisle County Sheriff
Return Tax Payment To :
P O Box 487
Bardwell, KY 42023
Telephone Number (270) 628-3377

Name KENTUCKY UTILITIES COMPANY
Name C/O SCOTT WILLIAMS, DIRECTOR, CORPORATE TAX DEPT
Address _____
Address PO BOX 32010
City, State, Zip code LOUISVILLE KY 40232

Name of District County/School/Special	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi- plier See Re- verse	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi- plier See Re- verse	Tax Due Tangible	Total Real and Tangible Tax Due
County-Real Estate	51,514	20.300		104.57					104.57
County-Tangible					1,165,613	20.300		2,366.19	2,366.19
School-Real Estate	51,514	56.300		290.02					290.02
School-Tangible					1,165,613	56.300		6,562.40	6,562.40
Health-Real Estate	51,514	3.200		16.48					16.48
Health-Tangible					1,165,613	3.200		373.00	373.00
Extension-Real Estate	51,514	8.012		41.27					41.27
Extension-Tangible					1,165,613	9.237		1,076.68	1,076.68
Ambulance-Real Estate	51,514	8.700		44.82					44.82
Ambulance-Tangible					1,165,613	8.700		1,014.08	1,014.08
Soil & Water-Real Estate	51,514	2.000		10.30					10.30
West Fork Watershed		6.700							
Important :								Total District Tax \$	11,899.81

TAX STATEMENT

Assessment for 2019 Taxes

Bill No. 555

Bill Type Franchise

Account No. 005225

Date December 20, 2019

Return Tax Payment To:
Berl Perdue
Clark County Sheriff
17 Cleveland Avenue
Winchester, KY 40391

Name	KENTUCKY UTILITIES
	C/O SCOTT WILLIAMS, DIRECTOR, CORP TAX DEPT
Property Address	
Mailing Address	
	PO BOX 32010
	LOUISVILLE, KY 40232-2010

REAL_ESTATE

Tax Category	Assessed Value	Tax Rate	Multiplier	Tax Due
County	\$ 1,315,491.00	0.0900	0.0000	\$ 1,183.94
School	\$ 1,315,491.00	0.6370	0.0000	\$ 8,379.68
Libr	\$ 1,315,491.00	0.0620	0.0000	\$ 815.60
Health	\$ 1,315,491.00	0.0460	0.0000	\$ 605.13
EXT	\$ 1,315,491.00	0.0322	0.0000	\$ 423.72
Tax Due REAL_ESTATE				\$ 11,408.07

TANGIBLE

Tax Category	Assessed Value	Tax Rate	Multiplier	Tax Due
County	\$ 21,740,905.00	0.1119	0.0000	\$ 24,328.07
School	\$ 21,740,905.00	0.6370	0.0000	\$ 138,489.56
Libr	\$ 21,740,905.00	0.0959	0.0000	\$ 20,849.53
Health	\$ 21,740,905.00	0.0460	0.0000	\$ 10,000.82
EXT	\$ 21,740,905.00	0.0476	0.0000	\$ 10,337.80
Tax Due TANGIBLE				\$ 204,005.78

Signed _____

Payment Received By _____

Date _____

By _____

Total Tax: \$215,413.85

Tax Adjustment Schedule

Period	Start Date	End Date	Amount Due (with fees)
Face	12/21/2019	01/22/2020	\$ 215,413.85
Penalty	01/23/2020		\$ 260,650.76

RECEIVED

DEC 23 2019

TAX DEPT.

Property Tax Bill**Make Check Payable To:**

Patrick Robinson
Clay Co. Sheriff
102 Richmond Rd
STE 100
Manchester, KY 40962

Commonwealth of Kentucky
2019 Clay County Franchise Bill
Today's Date: Monday, December 23, 2019

Garrett

KENTUCKY UTILITIES CO
C/O SCOTT WILLIAMS, DIRECTOR,
CORPORATE TAX DEPT
PO BOX 32010
LOUISVILLE, KY 40232-2010

Bill Date: December 23, 2019
Bill Number: 12654
Map Number:
PVA Account Number: GNC005225
Tax District: 00

Property Location:

Deed Book / Deed Page:
/

Property Description:

Farm Acres:
County Clerk: Michael D Baker

Assessment:

Property Class	Tax Authority	Assessed Value	Rate / \$100	Tax
REAL_ESTATE	COUNTY	95,976.00	0.09700000	93.10
REAL_ESTATE	SCHOOL	95,976.00	0.65600000	629.60
REAL_ESTATE	EXTENSION	95,976.00	0.08522000	81.79
REAL_ESTATE	HEALTH	95,976.00	0.07000000	67.18
REAL_ESTATE	SOIL CONS	95,976.00	0.01600000	15.36
REAL_ESTATE	LIBRARY	95,976.00	0.11800000	113.25
TANG_45	COUNTY	4,867,131.00	0.09700000	4,721.12
TANG_45	SCHOOL	4,867,131.00	0.65600000	31,928.38
TANG_45	EXTENSION	4,867,131.00	0.15000000	7,300.70
TANG_45	HEALTH	4,867,131.00	0.07000000	3,406.99
TANG_45	LIBRARY	4,867,131.00	0.16810000	8,181.65
Total Assessment:				56,539.12

Adjustments:

Adjustment Type	Assessment Type	Assessed Value	Amount
Total Adjustments:			

GROSS TAX IS DUE WITHIN 30 DAYS OF THIS NOTICE.
IF NOT PAID, A 10% PENALTY PLUS 10% INTEREST PER ANNUM WILL APPLY.

Payments:

Receipt Number	Check / MO Number	Paid By	Teller	Payment Method	Paid Date/Time	Amount
Total Payments:						

Balance Due: 56,539.12

RECEIVED
DEC 30 2019
TAX DEPT.

Attachment to Response to AG-KIUC-1 Question No. 28
Property Tax Bill

Make Check Payable To:
DAVIESS COUNTY SHERIFF
212 St. Ann Street
ATTN: RM 103 TAX DEPT.
Owensboro, KY 42303

Commonwealth of Kentucky
2019 Daviess County Franchise Bill
Today's Date: Friday, December 27, 2019

KENTUCKY UTILITIES CO
SCOTT WILLIAMS/TAX DEPT
PO BOX 32010
LOUISVILLE, KY 40232-2010

Bill Date: December 23, 2019
Bill Number: 50017
Map Number:
PVA Account Number: GNC #005225
Tax District: 00

Property Location:

Deed Book / Deed Page:
/

Property Description:

Farm Acres:
County Clerk: DAVIESS COUNTY CLERK

Assessment:

Property Class	Tax Authority	Assessed Value	Rate / \$100	Tax
REAL_ESTATE	COUNTY	793,574.00	0.13500000	1,071.32
REAL_ESTATE	SCHOOL	793,574.00	0.71500000	5,674.05
REAL_ESTATE	HEALTH	793,574.00	0.04000000	317.43
REAL_ESTATE	EXTENSION	793,574.00	0.00859000	68.17
REAL_ESTATE	LIBRARY	793,574.00	0.06300000	499.95
TANG_45	COUNTY	11,159,414.00	0.16370000	18,267.96
TANG_45	SCHOOL	11,159,414.00	0.71500000	79,789.81
TANG_45	HEALTH	11,159,414.00	0.04000000	4,463.77
TANG_45	EXTENSION	11,159,414.00	0.00859000	958.59
TANG_45	LIBRARY	11,159,414.00	0.07570000	8,447.68
Total Assessment:				119,558.73

Adjustments:

Adjustment Type	Assessment Type	Assessed Value	Amount
Total Adjustments :			

GROSS TAX IS DUE WITHIN 30 DAYS OF THIS NOTICE.
IF NOT PAID, A 10% PENALTY PLUS 10% INTEREST PER ANNUM WILL APPLY.

Payments:

Receipt Number	Check / MO Number	Paid By	Teller	Payment Method	Paid Date/Time	Amount
Total Payments:						

Balance Due: 119,558.73

RECEIVED
DEC 30 2019
TAX DEPT.

Return Tax Payment to Sheriff
GARY KINDER
LEMING COUNTY
100 COURT SQUARE
LEMINGSBURG, KY 41041
County Clerk JARROD FRITZ
Telephone 606 845 8461

Taxpayer Name: KENTUCKY UTILITIES CO
ATTN: C/O SCOTT WILLIAMS, DIRECTOR,
Address: CORP TAX DEPT.
PO BOX 32010
LOUISVILLE KY 40232

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multi-Tax Due	Total Real & Tangible Tax Due
REAL ESTATE AMB	71,054.00	0.085000		60.40	0.085000		60.40	
REAL ESTATE CEXT	71,054.00	0.046130		32.78	0.051290		32.78	
REAL ESTATE CNTY	71,054.00	0.160000		113.69	0.160000		113.69	
REAL ESTATE HLTH	71,054.00	0.050000		35.53	0.050000		35.53	
REAL ESTATE LIB	71,054.00	0.088000		62.53	0.109000		62.53	
REAL ESTATE SCHL	71,054.00	0.452000		321.16	0.452000		321.16	
ANGIBLES AMB		0.085000			4,688,240.00	0.085000	3,985.00	3,985.00
ANGIBLES CEXT		0.046130			4,688,240.00	0.051290	2,404.60	2,404.60
ANGIBLES CNTY		0.160000			4,688,240.00	0.160000	7,501.18	7,501.18
ANGIBLES HLTH		0.050000			4,688,240.00	0.050000	2,344.12	2,344.12
ANGIBLES LIB		0.088000			4,688,240.00	0.109000	5,110.18	5,110.18
ANGIBLES SCHL		0.452000			4,688,240.00	0.452000	21,190.84	21,190.84

RECEIVED
DEC 26 2019
GARY KINDER
SHERIFF

Signed _____
County Clerk

Total Due: 43,172.67

RECEIVED
JAN 02 2020
TAX DEPT.

Franklin County Sheriff's Office

Chris Quire, Sheriff

PO Box 5260

Frankfort, KY 40602

(502) 875-8740

Garrett

Tax Year 2019 **Bill Number** 64
Date Mailed 01/01/2020
GNC # 005225

Taxpayer Kentucky Utilites Company
 Attn: Scott Williams-Corp. Tax Dept
 P.O. Box 32010

Louisville KY 40232-2010

Tax District	Real Assessment	Real Rate	Real Base	Tang Assessment	Tang Rate	Tang Base	Total Base Amount
County	735,519.00	0.187000	1375.42	13,352,030.00	0.197100	26316.85	\$27,692.27
School	735,519.00	0.743000	5464.91	13,352,030.00	0.743000	99205.58	\$104,670.49
Library	735,519.00	0.085000	625.19	13,352,030.00	0.100100	13365.38	\$13,990.57
Ag Extension	735,519.00	0.016150	118.79	13,352,030.00	0.026812	3579.95	\$3,698.74
Health	735,519.00	0.072500	533.25	13,352,030.00	0.072500	9680.22	\$10,213.47
Soil Conservation	735,519.00	0.009000	66.20	0.00	0.000000	0.00	\$66.20

Amount Due if paid:

Base Amount by 02/01/2020 \$160,331.74
21% Penalty after 02/01/2020 \$194,001.41

Comments Please makes checks payable to:
 Franklin County Sheriff
 PO Box 5260
 Frankfort KY 40602

Please do not Include payment for this Franchise/Public Service Bill with any other Tax Bill from our Office.

If you have any questions regarding this tax bill, please call (502) 875-8740 Ext 2105.

Thank you and have a great day!

RECEIVED
 JAN 02 2020
TAX DEPT.

61A255(1-90)

Commonwealth of Kentucky

**PROPERTY TAX STATEMENT
PUBLIC SERVICE COMPANY**

Return Payment To:

Sheriff **Josh Neale**
County **Gallatin**
Address **PO Box 1025**
Warsaw, KY 41095

Bill No. **2**
GNC No. **5225**
Type Co. **EU**

Assessment for **2019 Taxes**

Date **1/2/2020**

Address:

PAYMENT INSTRUCTIONS

Name: Kentucky Utilities Company
c/o Scott Williams, Director Corp Tax Dept
Street: PO Box 32010

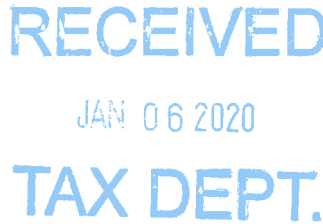
City: Louisville

State: KY

Zip: 40232

Attn: Scott Williams

This statement for public service company property taxes is due and payable 30 days after notice. **(KRS 136.050 (2))**. No discount is allowable for early payment. If not paid within 30 days, a 10 percent penalty of total tax plus interest at the interest rate per KRS 131.183 per annum applies. Make payment to sheriff of county named on statement.



Property Class-Rate Per \$ 100			Value	County	School	Special
County- Real Estate	0.0890	School	0.6680	\$198,870	\$176.99	\$1,328.45 *****
County -Tangible	0.1630	School	0.6680	\$5,865,224	\$9,560.32	\$39,179.70 *****
Library- Real Estate	*****	*****	0.117	\$198,870	*****	***** \$232.68
Library- Tangible	*****	*****	0.1170	\$5,865,224	*****	***** \$6,862.31
Health - Real Estate	*****	*****	0.0550	\$198,870	*****	***** \$109.38
Health - Tangible	*****	*****	0.0550	\$5,865,224	*****	***** \$3,225.87
Extension Service - Real Estate	*****	*****	0.05651	\$198,870	*****	***** \$112.38
Extension Service - Tangible	*****	*****	0.056510	\$5,865,224	*****	***** \$3,314.44
Soil Conservation - Real Estate	*****	*****	0.0090	\$198,870	*****	***** \$17.90
Totals By Taxing District		K K K K K K K K K K			\$9,737.31	\$40,508.15 \$13,874.96

Tracy Miles
County Clerk Phone:859-567-5411

Total Tax \$64,120.42

Payment Received By: _____

Penalty _____
(10 percent of total tax
if not paid within 30 days)

Sheriff/Deputy _____

Interest _____
(tax interest rate per
KRS 131.183 per annum
if not paid within 30 days)

Date _____

Total Tax, Penalty, and Interest _____

61A255 (1-06)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Attachment to Response to AG-KIUC-1
PUBLIC SAFETY
PROPERTY TAX STATEMENT
For County, School or Special Taxes
Assessment for Year 2019 Taxes

Question No. 28
Page 125 of 255
GND 12/20/2019
Garrett
DATE 12/20/2019
TYPE: EU

Return Tax Payment to Sheriff
TIM DAVIS
GARRARD COUNTY
15 PUBLIC SQ STE #4
LANCASTER KY 40444
County Clerk KEVIN C. MONTGOMERY
Telephone 859 792-3071

Taxpayer Name: KENTUCKY UTILITIES CO
ATTN
Address: SCOTT WILLIAMS CORPORATE TAX DEPT.
POB 32030
LOUISVILLE KY 40232

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multi Tax Due	Total Real & Tangible Tax Due
County/School/Spcls	Real Estate	Real Estate	Real Estate	Real Estate	Tangible	Tangible	Tangible	Tangible
REAL ESTATE CNTY	8,222,734.00	0.080000		6,578.19		0.102000		6,578.19
REAL ESTATE EXT	8,222,734.00	0.043380		3,567.02		0.111960		3,567.02
REAL ESTATE HLTH	8,222,734.00	0.040000		3,289.09		0.040000		3,289.09
REAL ESTATE LIB	8,222,734.00	0.067000		5,509.23		0.183500		5,509.23
REAL ESTATE SCHL	8,222,734.00	0.673000		55,339.00		0.673000		55,339.00
REAL ESTATE SOIL	8,222,734.00	0.008300		682.49				682.49
REAL EST FIRE 1 FIR1	74,431.00	0.095000		70.71		0.095000		70.71
REAL ESTATE N GA FIR2	8,148,303.00	0.070000		5,703.81		0.070000		5,703.81
CITY OF LANCASTI CITY	73,285.00	0.156000		114.32		0.260000		114.32
TANGIBLE CNTY		0.080000			11,743,752.00	0.102000	11,978.63	11,978.63
TANGIBLE EXT		0.043380			11,743,752.00	0.111960	13,148.30	13,148.30
TANGIBLE HLTH		0.040000			11,743,752.00	0.040000	4,697.50	4,697.50
TANGIBLE LIB		0.067000			11,743,752.00	0.183500	21,549.78	21,549.78
TANGIBLE SCHL		0.673000			11,743,752.00	0.673000	79,035.45	79,035.45
TANGIBLE FIRE 1 FIR1		0.095000			3,720,577.00	0.095000	3,534.55	3,534.55
TANGIBLE NORTH FIR2		0.070000			8,023,175.00	0.070000	5,616.22	5,616.22
CITY OF LANCASTI CITY		0.156000			3,711,829.00	0.260000	9,650.76	9,650.76

Signed Kevin C. Montgomery
County Clerk

Total Due: 230,065.05

RECEIVED
DEC 28 2019
TAX DEPT.

Return Tax Payment to Sheriff
 BRIAN MAINES
 GRANT COUNTY SHERIFF
 212 BARNES RD SUITE A
 WILLIAMSTOWN, KY 41097
 County Clerk TABATHA CLEMONS
 Telephone 859-824-3321

Taxpayer Name: KENTUCKY UTILITIES CO
 ATTN:
 Address: C/O SCOTT WILLIAMS DIRECTOR CORP TAX DEF
 PO BOX 32010
 LOUISVILLE, KY 40232 2010

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multi-plier	Tax Due	Total Real & Tangible Tax Due
REAL ESTATE CEXT	38,638.00	0.072030		27.83		0.156270			27.83
REAL ESTATE CNTY	38,638.00	0.134000		51.77		0.134000			51.77
REAL ESTATE HLTH	38,638.00	0.028000		10.82		0.028000			10.82
REAL ESTATE LIB	38,638.00	0.104000		40.18		0.172100			40.18
REAL ESTATE MHTH	38,638.00	0.016000		6.18		0.016000			6.18
REAL ESTATE SOIL	38,638.00	0.010000		3.86					3.86
GRANT COUNTY S SCH2	38,638.00	0.577000		222.94		0.577000			222.94
TANGIBLE CEXT		0.072030			948,218.00	0.156270		1,481.81	1,481.81
TANGIBLE CNTY		0.134000			948,218.00	0.134000		1,270.61	1,270.61
TANGIBLE HLTH		0.028000			948,218.00	0.028000		265.50	265.50
TANGIBLE LIB		0.104000			948,218.00	0.172100		1,631.88	1,631.88
TANGIBLE MHTH		0.016000			948,218.00	0.016000		151.71	151.71
TANG GRANT COU SCH2		0.577000			948,218.00	0.577000		5,471.22	5,471.22

RECEIVED

DEC 27 2019

GRANT COUNTY SHERIFF'S OFFICE

Signed 
 County Clerk

Total Due: 10,636.31

RECEIVED

JAN 02 2020

TAX DEPT.

Make Check Payable To:
 Ed Brady
 Henderson County Sheriff
 20 North Main Street
 Suite 112
 Henderson, KY 42420

Property Tax Bill
 Attachment to Response to AG-KIUC-1 Question No. 28
 Commonwealth of Kentucky
 2019 Henderson County Franchise Bill
 Today's Date: Friday, December 27, 2019

KENTUCKY UTILITIES CO
 C/O SCOTT WILLIAMS DIRECTOR
 CORPORATE TAX DEPT
 PO BOX 32010
 LOUISVILLE, KY 40232-2010

Bill Date: December 27, 2019
Bill Number: 22337
Map Number:
PVA Account Number:
Tax District: 00

Property Location:

Deed Book / Deed Page:
 /

Property Description:

Farm Acres:
County Clerk: Renesa Abner

Assessment:

Property Class	Tax Authority	Assessed Value	Rate / \$100	Tax
REAL_ESTATE	COUNTY	182,975.00	0.12800000	234.21
REAL_ESTATE	SCHOOL	182,975.00	0.62400000	1,141.76
REAL_ESTATE	HEALTH	182,975.00	0.05000000	91.49
REAL_ESTATE	LIBRARY	182,975.00	0.10700000	195.78
REAL_ESTATE	EXT_SERV	182,975.00	0.03269000	59.81
TANG_45	COUNTY	7,623,242.00	0.18400000	14,026.77
TANG_45	SCHOOL	7,623,242.00	0.62400000	47,569.03
TANG_45	HEALTH	7,623,242.00	0.05000000	3,811.62
TANG_45	LIBRARY	7,623,242.00	0.14450000	11,015.58
TANG_45	EXT_SERV	7,623,242.00	0.04495800	3,427.26
Total Assessment:				81,573.31

Adjustments:

Adjustment Type	Assessment Type	Assessed Value	Amount
Total Adjustments:			

GROSS TAX IS DUE WITHIN 30 DAYS OF THIS NOTICE.
 IF NOT PAID, A 10% PENALTY PLUS 10% INTEREST PER ANNUM WILL APPLY.

Payments:

Receipt Number	Check / MO Number	Paid By	Teller	Payment Method	Paid Date/Time	Amount
Total Payments:						

Balance Due: 81,573.31

RECEIVED
 JAN 02 2020
 TAX DEPT.

PROPERTY TAX STATEMENT
 For County, School or Special Taxes
 Assessment for Year 2019 Taxes

Return Tax Payment to Sheriff
 KEITH PERRY SHERIFF
 HENRY COUNTY
 P.O. BOX 298
 NEW CASTLE, KY 40050
 County Clerk
 Telephone

Taxpayer Name: KENTUCKY UTILITIES CO
 ATTN: C/O SCOTT WILLIAMS
 Address: PO BOX 32010

LOUISVILLE KY 40232

Name of District	County/School/Spcls	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multiplier	Tax Due	Total Real & Tangible Tax Due
EAL EST	CEXT	536,381.00	0.046000		246.74		0.065000			246.74
EAL EST	CNTY	536,381.00	0.121000		649.02		0.159000			649.02
EAL EST	HLTH	536,381.00	0.040000		214.55		0.040000			214.55
EAL EST	LIB	536,381.00	0.102000		547.11		0.143100			547.11
EAL EST	SOIL	536,381.00	0.008900		47.74					47.74
COMMON SCHOOL	SCH1	289,695.00	0.738000		2,137.95		0.738000			2,137.95
MINENCE SCHOC	SCH2	246,686.00	0.804000		1,983.36		0.804000			1,983.36
TANGIBLE	CEXT		0.046000			14,382,998.00	0.065000		9,348.95	9,348.95
TANGIBLE	CNTY		0.121000			14,382,998.00	0.159000		22,868.97	22,868.97
TANGIBLE	HLTH		0.040000			14,382,998.00	0.040000		5,753.20	5,753.20
TANGIBLE	LIB		0.102000			14,382,998.00	0.143100		20,582.07	20,582.07
COMMON SCHOOL	SCH1		0.738000			12,303,429.00	0.738000		90,799.31	90,799.31
MINENCE SCHOC	SCH2		0.804000			2,079,569.00	0.804000		16,719.73	16,719.73

Signed Shanda E Archer
 County Clerk

Total Due: 171,898.70

RECEIVED
 JAN 06 2020
 TAX DEPT.

**PUBLIC SERVICE COMPANY
DISTILLED SPIRITS OR TELECOMS
PROPERTY TAX STATEMENT**

61A255&61A500
Commonwealth of Kentucky
DEPARTMENT OF REVENUE



TAX YEAR 2019

GNC: 522579
Date: 12/23/2019

TAXPAYER'S NAME

Bill No.

Return Payment To:

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS, CORPORATE TAX DEPT
P O BOX 32010
LOUISVILLE KY 40232-2010

MIKE SMITH
KNOX COUNTY SHERIFF
234 COURT SQUARE
HARBOURVILLE KY 40906

For County, School or Special Taxes
Assessment for Taxes

Name of District County/School/Specials	Rate (Per \$100 Value)	Assessed Value	Tax Due	District Total
COUNTY GENERAL	REAL .10900	412500	449.62	
COUNTY GENERAL	TANG .24420	12345862	30148.60	30598.22
COMMON SCHOOL	REAL .54800	412500	2260.50	
COMMON SCHOOL	TANG .54800	12345862	67655.32	69915.82
AMBULANCE DIST	REAL .03500	412500	144.38	
AMBULANCE DIST	TANG .08802	12345862	10866.83	11011.21
HOSPITAL DIST	REAL .07000	412500	288.75	
HOSPITAL DIST	TANG .07000	12345862	8642.10	8930.85
LIBRARY	REAL .08900	412500	367.12	
LIBRARY	TANG .20000	12345862	24691.72	25058.84
HEALTH	REAL .04000	412500	165.00	
HEALTH	TANG .04000	12345862	4938.34	5103.34
EXTENSION	REAL .03500	412500	144.38	
EXTENSION	TANG .07890	12345862	9740.89	9885.27
CONSERVATION DIS	REAL .02200	412500	90.75	90.75
FIRE DISTRICT	REAL .10000	0	0.00	0.00
TOTAL TAXES				160594.30

10 percent penalty if not paid within 30 days 16059.43
 10 percent of tax and penalty Sheriff's add on fee 17665.37
 Total due if paid after 2/02/2020 194319.10

This statement for public service company property taxes is due and payable 30 days after notice. No discount is allowed for early payment. If not paid within 30 days, a 10% penalty plus a 10% sheriff's add on fee is applied (KRS 134.430(3)).

Mike Corey, Knox County Clerk
 MIKE COREY, KNOX County Clerk

by R. Smith, D/C

RECEIVED
 JAN 06 2020
 TAX DEPT.

2019 Laurel County Franchise Property Tax Statement

Garrett

John Root
 Laurel County Franchise Sheri
 203 S Broad St.

 London, KY 40741

Bill Number: 35
 District: Regular
 Location: FRANCHISE
 Description:
 Map Number:
 Farm Acres: 0

Exemption: \$0.00 Deed:

Face Amount If Paid By <u>Feb 4, 2020</u>	238,941.29
21% Penalty Paid After <u>Feb 4, 2020</u>	289,118.96

KENTUCKY UTILITIES COMPANY
 C/O SCOTT WILLIAMS DIRECTOR
 PO BOX 32010
 LOUISVILLE KY 40232

Amount Enclosed: _____

Check or Money Order Number: _____

Detach and return with check payable to Sheriff John Root: When paying by mail, include a self-addressed stamped envelope for receipt.

2019 Laurel County Franchise Property Tax Statement

IF THIS TAX BILL SHOULD BE PAID BY MORTGAGE COMPANY OR NEW OWNER, PLEASE FORWARD TO RESPONSIBLE PARTY PROMPTLY.

John Root
 Laurel County Franchise Sheri
 203 S Broad St.

 London, KY 40741

Bill Number: 35
 District: Regular
 Location: FRANCHISE
 Description:
 Map Number:
 Farm Acres: 0

Exemption: \$0.00 Deed:

Description	Rate Per \$100	Assessed Value	Tax
County Real Estate 19	0.0600	2,582,941	1,549.76
County Tang 19	0.0600	28,190,051	16,914.03
Common School Real Estate 2019	0.4900	2,570,158	12,593.77
Common School Tangible 2019	0.4900	27,440,602	134,458.95
EB School Real 19	0.5220	12,783	66.73
EB School Tang 19	0.5220	749,449	3,912.12
Health(Real) 19	0.0400	2,582,941	1,033.18
Health(Tang) 19	0.0400	28,190,051	11,276.02
Library(Real) 19	0.0800	2,582,941	2,066.35
Library(Tang) 19	0.1383	28,190,051	38,986.84
Co Extension(Real 19)	0.0376	2,582,941	970.15
Co Extension(Tang 19)	0.0532	28,190,051	15,010.07
Soil Cons Real 19	0.0040	2,582,941	103.32

Total Tax 238,941.29

KENTUCKY UTILITIES COMPANY
 C/O SCOTT WILLIAMS DIRECTOR
 PO BOX 32010
 LOUISVILLE KY 40232
 !2019000035!

RECEIVED
 JAN 06 2020
 TAX DEPT.

Amount Due if:	
Face Amount If Paid By <u>Feb 4, 2020</u>	238,941.29
21% Penalty Paid After <u>Feb 4, 2020</u>	289,118.96

Return Tax Payment to Sheriff
 BOBBY DAVIDSON
 LIVINGSTON COUNTY
 321 COURT STREET
 SMITHLAND, KY 42081
 County Clerk SONYA WILLIAMS
 Telephone 270-928-2162

Taxpayer Name: KENTUCKY UTILITIES CO
 ATTN C/O SCOTT WILLIAMS, DIRECTOR
 Address:
 P.O. BOX 32010
 LOUISVILLE KY 40232 2010

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multi Tax Due	Total Real & Tangible Tax Due
County/School/Spcls	Real Estate	Real Estate	Real Estate	Real Estate	Tangible	Tangible	Tangible	Tangible
REAL ESTATE CEXT	274,744.00	0.051000		140.12		0.069500		140.12
REAL ESTATE CNTY	274,744.00	0.119000		326.95		0.167000		326.95
REAL ESTATE HLTH	274,744.00	0.030000		82.42		0.030000		82.42
REAL ESTATE SCHL	274,744.00	0.448000		1,230.85		0.459000		1,230.85
REAL ESTATE SOIL	274,744.00	0.015600		42.86				42.86
TANGIBLE CEXT		0.051000			5,180,184.00	0.069500	3,600.23	3,600.23
TANGIBLE CNTY		0.119000			5,180,184.00	0.167000	8,650.91	8,650.91
TANGIBLE HLTH		0.030000			5,180,184.00	0.030000	1,554.06	1,554.06
TANGIBLE SCHL		0.448000			5,180,184.00	0.459000	23,777.04	23,777.04

Signed *Sonya Williams*
 County Clerk

Total Due: 39,405.44

RECEIVED
 DEC 23 2019
 TAX DEPT.

PROPERTY TAX STATEMENT
PUBLIC SERVICE COMPANY

Return Payment To:

RECEIVED

Sheriff **Brent White**
County **Lyon**
Address **P O Box 126**
Eddyville, Ky 42038

DEC 26 2019

GNC#

5225

TAX DEPT.

Assessment for 2019 Taxes

Date 12/20/2019

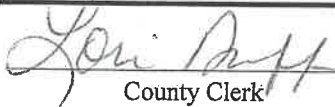
Address:

PAYMENT INSTRUCTIONS

Name: **Kentucky Utilities Company**
Street: PO Box 32010
City: Louisville
State: KY
Zip: 40232-2010
ATTN: Scott Williams, Director
Corporate Tax Dept

This statement for public service company property taxes is due and payable 30 days after notice. (KRS 136.050 (2)). No discount is allowable for early payment. If not paid within 30 days, a 10 percent penalty of total tax plus interest at 10 percent annum applies. Make payment to sheriff of county named on statement.

Property Class-Rate Per \$ 100			Value	County	School	Special	
County- Real Estate	0.1100	School	0.449000	\$804,003.00	\$884.40	\$3,609.97	*****
County -Tangible	0.1600	School	0.449000	\$7,964,789.00	\$12,743.66	\$35,761.90	*****
Library- Real Estate	*****	*****	0.046000	\$804,003.00	*****	*****	\$369.84
Library- Tangible	*****	*****	0.046400	\$7,964,789.00	*****	*****	\$3,695.66
Health - Real Estate	*****	*****	0.030000	\$804,003.00	*****	*****	\$241.20
Health - Tangible	*****	*****	0.030000	\$7,964,789.00	*****	*****	\$2,389.44
Extension Service - Real Estate	*****	*****	0.038320	\$804,003.00	*****	*****	\$308.09
Extension Service - Tangible	*****	*****	0.057775	\$7,964,789.00	*****	*****	\$4,601.66
Ambulance - Real Estate	*****	*****	0.077000	\$804,003.00	*****	*****	\$619.08
Ambulance - Tangible	*****	*****	0.071000	\$7,964,789.00	*****	*****	\$5,655.00
Fire District 1-Real Estate	*****	*****	0.042000	\$709,289.00	*****	*****	\$297.90
Fire District 1-Tangible	*****	*****	0.063300	\$2,254,605.00	*****	*****	\$1,427.16
Fire District 2-Real Estate	*****	*****	0.074000	\$1,219.00	*****	*****	\$0.90
Fire District 2-Tangible	*****	*****	0.072400	\$725,768.00	*****	*****	\$525.46
Totals By Taxing District		K K K K K K K K K K			\$13,628.07	\$39,371.88	\$20,131.40


County Clerk

Total Tax \$73,131.34

Payment Received By:

Penalty _____
(10 percent of total tax
if not paid within 30 days)

Sheriff/Deputy

Interest _____
(10 percent per annum
if not paid within 30 days)

Date _____

Total Tax, Penalty, and Interest _____

2019 Marion County Franchise Property Tax Statement

Jimmy Clements
Marion County Franchise Sheri

223 N. Spalding Ave
Lebanon, Ky 40033

Bill Number: 195225
District: Regular
Location:
Description: 2019 CERTIFICATION
Map Number:
Farm Acres: 0 Exemption: \$0.00 Deed:

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS
PO BOX 32010
LOUISVILLE KY 402322010

If Paid in 30 days <i>30 days</i>	135,924.62
Penalty 5% if paid after 30 days	142,720.85
21% Penalty	164,468.79

Amount Enclosed: _____

Check or Money Order Number: _____

Detach and return with check payable to Sheriff Jimmy Clements: When paying by mail, include a self-addressed stamped envelope for receipt

2019 Marion County Franchise Property Tax Statement

IF THIS TAX BILL SHOULD BE PAID BY MORTGAGE COMPANY OR NEW OWNER, PLEASE FORWARD TO RESPONSIBLE PARTY PROMPTLY.

Jimmy Clements
Marion County Franchise Sheri

223 N. Spalding Ave
Lebanon, Ky 40033

Bill Number: 195225
District: Regular
Location:
Description: 2019 CERTIFICATION
Map Number:
Farm Acres: 0 Exemption: \$0.00 Deed:

Description	Rate Per \$100	Assessed Value	Tax
COUNTY COUNTY REAL EST 2019	0.0860	1,276,537	1,097.82
COUNTY COUNTY TANGIBLE 2019	0.1090	14,953,739	16,299.58
SCHOOL SCHOOL REAL EST 2019	0.5920	1,276,537	7,557.10
SCHOOL SCHOOL TANGIBLE 2019	0.5920	14,953,739	88,526.13
AIR BOARD REAL EST 2019	0.0110	1,276,537	140.42
AIR BOARD TANGIBLE 2019	0.0110	14,953,739	1,644.91
HEALTH REAL EST 2019	0.0300	1,276,537	382.96
HEALTH TANGIBLE 2019	0.0300	14,953,739	4,486.12
CO EXT REAL EST 2019	0.0328	1,276,537	418.58
COUNTY EXT TANGIBLE 2019	0.0453	14,953,739	6,768.96
LIBRARY REAL EST 2019	0.0530	1,276,537	676.56
LIBRARY TANGIBLE 2019	0.0530	14,953,739	7,925.48

Total Tax 135,924.62

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS
PO BOX 32010
LOUISVILLE KY 402322010
! 2019195225!

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Amount Due if:	
If Paid in 30 days <i>30 days</i>	135,924.62
Penalty 5% if paid after 30 days	142,720.85
21% Penalty	164,468.79

Return Tax Payment to Sheriff
 PATRICK BOGGS
 MASON COUNTY
 P O BOX 502
 MAYSVILLE KY 41056
 County Clerk STEPHANIE G SCHUMACHER
 Telephone 606-564-3341

Taxpayer Name: KENTUCKY UTILITIES CO
 ATTN: SCOTT WILLIAMS, DIRECTOR
 Address: P O BOX 32010

LOUISVILLE KY 40232 2010

Name of District County/School/Spcls	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi- plier Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi Tax Due Tangible	Total Real &Tangible Tax Due
REAL ESTATE CEXT	1,018,508.00	0.040000	407.40		0.040000		407.40
REAL ESTATE CNTY	1,018,508.00	0.229000	2,332.38		0.227000		2,332.38
REAL ESTATE HLTH	1,018,508.00	0.075000	763.88		0.075000		763.88
REAL ESTATE LIB	1,018,508.00	0.067000	682.40		0.067000		682.40
REAL ESTATE SCHL	1,018,508.00	0.546000	5,561.05		0.549000		5,561.05
TANGIBLE CEXT		0.040000		20,920,000.00	0.040000	8,368.00	8,368.00
TANGIBLE CNTY		0.229000		20,920,000.00	0.227000	47,488.40	47,488.40
TANGIBLE HLTH		0.075000		20,920,000.00	0.075000	15,690.00	15,690.00
TANGIBLE LIB		0.067000		20,920,000.00	0.067000	14,016.40	14,016.40
TANGIBLE SCHL		0.546000		20,920,000.00	0.549000	114,850.80	114,850.80

Signed Stephanie G Schumacher
 County Clerk

Total Due: 210,160.71

RECEIVED
 DEC 30 2019
 TAX DEPT.

Make Check Payable To:

Kenneth Frizzell
 McLean Co. Sheriff
 135 E. Second St.
 PO Box 292
 Calhoun, KY 42327

Property Tax Bill

Commonwealth of Kentucky
 2019 McLean County Franchise Bill
 Today's Date: Thursday, December 26, 2019

KENTUCKY UTILITIES CO
 ATTN: SCOTT WILLIAM CORP TAX
 DENTUCKY UTILITIES CO
 PO BOX 32010
 LOUISVILLE, KY 40232-2010

Bill Date: December 26, 2019
 Bill Number: F-325
 Map Number:
 PVA Account Number:
 Tax District: 00

Property Location:

Deed Book / Deed Page:
 /

Property Description:

Farm Acres:
 County Clerk: Carol Eaton

Assessment:

Property Class	Tax Authority	Assessed Value	Rate / \$100	Tax
REAL_ESTATE	COUNTY	205,927.00	0.15500000	319.19
REAL_ESTATE	SCHOOL	205,927.00	0.57900000	1,192.32
REAL_ESTATE	EXTENSION	205,927.00	0.03401000	70.04
REAL_ESTATE	HEALTH	205,927.00	0.05200000	107.08
REAL_ESTATE	SOIL_CONSERVATION	205,927.00	0.01300000	26.77
REAL_ESTATE	LIBRARY	205,927.00	0.03800000	78.25
TANG_45	COUNTY	7,067,449.00	0.19000000	13,428.15
TANG_45	SCHOOL	7,067,449.00	0.57900000	40,920.53
TANG_45	EXTENSION	7,067,449.00	0.03569400	2,522.66
TANG_45	HEALTH	7,067,449.00	0.05200000	3,675.07
TANG_45	LIBRARY	7,067,449.00	0.03980000	2,812.84
Total Assessment:				65,152.90

Adjustments:

Adjustment Type	Assessment Type	Assessed Value	Amount
Total Adjustments:			

GROSS TAX IS DUE WITHIN 30 DAYS OF THIS NOTICE.
 IF NOT PAID, A 10% PENALTY PLUS 10% INTEREST PER ANNUM WILL APPLY.

Payments:

Receipt Number	Check / MO Number	Paid By	Teller	Payment Method	Paid Date/Time	Amount
Total Payments:						

Balance Due: 65,152.90

RECEIVED
 DEC 30 2019
 TAX DEPT.

Return Tax Payment to Sheriff
 ERNIE KELTY
 MERCER COUNTY
 P O BOX 126
 HARRODSBURG, KY 40330
 County Clerk CHRIS HORN
 Telephone 859-734-6310

Taxpayer Name: KENTUCKY UTILITIES CO
 ATTN
 Address: C/O SCOTT WILLIAMS DIRECTOR CORP TAXDEP
 PO BOX 32010
 LOUISVILLE KY 40232 2010

Name of District County/School/Spcls	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi- plier RailCa	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi plie	Tax Due Tangible	Total Real &Tangible Tax Due
REAL ESTATE CEXT	40,674,233.00	0.041000		16,676.44		0.077000			16,676.44
REAL ESTATE CNTY	40,674,233.00	0.124000		50,436.05		0.160800			50,436.05
REAL ESTATE HLTH	40,674,233.00	0.050000		20,337.12		0.050000			20,337.12
REAL ESTATE LIB	40,674,233.00	0.080000		32,539.39		0.080000			32,539.39
REAL ESTATE SOIL	40,674,233.00	0.007000		2,847.20					2,847.20
REAL ESTATE FIRE FIRE	38,626,525.00	0.060000		23,175.92		0.060000			23,175.92
SCHOOL REAL SCHL	40,638,093.00	0.718000		291,781.51		0.718000			291,781.51
TANGIBLE CEXT		0.041000			41,403,584.00	0.077000		31,880.76	31,880.76
TANGIBLE CNTY		0.124000			41,403,584.00	0.160800		66,576.96	66,576.96
TANGIBLE HLTH		0.050000			41,403,584.00	0.050000		20,701.79	20,701.79
TANGIBLE LIB		0.080000			41,403,584.00	0.080000		33,122.87	33,122.87
TANGIBLE FIRE FIRE		0.060000			35,718,500.00	0.060000		21,431.10	21,431.10
TANGIBLE SCHOOL SCHL		0.718000			32,434,414.00	0.718000		232,879.09	232,879.09

Signed Chris Horn
 County Clerk

Total Due: 844,386.20

RECEIVED
 JAN 02 2020
 TAX DEPT.

Attachment to Response to AG-KIUC-1 Question No. 28

COMMONWEALTH OF KENTUCKY: MUHLENBERG COUNTY
 RETURN PAYMENT TO:

 Ricki Allen
 Sheriff of Muhlenberg County
 P.O. Box 227
 Greenville, Kentucky 42345

PUBLIC SERVICE COMPANY
 PROPERTY TAX STATEMENT
 For County, School or Special Taxes

 ASSESSMENT YEAR: 2019

Kentucky Utilities Company
 C/O Scott Williams, Director, Corp Tax Dept
 PO Box 32010
 Louisville, KY 40232-2010

This statement for public service company property taxes is due and payable **30 days after notice (KRS 136.050(2))**. No discount is allowable for early payment. If not paid within 30 days, a 10 percent penalty of total tax plus interest at the tax interest rate per **KRS 131.183** per annum applies. Make payment to Sheriff of County names in statement.

Property Class-Rate Per \$100 Value	Rate	Assessed Value	County Tax	School Tax	Special Tax
Real Estate County	0.1170%	\$0.00	\$0.00		\$0.00
Tangible County	0.1060%	\$0.00	\$0.00		
School (Real Estate)	0.5660%	\$2,208,409.00		\$12,499.59	
School (Tangible)	0.5660%	\$39,836,081.00		\$225,472.21	
SPECIAL					
Health (Real Estate)	0.0340%	\$2,208,409.00			\$750.85
Health (Tangible)	0.0340%	\$39,836,081.00			\$13,544.26
Franchise (Real Estate)	0.1170%	\$2,208,409.00	\$2,583.83		
Franchise (Tangible)	0.1060%	\$39,836,081.00	\$42,226.24		
Library (Real Estate)	0.1150%	\$2,208,409.00			\$2,539.67
Library (Tangible)	0.1838%	\$39,836,081.00			\$73,218.71
WATERSHEDS					
East Fork Pond Creek	0.0600%	\$508.00			\$0.30
Flood Plain (Per Acre)	1.5000%	\$0.00			\$0.00
Mud River	0.0135%	\$75.00			\$0.01
Pond Creek	0.0220%	\$0.00			\$0.00
Fire Protection (Per Acre)	0.0200%	\$0.00			\$0.00
Cooperative Ext (Real Estate)	0.02102%	\$2,208,409.00			\$464.20
Cooperative Ext (Tangible)	0.026423%	\$39,836,081.00			\$10,525.88
Conservation Dist (Real Estate)	0.0052%	\$2,208,409.00			\$114.83
Airport (Real Estate)	0.0100%	\$2,208,409.00			\$220.84
Airport (Tangible)	0.0100%	\$39,836,081.00			\$3,983.60
Agricultural Products (In Stg)		\$0.00			\$0.00
W Muhl. Pond River Flood Plain	1.5000%	\$0.00			\$0.00
TOTALS BY TAXING DISTRICT			\$44,810.07	\$237,971.80	\$105,363.15

Signed Cystal Smith County Clerk

TOTAL TAX: \$388,145.02

Payment Received By _____ Sheriff

Date: _____

By: _____ Deputy Clerk

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 DEC 26 2019
TAX DEPT.

Return Tax Payment to Sheriff
 JEFF SIDLES
 NICHOLAS COUNTY
 125 E MAIN STREET
 CARLISLE, KY 40311
 County Clerk MARTHA MOSS
 Telephone 859-289-3730

Taxpayer Name: KENTUCKY UTILITIES CO
 ATTN
 Address: C/O SCOTT WILLIAMS CORPORATE TAX DEPT
 PO BOX 32010
 LOUISVILLE KY 40232 2010

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multi Tax Due	Total Real & Tangible Tax Due
County/School/Spcls	Real Estate	Real Estate	Real Estate	Real Estate	Tangible	Tangible	Tangible	Tangible
REAL ESTATE CNTY	98,916.00	0.148000		146.40		0.152000		146.40
REAL ESTATE EXT	98,916.00	0.040700		40.26		0.073200		40.26
REAL ESTATE HLH	98,916.00	0.050000		49.46		0.050000		49.46
REAL ESTATE LIB	98,916.00	0.085000		84.08		0.147300		84.08
REAL ESTATE SCHL	98,916.00	0.408000		403.58		0.408000		403.58
REAL ESTATE SOIL	98,916.00	0.015000		14.84				14.84
FIRE- REAL FIRE	71,098.00	0.059000		41.95		0.059000		41.95
TANGIBLE CNTY		0.148000			4,785,755.00	0.152000	7,274.35	7,274.35
TANGIBLE EXT		0.040700			4,785,755.00	0.073200	3,503.17	3,503.17
TANGIBLE HLH		0.050000			4,785,755.00	0.050000	2,392.88	2,392.88
TANGIBLE LIB		0.085000			4,785,755.00	0.147300	7,049.42	7,049.42
TANGIBLE SCHL		0.408000			4,785,755.00	0.408000	19,525.88	19,525.88
FIRE-TANG FIRE		0.059000			4,541,407.00	0.059000	2,679.43	2,679.43

Signed Martha Moss
 County Clerk

Total Due: 43,205.70

RECEIVED
 DEC 30 2019
 TAX DEPT.

61A255 (1-06)
 Commonwealth of Kentucky
 DEPARTMENT OF REVENUE

PUBLIC SERVICE COMPANY
 PROPERTY TAX STATEMENT
 For County, School or Special Taxes
 Assessment for Year 2019 Taxes

BILONG
 GNG NO: 5225
 DATE 12/23/2019
 TYPE: EU
 Question No. 289
 Page 142 of 255
 Garrett

Return Tax Payment to Sheriff
 TRACY BEATTY
 OHIO COUNTY
 P O BOX 186
 HARTFORD, KY 42347
 County Clerk BESS TICHENOR RALPH
 Telephone 270-298-4422

Taxpayer Name: KENTUCKY UTILITIES CO
 ATTN:
 Address: C/O SCOTT WILLIAMS, CORPORATE TAX DEPT
 P O BOX 32010
 LOUISVILLE KY 40232 2010

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multi-Tax Due	Total Real & Tangible Tax Due
County/School/Spcls	Real Estate	Real Estate	Real Estate	Real Estate	Tangible	Tangible	Tangible	Tax Due
REAL ESTATE CEXT	2,968,156.00	0.039420		1,170.05		0.062290		1,170.05
REAL ESTATE CNTY	2,968,156.00	0.075000		2,226.12		0.075000		2,226.12
REAL ESTATE HLTH	2,968,156.00	0.045000		1,335.67		0.045000		1,335.67
REAL ESTATE LIB	2,968,156.00	0.089000		2,641.66		0.119600		2,641.66
REAL ESTATE SCHL	2,968,156.00	0.541000		16,057.72		0.541000		16,057.72
REAL ESTATE SOIL	2,968,156.00	0.009000		267.13				267.13
TANGIBLE CEXT		0.039420			16,853,419.00	0.062290	10,497.99	10,497.99
TANGIBLE CNTY		0.075000			16,853,419.00	0.075000	12,640.06	12,640.06
TANGIBLE HLTH		0.045000			16,853,419.00	0.045000	7,584.04	7,584.04
TANGIBLE LIB		0.089000			16,853,419.00	0.119600	20,156.69	20,156.69
TANGIBLE SCHL		0.541000			16,853,419.00	0.541000	91,177.00	91,177.00

Signed _____
 County Clerk

Total Due: 165,754.13



Return Tax Payment to Sheriff
 STEVEN W SPARROW
 OLDHAM COUNTY SHERIFF
 100 W JEFFERSON ST; 2
 LAGRANGE KY 40031
 County Clerk JULIE K BARR
 Telephone 502-222-9311

Taxpayer Name: KENTUCKY UTILITIES CO
 ATTN:
 Address: CORPORATE TAX DEPT
 P O BOX 32010
 LOUISVILLE KY 40232 2010

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multi Tax Due	Total Real & Tangible Tax Due
County/School/Spcls	Real Estate	Real Estate	Real Ca	Real Estate	Tangible	\$100 Value	Tangible	Tax Due
REAL ESTATE	AMB	108,576.00	0.047400	51.47		0.047400		51.47
REAL ESTATE	BLDG	108,576.00	0.224000	243.21		0.224000		243.21
REAL ESTATE	CNTY	108,576.00	0.087000	94.46		0.118000		94.46
REAL ESTATE	EXT	108,576.00	0.014000	15.20		0.014300		15.20
REAL ESTATE	HLTH	108,576.00	0.025000	27.14		0.025000		27.14
REAL ESTATE	LIB	108,576.00	0.041000	44.52		0.093300		44.52
REAL ESTATE	SCHL	108,576.00	0.564000	612.37		0.564000		612.37
TANGIBLE	AMB		0.047400		12,103,665.00	0.047400	5,737.14	5,737.14
TANGIBLE	BLDG		0.224000		12,103,665.00	0.224000	27,112.21	27,112.21
TANGIBLE	CNTY		0.087000		12,103,665.00	0.118000	14,282.32	14,282.32
TANGIBLE	EXT		0.014000		12,103,665.00	0.014300	1,730.82	1,730.82
TANGIBLE	HLTH		0.025000		12,103,665.00	0.025000	3,025.92	3,025.92
TANGIBLE	LIB		0.041000		12,103,665.00	0.093300	11,292.72	11,292.72
TANGIBLE	SCHL		0.564000		12,103,665.00	0.564000	68,264.67	68,264.67
FIRE - LA GRANGE	FLA	99,094.00	0.100000	99.09		0.100000		99.09
FIRE - BALLARDSV	FB	9,482.00	0.100000	9.48		0.100000		9.48
FIRE - LA GRANGE	FLA		0.100000		9,518,460.00	0.100000	9,518.46	9,518.46
FIRE - SO OLDHAM	FS		0.090000		1,265.00	0.090000	1.14	1.14
FIRE - BALLARDSV	FB		0.100000		2,583,940.00	0.100000	2,583.94	2,583.94

Signed _____
 County Clerk

Total Due: 144,746.28

Julie K. Barr
 County Clerk

2019 DEC 30 PM 1:42

RECEIVED
 JAN 06 2020
 TAX DEPT.

2019 OWEN COUNTY FRANCHISE Property Tax Stat

Garrett

1-2-2020

Mark Bess
 OWEN COUNTY FRANCHISE
 102 N MADISON ST
 OWENTON KY 40359

Bill Number: 5
 District: Regular
 Location:
 Description:
 Map Number:
 Farm Acres: 0

Exemption: \$0.00 Deed:

Face Amount If Paid By FEB 3, 2020	93,412.99
21% Penalty Paid After FEB 3, 2020	113,029.72

Kentucky Utilities
 C/O Scott Williams, Dir. Corp Tax
 P.O. Box 32010
 Louisville KY 402322010

Amount Enclosed: _____

Check or Money Order Number: _____

Detach and return with check payable to Sheriff Mark Bess: When paying by mail, include a self-addressed stamped envelope for receipt.

2019 OWEN COUNTY FRANCHISE Property Tax Statement

IF THIS TAX BILL SHOULD BE PAID BY MORTGAGE COMPANY OR NEW OWNER, PLEASE FORWARD TO RESPONSIBLE PARTY PROMPTLY.

Mark Bess
 OWEN COUNTY FRANCHISE
 102 N MADISON ST
 OWENTON KY 40359

Bill Number: 5
 District: Regular
 Location:
 Description:
 Map Number:
 Farm Acres: 0

Exemption: \$0.00 Deed:

Description	Rate Per \$100	Assessed Value	Tax
COUNTY Co Fran Real Estate 19	0.1250	481,449	601.81
COUNTY Co Fran Tang 19	0.1340	8,015,588	10,740.89
SCHOOL Sch Fran Real 19	0.6940	481,449	3,341.26
SCHOOL Sch Fran Tang 19	0.6940	8,015,588	55,628.18
Health Fran Real 19	0.0560	481,449	269.61
Health Fran Tang 19	0.0560	8,015,588	4,488.73
Ext Fran Real 19	0.0534	481,449	257.09
Ext Fran Tang 16	0.0746	8,015,588	5,979.63
Lib Fran Real 19	0.1110	481,449	534.41
Lib Fran Tang 19	0.1434	8,015,588	11,494.35
Soil Fran 19	0.0160	481,449	77.03

RECEIVED
 FEB 06 2020
 TAX DEPT.

Kentucky Utilities
 C/O Scott Williams, Dir. Corp Tax
 P.O. Box 32010
 Louisville KY 402322010

!2019000005!

Total Tax	93,412.99
Amount Due if:	
Face Amount If Paid By FEB 3, 2020	93,412.99
5% Penalty If Paid By	
21% Penalty Paid After FEB 3, 2020	113,029.72

**PUBLIC SERVICE COMPANY
DISTILLED SPIRITS OR TELECOMS
PROPERTY TAX STATEMENT**

61A255&61A500
Commonwealth of Kentucky
DEPARTMENT OF REVENUE



TAX YEAR 2019

GNC: 5225

Date: 12/23/2019

Bill No.

Return Payment To:

TAXPAYER'S NAME

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS, CORPORATE TAX DEPT GREG SPECK
P O BOX 32010 PULASKI COUNTY SHERIFF
LOUISVILLE KY 40232-2010 P.O. BOX 752
SOMERSET, KY 42502

For County, School or Special Taxes
Assessment for Taxes

Name of District County/School/Specials	Rate (Per \$100 Value)	Assessed Value	Tax Due	District Total
COUNTY GENERAL	REAL .05100	1421499	724.96	
COUNTY GENERAL	TANG .05100	24791567	12643.70	13368.66
COMMON SCHOOL	REAL .56900	622384	3541.36	
COMMON SCHOOL	TANG .56900	16752465	95321.53	98862.89
SCIENCE HILL SCH	REAL .69000	73398	506.45	
SCIENCE HILL SCH	TANG .69000	753941	5202.19	5708.64
LIBRARY	REAL .06700	1421499	952.40	
LIBRARY	TANG .08210	24791567	20353.88	21306.28
HEALTH	REAL .03000	1421499	426.45	
HEALTH	TANG .03000	24791567	7437.47	7863.92
EXTENSION	REAL .01601	1421499	227.58	
EXTENSION	TANG .018690	24791567	4633.54	4861.12
TOTAL TAXES				151971.51
10 percent penalty if not paid within 30 days				15197.15
10 percent of tax and penalty Sheriff's add on fee				16716.87
Total due if paid after		<u>01 / 26 / 20 20</u>		183885.53

This statement for public service company property taxes is due and payable 30 days after notice. No discount is allowed for early payment. If not paid within 30 days, a 10% penalty plus a 10% sheriff's add on fee is applied (KRS 134.430(3)).

Linda Burnett

LINDA BURNETT, PULASKI County Clerk

RECEIVED
DEC 30 2019
TAX DEPT.

Return Tax Payment to Sheriff
 CHARLES KELTON
 TRIMBLE COUNTY SHERIFF
 PO BOX 56
 BEDFORD KY 40006
 County Clerk TINA R BROWNING
 Telephone 502-255-7174

Taxpayer Name: KENTUCKY UTILITIES COMPANY
 ATTN
 Address: C/O SCOTT WILLIAMS, DIRECTOR, CORPORATE
 PO BOX 32010
 LOUISVILLE KY 40232 2010

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Real Estate Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multi Tax Due	Total Real & Tangible Tax Due
County/School/Spcls	Real Estate	Real Estate	Real Estate	Real Estate	Tangible	Tangible	Tangible	Tangible
REAL ESTATE CNTY	69,457,225.00	0.078000		54,176.64		0.078000		54,176.64
REAL ESTATE EXT	69,457,225.00	0.044190		30,693.15		0.051020		30,693.15
REAL ESTATE HLTH	69,457,225.00	0.040000		27,782.89		0.040000		27,782.89
REAL ESTATE LIB	69,457,225.00	0.118000		81,959.53		0.129100		81,959.53
REAL ESTATE SCHL	69,457,225.00	0.755000		524,402.05		0.755000		524,402.05
TANGIBLE CNTY		0.078000			6,666,585.00	0.078000	5,199.94	5,199.94
TANGIBLE EXT		0.044190			6,666,585.00	0.051020	3,401.49	3,401.49
TANGIBLE HLTH		0.040000			6,666,585.00	0.040000	2,666.63	2,666.63
TANGIBLE LIB		0.118000			6,666,585.00	0.129100	8,606.56	8,606.56
TANGIBLE SCHL		0.755000			6,666,585.00	0.755000	50,332.72	50,332.72

Signed Tina R. Browning
 County Clerk

Total Due: 789,221.60

RECEIVED
 JAN 02 2020
 TAX DEPT.

2019 Whitley Co Franchise Property Tax Statement

Todd Shelley
Whitley Co Franchise Sheriff
PO BOX 118
Williamsburg, KY 40769
Phone (606)549-6006

Bill Number: 162019
District: 01-Regular
Location: GNC: 005225
Description: TYPE CO: EU
Map Number: FRANCHISE BILL
Farm Acres: 0 Exemption: \$0.00 Deed:

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS, DIRECTOR
PO BOX 32010
LOUISVILLE KY 402322010

NOT ELIGIBLE	76,925.06
Face Amt If Pd By Feb 1, 2020	78,494.96
NOT ELIGIBLE	82,419.71
21% Penalty Pd After Feb1, 2020	94,978.91

Amount Enclosed: _____

Check or Money Order Number: _____

Detach and return with check payable to Sheriff Todd Shelley: When paying by mail, include a self-addressed stamped envelope for receipt.

2019 Whitley Co Franchise Property Tax Statement

IF THIS TAX BILL SHOULD BE PAID BY MORTGAGE COMPANY OR NEW OWNER, PLEASE
FORWARD TO RESPONSIBLE PARTY PROMPTLY.

Todd Shelley
Whitley Co Franchise Sheriff
PO BOX 118
Williamsburg, KY 40769
Phone (606)549-6006

Bill Number: 162019
District: 01-Regular
Location: GNC: 005225
Description: TYPE CO: EU
Map Number: FRANCHISE BILL
Farm Acres: 0 Exemption: \$0.00 Deed:

Description	Rate Per \$100	Assessed Value	Tax
COUNTY Franchise Real 19	0.0780	333,942	260.47
COUNTY Franchise Tang 19	0.0970	11,858,408	11,502.66
WC SCHOOL Francise Real 19	0.4410	322,375	1,421.67
WC SCHOOL Francise Tang 19	0.4500	8,471,442	38,121.49
Franchise Real 19Lib	0.0520	333,942	173.65
Franchise Tang 19 Lib	0.0561	11,858,408	6,652.57
Franchise Real 19 HLTH	0.0400	333,942	133.58
Franchise Tang 19 HLTH	0.0400	11,858,408	4,743.36
Franchise Real 19 SOIL	0.0140	333,942	46.75
Franchise Real 19 EXT	0.0530	333,942	176.99
Franchise Tang 19 EXT	0.1287	11,858,408	15,261.77

Total Tax 78,494.96

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS, DIRECTOR
PO BOX 32010
LOUISVILLE KY 402322010

!2019162019!

RECEIVED
DEC 30 2019
TAX DEPT.

Amount Due if:	
NOT ELIGIBLE	76,925.06
Face Amt If Pd By Feb 1, 2020	78,494.96
NOT ELIGIBLE	82,419.71
21% Penalty Pd After Feb1, 2020	94,978.91

Return Payment to: Sheriff John Wilhoit Woodford County 103 S.Main Street Versailles, Ky 40383	PUBLIC SERVICE COMPANY PROPERTY TAX STATEMENT Assessment for 2019 Taxes Date 12/27/2019	Bill No. 005225																																																						
PAYMENT INSTRUCTIONS																																																								
ADDRESS Name Kentucky Utilities Company Street C/O Scott Williams, Director, Corporate Tax Dept PO Box 32010 Louisville KY 40232-2010																																																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">PROPERTY CLASS</th> <th style="text-align: left;">Rate Per \$100 Value</th> <th style="text-align: left;">Assessed Value</th> <th style="text-align: left;">County Tax</th> <th style="text-align: left;">School Tax</th> <th style="text-align: left;">Special Tax</th> </tr> </thead> <tbody> <tr> <td>REAL EST RATE</td> <td>County 0.0700 School 0.6930</td> <td></td> <td>\$0.00</td> <td>\$0.00</td> <td></td> </tr> <tr> <td>TANGIBLE RATE</td> <td>County 0.0700 School 0.6930</td> <td>\$35,514,755.00</td> <td>\$24,860.33</td> <td>\$246,117.25</td> <td></td> </tr> <tr> <td>Fire</td> <td>0.0630</td> <td>\$30,498,679.00</td> <td></td> <td></td> <td>\$19,214.17</td> </tr> <tr> <td>Library</td> <td>0.0630</td> <td></td> <td></td> <td></td> <td>\$22,374.30</td> </tr> <tr> <td>Health</td> <td>0.0200</td> <td></td> <td></td> <td></td> <td>\$7,102.95</td> </tr> <tr> <td>Extension</td> <td>0.0174</td> <td></td> <td></td> <td></td> <td>\$6,193.77</td> </tr> <tr> <td colspan="6">Amount Due or Credit from prior year</td> </tr> <tr> <td colspan="3">TOTALS BY TAXING DISTRICT</td> <td>\$24,860.33</td> <td>\$246,117.25</td> <td>\$54,885.19</td> </tr> </tbody> </table>			PROPERTY CLASS	Rate Per \$100 Value	Assessed Value	County Tax	School Tax	Special Tax	REAL EST RATE	County 0.0700 School 0.6930		\$0.00	\$0.00		TANGIBLE RATE	County 0.0700 School 0.6930	\$35,514,755.00	\$24,860.33	\$246,117.25		Fire	0.0630	\$30,498,679.00			\$19,214.17	Library	0.0630				\$22,374.30	Health	0.0200				\$7,102.95	Extension	0.0174				\$6,193.77	Amount Due or Credit from prior year						TOTALS BY TAXING DISTRICT			\$24,860.33	\$246,117.25	\$54,885.19
PROPERTY CLASS	Rate Per \$100 Value	Assessed Value	County Tax	School Tax	Special Tax																																																			
REAL EST RATE	County 0.0700 School 0.6930		\$0.00	\$0.00																																																				
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TOTALS BY TAXING DISTRICT			\$24,860.33	\$246,117.25	\$54,885.19																																																			
Signed _____ County Clerk		TOTAL TAX..... \$325,862.77																																																						
Payment Received by Sheriff																																																								
		See Attachment for PENALTY & INTEREST																																																						
Date _____ BY _____ Deputy																																																								
If there is a question regarding this bill, please contact Sandy Jones, Woodford Co Clerk at (859) 873-3421																																																								

RECEIVED

DEC 30 2019

TAX DEPT.

Sandy Jones
Clerk of Woodford County
103 S. Main Street, Suite 120
Versailles, KY 40383-1298
859-873-3421

WOODFORD COUNTY

Date: 12/27/2019

Date: _____ Company Name Kentucky Utilites Company-Tangible

I, John Wilhoit, Sheriff of Woodford County hereby
 acknowledge receipt from the Woodford County Clerk, Tax Bills for the
 Following amount of franchise, county, school, fire, library, health and Woodford County Ext Service.

	Face Amount	2% Discount	Total Discount
Woodford County	\$24,860.33	-\$497.21	\$24,363.12
Woodford County School	\$246,117.25	-\$4,922.35	\$241,194.91
Woodford County Library	\$22,374.30	-\$447.49	\$21,926.81
Woodford County Fire Dept.	\$19,214.17	-\$384.28	\$18,829.89
Woodford County Health Dept.	\$7,102.95	-\$142.06	\$6,960.89
Woodford County Ext. Service	\$6,193.77	-\$123.88	\$6,069.89
Total	\$325,862.77	-\$6,517.26	\$319,345.51

Signed: *John Wilhoit*, Sheriff of Woodford County.

Signed and Acknowledged before me this 27 Day of Dec, 2019.

Jerry R Durbin, Dep Clerk

 Woodford County

Return Payment to: Sheriff John Wilhoit Woodford County 103 S.Main Street Versailles, Ky 40383		PUBLIC SERVICE COMPANY		Bill No. <u>005225</u>		
		PROPERTY TAX STATEMENT				
		Assessment for	2019 Taxes	Date	<u>12/27/2019</u>	
PAYMENT INSTRUCTIONS						
ADDRESS						
Name	<u>Kentucky Utilities Company</u>					
Street	<u>C/O Scott Williams, Director, Corporate Tax Dept</u>					
	<u>PO Box 32010</u>					
	<u>Louisville KY 40232-2010</u>					
PROPERTY CLASS	Rate Per \$100 Value		Assessed Value	County Tax	School Tax	Special Tax
REAL EST RATE	County 0.0700	School 0.6930	\$1,393,679.00	\$975.58	\$9,658.20	
TANGIBLE RATE	County 0.0700	School 0.6930		\$0.00	\$0.00	
Fire	0.0630	0.0630	\$951,751.00			\$599.60
Library	0.0630	0.0630				\$678.02
Health	0.0200	0.0200				\$278.74
Extension	0.0174	0.0174				\$243.06
Amount Due or Credit from prior year						
TOTALS BY TAXING DISTRICT				\$975.58	\$9,658.20	\$1,999.41
Signed	County Clerk		TOTAL TAX.....	\$12,633.19		
Payment Received by	<i>John Wilhoit</i> Sheriff		See Attachment for PENALTY & INTEREST			
Date	BY	Deputy				
If there is a question regarding this bill, please contact Sandy Jones, Woodford Co Clerk at (859) 873-3421						

RECEIVED

DEC 30 2019

TAX DEPT.

Sandy Jones
Clerk of Woodford County
103 S. Main Street, Suite 120
Versailles, KY 40383-1298
859-873-3421

WOODFORD COUNTY

Date: 12/27/2019

Date: _____ Company Name Kentucky Utilities Company-Real Estate

I, John Wilhoit, Sheriff of Woodford County hereby
 acknowledge receipt from the Woodford County Clerk, Tax Bills for the
 Following amount of franchise, county, school, fire, library, health and Woodford County Ext Service.

	Face Amount	2% Discount	Total Discount
Woodford County	\$975.58	-\$19.51	\$956.07
Woodford County School	\$9,658.20	-\$193.16	\$9,465.04
Woodford County Library	\$878.02	\$17.56	\$860.46
Woodford County Fire Dept.	\$599.60	-\$11.99	\$587.61
Woodford County Health Dept.	\$278.74	-\$5.57	\$273.17
Woodford County Ext. Service	\$243.06	-\$4.86	\$238.20
Total	\$12,633.20	-\$252.66	\$12,380.54

Signed: *John Wilhoit*, Sheriff of Woodford County.

Signed and Acknowledged before me this 27 Day of Dec, 2019.

Jerry R Durlin, Dep Clerk

Woodford County

PROPERTY TAX BILL 2019 City of Greenville P O Box 289 Greenville, KY 42345

PROPERTY CLASS - Rate Per \$100 Value	Assessed Value				Garrett	Bill No.
Public Service Assessment					02	2280
Real Estate @ 33.1	1,389,177			4,598.18		
Tangible @ 22.02	3,079,179			6,780.35		
TOTALS	4,468,356			11,378.53		

RECEIVED

JAN 09 2020

TAX DEPT.

DATE PAID	
AMOUNT PAID	
TOTAL TAX	
	11,378.53
	11,150.96
	11,378.53
	11,947.46

TAXPAYER'S NOTICE
Form 62A301-C REV. 5/05

Payable to the City of Greenville
 KENTUCKY UTILITIES COMPANY
 c/o Scott Williams, Director
 P O Box 32010
 Louisville, KY 40232-2010

-227.57 2% disc if paid by 02/09/2020
 If paid by 03/09/2020
 +569.93 5% pen if paid aft 03/09/2020

RETURN NOTICE WITH PAYMENT WHETHER PAYING IN PERSON OR BY MAIL. WHEN PAYING BY MAIL INCLUDE SELF-ADDRESSED STAMPED ENVELOPE FOR RECEIPT.

2019 Carroll County Franchise Property Tax Statement

Garrett

Ryan Gosser
 Carroll County Franchise Sheriff
 440 Main St.
 Carrollton, KY 41008
 Phone (502)732-7010

Bill Number: 4
 District: 01-Regular
 Location:
 Description:
 Map Number:
 Farm Acres: 0

Exemption: \$0.00

Deed:

KENTUCKY UTILITIES COMPANY
 C/O SCOTT WILLIAMS
 PO BOX 32010
 LOUISVILLE KY 402322010

Face Amount If Paid By JAN 31 202	1,112,269.85
10% Penalty Paid After JAN 31 2020	1,167,883.34
21% Penalty Paid After FEB 31 2020	1,345,846.52

Amount Enclosed: _____

Check or Money Order Number: _____

Detach and return with check payable to Sheriff Ryan Gosser: When paying by mail, include a self-addressed stamped envelope for receipt.

2019 Carroll County Franchise Property Tax Statement

IF THIS TAX BILL SHOULD BE PAID BY MORTGAGE COMPANY OR NEW OWNER, PLEASE FORWARD TO RESPONSIBLE PARTY PROMPTLY.

Ryan Gosser
 Carroll County Franchise Sheriff
 440 Main St.
 Carrollton, KY 41008
 Phone (502)732-7010

Bill Number: 4
 District: 01-Regular
 Location:
 Description:
 Map Number:
 Farm Acres: 0

Exemption: \$0.00

Deed:

Description	Rate Per \$100	Assessed Value	Tax
COUNTY County Real 19	0.0320	69,446,167	22,222.77
COUNTY County Tang 19	0.1530	43,821,814	67,047.38
SCHOOL School Real 19	0.6000	69,446,167	416,677.00
SCHOOL School Tang 19	0.6000	43,821,814	262,930.88
LIBRARY Real 19	0.1150	69,446,167	79,863.09
LIBRARY Tang 19	0.1150	43,821,814	50,395.09
HEALTH Real 19	0.0540	69,446,167	37,500.93
HEALTH Tang 19	0.0540	43,821,814	23,663.78
GHENT FIRE Real 19	0.1000	68,573,813	68,573.81
GHENT FIRE Tang 19	0.1000	27,621,965	27,621.97
Ext Real 2019	0.0492	69,446,167	34,195.29
Ext Tangible 2019	0.0492	43,821,814	21,577.86

Total Tax 1,112,269.85

Amount Due if:	
Face Amount If Paid By JAN 31 2020	1,112,269.85
10% Penalty Paid After JAN 31 2020	1,167,883.34
21% Penalty Paid After FEB 31 2020	1,345,846.52

KENTUCKY UTILITIES COMPANY
 C/O SCOTT WILLIAMS
 PO BOX 32010
 LOUISVILLE KY 402322010
 !2019000004!

RECEIVED
 JAN 02 2020
TAX DEPT.

Make Check Payable To:
 Norman Chaffins
 Grayson County Sheriff
 44 Public Square
 Leitchfield, KY 42754

Property Tax Bill
 Commonwealth of Kentucky
 2019 Grayson County Franchise Bill
 Today's Date: Friday, January 3, 2020

KENTUCKY UTILITIES COMPANY
 C/O SCOTT WILLIAMS, DIRECTOR,
 CORPORATE TAX DEPT
 P O BOX 32010
 LOUISVILLE, KY 40232-2010

Bill Date: January 3, 2020
 Bill Number: F19-6
 Map Number:
 PVA Account Number: 5225
 Tax District: 00

Property Location:

Deed Book / Deed Page:

Property Description:

Farm Acres:
 County Clerk: Charlotte Willis

Assessment:

Property Class	Tax Authority	Assessed Value	Rate / \$100	Tax
REAL_ESTATE	COUNTY	203,764.00	0.06700000	136.52
REAL_ESTATE	SCHOOL	203,764.00	0.52600000	1,071.80
REAL_ESTATE	EXT_SERV	203,764.00	0.05020000	102.29
REAL_ESTATE	HEALTH	203,764.00	0.02600000	52.98
REAL_ESTATE	HOSPITAL	203,764.00	0.04400000	89.66
REAL_ESTATE	LIBRARY	203,764.00	0.09700000	197.65
TANG .45	COUNTY	10,477,028.00	0.07900000	8,276.85
TANG .45	SCHOOL	10,477,028.00	0.52600000	55,109.17
TANG .45	EXT_SERV	10,477,028.00	0.08610000	9,020.72
TANG .45	HEALTH	10,477,028.00	0.03000000	3,143.11
TANG .45	HOSPITAL	10,477,028.00	0.05000000	5,238.51
TANG .45	LIBRARY	10,477,028.00	0.09700000	10,162.72
Total Assessment:				92,601.98

Adjustments:

Adjustment Type	Assessment Type	Assessed Value	Amount
Total Adjustments:			

GROSS TAX IS DUE WITHIN 30 DAYS OF THIS NOTICE.
 IF NOT PAID, A 10% PENALTY PLUS 10% INTEREST PER ANNUM WILL APPLY.

Payments:

Receipt Number	Check / MO Number	Paid By	Teller	Payment Method	Paid Date/Time	Amount
Total Payments:						

Balance Due: 92,601.98

RECEIVED

JAN 09 2020

TAX DEPT.

received 1-3-20
 mailed 1-7-20

Attachment to Response to AG-KIUC-1 Question No. 28
PUBLIC SERVICE COMPANY
DISTILLED SPIRITS OR TELECOMS
PROPERTY TAX STATEMENT
 Page 160 of 255
 Garrett

61A255&61A500
 Commonwealth of Kentucky
 DEPARTMENT OF REVENUE



TAX YEAR 2019

GNC: 5225
 Date: 01/01/2020
 Bill No.
 Return Payment To:

TAXPAYER'S NAME

KENTUCKY UTILITIES COMPANY
 C/O SCOTT WILLIAMS, CORPORATE TAX DEPT
 P O BOX 32010
 LOUISVILLE KY 40232-2010

LESLIE E. SMITH
 HARLAN COUNTY SHERIFF
 P.O. BOX 978
 HARLAN KY 40831

For County, School or Special Taxes
Assessment for Taxes

Name of District County/School/Specials	Rate (Per \$100 Value)	Assessed Value	Tax Due	District Total
COUNTY GENERAL	REAL .41500	2666808	11067.25	
COUNTY GENERAL	TANG .41500	40460293	167910.22	178977.47
COMMON SCHOOL	REAL .54800	2112237	11575.06	
COMMON SCHOOL	TANG .54800	34186825	187343.80	198918.86
LIBRARY	REAL .10000	2666808	2666.81	
LIBRARY	TANG .20000	40460293	80920.59	83587.40
HEALTH	REAL .05500	2666808	1466.74	
HEALTH	TANG .05500	40460293	22253.16	23719.90
EXTENSION	REAL .10000	2666808	2666.81	
EXTENSION	TANG .15500	40460293	62713.45	65380.26
CONSERVATION DIS	REAL .01700	2666808	453.36	453.36
TOTAL TAXES				551,037.25
10 percent penalty if not paid within 30 days				55103.73
10 percent of tax and penalty Sheriff's add on fee				60614.10
Total due if paid after			<u>02/29/2020</u>	666755.07

This statement for public service company property taxes is due and payable 30 days after notice. No discount is allowed for early payment. If not paid within 30 days, a 10% penalty plus a 10% sheriff's add on fee is applied (KRS 134.430(3)).

DONNA G. HOSKINS, HARLAN County Clerk

RECEIVED
 JAN 09 2020
 TAX DEPT.

Return Tax Payment to Sheriff
MARK MOORE
SHELBY COUNTY SHERIFF
501 MAIN STREET
SHELBYVILLE, KY 40065
County Clerk SUE CAROLE PERRY
Telephone 502-633-4410

Taxpayer Name: KENTUCKY UTILITIES COMPANY
ATTN: ATT: SCOTT WILLIAMS
Address: CORPORATE TAX DEPARTMENT
P.O.BOX 32010
LOUISVILLE KY 40232

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multi-Tax Due	Total Real & Tangible Tax Due
County/School/Spcls	Real Estate	\$100 Value	Real Estate	Real Estate	Tangible	\$100 Value	Tangible	Tax Due
REAL ESTATE CNTY	17,898,455.00	0.107000		19,151.35		0.105000		19,151.35
REAL ESTATE CON	17,898,455.00	0.010000		1,789.85				1,789.85
REAL ESTATE EXT	17,898,455.00	0.020250		3,624.44		0.020000		3,624.44
REAL ESTATE HLTH	17,898,455.00	0.037500		6,711.92		0.037500		6,711.92
REAL ESTATE LAND	17,898,455.00	0.028000		5,011.57				5,011.57
REAL ESTATE LIB	17,898,455.00	0.033000		5,906.49		0.036300		5,906.49
REAL ESTATE SCHL	17,898,455.00	0.731000		130,837.71		0.731000		130,837.71
FIRE SHELBY SUBI FD1	1,866,193.00	0.100000		1,866.19		0.100000		1,866.19
FIRE - SIMPSONVII FD2	16,030,382.00	0.100000		16,030.38		0.100000		16,030.38
FIRE - US 60 EAST FD6	947.00	0.100000		0.95				0.95
FIRE - WADDY FD7	215.00	0.100000		0.22				0.22
FIRE - BAGDAD FD8	718.00	0.100000		0.72				0.72
TANGIBLE CNTY		0.107000		35,483,727.00	0.105000		37,257.91	37,257.91
TANGIBLE EXT		0.020250		35,483,727.00	0.020000		7,096.75	7,096.75
TANGIBLE HLTH		0.037500		35,483,727.00	0.037500		13,306.40	13,306.40
TANGIBLE LIB		0.033000		35,483,727.00	0.036300		12,880.59	12,880.59
TANGIBLE SCHL		0.731000		35,483,727.00	0.731000		259,386.04	259,386.04
FIRE - SHELBY SUI FD1		0.100000		21,982,922.00	0.100000		21,982.92	21,982.92
FIRE - SIMPSONVII FD2		0.100000		11,006,162.00	0.100000		11,006.16	11,006.16

Signed Sue Carole Perry
County Clerk

Total Due: 553,848.56

RECEIVED
JAN 02 2020
TAX DEPT.

RECEIVED
DEC 30 2019
SHELBY CO. SHERIFF'S OFFICE

Commonwealth of Kentucky

**PUBLIC SERVICE COMPANY
PROPERTY TAX STATEMENT**
For County, School or Special Taxes

Manual Bill Issued Due to **Garrett**
Special Assessment of Services
Categories different from other bills

Return Payment to:
OFFICE OF THE FAYETTE COUNTY SHERIFF
County FAYETTE
Address PO BOX 34148
LEXINGTON, KY 40588-4148

Bill No. 270297

Date 12/26/2019

Assessment for 2019 Taxes

Name KENTUCKY UTILITIES CO.
Address C/O SCOTT WILLIAMS CORPORATE TAX DEPT
P.O. BOX 32010
LOUISVILLE, KY 40232-2010

		PROPERTY CLASS - Rate per \$100 value				
Real Estate Assessed Value	\$25,882,799.00	Tangible Assessed Value		\$253,494,716.00		
Refuse Assessed Value	\$18,375,504.00	Street Cleaning Assessed Value		\$18,321,158.00		
Street Lights Assessed Value	\$22,943,519.00					
	Real Estate Rate	Tangible Rate	Real Estate Tax	Tangible Tax	Totals by Taxing District	
County	0.0800	0.0892	\$20,706.24	\$226,117.29	\$246,823.53	
School	0.8100	0.7600	\$209,650.67	\$1,926,559.84	\$2,136,210.51	
Extension	0.0035	0.0041	\$905.90	\$10,393.28	\$11,299.18	
Soil/Water	0.0006		\$155.30		\$155.30	
Health	0.0280	0.0280	\$7,247.18	\$70,978.52	\$78,225.70	
Lextran	0.0600	0.0600	\$15,529.68	\$152,096.83	\$167,626.51	
Refuse	0.1426		\$26,203.47		\$26,203.47	
Street Cleaning	0.0097		\$1,777.15		\$1,777.15	
Street Lights	0.0213		\$4,886.97		\$4,886.97	
Totals			\$287,062.56	\$2,386,145.76	\$2,673,208.32	
				Total Tax	\$2,673,208.32	

Signed DONALD W BLEVINS JR/BY [Signature] Deputy Clerk
Payment Received By KATHY H. WITT Sheriff
Date 1-2-20 By [Signature] Deputy

- PENALTY (1)
- INTEREST (2)
- 10% SHERIFF ADD ON FEE (3)
- TOTAL TAX PENALTY AND INTEREST
- (1) 10 percent of total tax if not paid within 30 days
- (2) the tax interest rate per KRS 131.183 per annum if not paid within 30 days
- (3) 10% of total tax including 10% penalty, but without interest

PAYMENT INSTRUCTIONS

This statement for public service company property taxes is due and payable 30 days after notice (KRS 136.050(2)). No discount is allowable for early payment. If not paid within 30 days, a 10% penalty of total tax plus interest at the tax interest rate per KRS 131.183 per annum applies. Make payment to sheriff of county named on statement. Also, a 10% Sheriff Add-On Fee is applied to tax and penalty.

If there is a question regarding this bill, please contact _____ at () _____

RECEIVED

JAN 06 2020

TAX DEPT.

BURGIN BOARD OF EDUCATION
P.O. BOX B
BURGIN, KENTUCKY 40310

Case No. 2020-00349
Attachment to Response to AG-KIUC-1 Question No. 28
BILL 0200109007
TAX YEAR 2019
Page 166 of 255
Garrett
UNDER ASSESSMENT OF MERCER COUNTY

RECEIVED

JAN 13 2020

TAX DEPT.

DESCRIPTION OF PROPERTY	VALUATION
Real Estate	\$ 36,140.00
Tangible Property	\$8,969,170.00

-----TERMS OF PAYMENT-----

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS, DIRECTOR, CORP TAX DEPT Pay by 2/9/2020 \$69,971.26
PO BOX 32010
LOUISVILLE, KY 40232-2010

Tax per \$100 valuation:

Real Estate: 0.777%

Tangibles: 0.777%

NOTICE: Return copy of bill with check payable to
the Burgin Board of Education.

BURGIN BOARD OF EDUCATION
P.O. BOX B
BURGIN, KENTUCKY 40310

BILL 0200109007
TAX YEAR 2019
UNDER ASSESSMENT OF MERCER COUNTY

DESCRIPTION OF PROPERTY	VALUATION
Real Estate	\$ 36,140.00
Tangible Property	\$8,969,170.00

-----TERMS OF PAYMENT-----

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS, DIRECTOR, CORP TAX DEPT Pay by 2/9/2020 \$69,971.26
PO BOX 32010
LOUISVILLE, KY 40232-2010

Tax per \$100 valuation:

Real Estate: 0.777%

Tangibles: 0.777%

NOTICE: Return copy of bill with check payable to
the Burgin Board of Education.



Finance Department
Treasury Division

Phone: 270-831-1200
Fax: 270-831-1254

1/9/2020

Kentucky Utilities Company
c/o Scott Williams, Director, Corporate Tax Dept
P. O. Box 32010
Louisville, KY 40232-2010

FRANCHISE TAX FOR PUBLIC SERVICE COMPANY PROPERTY ASSESSMENTS

For Tax Year: 2019

Tax Bill Number: 2001542

GNC: 5225

DUE DATE: 3/9/2020

Tax Year 2019	Assessment	Tax Rate per \$100	Amount Taxable
Real Estate	49962.00	.490	244.81
Tangible	<u>1779435.00</u>	.813	<u>14466.81</u>
Total Assessment	1829397.00		14711.62
TOTAL TAX DUE	3/9/2020		\$14,711.62

PLEASE REMIT PAYMENT TO CITY OF HENDERSON, P.O. BOX 716, HENDERSON, KY. 42419

IF YOU HAVE ANY QUESTIONS PLEASE CALL SUSAN BRYANT AT (270)831-1200.

RECEIVED

JAN 13 2020

TAX DEPT.

Make Check Payable To:

Tyler DeArmond
 Christian County Sheriff
 701 W. 7th Street
 Hopkinsville, KY 42240

Property Tax Bill
 Attachment to Response to AG-KIUC-1 Question No. 28
 Commonwealth of Kentucky
 2019 Christian County Franchise Bill
 Today's Date: Tuesday, January 7, 2020

Page 168 of 255
 Garrett

KENTUCKY UTILITIES COMPANY
 C/O SCOTT WILLIAMS, DIRECTOR,
 CORPORATE TAX DEPT
 PO BOX 32010
 LOUISVILLE, KY 40232-2010

Bill Date: January 7, 2020
Bill Number: F-7
Map Number:
PVA Account Number: 005225
Tax District: 00

Property Location:

Deed Book / Deed Page:
 /

Property Description:
 EU 035

Farm Acres:
County Clerk: Michael A. Kem

Assessment:

Property Class	Tax Authority	Assessed Value	Rate / \$100	Tax
REAL_ESTATE	COUNTY	27,949.00	0.18700000	52.26
REAL_ESTATE	SCHOOL	27,949.00	0.42800000	119.62
REAL_ESTATE	HEALTH	27,949.00	0.03200000	8.94
REAL_ESTATE	EXTENSION	27,949.00	0.02400000	6.71
REAL_ESTATE	SOIL CONSV	27,949.00	0.00400000	1.12
WESTFK#1	WEST FORK PD	27,949.00	0.06000000	16.77
TANG_45	COUNTY	2,168,443.00	0.18700000	4,054.99
TANG_45	SCHOOL	2,168,443.00	0.42800000	9,280.94
TANG_45	HEALTH	2,168,443.00	0.03200000	693.90
TANG_45	EXTENSION	2,168,443.00	0.03320000	719.92
Total Assessment:				14,955.17

Adjustments:

Adjustment Type	Assessment Type	Assessed Value	Amount
Total Adjustments:			

GROSS TAX IS DUE WITHIN 30 DAYS OF THIS NOTICE.
 IF NOT PAID, A 10% PENALTY PLUS 10% INTEREST PER ANNUM WILL APPLY.

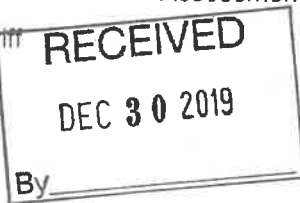
Payments:

Receipt Number	Check / MO Number	Paid By	Teller	Payment Method	Paid Date/Time	Amount
Total Payments:						

Balance Due: 14,955.17

RECEIVED
 JAN 13 2020
 TAX DEPT.

Return Tax Payment to Sheriff



Taxpayer Name: KENTUCKY UTILITIES CO
 ATTN:
 Address: C/O SCOTT WILLIAMS, DIRECTOR, CORPORATE
 PO BOX 32010
 LOUISVILLE KY 40232 2010

County Clerk
 Telephone

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multi-Tax Due	Total Real & Tangible Tax Due
REAL ESTATE AMB	195,920.00	0.075000		146.94		0.090000		146.94
REAL ESTATE CNTY	195,920.00	0.105000		205.72		0.121900		205.72
REAL ESTATE LIB	195,920.00	0.095000		186.12		0.156300		186.12
REAL HART SCHOOL SCH	163,816.00	0.606000		992.72		0.606000		992.72
REAL CAVERNA SCH1	32,104.00	0.804000		258.12		0.804000		258.12
TANGIBLE AMB		0.075000			10,732,111.00	0.090000	9,658.90	9,658.90
TANGIBLE CNTY		0.105000			10,732,111.00	0.121900	13,082.44	13,082.44
TANGIBLE LIB		0.095000			10,732,111.00	0.156300	16,774.29	16,774.29
TANGIBLE HART SCHOOL SCH		0.606000			7,682,562.00	0.606000	46,556.33	46,556.33
TANGIBLE CAVERNA SCH1		0.804000			3,049,549.00	0.804000	24,518.37	24,518.37

Signed Lisa H. Sanders by [Signature] D.C.
 County Clerk

Total Due: 112,379.95



Return Tax Payment to Sheriff
 MARK SUTTON
 ROBERTSON COUNTY SHERIFF
 PO BOX 365
 MT OLIVET, KY 41064
 County Clerk JOANIE JOLLY
 Telephone 606-724-5212

Taxpayer Name: KENTUCKY UTILITIES CO
 ATTN:
 Address: C/O SCOTT WILLIAMS, DIRECTOR
 PO BOX 32010
 LOUISVILLE KY 40232 2010

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multi-Tax Due	Total Real & Tangible Tax Due
County/School/Spcls	Real Estate	Real Estate	Real Estate	Real Estate	Tangible	Tangible	Tangible	Tax Due
REAL ESTATE CNTY	36,555.00	0.134000		48.98	0.179800			48.98
REAL ESTATE CONS	36,555.00	0.039000		14.26				14.26
REAL ESTATE EXT	36,555.00	0.120000		43.87	0.190000			43.87
REAL ESTATE HLTH	36,555.00	0.080000		29.24	0.080000			29.24
REAL ESTATE LIB	36,555.00	0.151000		55.20	0.200000			55.20
REAL ESTATE SCHL	36,555.00	0.680000		248.57	0.680000			248.57
TANGIBLE CNTY		0.134000			1,366,052.00	0.179800	2,456.16	2,456.16
TANGIBLE EXT		0.120000			1,366,052.00	0.190000	2,595.50	2,595.50
TANGIBLE HLTH		0.080000			1,366,052.00	0.080000	1,092.84	1,092.84
TANGIBLE LIB		0.151000			1,366,052.00	0.200000	2,732.10	2,732.10
TANGIBLE SCHL		0.680000			1,366,052.00	0.680000	9,289.15	9,289.15

Signed _____
 County Clerk

Total Due: 18,605.87

RECEIVED
 JAN 13 2020
 TAX DEPT.

2019 ROWAN COUNTY Franchise Tax Statement Garrett

Matt Sparks, Sheriff
600 West Main Street
Morehead, KY 40351

Account No 201906
District 00-County

Bill No 201906

FRANCHISE FOR TAX YEAR 2019

GNC: 005225

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS, DIR CORP TAX DEPT
PO BOX 32010
LOUISVILLE KY 40232-2010

Face Amt Pd By Feb 15 2020	64,864.61
5% Pen Pd By Mar 15 2020	68,107.84
21% Pen After Mar15 2020	78,486.18

Amount Enclosed: _____

Check or Money Order Number: _____

Detach and return with check payable to Matt Sparks, Sheriff. When paying by mail, include a self-addressed stamped envelope for receipt.

2019 ROWAN COUNTY Franchise Tax Statement

Matt Sparks, Sheriff
600 West Main Street
Morehead, KY 40351

Account No 201906
District 00-County

Bill No 201906

FRANCHISE FOR TAX YEAR 2019

GNC: 005225

Classification	Rate Per \$100	Assessment	Tax
COUNTY Real Estate	0.072000	563,236	405.53
COUNTY Tangible	0.080000	7,477,107	5,981.69
SCHOOL Real Estate	0.566000	563,236	3,187.92
SCHOOL Tangible	0.566000	7,477,107	42,320.43
Health (Real)	0.045000	563,236	253.46
Health (Tang)	0.045000	7,477,107	3,364.70
Library (Real)	0.107000	563,236	602.66
Library (Tang)	0.117000	7,477,107	8,748.22
Total Tax			64,864.61

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS, DIR CORP TAX DEPT
PO BOX 32010
LOUISVILLE KY 40232-2010

Face Amt Pd By Feb 15 2020	64,864.61
5% Pen Pd By Mar 15 2020	68,107.84
21% Pen After Mar15 2020	78,486.18

RECEIVED

JAN 15 2020

TAX DEPT.

Return Tax Payment to Sheriff
 TONY HAMPTON, SHERIFF
 SCOTT COUNTY
 120 N HAMILTON STREET
 GEORGETOWN, KY 40324
 County Clerk REBECCA M JOHNSON
 Telephone 502-863-7875

Taxpayer Name: KENTUCKY UTILITIES COMPANY
 ATTN:
 Address: C/O SCOTT WILLIAMS, DIR, CORP TAX DEPT
 PO BOX 32010
 LOUISVILLE KY 40232 2010

Name of District County/School/Spcls	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi- plier RailCa	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi- plier Tangible	Tax Due Tangible	Total Real &Tangible Tax Due
REAL ESTATE CNTY	3,510,263.00	0.062000		2,176.36		0.062000			2,176.36
REAL ESTATE EXT	3,510,263.00	0.017800		624.83		0.031000			624.83
REAL ESTATE HLTH	3,510,263.00	0.044000		1,544.52		0.044000			1,544.52
REAL ESTATE LIB	3,510,263.00	0.056000		1,965.75		0.057600			1,965.75
REAL ESTATE SCHL	3,510,263.00	0.571000		20,043.60		0.571000			20,043.60
TANGIBLE CNTY		0.062000			42,327,156.00	0.062000		26,242.84	26,242.84
TANGIBLE EXT		0.017800			42,327,156.00	0.031000		13,121.42	13,121.42
TANGIBLE HLTH		0.044000			42,327,156.00	0.044000		18,623.95	18,623.95
TANGIBLE LIB		0.056000			42,327,156.00	0.057600		24,380.44	24,380.44
TANGIBLE SCHL		0.571000			42,327,156.00	0.571000		241,688.06	241,688.06

Signed Rebecca M Johnson by RW
 County Clerk

Total Due: 350,411.77

RECEIVED
 JAN 15 2020
 TAX DEPT.

RECEIVED
JAN 16 2020
TAX DEPT.

PROPERTY TAX STATEMENT
FOR SPECIAL TAXES
Public Service Company

TAX BILL NUMBER 2019KUCO

Tax year 2019 Date Invoiced 1/13/2020

CITY OF PINEVILLE

Franchise Name: KENTUCKY UTILITIES COMPANY

Attn: C/O SCOTT WILLIAMS- CORPORATE TAX DEPT.

Address: PO BOX 32010

City, State & Zip: LOUISVILLE, KY 40232-2010

PAYMENT INSTRUCTIONS:
Payment due upon receipt
Remit To:
City of Pineville
P.O. Box 688
Pineville, KY 40977

DESCRIPTION—TAX RATES—ASSESSED VALUATION

Real Estate @ 27.9 cents per \$100

Total Assessment \$ 3,988,848.00 Taxes Due \$ 11,128.89

Tangible @ 27.9 cents per \$100

Total Assessment \$ 6,088,327.00 Taxes Due \$ 16,986.43

TOTAL TAXES DUE (face value): \$ 28,115.32

Per KRS 134.015 (see attached certification) 2% discount applies if paid within 30 days; Face value due if paid 30-60; 5% penalty applies 60-90; 10% penalty 90+

DISCOUNT IS FOR TELECOMMUNICATIONS; DOES NOT APPLY FOR UTILITIES- PAY FACE AMNT

For Office use only:

Payment Received by: _____ Amount: _____ Date: _____

1A255 (1-06)
 Commonwealth of Kentucky
 DEPARTMENT OF REVENUE

PUBLIC SERVICE COMPANY
 PROPERTY TAX STATEMENT
 For County, School or Special Taxes
 Assessment for Year 2019 Taxes

Taxpayer Name: KENTUCKY UTILITIES
 ATTN

Address: C/O SCOTT WILLIAMS, DIR. CORP. TAX DEPT.
 P O BOX 32010-----CITY TAX
 LOUISVILLE KY 40232 2010

Return Tax Payment to Sheriff
 ROBERT BEARD ,
 GREEN COUNTY
 203 WEST COURT ST
 GREENSBURG, KY 42743
 County Clerk JESSICA SHOFNER BAKER
 Telephone 270-932-5386

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multiplier	Tax Due	Total Real & Tangible Tax Due
County/School/Spcls	Real Estate	\$100 Value	Real Estate	Real Estate	Tangible	\$100 Value	Tangible	Tangible	Tax Due
REAL ESTATE AMB	9,772.00	0.100000		9.77		0.100000			9.77
REAL ESTATE CEXT	9,772.00	0.055840		5.46		0.081390			5.46
REAL ESTATE CNTY	9,772.00	0.104000		10.16		0.104000			10.16
REAL ESTATE HLTH	9,772.00	0.034000		3.32		0.034000			3.32
REAL ESTATE LIB	9,772.00	0.088000		8.60		0.150000			8.60
REAL ESTATE SCH SCH1	9,772.00	0.537000		52.48		0.537000			52.48
TANGIBLE AMB		0.100000			2,713,833.00	0.100000		2,713.83	2,713.83
TANGIBLE CEXT		0.055840			2,713,833.00	0.081390		2,208.65	2,208.65
TANGIBLE CNTY		0.104000			2,713,833.00	0.104000		2,822.39	2,822.39
TANGIBLE HLTH		0.034000			2,713,833.00	0.034000		922.70	922.70
TANGIBLE LIB		0.088000			2,713,833.00	0.150000		4,070.75	4,070.75
TANGIBLE SCHOOL SCH1		0.537000			2,713,833.00	0.537000		14,573.28	14,573.28

Signed Mica Baker
 County Clerk

Total Due: 27,401.39

RECEIVED
 JAN 15 2020
 TAX DEPT.

RECEIVED

JAN 15 2020

TAX DEPT.

61A255 (1-06)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

PUBLIC SERVICE COMPANY
PROPERTY TAX STATEMENT

For County, School or Special Taxes

Bill No. 1901-42
GNC: 005225 Type C EU
DATE: DEC 26, 2019

Assessment for 2019 taxes

*CORRECTED BILL - MAILED 1-13-2020

RETURN TAX PAYMENT TO SHERIFF:

DAVID CHARLES
Montgomery County Sheriff Ph 859-498-8704
1 Court St Suite #4
Mt Sterling Kentucky 40353
County Clerk CHRIS COCKRELL
Telephone Number 859-498-8700

KENTUCKY UTILITES COMPANY
C/O SCOTT WILLIAMS DIRECTOR
CORPORATE ATX DEPT
PO BOX 32010
LOUISVILLE, KY 40232-2010

Name of District County/Schools/Specials	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi-Plier See Reverse	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi-Plier	Tax Due Tangible	Total Real and Tangible Tax Due
REAL ESTATE RATE-COUNTY	1,117,599.00	0.00122		1,363.47					1,363.47
REAL ESTATE RATE-SCHOOL	1,117,599.00	0.00523		5,845.04					5,845.04
TANGIBLE RATE-COUNTY					14,361,630.00	0.00073		10,483.99	10,483.99
TANGIBLE RATE - SCHOOL					14,361,630.00	0.00523		75,111.32	75,111.32
LIBRARY	1,117,599.00	0.00083		927.61	14,361,630.00	0.001267		18,196.19	19,123.80
HEALTH	1,117,599.00	0.0006		670.56	14,361,630.00	0.0006		8,616.98	9,287.54
EXTENSION	1,117,599.00	0.00052		581.15	14,361,630.00	0.001011		14,519.61	15,100.76
AMBULANCE	1,117,599.00	0.00081		905.26	14,361,630.00	0.000977		14,031.31	14,936.57
COUNTY FIRE DISTRICT	250,075.00	0.00099		247.57	9,941,005.00	0.001		9,941.01	10,188.58
									-
									-
									-
									-
				10,540.66				150,900.41	161,441.07
Important: See Reverse									
									Total District Tax
									161,441.07

MAKE CHECK PAYABLE TO: CITY OF AUGUSTA PO BOX 85 AUGUSTA, KY 41002		PROPERTY TAX BILL----COMMONWEALTH OF KENTUCKY CITY OF AUGUSTA 2019 PLEASE RETURN WITH PAYMENT					
		PROPERTY LOCATION:		MAP NUMBER		BILL NUMBER 123	ACCOUNT NUMBER
R.E.	TANG	ASSESSED VALUE	ASSESSED VALUE	AMOUNT	AMOUNT	TAX DISTRICT	DEED BOOK-PAGE
0.348	0.6172	27,723	1,170,149	\$ 96.48	\$ 7,222.16		
0.0518	0.105	27,723	1,170,149	\$ 14.36	\$ 1,228.66		
0.0571	0.1219	27,723	1,170,149	\$ 15.83	\$ 1,426.41		
TOTALS BY TAXING DISTRICT				\$ 126.67	\$9,877.23	TOTAL TAX	\$ 10,003.90

GRETCHEN USLEAMAN CITY CLERK

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS, DIRECTOR
CORPORATE TAX DEPARTMENT
P.O. BOX 32010
LOUISVILLE, KY 40232-2010

AMOUNT DUE IF:		PAID BY:	
FACE AMOUNT		2/15/2020	\$ 10,003.90
10% Penalty		2/16/2020	\$ 11,004.29

TOTAL AMOUNT PAID	
-------------------	--

RECEIVED
JAN 20 2020
TAX DEPT.

1/15/2020

County Clerk's Certification of Property Assessment for the Year 2019

Return Tax Payment to

City of Georgetown
 100 Court Street
 Georgetown, KY 40324
 Attn: City Clerk
 Phone 502-863-9804

Taxpayer Name:

Kentucky Utilites Company

Address:

PO Box 32010
 Louisville, KY 40232-2010
 Scott Williams

Attn:

Real/ Personal

Real
 Tangible

Assessment

1,224,793.00
 15,183,332.00

Tax Rate per \$100.00

0.064
 0.064

Tax Due

783.87
 9717.33
10501.20

Signed



Francis Hoffman
 City Clerk

Total Tax 10501.20
Amount due if:
Paid by 30 days 10291.18
Paid by 60 days 10501.20
Paid by 90 days 11026.26
Paid after 90 days 11551.32

PAYMENT INSTRUCTIONS

This bill is for property taxes on utilities and **telcoms**. Under KRS 134.020, if paid within 30 days, a 2 percent discount applies. If paid after 30 days but within 60 days, the face amount is due. If paid between 61 and 90 days, a 5 percent penalty will be added. After 90 days, a 10 percent penalty will be added. Make payment to the address in upper left-hand.

Telcoms as used on this form are broadly defined as: Communication Service Providers and Multi-Channel Video Programming Service Providers. Specifically, these will include the following:

- All Telephone Companies (Local, Long Distance and Wireless).
- All Paging Companies.
- All Cable Television Companies.
- All Direct Broadcast System (DBS) Companies.
- All Wireless Cable Direct Broadcast Companies.
- All Telegraphic and Teletypewriter Service Companies.
- All Coin-Operated Telephone Providers.

RECEIVED

JAN 20 2020

TAX DEPT.

1A255 (1-06)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

PUBLIC SERVICE COMPANY
PROPERTY TAX STATEMENT
For County, School or Special Taxes
Assessment for Year 2019 Taxes

BILL NO: 216
GNC NO: 5225
DATE 12/06/2019
TYPE: EU

Return Tax Payment to Sheriff

Taxpayer Name: KENTUCKY UTILITIES CO

CITY OF LAWRENCEBURG
100 N MAIN ST
LAWRENCEBURG, KY 40342
County Clerk JASON DENNY
Telephone 502-839-3041

ATTN:
Address: C/O SCOTT WILLIAMS CORPORATE TAX DEPT
P.O. BOX 32010
LOUISVILLE KY 40232 2010

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multiplier	Tax Due	Total Real & Tangible Tax Due
County/School/Spcls	Real Estate	Real Estate	Real Estate	Real Estate	Tangible	Tangible	Tangible	Tangible	Tax Due
REAL ESTATE CITY	59,921.00	0.195000		116.85		0.235500			116.85
TANGIBLE CITY		0.195000			5,781,929.00	0.235500		13,616.44	13,616.44

Signed 
County Clerk

Total Due: 13,733.29

Make Check Payable To:

Chad Weddle
Casey County Sheriff
P.O. Box 100
Liberty, KY 42539

Property Tax Bill

Commonwealth of Kentucky
2019 Casey County Franchise Bill
Today's Date: Wednesday, January 15, 2020

KENTUCKY UTILITIES COMPANY
SCOTT WILLIAMS DIRECTOR
CORPORATE TAX DEPT
P O BOX 32010
LOUISVILLE, KY 40232-2010

Bill Date: January 15, 2020
Bill Number: 005225
Map Number:
PVA Account Number:
Tax District: 00

Property Location:

Deed Book / Deed Page:
/

Property Description:

Farm Acres:
County Clerk: Casey Davis

Assessment:

Property Class	Tax Authority	Assessed Value	Rate / \$100	Tax
REAL_ESTATE	COUNTY	28,554.00	0.06800000	19.42
REAL_ESTATE	SCHOOL	28,554.00	0.51000000	145.63
REAL_ESTATE	HEALTH	28,554.00	0.04300000	12.28
REAL_ESTATE	EXTENSION	28,554.00	0.02007000	5.73
REAL_ESTATE	SOIL CONSV	28,554.00	0.02500000	7.14
REAL_ESTATE	AMBULANCE	28,554.00	0.06000000	17.13
REAL_ESTATE	HOSPITAL	28,554.00	0.06300000	17.99
REAL_ESTATE	LIBRARY	28,554.00	0.09500000	27.13
TANG_45	COUNTY	3,149,263.00	0.06800000	2,141.50
TANG_45	SCHOOL	3,149,263.00	0.51000000	16,061.24
TANG_45	HEALTH	3,149,263.00	0.04300000	1,354.18
TANG_45	EXTENSION	3,149,263.00	0.02007000	632.06
TANG_45	AMBULANCE	3,149,263.00	0.06000000	1,889.56
TANG_45	HOSPITAL	3,149,263.00	0.06300000	1,984.04
TANG_45	LIBRARY	3,149,263.00	0.09500000	2,991.80
Total Assessment:				27,306.83

Adjustments:

Adjustment Type	Assessment Type	Assessed Value	Amount
Total Adjustments:			

**GROSS TAX IS DUE WITHIN 30 DAYS OF THIS NOTICE.
IF NOT PAID, A 10% PENALTY PLUS 10% INTEREST PER ANNUM WILL APPLY.**

Payments:

Receipt Number	Check / MO Number	Paid By	Teller	Payment Method	Paid Date/Time	Amount
Total Payments:						

Balance Due: 27,306.83

RECEIVED
JAN 20 2020
TAX DEPT.

**PUBLIC SERVICE COMPANY
PROPERTY TAX STATEMENT**

GNC
TYPE CO: EU
TYPE 035
Date 12/23/2019

DEPARTMENT OF REVENUE

For County, School or Special Taxes
Assessment for **2019** Taxes

Return Tax Payment to Sheriff:

Shain A. Stephens
Harrison County Sheriff
113 W Pike Street
Cynthiana KY 41031

County Clerk Linda S. Barnes
Telephone Number 859-234-7130

Name KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS, DIRECTOR, CORPORATE TAX
Name DEPT
Address PO BOX 32010
Address
City, State, ZIP Code LOUISVILLE, KY 40232-2010

Name of District County/School/Specials	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multiplier See Reverse	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multiplier See Reverse	Tax Due Tangible	Total Real and Tangible Tax Due
County	\$190,852.00	0.1050		\$200.39	\$7,019,640.00	0.1290		\$9,055.34	\$9,255.73
School	\$190,852.00	0.5170		\$986.70	\$7,019,640.00	0.5110		\$36,291.54	\$37,278.24
Library	\$190,852.00	0.0700		\$133.60	\$7,019,640.00	0.1291		\$9,062.36	\$9,195.95
Health	\$190,852.00	0.0450		\$85.88	\$7,019,640.00	0.0490		\$3,158.84	\$3,244.72
Extension Service	\$190,852.00	0.0555		\$105.92	\$7,019,640.00	0.1295		\$8,669.26	\$8,775.18
Soil Conservation	\$190,852.00	0.0110		\$20.99	\$7,019,640.00	0.0000		\$0.00	\$20.99
Fire	\$28,052.00	0.0630		\$17.67	\$4,021,446.00	0.0630		\$2,533.51	\$2,551.18
Important: See Reverse					Total District Tax \$				\$70,322.00

RECEIVED
JAN 17 2020
TAX DEPT.

Attachment to Response to AG-KIUC-1 Question No. 28
Jessamine County Sheriff's Office
Kevin Corman, Sheriff
 101 S. 2nd St. - Ste. A
 Nicholasville, KY 40356
 (859) 885-4139

Tax Year 2019

Bill Number 447
 Date Mailed 01/16/2020

Taxpayer Kentucky Utilities Co.
 C/O Scott Williams - Director
 P O Box 32010

Louisville KY 40232-2010

Tax District	Real Assessment	Real Rate	Real Base	Tang Assessment	Tang Rate	Tang Base	Total Base Amount
County	467,081.00	0.0810	378.34	12,878,414.00	0.2000	25756.83	\$26,135.17
School	467,081.00	0.6900	3222.86	12,878,414.00	0.6900	88861.06	\$92,083.92
Health	467,081.00	0.0300	140.12	12,878,414.00	0.0300	3863.52	\$4,003.64
Library	467,081.00	0.1150	537.14	12,878,414.00	0.1805	23245.54	\$23,782.68
Ag. Ext	467,081.00	0.0167	78.00	12,878,414.00	0.0277	3567.32	\$3,645.32
County Fire	423,522.00	0.0570	241.41	8,304,984.00	0.0520	4318.59	\$4,560.00

Amount Due if paid:

Base Amount by	02/16/2020	\$154,210.73
21% Penalty after	02/16/2020	\$186,594.98

Comments Please make checks payable to:
 Jessamine County Sheriff
 101 S. 2nd St. - Ste. A
 Nicholasville KY 40356

If there is any questions regarding this bill, contact Vita Savage, Office Manager at 859.885.9512.

RECEIVED
 JAN 20 2020
TAX DEPT.

2019 Madison County Franchise Tax Statement Garrett

Mike Coyle, Sheriff
135 West Irvine St, Suite B01
Richmond, KY 40475
(859)623-1511

Account No 191838
District 01-County

Bill No 191838

FRANCHISE 2019
GNC: 005225

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS DIR CORP TAX DEPT
PO BOX 32010
LOUISVILLE KY 40232-2010

Face Amt Pd By Feb 10 2020	478,573.61
5% Pen Pd By Mar 10 2020	502,502.29
21% Pen After Mar 10 2020	579,074.06

Amount Enclosed: _____

Check or Money Order Number: _____

Detach and return with check payable to Mike Coyle, Sheriff. When paying by mail, include a self-addressed stamped envelope for receipt.

2019 Madison County Franchise Tax Statement

Mike Coyle, Sheriff
135 West Irvine St, Suite B01
Richmond, KY 40475
(859)623-1511

Account No 191838
District 01-County

Bill No 191838

FRANCHISE 2019
GNC: 005225

Classification	Rate Per \$100	Assessment	Tax
County Real Estate	0.083000	3,207,664	2,662.36
County Tangible	0.085000	47,663,605	40,514.06
Common School Real Estate	0.637000	3,186,591	20,298.58
Common School Tangible	0.637000	46,789,626	298,049.92
Berea School Real Estate	0.979000	21,073	206.30
Berea School Tangible	0.979000	873,979	8,556.25
Health(Real)	0.050000	3,207,664	1,603.83
Health(Tang)	0.050000	47,663,605	23,831.80
Extension(Real)	0.017720	3,207,664	568.40
Extension(Tang)	0.029830	47,663,605	14,218.05
Ambulance(Real)	0.049000	3,207,664	1,571.76
Ambulance(Tang)	0.060000	47,663,605	28,598.16
Library(Real)	0.058000	3,207,664	1,860.45
Library(Tang)	0.075600	47,663,605	36,033.69
Total Tax			478,573.61

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS DIR CORP TAX DEPT
PO BOX 32010
LOUISVILLE KY 40232-2010

Face Amt Pd By Feb 10 2020	478,573.61
5% Pen Pd By Mar 10 2020	502,502.29
21% Pen After Mar 10 2020	579,074.06

RECEIVED
FEB 20 2020
TAX DEPT.

61A255(10-02)

Commonwealth of Kentucky

For County, School
or Special Taxes

**PROPERTY TAX STATEMENT
PUBLIC SERVICE COMPANY**

Return Payment To:

Sheriff **Webster County Sheriff**
County **Webster**
Address **P O Box 20**
Dixon, KY 42409-0020

GNC # **5225**
Type Co: **EU**
TAX TYPE **35**
Date **1/14/2020**

Assessment for 2019 Taxes

Name: **KENTUCKY UTILITIES COMPANY**
Attn: **SCOTT WILLIAMS Director Corporate Tax Dept**
Address: **PO BOX 32010**

PAYMENT INSTRUCTIONS

This statement for public service company property taxes is due and payable 30 days after notice (KRS 136.050(2)). No discount is allowable for early payment. If not paid within 30 days, a 10 percent penalty plus a 10 percent sheriff's add-on fee (KRS 134.430(3)) of total tax and interest at the tax interest rate per KRS 131.183 per annum applies. Make payment to sheriff of county named on statement.

LOUISVILLE
State: **KY**
Zip Code **40232-2010**

Attn: **Property Tax Manager**

Property Class-Rate Per \$ 100		Value	County	School	Special
Real Estate Rate	0.1880				
Web Co School	0.5560	\$191,902	\$360.78		
Health	0.05	\$191,902		\$1,067	\$95.95
Library	0.094	\$191,902			\$180.39
Extension	0.06297	\$191,902			\$120.84
Ambulance	0.06717	\$176,522			\$118.57
Tangible Rate	0.1880				
Web Co School	0.5560	\$9,148,597	\$17,199.36		
Health	0.05	\$9,148,597		\$50,866.20	
Library	0.1284	\$9,148,597			\$4,574.30
Extension	0.06297	\$9,148,597			\$11,746.80
Ambulance	0.06717	\$8,165,586			\$5,760.87
Totals By Taxing District			\$17,560.14	\$51,933.17	\$28,082.54

Valerie Newell

Total Tax \$97,575.85

County Clerk

Payment Received By:

Penalty
(10 percent of total tax
if not paid within 30 days)

Interest
(tax interest rate per
KRS 131.183 per annum
if not paid within 30 days)

Sheriff/Deputy

Date _____

Total Tax, Penalty, and Interest _____

Commonwealth of Kentucky
61A255 (7-97)

**PUBLIC SERVICE COMPANY
PROPERTY TAX STATEMENT**
For County, School or Special Taxes

Return Payment to:

Bill No. 2401

City of Dawson Springs
P. O. Box 245
Dawson Springs, KY 42408

Assessment for 2019 Taxes

1/24/2020

Kentucky Utilities Company
Attn: Scott Williams, Director Corp Tax Dept
PO Box 32010
Louisville, KY 40232-2010

This statement for public service company property taxes is due. It is allowable for early payment. If not paid within 30 days, a 10 percent penalty of total tax plus interest at the tax interest Rate per KRS 131.183 per annum applies. Make payment to The City of Dawson Springs.

PROPERTY CLASS—Rate Per \$100 Value	Assessed Value	City Tax
REAL ESTATE RATE City 36.4%	160,232x0.00364=	\$583.24
TANGIBLE RATE City 61.46%	2,437,976x.006146=	\$14,983.80
TOTALS BY TAXING DISTRICT		\$15,567.04

Signed <u>Janet M. Dunbar, City Clerk</u> Payment Received By _____ Date _____ By _____ Dept. _____	TOTAL TAX _____ _____ _____	\$15,567.04 _____ _____ \$15,567.04
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If there is a question regarding this bill, please contact Janet Dunbar at (270) 797-2781

RECEIVED

JAN 23 2020

TAX DEPT.

Attachment to Response to AG-KIUC-1 Question No. 28
Property Tax Bill

Make Check Payable To:

Stan Hudson
Caldwell County Sheriff
100 East Market St.
Room 25
Princeton, KY 42445

Commonwealth of Kentucky
2019 Caldwell County Franchise Bill
Today's Date: Wednesday, January 22, 2020

KENTUCKY UTILITIES CO
C/O SCOTT WILLIAMS, DIRECTOR
CORPORATE TAX DEPT
PO BOX 32010
LOUISVILLE KY 40232-2010

Bill Date: January 22, 2020
Bill Number: F2001
Map Number:
GNC: 005225 EU
Tax District: 02

Property Location:

Deed Book / Deed Page:
/

Property Description:

Farm Acres:
County Clerk: Toni Watson

Assessment:

Property Class	Tax Authority	Assessed Value	Rate / \$100	Tax
REAL_ESTATE	COUNTY	210,102.00	0.09800000	205.90
REAL_ESTATE	SCHOOL	210,102.00	0.44600000	937.05
REAL_ESTATE	EXTENSION	210,102.00	0.04422000	92.91
REAL_ESTATE	HEALTH	210,102.00	0.05000000	105.05
REAL_ESTATE	LIBRARY	210,102.00	0.05800000	121.86
REAL_ESTATE	CITY OF FREDONIA	40,375.00	0.28000000	113.05
TANG_45	COUNTY	7,606,755.00	0.11500000	8,747.77
TANG_45	SCHOOL	7,606,755.00	0.44600000	33,926.13
TANG_45	EXTENSION	7,606,755.00	0.05757500	4,379.59
TANG_45	HEALTH	7,606,755.00	0.05000000	3,803.38
TANG_45	LIBRARY	7,606,755.00	0.07880000	5,994.12
TANG_45	CITY OF FREDONIA	884,857.00	0.28000000	2,477.60
Total Assessment:				60,904.41

Adjustments:

Adjustment Type	Assessment Type	Assessed Value	Amount
Total Adjustments:			

GROSS TAX IS DUE WITHIN 30 DAYS OF THIS NOTICE.
IF NOT PAID, A 10% PENALTY PLUS 10% INTEREST PER ANNUM WILL APPLY.

Payments:

Receipt Number	Check / MO Number	Paid By	Teller	Payment Method	Paid Date/Time	Amount
Total Payments:						

Balance Due: 60,904.41

RECEIVED
JAN 22 2020
TAX DEPT.

2019 PENDLETON Franchise Property Tax Statement

EDWIN D. QUINN
 PENDLETON Franchise Sheriff
 202 CHAPEL STREET
 FALMOUTH KY 41040
 PHONE (859) 654-4511

Bill Number: 20001
 District: REGULAR
 Prev Owner
 Description:
 Map Number:
 Farm Acres: 0 Exemption: \$0.00 Deed:

2% Discount If Paid By Feb. 25, 202	48,942.56
Face Amount If Paid By Mar 25, 202	49,941.39
5% Penalty If Paid By Apr 25, 2020	52,438.46
21% Penalty Paid After May 25, 202	60,429.08

Kentucky Utilities Company
 PO Box 32010
 Attn Scott Williams, Corp Tax
 Louisville Ky 402322010

Amount Enclosed: _____

Check or Money Order Number: _____

Attach and return with check payable to Sheriff EDWIN D. QUINN: When paying by mail, include a self-addressed stamped envelope for receipt

2019 PENDLETON Franchise Property Tax Statement

IF THIS TAX BILL SHOULD BE PAID BY MORTGAGE COMPANY OR NEW OWNER, PLEASE FORWARD TO RESPONSIBLE PARTY PROMPTLY.

EDWIN D. QUINN
 PENDLETON Franchise Sheriff
 202 CHAPEL STREET
 FALMOUTH KY 41040
 PHONE (859) 654-4511

Bill Number: 20001
 District: REGULAR
 Prev Owner
 Description:
 Map Number:
 Farm Acres: 0 Exemption: \$0.00 Deed:

Description	Rate Per \$100	Assessed Value	Tax
County REAL EST 2019	0.1580	279,707	441.94
County TANG 2019	0.1580	3,334,285	5,268.17
School REAL 2019	0.6820	279,707	1,907.60
School TANGIBLE 2019	0.6820	3,334,285	22,739.82
LIBRARY(REAL) 2019	0.1210	279,707	338.45
LIBRARY(TANG) 2019	0.1966	3,334,285	6,555.20
HEALTH REAL 2019	0.0580	279,707	162.23
HEALTH(TANG) 2019	0.0580	3,334,285	1,933.89
EXT SER(REAL) 2019	0.1047	279,707	292.80
EXTN SER(TANG) 2019	0.1670	3,334,285	5,566.76
SOIL CONS 2019	0.0140	279,707	39.16
MENT HLTH REAL 2019	0.0230	279,707	64.33
MENT HLTH (TANG) 2019	0.0230	3,334,285	766.89
NPDF REAL EST 2019	0.2000	27,537	55.07

Total Tax 49,941.39

Amount Due if:	
2% Discount If Paid By Feb. 25, 2020	48,942.56
Face Amount If Paid By Mar 25, 2020	49,941.39
5% Penalty If Paid By Apr 25, 2020	52,438.46
21% Penalty Paid After May 25, 2020	60,429.08

Kentucky Utilities Company
 PO Box 32010
 Attn Scott Williams, Corp Tax
 Louisville Ky 402322010

!2019020001!

*Emailed to Brittany Cooley
 brittan.v.cooley@lqe-ku.com 1/23/2020*

61A255 (1-06)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

PUBLIC SERVICE COMPANY
PROPERTY TAX STATEMENT
Attachment to Response to AG-KIUCI
For County, School or Special Taxes
Assessment for Year 2019 Taxes

BILL NO. 268
GNC NO. 005225
Page 194 of 255
DATE 01/27/2020
TYPE: EU
Garrett

Return Tax Payment to Sheriff
RALPH DALE BOZARTH
HANCOCK COUNTY
PO BOX 427
HAWESVILLE KY 42348
County Clerk
Telephone

Taxpayer Name: KENTUCKY UTILITIES CO
ATTN
Address: C/O SCOTT WILLIAMS CORPORATE TAX DEPT
PO BOX 32010
LOUISVILLE KY 40232 2010

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multi Tax Due	Total Real & Tangible Tax Due
County/School/Spcls	Real Estate	Real Estate	Real Estate	Real Estate	Tangible	Tangible	Tangible	Tax Due
REAL ESTATE CNTY	189,583.00	0.042000		79.62		0.056000		79.62
REAL ESTATE HLTH	189,583.00	0.042500		80.57		0.042500		80.57
REAL ESTATE LIB	189,583.00	0.115000		218.02		0.115000		218.02
REAL ESTATE SCHL	189,583.00	0.689000		1,306.23		0.689000		1,306.23
TANGIBLE CNTY		0.042000			4,280,418.00	0.056000	2,397.03	2,397.03
TANGIBLE HLTH		0.042500			4,280,418.00	0.042500	1,819.18	1,819.18
TANGIBLE LIB		0.115000			4,280,418.00	0.115000	4,922.48	4,922.48
TANGIBLE SCHL		0.689000			4,280,418.00	0.689000	29,492.08	29,492.08

Signed *Trina Ode*
County Clerk

Total Due: 40,315.21

RECEIVED
FEB 03 2020
TAX DEPT.

61A255 (1-06)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE



RECEIVED

FEB 05 2020

TAX DEPT.

PUBLIC SERVICE COMPANY
PROPERTY TAX STATEMENT

For County, School or Special Taxes

Assessment for 2019 Taxes

Bill No. _____

GNC No. 005225 Type Co. EU

Date 1/24 2020

Return Tax Payment To Sheriff : Matt Sanderson
Hopkins County
56 North Main St
Madisonville, KY 42431

County Clerk: Keenan Cloern
Telephone Number (270) 821 - 7361

Name KENTUCKY UTILITIES COMPANY

Name C/O SCOTT WILLIAMS, DIRECTOR, CORPORATE TAX DEPT

Address _____

Address PO BOX 32010

City, State, ZIP Code LOUISVILLE, KY 40232-2010

Name of District County / School / Specials	Assessed Value Real Estate	Real Estate Rate Per \$100 Value	Multi-plier	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi-plier	Tax Due Tangible	Total Real and Tangible Tax Due
County Real Estate	\$6,119,094.00	0.1450		\$8,872.69				\$0.00	\$8,872.69
County Tangible				\$0.00	\$54,800,292.00	.2012		\$110,258.19	\$110,258.19
Dawson Ind Real Estate	\$160,632.00	.7420		\$1,191.89				\$0.00	\$1,191.89
Dawson Ind Tangible				\$0.00	\$2,437,976.00	.7420		\$18,089.78	\$18,089.78
Hopkins School Real Estate	\$5,958,462.00	.6820		\$40,636.71				\$0.00	\$40,636.71
Hopkins School Tangible				\$0.00	\$52,362,316.00	0.6820		\$357,111.00	\$357,111.00
Health Dept Real Estate	\$6,119,094.00	0.0390		\$2,386.45				\$0.00	\$2,386.45
Health Dept Tangible				\$0.00	\$54,800,292.00	0.0390		\$21,372.11	\$21,372.11
Extension Service Real Estate	\$6,119,094.00	0.02613		\$1,598.92				\$0.00	\$1,598.92
Extension Service Tangible				\$0.00	\$54,800,292.00	0.03873		\$21,224.15	\$21,224.15
Earlington Fire District R/E only	\$5,453,142.00	0.10000		\$5,453.14	\$0.00	.10000		\$0.00	\$5,453.14
West Fork - Pond River	\$58.00	\$0.06		\$0.03					\$0.03

Total Real Estate \$60,139.82 + Total Tangible \$528,055.23 = \$588,195.06

Jefferson County Kentucky 2019 Property Tax Notice

Attachment to Response to AG-KIUC-1 Question No. J28
 Case No. 2020-00349
 Page 196 of 255
 Sheriff
 Jefferson County
 Garrett

Date Issued 01/21/20

Bill Year	Property ID Number	Type of Property
2191901	86-005225	PERSONAL

Owner of record

IF YOU HAVE QUESTIONS ABOUT YOUR PROPERTY TAXES

PLEASE CALL THE APPROPRIATE OFFICE:
 ASSESSMENTS: PVA OFFICE 574-6380
 2019 TAX BILL SHERIFF 574-5479
 URBAN SERVICE DIST LOUISVILLE 574-5479

KENTUCKY UTILITIES COMPANY
 %SCOTT WILLIAMS, DIRECTOR
 CORPORATE TAX DEPT
 PO BOX 32010
 LOUISVILLE KY 40232-2010

If Paid By:	Balance Due:
02/21/20	619,749.13 (Gross Tax)
04/15/20	749,896.44 (10%+10%)

CUST # 798137 Taxes not paid by the last date shown will be turned over to the County Clerk.

Here's how we figured your gross tax:

Schedule / Description of Property	Taxable Assessment	Taxing Jurisdiction	Tax Rate/\$100	Gross Tax
19 Franchise Tax	429,286	Lake Dreamland Fire District	.1000	429.29
19 Franchise Tax	3,282,466	Pleasure Ridge Park Fire Dist.	.1500	4,923.70
19 Franchise Tax	39,571,944	Urban Service District	.5660	223,977.20
19 Franchise Tax	43,283,696	Jefferson County	.1660	71,850.94
		Jefferson Co. Public Schools	.7360	318,568.00

RECEIVED
 JAN 24 2020
 TAX DEPT.

Amount paid to date: \$.00

↓ Detach and mail THIS STUB with your check or money order for proper credit. Retain top section for your records. ↓
 Jefferson County Property Tax Payment Stub Tax Year: 2019

Bill Year	Property ID Number	Type of Property
2191901	86-005225	PERSONAL

Amount You Are Paying:

CUST # 798137

Property Owner:

KENTUCKY UTILITIES COMPANY
 %SCOTT WILLIAMS, DIRECTOR
 CORPORATE TAX DEPT
 PO BOX 32010
 LOUISVILLE KY 40232-2010

If Paid By:	Balance Due:
02/21/20	619,749.13 (Gross Tax)
04/15/20	749,896.44 (10%+10%)

Make your check or money order payable to:

JEFFERSON COUNTY SHERIFF
 TAX DEPARTMENT
 531 COURT PLACE, SUITE 604
 LOUISVILLE, KY 40202-3394

Bill Is For: /2019 TAX YR
 Personal property file schedule

860052250000021919014206197491380749896445000000008

Jefferson County Kentucky 2019 Property Tax Notice

Attachment to Response to AG-KIUC-1 Question No. 28
 Case No. 2020-00349
 Page 197 of 255
 Sheriff
 Jefferson County
 Garrett

Date Issued 01/21/20

Bill Year	Property ID Number	Type of Property
2191901	98-7000-0000-5225	REAL ESTATE

Owner of record

IF YOU HAVE QUESTIONS ABOUT YOUR PROPERTY TAXES
 PLEASE CALL THE APPROPRIATE OFFICE:
 2019 TAX BILL SHERIFF 574-5479
 ASSESSMENTS PVA OFFICE 574-6380
 URBAN SERV. DIST. LOUISVILLE 574-5479
 YOU CAN CHECK YOUR TAX INFO. AT OUR WEBSITE WWW.JCSOKY.ORG

KENTUCKY UTILITIES COMPANY
 %SCOTT WILLIAMS, DIRECTOR
 CORPORATE TAX DEPT
 PO BOX 32010
 LOUISVILLE KY 40232-2010

If Paid By:	Balance Due:
01/21/20-02/21/20	268,265.10 (Gross Tax)
02/22/20-04/15/20	324,600.78 (10%+10%)

CUST # 968232 Taxes not paid by the last date shown
 will be turned over to the County Clerk.

Here's how we figured your gross tax:

Schedule / Description of Property	Taxable Assessment	Taxing Jurisdiction	Tax Rate/\$100	Gross Tax
5620 NEW CUT RD	Total 520620	LK DML FRN R E	.1000	520.62
Dist 98 Block 7000 Lot 0000 Sublot 5225	22754654	P.R.P. FRN R E	.1500	34,131.98
	2708174	URBAN.SD FR RE	.3577	9,687.14
	25983448	METRO FRN REAL	.1258	32,687.18
	25983448	JCPS FRN REAL	.7360	191,238.18

RECEIVED
 JAN 24 2020
 TAX DEPT.

↓ Detach and mail THIS STUB with your check or money order for proper credit. Retain top section for your records. ↓
 Jefferson County Property Tax Payment Stub

Tax Year: 2019

Bill Year	Property ID Number	Type of Property
2191901	98-7000-0000-5225	REAL ESTATE

Amount You Are Paying:

CUST # 968232

Property Owner:

KENTUCKY UTILITIES COMPANY
 %SCOTT WILLIAMS, DIRECTOR
 CORPORATE TAX DEPT
 PO BOX 32010
 LOUISVILLE KY 40232-2010

If Paid By:	Balance Due:
01/21/20-02/21/20	268,265.10 (Gross Tax)
02/22/20-04/15/20	324,600.78 (10%+10%)

Make your check or money order payable to:
 Jefferson County Sheriff's Office
 P.O. Box 34570
 Louisville, KY 40232-4570

Bill Is For:
 5620 NEW CUT RD/2019 TAX YR

98700000005225219190141026826510503246007820000000005

City of Harlan, P.O. Box 183
Harlan, Ky

PROPERTY TAX BILL 2019
Attachment to Response to AG-KIUC-1 Question No. 28

Case No. 2020-00349

Page 198 of 255

PROPERTY CLASS	ASSESSMENT	GENERAL FUND	SCHOOL FUND
Tangible, 4339	4,586,975	19,902.88	
Real, 468	451,731	2,114.10	
TOTALS			

RECEIVED
JAN 30 2020
TAX DEPT.

Garrett BILL NUMBER

ACCOUNT NO.

5225

AMOUNT DUE IF

TOTAL TAX

22016.98

Paid by

Paid by

Paid by

Paid after

TOTAL AMOUNT PAID

DATE PAID

Kentucky Utilities
40 Scott Williams, Director Corp. Tax Dept
P.O. Box 32010
Louisville, Ky 40232-2010

HARLAN INDEPENDENT SCHOOL DISTRICT
TAX BILL

Tax Year 2019

Kentucky Utilities Company
C/O Scott Williams, Director, Corporation Tax Dept
PO Box 32010
Louisville KY 40232-2010

	<u>TAX RATE</u>	<u>ASSESSMENT</u>
REAL PROPERTY	0.51	554,571
TANGIBLE PROPERTY	0.51	6,273,468
TOTAL		<u><u>6,828,039</u></u>

	<u>AMOUNT DUE</u>
2% DISCOUNT IF PAID ON OR BEFORE	
FACE VALUE IF PAID BY 2/28/2020	34,823.00
5% PENALTY IF PAID	
10% PENALTY IF PAID AFTER	

MAKE CHECKS PAYABLE TO: HARLAN INDEPENDENT SCHOOL
TAX COLLECTOR
P.O. BOX 1193
HARLAN, KENTUCKY 40831
606-573-8700

RECEIVED
JAN 31 2020
TAX DEPT.

Commonwealth of Kentucky

2019 McCreary County Franchise Bill

Today's Date: Tuesday, February 11, 2020

Luised
Garrett

Make Check Payable To:
RANDY WATERS
MCCREARY COUNTY
SHERIFF
PO BOX 627
WHITLEY CITY, KY 42653

Kentucky Utilities Co
PO Box 32010
Louisville, KY 40232-2010

Bill Date: ~~January 22, 2020~~ *2-11-20*

Bill Number: KU2019

Map Number:

PVA Account Number:

Tax District: 00

Property Location:

Deed Book / Deed Page:

/

Property Description:

Farm Acres:

County Clerk: ERIC HAYNES

Assessment:

Property Class	Tax Authority	Assessed Value	Rate / \$100	Tax
REAL_ESTATE	COUNTY	52,447.00	0.09300000	48.78
REAL_ESTATE	SCHOOL	52,447.00	0.40400000	211.89
REAL_ESTATE	LIBRARY	52,447.00	0.07400000	38.81
REAL_ESTATE	HEALTH	52,447.00	0.04000000	20.98
REAL_ESTATE	SOIL CONS	52,447.00	0.01700000	8.92
REAL_ESTATE	CENTRAL FIRE	51,824.00	0.10000000	51.82
REAL_ESTATE	SOUTH FIRE	623.00	0.10000000	0.62
REAL_ESTATE	EXTENSION	52,447.00	0.03692000	19.36
TANG .45	COUNTY	3,660,496.00	0.20400000	7,467.41
TANG .45	SCHOOL	3,660,496.00	0.41100000	15,044.64
TANG .45	LIBRARY	3,660,496.00	0.08510000	3,115.08
TANG .45	HEALTH	3,660,496.00	0.04000000	1,464.20
TANG .45	CENTRAL FIRE	2,674,998.00	0.10000000	2,675.00
TANG .45	SOUTH FIRE	985,498.00	0.10000000	985.50
TANG .45	EXTENSION	3,660,496.00	0.03875200	1,418.52
Total Assessment:				32,571.53

Adjustments:

Adjustment Type	Assessment Type	Assessed Value	Amount
Total Adjustments:			

GROSS TAX IS DUE WITHIN 30 DAYS OF THIS NOTICE.
IF NOT PAID, A 10% PENALTY PLUS 10% INTEREST PER ANNUM WILL APPLY.

Payments:

Receipt Number	Check / MO Number	Paid By	Teller	Payment Method	Paid Date/Time	Amount
Total Payments:						

Balance Due: 32,571.53

RECEIVED
FEB 15 2020
TAX DEPT.

MAKE CHECK PAYABLE TO:
CITY OF EARLINGTON
103 W MAIN ST
EARLINGTON, KY 42410

PUBLIC SERVICE TAX BILL
CITY OF EARLINGTON

DATE: 2/5/2020

2019 Tax Year GNC 5225 TYPE CO: EU

PROPERTY CLASS - RATE PER \$100 VALUE	ASSESSED VALUE	TAX AMOUNT
REAL ESTATE 0.195	5,453,142	10,633.63
TANGIBLE 0.2968	10,675,524	31,684.96

TOTALS BY TAXING DISTRICT	42,318.58	TOTAL TAX	42,318.58
---------------------------	-----------	-----------	-----------

FACE AMOUNT		PAID BY	3/5/2020	42,318.58
5% PENALTY	2,115.93	PAID BY	4/5/2020	44,434.51
21% PENALTY	8,886.90	PAID AFTER	5/5/2020	51,205.48

COMPANY:

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS, DIRECTOR, CORPORATE TAX DEPT
PO BOX 32010
LOUISVILLE, KY 40232-2010

RETURN THIS NOTICE WITH PAYMENT

INCLUDE A SELF-ADDRESSED STAMPED ENVELOPE FOR RECEIPT.

RECEIVED
FEB 20 2020
TAX DEPT.

CITY OF WILMORE
335 E MAIN ST
WILMORE, KY 40390

02/12/2020

005225

9010

2019

GNC: 005225
TYPE CO: EU
TAX TYPE: 035
TAX ID:
PRINT DATE 12/1//2019

COW

REAL

\$6,940.00 X .002080

\$14.44

KENTUCKY UTILITIES CO
% SCOTT WILLIAMS – TAX DEPT
P O BOX 32010
LOUISVILLE, KY 40232-2010

RECEIVED

FEB 17 2020

TAX DEPT.

03/31/2020

\$14.44

10% Penalty if not paid by 04/30/2020

\$15.89

20% Penalty if not paid by 05/31/2020

\$17.33

28% Penalty if not paid by 06/30/2020

\$18.49

CITY OF WILMORE
335 E MAIN ST
WILMORE, KY 40390

02/12/2020

005225

9009

2019

GNC: 005225
TYPE CO: EU
TAX TYPE: 035
TAX ID:
PRINT DATE 12/18/2019

COW

TANGIBLE

\$1,498,980.00 X .008074

\$12,102.77

KENTUCKY UTILITIES CO
% SCOTT WILLIAMS – TAX DEPT
P O BOX 32010
LOUISVILLE, KY 40232-2010

RECEIVED

FEB 17 2020

TAX DEPT.

03/31/2020

\$ 12,102.77

10% Penalty if not paid by 04/30/2020

\$ 13,313.05

20% Penalty if not paid by 05/31/2020

\$ 14,523.33

28% Penalty if not paid by 06/30/2020

\$ 15,491.43



Donald W. Blevins
Clerk of Fayette County

February 24, 2020

LG&E KU ENERGY LLC

ATTN: ELLIE STUMP

RE: FLEET RENEWAL

Dear Ellie,

Your fleet has been completed and is available for pick up.

Your total is as follows:

Tax: \$253,779.23

Renewal: \$139,848.00

Grand Total: \$393,627.23

Please contact me with any questions.

Regards,

A handwritten signature in black ink, appearing to read "Sarah Trospen".

Sarah Trospen

Deputy Clerk



Campbellsville Independent School Tax Office
203 North Court Street, 1st Floor
Campbellsville, KY 42718

INVOICE # 5225
 INVOICE DATE: FEBRUARY 21, 2020
 ORIGINAL CERTIFICATION DATE: 12/18/2019

2019 BILLING

TO: Kentucky Utilities Company
 C/O Scott Williams, Corporate Tax Dept
 P.O. Box 32010
 Louisville, KY 40232-2010

FROM: **Melissa L. Dooley, Tax Collector**
 Email: melissa.dooley@cville.kyschools.us
 Phone: (270) 465-3867

TAXABLE ITEM	PAYMENT TERMS
\$41,630.13	Face Amount Due by: 04/21/20

DESCRIPTION	TOTAL
Real Estate Value: \$719,474.00	
2019 Real Estate Tax Rate: 64.5%	
Tangible Value: \$5,630,064.00	
2019 Tangible Tax Rate: 65.7%	
	\$41,630.13
TOTAL DUE	\$41,630.13

REMITTANCE

Date Paid:
 Amount Paid:
 Check #:

RECEIVED
 FEB 26 2020
TAX DEPT.

Franchise Tax for Campbellsville Independent School
 Certification of Property Assessment
 Commonwealth of Kentucky Dept of Revenue

Make all checks payable to Campbellsville Independent School Tax Office

THANK YOU FOR YOUR BUSINESS!



Cary Noe
City Clerk

OFFICE OF THE MAYOR
CITY OF CAMPBELLVILLE
110 South Columbia Ave., Suite B
Campbellsville, KY 42718

Phone: (270) 465-7011
Fax: (270) 789-0251
Email: cityclerk@campbellsville.us

February 25, 2020

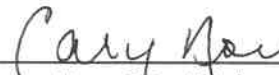
Kentucky Utilities Company
C/O Scott Williams, Director, Corp. Tax Dept
P.O. Box 32010
Louisville, Ky 40232-2010

Your Certification Property Assessment (Franchise Tax) for the City of Campbellsville
tax year 2019.

Assessment	Rate	Tax Amount Due
\$5,943,483.00	.00185	<u>\$10,995.44</u>

Please make your check payable to:
City of Campbellsville
110 South Columbia Ave., Suite B
Campbellsville, Ky. 42718.

Thank You,


Cary Noe, City Clerk

RECEIVED
FEB 25 2020
TAX DEPT.

RECEIVED
FEB 25 2020
TAX DEPT.



2019 Hardin County Property Tax Statement

John Ward
Hardin County Sheriff
ATTN Teri Bennett
150 N. Provident Way, 101
Elizabethtown, KY 42701

Bill Number: 718
District: 2019 Regular
Location:
Description:
Map Number:
Farm Acres: 0 Exemption: \$0.00 Deed:

N/A	[REDACTED]
DUE BY 04/01/2020	484,576.91
N/A	[REDACTED]
N/A	[REDACTED]

KENTUCKY UTILITIES CO
SCOTT WILLIAMS
P O BOX 32101
LOUISVILLE KY 40232

Amount Enclosed: _____

Check or Money Order Number: _____

Detach and return with check payable to Sheriff John Ward: When paying by mail, include a self-addressed stamped envelope for receipt.

2019 Hardin County Property Tax Statement

IF THIS TAX BILL SHOULD BE PAID BY MORTGAGE COMPANY OR NEW OWNER, PLEASE FORWARD TO RESPONSIBLE PARTY PROMPTLY.

John Ward
Hardin County Sheriff
ATTN Teri Bennett
150 N. Provident Way, 101
Elizabethtown, KY 42701

Bill Number: 718
District: 2019 Regular
Location:
Description:
Map Number:
Farm Acres: 0 Exemption: \$0.00 Deed:

Description	Rate Per \$100	Assessed Value	Tax
COUNTY CO REAL EST 2019	0.1220	4,698,266	5,731.88
COUNTY CO TANGIBLE 2019	0.1250	53,233,282	66,541.60
CO SCHOOL CO SCH REAL ESTATE 2019	0.6350	4,679,353	29,713.89
CO SCHOOL CO SCH TANGIBLE 2019	0.6350	44,080,924	279,913.87
ETOWN SCH REAL EST 2019	0.8340	18,913	157.73
ETOWN SCH TANG 2019	0.8340	9,152,358	76,330.67
HEALTH REAL ESTATE 2019	0.0220	4,698,266	1,033.62
HEALTH TANGIBLE 2019	0.0220	53,233,282	11,711.32
AG EXT REAL ESTATE 2019	0.0165	4,698,266	774.74
AG EXT TANGIBLE 2019	0.0237	53,233,282	12,597.12
SOIL CONSERVATION 2019	0.0015	4,698,266	70.47

Total Tax 484,576.91

KENTUCKY UTILITIES CO
SCOTT WILLIAMS
P O BOX 32101
LOUISVILLE KY 40232
!2019000718!

RECEIVED
MAR 01 2020
TAX DEPT.

Amount Due if:	
N/A	[REDACTED]
DUE BY 04/01/2020	484,576.91
N/A	[REDACTED]
N/A	[REDACTED]

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

CERTIFICATE OF DELINQUENCY

Garrett

Taxpayer KENTUCKY UTILITIES COMPANY Total State Tax _____

Name of Purchaser _____ Real Estate Assessment _____

Street Address _____ Tax Year _____

Post Office _____ Date of Sale _____

City State ZIP Code

Total Taxes _____

10% Penalty _____

10% Sheriffs Fee (Applied to Total Taxes plus 10% Penalty) _____

Sheriff's Commission _____

Other Costs _____

Total of Tax Sale _____

Date _____ Sheriff _____

Resold to: Name _____ Redeemed By Name _____

Address _____ Address _____

Date _____ County Clerk Total of Tax Sale _____

Name _____ 12% of Interest from Date of Sale _____

Address _____ TOTAL _____

Date _____ County Clerk Date _____ County Clerk

Signed Mark Carney County Clerk

Payment Received By _____ Sheriff

Date _____ By _____ Deputy

Total Tax	\$ 43,809.40
Penalty (10% of total tax if not paid within 30 days)	\$ 4,380.94
Fee (10% sheriff's add-on)	\$ 4,819.03
Interest (the tax interest rate per KRS 131.183 per annum if not paid within 30 days)	\$ 2,628.56
Total Tax, Penalty and Interest	\$ 55,637.93

PAYMENT INSTRUCTIONS

This statement for public service company property taxes is due and payable 30 days after notice (KRS 136.050(2)). No discount is allowed for early payment. If not paid within 30 days, a 10 percent penalty plus a 10 percent sheriff's add-on fee (KRS 134.119(7)) of total tax and interest at the tax interest rate per KRS 131.183 per annum applies. Make payment to sheriff of county named on statement.

NOTE: The multiplier applies to both real and tangible property for intrastate railroads, designated (RRI) on the certification, and to tangible property only for airlines (A, AF, AK) and interstate railroads (RR). The multiplier applies only to these type companies. Please refer to the certification for more information.

If there is any questions regarding this bill, contact Mark Carney at (270) 465-6677



CITY OF NORTON TREASURER

Barbara Muir, MGT
P.O. Box 618
Norton, VA 24273
Phone: (276) 679-7246

Garrett

Ticket #	Account Number
6	4

REAL ESTATE TAX STATEMENT

DUE DATE May 15, 2020

*000009/1--S 0--B 0



KENTUCKY UTILITIES CO.
BRUCE RAQUE/TAX PROJECT MGR.
PO BOX 32010
LOUISVILLE KY 40232-2010

The Treasurer only collects taxes, does not assess property, fix valuations, set rates or grant exemptions and has no authority to make changes to the tax roll.

Inquiries on Assessments and Address Changes, contact the Commissioner of the Revenue's office at 276-679-0031.

First half 2020 Real Estate taxes due by May 15, 2020.

If paid after due date, add penalty of:
Assessed tax \$10.00 or under - no more than tax
Assessed tax \$10.00 - \$100.00 - \$10.00 minimum
Assessed tax over \$100.00 - 10% of tax

Interest is 10% per year beginning May 19, 2020.

Code of Virginia 58.1-3913 Delinquent tax **MUST** be paid First.

If check is not honored by bank, receipt is void. 1 of 1

See the back of this notice for payment options and additional information.

Tax Rate	Land	Building and Improvements	Total Value	Annual Tax	Map Number and Description
0.90	4742668	0	14742668	132684.01	R/E

Tax Year	Ticket Number	TAX	Adjustments & Payments	TOTAL DUE
2020	6	66342.01		66342.01
FIRST HALF - TOTAL DUE BY May 15, 2020				66342.01

Return this stub with payment

**CITY OF NORTON
2020 REAL ESTATE TAX**

KENTUCKY UTILITIES CO.

Tax Rate	Land	Building and Improvements	Total Value	Annual Tax	Map Number and Description
0.90	4742668	0	14742668	132684.01	R/E

Tax Year	Ticket Number	TAX	Adjustments & Payments	TOTAL DUE
2020	6	66342.01		66342.01
FIRST HALF - TOTAL DUE BY May 15, 2020				66342.01



WISE COUNTY TREASURER

DELORES W. SMITH, CPA, MGT
PO BOX 1308
WISE VA 24293-1308

IMPORTANT TAX INFORMATION

1. If Real Estate has been sold, please forward this bill to the new owner or the Treasurer's office.
- * 2. Mortgage Company requests have been sent to them (if noted below), otherwise the taxpayer has the responsibility to forward the bill to them.
3. Envelopes must be postmarked on or before due date.
4. 10.0% Penalty or \$2.00, whichever is greater (cannot exceed the levy) shall be charged after 06/25/2020.
5. 5.0% Interest/Year Beginning 07/01/2020.

INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
Payments.....276-328-4077

See the back of this notice for payment options and additional information.

**KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202**

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owing

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0039	10075670	20A0039PSR00002	SCC () 039 RE

DUE DATE: June 25, 2020 LI SCC LIPPS KU REAL ESTATE
0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		0	
Buildings, utilities, etc		15,963,866	
TOTAL:	0.00690	15,963,866	110,150.68
Due June 25, 2020			55,075.34
Due Oct. 31, 2020			55075.34
TOTAL DUE:			110150.68

IT IS THE OBLIGATION OF THE TAXPAYER TO SEE THAT THE PROPER TAX BILL IS RECEIVED AND PAID ON TIME.

**WHEN PAYING BY MAIL SEND A STAMPED
SELF ADDRESSED ENVELOPE IF A RECEIPT IS DESIRED.**

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS

- PLEASE RETURN THIS STUB WITH PAYMENT

ACCOUNT #	TAX ID #	PAST DUE	Due June 25	Due Oct. 31	TOTAL DUE
10075670	0039		55,075.34	55075.34	110150.68

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE June 25, 2020

MAKE CHECK PAYABLE TO:

**WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308**

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER
 DELORES W. SMITH, CPA, MGT
 PO BOX 1308
 WISE VA 24293-1308

Garrett

IMPORTANT TAX INFORMATION

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KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

INFORMATION/INQUIRIES
 Commissioner of Revenue.....276-328-3556
 Payments.....276-328-4077
 See the back of this notice for payment options and additional information.

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owing

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0012	10075670	20A0012PSR00002	SCC () 012 RE

DUE DATE: June 25, 2020 WI SCC WISE KU REAL E STATE
 0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		0	
Buildings, utilities, etc		2,904,092	
TOTAL:	0.00690	2,904,092	20,038.23
Due June 25, 2020			10,019.12
Due Oct. 31, 2020			10019.11
TOTAL DUE:			20038.23

IT IS THE OBLIGATION OF THE TAXPAYER TO SEE THAT THE PROPER TAX BILL IS RECEIVED AND PAID ON TIME.

**WHEN PAYING BY MAIL SEND A STAMPED
 SELF ADDRESSED ENVELOPE IF A RECEIPT IS DESIRED.**

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS

- PLEASE RETURN THIS STUB WITH PAYMENT

ACCOUNT #	TAX ID #	PAST DUE	Due June 25	Due Oct. 31	TOTAL DUE
10075670	0012		10,019.12	10019.11	20038.23

KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE	June 25, 2020
-----------------	---------------

MAKE CHECK PAYABLE TO:

WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER
 DELORES W. SMITH, CPA, MGT
 PO BOX 1308
 WISE VA 24293-1308

IMPORTANT TAX INFORMATION

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5. 5.0% Interest/Year Beginning 07/01/2020.

KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
 Payments.....276-328-4077

See the back of this notice for payment options and additional information.

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owing

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0011	10075670	20A0011PSR00002	SCC () 011 RE

DUE DATE: June 25, 2020 SP SCC ST PAUL KU REA L ESTATE
 0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		0	
Buildings, utilities, etc		1,882,122	
TOTAL:	0.00690	1,882,122	12,986.64
Due June 25, 2020			6,493.32
Due Oct. 31, 2020			6493.32
TOTAL DUE:			12986.64

IT IS THE OBLIGATION OF THE TAXPAYER TO SEE THAT THE PROPER TAX BILL IS RECEIVED AND PAID ON TIME.

WHEN PAYING BY MAIL SEND A STAMPED SELF ADDRESSED ENVELOPE IF A RECEIPT IS DESIRED.

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS

- PLEASE RETURN THIS STUB WITH PAYMENT

ACCOUNT #	TAX ID #	PAST DUE	Due June 25	Due Oct. 31	TOTAL DUE
10075670	0011		6,493.32	6493.32	12986.64

KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE June 25, 2020

MAKE CHECK PAYABLE TO:

WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER
 DELORES W. SMITH, CPA, MGT
 PO BOX 1308
 WISE VA 24293-1308

IMPORTANT TAX INFORMATION

1. If Real Estate has been sold, please forward this bill to the new owner or the Treasurer's office.
- * 2. Mortgage Company requests have been sent to them (if noted below), otherwise the taxpayer has the responsibility to forward the bill to them.
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5. 5.0% Interest/Year Beginning 07/01/2020.

INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
 Payments.....276-328-4077

See the back of this notice for payment options and additional information.

KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owning

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0010	10075670	20A0010PSR00002	SCC () 010 RE

DUE DATE: June 25, 2020 CO SCC COEBURN KU REA L ESTATE
 0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		0	
Buildings, utilities, etc		1,697,920	
TOTAL:	0.00690	1,697,920	11,715.65
Due June 25, 2020			5,857.83
Due Oct. 31, 2020			5857.82
TOTAL DUE:			11715.65

IT IS THE OBLIGATION OF THE TAXPAYER TO SEE THAT THE PROPER TAX BILL IS RECEIVED AND PAID ON TIME.

**WHEN PAYING BY MAIL SEND A STAMPED
 SELF ADDRESSED ENVELOPE IF A RECEIPT IS DESIRED.**

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS

- PLEASE RETURN THIS STUB WITH PAYMENT

ACCOUNT #	TAX ID #	PAST DUE	Due June 25	Due Oct. 31	TOTAL DUE
10075670	0010		5,857.83	5857.82	11715.65

KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE June 25, 2020

MAKE CHECK PAYABLE TO:

WISE COUNTY TREASURER
 PO BOX 1308
 WISE VA 24293-1308

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____
 ADDRESS: _____
 CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER
 DELORES W. SMITH, CPA, MGT
 PO BOX 1308
 WISE VA 24293-1308

IMPORTANT TAX INFORMATION

1. If Real Estate has been sold, please forward this bill to the new owner or the Treasurer's office.
- * 2. Mortgage Company requests have been sent to them (if noted below), otherwise the taxpayer has the responsibility to forward the bill to them.
3. Envelopes must be postmarked on or before due date.
4. 10.0% Penalty or \$2.00, whichever is greater (cannot exceed the levy) shall be charged after 06/25/2020.
5. 5.0% Interest/Year Beginning 07/01/2020.

INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
 Payments.....276-328-4077

See the back of this notice for payment options and additional information.

KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owing

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0009	10075670	20A0009PSR00002	SCC () 009 RE

DUE DATE: June 25, 2020 BS SCC BIG STONE GAP KU REAL ESTATE

0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		0	
Buildings, utilities, etc		4,131,822	
TOTAL:	0.00690	4,131,822	28,509.57
Due June 25, 2020			14,254.79
Due Oct. 31, 2020			14254.78
TOTAL DUE:			28509.57

IT IS THE OBLIGATION OF THE TAXPAYER TO SEE THAT THE PROPER TAX BILL IS RECEIVED AND PAID ON TIME.

**WHEN PAYING BY MAIL SEND A STAMPED
 SELF ADDRESSED ENVELOPE IF A RECEIPT IS DESIRED.**

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS

- PLEASE RETURN THIS STUB WITH PAYMENT

ACCOUNT #	TAX ID #	PAST DUE	Due June 25	Due Oct. 31	TOTAL DUE
10075670	0009		14,254.79	14254.78	28509.57

KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE June 25, 2020

MAKE CHECK PAYABLE TO:

WISE COUNTY TREASURER
 PO BOX 1308
 WISE VA 24293-1308

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER
 DELORES W. SMITH, CPA, MGT
 PO BOX 1308
 WISE VA 24293-1308

Statement to Response to 2020 Public Services Corp Taxes

- IMPORTANT TAX INFORMATION**
1. If Real Estate has been sold, please forward this bill to the new owner or the Treasurer's office.
 - * 2. Mortgage Company requests have been sent to them (if noted below), otherwise the taxpayer has the responsibility to forward the bill to them.
 3. Envelopes must be postmarked on or before due date.
 4. 10.0% Penalty or \$2.00, whichever is greater (cannot exceed the levy) shall be charged after 06/25/2020.
 5. 5.0% Interest/Year Beginning 07/01/2020.

KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

INFORMATION/INQUIRIES
 Commissioner of Revenue.....276-328-3556
 Payments.....276-328-4077

See the back of this notice for payment options and additional information.

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owning

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0008	10075670	20A0008PSR00002	SCC () 008 RE

DUE DATE: June 25, 2020 AP SCC APPALACHIA KU REAL ESTATE

0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		0	
Buildings, utilities, etc		1,578,667	
TOTAL:	0.00690	1,578,667	10,892.80
Due June 25, 2020			5,446.40
Due Oct. 31, 2020			5446.40
TOTAL DUE:			10892.80

IT IS THE OBLIGATION OF THE TAXPAYER TO SEE THAT THE PROPER TAX BILL IS RECEIVED AND PAID ON TIME.

WHEN PAYING BY MAIL SEND A STAMPED SELF ADDRESSED ENVELOPE IF A RECEIPT IS DESIRED.

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS

- PLEASE RETURN THIS STUB WITH PAYMENT

ACCOUNT #	TAX ID #	PAST DUE	Due June 25	Due Oct. 31	TOTAL DUE
10075670	0008		5,446.40	5446.40	10892.80

KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE June 25, 2020

MAKE CHECK PAYABLE TO:

WISE COUNTY TREASURER
 PO BOX 1308
 WISE VA 24293-1308

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER

DELORES W. SMITH, CPA, MGT
PO BOX 1308
WISE VA 24293-1308

IMPORTANT TAX INFORMATION

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3. Envelopes must be postmarked on or before due date.
4. 10.0% Penalty or \$2.00, whichever is greater (cannot exceed the levy) shall be charged after 06/25/2020.
5. 5.0% Interest/Year Beginning 07/01/2020.

INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
Payments.....276-328-4077

See the back of this notice for payment options and additional information.

**KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202**

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owing

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0007	10075670	20A0007PSR00002	SCC () 007 RE

DUE DATE: June 25, 2020 RI SCC RICHMOND KU RE AL ESTATE

0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		0	
Buildings, utilities, etc		11,118,959	
TOTAL:	0.00690	11,118,959	76,720.82
Due June 25, 2020			38,360.41
Due Oct. 31, 2020			38360.41
TOTAL DUE:			76720.82

IT IS THE OBLIGATION OF THE TAXPAYER TO SEE THAT THE PROPER TAX BILL IS RECEIVED AND PAID ON TIME.

**WHEN PAYING BY MAIL SEND A STAMPED
SELF ADDRESSED ENVELOPE IF A RECEIPT IS DESIRED.**

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS

- PLEASE RETURN THIS STUB WITH PAYMENT

ACCOUNT #	TAX ID #	PAST DUE	Due June 25	Due Oct. 31	TOTAL DUE
10075670	0007		38,360.41	38360.41	76720.82

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE June 25, 2020

MAKE CHECK PAYABLE TO:

**WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308**

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER
 DELORES W. SMITH, CPA, MGT
 PO BOX 1308
 WISE VA 24293-1308

IMPORTANT TAX INFORMATION Garrett

1. If Real Estate has been sold, please forward this bill to the new owner or the Treasurer's office.
- * 2. Mortgage Company requests have been sent to them (if noted below), otherwise the taxpayer has the responsibility to forward the bill to them.
3. Envelopes must be postmarked on or before due date.
4. 10.0% Penalty or \$2.00, whichever is greater (cannot exceed the levy) shall be charged after 06/25/2020.
5. 5.0% Interest/Year Beginning 07/01/2020.

KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
 Payments.....276-328-4077

See the back of this notice for payment options and additional information.

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owing

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0005	10075670	20A0005PSR00002	SCC () 005 RE

DUE DATE: June 25, 2020 GL SCC GLADEVILLE KU REAL ESTATE
 0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		0	
Buildings, utilities, etc		10,110,149	
TOTAL:	0.00690	10,110,149	69,760.03
Due June 25, 2020			34,880.02
Due Oct. 31, 2020			34880.01
TOTAL DUE:			69760.03

IT IS THE OBLIGATION OF THE TAXPAYER TO SEE THAT THE PROPER TAX BILL IS RECEIVED AND PAID ON TIME.

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 SELF ADDRESSED ENVELOPE IF A RECEIPT IS DESIRED.**

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS

- PLEASE RETURN THIS STUB WITH PAYMENT

ACCOUNT #	TAX ID #	PAST DUE	Due June 25	Due Oct. 31	TOTAL DUE
10075670	0005		34,880.02	34880.01	69760.03

KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE	June 25, 2020
-----------------	---------------

MAKE CHECK PAYABLE TO:

WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

CERTIFICATE OF DELINQUENCY

Taxpayer KENTUCKY UTILITIES COMPANY

Total State Tax _____

Name of Purchaser _____

Real Estate Assessment _____

Street Address _____

Tax Year _____

Post Office _____

Date of Sale _____

City State ZIP Code

Total Taxes _____

10% Penalty _____

10% Sheriff's Fee (Applied to Total Taxes plus 10% Penalty) _____

Sheriff's Commission _____

Other Costs _____

Total of Tax Sale _____

Date _____ Sheriff _____

Resold to: Name _____ Redeemed By Name _____

Address _____ Address _____

Date _____ County Clerk _____ Total of Tax Sale _____

Name _____ 12% of Interest from Date of Sale _____

Address _____ TOTAL _____

Date _____ Date _____

County Clerk County Clerk

Signed _____
County Clerk

Total Tax \$ 69,221.23

Payment Received By _____
Sheriff

Date _____ By _____
Deputy

Interest (the tax interest rate per KRS 131.183 per annum if not paid within 30 days)	\$
Total Tax, Penalty and Interest	\$

PAYMENT INSTRUCTIONS

This statement for public service company property taxes is due and payable 30 days after notice (KRS 136.050(2)). No discount is allowed for early payment. If not paid within 30 days, a 10 percent penalty plus a 10 percent sheriff's add-on fee (KRS 134.119(7)) of total tax and interest at the tax interest rate per KRS 131.183 per annum applies. Make payment to sheriff of county named on statement.

NOTE: The multiplier applies to both real and tangible property for intrastate railroads, designated (RRI) on the certification, and to tangible property only for airlines (A, AF, AK) and interstate railroads (RR). The multiplier applies only to these type companies. Please refer to the certification for more information.

If there is any questions regarding this bill, contact Roger Coyle at (606) 674-2613

Return Tax Payment to Sheriff
 CHRISTOPHER FLYNN
 ESTILL COUNTY
 130 MAIN STREET RM 7
 IRVINE, KY 40336
 County Clerk SHERRY L FOX
 Telephone 606-723-5156

Taxpayer Name: KENTUCKY UTILITIES CO
 ATTN: C/O SCOTT WILLIAMS, DIRECTOR,
 Address: P O BOX 32010

LOUISVILLE KY 40232

Name of District		Assessed Value	Real Estate Rate Per \$100 Value	Multiplier	Tax Due	Assessed Value	Tangible Rate Per \$100 Value	Multiplier	Tax Due	Total Real & Tangible Tax Due
County/School/Spcls		Real Estate	Real Estate	Real Estate	Real Estate	Tangible	Tangible		Tangible	Tax Due
REAL ESTATE	AMB	190,251.00	0.100000		190.25		0.100000			190.25
REAL ESTATE	CNTY	190,251.00	0.089000		169.32		0.105000			169.32
REAL ESTATE	CONS	190,251.00	0.015000		28.54					28.54
REAL ESTATE	EXT	190,251.00	0.068000		129.37		0.174500			129.37
REAL ESTATE	HLTH	190,251.00	0.080000		152.20		0.080000			152.20
REAL ESTATE	LIB	190,251.00	0.134000		254.94		0.146200			254.94
REAL ESTATE	SCHL	190,251.00	0.511000		972.18		0.511000			972.18
TANGIBLES	AMB		0.100000			6,911,655.00	0.100000		6,911.66	6,911.66
TANGIBLES	CNTY		0.089000			6,911,655.00	0.105000		7,257.24	7,257.24
TANGIBLES	EXT		0.068000			6,911,655.00	0.174500		12,060.84	12,060.84
TANGIBLES	HLTH		0.080000			6,911,655.00	0.080000		5,529.32	5,529.32
TANGIBLES	LIB		0.134000			6,911,655.00	0.146200		10,104.84	10,104.84
TANGIBLES	SCHL		0.511000			6,911,655.00	0.511000		35,318.56	35,318.56

Signed 
 County Clerk

Total Due: 79,079.26

Stump, Ellie

From: Fleet <Fleet@fayettecountyclerk.com>
Sent: Thursday, August 20, 2020 11:43 AM
To: Stump, Ellie
Subject: Fleet
Attachments: KENTUCKY UTILITIES.xlsx

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Ellie,

The fleet is all finished up and the break-down is as follows:

Tax- \$60,530.25

Registration- \$4,330.00

Junk- \$1.00

Total: \$64,861.25

Please let me know if you need anything else.

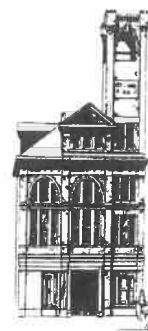
Thank you 😊

Sarah Trospen
Deputy Clerk

City of Winchester

Finance Department
32 Wall Street, P. O. Box 4135
Winchester, KY 40392-4135
859-744-1660

September 11, 2020



Established 1793

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS, DIRECTOR, CORPORATE TAX DEPT
PO BOX 32010
LOUISVILLE, KY 40232-2010

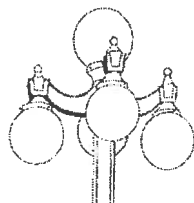
This is your Public Service Company Franchise Tax Bill for 2019

FR13

	Assessed Value	Tax Rate	Property Tax Due 10/31/2020
GNC 005225			
Real Estate	1,069,206.00	0.00146	<u>1,561.04</u>
Tangible Personal	11,573,983.00	0.001499	<u>17,349.40</u>
Total Due			18,910.44

Per KRS 134.180

Please return notice with payment whether paying in person or by mail.
When paying by mail, include a self-addressed stamped envelope for receipt.



Please visit us at www.winchesterky.com

INVOICE

CITY OF CENTRAL CITY

PHONE:(270)754-2336

FAX:(270)754-5745

KENTUCKY UTILITIES COMPANY
C/O SCOTT WILLIAMS, DIRECTOR, CORPORATE TAX DEPT
PO BOX 32010
LOUISVILLE, KY 40232-2010

*marked on
9-14-20
gc*

Tax Year 2019

REAL ESTATE 76,595.00 X .2650%=202.98 TANGIBLE \$3,374,397.00 X .3858% = \$13,018.42 Total \$13,221.40
--

PLEASE PAY DIRECTLY TO:
CITY OF CENTRAL CITY
214 NORTH 1ST STREET
CENTRAL CITY, KY 42330

Comments / Notes
Please pay by October 14, 2020
2% Discount amount due \$12,956.97
If paid after 30 days but within 60 days the face amount of \$13,221.40 will be due.
If paid after 60 days but within 90 days a 5% penalty will be added, the amount due will be \$13,882.47.

Date: 9/25/20 Cash Register: 001 COUNTY OF LEE

Time: 10:17:13

Attachment to Response to AG-KIUC-1 Question No. 28

Page 227 of 255

Garrett

Cashier: ANGIE CLARK Acct#: 000000086 Cust Transactions:
Trans Type: PAY Dept#/Bill#: PS2020 00000680001 Half: 1 Pen Date: 9/25/2020
Name: KENTUCKY UTILITIES CO Sup#: 00 Int Date: 9/25/2020
Name2:

Addr: CHAD CLEMENS MGR TAX ACCT Status Codes:
PO BOX 32010 220 W MAIN ST
LOUISVILLE KY ZipCd: 40202 - 0000
Desc: P/P SSN1: 000-00-0000 SSN2: 000-00-0000
0000068 Cus#1: Cus#2:
0001 001 000027311 000 Map#: Cls: PP

Original Bill: \$546.22 Payments: \$.00
Penalty Paid: \$.00 Int. Paid: \$.00
Amount Owed: \$546.22 Other: \$.00 Last Date: 9/23/2020
Total Owed: \$546.22 Penalty: \$.00 Interest: \$.00
Prin. being Paid: 546.22 Pen Rate % Int Fact.
Corrected Penalty: Corrected Interest:
Total Amount Paid: 546.22 Aging: 0 years, 0 months, -36 days.
G/L Account to Charge: 0 0 0 0
Promise to Pay Date:
ANOTHER SALE?..... N (Y/N)
New Dept#.....

F1=Aut Tender F2=Next Ticket F3=Exit F9=Search DMV F20=Attach

Date: 9/25/20 Cash Register: 001 COUNTY OF LEE

Time: 10:17:47

Attachment to Response to AG-KIUC-1 Question No. 28

Garrett

Cashier: ANGIE CLARK Acct#: 000000014 Cust Transactions:
 Trans Type: PAY Dept#/Bill#: PS2020 00000180001 Half: 1 Pen Date: 9/25/2020
 Name: KENTUCKY UTILITIES CO Sup#: 00 Int Date: 9/25/2020
 Name2:
 Addr: CHAD CLEMENTS MGR TAX ACCT Status Codes:
 FO BOX 32010 220 W MAIN ST
 LOUISVILLE KY ZipCd: 40202 - 0000
 Desc: R/E SSN1: 000-00-0000 SSN2: 000-00-0000
 Cus#1: Cus#2:
 Map#: Cls: RE

Original Bill: \$111,408.76 Payments: \$.00
 Penalty Paid: \$.00 Int. Paid: \$.00
 Amount Owed: \$111,408.76 Other: \$.00 Last Date: 9/23/2020
 Total Owed: \$111,408.76 Penalty: \$.00 Interest: \$.00
 Prin. being Paid: 111408.76 Pen Rate % Int Fact.
 Corrected Penalty: Corrected Interest:
 Total Amount Paid: 111408.76 Aging: 0 years, 0 months, -36 days.
 G/L Account to Charge: 0 0 0 0
 Promise to Pay Date:
 ANOTHER SALE?.....: N (Y/N)
 New Dept#.....:

F1=Amt Tender F2=Next Ticket F3=Exit F9=Search DM F20=Attach

Date: 9/25/20 Cash Register: 001 COUNTY OF LEE

Time: 10:17:49

Attachment to Response to AG-KIUC-1 Question No. 28

Page 229 of 255

Garrett

Cashier: ANGIE CLARK Acct#: 000000015 Cust Transactions:
 Trans Type: PAY Dept#/Bill#: PS2020 00000190001 Half: 1 Pen Date: 9/25/2020
 Name: KENTUCKY UTILITIES CO Sup#: 00 Int Date: 9/25/2020
 Name2:
 Addr: CHAD CLEMENTS MGR TAX ACCT Status Codes:
 PO BOX 32010 220 W MAIN ST
 LOUISVILLE KY ZipCd: 40202 - 0000
 Desc: R/E SSN1: 000-00-0000 SSN2: 000-00-0000
 Cus#1: Cus#2:
 Map#: Cls: RE

Original Bill: \$16,632.37 Payments: \$.00
 Penalty Paid: \$.00 Int. Paid: \$.00
 Amount Owed: \$16,632.37 Other: \$.00 Last Date: 9/23/2020
 Total Owed: \$16,632.37 Penalty: \$.00 Interest: \$.00
 Prin. being Paid: 16632.37 Pen Rate % Int Fact.
 Corrected Penalty: Corrected Interest:
 Total Amount Paid: 16632.37 Aging: 0 years, 0 months, -36 days.
 G/L Account to Charge: 0 0 0 0
 Promise to Pay Date:
 ANOTHER SALE?.....: N (Y/N)
 New Dept#.....:

F1=Print Tender F2=Next Ticket F3=Exit F9=Search DM F20=Attach

Date: 9/25/20 Cash Register: 001 COUNTY OF LEE

Time: 10:17:50

Attachment to Response to AG-KIUC-1 Question No. 28

Garrett

Cashier: ANGIE CLARK Acct#: 000000016 Cust Transactions:
 Trans Type: PAY Dept#/Bill#: PS2020 00000200001 Half: 1 Pen Date: 9/25/2020
 Name: KENTUCKY UTILITIES CO Sup#: 00 Int Date: 9/25/2020
 Name2:
 Addr: CHAD CLEMENTS MGR TAX ACCT Status Codes:
 FO BOX 32010 220 W MAIN ST
 LOUISVILLE KY ZipCd: 40202 - 0000
 Desc: R/E SSN1: 000-00-0000 SSN2: 000-00-0000
 Cus#1: Cus#2:
 Map#: Cls: RE

Original Bill: \$141.49 Payments: \$.00
 Penalty Paid: \$.00 Int. Paid: \$.00
 Amount Owed: \$141.49 Other: \$.00 Last Date: 9/23/2020
 Total Owed: \$141.49 Penalty: \$.00 Interest: \$.00
 Prin. being Paid: 141.49 Pen Rate % Int Fact.
 Corrected Penalty: Corrected Interest:
 Total Amount Paid: 141.49 Aging: 0 years, 0 months, -36 days.
 G/L Account to Charge: 0 0 0 0
 Promise to Pay Date:
 ANOTHER SALE?..... N (Y/N)
 New Dept#.....

F1=Ant Tender F2=Next Ticket F3=Exit F9=Search DM F20=Attach

Date: 9/25/20 Cash Register: 001 COUNTY OF LEE Time: 10:17:51

Attachment to Response to AG-KIUC-1 Question No. 28

Garrett

Cashier: ANGIE CLARK Acct#: 000000017 Cust Transactions:
 Trans Type: PAY Dept#/Bill#: PS2020 00000210001 Half: 1 Pen Date: 9/25/2020
 Name: KENTUCKY UTILITIES CO Sup#: 00 Int Date: 9/25/2020
 Name2:
 Addr: CHAD CLEMENTIS MGR TAX ACCT Status Codes:
 PO BOX 32010 220 W MAIN ST
 LOUISVILLE KY ZipCd: 40202 - 0000
 Desc: R/E SSN1: 000-00-0000 SSN2: 000-00-0000
 Cus#1: Cus#2:
 Map#: Cls: RE

Original Bill: \$18,108.79 Payments: \$.00
 Penalty Paid: \$.00 Int. Paid: \$.00
 Amount Owed: \$18,108.79 Other: \$.00 Last Date: 9/23/2020
 Total Owed: \$18,108.79 Penalty: \$.00 Interest: \$.00
 Prin. being Paid: 18108.79 Pen Rate % Int Fact.
 Corrected Penalty: Corrected Interest:
 Total Amount Paid: 18108.79 Aging: 0 years, 0 months, -36 days.
 G/L Account to Charge: 0 0 0 0
 Promise to Pay Date:
 ANOTHER SALE?.....: N (Y/N)
 New Dept#.....:

F1=Amt Tender F2=Next Ticket F3=Exit F9=Search DW F20=Attach

Cashier: ANGIE CLARK Acct#: 000000018 Cust Transactions:
 Trans Type: PAY Dept#/Bill#: PS2020 00000220001 Half: 1 Pen Date: 9/25/2020
 Name: KENTUCKY UTILITIES CO Sup#: 00 Int Date: 9/25/2020
 Name2: _____
 Addr: CHAD CLEMENTIS MGR TAX ACCT Status Codes: _____
 PO BOX 32010 220 W MAIN ST
 LOUISVILLE KY ZipCd: 40202 - 0000
 Desc: R/E SSN1: 000-00-0000 SSN2: 000-00-0000
 Cus#1: _____ Cus#2: _____
 Map#: _____ Cls: RE

Original Bill: \$5,988.45 Payments: \$.00
 Penalty Paid: \$.00 Int. Paid: \$.00
 Amount Owed: \$5,988.45 Other: \$.00 Last Date: 9/23/2020
 Total Owed: \$5,988.45 Penalty: \$.00 Interest: \$.00
 Prin. being Paid: 5988.45 Pen Rate % Int Fact.
 Corrected Penalty: _____ Corrected Interest: _____
 Total Amount Paid: 5988.45 Aging: 0 years, 0 months, -36 days.
 G/L Account to Charge: 0 0 0 0 _____
 Promise to Pay Date: _____
 ANOTHER SALE?....: N (Y/N)
 New Dept#.....: _____

F1=Print Tender F2=Next Ticket F3=Exit F9=Search DW F20=Attach

Cashier: ANGIE CLARK Acct#: 000000020 Cust Transactions:
 Trans Type: PAY Dept#/Bill#: PS2020 00000230001 Half: 1 Pen Date: 9/25/2020
 Name: KENTUCKY UTILITIES CO Sup#: 00 Int Date: 9/25/2020
 Name2:
 Addr: CHAD CLEMENTS MGR TAX ACCT Status Codes:
 PO BOX 32010 220 W MAIN ST
 LOUISVILLE KY ZipCd: 40202 - 0000
 Desc: R/E SSN1: 000-00-0000 SSN2: 000-00-0000
 Cus#1: Cus#2:
 Map#: Cls: RE

Original Bill: \$27,474.36 Payments: \$.00
 Penalty Paid: \$.00 Int. Paid: \$.00
 Amount Owed: \$27,474.36 Other: \$.00 Last Date: 9/23/2020
 Total Owed: \$27,474.36 Penalty: \$.00 Interest: \$.00
 Prin. being Paid: 27474.36 Pen Rate % Int Fact.
 Corrected Penalty: Corrected Interest:
 Total Amount Paid: 27474.36 Aging: 0 years, 0 months, -36 days.
 G/L Account to Charge: 0 0 0 0
 Promise to Pay Date:
 ANOTHER SALE?....: N (Y/N)
 New Dept#.....:

F1=Print Tender F2=Next Ticket F3=Exit F9=Search DM F20=Attach

Date: 9/25/20 Cash Register: 001 COUNTY OF LEE

Time: 10:17:55

Attachment to Response to AG-KIUC-1 Question No. 28

Page 234 of 255

Garrett

Cashier: ANGIE CLARK Acct#: 000000021 Cust Transactions:
 Trans Type: PAY Dept#/Bill#: PS2020 00000240001 Half: 1 Pen Date: 9/25/2020
 Name: KENTUCKY UTILITIES CO Sup#: 00 Int Date: 9/25/2020
 Name2:
 Addr: CHAD CLEMENS MGR TAX ACCT Status Codes:
 PO BOX 32010 220 W MAIN ST
 LOUISVILLE KY ZipCd: 40202 - 0000
 Desc: R/E SSN1: 000-00-0000 SSN2: 000-00-0000
 Cus#1: Cus#2:
 Map#: CLs: RE

Original Bill: \$2,154.28 Payments: \$.00
 Penalty Paid: \$.00 Int. Paid: \$.00
 Amount Owed: \$2,154.28 Other: \$.00 Last Date: 9/23/2020
 Total Owed: \$2,154.28 Penalty: \$.00 Interest: \$.00
 Prin. being Paid: 2154.28 Pen Rate % Int Fact.
 Corrected Penalty: Corrected Interest:
 Total Amount Paid: 2154.28 Aging: 0 years, 0 months, -36 days.
 G/L Account to Charge: 0 0 0 0
 Promise to Pay Date:
 ANOTHER SALE?..... N (Y/N)
 New Dept#.....

F1=Print Tender F2=Next Ticket F3=Exit F9=Search DMV F20=Attach

Cashier: ANGIE CLARK Acct#: 000000013 Cust Transactions:
 Trans Type: PAY Dept#/Bill#: PS2020 00000170001 Half: 1 Pen Date: 9/25/2020
 Name: KENTUCKY UTILITIES CO Sup#: 00 Int Date: 9/25/2020
 Name2: _____
 Addr: CHAD CLEMENTS MGR TAX ACCT Status Codes: _____
 PO BOX 32010 220 W MAIN ST
 LOUISVILLE KY ZipCd: 40202 - 0000
 Desc: R/E SSN1: 000-00-0000 SSN2: 000-00-0000
 Cus#1: _____ Cus#2: _____
 Map#: _____ Cls: RE

Original Bill: \$10,346.12 Payments: \$0.00
 Penalty Paid: \$0.00 Int. Paid: \$0.00
 Amount Owed: \$10,346.12 Other: \$0.00 Last Date: 9/23/2020
 Total Owed: \$10,346.12 Penalty: \$0.00 Interest: \$0.00
 Prin. being Paid: 10346.12 Pen Rate % Int Fact.
 Corrected Penalty: _____ Corrected Interest: _____
 Total Amount Paid: 10346.12 Aging: 0 years, 0 months, -36 days.
 G/L Account to Charge: 0 0 0 0 _____
 Promise to Pay Date: _____
 ANOTHER SALE?.....: N (Y/N)
 New Dept#.....: _____

F1=Print Tender F2=Next Ticket F3=Exit F9=Search DMV F20=Attach



Treasurer, City of Norton
P. O. Box 618
Norton, VA 24273

(276) 679-7246

PUBLIC SERVICE REAL ESTATE TAX 2ND HALF 2020

Corrected Tax Bill

Kentucky Utilities Co.
Bruce Raque/Tax Project Mgr.
P O Box 32010
Louisville, KY 40202

2020 Public Service RE Tax 2nd half	\$66,342.00
2020 Public Service R/E Tax Supplement	\$21,431.18
Acct #4	Total \$87,773.18

THIS SUPPLEMENTAL RUN IS DUE ON November 30, 2020

PAYMENT INFORMATION:
City of Norton Treasurer
P O. Box 618
Norton, VA 24273

To pay by credit card, visit www.officialpayments.com or call 1-800-272-9829 and use jurisdiction code #6223. Official payments charges a nominal fee.

For questions about the assessment of these taxes, please call the Commissioner of Revenue at 276-679-0031.



Treasurer, City of Norton
P. O. Box 618
Norton, VA 24273

(276) 679-7246

PUBLIC SERVICE REAL ESTATE TAX 2ND HALF 2020

Kentucky Utilities Co.
Bruce Raque/Tax Project Mgr.
P O Box 32010
Louisville, KY 40202

2020 Public Service R/E Tax (2nd half) Acct #4	Tax	\$21,431.18
---	-----	-------------

THIS SUPPLEMENTAL RUN IS DUE ON November 30, 2020

PAYMENT INFORMATION:
City of Norton Treasurer
P O. Box 618
Norton, VA 24273

To pay by credit card, visit www.officialpayments.com or call 1-800-272-9829 and use jurisdiction code #6223. Official payments charges a nominal fee.

**For questions about the assessment of these taxes, please call the
Commissioner of Revenue at 276-679-0031.**



WISE COUNTY TREASURER
DELORES W. SMITH, CPA, MGT
PO BOX 1308
WISE VA 24293-1308

IMPORTANT TAX INFORM

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5. 5.0% Interest/Year Beginning 12/01/2020.

INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
Payments.....276-328-4077

See the back of this notice for payment options and additional information.

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owning

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0039	10075670	20A0039PSR000020	SCC () 039 RE

DUE DATE: Nov. 30, 2020 LI SCC LIPPS KU REAL ESTATE
0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		\$0	
Buildings, utilities, etc		\$15,963,866	
TOTAL:	0.00690	\$15,963,866	\$55,075.34
		Adv. Cdt.	- 14.75
Due Nov. 30, 2020			\$55,075.34
TOTAL DUE:			55,060.59 \$55,075.34

IT IS THE OBLIGATION OF THE TAXPAYER TO SEE THAT THE PROPER TAX BILL IS RECEIVED AND PAID ON TIME.

**WHEN PAYING BY MAIL SEND A STAMPED
SELF ADDRESSED ENVELOPE IF A RECEIPT IS DESIRED.**

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS

PLEASE RETURN THIS STUB WITH PAYMENT

ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0039		\$55,075.34	55,060.59 \$55,075.34

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE Nov. 30, 2020

MAKE CHECK PAYABLE TO:

WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER

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*** SUPPLEMENTAL ASSESSMENT PER SCC INFO ***

**KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202**

INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
Payments.....276-328-3666

See the back of this notice for payment options and additional information.

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owing

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0039	10075670	20A0039PSR00002	SCC () 039 RE

DUE DATE: Nov. 30, 2020 LI SCC LIPPS KU REAL ESTATE

0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land			
Buildings, utilities, etc		1,171,113	
TOTAL:	0.00690	1171113	8,080.68
Due Nov. 30 2020			8,080.68
TOTAL DUE:			8,080.68

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ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0039		8,080.68	8,080.68

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE	Nov. 30, 2020
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MAKE CHECK PAYABLE TO:

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

**WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308**



WISE COUNTY TREASURER
 DELORES W. SMITH, CPA, MGT
 PO BOX 1308
 WISE VA 24293-1308

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INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
 Payments.....276-328-4077

See the back of this notice for payment options and additional information.

KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owing

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0005	10075670	20A0005PSR000020	SCC () 005 RE

DUE DATE: Nov. 30, 2020 GL SCC GLADEVILLE KU REAL ESTATE
 0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		\$0	
Buildings, utilities, etc		\$10,110,149	
TOTAL:	0.00690	\$10,110,149	\$34,880.01
Due Nov. 30, 2020			\$34,880.01
TOTAL DUE:			\$34,880.01

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ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0005		\$34,880.01	\$34,880.01

KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE Nov. 30, 2020

MAKE CHECK PAYABLE TO:

WISE COUNTY TREASURER
 PO BOX 1308
 WISE VA 24293-1308

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER

DELORES W. SMITH, CPA, MGT
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WISE VA 24293-1308

*** SUPPLEMENTAL ASSESSMENT PER SCC INFO ***

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

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INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
Payments.....276-328-3666

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Under the State Law ALL Payments Shall be applied to the Oldest Tax Owing

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0005	10075670	20A0005PSR00002	SCC () 005 RE

DUE DATE: Nov. 30, 2020 GL SCC GLADEVILLE KU REAL ESTATE
0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land			
Buildings, utilities, etc		1,022,623	
TOTAL:	0.00690	1022623	7,056.10
Due Nov. 30 2020			7,056.10
TOTAL DUE:			7,056.10

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ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0005		7,056.10	7,056.10

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE Nov. 30, 2020

MAKE CHECK PAYABLE TO:

WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER
DELORES W. SMITH, CPA, MGT
PO BOX 1308
WISE VA 24293-1308

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INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
Payments.....276-328-4077

See the back of this notice for payment options and additional information.

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owing

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0007	10075670	20A0007PSR000020	SCC () 007 RE

DUE DATE: Nov. 30, 2020 RI SCC RICHMOND KU RE AL ESTATE
0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		\$0	
Buildings, utilities, etc		\$11,118,959	
TOTAL:	0.00690	\$11,118,959	\$38,360.41
Due Nov. 30, 2020			\$38,360.41
TOTAL DUE:			\$38,360.41

IT IS THE OBLIGATION OF THE TAXPAYER TO SEE THAT THE PROPER TAX BILL IS RECEIVED AND PAID ON TIME.

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PLEASE RETURN THIS STUB WITH PAYMENT

ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0007		\$38,360.41	\$38,360.41

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE Nov. 30, 2020

MAKE CHECK PAYABLE TO:

WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER
DELORES W. SMITH, CPA, MGT
PO BOX 1308
WISE VA 24293-1308

*** SUPPLEMENTAL ASSESSMENT PER SCC INFO ***

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

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INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
Payments.....276-328-3666

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Under the State Law ALL Payments Shall be applied to the Oldest Tax Owing

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0007	10075670	20A0007PSR00002	SCC () 007 RE

DUE DATE: Nov. 30, 2020 RI SCC RICHMOND KU RE AL ESTATE
0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land Buildings, utilities, etc		1,526,571	
TOTAL:	0.00690	1526571	10,533.34
Due Nov. 30 2020			10,533.34
TOTAL DUE:			10,533.34

IT IS THE OBLIGATION OF THE TAXPAYER TO SEE THAT THE PROPER TAX BILL IS RECEIVED AND PAID ON TIME.

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ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0007		10,533.34	10,533.34

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE Nov. 30, 2020

MAKE CHECK PAYABLE TO:

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308



WISE COUNTY TREASURER
DELORES W. SMITH, CPA, MGT
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KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
Payments.....276-328-4077

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Under the State Law ALL Payments Shall be applied to the Oldest Tax Owing

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0008	10075670	20A0008PSR000020	SCC () 008 RE

DUE DATE: Nov. 30, 2020 AP SCC APPALACHIA KU REAL ESTATE
0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		\$0	
Buildings, utilities, etc		\$1,578,667	
TOTAL:	0.00690	\$1,578,667	\$5,446.40
Due Nov. 30, 2020			\$5,446.40
TOTAL DUE:			\$5,446.40

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ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0008		\$5,446.40	\$5,446.40

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE Nov. 30, 2020

MAKE CHECK PAYABLE TO:

WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER

DELORES W. SMITH, CPA, MGT
PO BOX 1308
WISE VA 24293-1308

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INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
Payments.....276-328-3666

See the back of this notice for payment options and additional information.

*** SUPPLEMENTAL ASSESSMENT PER SCC INFO ***

**KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202**

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owning

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0008	10075670	20A0008PSR00002	SCC () 008 RE

DUE DATE: Nov. 30, 2020 AP SCC APPALACHIA KU REAL ESTATE

0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land			
Buildings, utilities, etc		144,125	
TOTAL:	0.00690	144125	994.46
Due Nov. 30 2020			994.46
TOTAL DUE:			994.46

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ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0008		994.46	994.46

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE Nov. 30, 2020

MAKE CHECK PAYABLE TO:

**WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308**

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____
ADDRESS: _____
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C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

INFORMATION/INQUIRIES
Commissioner of Revenue.....276-328-3556
Payments.....276-328-4077
See the back of this notice for payment options and additional information.

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owing

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0009	10075670	20A0009PSR000020	SCC () 009 RE

DUE DATE: Nov. 30, 2020 BS SCC BIG STONE GAP KU REAL ESTATE
0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		\$0	
Buildings, utilities, etc		\$4,131,822	
TOTAL:	0.00690	\$4,131,822	\$14,254.78
Due Nov. 30, 2020			\$14,254.78
TOTAL DUE:			\$14,254.78

IT IS THE OBLIGATION OF THE TAXPAYER TO SEE THAT THE PROPER TAX BILL IS RECEIVED AND PAID ON TIME.

WHEN PAYING BY MAIL SEND A STAMPED SELF ADDRESSED ENVELOPE IF A RECEIPT IS DESIRED.

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS

PLEASE RETURN THIS STUB WITH PAYMENT

ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0009		\$14,254.78	\$14,254.78

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE Nov. 30, 2020

MAKE CHECK PAYABLE TO:

WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER

DELORES W. SMITH, CPA, MGT
PO BOX 1308
WISE VA 24293-1308

IMPORTANT TAX INFORMATION

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- * 2. Mortgage Company requests have been sent to them (if noted below), otherwise the taxpayer has the responsibility to forward the bill to them.
3. Envelopes must be postmarked on or before due date.
4. 10.0% Penalty or \$2.00, whichever is greater (cannot exceed the levy) shall be charged after 11/30/2020.
5. 5.0% Interest/Year Beginning 12/01/2020.

*** SUPPLEMENTAL ASSESSMENT PER SCC INFO ***

**KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202**

INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
Payments.....276-328-3666

See the back of this notice for payment options and additional information.

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owning

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0009	10075670	20A0009PSR00002	SCC () 009 RE

DUE DATE: Nov. 30, 2020 BS SCC BIG STONE GAP KU REAL ESTATE
0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land			
Buildings, utilities, etc		368,601	
TOTAL:	0.00690	368601	2,543.35
Due Nov. 30 2020			2,543.35
TOTAL DUE:			2,543.35

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ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0009		2,543.35	2,543.35

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE Nov. 30, 2020

MAKE CHECK PAYABLE TO:

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NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

**WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308**



WISE COUNTY TREASURER
DELORES W. SMITH, CPA, MGT
PO BOX 1308
WISE VA 24293-1308

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INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
Payments.....276-328-4077

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KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Under the State Law ALL Payments Shall be applied to the Oldest Tax Owing

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0010	10075670	20A0010PSR000020	SCC () 010 RE

DUE DATE: Nov. 30, 2020 CO SCC COEBURN KU REA L ESTATE
0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		\$0	
Buildings, utilities, etc		\$1,697,920	
TOTAL:	0.00690	\$1,697,920	\$5,857.82
Due Nov. 30, 2020			\$5,857.82
TOTAL DUE:			\$5,857.82

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**WHEN PAYING BY MAIL SEND A STAMPED
SELF ADDRESSED ENVELOPE IF A RECEIPT IS DESIRED.**

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS

PLEASE RETURN THIS STUB WITH PAYMENT

ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0010		\$5,857.82	\$5,857.82

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE Nov. 30, 2020

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PO BOX 1308
WISE VA 24293-1308

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER

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*** SUPPLEMENTAL ASSESSMENT PER SCC INFO ***

**KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
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INFORMATION/INQUIRIES

Commissioner of Revenue.....276-328-3556
Payments.....276-328-3666

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Under the State Law ALL Payments Shall be applied to the Oldest Tax Owning

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0010	10075670	20A0010PSR00002	SCC () 010 RE

DUE DATE: Nov. 30, 2020 CO SCC COEBURN KU REA L ESTATE
0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land Buildings, utilities, etc		190,533	
TOTAL:	0.00690	190533	1,314.68
Due Nov. 30 2020			1,314.68
TOTAL DUE:			1,314.68

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ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0010		1,314.68	1,314.68

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE Nov. 30, 2020

MAKE CHECK PAYABLE TO:

**WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308**

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NAME: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER
DELORES W. SMITH, CPA, MGT
PO BOX 1308
WISE VA 24293-1308

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KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

INFORMATION/INQUIRIES
Commissioner of Revenue.....276-328-3556
Payments.....276-328-4077

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Under the State Law ALL Payments Shall be applied to the Oldest Tax Owing

YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0012	10075670	20A0012PSR000020	SCC () 012 RE

DUE DATE: Nov. 30, 2020 WI SCC WISE KU REAL E STATE
0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		\$0	
Buildings, utilities, etc		\$2,904,092	
TOTAL:	0.00690	\$2,904,092	\$10,019.11
Due Nov. 30, 2020			\$10,019.11
TOTAL DUE:			\$10,019.11

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ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0012		\$10,019.11	\$10,019.11

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE Nov. 30, 2020

MAKE CHECK PAYABLE TO:

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PO BOX 1308
WISE VA 24293-1308

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER

DELORES W. SMITH, CPA, MGT
 PO BOX 1308
 WISE VA 24293-1308

*** SUPPLEMENTAL ASSESSMENT PER SCC INFO ***

KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

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YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0012	10075670	20A0012PSR00002	SCC () 012 RE

DUE DATE: Nov. 30, 2020 WI SCC WISE KU REAL E STATE
 0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land			
Buildings, utilities, etc		307,382	
TOTAL:	0.00690	307382	2,120.94
Due Nov. 30 2020			2,120.94
TOTAL DUE:			2,120.94

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ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0012		2,120.94	2,120.94

KENTUCKY UTILITIES COMPANY
 DBA OLD DOMINION POWER CO NORT
 C/O SCOTT WILLIAMS, MGR TAX AC
 PO BOX 32010
 LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE Nov. 30, 2020

MAKE CHECK PAYABLE TO:

**WISE COUNTY TREASURER
 PO BOX 1308
 WISE VA 24293-1308**

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS

NAME: _____
 ADDRESS: _____
 CITY: _____ STATE: _____ ZIP: _____



WISE COUNTY TREASURER

DELORES W. SMITH, CPA, MGT
PO BOX 1308
WISE VA 24293-1308

IMPORTANT TAX INFORMATION	
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KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

INFORMATION/INQUIRIES
Commissioner of Revenue.....276-328-3556
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YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0011	10075670	20A0011PSR000020	SCC () 011 RE

DUE DATE: Nov. 30, 2020 SP SCC ST PAUL KU REA L ESTATE
0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land		\$0	
Buildings, utilities, etc		\$1,882,122	
TOTAL:	0.00690	\$1,882,122	\$6,493.32
Due Nov. 30, 2020			\$6,493.32
TOTAL DUE:			\$6,493.32

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ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0011		\$6,493.32	\$6,493.32

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE	Nov. 30, 2020
-----------------	---------------

MAKE CHECK PAYABLE TO:

WISE COUNTY TREASURER
PO BOX 1308
WISE VA 24293-1308

TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS			
NAME:	_____		
ADDRESS:	_____		
CITY:	STATE:	ZIP:	



WISE COUNTY TREASURER

DELORES W. SMITH, CPA, MGT
PO BOX 1308
WISE VA 24293-1308

*** SUPPLEMENTAL ASSESSMENT PER SCC INFO ***

**KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202**

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INFORMATION/INQUIRIES

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Payments.....276-328-3666

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YEAR	TAX ID NUMBER	ACCOUNT NUMBER	TICKET NUMBER	MAP ID NUMBER
2020	0011	10075670	20A0011PSR00002	SCC () 011 RE

DUE DATE: Nov. 30, 2020 SP SCC ST PAUL KU REA L ESTATE

0.0000 ac.

DESCRIPTION	RATE	TOTAL VALUE	TOTAL TAX CHARGES
Land			
Buildings, utilities, etc		185,151	
TOTAL:	0.00690	185151	1,277.54
Due Nov. 30 2020			1,277.54
TOTAL DUE:			1,277.54

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ACCOUNT #	TAX ID #	PAST DUE	Due Nov. 30	TOTAL DUE
10075670	0011		1,277.54	1,277.54

KENTUCKY UTILITIES COMPANY
DBA OLD DOMINION POWER CO NORT
C/O SCOTT WILLIAMS, MGR TAX AC
PO BOX 32010
LOUISVILLE KY 40202

Tax Year: 2020

DUE DATE Nov. 30, 2020

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Attachment to Response to AG-KIUC-1 Question No. 28

TAX TICKET - YEAR 2020
BIG STONE GAP
AMANDA HAWKINS
505 E FIFTH ST S

Page 254 of 255
Ticket #: 00000040001
Date: 11/04/2020
Garrett

BIG STONE GAP VA 24219

Dept # : PS2020
ACCT # : 5

PUBLIC UTILITIES - 2020
3000 R/E
VIN#

Previous Principal
Balance \$ 19801.86
VALUE 4500423 0
DISCOUNT .00
TITLE #

DUE 12/07/2020

KENTUCKY UTILITIES CO
C/O CHAD CLEMENTS TAX MAGR
P O BOX 32010
LOUISVILLE KY
40232

Penalty \$.00
Interest \$.00
*Balance Due \$ 19801.86

* Penalty & Interest calculated through 2020/12.

(DUPLICATE)

KENTUCKY REVENUE CABINET
 DEPARTMENT OF PROPERTY VALUATION
 FRANKFORT, KENTUCKY 40620

NOTICE OF ASSESSMENT FOR PUBLIC SERVICE COMPANY

KENTUCKY UTILITIES COMPANY
 P.O. BOX 32010
 LOUISVILLE, KY 40232-2010

DATE: October 30, 2020

TAX YEAR: 2020

<u>PROPERTY CLASS</u>	<u>ASSESSMENT</u>	<u>TAX AMOUNT</u>
<u>STATE AND LOCAL</u>		
REAL ESTATE	348,860,966	425,610.38
*TANGIBLE PROPERTY @ .45	1,567,615,569	7,054,270.06
BUSINESS INVENTORY (OT) @ .05	0	0.00
 <u>STATE TAX ONLY</u>		
MANUFACTURING MACHINERY @ .15	2,542,777,590	3,814,166.39
POLLUTION CONTROL @ .15	2,262,672,612	3,394,008.92
BUSINESS INVENTORY (MM) @ .05	64,627,170	32,313.59
FOREIGN TRADE ZONE @ .001	10,767,550	107.68
INTANGIBLES @ .25	0	0.00
INTANGIBLES @ .015	0	0.00
 <u>TOTAL ASSESSMENT</u>	 <u>6,797,321,457</u>	 <u>14,720,477.02</u>

*EXCLUDES MOTOR VEHICLES

CLEAN COAL INCENTIVE CREDIT **(944,670.00)**

Total Liability **13,775,807.02**

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 29

Responding Witness: Christopher M. Garrett

- Q-29. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2020, please indicate whether there is a period of temporary abatement of taxes during the construction phase of assets to be placed in service. If so, please describe in detail.
- A-29. There is no period of temporary abatement of taxes during the construction phase of assets to be placed in service. Items in CWIP have historically been subject to property tax.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 30

Responding Witness: Christopher M. Garrett

- Q-30. Please provide a schedule showing how property taxes were computed for the base year and include copies of all workpapers used to determine the amount in electronic format with all formulas intact.
- A-30. See the attachment being provided in Excel format for the KU information.

The attachment is being provided in a separate file in Excel format.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 31

Responding Witness: Christopher M. Garrett

- Q-31. Please provide a schedule showing how property taxes were computed for the test year and include copies of all workpapers used to determine the amount in electronic format with all formulas intact.
- A-31. See the response to Question No. 30.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 32

Responding Witness: Christopher M. Garrett

- Q-32. Do the Companies use credit cards that include rebates or other benefits? If the response is in the affirmative, provide the following items:
- a. Amount of rebate or other benefits reflected in the cost of service base year and forecasted test year. If the amount is allocated, provide the allocations.
 - b. Actual credit card rebates or other benefits by year for 2018, 2019, and 2020. For each year, state the expense accounts where these credit card rebates or other benefits are reflected and provide a detailed breakdown of those expense accounts

A-32. Yes.

- a. The amount of rebate forecasted in the base period for KU was \$211,600 and in the test period was \$193,600.
- b. The rebates were recorded in FERC account 921 for the following periods requested:

Year	Amount
2018	\$211,276.38
2019	\$185,281.46
2020	\$146,648.89

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 33

Responding Witness: Christopher M. Garrett / Daniel K. Arbough

- Q-33. Please provide a schedule for each Company of the amortization expense associated with each regulatory asset for (a) each year 2016 through 2020, (b) the base year and (c) the test year. Provide the balance of each regulatory asset at the beginning and end of each of those years, the amortization period that was used in each of those years, and the FERC accounts utilized to record the amortization expense. In addition, please source the amortization period to the Case No. in which the Commission approved the recovery and the amortization period, if any. If none, then so state.
- A-33. See attached for the KU schedule.

Case No. 2020-00349
Attachment to Response to AG-KIUC-1 Question No. 33
Page 1 of 8
Arbough/Garrett

Kentucky Utilities Company
Amortization Expense - Regulatory Assets (a)

Description	Account Used for Amortization	Amortization Period	Order No. / Docket No.
WINTER STORM 2009	571/593	Aug- 10 to Jun- 21	KPSC 2009-00174 KPSC 2009-00548 KPSC 2012-00221 KPSC 2014-00371 KPSC 2016-00370 KPSC 2018-00294
MISO EXIT FEE - FERC	440-445	Jul-15 to Jun-17	FERC ER13-2428-000 FERC EL14-5-000 FERC EC06-4-000 FERC EC06-4-001 FERC ER06-20-000 FERC ER06-20-001
RATE CASE EXPENSES - ELECTRIC	928	Ongoing	KPSC 2014-00371 KPSC 2016-00370 KPSC 2018-00294
CARBON MANAGEMENT RESEARCH GROUP	930	Aug-10 to Jul-20	KPSC 2008-00308 KPSC 2009-00548 KPSC 2012-00221 KPSC 2014-00371 KPSC 2016-00370 KPSC 2018-00294
WIND STORM 2008	593	Ongoing	KPSC 2008-00457 KPSC 2009-00548 KPSC 2012-00221 KPSC 2014-00371 KPSC 2016-00370 KPSC 2018-00294
MOUNTAIN STORM - ELECTRIC	593	Nov-11 to Dec-17	VSCC PUE 2011-00013 VSCC PUE 2013-00013 VSCC PUE-2015-00063
FORWARD STARTING SWAP LOSSES	427	Sep-15 to Oct-45	KPSC 2014 - 00082 KPSC 2014-00371 KPSC 2016-00370 KPSC 2018-00294 VSCC PUR 2017-00106 VSCC PUR 2019-00060
PENSION GAIN/LOSS AMORTIZATION-15 YEAR (b)	926/219	Ongoing	KPSC 2014-00371 KPSC 2016-00370 KPSC 2018-00294
GREEN RIVER RETIREMENT	408, 500-514, 925-926	Jul-15 to Apr-19	KPSC 2014-00371 KPSC 2016-00370
ASC 715 - PENSION AND POSTRETIREMENT (b)	926/107	Ongoing	KPSC 2003-00434 KPSC 2008-00251 KPSC 2009-00548 KPSC 2012-00221 KPSC 2014-00371 KPSC 2016-00370 KPSC 2018-00294 FERC AI04-2-000 FERC AI07-1-000 VSCC PUR 2017-00106 VSCC PUR 2019-00060
ASC 740 - INCOME TAXES	410, 411, 282, 283	Ongoing	KPSC 2009-00548 KPSC 2012-00221 KPSC 2014-00371 KPSC 2016-00370 KPSC 2018-00034 KPSC 2018-00304 KPSC 2018-00294 VSCC PUR 2017-00106 VSCC PUR 2019-00060
PLANT OUTAGE NORMALIZATION	510 to 514 and 553 to 554	Ongoing	KPSC 2016-00370 KPSC 2018-00294
2018 SUMMER STORM	593	May-19 to Apr-29	Proposed: Case No. 2020-00349 KPSC 2018-00294 KPSC 2018-00304
BROWN INVENTORY	514	May-19 to Apr-22	KPSC 2018-00294
AMI O&M - ELECTRIC (c)	N/A	N/A	Proposed: Case No. 2020-00349
AMI CAPITAL - ELECTRIC (c)	N/A	N/A	Proposed: Case No. 2020-00349
Total			

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Kentucky Utilities Company
Amortization Expense - Regulatory Assets (a)

Description	Beginning Balance	2016 Annual Activity	Amortization	Ending Balance
WINTER STORM 2009	26,233,515	-	(5,723,676)	20,509,839
MISO EXIT FEE - FERC	722,267		(573,852)	148,415
RATE CASE EXPENSES - ELECTRIC	1,593,738	2,311,855	(637,661)	3,267,932
CARBON MANAGEMENT RESEARCH GROUP	162,197	102,440	(102,440)	162,197
WIND STORM 2008	1,006,278	-	(219,551)	786,727
MOUNTAIN STORM - ELECTRIC	1,006,945	-	(534,119)	472,826
FORWARD STARTING SWAP LOSSES	43,065,873		(2,397,987)	40,667,886
PENSION GAIN/LOSS AMORTIZATION-15 YEAR (b)	4,544,466	4,301,347	-	8,845,813
GREEN RIVER RETIREMENT	6,457,622		(2,583,049)	3,874,573
ASC 715 - PENSION AND POSTRETIREMENT (b)	120,706,013	27,978,234	(5,725,689)	142,958,558
ASC 740 - INCOME TAXES	69,961,052	1,707,237	(1,751,779)	69,916,510
PLANT OUTAGE NORMALIZATION	-			-
2018 SUMMER STORM				
BROWN INVENTORY				
AMI O&M - ELECTRIC (c)				
AMI CAPITAL - ELECTRIC (c)				
Total	275,459,966	36,401,113	(20,249,803)	291,611,276

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Kentucky Utilities Company
Amortization Expense - Regulatory Assets (a)

Description	Beginning Balance	2017 Annual Activity	Amortization	Ending Balance
WINTER STORM 2009	20,509,839	-	(5,723,676)	14,786,163
MISO EXIT FEE - FERC	148,415	188,528	(336,943)	-
RATE CASE EXPENSES - ELECTRIC	3,267,932	798,029	(954,958)	3,111,003
CARBON MANAGEMENT RESEARCH GROUP	162,197	102,440	(102,440)	162,197
WIND STORM 2008	786,727		(219,552)	567,175
MOUNTAIN STORM - ELECTRIC	472,826		(472,826)	-
FORWARD STARTING SWAP LOSSES	40,667,886		(2,391,436)	38,276,450
PENSION GAIN/LOSS AMORTIZATION-15 YEAR (b)	8,845,813	5,533,672	-	14,379,485
GREEN RIVER RETIREMENT	3,874,573		(1,995,992)	1,878,581
ASC 715 - PENSION AND POSTRETIREMENT (b)	142,958,558	(8,701,968)	(7,024,629)	127,231,961
ASC 740 - INCOME TAXES	69,916,510	119,154	(32,980,368)	37,055,296
PLANT OUTAGE NORMALIZATION	-	-	-	-
2018 SUMMER STORM				
BROWN INVENTORY				
AMI O&M - ELECTRIC (c)				
AMI CAPITAL - ELECTRIC (c)				
Total	291,611,276	(1,960,145)	(52,202,820)	237,448,311

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Kentucky Utilities Company
Amortization Expense - Regulatory Assets (a)

Description	Beginning Balance	2018 Annual Activity	Amortization	Ending Balance
WINTER STORM 2009	14,786,163		(5,723,676)	9,062,487
MISO EXIT FEE - FERC	-			-
RATE CASE EXPENSES - ELECTRIC	3,111,003	1,244,281	(1,272,256)	3,083,028
CARBON MANAGEMENT RESEARCH GROUP	162,197	102,440	(102,440)	162,197
WIND STORM 2008	567,175		(219,552)	347,623
MOUNTAIN STORM - ELECTRIC	-			-
FORWARD STARTING SWAP LOSSES	38,276,450		(2,391,436)	35,885,014
PENSION GAIN/LOSS AMORTIZATION-15 YEAR (b)	14,379,485	5,600,544		19,980,029
GREEN RIVER RETIREMENT	1,878,581		(1,408,936)	469,645
ASC 715 - PENSION AND POSTRETIREMENT (b)	127,231,961	19,451,275	(10,752,204)	135,931,032
ASC 740 - INCOME TAXES	37,055,296	2,891,996	(5,273,159)	34,674,133
PLANT OUTAGE NORMALIZATION	-	3,335,172	-	3,335,172
2018 SUMMER STORM		4,791,953		4,791,953
BROWN INVENTORY				
AMI O&M - ELECTRIC (c)				
AMI CAPITAL - ELECTRIC (c)				
Total	237,448,311	37,417,661	(27,143,659)	247,722,313

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Kentucky Utilities Company <u>Amortization Expense - Regulatory Assets</u> (a) Description	Beginning Balance	2019 Annual Activity	Amortization	Ending Balance
WINTER STORM 2009	9,062,487		(4,109,306)	4,953,181
MISO EXIT FEE - FERC	-			-
RATE CASE EXPENSES - ELECTRIC	3,083,028	408,676	(1,455,703)	2,036,001
CARBON MANAGEMENT RESEARCH GROUP	162,197		(102,440)	59,757
WIND STORM 2008	347,623		(157,628)	189,995
MOUNTAIN STORM - ELECTRIC	-			-
FORWARD STARTING SWAP LOSSES	35,885,014		(2,391,436)	33,493,578
PENSION GAIN/LOSS AMORTIZATION-15 YEAR (b)	19,980,029	2,063,927		22,043,956
GREEN RIVER RETIREMENT	469,645		(469,645)	-
ASC 715 - PENSION AND POSTRETIREMENT (b)	135,931,032	(24,244,515)	(6,644,457)	105,042,060
ASC 740 - INCOME TAXES	34,674,133	224,437	(1,078,221)	33,820,349
PLANT OUTAGE NORMALIZATION	3,335,172	12,586,094	157,016	16,078,282
2018 SUMMER STORM	4,791,953		(319,463)	4,472,490
BROWN INVENTORY AMI O&M - ELECTRIC (c) AMI CAPITAL - ELECTRIC (c)	-	1,632,162	(417,920)	1,214,242
Total	247,722,313	(7,329,219)	(16,989,203)	223,403,891

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Kentucky Utilities Company
Amortization Expense - Regulatory Assets (a)

Description	Beginning Balance	2020 Annual Activity	Amortization	Ending Balance
WINTER STORM 2009	4,953,181		(3,302,120)	1,651,061
MISO EXIT FEE - FERC	-	-	-	-
RATE CASE EXPENSES - ELECTRIC	2,036,001	1,507,996	(1,547,426)	1,996,571
CARBON MANAGEMENT RESEARCH GROUP	59,757	-	(59,757)	-
WIND STORM 2008	189,995	-	(126,665)	63,330
MOUNTAIN STORM - ELECTRIC	-			-
FORWARD STARTING SWAP LOSSES	33,493,578	-	(2,397,988)	31,095,590
PENSION GAIN/LOSS AMORTIZATION-15 YEAR (b)	22,043,956	5,788,990	(181,708)	27,651,238
GREEN RIVER RETIREMENT	-	-	-	-
ASC 715 - PENSION AND POSTRETIREMENT (b)	105,042,060	(4,303,294)	(378,355)	100,360,411
ASC 740 - INCOME TAXES	33,820,349	68,038	(740,751)	33,147,636
PLANT OUTAGE NORMALIZATION	16,078,282	17,661,771	235,524	33,975,577
2018 SUMMER STORM	4,472,490	-	(479,196)	3,993,294
BROWN INVENTORY	1,214,242	-	(626,880)	587,362
AMI O&M - ELECTRIC (c)				
AMI CAPITAL - ELECTRIC (c)				
Total	223,403,891	20,723,501	(9,605,322)	234,522,070

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Kentucky Utilities Company				
<u>Amortization Expense - Regulatory Assets</u> (a)				
Description	Base Period (03/20-02/21)			
	Beginning Balance	Annual Activity	Amortization	Ending Balance
WINTER STORM 2009	4,402,828	-	(3,302,122)	1,100,706
MISO EXIT FEE - FERC	-	-	-	-
RATE CASE EXPENSES - ELECTRIC	1,786,137	1,247,389	(1,547,426)	1,486,100
CARBON MANAGEMENT RESEARCH GROUP	42,683	-	(42,683)	-
WIND STORM 2008	168,886	-	(126,665)	42,221
MOUNTAIN STORM - ELECTRIC	-	-	-	-
FORWARD STARTING SWAP LOSSES	33,100,465	-	(2,391,436)	30,709,029
PENSION GAIN/LOSS AMORTIZATION-15 YEAR (b)	22,043,956	6,914,701	(27,098)	28,931,559
GREEN RIVER RETIREMENT	-	-	-	-
ASC 715 - PENSION AND POSTRETIREMENT (b)	105,042,060	5,349,353	(10,613,892)	99,777,521
ASC 740 - INCOME TAXES	33,820,348	41,177	(743,756)	33,117,769
PLANT OUTAGE NORMALIZATION	18,092,575	14,373,515	235,524	32,701,614
2018 SUMMER STORM	4,392,623	-	(479,196)	3,913,427
BROWN INVENTORY	1,109,763	-	(626,880)	482,883
AMI O&M - ELECTRIC (c)				
AMI CAPITAL - ELECTRIC (c)				
Total	224,002,324	27,926,135	(19,665,630)	232,262,829

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Kentucky Utilities Company
Amortization Expense - Regulatory Assets (a)

Description	Beginning Balance	Forecast Test Period (07/21-06/22)		Ending Balance
		Annual Activity	Amortization	
WINTER STORM 2009	-	-	-	-
MISO EXIT FEE - FERC	-	-	-	-
RATE CASE EXPENSES - ELECTRIC	1,266,384	-	(422,128)	844,256
CARBON MANAGEMENT RESEARCH GROUP	-	-	-	-
WIND STORM 2008	-	-	-	-
MOUNTAIN STORM - ELECTRIC	-	-	-	-
FORWARD STARTING SWAP LOSSES	29,909,700	-	(2,391,436)	27,518,264
PENSION GAIN/LOSS AMORTIZATION-15 YEAR (b)	31,733,995	4,418,625	(156,520)	35,996,100
GREEN RIVER RETIREMENT	-	-	-	-
ASC 715 - PENSION AND POSTRETIREMENT (b)	94,664,004	(2,647,054)	(10,102,776)	81,914,174
ASC 740 - INCOME TAXES	32,680,341	-	(737,221)	31,943,121
PLANT OUTAGE NORMALIZATION	40,186,848	1,732,426	(5,129,794)	36,789,479
2018 SUMMER STORM	3,753,696	-	(479,195)	3,274,501
BROWN INVENTORY	-	-	-	-
AMI O&M - ELECTRIC (c)	-	1,407,978	-	1,407,978
AMI CAPITAL - ELECTRIC (c)	-	209,654	-	209,654
Total	234,194,968	5,121,629	(19,419,070)	219,897,527

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KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 34

Responding Witness: Christopher M. Garrett/Daniel K. Arbough

- Q-34. Please provide a schedule for each Company of the amortization expense associated with each regulatory liability for (a) each calendar year 2016 through 2020, (b) the base year and (c) the test year. Provide the balance of each regulatory liability at the beginning and end of each of those years, the amortization period that was used in each of those years, and the FERC accounts utilized to record the amortization expense. In addition, please source the amortization period to the Case No. in which the Commission approved the recovery and the amortization period, if any. If none, then so state.
- A-34. See attached for the KU schedule.

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Kentucky Utilities Company
Amortization Expense - Regulatory Liabilities

Account (a)	Description	Account Used for Amortization	Amortization Period	Order No. / Docket No.
254001-254004	ASC 740 - INCOME TAXES (b)	410, 411, 190 and 282	Ongoing	KPSC 2005-00181 KPSC 2006-00456 KPSC 2009-00548 KPSC 2012-00221 KPSC 2014-00371 KPSC 2016-00370 KPSC 2018-00034 KPSC 2018-00304 KPSC 2018-00294 VSCC PUR 2017-00106
254090	FORWARD STARTING SWAP LOSSES	427	Sept-15 to Oct-45	KPSC 2012-00232 KPSC 2012 00221 KPSC 2014-00371 KPSC 2016-00370 KPSC 2018-00294 VSCC PUR 2017-00106
254010	ASC 715 - PENSION AND POSTRETIREMENT (c)	184/228	Ongoing	KPSC 2003-00434 KPSC 2008-00251 KPSC 2009-00548 KPSC 2012-00221 KPSC 2014-00371 KPSC 2016-00370 KPSC 2018-00294 FERC A104-2-000 FERC A107-1-000
254025	REFINED COAL- KENTUCKY (d)	454,456 AND 501	Ongoing	KPSC 2015-00264 KPSC 2016-00370 KPSC 2018-00294 FERC EL 15-92-000
254033	BROWN 1 STACK REPAIRS	511	May-19 to Apr-22	KPSC 2018-00294
254028	TAX CUT AND JOBS ACT- KPSC	410, 411, 190, 282 and 283	Apr-18 to Apr-19	KPSC 2018-00034
254059	PLANT OUTAGE NORMALIZATION	510-514 and 553-554	Ongoing	KPSC 2016-00370 KPSC 2018-00294
254321	MISO EXIT FEE REFUND- KY	575	Jul-15 to Jun-17	KPSC 2003-00266 KPSC 2008-00251 KPSC 2012-00221 KPSC 2014-00371 FERC EC06-4-001 FERC ER06-20-00 FERC ER06-20-001

Total

(a) Mechanisms and ARO's are excluded from schedule as they do not pertain to the current filing.

(b) Unprotected excess ADIT amortized in the forecast test period (07/21-06/22) as included in the surcredit.

(c) At the time this data request was submitted the December 2020 pension remeasurement entries had not yet been booked.

(d) The amortization for the forecast test period (07/21-06/22) represents the amount for the proposed surcredit.

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Kentucky Utilities Company
Amortization Expense - Regulatory Liabilities

Account (a)	Description	2016			
		Beginning Balance	Amortization	Annual Activity	Ending Balance
254001-254004	ASC 740 - INCOME TAXES (b)	70,364,691	4,436,589	4,305,522	70,233,624
254090	FORWARD STARTING SWAP LOSSES	39,981,194	1,437,632	-	38,543,562
254010	ASC 715 - PENSION AND POSTRETIREMENT (c)	24,016,275	1,221,005	-	22,795,270
254025	REFINED COAL- KENTUCKY (d)	-	-	558,325	558,325
254033	BROWN 1 STACK REPAIRS				
254028	TAX CUT AND JOBS ACT- KPSC				
254059	PLANT OUTAGE NORMALIZATION				-
254321	MISO EXIT FEE REFUND- KY	498,938	332,625		166,313
Total		134,861,098	7,427,851	4,863,847	132,297,094

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(b) Unprotected excess ADIT amortized in the forecast test period (07/21-06/22) as included in the surcredit.

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(d) The amortization for the forecast test period (07/21-06/22) represents the amount for the proposed surcredit.

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Kentucky Utilities Company
Amortization Expense - Regulatory Liabilities

Account (a)	Description	2017			
		Beginning Balance	Amortization	Annual Activity	Ending Balance
254001-254004	ASC 740 - INCOME TAXES (b)	70,233,624	2,702,193	602,933,998	670,465,429
254090	FORWARD STARTING SWAP LOSSES	38,543,562	1,433,704		37,109,858
254010	ASC 715 - PENSION AND POSTRETIREMENT (c)	22,795,270	10,731,849	15,309,192	27,372,613
254025	REFINED COAL- KENTUCKY (d)	558,325	4,670,606	6,995,166	2,882,885
254033	BROWN 1 STACK REPAIRS				-
254028	TAX CUT AND JOBS ACT- KPSC				-
254059	PLANT OUTAGE NORMALIZATION	-		1,220,138	1,220,138
254321	MISO EXIT FEE REFUND- KY	166,313	166,313		-
Total		132,297,094	19,704,665	626,458,494	739,050,923

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(b) Unprotected excess ADIT amortized in the forecast test period (07/21-06/22) as included in the surcredit.

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Kentucky Utilities Company
Amortization Expense - Regulatory Liabilities

Account (a)	Description	2018			
		Beginning Balance	Amortization	Annual Activity	Ending Balance
254001-254004	ASC 740 - INCOME TAXES (b)	670,465,429	16,328,255	20,577,688	674,714,862
254090	FORWARD STARTING SWAP LOSSES	37,109,858	1,433,704		35,676,154
254010	ASC 715 - PENSION AND POSTRETIREMENT (c)	27,372,613	1,155,158	199,597	26,417,052
254025	REFINED COAL- KENTUCKY (d)	2,882,885	8,957,625	8,681,034	2,606,294
254033	BROWN 1 STACK REPAIRS	-			-
254028	TAX CUT AND JOBS ACT- KPSC	-	17,623,658	26,079,701	8,456,043
254059	PLANT OUTAGE NORMALIZATION	1,220,138	1,220,138		-
254321	MISO EXIT FEE REFUND- KY	-			-
Total		739,050,923	46,718,538	55,538,020	747,870,405

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Kentucky Utilities Company
Amortization Expense - Regulatory Liabilities

Account (a)	Description	2019			
		Beginning Balance	Amortization	Annual Activity	Ending Balance
254001-254004	ASC 740 - INCOME TAXES (b)	674,714,862	17,180,048	143,623	657,678,437
254090	FORWARD STARTING SWAP LOSSES	35,676,154	1,428,306		34,247,848
254010	ASC 715 - PENSION AND POSTRETIREMENT (c)	26,417,052	(170,728)	7,543,948	34,131,728
254025	REFINED COAL- KENTUCKY (d)	2,606,294	10,954,554	10,598,320	2,250,060
254033	BROWN 1 STACK REPAIRS	-	(131,333)	(18,732)	112,601
254028	TAX CUT AND JOBS ACT- KPSC	8,456,043	8,456,043	-	-
254059	PLANT OUTAGE NORMALIZATION	-			-
254321	MISO EXIT FEE REFUND- KY	-			-
Total		747,870,405	37,716,890	18,267,159	728,420,674

(a) Mechanisms and ARO's are excluded from schedule as they do not pertain to the current filing.

(b) Unprotected excess ADIT amortized in the forecast test period (07/21-06/22) as included in the surcredit.

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Kentucky Utilities Company
Amortization Expense - Regulatory Liabilities

Account (a)	Description	2020			
		Beginning Balance	Amortization	Annual Activity	Ending Balance
254001-254004	ASC 740 - INCOME TAXES (b)	657,678,437	22,858,483	71,460	634,891,414
254090	FORWARD STARTING SWAP LOSSES	34,247,848	1,437,632	-	32,810,216
254010	ASC 715 - PENSION AND POSTRETIREMENT (c)	34,131,728	304,361		33,827,367
254025	REFINED COAL- KENTUCKY (d)	2,250,060	11,656,563	10,377,660	971,157
254033	BROWN 1 STACK REPAIRS	112,601	(196,990)	-	309,591
254028	TAX CUT AND JOBS ACT- KPSC	-	-	-	-
254059	PLANT OUTAGE NORMALIZATION	-	-	-	-
254321	MISO EXIT FEE REFUND- KY	-	-	-	-
Total		728,420,674	36,060,049	10,449,120	702,809,745

(a) Mechanisms and ARO's are excluded from schedule as they do not pertain to the current filing.

(b) Unprotected excess ADIT amortized in the forecast test period (07/21-06/22) as included in the surcredit.

(c) At the time this data request was submitted the December 2020 pension remeasurement entries had not yet been booked.

(d) The amortization for the forecast test period (07/21-06/22) represents the amount for the proposed surcredit.

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Kentucky Utilities Company
Amortization Expense - Regulatory Liabilities

Account (a)	Description	Beginning Balance	Base Period (03/20-02/21)		Ending Balance
			Amortization	Annual Activity	
254001-254004	ASC 740 - INCOME TAXES (b)	657,678,437	21,455,925	-	636,222,512
254090	FORWARD STARTING SWAP LOSSES	34,012,171	1,433,542	-	32,578,629
254010	ASC 715 - PENSION AND POSTRETIREMENT (c)	34,131,728	232,723	7,147	33,906,152
254025	REFINED COAL- KENTUCKY (d)	2,132,444	11,656,563	10,185,140	661,021
254033	BROWN 1 STACK REPAIRS	145,434	(197,000)	-	342,434
254028	TAX CUT AND JOBS ACT- KPSC	-	-	-	-
254059	PLANT OUTAGE NORMALIZATION	-	-	-	-
254321	MISO EXIT FEE REFUND- KY	-	-	-	-
Total		728,100,214	34,581,752	10,192,287	703,710,749

(a) Mechanisms and ARO's are excluded from schedule as they do not pertain to the current filing.

(b) Unprotected excess ADIT amortized in the forecast test period (07/21-06/22) as included in the surcredit.

(c) At the time this data request was submitted the December 2020 pension remeasurement entries had not yet been booked.

(d) The amortization for the forecast test period (07/21-06/22) represents the amount for the proposed surcredit.

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Kentucky Utilities Company
Amortization Expense - Regulatory Liabilities

Account (a)	Description	Forecast Test Period (07/21-06/22)			Ending Balance
		Beginning Balance	Amortization	Annual Activity	
254001-254004	ASC 740 - INCOME TAXES (b)	624,982,278	39,710,460	-	585,271,818
254090	FORWARD STARTING SWAP LOSSES	32,099,528	1,433,376	-	30,666,152
254010	ASC 715 - PENSION AND POSTRETIREMENT (c)	34,042,281	(408,388)	-	34,450,669
254025	REFINED COAL- KENTUCKY (d)	30,589	1,393,451	1,362,862	-
254033	BROWN 1 STACK REPAIRS	-	-	-	-
254028	TAX CUT AND JOBS ACT- KPSC	-	-	-	-
254059	PLANT OUTAGE NORMALIZATION	-	-	-	-
254321	MISO EXIT FEE REFUND- KY	-	-	-	-
Total		691,154,677	42,128,899	1,362,862	650,388,640

(a) Mechanisms and ARO's are excluded from schedule as they do not pertain to the current filing.

(b) Unprotected excess ADIT amortized in the forecast test period (07/21-06/22) as included in the surcredit.

(c) At the time this data request was submitted the December 2020 pension remeasurement entries had not yet been booked.

(d) The amortization for the forecast test period (07/21-06/22) represents the amount for the proposed surcredit.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 35

Responding Witness: Gregory J. Meiman

- Q-35. Refer to the disallowance of costs referenced on pages 13-15 of the June 22, 2017 Order in Kentucky Utilities, Inc. Case No. 2016-00370 and to pages 16-17 of the June 22, 2017 Order in Louisville Gas and Electric Company Case No. 2016-00371. For employees who participate in a defined benefit plan, please provide the total and jurisdictional amount of matching contributions made on behalf of employees who also participate in any 401 (k) retirement savings account for each Company if the Commission applied the same methodology for a similar disallowance in the instant proceeding.
- A-35. See attached.

LGE	LGE Base Period Total	LGE Base Period - Gas	LGE Base Period - Electric	LGE Test Period Total	LGE Test Period - Gas	LGE Test Period - Electric
Pre-2006 (employees participating in defined benefit plan)	1,065,239	266,310	798,929	877,375	219,344	658,031
KU	KU Base Period Total	KU Base Period Jurisdictional	KU Test Period Total	KU Test Period Jurisdictional		
Pre-2006 (employees participating in defined benefit plan)	1,037,998	966,013	902,327	843,721		

The Savings Plan match amounts above are the totals that are allocated to each company's operating and maintenance expenses. It includes amounts that are allocated from LKS Services Company and allocations between the utilities for joint owned assets.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 36

Responding Witness: Christopher M. Garrett

- Q-36. Refer to page 22, line 7, through page 23, line 10, of Mr. Bellar's Direct Testimony wherein he describes changes to the deferred costs and amortization of generation plant outage expenses. Please provide a schedule showing the total company 2015, 2016, 2017, 2018, 2019, 2020 to date, base year and test year maintenance expenses recorded or budgeted if not yet incurred for generation plant maintenance and outage expenses by plant/unit and by FERC O&M expense account, for both Companies.
- A-36. See attached for the KU schedule.

<u>KU Jurisdictional Generator Outage - Not normalized</u>		2015	2016	2017	2018
<u>Unit</u>	<u>FERC</u>	Actual	Actual	Actual	Actual
0321 - TRIMBLE COUNTY 2 - GENERATION	510	\$ -	\$ 246,762	\$ -	\$ -
	511	2,693	-	-	50,296
	512	494,326	1,121,821	1,512,181	3,072,265
	513	139,686	838,407	167,838	1,994,064
5591 - KU GENERATION - COMMON	510	-	442	-	-
	513	-	-	-	-
5613 - GREEN RIVER UNIT 3 ⁽¹⁾	500	-	-	-	-
	510	-	-	-	-
	511	2,722	-	-	-
	512	249,813	-	-	-
	513	7,211	-	-	-
	514	-	-	-	-
5614 - GREEN RIVER UNIT 4 ⁽¹⁾	500	-	-	-	-
	511	-	-	-	-
	512	686,268	-	-	-
	513	36,934	-	-	-
	514	489	-	-	-
5621 - E W BROWN UNIT 1 ⁽²⁾	510	234,710	-	-	17,618
	511	28,185	2,551	-	1,462
	512	770,115	424,173	170,514	165,439
	513	2,814,425	746,401	66,619	56,406
	514	-	-	-	395
5622 - E W BROWN UNIT 2 ⁽²⁾	510	(170,598)	(7,422)	-	86,826
	511	-	-	35	-
	512	177,554	524,039	319,321	146,453
	513	69,033	13,200	170,328	51,884
	514	-	-	-	1,052
5623 - E W BROWN UNIT 3	510	-	224,361	-	-
	511	1,930	-	799	-
	512	1,002,174	645,014	793,360	1,223,256
	513	566,909	77,949	169,502	114,654
	514	5,676	842	443	3,553
5624 - E W BROWN UNITS 1 & 2 ⁽²⁾	512	2,156	1,128	567	-
	513	-	2,497	-	-
	514	-	-	756	-

<u>KU Jurisdictional Generator Outage - Not normalized</u>		2015	2016	2017	2018
Unit	FERC	Actual	Actual	Actual	Actual
5625 - E W BROWN UNITS 2 & 3 ⁽²⁾	512 513	-	25,188	-	-
5630 - E W BROWN STEAM UNITS 1,2,3 SCRUBBER ⁽²⁾	511 512 514	- - -	285,730 - -	0 - -	- - -
5651 - GHENT UNIT 1	510 511 512 513 514	701,055 288,139 3,921,111 4,228,284 53	- 82,540 1,365,142 515,167 321	- 27,536 1,722,885 657,717 227	352,455 91,735 2,831,031 443,310 -
5652 - GHENT UNIT 2	510 511 512 513 514	270,844 38,347 3,374,848 748,493 -	21,862 44,419 1,661,414 596,452 -	- 117,136 1,560,425 582,492 -	- 158,883 1,269,303 281,595 273
5653 - GHENT UNIT 3	510 511 512 513 514	- 330 2,220,256 1,030,676 180	- 38,566 2,282,186 638,626 -	984 75,058 1,560,943 375,552 -	507,523 329,863 3,710,625 3,628,701 1,952
5654 - GHENT UNIT 4	510 511 512 513 514	128,295 8,577 (97,614) 119,526 -	- 112,854 1,932,458 350,705 -	(984) 16,550 1,435,331 423,903 3,338	251,579 83,922 2,113,336 543,610 -
5655 - GHENT UNITS 1 & 2	511 512 513	1,985 988 1,687	- - 20,994	- - -	- - -
5656 - GHENT UNITS 3 & 4	511 512 513	49 - 769	5,884 - 311	- - 702	- - -
5657 - GHENT COMMON	511 512 514	- - -	- - -	- - -	- - -
0172 - CANE RUN CC GT 2016	549 551	51,497 -	22 -	158,408 -	319 -

<u>KU Jurisdictional Generator Outage - Not normalized</u>		2015	2016	2017	2018
Unit	FERC	Actual	Actual	Actual	Actual
	552	5,043	65,558	116,957	171,079
	553	133,338	680,409	1,332,856	486,126
	554	56,148	212,949	247,998	297,809
0432 - PADDYS RUN GT 13	553	44,366	59,562	106,504	105,218
	554	-	-	-	-
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	553	-	-	1,537	9,979
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	553	-	-	-	44,226
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	553	1,093	-	29,220	86,626
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	553	-	-	26,928	22,923
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	553	-	-	-	35,959
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	553	-	-	-	33,474
5633 - E W BROWN-EQUIP COM. COMBUSTION TURBINE UNITS 8, 9, 10 & 11	553	-	-	-	-
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	553	-	-	188,025	-
	554	12,158	-	-	13,701
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	551	-	-	-	-
	552	-	-	-	-
	553	18,187	6,492	(3,094)	-
	554	-	-	-	-
5637 - E W BROWN COMBUSTION TURBINE UNIT 7	553	(62,547)	29,506	-	-
	554	-	-	-	-
5638 - E W BROWN COMBUSTION TURBINE UNIT 8	553	-	-	-	-
	554	-	-	-	542
5639 - E W BROWN COMBUSTION TURBINE UNIT 9	553	-	-	-	-
	554	-	-	-	18,796
5640 - E W BROWN COMBUSTION TURBINE UNIT 10	553	274,447	-	-	-
	554	33,825	-	-	-
5641 - E W BROWN COMBUSTION TURBINE UNIT 11	553	-	-	-	151,045
5645 - E W BROWN CT UNIT 9 GAS PIPELINE	554	-	141,017	44,490	-
5693 - HAEFLING UNIT 1	553	-	-	-	-
5694 - HAEFLING UNIT 2	553	-	-	-	-
Total		\$ 24,676,845	\$ 16,038,500	\$ 14,181,887	\$ 25,063,142

(1) Green River units 3 and 4 were retired in 2015.

(2) E.W. Brown units 1 and 2 were retired in 2019.

<u>KU Jurisdictional Generator Outage - Not normalized</u>		2019	2020		
<u>Unit</u>	<u>FERC</u>	Actual	Actual	Base Year	Test Year
0321 - TRIMBLE COUNTY 2 - GENERATION	510	\$ 29,261	\$ 272,816	\$ 298,468	\$ -
	511	-	13,096	8,673	-
	512	1,227,091	2,407,476	991,364	2,842,491
	513	619,434	1,028,678	2,420,956	457,727
5591 - KU GENERATION - COMMON	510	-	-	-	-
	513	-	-	-	-
5613 - GREEN RIVER UNIT 3 ⁽¹⁾	500	-	-	-	-
	510	-	-	-	-
	511	-	-	-	-
	512	-	-	-	-
	513	-	-	-	-
	514	-	-	-	-
5614 - GREEN RIVER UNIT 4 ⁽¹⁾	500	-	-	-	-
	511	-	-	-	-
	512	-	-	-	-
	513	-	-	-	-
	514	-	-	-	-
5621 - E W BROWN UNIT 1 ⁽²⁾	510	-	-	-	-
	511	-	-	-	-
	512	-	-	-	-
	513	-	-	-	-
	514	-	-	-	-
5622 - E W BROWN UNIT 2 ⁽²⁾	510	-	-	-	-
	511	-	-	-	-
	512	-	-	-	-
	513	-	-	-	-
	514	-	-	-	-
5623 - E W BROWN UNIT 3	510	-	-	-	673,716
	511	162,509	115,384	-	-
	512	2,481,067	613,655	1,411,190	919,693
	513	5,442,036	329,887	34,532	-
	514	6,344	1,882	-	1,375,282
5624 - E W BROWN UNITS 1 & 2 ⁽²⁾	512	-	-	-	-
	513	-	-	-	-
	514	-	-	-	-

<u>KU Jurisdictional Generator Outage - Not normalized</u>		2019	2020		
Unit	FERC	Actual	Actual	Base Year	Test Year
5625 - E W BROWN UNITS 2 & 3 ⁽²⁾	512 513	- -	- -	- -	- -
5630 - E W BROWN STEAM UNITS 1,2,3 SCRUBBER ⁽²⁾	511 512 514	246,892 - -	151,799 - -	325 - -	- - -
5651 - GHENT UNIT 1	510 511 512 513 514	- 89,536 2,258,864 1,368,803 2,426	- 133,555 2,976,654 1,830,057 50,675	- 72,222 2,170,711 1,254,241 9,752	701,788 - 3,322,410 860,388 -
5652 - GHENT UNIT 2	510 511 512 513 514	829,288 210,595 3,705,710 4,845,577 773	31,128 46,078 1,145,805 244,418 -	12,164 1,327 984,283 316,337 -	- - 2,515,136 662,047 -
5653 - GHENT UNIT 3	510 511 512 513 514	55,430 22,408 1,116,228 399,492 -	2,021 50,223 3,874,308 1,697,952 17,100	312 3,743,095 1,376,666 - -	- 2,352,717 812,476 - -
5654 - GHENT UNIT 4	510 511 512 513 514	- 99,768 2,491,156 1,858,591 -	- 270,307 5,514,473 4,454,825 53	- 251,041 5,358,621 4,009,687 -	- - 2,863,517 661,887 -
5655 - GHENT UNITS 1 & 2	511 512 513	- - -	153 - -	- - -	- - -
5656 - GHENT UNITS 3 & 4	511 512 513	- - -	- - 279	- - -	- - -
5657 - GHENT COMMON	511 512 514	- - -	- - -	- - -	- - -
0172 - CANE RUN CC GT 2016	549 551	(428) -	184 295,498	- 287,141	- -

<u>KU Jurisdictional Generator Outage - Not normalized</u>		2019	2020	Base Year	Test Year
Unit	FERC	Actual	Actual		
	552	67,267	248,677	182,934	-
	553	394,777	5,203,181	4,625,106	1,840,986
	554	119,586	672,654	492,940	3,711,349
0432 - PADDYS RUN GT 13	553	526,540	142,018	181,697	109,333
	554	-	-	-	-
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	553	50,701	56,780	56,945	-
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	553	51,906	25,464	16,636	-
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	553	14,226	77,971	44,312	43,281
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	553	27,439	1,083	1,100	40,329
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	553	18,632	42,838	94,765	136,043
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	553	8,028	25,652	15,489	136,043
5633 - E W BROWN-EQUIP COM. COMBUSTION TURBINE UNITS 8, 9, 10 & 11	553	54,284	-	-	126,215
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	553	-	-	29,073	-
	554	-	-	-	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	551	-	-	-	-
	552	-	-	-	-
	553	502,502	9,276	14,673	-
	554	-	-	-	-
5637 - E W BROWN COMBUSTION TURBINE UNIT 7	553	78,730	10,217	14,942	590,120
	554	-	-	-	-
5638 - E W BROWN COMBUSTION TURBINE UNIT 8	553	-	23,876	-	281,173
	554	-	-	-	-
5639 - E W BROWN COMBUSTION TURBINE UNIT 9	553	-	-	-	-
	554	9,049	-	-	-
5640 - E W BROWN COMBUSTION TURBINE UNIT 10	553	-	-	-	-
	554	-	-	-	-
5641 - E W BROWN COMBUSTION TURBINE UNIT 11	553	(12,695)	-	-	-
5645 - E W BROWN CT UNIT 9 GAS PIPELINE	554	-	-	-	-
5693 - HAEFLING UNIT 1	553	-	-	5,216	-
5694 - HAEFLING UNIT 2	553	-	-	5,216	-
Total		\$ 31,479,823	\$ 34,110,105	\$ 30,794,153	\$ 28,036,144

(1) Green River units 3 and 4 were retired in 2015.

(2) E.W. Brown units 1 and 2 were retired in 2019.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 37

Responding Witness: Christopher M. Garrett

- Q-37. Refer to page 22, line 7, through page 23, line 10, of Mr. Bellar's Direct Testimony. Please provide the following information related to the deferral of generating outage costs for 2017, 2018, 2019, 2020, base year, and test year for each Company: a) beginning balance, b) cost deferrals added, c) costs amortized, and d) ending year balance. In addition, provide the quantification of cost deferrals added each year and the basis for such. Finally, identify the FERC accounts and account numbers associated with the deferrals and amortizations (balance sheet and income statement).
- A-37. See Attachment 1 for parts a, b, c, and d including FERC accounts and account numbers for KU.

See Attachment 2 for quantification of the KU cost deferrals.

See the Stipulation and Recommendation approved by the Commission in Case Nos. 2018-00294 and 2018-00295 section 1.2(F) and the Stipulation and Recommendation approved by the Commission in Case Nos. 2016-00370 and 2016-00371 section 2.2(F) for approval of the deferral accounting treatment.

Kentucky Utilities Company
Outage Regulatory Asset FERC 182, Acct 182386 (Liability FERC 254, Acct 254059)

July 2017 Beginning Balance	\$	-
2017 Deferred Cost Activity - Offset FERC 510 - Account 510100	\$	(473,365)
2017 Deferred Cost Activity - Offset FERC 511 - Account 511100	\$	171,306
2017 Deferred Cost Activity - Offset FERC 512 - Account 512100	\$	(973,447)
2017 Deferred Cost Activity - Offset FERC 513 - Account 513100	\$	(846,972)
2017 Deferred Cost Activity - Offset FERC 514 - Account 514100	\$	(1,632)
2017 Deferred Cost Activity - Offset FERC 549 - Account 549100	\$	151,968
2017 Deferred Cost Activity - Offset FERC 551 - Account 551100	\$	(20,506)
2017 Deferred Cost Activity - Offset FERC 552 - Account 552100	\$	(407,557)
2017 Deferred Cost Activity - Offset FERC 553 - Account 553010	\$	1,451,194
2017 Deferred Cost Activity - Offset FERC 554 - Account 554100	\$	(271,127)
2017 Ending Balance	\$	(1,220,138)
2018 Deferred Cost Activity - Offset FERC 510	\$	254,460
2018 Deferred Cost Activity - Offset FERC 511	\$	612,583
2018 Deferred Cost Activity - Offset FERC 512	\$	2,428,126
2018 Deferred Cost Activity - Offset FERC 513	\$	1,536,481
2018 Deferred Cost Activity - Offset FERC 514	\$	5,309
2018 Deferred Cost Activity - Offset FERC 549	\$	(6,066)
2018 Deferred Cost Activity - Offset FERC 551	\$	(20,506)
2018 Deferred Cost Activity - Offset FERC 552	\$	(343,567)
2018 Deferred Cost Activity - Offset FERC 553	\$	287,108
2018 Deferred Cost Activity - Offset FERC 554	\$	(198,619)
2018 Ending Balance	\$	3,335,172
January-December 2019 Deferred Cost Activity - Offset FERC 510	\$	203,751
January-December 2019 Deferred Cost Activity - Offset FERC 511	\$	411,075
January-December 2019 Deferred Cost Activity - Offset FERC 512	\$	2,025,580
January-December 2019 Deferred Cost Activity - Offset FERC 513	\$	8,993,217
January-December 2019 Deferred Cost Activity - Offset FERC 514	\$	6,241
January-December 2019 Deferred Cost Activity - Offset FERC 549	\$	(44,818)
January-December 2019 Deferred Cost Activity - Offset FERC 551	\$	-
January-December 2019 Deferred Cost Activity - Offset FERC 552	\$	30,135
January-December 2019 Deferred Cost Activity - Offset FERC 553	\$	989,386
January-December 2019 Deferred Cost Activity - Offset FERC 554	\$	(28,475)
May-December 2019 Deferred Cost Amortization - Offset FERC 510	\$	363
May-December 2019 Deferred Cost Amortization - Offset FERC 511	\$	(19,020)
May-December 2019 Deferred Cost Amortization - Offset FERC 512	\$	218,801
May-December 2019 Deferred Cost Amortization - Offset FERC 513	\$	37,416
May-December 2019 Deferred Cost Amortization - Offset FERC 514	\$	175
May-December 2019 Deferred Cost Amortization - Offset FERC 549	\$	(12,132)
May-December 2019 Deferred Cost Amortization - Offset FERC 551	\$	3,418
May-December 2019 Deferred Cost Amortization - Offset FERC 552	\$	75,073
May-December 2019 Deferred Cost Amortization - Offset FERC 553	\$	(141,361)
May-December 2019 Deferred Cost Amortization - Offset FERC 554	\$	(5,717)
2019 Ending Balance	\$	16,078,281

Kentucky Utilities Company

Outage Regulatory Asset FERC 182, Acct 182386 (Liability FERC 254, Acct 254059)

January-February 2020 Deferred Cost Activity - Offset FERC 510	\$	(26,153)
January-February 2020 Deferred Cost Activity - Offset FERC 511	\$	73,135
January-February 2020 Deferred Cost Activity - Offset FERC 512	\$	364,287
January-February 2020 Deferred Cost Activity - Offset FERC 513	\$	685,832
January-February 2020 Deferred Cost Activity - Offset FERC 514	\$	40,882
January-February 2020 Deferred Cost Activity - Offset FERC 549	\$	2
January-February 2020 Deferred Cost Activity - Offset FERC 551	\$	8,357
January-February 2020 Deferred Cost Activity - Offset FERC 553	\$	31,389
January-February 2020 Deferred Cost Activity - Offset FERC 552	\$	694,940
January-February 2020 Deferred Cost Activity - Offset FERC 554	\$	102,370
January-February 2020 Deferred Cost Amortization - Offset FERC 510	\$	91
January-February 2020 Deferred Cost Amortization - Offset FERC 511	\$	(4,755)
January-February 2020 Deferred Cost Amortization - Offset FERC 512	\$	54,700
January-February 2020 Deferred Cost Amortization - Offset FERC 513	\$	9,354
January-February 2020 Deferred Cost Amortization - Offset FERC 514	\$	44
January-February 2020 Deferred Cost Amortization - Offset FERC 549	\$	(3,033)
January-February 2020 Deferred Cost Amortization - Offset FERC 551	\$	854
January-February 2020 Deferred Cost Amortization - Offset FERC 552	\$	18,768
January-February 2020 Deferred Cost Amortization - Offset FERC 553	\$	(35,340)
January-February 2020 Deferred Cost Amortization - Offset FERC 554	\$	(1,429)
February 2020 Ending Balance	\$	18,092,575

March 1, 2020 Beginning Balance	\$	18,092,575	Base Year Start
March-December 2020 Deferred Cost Activity - Offset FERC 510	\$	(277,666)	
March-December 2020 Deferred Cost Activity - Offset FERC 511	\$	125,769	
March-December 2020 Deferred Cost Activity - Offset FERC 512	\$	4,762,960	
March-December 2020 Deferred Cost Activity - Offset FERC 513	\$	5,207,982	
March-December 2020 Deferred Cost Activity - Offset FERC 514	\$	5,837	
March-December 2020 Deferred Cost Activity - Offset FERC 549	\$	(44,404)	
March-December 2020 Deferred Cost Activity - Offset FERC 551	\$	287,141	
March-December 2020 Deferred Cost Activity - Offset FERC 552	\$	145,466	
March-December 2020 Deferred Cost Activity - Offset FERC 553	\$	4,401,155	
March-December 2020 Deferred Cost Activity - Offset FERC 554	\$	306,934	
March-December 2020 Deferred Cost Amortization - Offset FERC 510	\$	454	
March-December 2020 Deferred Cost Amortization - Offset FERC 511	\$	(23,775)	
March-December 2020 Deferred Cost Amortization - Offset FERC 512	\$	273,501	
March-December 2020 Deferred Cost Amortization - Offset FERC 513	\$	46,770	
March-December 2020 Deferred Cost Amortization - Offset FERC 514	\$	219	
March-December 2020 Deferred Cost Amortization - Offset FERC 549	\$	(15,165)	
March-December 2020 Deferred Cost Amortization - Offset FERC 551	\$	4,272	
March-December 2020 Deferred Cost Amortization - Offset FERC 552	\$	93,842	
March-December 2020 Deferred Cost Amortization - Offset FERC 553	\$	(176,702)	
March-December 2020 Deferred Cost Amortization - Offset FERC 554	\$	(7,146)	
2020 Forecasted Ending Balance	\$	33,210,018	
January-February 2021 Deferred Cost Activity - Offset FERC 510	\$	(49,509)	
January-February 2021 Deferred Cost Activity - Offset FERC 511	\$	(11,801)	
January-February 2021 Deferred Cost Activity - Offset FERC 512	\$	(360,664)	

Kentucky Utilities Company

Outage Regulatory Asset FERC 182, Acct 182386 (Liability FERC 254, Acct 254059)

January-February 2021 Deferred Cost Activity - Offset FERC 513	\$	(114,766)	
January-February 2021 Deferred Cost Activity - Offset FERC 514	\$	(93)	
January-February 2021 Deferred Cost Activity - Offset FERC 549	\$	-	
January-February 2021 Deferred Cost Activity - Offset FERC 551	\$	-	
January-February 2021 Deferred Cost Activity - Offset FERC 552	\$	(2,132)	
January-February 2021 Deferred Cost Activity - Offset FERC 553	\$	(28,704)	
January-February 2021 Deferred Cost Activity - Offset FERC 554	\$	20,009	
January-February 2021 Deferred Cost Amortization - Offset FERC 510	\$	91	
January-February 2021 Deferred Cost Amortization - Offset FERC 511	\$	(4,755)	
January-February 2021 Deferred Cost Amortization - Offset FERC 512	\$	54,700	
January-February 2021 Deferred Cost Amortization - Offset FERC 513	\$	9,354	
January-February 2021 Deferred Cost Amortization - Offset FERC 514	\$	44	
January-February 2021 Deferred Cost Amortization - Offset FERC 549	\$	(3,033)	
January-February 2021 Deferred Cost Amortization - Offset FERC 551	\$	854	
January-February 2021 Deferred Cost Amortization - Offset FERC 552	\$	18,768	
January-February 2021 Deferred Cost Amortization - Offset FERC 553	\$	(35,340)	
January-February 2021 Deferred Cost Amortization - Offset FERC 554	\$	(1,429)	
February 2021 Forecasted Ending Balance	\$	32,701,614	Base Year End
March-June 2021 Deferred Cost Activity - Offset FERC 510	\$	372,449	
March-June 2021 Deferred Cost Activity - Offset FERC 511	\$	(131,617)	
March-June 2021 Deferred Cost Activity - Offset FERC 512	\$	6,044,274	
March-June 2021 Deferred Cost Activity - Offset FERC 513	\$	1,164,214	
March-June 2021 Deferred Cost Activity - Offset FERC 514	\$	(1,219)	
March-June 2021 Deferred Cost Activity - Offset FERC 549	\$	-	
March-June 2021 Deferred Cost Activity - Offset FERC 551	\$	-	
March-June 2021 Deferred Cost Activity - Offset FERC 552	\$	(0)	
March-June 2021 Deferred Cost Activity - Offset FERC 553	\$	(535)	
March-June 2021 Deferred Cost Activity - Offset FERC 554	\$	(40,841)	
March-June 2021 Deferred Cost Amortization - Offset FERC 510	\$	181	
March-June 2021 Deferred Cost Amortization - Offset FERC 511	\$	(9,510)	
March-June 2021 Deferred Cost Amortization - Offset FERC 512	\$	109,400	
March-June 2021 Deferred Cost Amortization - Offset FERC 513	\$	18,708	
March-June 2021 Deferred Cost Amortization - Offset FERC 514	\$	88	
March-June 2021 Deferred Cost Amortization - Offset FERC 549	\$	(6,066)	
March-June 2021 Deferred Cost Amortization - Offset FERC 551	\$	1,709	
March-June 2021 Deferred Cost Amortization - Offset FERC 552	\$	37,537	
March-June 2021 Deferred Cost Amortization - Offset FERC 553	\$	(70,681)	
March-June 2021 Deferred Cost Amortization - Offset FERC 554	\$	(2,858)	
June 2021 Forecasted Ending Balance	\$	40,186,848	
July 1, 2021 Beginning Balance	\$	40,186,848	Test Year Start
July 2021-June 2022 Deferred Cost Activity - Offset FERC 510	\$	661,226	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 511	\$	(244,397)	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 512	\$	660,815	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 513	\$	(2,771,943)	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 514	\$	676,394	

Kentucky Utilities Company

Outage Regulatory Asset FERC 182, Acct 182386 (Liability FERC 254, Acct 254059)

July 2021-June 2022 Deferred Cost Activity - Offset FERC 549	\$	(19,787)	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 551	\$	(66,179)	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 552	\$	(71,473)	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 553	\$	719,674	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 554	\$	2,188,096	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 510	\$	16,464	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 511	\$	(184,106)	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 512	\$	(1,900,915)	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 513	\$	(2,123,778)	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 514	\$	(7,235)	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 549	\$	(6,827)	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 551	\$	(31,953)	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 552	\$	58,660	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 553	\$	(986,452)	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 554	\$	36,348	
June 2022 Forecasted Ending Balance	\$	36,789,479	Test Year End

Unit	Jul-Dec 2017	2018	2019	Jan-Feb 2020	Mar-Dec 2020	Jan-Feb 2021
	Actuals	Actuals	Actuals	Actuals	Actuals/Forecast ⁽²⁾	Forecast
0172 - CANE RUN CC GT 2016	\$ 1,956,407	\$ 955,333	\$ 581,201	\$ 857,101	\$ 5,588,121	\$ -
0321 - TRIMBLE COUNTY 2 - GENERATION	(112,929)	5,116,625	1,875,785	27,950	3,719,462	-
0432 - PADDYS RUN GT 13	106,504	105,218	526,540	(14,213)	181,697	-
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	1,537	9,979	50,701	-	56,945	-
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	-	44,226	51,906	-	16,636	-
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	29,220	86,626	14,226	5,521	44,312	-
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	26,928	22,923	27,439	-	1,100	-
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	-	35,959	18,632	0	94,765	-
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	-	33,474	8,028	11	15,489	-
5621 - E W BROWN UNIT 1 ⁽¹⁾	5,115	241,319	-	-	-	-
5622 - E W BROWN UNIT 2 ⁽¹⁾	53,330	286,214	-	-	-	-
5623 - E W BROWN UNIT 3	189,482	1,341,463	8,091,956	102,748	1,445,722	-
5624 - E W BROWN UNITS 1 & 2 ⁽¹⁾	-	-	-	-	-	-
5630 - E W BROWN STEAM UNITS 1,2,3 SCRUBBER ⁽¹⁾	-	-	246,892	(636)	325	-
5633 - E W BROWN-EQUIP COM. COMBUSTION TURBINE UNITS 8, 9, 10 & 11	-	-	54,284	-	-	-
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	188,025	13,701	-	-	29,073	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	-	-	502,502	-	14,673	-
5637 - E W BROWN COMBUSTION TURBINE UNIT 7	-	-	78,730	-	14,942	-
5638 - E W BROWN COMBUSTION TURBINE UNIT 8	-	542	-	-	-	-
5639 - E W BROWN COMBUSTION TURBINE UNIT 9	-	18,796	9,049	-	-	-
5641 - E W BROWN COMBUSTION TURBINE UNIT 11	-	151,045	(12,695)	-	-	-
5645 - E W BROWN CT UNIT 9 GAS PIPELINE	18,073	-	-	-	-	-
5651 - GHENT UNIT 1	7,833	3,718,532	3,719,628	948,011	3,506,926	-
5652 - GHENT UNIT 2	2,273,589	1,710,055	9,591,944	90,486	1,314,112	-
5653 - GHENT UNIT 3	2,003,552	8,178,663	1,593,558	18,658	5,120,074	-
5654 - GHENT UNIT 4	(3,951)	2,992,447	4,449,515	514,757	9,619,350	-
5656 - GHENT UNITS 3 & 4	-	-	-	-	-	-
5693 - HAEFLING UNIT 1	-	-	-	-	5,216	-
5694 - HAEFLING UNIT 2	-	-	-	-	5,216	-
Total Outage Expense	\$ 6,742,717	\$ 25,063,142	\$ 31,479,823	\$ 2,550,393	\$ 30,794,153	\$ -
Jurisdictional Adjustment		(13,237)	(8,068)	(27,694)		
Normalized Outage Cost (based on eight-year average)	\$ 7,962,855	\$ 20,494,596	\$ 11,035,222			
Normalized Outage Cost (based on five-year historic average)			\$ 7,850,439	\$ 547,659	\$ 15,872,980	\$ 547,658
Regulatory Asset Charges - Debits	(1,220,138)	4,555,309	12,586,094	1,975,040	14,921,173	(547,658)
Regulatory Asset Amortization - Credits (2016 Case)	N/A	N/A	\$ 157,016	\$ 39,254	\$ 196,270	\$ 39,254
Regulatory Asset Amortization - Credits (2018 Case)	N/A	N/A	N/A	N/A	N/A	N/A
Regulatory Asset (Liability) Balance	\$ (1,220,138)	\$ 3,335,172	\$ 16,078,281	\$ 18,092,575	\$ 33,210,018	\$ 32,701,614

⁽¹⁾E.W. Brown units 1 and 2 were retired in 2019.

⁽²⁾March - August actuals and September - December forecast.

Unit	Mar-Jun 2021	Jul '21 to Jun '22
	Forecast	TY Forecast
0172 - CANE RUN CC GT 2016	\$ -	\$ 5,552,335
0321 - TRIMBLE COUNTY 2 - GENERATION	1,133,473	3,300,218
0432 - PADDYS RUN GT 13	-	109,333
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	45,183	-
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	11,579	-
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	-	43,281
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	-	40,329
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	-	136,043
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	-	136,043
5621 - E W BROWN UNIT 1 ⁽¹⁾	-	-
5622 - E W BROWN UNIT 2 ⁽¹⁾	-	-
5623 - E W BROWN UNIT 3	-	2,968,691
5624 - E W BROWN UNITS 1 & 2 ⁽¹⁾	-	-
5630 - E W BROWN STEAM UNITS 1,2,3 SCRUBBER ⁽¹⁾	-	-
5633 - E W BROWN-EQUIP COM. COMBUSTION TURBINE UNITS 8, 9, 10 & 11	-	126,215
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	-	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	14,893	-
5637 - E W BROWN COMBUSTION TURBINE UNIT 7	15,166	590,120
5638 - E W BROWN COMBUSTION TURBINE UNIT 8	-	281,173
5639 - E W BROWN COMBUSTION TURBINE UNIT 9	-	-
5641 - E W BROWN COMBUSTION TURBINE UNIT 11	-	-
5645 - E W BROWN CT UNIT 9 GAS PIPELINE	-	-
5651 - GHENT UNIT 1	9,765,662	4,884,586
5652 - GHENT UNIT 2	-	3,177,183
5653 - GHENT UNIT 3	-	3,165,194
5654 - GHENT UNIT 4	5,310,533	3,525,403
5656 - GHENT UNITS 3 & 4	-	-
5693 - HAEFLING UNIT 1	-	-
5694 - HAEFLING UNIT 2	-	-
Total Outage Expense	\$ 16,296,490	\$ 28,036,144
Jurisdictional Adjustment		
Normalized Outage Cost (based on eight-year average)		\$ 26,303,718
Normalized Outage Cost (based on five-year historic average)	\$ 8,889,764	
Regulatory Asset Charges - Debits	7,406,726	1,732,426
Regulatory Asset Amortization - Credits (2016 Case)	\$ 78,508	\$ (425,753)
Regulatory Asset Amortization - Credits (2018 Case)	N/A	\$ (4,704,041)
Regulatory Asset (Liability) Balance	\$ 40,186,848	\$ 36,789,479

⁽¹⁾E.W. Brown units 1 and 2 were retired in 2019.

⁽²⁾March - August actuals and September - December forecast.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 38

Responding Witness: Christopher M. Garrett

- Q-38. Refer to page 23, lines 5 through 10, of Mr. Bellar's Direct Testimony wherein he describes the Companies' eight-year average approach to determine the amount of generation plant outage maintenance expense recoverable in base rates. Please provide a schedule showing the total company 2017, 2018, 2019, 2020 through August 2020 and budgeted for the remainder of that year, 2021, 2022, 2023, and 2024 maintenance expenses recorded or budgeted if not yet incurred for generation plant maintenance and outage expenses by plant/unit and by FERC O&M expense account, for both Companies.
- A-38. See attached for the KU schedule.

KU Jurisdictional Outage - Not normalized Unit	FERC	2017 Actual	2018 Actual	2019 Actual	2020 Actual Jan-Aug	2020 Plan Sep-Dec	2020 Total	2021 Plan	2022 Plan	2023 Plan	2024 Plan
0321 - TRIMBLE COUNTY 2 - GENERATION	510	\$ -	\$ -	\$ 29,261	\$ 44,242	\$ 254,226	\$ 298,468	\$ -	\$ -	\$ -	\$ -
	511	-	50,296	-	8,673	-	8,673	-	-	-	-
	512	1,512,181	3,072,265	1,227,091	343,991	661,851	1,005,842	761,570	2,842,491	1,976,810	3,779,435
	513	167,838	1,994,064	619,434	163,822	2,270,606	2,434,428	371,903	457,727	309,187	371,903
5623 - E W BROWN UNIT 3	510	-	-	-	-	-	-	673,716	-	-	299,429
	511	799	-	162,509	532	-	532	-	-	-	-
	512	793,360	1,223,256	2,481,067	(90,401)	1,412,978	1,322,577	919,693	501,857	74,961	76,460
	513	169,502	114,654	5,442,036	225,360	-	225,360	-	-	-	-
	514	443	3,553	6,344	-	-	-	1,375,282	1,382,127	1,363,142	1,400,489
5630 - E W BROWN STEAM UNITS 1,2,3 SCRUBBER	512	-	-	246,892	(311)	-	(311)	-	-	-	446,621
5651 - GHENT UNIT 1	510	-	352,455	-	-	-	-	-	701,788	-	-
	511	27,536	91,735	89,536	124,095	-	124,095	-	-	-	-
	512	1,722,885	2,831,031	2,258,864	1,850,082	921,072	2,771,154	7,745,537	3,322,410	2,249,419	2,202,307
	513	657,717	443,310	1,368,803	1,509,013	-	1,509,013	2,020,125	860,388	550,882	612,863
	514	227	-	2,426	50,675	-	50,675	-	-	-	-
5652 - GHENT UNIT 2	510	-	-	829,288	21,490	12,164	33,655	-	-	-	486,573
	511	117,136	158,883	210,595	20,212	-	20,212	-	-	-	-
	512	1,560,425	1,269,303	3,705,710	257,205	758,233	1,015,438	2,515,136	2,987,669	2,212,579	3,705,942
	513	582,492	281,595	4,845,577	40,564	294,728	335,293	662,047	926,436	590,548	1,063,515
	514	-	273	773	-	-	-	-	-	-	-
5653 - GHENT UNIT 3	510	984	507,523	55,430	2,021	-	2,021	-	304,108	-	-
	511	75,058	329,863	22,408	312	-	312	-	-	-	-
	512	1,561,108	3,710,625	1,116,228	552,200	3,184,490	3,736,690	2,352,717	2,273,924	3,672,879	2,481,092
	513	375,552	3,628,701	399,492	212,161	1,187,547	1,399,708	812,476	841,984	1,329,808	680,687
	514	-	1,952	-	-	-	-	-	-	-	-
5654 - GHENT UNIT 4	510	(984)	251,579	-	-	-	-	631,609	-	-	257,322
	511	16,550	83,922	99,768	264,755	-	264,755	-	-	-	-
	512	1,435,167	2,113,336	2,491,156	5,225,789	318,337	5,544,126	3,679,983	2,863,517	2,275,297	3,593,419
	513	423,903	543,610	1,858,591	4,325,173	-	4,325,173	998,941	661,887	527,832	1,014,061
	514	3,338	-	-	53	-	53	-	-	-	-
5656 - GHENT UNITS 3 & 4	513	702	-	-	-	-	-	-	-	-	-
0172 - CANE RUN CC GT 2016	549	158,408	319	(428)	-	-	-	-	-	-	-
	551	-	-	-	295,498	-	295,498	-	-	-	233,936
	552	116,957	171,079	67,267	216,479	-	216,479	-	-	-	-
	553	1,332,856	486,126	394,777	5,029,097	328,802	5,357,899	-	1,840,986	-	5,342,567
	554	247,998	297,809	119,586	575,346	-	575,346	1,649,177	2,062,172	1,184,536	5,962,819
0432 - PADDYS RUN GT 13	553	106,504	105,218	526,540	(14,213)	181,697	167,484	109,333	74,024	116,056	76,334
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	553	1,537	9,979	50,701	6,352	50,594	56,945	45,183	173,614	120,378	18,566
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	553	-	44,226	51,906	-	16,636	16,636	11,579	174,945	35,867	125,036
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	553	29,220	86,626	14,226	5,548	44,285	49,832	16,179	27,102	131,614	41,864
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	553	26,928	22,923	27,439	1,100	-	1,100	13,226	27,102	131,614	25,331
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	553	-	35,959	18,632	32,766	61,999	94,765	136,043	16,474	22,379	44,816
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	553	-	33,474	8,028	739	14,762	15,501	136,043	13,522	22,379	44,816
5633 - E W BROWN-EQUIP COM. COMBUSTION TURBINE UNITS 8, 9, 10 & 11	553	-	-	54,284	-	-	-	61,858	64,357	65,644	66,957
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	553	188,025	-	-	-	29,073	29,073	-	-	-	-
	554	-	13,701	-	-	-	-	-	-	-	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	553	(3,094)	-	502,502	-	14,673	14,673	14,893	15,116	15,419	73,836
5637 - E W BROWN COMBUSTION TURBINE UNIT 7	553	-	-	78,730	-	14,942	14,942	590,120	15,166	15,470	73,888
5638 - E W BROWN COMBUSTION TURBINE UNIT 8	553	-	-	-	-	-	-	-	281,173	-	-
	554	-	542	-	-	-	-	-	-	-	-
5639 - E W BROWN COMBUSTION TURBINE UNIT 9	554	-	18,796	9,049	-	-	-	-	-	-	-
5641 - E W BROWN COMBUSTION TURBINE UNIT 11	553	-	151,045	(12,695)	-	-	-	-	-	-	-
5645 - E W BROWN CT UNIT 9 GAS PIPELINE	554	44,490	-	-	-	-	-	-	-	-	-
5693 - HAEFLING UNIT 1	553	-	-	-	-	5,216	5,216	-	-	-	-
5694 - HAEFLING UNIT 2	553	-	-	-	-	5,216	5,216	-	-	-	-
Grand Total		\$ 13,453,747	\$ 24,535,608	\$ 31,479,823	\$ 21,300,421	\$ 12,044,126	\$ 33,344,547	\$ 28,304,369	\$ 25,714,065	\$ 18,994,701	\$ 34,602,886

Note - Excludes retired Brown units 1 and 2.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 39

Responding Witness: Daniel K. Arbough

- Q-39. Refer to the variance explanation for FERC account 454 provided on Schedule D-1 to explain the decrease in test year revenues of \$7.866 million for KU and \$6.235 million for LG&E (Electric) from the level of base year revenues for Rent from Electric Property. That explanation reads, "Variance due to the removal of refined coal contracts from base rates in the test period." Please explain what change is being made any why and provide copies of all analyses or other support documentation that shows more details about the lower levels of revenues that are expected.
- A-39. Refined coal projects at the Ghent and Trimble County stations have generated proceeds for the direct benefit of ratepayers through third-party license agreements. The proceeds from these agreements have served to offset costs in base rates. These refined coal agreements, and the U.S. tax credits that support them, are set to expire during the forecast test period. The Companies plan to return the remaining benefits of the agreements to customers through a one-year surcredit. By returning them as a one-year surcredit, customers receive the full benefit to be provided while the Companies avoid embedding a permanent credit into base rates for proceeds that will no longer exist. Copies of the executed refined coal agreements were filed with the Commission in Case No. 2015-00264. The Ghent contracts expire in August 2021 and the Trimble County contracts expire in December 2021.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 40

Responding Witness: Daniel K. Arbough / Christopher M. Garrett

- Q-40. Please provide in an Excel spreadsheet the FTE staffing levels and related payroll (direct and burdens) by month from January 2017 through June 2022 at each generating unit/plant that the Companies have retired or plan to retire during that period of five and a half years.
- A-40. See the attachment being provided in excel format for the KU information.

The attachment is being provided in a separate file in Excel format.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 41

Responding Witness: Gregory J. Meiman

- Q-41. Please provide a breakdown of the total headcount by department and in total for the Companies at December 31 for each of the years 2015-2019, the most current date available, the end of the forecasted base year and the end of forecasted test year.
- A-41. See attached for a listing of headcount by department for KU and LKS. The budgeted columns reflect all headcount being filled. To the extent there are vacant positions, the dollars budgeted would be used for overtime and contractors to perform the work.

Kentucky Utilities Company
Case No. 2020-00349
Question No. 41
Kentucky Utilities Company Total Headcount by Department

	Actuals						Budget	
	Dec-15	Dec-16	Dec-17	Dec-18	Dec-19	Dec-20	Feb-21	Jun-22
	940	937	923	916	909	905	923	918
P10040: TOTAL KU COMPANY								
010603 010603 - FINC & BUDGTNG-POWER PROD KU	3	4	2	2	2	2	2	2
011018 011018 - VEGETATION MANAGEMENT - KU	5	5	5	5	5	5	5	5
011050 011050 - EARLINGTON METER DEPT	3	3	3					
011061 011061 - AREA 1	7	7	7	6	6	7	6	6
011062 011062 - AREA 2	7	8	8	8	7	7	8	8
011063 011063 - AREA 3	5	4	3	5	6	6	6	6
011064 011064 - AREA 4	9	7	8	10	8	8	8	8
011065 011065 - AREA 5	8	8	8	8	8	8	8	8
011066 011066 - AREA 6	9	9	9	7	9	9	9	9
011067 011067 - AREA 7	6	6	6	6	6	6	6	6
011068 011068 - AREA 8	4	4	5	5	5	5	5	5
011069 011069 - AREA 9	12	11	12	12	13	13	13	13
011070 011070 - AREA 10	6	6	6	6	6	6	6	6
011071 011071 - AREA 11	5	5	5	5	4	5	5	5
011072 011072 - AREA 12	11	10	11	10	10	10	10	10
011090 011090 - SC AND M EARLINGTON	12	12	12	10	10	10	10	10
011345 011345 - REVENUE PROTECTION - KU	1	1	1					
011370 011370 - FIELD SERVICES - KU	46	44	43	44	44	44	44	44
011560 011560 - EARLINGTON OPERATIONS CENTER	48	47	48	46	45	47	48	48
012050 012050 - SC AND M DANVILLE	13	12	14	15	15	14	15	15
012160 012160 - DANVILLE OPERATIONS CENTER	21	20	20	22	23	23	21	21
012360 012360 - RICHMOND OPERATIONS CENTER	23	21	21	23	23	22	23	23
012460 012460 - ELIZABETHTOWN OPERATIONS CENTER	21	21	22	21	21	22	21	21
012560 012560 - SHELBYVILLE OPERATIONS CENTER	21	22	22	23	24	23	22	22
013030 013030 - LEXINGTON METER DEPT	9	9	9					
013040 013040 - SC AND M LEXINGTON	20	23	25	19	18	17	19	19
013150 013150 - LEXINGTON OPERATIONS CENTER			80	81	78	81	81	81
013180 013180 - METER READING - KU	8	8	7	7	7	6	7	7
013560 013560 - SUBSTATION RELAY, PROTECTION & CONTROL - KU				7	9	9	9	9
013660 013660 - MAYSVILLE OPERATIONS CENTER	26	26	26	27	26	27	26	26
013910 013910 - MANAGER - LEXINGTON OPERATIONS CENTER	81	79		1	1		1	1
014050 014050 - PINEVILLE METER DEPT	4	4	4					
014160 014160 - PINEVILLE OPERATIONS CENTER	20	20	20	20	20	20	20	20
014260 014260 - LONDON OPERATIONS CENTER	21	21	21	21	20	21	21	21
014370 014370 - ASSET INFORMATION - KU	12	12	13	13	15	13	15	15
014940 014940 - SC AND M PINEVILLE	10	10	10	10	10	10	9	9
015324 015324 - LEXINGTON MATERIAL LOGISTICS	4	4	4	4	4	4	4	4
015326 015326 - EARLINGTON MATERIAL LOGISTICS	4	3	3	3	3	3	3	3
015820 015820 - KU METER SHOP				16	17	17	20	20
015970 015970 - KU - TELECOMMUNICATIONS	12	12	12	12	14	14	14	14
016120 021016 - DIST ANALYTICS AND SPECIAL CONTRACTS	1	1						
016130 021020 - DIRECTOR DISTRIBUTION OPERATIONS	2	2						
016150 021035 - VP CUSTOMER SERVICES - SERVCO	1							
016220 016220 - E W BROWN - SUPT AND ADMIN	6	6	5	4	4	3	4	4
016230 016230 - EWB OPER / RESULTS	54	53	50	45	43	38	40	39
016250 016250 - EWB EQUIP MNTC	18	18	19	18	16	22	21	21
016260 016260 - EWB E AND I MNTC	19	21	21	19	18	17	17	17
016270 016270 - EWB COAL HANDLING	10	9	7	4	4	4	3	3
016300 016300 - EWB COMBUSTION TURBINE	15	14	13	14	13	15	14	14
016320 016320 - EWB ENVIRONMENTAL						2	2	1
016330 016330 - BR ENGINEERING AND TECHNICAL SERVICES		5	4	4	4	4	4	4
016340 016340 - EWB LABORATORY	3	3	3	3	3	3	5	4
016360 016360 - EWB MAINTENANCE	10	7	7	7	6	6	6	6
016370 016370 - EWB COMMERCIAL OPERATIONS	4	4	4	4	4	4	4	4
016520 016520 - GHENT - SUPERINTENDENT	9	9	8	11	11	12	12	10
016530 016530 - GHENT - PLANNING	7	10	10	9	10	10	11	11
016540 016540 - GH ENGINEERING AND TECHNICAL SERVICES	14	11	10	14	13	13	14	14
016550 016550 - GHENT - MECHANICAL MNTC	24	24	23	24	24	23	24	24
016560 016560 - GHENT - ELECTRICAL MNTC	20	21	20	17	17	17	18	18
016570 016570 - GHENT - COAL YARD	12	6	6	6	7	6	7	7
016580 016580 - GHENT - INSTRUMENT MNTC	20	24	22	21	17	19	21	21
016600 016600 - GHENT - ASST SUPT OPER	4	4	6	4	4	4	4	4
016620 016620 - GHENT - SCRUBBER MAINT	9	9	8	9	9	8	8	8
016630 016630 - GHENT - COMMERCIAL	8	8	7	7	7	7	7	7
016640 016640 - GHENT - STATION LAB	8	8	8	9	9	9	9	9
016650 016650 - GHENT - OPERATIONS SHIFTS	85	89	82	80	81	80	80	80
016660 016660 - GHENT-ASST SUPT MNTC	6	7	7	7	9	8	8	8
016670 016670 - GHENT - OUTSIDE MNTC	1	4	4	4	3	2	3	3

Kentucky Utilities Company
Case No. 2018-00294
Question No. 41

LGE - KU Services Company Total Headcount by Department

	Actuals						Budget	
	Dec-15	Dec-16	Dec-17	Dec-18	Dec-19	Dec-20	Feb-21	Jun-22
	1600	1631	1651	1649	1644	1664	1729	1738
P00020: TOTAL LG&E AND KU SERVICES COMPANY								
021000 021000 - CHAIRMAN AND CEO	2	2	2	2	2	2	2	2
021015 021015 - 01 DIRECTOR SYSTEMS, OPS AND PLANNING	6	6	7	8	6	1	2	2
021016 021016 - DISTRIBUTION ANALYTICS & RESOURCE PLANNING			4	5	6	6	5	5
021017 021017 - ASSET INFORMATION & DATA ANALYTICS						1	1	1
021018 021018 - REGULATORY COMPLIANCE AND SPECIAL CONTRACTS							2	2
021019 021019 - DISTRIBUTION RELIABILITY						6	7	7
021020 021020 - DIRECTOR KU OPERATIONS	2	2	2	2	1	1	1	1
021035 021035 - VP CUSTOMER SERVICES - SERVCO	2	2	2	2	2	2	2	2
021055 021055 - VP ELECTRIC DISTRIBUTION - LKS	2	2	2	2	2	2	2	2
021070 021070 - DIRECTOR - ASSET MANAGEMENT	1	1	1	1	1	1	1	1
021071 021071 - SYSTEM ANALYSIS AND PLANNING - DIST	8	9	10	8	8	8	8	8
021072 021072 - ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	9	5	2	2	2	2	3	3
021073 021073 - DIST SYSTEMS, COMPLIANCE AND EMER PREP	5	5	4	4	2	1	3	3
021075 021075 - ELECTRIC CODES AND STANDARDS	3	7	5	6	6	5	6	6
021076 021076 - ASSET INFORMATION-LKS	1	3	3	3	3	5	3	3
021078 021078 - PROTECTION & CONTROL ENGINEERING				3	4	4	4	4
021080 021080 - DISTRIBUTION SYSTEM ADMINISTRATION	7	7	7	7	6	5	5	5
021204 021204 - CCS RETAIL SUPPORT	20	13	21	21	24	22	24	24
021205 021205 - RESIDENTIAL SERVICE CENTER	190	210	197	196	179	185	187	187
021220 021220 - BUSINESS OFFICES	10	11	10	4	4	5	4	4
021221 021221 - CIVIC AFFAIRS				7	7	7	7	7
021225 021225 - BUSINESS SERVICE CENTER	34	33	32	30	34	34	34	34
021250 021250 - DIRECTOR CUSTOMER SERVICE AND MARKETING	2	2	2	2	2	2	2	2
021251 021251 - COMPLAINTS AND INQUIRY	6	6	6	6	6	6	6	6
021280 021280 - MANAGER - METER READING	5	5	5	6	6	6	6	6
021315 021315 - MANAGER, FIELD SERVICE OPERATIONS	11	14	14	14	14	15	15	15
021320 021320 - MANAGER - METER ASSET MANAGEMENT - LKS	4	4	3	4	3	4	6	6
021325 021325 - DIRECTOR REVENUE COLLECTION	1	1	1	1	1	1	1	1
021326 021326 - BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	8	7	10	10	9	11	12	12
021330 021330 - MANAGER REMITTANCE AND COLLECTION	21	21	21	19	17	15	16	16
021331 021331 - REVENUE ASSURANCE	5	6	6	6	6	6	7	7
021335 021335 - FEDERAL REGULATION & POLICY	3	1	2	2	3	2	3	3
021360 021360 - MANAGER BUSINESS SERVICES	19	18	19	20	19	18	18	18
021370 021016 - DIST ANALYTICS AND SPECIAL CONTRACTS	2	26						
021390 021390 - MANAGER MARKETING	4	5	6	4				
021410 021410 - DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	2	2	2	1	2	2	2	2
021411 021411 - CS PROJECT SERVICES - LKS			11	6	3	3	3	8
021415 021415 - MANAGER, SMART GRID STRATEGY	2	3	2	2	1	3	1	1
021420 021420 - ENERGY EFFICIENCY OPERATIONS	10	10	7	5	5	4	5	5
021440 021440 - VP STATE REGULATION AND RATES	15	16	16	16	15	15	16	16
021500 021500 - DIRECTOR SAFETY AND TECHNICAL TRAINING	2	2	2	2	2	2	2	2
021520 021520 - ENERGY EFFICIENCY OPERATIONS - NON DSM	6	6	6	5	5	5	6	6
021900 021900 - PRESIDENT AND COO	2	2	2					
021904 021904 - CHIEF OPERATING OFFICER			2	2	2	2	2	2
022025 022025 - GENERATION TURBINE GENERATOR SPECIALIST	7	8	8	8	4	4	6	6
022060 022060 - DIRECTOR - GENERATION SERVICES	3	3	3	4	3	3	3	3
022065 022065 - MANAGER - SYSTEM LAB AND ENV. COMPL.	10	10	10	10	11	11	12	12
022070 022070 - RESEARCH AND DEVELOPMENT	4	5	4	5	5	3	6	6
022080 022080 - MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	9	8	8	10	10	10	10	10
022100 021020 - DIRECTOR DISTRIBUTION OPERATIONS	2	2						
022110 022110 - MANAGER - GENERATION ENGINEERING	27	26	26	27	29	3	5	5
022111 022111 - CIVIL ENGINEERING						5	5	5
022112 022112 - ELECTRICAL ENGINEERING						8	8	8
022113 022113 - MECHANICAL ENGINEERING						9	10	10
022114 022114 - PERFORMANCE ENGINEERING						5	5	5
022200 022200 - VP - POWER GENERATION	7	8	8	6	5	5	5	4
022210 022210 - DIRECTOR, COMMERCIAL OPERATIONS	5	5	3	4	5	4	4	4
022220 022220 - LKS - CANE RUN COMMERCIAL OPS	3	4	4	3	3	3	3	2
022230 022230 - LKS - MILL CREEK COMMERCIAL OPS	3	3	3	3	4	5	5	5
022240 022240 - LKS - TRIMBLE COUNTY COMMERCIAL OPS	3	3	3	3	2	4	3	3
022250 022250 - LKS - GHENT COMMERCIAL OPS	4	4	4	4	4	3	4	4
022260 022260 - LKS - EW BROWN COMMERCIAL OPS	3	3	3	3	3	3	3	3
022270 022270 - LKS - RIVERPORT COMMERCIAL OPS			1	2	3	3	4	4
022800 022800 - DIRECTOR - FUELS MANAGEMENT	6	5	6	6	6	6	6	6
022805 021035 - VP CUSTOMER SERVICES - SERVCO	2							
022810 022810 - DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	10	12	10	10	10	9	10	11
022970 022970 - GENERATION SYSTEM PLANNING	7	8	9	8	8	8	8	8
023000 023000 - VICE PRESIDENT - TRANSMISSION	1	1	1	2	2	2	2	2
023003 023003 - DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION		1	1	2	1	2	2	2
023005 023005 - DIR TRANS STRATEGY & PLANNING	2	2	2	2	2	2	2	2
023010 023010 - DIRECTOR - TRANSMISSION	1	1	2	2	2	2	2	2
023020 023020 - TRANSMISSION SYSTEM OPERATIONS	41	39	40	37	38	29	33	33
023025 023025 - TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS						12	12	12
023040 023040 - TRANSMISSION ENERGY MANAGEMENT SYSTEMS	9	8	8	9	9	9	10	10

026400 026400 - AUDIT SERVICES	12	13	14	9	12	12	13	13
026490 026490 - CHIEF INFORMATION OFFICER	2	1	2	2	3	2	3	3
026600 026600 - IT INFRASTRUCTURE AND OPERATIONS	4	4	6	6	7	7	7	7
026615 021073 - RESOURCE MANAGEMENT AND PROJECT SCHEDULING - LKS	5	10						
026625 026625 - TRANSPORT ENGINEERING	11	10	11	11	11	11	12	12
026630 026630 - DATA NETWORKING			11	12	13	11	16	16
026634 026634 - CLOSED DATA CENTER OPERATIONS	1	1	1					
026635 026635 - WORKSTATION ENGINEERING	15	14	8	8	14	15	14	14
026636 026636 - IT CIP INFRASTRUCTURE	8	11	10	10	11	11	12	12
026637 026637 - DATA CENTER OPERATIONS	10	10	18	18	20	25	24	24
026638 026638 - GLOBAL NOC			3	5	5	4	7	7
026645 026645 - UNIFIED COMMUNICATIONS AND COLLABORATION	18	20	6	9	9	15	9	9
026646 026646 - INFRASTRUCTURE SERVICES	19	15	21	18	17	19	18	18
026680 026680 - CLIENT SUPPORT SERVICES	2			6	2	2	2	2
026739 026739 - ENTERPRISE SECURITY			1					
026740 026740 - IT SECURITY AND RISK MANAGEMENT	2	2	2	2	4	3	3	3
026742 026742 - IT SECURITY	10	12	9	12	12	13	13	13
026744 026744 - IT SECURITY RISK MANAGEMENT	3	6	8	7	9	9	9	9
026760 026760 - IT TRAINING	4	5	5	4	4	5	5	5
026772 026772 - TECHNOLOGY SUPPORT CENTER	16	15	18	14	15	15	16	16
026774 026774 - DESKTOP OPERATIONS	16	14	14	12	15	16	17	17
026850 026850 - VP EXTERNAL AFFAIRS	4	4	3	3	4	5	4	4
026900 026900 - LEGAL DEPARTMENT - LKS	23	22	22	22	20	17	18	18
026905 026905 - COMPLIANCE DEPT	8	7	8	8	8	8	8	8
026910 026910 - GENERAL COUNSEL - LKS	2	2	1	2	2	2	2	2
026920 026920 - DIRECTOR - CORPORATE COMMUNICATION	4	4	5	4	4	4	4	4
026925 026925 - VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	6	6	6	6	6	6	6	6
026940 026940 - MANAGER EXTERNAL AND BRAND COMMUNICATION	15	15	14	16	18	17	18	18
027600 027600 - IT BUSINESS SERVICES	3	3	3	3	2	2	3	3
027610 027610 - IT PROJECT MANAGEMENT OFFICE	15	15	15	15	16	15	16	16
027620 027620 - IT BUSINESS ANALYSIS	15	15	13	15	13	13	14	14
027630 027630 - IT QUALITY ASSURANCE	3	4	4	4	4	4	4	4
027640 021076 - ASSET INFORMATION-LKS	7							

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 42

Responding Witness: Daniel K. Arbough / Christopher M. Garrett

Q-42. Please provide a breakdown of payroll dollars between O&M expense, capital, and all other by department and in total for the Companies for each of the years 2015-2019, the forecasted base year and the forecasted test year.

A-42. See attached for the KU information.

Case No. 2020-00349
Attachment to Response to AG-KIUC-1 Question No. 42
Page 1 of 22
Arbough/Garrett

Kentucky Utilities Company
Breakdown of Payroll Dollars

Expenditure Org	Expenditure Org Description	Below the							Total
		Operating	Mechanism	Line	Other I/S	Capitalized	Other B/S		
		2015 Payroll Costs							
000020	LG&E AND KU SERVICES COMPANY CORPORATE	109,207	-	-	-	-	-	109,207	
001075	TECH. AND SAFETY TRAINING DIST - LGE	43,966	-	-	-	-	-	43,966	
001220	BUSINESS OFFICES - LGE	5,788	-	-	-	-	-	5,788	
001295	FIELD SERVICE - LGE	-	-	-	-	-	-	302	
001345	METER SHOP LGE	-	-	-	-	1,745	-	1,745	
002020	GENERATION SUPPORT - LGE	-	-	-	-	237	-	237	
002041	LGE - CANE RUN 7 ALLOCATIONS	1,695,106	-	-	-	-	-	1,695,106	
002042	LGE - PADDYS RUN 13 ALLOCATIONS	135,649	-	-	-	-	-	135,649	
002043	LGE - TRIMBLE COUNTY CTS ALLOCATIONS	447,816	-	-	-	-	-	447,816	
002044	LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	6,562,427	28,443	-	-	-	-	6,590,869	
002130	CANE RUN CCGT - LGE	-	-	-	-	1,309,507	-	1,309,507	
002401	GEN. MGR. MILL CREEK STATION	11,937	-	-	-	652	-	12,589	
002480	MGR. MILL CREEK MAINTENANCE	456	-	-	-	-	-	456	
002482	MILL CREEK I/E MAINTENANCE	3,330	-	-	-	-	1,110	4,440	
002650	GENERAL MANAGER - TC	-	-	-	-	19,356	-	19,356	
002720	TC OPERATIONS	4,501	-	-	-	8,644	-	13,146	
002730	TC OPER-A WATCH	-	-	-	-	13,495	-	13,495	
002740	TC OPER-B WATCH	-	-	-	-	30,505	-	30,505	
002750	TC OPER-C WATCH	-	-	-	-	31	-	31	
002760	TC OPER-D WATCH	-	-	-	-	19,862	-	19,862	
002780	TC-MAINTENANCE I/E	-	-	-	-	13,500	-	13,500	
002790	TC-MTCE MECHANICAL	-	-	-	-	9,057	-	9,057	
002840	TC-MATERIAL HANDLING	-	-	-	-	5,998	-	5,998	
003030	SUBSTATION OPS.	829	-	-	-	322	-	1,151	
003060	TRANSMISSION SUBSTATION ENGINEERING - LG&E	-	-	-	-	74	-	74	
003110	TRANSFORMERS SERVICES	30,664	-	-	-	38,090	-	68,754	
003160	SC M LOUISVILLE	12,692	-	-	-	22,140	879	35,711	
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	-	-	-	-	13,891	-	13,891	
003300	ELECTRIC CONSTRUCTION CREWS-ESC	1,254	-	-	-	2,821	-	4,076	
003400	ELECTRIC CONSTRUCTION CREWS-AOC	-	-	-	-	2,173	-	2,173	
003430	NETWORK OPS. 3PH COMMERCIAL	358	-	-	-	1,302	-	1,661	
004040	DISTRIBUTION DESIGN	3,278	-	-	-	2,070	-	5,347	
004190	GAS DIST OPRS-REPAIR AND MAINTAIN	256	-	-	-	362	-	618	
004210	SVC DEL-MULDRAUGH	-	-	-	-	145	-	145	
004290	METER SHOP	126	-	-	-	-	-	126	
004370	ASSET INFORMATION LGE	170	-	-	-	-	-	170	
004450	CORROSION CONTROL	-	-	-	-	7,659	-	7,659	
004470	MULDRAUGH STORAGE	-	-	-	-	2,693	-	2,693	
004600	GAS REGULATORY SERVICES	338	-	-	-	15,509	-	15,847	
005310	FACILITIES MTCE	-	-	-	-	447	-	447	
006250	CORPORATE	-	-	-	-	20,961	-	20,961	
006630	LGE - TELECOMMUNICATIONS	263,205	103	402	-	58,813	-	322,523	
008825	LGE GENERATION SERVICES CHARGES	-	-	-	-	7,597	(15,121)	(7,524)	
008890	LGE OPERATING SERVICES CHARGES	-	-	-	-	556	-	556	
008910	LGE IT CHARGES	(3,933)	-	-	-	129,685	-	125,752	
010603	FINC & BUDGTNG-POWER PROD KU	218,125	-	-	-	-	-	218,125	
011018	VEGETATION MANAGEMENT - KU	351,751	-	-	-	2,728	-	354,479	
011050	EARLINGTON METER DEPT	168,690	-	-	-	32,313	-	201,003	
011061	AREA 1	217,653	-	-	-	-	-	217,653	
011062	AREA 2	348,639	-	-	-	-	-	348,639	
011063	AREA 3	126,454	-	-	-	-	-	126,454	
011064	AREA 4	426,206	-	-	-	-	-	426,206	
011065	AREA 5	334,686	-	-	-	281	-	334,966	
011066	AREA 6	422,569	-	-	-	-	-	422,569	
011067	AREA 7	206,732	-	-	-	-	-	206,732	
011068	AREA 8	177,217	-	-	-	-	-	177,217	
011069	AREA 9	604,616	-	-	-	-	-	604,616	
011070	AREA 10	192,004	-	-	-	5,574	-	197,578	
011071	AREA 11	135,728	-	-	-	-	-	135,728	
011072	AREA 12	427,744	-	-	-	-	-	427,744	
011090	SC AND M EARLINGTON	509,741	-	-	-	214,871	109,247	833,859	
011345	REVENUE PROTECTION - KU	64,988	-	-	-	-	-	64,988	
011370	FIELD SERVICES - KU	2,573,406	-	-	-	1,210	-	2,574,616	
011560	EARLINGTON OPERATIONS CENTER	1,175,060	-	-	-	1,884,483	590,848	3,650,392	
012050	SC AND M DANVILLE	546,806	-	-	-	405,834	34,355	986,995	
012160	DANVILLE OPERATIONS CENTER	466,142	-	-	-	1,110,989	46,033	1,623,165	
012360	RICHMOND OPERATIONS CENTER	483,287	-	-	-	1,206,751	43,212	1,733,250	
012460	ELIZABETHTOWN OPERATIONS CENTER	297,172	-	-	-	1,178,597	117,542	1,593,311	
012560	SHELBYVILLE OPERATIONS CENTER	508,490	-	-	-	1,152,865	38,368	1,699,724	
013030	LEXINGTON METER DEPT	499,556	-	-	-	86,748	-	586,304	
013040	SC AND M LEXINGTON	819,799	-	-	-	563,443	117,104	1,500,345	
013150	LEXINGTON OPERATIONS CENTER	6,018	-	-	-	-	6,018	12,035	
013180	METER READING - KU	169,040	-	-	-	-	-	169,040	
013660	MAYSVILLE OPERATIONS CENTER	709,467	-	-	-	1,277,899	170,779	2,158,145	
013910	CLOSED 06/20 - MANAGER - LEXINGTON OPERATIONS CENTER	1,951,986	-	-	-	4,850,488	251,140	7,053,614	
014050	PINEVILLE METER DEPT	244,405	-	-	-	45,151	-	289,556	
014160	PINEVILLE OPERATIONS CENTER	686,231	-	507	-	739,687	195,941	1,622,365	
014260	LONDON OPERATIONS CENTER	494,790	-	2,746	-	986,367	180,204	1,664,107	
014370	ASSET INFORMATION - KU	121,293	-	-	-	-	480,053	601,345	
014940	SC AND M PINEVILLE	512,888	-	-	-	153,312	59,504	725,705	
015324	LEXINGTON MATERIAL LOGISTICS	-	-	-	-	1,081	190,641	191,722	
015326	EARLINGTON MATERIAL LOGISTICS	-	-	-	-	441	166,838	167,279	
015490	PAYROLL	5,000	-	-	-	-	-	5,000	
015590	CORPORATE ITEMS	(2,410,525)	-	-	-	4,857	2,432,668	27,000	
015595	TC IMEA/IMPA PARTNER ALLOCATION	(2,035,975)	(7,116)	-	-	-	1,931,486	(111,606)	
015730	GENERATION SUPPORT - KU	-	-	-	-	286	(15,591)	(15,304)	
015820	KU METER SHOP	(131,539)	-	-	-	131,539	-	-	
015850	TRANSMISSION SUBSTATION ENGINEERING - KU	3,200	-	-	-	(926)	-	2,274	
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	(5,604)	-	-	-	3,330	-	(2,274)	
015870	TRANSMISSION LINES	916	-	-	-	(916)	-	0	
015970	KU - TELECOMMUNICATIONS	350,649	-	-	-	213,826	360	564,835	
016120	GREEN RIVER - SUPT	3,399,930	-	-	-	-	-	3,399,930	
016130	GREEN RIVER - OPERATIONS	1,717,090	-	-	-	53,236	-	1,770,326	
016220	E W BROWN - SUPT AND ADMIN	432,574	-	-	-	-	-	432,574	
016230	EWB OPER / RESULTS	4,156,117	104	-	-	336,292	-	4,492,512	
016250	EWB EQUIP MNTC	1,281,212	50,731	-	-	83,200	-	1,415,143	
016260	EWB E AND I MNTC	1,326,237	35,945	-	-	238,793	-	1,600,975	
016270	EWB COAL HANDLING	842,504	-	-	-	-	-	842,504	

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
016300	EWB COMBUSTION TURBINE	1,219,858	-	-	-	34,562	-	1,254,420
016340	EWB LABORATORY	236,606	-	-	-	-	-	236,606
016360	EWB MAINTENANCE	627,521	-	-	-	-	-	627,521
016370	EWB COMMERCIAL OPERATIONS	46,514	-	-	-	-	204,776	251,290
016520	GHEHT - SUPERINTENDENT	408,142	158,250	-	-	102,301	-	668,693
016530	GHEHT - PLANNING	438,920	-	-	-	-	-	438,920
016540	GH ENGINEERING AND TECHNICAL SERVICES	620,905	-	-	-	152,251	-	773,157
016550	GHEHT - MECHANICAL MNTC	1,765,979	4,692	-	-	10,667	-	1,781,338
016560	GHEHT - ELECTRICAL MNTC	1,442,562	36,158	-	-	105,520	-	1,584,240
016570	GHEHT - COAL YARD	656,909	150	-	-	20,704	-	677,764
016580	GHEHT - INSTRUMENT MNTC	1,737,127	30,626	-	-	193,380	-	1,961,133
016600	GHEHT - ASST SUPT OPER	284,568	42,401	-	-	43,470	-	370,438
016620	GHEHT - SCRUBBER MAINT	585,836	2,470	-	-	40,655	-	628,960
016630	GHEHT - COMMERCIAL	134,477	-	-	-	556	336,645	471,677
016640	GHEHT - STATION LAB	513,785	-	-	-	2,538	-	516,323
016650	GHEHT - OPERATIONS SHIFTS	6,794,891	102	-	-	266,749	-	7,061,741
016660	GHEHT-ASST SUPT MNTC	767,632	-	-	-	23,583	-	791,215
016670	GHEHT - OUTSIDE MNTC	324,060	-	-	-	147	-	324,206
016680	GHEHT - COAL COMBUSTION RESIDUALS	282,167	41,780	-	-	3,199	-	327,146
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	(308,073)	-	-	-	-	-	(308,073)
016910	EWB DIX AND LOCK 7 HYDRO	401,071	390	-	-	61,837	-	463,298
017660	NORTON OPERATIONS CENTER	731,521	-	544	-	702,077	243,356	1,677,498
018825	KU GENERATION SERVICES CHARGES	-	-	-	-	11,794	15,121	26,915
018890	KU OPERATING SERVICES CHARGES	3,573	-	-	-	(3,573)	-	-
018910	KU IT CHARGES	6,187	-	-	-	93,188	-	99,375
021000	CHAIRMAN AND CEO	419,214	-	-	-	-	-	419,214
021015	01 DIRECTOR SYSTEMS, OPS AND PLANNING	94,789	-	-	-	(1,000)	130,964	224,753
021020	DIRECTOR KU OPERATIONS	144,403	-	-	-	-	65,605	210,008
021035	VP CUSTOMER SERVICES - SERVCO	133,607	-	-	-	-	-	133,607
021055	VP ELECTRIC DISTRIBUTION - LKS	160,024	-	-	-	-	-	160,024
021070	DIRECTOR - ASSET MANAGEMENT	34,577	-	-	-	-	50,311	84,889
021071	SYSTEM ANALYSIS AND PLANNING - DIST	195,029	-	-	-	-	212,915	407,945
021072	ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	153,155	-	-	-	1,714	111,782	266,651
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	1,474	-	-	-	208	214,833	216,515
021075	ELECTRIC CODES AND STANDARDS	107,767	-	-	-	679	77,586	186,032
021076	ASSET INFORMATION-LKS	11,133	-	-	-	-	33,107	44,240
021080	DISTRIBUTION SYSTEM ADMINISTRATION	170,928	-	-	-	8,545	75,165	254,638
021204	CCS RETAIL SUPPORT	597,937	-	-	-	22,415	-	620,351
021205	RESIDENTIAL SERVICE CENTER	3,326,069	-	-	-	2,956	-	3,329,025
021220	BUSINESS OFFICES	233,662	-	-	-	-	-	233,662
021225	BUSINESS SERVICE CENTER	754,056	-	-	-	-	-	754,056
021250	DIRECTOR CUSTOMER SERVICE AND MARKETING	125,244	-	-	-	-	-	125,244
021251	COMPLAINTS AND INQUIRY	190,331	-	73	-	-	-	190,404
021280	MANAGER - METER READING	129,601	-	-	-	-	-	129,601
021315	MANAGER, FIELD SERVICE OPERATIONS	241,107	-	-	-	-	-	241,107
021320	MANAGER - METER ASSET MANAGEMENT - LKS	122,236	-	-	-	-	-	122,236
021325	DIRECTOR REVENUE COLLECTION	80,407	-	-	-	-	-	80,407
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	272,570	-	-	-	14,807	-	287,377
021330	MANAGER REMITTANCE AND COLLECTION	422,182	-	-	-	-	-	422,182
021331	REVENUE ASSURANCE	171,906	-	-	-	-	-	171,906
021335	FEDERAL REGULATION & POLICY	192,217	-	5,111	-	-	-	197,327
021360	MANAGER BUSINESS SERVICES	1,074,192	-	4,128	-	-	-	1,078,320
021370	DIRECTOR, SAP UPGRADE PROJECT	67,359	-	-	-	-	-	67,359
021390	MANAGER MARKETING	201,568	-	-	-	-	-	201,568
021410	DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	123,741	-	-	-	-	-	123,741
021415	MANAGER, SMART GRID STRATEGY	65,456	36,097	-	-	-	-	101,553
021420	ENERGY EFFICIENCY OPERATIONS	89	357,714	-	-	-	-	357,802
021440	VP STATE REGULATION AND RATES	784,455	-	-	-	-	-	784,455
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	90,347	-	-	-	-	-	90,347
021520	ENERGY EFFICIENCY OPERATIONS - NON DSM	17,669	190,388	-	-	-	-	208,058
021900	PRESIDENT AND COO	269,211	-	-	-	-	-	269,211
022025	GENERATION TURBINE GENERATOR SPECIALIST	239,194	-	-	-	-	-	239,194
022060	DIRECTOR - GENERATION SERVICES	158,385	-	-	-	-	-	158,385
022065	MANAGER - SYSTEM LAB AND ENV. COMPL.	422,046	-	-	-	-	-	422,046
022070	RESEARCH AND DEVELOPMENT	236,544	-	-	-	-	-	236,544
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	462,809	-	-	-	-	-	462,809
022100	VP - TRANSMISSION AND GENERATION SERVICES - SERVCO	96,735	-	-	33	100,824	-	197,592
022110	MANAGER - GENERATION ENGINEERING	1,433,662	-	-	-	8,088	-	1,441,750
022200	VP - POWER GENERATION	438,046	-	-	-	(2,072)	14,269	450,242
022210	DIRECTOR, COMMERCIAL OPERATIONS	214,869	-	-	-	-	32,884	247,753
022220	LKS - CANE RUN COMMERCIAL OPS	94,347	-	-	-	-	30,925	125,272
022230	LKS - MILL CREEK COMMERCIAL OPS	89,865	-	-	-	-	62,626	152,491
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	46,340	-	-	-	-	22,154	68,493
022250	LKS - GHEHT COMMERCIAL OPS	149,335	-	-	-	-	76,458	225,793
022260	LKS - EW BROWN COMMERCIAL OPS	125,768	-	-	-	-	40,863	166,631
022800	DIRECTOR - FUELS MANAGEMENT	238,470	-	-	-	-	-	238,470
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	453,732	-	-	-	-	-	453,732
022970	GENERATION SYSTEM PLANNING	350,850	-	-	-	-	-	350,850
023000	VICE PRESIDENT - TRANSMISSION	115,281	-	-	-	-	-	115,281
023005	DIR TRANS STRATEGY & PLANNING	145,398	-	-	-	-	-	145,398
023010	DIRECTOR - TRANSMISSION	156,276	-	-	-	-	-	156,276
023020	TRANSMISSION SYSTEM OPERATIONS	2,100,397	-	-	-	19,147	-	2,119,545
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	495,468	-	-	-	15,328	-	510,796
023050	TRANSMISSION STRATEGY & PLANNING	310,421	-	-	-	-	559,527	869,948
023055	TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	153,902	-	-	-	4,893	130,131	288,926
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	651,401	-	-	-	457,622	448,324	1,557,347
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	308,881	-	-	-	265,388	478,988	1,053,257
023070	MANAGER - TRANSMISSION LINES	218,240	-	-	-	600,757	1,071,528	1,890,525
023080	TRANS RELIABILITY & COMPLIANCE	223,813	-	-	-	-	-	223,813
023090	TRANSMISSION POLICY & TARIFFS	196,544	-	-	-	-	-	196,544
023110	TRANSFORMER SERVICES	21,073	-	-	-	10,935	-	32,009
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	33,135	-	-	-	6,449	72,282	111,866
023200	01 DIRECTOR LG&E DISTRIBUTION OPS	59,898	-	-	-	-	57,549	117,447
023210	LKS - FORESTRY	92,144	-	-	-	-	-	92,144
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,042,794	-	-	-	26,109	293,011	1,361,914
023550	SUBSTATION ENGINEERING AND DESIGN	38,181	-	-	-	282,210	317,651	638,042
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	293,102	-	-	-	-	-	293,102
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	126,982	-	-	-	-	-	126,982
023815	SALES ANALYSIS & FORECASTING	275,442	-	-	-	-	-	275,442
024475	GAS STORAGE, CONTROL AND COMPLIANCE	127	-	-	-	-	-	127
025000	SVP HUMAN RESOURCES	201,354	-	-	-	-	-	201,354
025200	DIR - HUMAN RESOURCES	294,854	-	152	-	-	-	295,006
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	294,786	-	-	-	-	-	294,786

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
025270	INDUSTRIAL RELATIONS & HRIS	129,851	-	-	-	-	-	129,851
025300	DIRECTOR HR - CORPORATE	157,541	-	1,277	-	-	-	158,818
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	137,338	-	-	-	-	18,725	156,063
025420	CORPORATE PURCHASING	254,581	37,412	-	-	-	678	292,672
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	299,867	-	-	-	-	-	299,867
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	67,665	-	-	-	(315)	162,210	229,559
025460	MANAGER - SUPPLIER DIVERSITY	67,694	-	-	-	-	-	67,694
025470	SARBANES OXLEY	69,620	-	(0)	-	-	-	69,620
025500	DIRECTOR OPERATING SERVICES	104,084	-	-	-	-	-	104,084
025510	CONTRACT MANAGER - XEROX CORP.	46,667	-	-	-	-	-	46,667
025530	MANAGER TRANSPORTATION	-	-	-	-	-	120,139	120,139
025550	MANAGER OFFICE FACILITIES	172,942	-	-	-	-	-	172,942
025551	FACILITY OPERATIONS NORTH	37,423	-	-	-	-	-	37,423
025552	FACILITY OPERATIONS CENTRAL	38,623	-	-	-	-	-	38,623
025553	FACILITY OPERATIONS SOUTH	39,328	-	-	-	-	-	39,328
025555	FACILITY OPERATIONS - LEXINGTON	36,541	-	-	-	-	-	36,541
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	34,638	-	-	-	-	-	34,638
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	188,092	-	-	-	13,003	32,987	234,083
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	315,342	-	-	-	-	-	315,342
025593	PROJECT PLANNING AND MANAGEMENT	127,507	-	-	-	74,644	974	203,124
025594	CORPORATE FACILITY SERVICES	47,991	-	-	-	-	-	47,991
025620	MANAGER HEALTH AND SAFETY	111,437	-	-	-	-	-	111,437
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	1,172,944	-	-	-	-	-	1,172,944
025660	STAFFING SERVICES	240,954	-	-	-	-	-	240,954
025670	COMPENSATION/HR POLICY & COMPLIANCE	100,996	-	-	-	315	-	101,311
025680	MANAGER BENEFITS AND RECORDS	144,608	-	-	-	90,147	-	234,756
025700	DIRECTOR - HUMAN RESOURCES	343,192	-	217	-	-	-	343,409
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	231,340	-	-	-	-	-	231,340
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	291,160	-	-	-	-	2,302	293,462
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	177,910	152	1,308	-	-	-	179,370
025775	HRIS	143,524	-	-	-	9,829	-	153,354
025780	MANAGER DIVERSITY STRATEGY	54,783	-	-	-	-	-	54,783
026020	FINANCIAL PLANNING & BUDGETING	136,544	-	-	-	-	-	136,544
026030	GENERATION, PE, AND SAFETY BUDGETING	523,055	-	-	-	134,643	834	658,532
026045	DIRECTOR CORPORATE TAX	442,891	-	-	-	-	-	442,891
026050	CFO	173,559	-	660	-	-	-	174,219
026080	MANAGER REVENUE ACCOUNTING	305,770	-	-	-	-	-	305,770
026120	MANAGER PROPERTY ACCOUNTING	515,100	-	-	-	-	-	515,100
026130	CONTROLLER	137,835	-	-	-	-	-	137,835
026135	DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	112,422	-	-	-	-	-	112,422
026140	MANAGER - FINANCIAL PLANNING	276,901	-	-	-	-	-	276,901
026145	SHARED SERVICES & CORPORATE BUDGETING	256,075	-	-	-	-	-	256,075
026150	FINANCIAL ACCOUNTING AND ANALYSIS	230,496	-	-	-	340	-	230,836
026155	FINANCIAL REPORTING	223,567	-	-	-	-	-	223,567
026160	REGULATORY ACCOUNTING AND REPORTING	300,868	-	-	-	-	-	300,868
026170	MANAGER - CUSTOMER ACCOUNTING	1,277,416	-	-	-	43	-	1,277,460
026190	CORPORATE ACCOUNTING	347,213	-	-	-	-	-	347,213
026200	SUPPLY CHAIN SUPPORT	375,206	-	-	-	970	-	376,176
026310	MANAGER PAYROLL	173,291	-	-	-	3,414	-	176,705
026330	TREASURER	141,273	-	-	-	-	-	141,273
026350	RISK MANAGEMENT	132,353	-	-	-	163	-	132,516
026370	CORPORATE FINANCE	224,243	-	-	-	-	-	224,243
026390	CREDIT/CONTRACT ADMINISTRATION	200,505	-	-	-	831	-	201,336
026400	AUDIT SERVICES	510,848	-	-	-	-	-	510,848
026490	CHIEF INFORMATION OFFICER	85,727	-	-	-	-	-	85,727
026492	SER IT CHARGES	-	-	-	-	(172,981)	-	(172,981)
026496	IT SOURCE PROJECT CLEARING	-	-	-	-	(35,210)	-	(35,210)
026600	IT INFRASTRUCTURE AND OPERATIONS	158,874	-	-	-	2,709	-	161,583
026615	ARCHITECTURE AND ENGINEERING	836,802	-	-	-	136,637	101	973,541
026625	TRANSPORT ENGINEERING	992,535	-	-	-	86,605	-	1,079,141
026634	CLOSED DATA CENTER OPERATIONS	(263)	-	-	-	-	-	(263)
026635	WORKSTATION ENGINEERING	949,606	-	-	-	118,552	202	1,068,361
026636	IT CIP INFRASTRUCTURE	12,490	-	-	-	9,507	-	21,997
026637	DATA CENTER OPERATIONS	31,550	-	-	-	3,554	-	35,104
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	398,193	-	-	-	130,735	-	528,929
026646	INFRASTRUCTURE SERVICES	49,965	-	-	-	1,254	-	51,219
026680	CLIENT SUPPORT SERVICES	198,542	-	-	-	6,114	-	204,655
026740	IT SECURITY AND RISK MANAGEMENT	109,263	-	-	-	-	-	109,263
026742	IT SECURITY	343,260	-	-	-	22,582	-	365,842
026744	IT SECURITY RISK MANAGEMENT	178,174	-	-	-	78,723	-	256,897
026760	IT TRAINING	126,756	-	-	-	-	-	126,756
026772	TECHNOLOGY SUPPORT CENTER	458,484	-	-	-	-	-	458,484
026774	DESKTOP OPERATIONS	345,285	-	-	-	101,261	-	446,546
026850	VP EXTERNAL AFFAIRS	1,119	-	335,445	-	-	-	336,564
026900	LEGAL DEPARTMENT - LKS	1,012,254	-	-	-	82,318	-	1,094,572
026905	COMPLIANCE DEPT	325,241	-	-	-	-	-	325,241
026910	GENERAL COUNSEL - LKS	183,755	-	-	-	-	-	183,755
026920	DIRECTOR - CORPORATE COMMUNICATION	194,258	-	-	-	-	-	194,258
026925	VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	277,807	-	-	-	-	-	277,807
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	605,583	-	-	-	11,942	-	617,525
027600	IT BUSINESS SERVICES	117,098	-	-	-	-	-	117,098
027610	IT PROJECT MANAGEMENT OFFICE	388,081	-	-	-	367,512	-	755,593
027620	IT BUSINESS ANALYSIS	452,610	-	-	-	228,084	-	680,694
027630	IT QUALITY ASSURANCE	53,068	-	-	-	65,051	-	118,119
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	356,120	-	-	-	-	-	356,120
027800	IT APPLICATION PLANNING, EXECUTION AND SUPPORT	67,506	-	-	-	-	-	67,506
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	377,493	-	-	-	129,875	-	507,368
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	356,167	2,986	-	-	245,798	-	604,951
027830	IT CUSTOMER RELATIONSHIP AND BILLING	518,738	15,305	-	-	210,943	-	744,986
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	466,179	-	-	-	328,064	-	794,243
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	432,511	-	-	-	82,148	-	514,659
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	398,408	-	-	-	133,627	-	532,035
027870	IT DEVELOPMENT AND SUPPORT	39,765	-	-	-	-	-	39,765
029640	SVP ENERGY SUPPLY AND ANALYSIS	180,636	-	-	-	-	-	180,636
029660	DIRECTOR - POWER SUPPLY	1,413,297	-	-	-	-	-	1,413,297
029750	PROJECT ENGINEERING	21,894	-	2,409	-	2,385,107	35,239	2,444,649
029760	GENERATION SAFETY	189,007	-	-	-	-	-	189,007
023810	CLOSED 01/20 - ECONOMIC ANALYSIS	312,298	-	-	-	-	-	312,298
027000	CLOSED 06/16 - CHIEF ADMINISTRATIVE OFFICER - SERVCO	50,774	-	-	-	-	-	50,774
027640	CLOSED 10/16 - MANAGER - IT SERVICE MANAGEMENT PROCESS	243,391	-	-	-	-	-	243,391
002560	CR OPERATIONS	730	-	-	-	-	-	730
022805	CORPORATE FUELS RISK MANAGEMENT	111,759	-	-	-	-	-	111,759
023015	TRANSMISSION BALANCING AUTHORITY	3,300	-	-	-	-	-	3,300

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Expenditure Org	Expenditure Org Description	Below the					Capitalized	Other B/S	Total
		Operating	Mechanism	Line	Other I/S				
002030	G.M.-CANE RUN, OHIO FALLS AND CT	-	-	-	-	47,458	-	47,458	
003550	SUBSTATION ENGINEERING AND DESIGN	-	-	-	-	17,867	877	18,744	
026480	INFORMATION TECHNOLOGY - ROLLUP	-	-	-	-	105,473	-	105,473	
004390	CLOSED 10/16 - MANAGER IT	-	-	-	-	9,368	-	9,368	
016100	GREEN RIVER-ASSTSUPT MNTC	111,783	-	-	-	-	123,790	235,573	
016150	GREEN RIVER - MECH MNTC	213,674	-	-	-	9,116	-	222,791	
016170	GREEN RIVER - COAL YARD	234,980	-	-	-	24,278	-	259,257	
016180	GREEN RIVER - INST MNTC	292,267	-	-	-	15,357	-	307,624	
016202	GREEN RIVER REGULATORY ASSET	(3,570,418)	-	-	-	-	3,570,420	2	
	Total Labor	103,575,711	1,065,283	355,010	-	27,753,895	16,684,430	149,434,330	
	Total Off-Duty	17,051,083	161,753	63,166	-	4,729,355	2,308,757	24,314,115	
	Total Employee Benefits	55,439,243	414,399	188,706	493,297	15,042,764	8,165,807	79,744,215	
	Total Payroll Taxes	9,514,174	60,716	33,687	-	2,530,967	1,670,640	13,810,184	
	Total 2015 Payroll Costs	185,580,212	1,702,150	640,569	493,297	50,056,981	28,829,634	267,302,844	

2016 Payroll Costs								
000020	LG&E AND KU SERVICES COMPANY CORPORATE	(133,786)	-	13,250	-	-	2,440	(118,095)
001075	TECH. AND SAFETY TRAINING DIST - LGE	29,992	-	-	-	-	-	29,992
001220	BUSINESS OFFICES - LGE	(224)	-	-	-	-	-	(224)
002020	GENERATION SUPPORT - LGE	-	-	-	-	(1,542,087)	-	(1,542,087)
002041	LGE - CANE RUN 7 ALLOCATIONS	3,551,498	-	-	-	-	-	3,551,498
002042	LGE - PADDYS RUN 13 ALLOCATIONS	150,696	-	-	-	-	-	150,696
002043	LGE - TRIMBLE COUNTY CTS ALLOCATIONS	432,174	-	-	-	-	-	432,174
002044	LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	7,149,560	12,524	-	-	-	-	7,162,084
002130	CANE RUN CCGT - LGE	-	-	-	-	342	-	342
002330	MC ENGINEERING AND TECHNICAL SERVICES	835	-	-	-	-	-	835
002340	MC COMMERCIAL OPERATIONS	-	-	-	-	-	175	175
002650	GENERAL MANAGER - TC	-	-	-	-	30,951	-	30,951
002655	TRIMBLE COUNTY CTS	-	-	-	-	22,222	-	22,222
002680	TC ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	33,364	-	33,364
002710	TC-LABORATORY	-	-	-	-	42	-	42
002720	TC OPERATIONS	-	-	-	-	5,466	-	5,466
002730	TC OPER-A WATCH	-	-	-	-	229	-	229
002740	TC OPER-B WATCH	-	-	-	-	5,824	-	5,824
002750	TC OPER-C WATCH	-	-	-	-	373	-	373
002760	TC OPER-D WATCH	-	-	-	-	261	-	261
002770	TC-MAINTENANCE SVCS	-	-	-	-	9,696	-	9,696
002780	TC-MAINTENANCE I/E	-	-	-	-	107,525	-	107,525
002790	TC-MTCE MECHANICAL	-	-	-	-	10,652	-	10,652
003030	SUBSTATION OPS.	380	-	-	-	1,608	155	2,143
003110	TRANSFORMERS SERVICES	51,719	-	-	-	41,464	-	93,183
003160	SC M LOUISVILLE	10,717	-	-	-	38,752	2,809	52,277
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	-	-	-	-	0	-	0
003300	ELECTRIC CONSTRUCTION CREWS-ESC	17,158	-	-	-	677	-	17,835
003400	ELECTRIC CONSTRUCTION CREWS-AOC	22,884	-	-	-	348	507	23,740
003410	JOINT TRENCH ENHANCE AND CONNECT NETWORK	2,313	-	-	-	-	-	2,313
003430	NETWORK OPS. 3PH COMMERCIAL	-	-	-	-	311	-	311
003450	MANAGER ELECTRIC DISTRIBUTION	-	-	-	-	-	3,277	3,277
004010	MANAGER DISTRIBUTION DESIGN	-	-	-	-	89,163	-	89,163
004040	DISTRIBUTION DESIGN	6,890	-	-	-	45,550	-	52,440
004060	GAS DIST. CONTRACT CONSTRUCTION	-	-	-	-	33,610	-	33,610
004140	MANAGER, GAS CONSTRUCTION	-	-	-	-	1,209	-	1,209
004190	GAS DIST OPRS-REPAIR AND MAINTAIN	-	-	-	-	1,065	-	1,065
004290	METER SHOP	74	-	-	-	-	-	74
004370	ASSET INFORMATION LGE	182	-	-	-	-	787	968
004380	GAS-ENGINEERS	1,581	-	-	-	1,982	-	3,563
004385	TRANSMISSION INTEGRITY & COMPLIANCE	4,810	-	-	-	-	-	4,810
004450	CORROSION CONTROL	1,535	-	-	-	57,352	-	58,886
004470	MULDRAUGH STORAGE	-	-	-	-	885	-	885
004500	INSTR., MEASUREMENT	-	-	-	-	22,505	-	22,505
004510	SYSTEM REGULATION OPERATION	-	-	-	-	5,996	-	5,996
004600	GAS REGULATORY SERVICES	-	-	-	-	29,163	-	29,163
005310	FACILITIES MTCE	130	-	-	-	538	-	667
006630	LGE - TELECOMMUNICATIONS	256,802	-	1,533	-	138,470	98	396,904
008890	LGE OPERATING SERVICES CHARGES	-	-	-	-	566	-	566
008910	LGE IT CHARGES	8,951	-	-	-	24,093	-	33,044
010603	FINC & BUDGTNG-POWER PROD KU	270,290	-	-	-	-	-	270,290
011018	VEGETATION MANAGEMENT - KU	372,830	-	-	-	1,455	-	374,286
011050	EARLINGTON METER DEPT	127,630	-	-	-	79,607	-	207,237
011061	AREA 1	185,635	-	-	-	-	-	185,635
011062	AREA 2	315,992	-	-	-	-	-	315,992
011063	AREA 3	134,919	-	-	-	-	-	134,919
011064	AREA 4	346,769	-	-	-	-	-	346,769
011065	AREA 5	346,022	-	-	-	-	-	346,022
011066	AREA 6	397,861	-	-	-	-	-	397,861
011067	AREA 7	177,287	-	-	-	-	-	177,287
011068	AREA 8	116,831	-	-	-	-	-	116,831
011069	AREA 9	470,031	-	-	-	-	-	470,031
011070	AREA 10	184,838	-	-	-	(5,574)	-	179,264
011071	AREA 11	158,317	-	-	-	580	-	158,897
011072	AREA 12	436,320	-	-	-	882	-	437,202
011090	SC AND M EARLINGTON	587,880	-	-	-	149,574	90,850	828,304
011345	REVENUE PROTECTION - KU	66,906	-	-	-	-	-	66,906
011370	FIELD SERVICES - KU	2,561,075	-	-	-	3,168	-	2,564,243
011560	EARLINGTON OPERATIONS CENTER	1,205,276	-	-	-	2,066,646	469,378	3,741,300
012050	SC AND M DANVILLE	525,089	-	-	-	423,066	38,425	986,580
012160	DANVILLE OPERATIONS CENTER	527,380	-	-	-	1,140,782	152,870	1,821,032
012360	RICHMOND OPERATIONS CENTER	482,417	-	-	-	1,215,260	40,983	1,738,660
012460	ELIZABETHTOWN OPERATIONS CENTER	323,570	-	-	-	1,192,319	155,505	1,671,395
012560	SHELBYVILLE OPERATIONS CENTER	531,460	-	-	-	1,052,971	43,473	1,627,904
013030	LEXINGTON METER DEPT	359,664	-	-	-	235,605	-	595,269
013040	SC AND M LEXINGTON	746,018	-	-	-	704,703	147,788	1,598,508
013085	STORM RESTORATION	1,573	-	-	-	(1,573)	11,114	11,114
013180	METER READING - KU	415,273	-	-	-	-	-	415,273
013660	MAYSVILLE OPERATIONS CENTER	650,614	-	-	-	1,339,338	172,841	2,162,794
013910	CLOSED 06/20 - MANAGER - LEXINGTON OPERATIONS CENTER	1,753,974	-	-	-	4,967,598	206,945	6,928,517
014050	PINEVILLE METER DEPT	178,215	(302)	-	-	120,026	-	297,939
014160	PINEVILLE OPERATIONS CENTER	873,936	-	1,285	-	691,923	225,723	1,792,867
014260	LONDON OPERATIONS CENTER	501,392	-	4,766	-	1,044,996	190,541	1,741,695
014370	ASSET INFORMATION - KU	125,127	-	-	-	12,622	480,100	617,850
014940	SC AND M PINEVILLE	529,396	-	260	-	179,399	40,614	749,669

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
015324	LEXINGTON MATERIAL LOGISTICS	-	-	-	-	364	177,951	177,315
015326	EARLINGTON MATERIAL LOGISTICS	1,573	-	-	-	1,222	149,592	152,387
015590	CORPORATE ITEMS	(2,809,590)	-	(3,736)	-	(11,334)	2,606,389	(218,271)
015595	TC IMEA/IMPA PARTNER ALLOCATION	(2,261,679)	(3,131)	-	-	-	2,177,451	(87,360)
015850	TRANSMISSION SUBSTATION ENGINEERING - KU	-	-	-	-	(18,966)	-	(18,966)
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	23,585	-	-	-	(4,416)	-	19,169
015870	TRANSMISSION LINES	4,036	-	-	-	(4,036)	-	(0)
015970	KU - TELECOMMUNICATIONS	310,492	-	-	-	277,159	1,108	588,760
016120	GREEN RIVER - SUPT	125,226	-	-	-	68,965	-	194,191
016130	GREEN RIVER - OPERATIONS	150,688	-	-	-	51,762	-	202,450
016220	E W BROWN - SUPT AND ADMIN	468,940	-	-	-	-	-	468,940
016230	EWB OPER / RESULTS	4,211,143	-	-	-	136,069	-	4,347,212
016250	EWB EQUIP MNTC	1,291,298	44,968	-	-	18,613	-	1,354,878
016260	EWB E AND I MNTC	1,459,707	91,039	-	-	115,647	-	1,666,393
016270	EWB COAL HANDLING	721,444	-	-	-	-	-	721,444
016300	EWB COMBUSTION TURBINE	1,243,049	-	-	-	-	-	1,243,049
016330	BR ENGINEERING AND TECHNICAL SERVICES	160,926	-	-	-	-	-	160,926
016340	EWB LABORATORY	239,809	-	-	-	-	-	239,809
016360	EWB MAINTENANCE	744,214	-	-	-	-	-	744,214
016370	EWB COMMERCIAL OPERATIONS	58,106	-	-	-	-	189,053	247,159
016520	GHEHT - SUPERINTENDENT	640,139	15,324	-	-	63,101	-	718,564
016530	GHEHT - PLANNING	730,885	-	-	-	-	-	730,885
016540	GH ENGINEERING AND TECHNICAL SERVICES	992,810	-	-	-	39,346	-	1,032,155
016550	GHEHT - MECHANICAL MNTC	1,891,934	22,315	-	-	128,256	-	2,042,505
016560	GHEHT - ELECTRICAL MNTC	1,496,513	92,697	-	-	53,237	-	1,642,446
016570	GHEHT - COAL YARD	563,497	301	-	-	-	-	563,797
016580	GHEHT - INSTRUMENT MNTC	1,778,820	103,950	-	-	55,810	-	1,938,580
016600	GHEHT - ASST SUPT OPER	295,035	90,127	-	-	21,750	-	406,913
016620	GHEHT - SCRUBBER MAINT	608,630	26,648	-	-	24,732	-	660,011
016630	GHEHT - COMMERCIAL	85,249	-	-	-	-	365,191	450,440
016640	GHEHT - STATION LAB	512,676	-	-	-	22,518	-	535,194
016650	GHEHT - OPERATIONS SHIFTS	7,077,018	-	-	-	50,833	-	7,127,851
016660	GHEHT-ASST SUPT MNTC	664,501	910	-	-	29,733	-	695,143
016670	GHEHT - OUTSIDE MNTC	411,030	1,137	-	-	877	-	413,044
016680	GHEHT - COAL COMBUSTION RESIDUALS	160,344	236,434	-	-	3,264	-	400,041
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	(273,998)	-	-	-	-	-	(273,998)
016910	EWB DIX AND LOCK 7 HYDRO	299,077	63,430	-	-	28,460	-	390,968
017660	NORTON OPERATIONS CENTER	719,612	-	606	-	735,795	294,696	1,750,708
018840	KU METERING CHARGES	-	-	2	-	-	-	0
018890	KU OPERATING SERVICES CHARGES	13,636	-	-	-	(14,517)	-	(882)
018910	KU IT CHARGES	8,364	-	-	-	26,462	-	34,826
021000	CHAIRMAN AND CEO	426,562	-	-	-	-	-	426,562
021015	01 DIRECTOR SYSTEMS, OPS AND PLANNING	100,119	-	-	-	-	156,544	256,663
021020	DIRECTOR KU OPERATIONS	101,918	-	-	-	174	108,837	210,929
021035	VP CUSTOMER SERVICES - SERVCO	141,703	-	-	-	-	-	141,703
021055	VP ELECTRIC DISTRIBUTION - LKS	138,623	-	-	-	-	2,781	141,403
021070	DIRECTOR - ASSET MANAGEMENT	36,823	-	-	-	-	53,893	90,717
021071	SYSTEM ANALYSIS AND PLANNING - DIST	164,198	-	-	-	476	194,728	359,402
021072	ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	128,652	-	-	-	4,738	88,114	221,504
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	1,708	-	-	-	-	224,375	226,082
021075	ELECTRIC CODES AND STANDARDS	110,274	-	-	-	14,689	144,627	269,591
021076	ASSET INFORMATION-LKS	23,570	-	-	-	-	67,990	91,561
021080	DISTRIBUTION SYSTEM ADMINISTRATION	174,348	-	-	-	47,634	-	221,982
021204	CCS RETAIL SUPPORT	434,132	-	-	-	459	-	434,591
021205	RESIDENTIAL SERVICE CENTER	3,553,424	-	-	-	1,190	-	3,554,614
021220	BUSINESS OFFICES	236,307	-	-	-	-	-	236,307
021225	BUSINESS SERVICE CENTER	790,081	-	-	-	-	-	790,081
021250	DIRECTOR CUSTOMER SERVICE AND MARKETING	130,963	-	-	-	-	-	130,963
021251	COMPLAINTS AND INQUIRY	186,280	-	0	-	-	-	186,280
021280	MANAGER - METER READING	128,590	-	-	-	-	-	128,590
021315	MANAGER, FIELD SERVICE OPERATIONS	281,850	-	733	-	-	-	282,583
021320	MANAGER - METER ASSET MANAGEMENT - LKS	125,477	-	-	-	-	-	125,477
021325	DIRECTOR REVENUE COLLECTION	76,566	-	-	-	-	-	76,566
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	289,585	-	-	-	8,869	-	298,454
021330	MANAGER REMITTANCE AND COLLECTION	393,732	-	-	-	778	-	394,509
021331	REVENUE ASSURANCE	168,364	-	-	-	-	-	168,364
021335	FEDERAL REGULATION & POLICY	228,521	-	-	-	-	-	228,521
021360	MANAGER BUSINESS SERVICES	981,044	-	(645)	-	-	-	980,399
021370	DIRECTOR, SAP UPGRADE PROJECT	55,351	324	-	-	637,116	-	692,791
021390	MANAGER MARKETING	187,602	-	-	-	-	-	187,602
021410	DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	125,868	-	-	-	-	-	125,868
021415	MANAGER, SMART GRID STRATEGY	101,846	31,156	-	-	-	9,456	142,459
021420	ENERGY EFFICIENCY OPERATIONS	2,824	373,129	-	-	-	-	375,953
021440	VP STATE REGULATION AND RATES	829,426	-	-	-	-	-	829,426
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	105,288	-	-	-	-	-	105,288
021520	ENERGY EFFICIENCY OPERATIONS - NON DSM	3,664	230,083	-	-	-	-	233,747
021900	PRESIDENT AND COO	286,267	-	-	-	-	-	286,267
022025	GENERATION TURBINE GENERATOR SPECIALIST	225,064	-	-	-	24,209	-	249,273
022060	DIRECTOR - GENERATION SERVICES	112,843	-	-	-	-	820	113,663
022065	MANAGER - SYSTEM LAB AND ENV. COMPL.	344,806	-	-	-	-	-	344,806
022070	RESEARCH AND DEVELOPMENT	255,076	-	-	-	-	-	255,076
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	361,588	-	-	-	2,641	-	364,229
022100	VP - TRANSMISSION AND GENERATION SERVICES - SERVCO	137,724	-	-	-	33,688	-	171,412
022110	MANAGER - GENERATION ENGINEERING	1,068,477	-	-	-	10,920	-	1,079,397
022200	VP - POWER GENERATION	417,070	-	-	-	39,578	36,550	493,198
022210	DIRECTOR, COMMERCIAL OPERATIONS	120,137	-	-	-	-	129,504	249,642
022220	LKS - CANE RUN COMMERCIAL OPS	52,191	-	-	-	-	73,597	125,788
022230	LKS - MILL CREEK COMMERCIAL OPS	20,578	-	-	-	-	37,412	57,990
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	20,486	-	-	-	-	24,512	44,999
022250	LKS - GHEHT COMMERCIAL OPS	68,949	-	-	-	-	110,325	179,274
022260	LKS - EW BROWN COMMERCIAL OPS	68,405	-	-	-	-	65,314	133,719
022800	DIRECTOR - FUELS MANAGEMENT	232,673	-	-	-	-	-	232,673
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	299,602	-	-	-	-	-	299,602
022970	GENERATION SYSTEM PLANNING	315,026	-	-	-	-	-	315,026
023000	VICE PRESIDENT - TRANSMISSION	116,938	-	-	-	-	-	116,938
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	6,699	-	-	-	-	7,569	14,267
023005	DIR TRANS STRATEGY & PLANNING	103,278	-	-	-	-	48,702	151,980
023010	DIRECTOR - TRANSMISSION	61,502	-	-	-	-	48,870	110,372
023020	TRANSMISSION SYSTEM OPERATIONS	2,024,577	-	-	-	538	-	2,025,114
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	501,384	-	-	-	-	-	501,384
023050	TRANSMISSION STRATEGY & PLANNING	336,269	-	-	-	-	560,187	896,456
023055	TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	146,770	-	-	-	-	167,207	313,976
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	790,033	-	-	-	678,026	354,794	1,822,853

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	270,035	-	-	-	292,741	410,255	973,030
023070	MANAGER - TRANSMISSION LINES	208,211	-	-	-	575,566	1,161,563	1,945,340
023076	TRANSMISSION PROJECT MANAGEMENT	-	-	-	-	-	2,925	2,925
023080	TRANS RELIABILITY & COMPLIANCE	228,819	-	-	-	-	-	228,819
023090	TRANSMISSION POLICY & TARIFFS	205,896	-	-	-	-	-	205,896
023110	TRANSFORMER SERVICES	15,457	-	-	-	19,047	-	34,505
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	2,481	-	-	-	18,269	131,410	152,160
023200	01 DIRECTOR LG&E DISTRIBUTION OPS	61,091	-	-	-	-	55,575	116,666
023210	LKS - FORESTRY	94,190	-	-	-	-	-	94,190
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,150,713	-	-	-	9,719	408,597	1,569,029
023550	SUBSTATION ENGINEERING AND DESIGN	28,607	-	-	-	291,767	333,752	654,126
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	293,882	-	-	-	-	-	293,882
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	124,081	-	-	-	-	-	124,081
023815	SALES ANALYSIS & FORECASTING	262,811	-	-	-	-	-	262,811
025000	SVP HUMAN RESOURCES	201,192	-	-	-	-	-	201,192
025200	DIR - HUMAN RESOURCES	276,995	-	-	-	-	-	276,995
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	207,945	-	-	-	-	-	207,945
025270	INDUSTRIAL RELATIONS & HRIS	124,679	-	-	-	-	-	124,679
025300	DIRECTOR HR - CORPORATE	159,446	-	-	-	-	-	159,446
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	154,866	-	-	-	-	28,783	183,650
025415	IT SOURCING AND CONTRACT MANAGEMENT	277,005	-	-	-	-	-	277,005
025420	CORPORATE PURCHASING	179,139	13,620	-	-	-	-	192,759
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	306,508	-	-	-	-	-	306,508
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	18,909	-	-	-	88	314,427	333,423
025460	MANAGER - SUPPLIER DIVERSITY	49,267	-	-	-	-	1,092	50,359
025470	SARBANES OXLEY	79,211	-	-	-	-	-	79,211
025500	DIRECTOR OPERATING SERVICES	107,792	-	-	-	-	-	107,792
025510	CONTRACT MANAGER - XEROX CORP.	46,872	-	-	-	-	-	46,872
025530	MANAGER TRANSPORTATION	-	-	-	-	-	125,960	125,960
025550	MANAGER OFFICE FACILITIES	202,850	-	-	-	608	285	203,743
025551	FACILITY OPERATIONS NORTH	39,049	-	-	-	-	-	39,049
025552	FACILITY OPERATIONS CENTRAL	38,416	-	-	-	-	-	38,416
025553	FACILITY OPERATIONS SOUTH	39,277	-	-	-	-	-	39,277
025555	FACILITY OPERATIONS - LEXINGTON	36,337	-	-	-	-	-	36,337
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	39,911	-	-	-	-	-	39,911
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	193,658	-	-	-	20,375	131,603	345,636
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	295,794	-	-	-	-	-	295,794
025593	PROJECT PLANNING AND MANAGEMENT	120,557	-	-	-	69,647	2,023	192,226
025594	CORPORATE FACILITY SERVICES	45,108	-	-	-	-	-	45,108
025620	MANAGER HEALTH AND SAFETY	116,469	-	-	-	-	-	116,469
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	1,195,235	-	-	-	-	-	1,195,235
025660	STAFFING SERVICES	270,278	-	-	-	-	-	270,278
025670	COMPENSATION/HR POLICY & COMPLIANCE	101,342	-	-	-	-	-	101,342
025680	MANAGER BENEFITS AND RECORDS	198,908	-	-	-	1,641	-	200,549
025700	DIRECTOR - HUMAN RESOURCES	305,690	-	-	-	-	-	305,690
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	267,959	-	-	-	-	-	267,959
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	291,420	-	-	-	-	414	291,834
025730	GAS SAFETY AND TECHNICAL TRAINING	2,210	-	-	-	-	-	2,210
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	186,369	-	-	-	-	-	186,369
025775	HRIS	170,738	-	-	-	-	-	170,738
025780	MANAGER DIVERSITY STRATEGY	44,696	-	-	-	-	-	44,696
026020	FINANCIAL PLANNING & BUDGETING	152,525	-	-	-	-	-	152,525
026030	GENERATION, PE, AND SAFETY BUDGETING	568,645	-	-	-	88,942	2,708	660,295
026045	DIRECTOR CORPORATE TAX	402,376	-	-	-	-	-	402,376
026050	CFO	184,629	-	-	-	-	-	184,629
026080	MANAGER REVENUE ACCOUNTING	306,506	-	-	-	-	-	306,506
026120	MANAGER PROPERTY ACCOUNTING	514,959	-	-	-	-	-	514,959
026130	CONTROLLER	140,039	-	-	-	-	-	140,039
026135	DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	95,958	-	-	-	-	-	95,958
026140	MANAGER - FINANCIAL PLANNING	264,989	-	-	-	-	-	264,989
026145	SHARED SERVICES & CORPORATE BUDGETING	262,777	-	-	-	14,214	-	276,991
026150	FINANCIAL ACCOUNTING AND ANALYSIS	234,535	-	-	-	-	-	234,535
026155	FINANCIAL REPORTING	228,542	-	-	-	-	-	228,542
026160	REGULATORY ACCOUNTING AND REPORTING	313,034	-	-	-	-	-	313,034
026170	MANAGER - CUSTOMER ACCOUNTING	1,204,468	-	-	-	1,127	-	1,205,595
026190	CORPORATE ACCOUNTING	341,428	-	-	-	-	-	341,428
026200	SUPPLY CHAIN SUPPORT	354,800	-	-	-	-	-	354,800
026310	MANAGER PAYROLL	182,360	-	-	-	-	-	182,360
026330	TREASURER	146,607	-	-	-	-	-	146,607
026350	RISK MANAGEMENT	115,437	-	-	-	-	-	115,437
026370	CORPORATE FINANCE	202,758	-	-	-	-	-	202,758
026390	CREDIT/CONTRACT ADMINISTRATION	220,266	-	-	-	-	-	220,266
026400	AUDIT SERVICES	532,106	-	-	473	-	-	532,579
026490	CHIEF INFORMATION OFFICER	166,844	-	-	-	-	-	166,844
026492	SER IT CHARGES	19	-	-	-	(52,057)	-	(52,037)
026496	IT SOURCE PROJECT CLEARING	-	-	-	-	(14,785)	-	(14,785)
026600	IT INFRASTRUCTURE AND OPERATIONS	101,456	-	-	-	21,536	-	122,992
026615	ARCHITECTURE AND ENGINEERING	265,237	-	-	-	-	-	265,237
026625	TRANSPORT ENGINEERING	315,641	-	-	-	164,746	200	480,587
026634	CLOSED DATA CENTER OPERATIONS	36,659	-	-	-	-	-	36,659
026635	WORKSTATION ENGINEERING	423,882	-	-	-	63,579	-	487,461
026636	IT CIP INFRASTRUCTURE	413,049	-	-	-	29,815	-	442,864
026637	DATA CENTER OPERATIONS	435,227	-	-	-	40,514	-	475,742
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	707,560	-	-	-	32,789	291	740,640
026646	INFRASTRUCTURE SERVICES	593,545	-	-	-	146,706	-	740,251
026680	CLIENT SUPPORT SERVICES	72,988	-	-	-	547	-	73,535
026740	IT SECURITY AND RISK MANAGEMENT	105,205	-	-	-	-	-	105,205
026742	IT SECURITY	410,033	-	-	-	40,595	-	450,627
026744	IT SECURITY RISK MANAGEMENT	156,019	-	-	-	38,586	-	194,606
026760	IT TRAINING	107,379	-	-	-	92	-	107,471
026772	TECHNOLOGY SUPPORT CENTER	404,598	-	-	-	21,655	-	426,253
026774	DESKTOP OPERATIONS	284,838	-	-	-	70,738	353	355,929
026850	VP EXTERNAL AFFAIRS	-	-	384,294	-	-	-	384,294
026900	LEGAL DEPARTMENT - LKS	993,198	-	1,959	-	67,285	-	1,062,442
026905	COMPLIANCE DEPT	339,687	-	-	-	-	-	339,687
026910	GENERAL COUNSEL - LKS	184,679	-	-	-	-	-	184,679
026920	DIRECTOR - CORPORATE COMMUNICATION	187,252	-	-	-	-	-	187,252
026925	VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	284,146	-	-	-	-	-	284,146
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	654,804	-	-	-	-	-	654,804
027600	IT BUSINESS SERVICES	120,244	-	-	-	3,429	-	123,673
027610	IT PROJECT MANAGEMENT OFFICE	354,177	-	-	-	349,278	16,874	720,329
027620	IT BUSINESS ANALYSIS	392,439	-	-	-	261,789	-	654,228
027630	IT QUALITY ASSURANCE	58,786	-	-	-	80,323	-	139,110

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	321,824	-	-	-	-	-	321,824
027800	IT APPLICATION PLANNING, EXECUTION AND SUPPORT	77,070	-	-	-	5,488	6,512	89,070
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	346,726	-	-	-	122,590	-	469,316
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	349,028	-	-	-	243,491	-	592,519
027830	IT CUSTOMER RELATIONSHIP AND BILLING	291,848	17,877	-	-	354,401	5,771	669,897
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	502,049	-	-	-	222,174	318	724,540
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	403,242	-	-	-	60,931	-	464,173
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	338,891	-	-	-	162,672	-	501,562
027870	IT DEVELOPMENT AND SUPPORT	45,004	-	-	-	93,213	5,172	143,389
029640	SVP ENERGY SUPPLY AND ANALYSIS	196,324	-	-	-	-	-	196,324
029660	DIRECTOR - POWER SUPPLY	1,542,386	-	-	-	-	-	1,542,386
029750	PROJECT ENGINEERING	15,687	-	-	-	1,851,678	43,342	1,910,707
029760	GENERATION SAFETY	145,078	-	-	-	-	-	145,078
023810	CLOSED 01/20 - ECONOMIC ANALYSIS	155,878	-	-	-	-	-	155,878
027640	CLOSED 10/16 - MANAGER - IT SERVICE MANAGEMENT PROCESS	4,030	-	-	-	-	-	4,030
022805	CORPORATE FUELS RISK MANAGEMENT	780	-	-	-	-	-	780
002990	TRIMBLE COUNTY 2 CONSTRUCTION - LGE	-	-	-	-	848,795	-	848,795
009910	LCC IT CHARGES	251	-	-	-	-	-	251
015795	TRIMBLE COUNTY 2 CONSTRUCTION - KU	-	-	-	-	740,202	-	740,202
016980	TRANSMISSION RELIABILITY & COMPLIANCE - KU	2,575	-	-	-	-	-	2,575
018834	KU - GHENT COMMERCIAL OPS	(41,479)	-	-	-	-	41,479	-
018835	KU - BROWN COMMERCIAL OPS	(31,385)	-	-	-	-	31,385	-
018965	KU - FED REGULATORY CHARGES	151,535	-	-	-	-	-	151,535
	Total Labor	102,528,155	1,464,559	404,779	-	26,740,701	14,418,607	145,556,801
	Total Off-Duty	16,915,073	256,726	69,020	-	4,572,538	2,388,225	24,201,582
	Total Employee Benefits	48,103,022	416,257	189,142	469,604	12,174,094	7,170,036	68,522,155
	Total Payroll Taxes	9,782,358	62,533	36,313	-	2,497,036	1,345,585	13,723,825
	Total 2016 Payroll Costs	177,328,609	2,200,075	699,254	469,604	45,984,368	25,322,453	252,004,363

2017 Payroll Costs

000020	LG&E AND KU SERVICES COMPANY CORPORATE	3,899	-	-	-	-	3,899	7,797
001075	TECH. AND SAFETY TRAINING DIST - LGE	37,371	-	-	-	-	-	37,371
001220	BUSINESS OFFICES - LGE	4	-	-	-	-	-	4
001280	METER READING - LGE	-	-	-	-	70	-	70
001411	CS PROJECT SERVICES - LGE	-	-	-	-	9,771	-	9,771
002041	LGE - CANE RUN 7 ALLOCATIONS	3,443,866	-	-	-	-	-	3,443,866
002042	LGE - PADDYS RUN 13 ALLOCATIONS	155,025	-	-	-	-	-	155,025
002043	LGE - TRIMBLE COUNTY CTS ALLOCATIONS	452,765	-	-	-	-	-	452,765
002044	LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	6,911,826	15,577	-	-	-	-	6,927,403
002130	CANE RUN CCGT - LGE	-	-	-	-	13,949	-	13,949
002140	OTH PROD OPR/MTCE	-	-	-	-	359	-	359
002340	MC COMMERCIAL OPERATIONS	10,896	-	-	-	-	-	10,896
002480	MGR. MILL CREEK MAINTENANCE	-	-	-	-	4,892	-	4,892
002481	MILL CREEK MECHANICAL MAINTENANCE	-	-	-	-	6,582	-	6,582
002650	GENERAL MANAGER - TC	-	-	-	-	509	-	509
002655	TRIMBLE COUNTY CTS	-	-	-	-	25,969	-	25,969
002680	TC ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	67,564	-	67,564
002710	TC-LABORATORY	-	-	-	-	17,187	-	17,187
002720	TC OPERATIONS	-	-	-	-	41,837	-	41,837
002730	TC OPER-A WATCH	-	-	-	-	786	-	786
002750	TC OPER-C WATCH	-	-	-	-	28,034	-	28,034
002760	TC OPER-D WATCH	-	-	-	-	1,303	-	1,303
002770	TC-MAINTENANCE SVCS	-	-	-	-	70,544	-	70,544
002780	TC-MAINTENANCE I/E	-	-	-	-	86,254	-	86,254
002790	TC-MTCE MECHANICAL	-	-	-	-	51,454	-	51,454
003030	SUBSTATION OPS.	929	-	-	-	3,064	-	3,992
003110	TRANSFORMERS SERVICES	36,840	-	-	-	42,748	-	79,589
003160	SC M LOUISVILLE	958	-	-	-	20,211	23,603	44,772
003300	ELECTRIC CONSTRUCTION CREWS-ESC	178	-	-	-	700	-	878
003400	ELECTRIC CONSTRUCTION CREWS-AOC	179	-	-	-	-	2,575	2,754
004010	MANAGER DISTRIBUTION DESIGN	-	-	-	-	29,129	-	29,129
004040	DISTRIBUTION DESIGN	20,042	-	310	-	36,762	-	57,114
004060	GAS DIST. CONTRACT CONSTRUCTION	3,268	-	-	-	13,029	-	16,297
004190	GAS DIST OPRS-REPAIR AND MAINTAIN	4,099	-	-	-	190	-	4,289
004290	METER SHOP	10	2,104	-	-	38,020	-	40,133
004380	GAS-ENGINEERS	-	-	-	-	790	-	790
004385	TRANSMISSION INTEGRITY & COMPLIANCE	1,451	-	-	-	-	-	1,451
004450	CORROSION CONTROL	194	-	-	-	4,968	-	5,162
004500	INSTR., MEASUREMENT	-	-	-	-	42,341	-	42,341
004510	SYSTEM REGULATION OPERATION	-	-	-	-	21,786	-	21,786
004600	GAS REGULATORY SERVICES	-	-	-	-	232	-	232
006630	LGE - TELECOMMUNICATIONS	326,120	-	2,077	-	70,951	229	399,378
008820	LGE GENERATION CHARGES	58,334	-	-	-	-	-	58,334
008890	LGE OPERATING SERVICES CHARGES	(13,012)	-	-	-	15	-	(12,996)
008910	LGE IT CHARGES	-	-	-	-	(9,939)	-	(9,939)
010603	FINC & BUDGTNG-POWER PROD KU	179,351	-	-	-	-	-	179,351
011018	VEGETATION MANAGEMENT - KU	343,456	-	-	-	1,678	-	345,134
011050	EARLINGTON METER DEPT	77,242	-	-	-	132,834	-	210,076
011061	AREA 1	190,350	-	-	-	-	-	190,350
011062	AREA 2	280,671	-	-	-	-	-	280,671
011063	AREA 3	126,874	-	-	-	-	-	126,874
011064	AREA 4	293,227	-	-	-	-	-	293,227
011065	AREA 5	358,760	-	-	-	-	-	358,760
011066	AREA 6	415,587	-	-	-	-	-	415,587
011067	AREA 7	193,872	-	-	-	-	-	193,872
011068	AREA 8	160,666	-	-	-	-	-	160,666
011069	AREA 9	484,458	-	-	-	-	-	484,458
011070	AREA 10	207,383	-	-	-	-	-	207,383
011071	AREA 11	150,054	-	-	-	-	-	150,054
011072	AREA 12	439,097	-	-	-	-	-	439,097
011090	SC AND M EARLINGTON	567,944	-	-	-	223,038	87,958	878,941
011345	REVENUE PROTECTION - KU	57,559	-	-	-	-	-	57,559
011370	FIELD SERVICES - KU	2,579,034	-	32	-	8,312	201	2,587,580
011411	CS PROJECT SERVICES - KU	-	-	-	-	10,223	(125,780)	(115,557)
011560	EARLINGTON OPERATIONS CENTER	1,153,864	-	-	-	2,154,305	440,119	3,748,289
012050	SC AND M DANVILLE	529,996	-	-	-	312,047	33,498	875,541
012160	DANVILLE OPERATIONS CENTER	548,375	-	-	-	1,095,309	197,564	1,841,248
012360	RICHMOND OPERATIONS CENTER	460,319	-	-	-	1,283,261	122,623	1,866,202
012460	ELIZABETHTOWN OPERATIONS CENTER	347,616	-	-	-	1,207,233	216,208	1,771,056
012560	SHELBYVILLE OPERATIONS CENTER	507,265	1,918	-	-	1,203,031	67,759	1,779,973
013030	LEXINGTON METER DEPT	467,782	-	-	-	118,464	-	586,246

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
013040	SC AND M LEXINGTON	973,818	-	-	-	686,365	152,806	1,812,789
013085	STORM RESTORATION	(162)	-	-	-	162	13,333	13,333
013150	LEXINGTON OPERATIONS CENTER	826,006	-	-	-	2,445,059	253,629	3,524,694
013180	METER READING - KU	352,825	-	-	-	-	-	352,825
013660	MAYSVILLE OPERATIONS CENTER	672,637	-	-	-	1,297,714	255,497	2,225,848
013910	CLOSED 06/20 - MANAGER - LEXINGTON OPERATIONS CENTER	801,996	-	-	-	2,532,252	116,607	3,450,855
014050	PINEVILLE METER DEPT	190,900	-	-	-	81,525	-	272,424
014160	PINEVILLE OPERATIONS CENTER	793,451	-	1,817	-	748,957	251,581	1,795,805
014260	LONDON OPERATIONS CENTER	426,850	-	-	-	1,058,396	227,345	1,712,591
014370	ASSET INFORMATION - KU	129,608	-	-	-	2,238	523,939	655,785
014940	SC AND M PINEVILLE	543,237	-	306	-	202,022	32,683	778,247
015324	LEXINGTON MATERIAL LOGISTICS	-	-	-	-	143	175,448	175,590
015326	EARLINGTON MATERIAL LOGISTICS	-	-	-	-	493	153,888	154,381
015590	CORPORATE ITEMS	(2,725,945)	-	(3,832)	-	-	2,725,945	(3,832)
015595	TC IMEA/IMPA PARTNER ALLOCATION	(2,204,295)	(3,894)	-	-	-	2,132,259	(75,930)
015730	GENERATION SUPPORT - KU	-	-	-	-	-	(309,066)	(309,066)
015850	TRANSMISSION SUBSTATION ENGINEERING - KU	389	-	-	-	(389)	-	-
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	28,171	-	-	-	(17,488)	(10,683)	0
015870	TRANSMISSION LINES	236	-	-	-	(1,908)	-	(1,672)
015970	KU - TELECOMMUNICATIONS	333,913	-	-	-	331,271	217	665,400
016130	GREEN RIVER - OPERATIONS	29,461	-	-	-	(608)	-	28,852
016220	E W BROWN - SUPT AND ADMIN	444,419	(25,010)	-	-	-	-	419,409
016230	EWB OPER / RESULTS	4,098,598	-	-	-	732	-	4,099,330
016250	EWB EQUIP MNTC	1,332,492	87,935	-	-	62,550	-	1,482,978
016260	EWB E AND I MNTC	1,479,932	96,246	-	-	72,597	-	1,648,775
016270	EWB COAL HANDLING	584,988	-	-	-	-	-	584,988
016300	EWB COMBUSTION TURBINE	1,050,202	-	-	-	63,387	-	1,113,589
016330	BR ENGINEERING AND TECHNICAL SERVICES	301,301	-	-	-	-	-	301,301
016340	EWB LABORATORY	239,431	-	-	-	-	-	239,431
016360	EWB MAINTENANCE	536,833	0	-	-	12,721	-	549,555
016370	EWB COMMERCIAL OPERATIONS	51,570	-	-	-	-	194,876	246,446
016520	GHEENT - SUPERINTENDENT	636,024	5,729	6,392	-	73,413	-	721,558
016530	GHEENT - PLANNING	682,732	-	-	-	10,761	4,947	698,440
016540	GH ENGINEERING AND TECHNICAL SERVICES	639,025	-	-	-	245,739	-	884,764
016550	GHEENT - MECHANICAL MNTC	1,932,508	37,345	-	-	129,511	-	2,099,365
016560	GHEENT - ELECTRICAL MNTC	1,420,819	114,367	3,554	-	122,413	-	1,661,152
016570	GHEENT - COAL YARD	495,896	-	-	-	-	-	495,896
016580	GHEENT - INSTRUMENT MNTC	1,577,037	146,279	-	-	138,283	-	1,861,599
016600	GHEENT - ASST SUPT OPER	316,145	123,226	-	-	-	-	439,371
016620	GHEENT - SCRUBBER MAINT	562,130	42,064	-	-	44,384	-	648,579
016630	GHEENT - COMMERCIAL	59,823	-	-	-	1,472	411,783	473,078
016640	GHEENT - STATION LAB	542,498	-	-	-	9,631	-	552,130
016650	GHEENT - OPERATIONS SHIFTS	7,084,154	-	-	-	-	-	7,084,154
016660	GHEENT-ASST SUPT MNTC	734,849	2,247	-	-	51,310	-	788,406
016670	GHEENT - OUTSIDE MNTC	388,165	529	-	-	3,607	-	392,301
016680	GHEENT - COAL COMBUSTION RESIDUALS	152,245	267,192	-	-	3,329	-	422,766
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	(237,054)	-	-	-	-	-	(237,054)
016910	EWB DIX AND LOCK 7 HYDRO	278,984	146,015	-	-	2,547	-	427,545
017660	NORTON OPERATIONS CENTER	713,840	-	919	-	761,258	373,022	1,849,039
018677	KU FINANCIAL PLANNING ANALYSIS	25,938	-	-	-	-	-	25,938
018678	KU FINANCIAL PLANNING	(25,938)	-	-	-	-	-	(25,938)
018820	KU GENERATION CHARGES	47,096	-	-	-	-	-	47,096
018827	KU PROJECT ENGINEERING CHARGES	309,066	-	-	-	-	-	309,066
018840	KU METERING CHARGES	-	-	-	-	-	125,780	125,780
018890	KU OPERATING SERVICES CHARGES	(16,043)	-	-	-	-	-	(16,043)
018910	KU IT CHARGES	86,135	-	-	-	(7,455)	-	78,680
018912	KU ENTERPRISE SECURITY CHARGES	(78,294)	-	-	-	-	-	(78,294)
021000	CHAIRMAN AND CEO	424,342	-	-	-	-	-	424,342
021015	01 DIRECTOR SYSTEMS, OPS AND PLANNING	99,560	-	-	-	21,588	167,843	288,991
021016	DISTRIBUTION ANALYTICS & RESOURCE PLANNING	64,429	-	-	-	80,229	144,659	349,317
021020	DIRECTOR KU OPERATIONS	51,109	-	-	-	403	162,541	214,053
021035	VP CUSTOMER SERVICES - SERVCO	133,457	-	-	-	-	2,864	136,321
021055	VP ELECTRIC DISTRIBUTION - LKS	150,507	-	-	-	-	-	150,507
021070	DIRECTOR - ASSET MANAGEMENT	23,666	-	-	-	-	56,272	79,937
021071	SYSTEM ANALYSIS AND PLANNING - DIST	198,064	-	-	-	-	211,926	409,990
021072	ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	58,228	-	-	-	-	52,620	110,848
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	44,914	-	-	-	-	163,938	208,852
021075	ELECTRIC CODES AND STANDARDS	109,517	-	-	-	10,581	153,034	273,133
021076	ASSET INFORMATION-LKS	20,189	-	-	-	1,614	83,124	104,928
021080	DISTRIBUTION SYSTEM ADMINISTRATION	195,480	-	-	-	25,361	-	220,841
021204	CCS RETAIL SUPPORT	474,045	-	-	-	1,708	-	475,753
021205	RESIDENTIAL SERVICE CENTER	3,663,966	-	-	-	1,001	-	3,664,967
021220	BUSINESS OFFICES	298,047	-	-	-	75	-	298,122
021225	BUSINESS SERVICE CENTER	815,679	-	-	-	-	-	815,679
021250	DIRECTOR CUSTOMER SERVICE AND MARKETING	117,628	-	-	-	-	-	117,628
021251	COMPLAINTS AND INQUIRY	190,343	-	-	-	-	-	190,343
021280	MANAGER - METER READING	112,500	-	-	-	-	-	112,500
021315	MANAGER, FIELD SERVICE OPERATIONS	338,490	-	-	-	-	-	338,490
021320	MANAGER - METER ASSET MANAGEMENT - LKS	96,971	-	-	-	-	-	96,971
021325	DIRECTOR REVENUE COLLECTION	71,135	-	-	-	-	-	71,135
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	329,102	-	-	-	1,524	17,553	348,179
021330	MANAGER REMITTANCE AND COLLECTION	369,923	-	-	-	31	-	369,954
021331	REVENUE ASSURANCE	172,799	-	-	-	26	6,092	178,917
021335	FEDERAL REGULATION & POLICY	47,657	-	5,500	-	851	-	54,009
021360	MANAGER BUSINESS SERVICES	1,038,446	-	-	-	-	-	1,038,446
021370	DIRECTOR, SAP UPGRADE PROJECT	225,180	-	-	-	432,009	3,597	660,786
021390	MANAGER MARKETING	203,232	-	-	-	-	10,926	214,158
021410	DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	115,027	-	-	-	-	11,805	126,833
021411	CS PROJECT SERVICES - LKS	(9,762)	8,836	-	-	94,159	76,186	169,419
021415	MANAGER, SMART GRID STRATEGY	101,256	2,086	-	-	-	3,477	106,819
021420	ENERGY EFFICIENCY OPERATIONS	9,487	316,088	-	-	25,178	7,081	357,834
021440	VP STATE REGULATION AND RATES	888,132	-	-	-	21	-	888,153
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	107,871	-	-	-	55	-	107,925
021520	ENERGY EFFICIENCY OPERATIONS - NON DSM	1,952	212,613	-	-	25,678	13,471	253,715
021900	PRESIDENT AND COO	306,512	-	-	-	-	-	306,512
021904	CHIEF OPERATING OFFICER	158,573	-	-	-	-	-	158,573
022025	GENERATION TURBINE GENERATOR SPECIALIST	228,791	-	-	-	23,164	-	251,956
022060	DIRECTOR - GENERATION SERVICES	98,852	-	519	-	-	-	99,371
022065	MANAGER - SYSTEM LAB AND ENV. COMPL.	344,903	-	-	-	-	-	344,903
022070	RESEARCH AND DEVELOPMENT	273,872	-	-	-	1,532	-	275,404
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	322,867	-	-	-	3,188	-	326,055
022100	VP - TRANSMISSION AND GENERATION SERVICES - SERVCO	32,164	-	-	-	5,058	-	37,222
022110	MANAGER - GENERATION ENGINEERING	1,075,891	-	-	-	65,030	-	1,140,921

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
022200	VP - POWER GENERATION	504,096	-	-	-	48,160	-	552,256
022210	DIRECTOR, COMMERCIAL OPERATIONS	70,459	-	-	-	22,526	103,062	196,047
022220	LKS - CANE RUN COMMERCIAL OPS	19,138	-	-	-	-	50,379	69,517
022230	LKS - MILL CREEK COMMERCIAL OPS	21,166	-	-	-	-	38,554	59,720
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	14,846	-	-	-	-	13,224	28,070
022250	LKS - GHENT COMMERCIAL OPS	54,443	-	-	-	4,819	123,966	183,228
022260	LKS - EW BROWN COMMERCIAL OPS	44,670	-	-	-	1,143	105,884	151,697
022270	LKS - RIVERPORT COMMERCIAL OPS	19,356	-	-	-	-	35,080	54,436
022800	DIRECTOR - FUELS MANAGEMENT	237,171	-	-	-	-	-	237,171
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	275,359	-	-	-	23	-	275,382
022970	GENERATION SYSTEM PLANNING	353,486	-	-	-	811	-	354,297
023000	VICE PRESIDENT - TRANSMISSION	118,018	-	-	-	-	-	118,018
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	14,909	-	-	-	-	86,770	101,679
023005	DIR TRANS STRATEGY & PLANNING	78,200	-	-	-	-	75,737	153,937
023010	DIRECTOR - TRANSMISSION	115,144	-	-	-	-	-	115,144
023020	TRANSMISSION SYSTEM OPERATIONS	2,144,670	-	-	-	3,899	637	2,149,206
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	477,961	-	-	-	2,578	-	480,539
023050	TRANSMISSION STRATEGY & PLANNING	348,225	-	-	-	758	508,825	857,808
023055	TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	148,202	-	-	-	572	233,124	381,898
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	516,817	-	-	-	517,455	470,151	1,504,423
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	356,552	-	-	-	488,192	346,736	1,191,481
023070	MANAGER - TRANSMISSION LINES	237,360	-	24	-	730,322	1,181,324	2,149,029
023076	TRANSMISSION PROJECT MANAGEMENT	1,315	-	-	-	-	138,557	139,872
023080	TRANS RELIABILITY & COMPLIANCE	50,507	-	-	-	-	-	50,507
023090	TRANSMISSION POLICY & TARIFFS	224,507	-	-	-	-	-	224,507
023110	TRANSFORMER SERVICES	13,119	-	-	-	26,718	-	39,838
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	20,583	-	-	-	-	66,293	86,876
023200	01 DIRECTOR LG&E DISTRIBUTION OPS	53,290	-	-	-	25,744	61,307	140,341
023210	LKS - FORESTRY	93,781	-	-	-	-	-	93,781
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,072,222	-	-	-	77,966	671,407	1,821,595
023550	SUBSTATION ENGINEERING AND DESIGN	23,534	-	-	-	349,167	268,226	640,927
023551	DISTRIBUTION ASSETS & STANDARDS	5,413	-	-	-	25,390	203,934	234,737
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	314,785	-	-	-	-	-	314,785
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	120,217	-	-	-	-	-	120,217
023815	SALES ANALYSIS & FORECASTING	295,809	-	-	-	-	-	295,809
024000	VP - GAS DISTRIBUTION	12,250	-	-	-	-	-	12,250
025000	SVP HUMAN RESOURCES	146,513	-	-	-	-	-	146,513
025200	DIR - HUMAN RESOURCES	260,691	-	-	-	-	-	260,691
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	209,327	-	-	-	2,125	-	211,452
025270	INDUSTRIAL RELATIONS & HRIS	157,256	-	-	-	-	-	157,256
025300	DIRECTOR HR - CORPORATE	192,062	-	-	-	-	-	192,062
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	181,250	-	-	-	3,641	25,686	210,578
025415	IT SOURCING AND CONTRACT MANAGEMENT	272,581	-	-	-	-	2,523	275,103
025420	CORPORATE PURCHASING	202,122	16,573	-	-	3,460	-	222,155
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	323,912	-	-	-	8,783	-	332,695
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	17,897	-	-	-	1,396	320,780	340,073
025460	MANAGER - SUPPLIER DIVERSITY	58,446	-	-	-	-	-	58,446
025470	SARBANES OXLEY	83,934	-	-	-	-	-	83,934
025500	DIRECTOR OPERATING SERVICES	111,437	-	-	-	-	-	111,437
025510	CONTRACT MANAGER - XEROX CORP.	46,005	-	-	-	-	-	46,005
025530	MANAGER TRANSPORTATION	-	-	-	-	3,986	126,026	130,012
025550	MANAGER OFFICE FACILITIES	235,046	-	-	-	-	-	235,046
025551	FACILITY OPERATIONS NORTH	47,923	-	-	-	-	-	47,923
025552	FACILITY OPERATIONS CENTRAL	43,514	-	-	-	-	-	43,514
025553	FACILITY OPERATIONS SOUTH	44,098	-	-	-	-	-	44,098
025555	FACILITY OPERATIONS - LEXINGTON	38,275	-	-	-	-	-	38,275
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	46,086	-	-	-	-	-	46,086
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	166,318	-	-	-	4,181	150,626	321,126
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	281,464	-	-	-	16,437	-	297,901
025593	PROJECT PLANNING AND MANAGEMENT	137,054	-	409	-	116,208	2,050	255,720
025594	CORPORATE FACILITY SERVICES	58,776	-	-	-	-	-	58,776
025620	MANAGER HEALTH AND SAFETY	128,785	-	1,927	-	-	-	130,712
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	1,262,995	-	1,165	-	434	-	1,264,594
025660	STAFFING SERVICES	310,852	-	74	-	-	-	310,926
025670	COMPENSATION/HR POLICY & COMPLIANCE	119,175	-	-	-	-	-	119,175
025680	MANAGER BENEFITS AND RECORDS	193,913	-	-	-	-	-	193,913
025700	DIRECTOR - HUMAN RESOURCES	264,195	-	-	-	-	-	264,195
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	284,864	-	-	-	1,899	-	286,763
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	295,809	-	-	-	760	11,044	307,613
025730	GAS SAFETY AND TECHNICAL TRAINING	-	-	-	-	28	-	28
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	137,505	-	3,469	-	-	-	140,974
025775	HRIS	162,438	-	-	-	4,751	-	167,188
025780	MANAGER DIVERSITY STRATEGY	49,440	-	-	-	-	-	49,440
026020	FINANCIAL PLANNING & BUDGETING	156,148	-	-	-	-	-	156,148
026030	GENERATION, PE, AND SAFETY BUDGETING	564,495	-	-	-	62,303	-	626,798
026045	DIRECTOR CORPORATE TAX	428,756	-	777	-	-	-	429,533
026050	CFO	193,361	-	-	-	-	-	193,361
026080	MANAGER REVENUE ACCOUNTING	336,035	-	-	-	22,614	-	358,649
026120	MANAGER PROPERTY ACCOUNTING	500,862	-	-	-	-	-	500,862
026130	CONTROLLER	139,909	-	-	-	-	-	139,909
026135	DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	99,508	-	-	-	-	-	99,508
026140	MANAGER - FINANCIAL PLANNING	277,866	-	-	-	-	-	277,866
026145	SHARED SERVICES & CORPORATE BUDGETING	281,909	-	-	-	-	-	281,909
026150	FINANCIAL ACCOUNTING AND ANALYSIS	234,051	-	-	-	3,287	-	237,338
026155	FINANCIAL REPORTING	246,022	-	-	-	-	-	246,022
026160	REGULATORY ACCOUNTING AND REPORTING	282,953	-	-	-	-	-	282,953
026170	MANAGER - CUSTOMER ACCOUNTING	1,184,975	-	-	-	13,398	-	1,198,373
026190	CORPORATE ACCOUNTING	390,038	-	-	-	985	-	391,023
026200	SUPPLY CHAIN SUPPORT	305,159	-	-	-	699	-	305,858
026310	MANAGER PAYROLL	173,234	-	-	-	-	-	173,234
026330	TREASURER	153,876	-	-	-	-	-	153,876
026350	RISK MANAGEMENT	117,269	-	1,810	-	-	-	119,079
026370	CORPORATE FINANCE	194,575	-	-	-	-	-	194,575
026390	CREDIT/CONTRACT ADMINISTRATION	209,972	-	-	-	3,476	-	213,448
026400	AUDIT SERVICES	532,032	-	1,423	-	-	-	533,455
026490	CHIEF INFORMATION OFFICER	81,128	-	-	-	-	-	81,128
026492	SER IT CHARGES	-	-	-	-	(860)	-	(860)
026600	IT INFRASTRUCTURE AND OPERATIONS	190,694	-	-	-	47,469	-	238,164
026615	ARCHITECTURE AND ENGINEERING	148,386	-	-	-	21,206	-	169,593
026625	TRANSPORT ENGINEERING	336,659	-	-	-	164,960	-	501,620
026630	DATA NETWORKING	332,231	-	78	-	80,384	-	412,692
026634	CLOSED DATA CENTER OPERATIONS	58,773	-	-	-	-	-	58,773
026635	WORKSTATION ENGINEERING	330,624	-	-	-	68,268	-	398,892

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
026636	IT CIP INFRASTRUCTURE	402,346	-	-	-	62,494	-	464,840
026637	DATA CENTER OPERATIONS	566,116	-	-	-	96,685	-	662,801
026638	GLOBAL NOC	99,254	-	-	-	2,464	-	101,718
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	257,536	-	-	-	25,752	-	283,289
026646	INFRASTRUCTURE SERVICES	669,111	-	-	-	126,768	-	795,879
026739	ENTERPRISE SECURITY	13,292	-	-	-	-	-	13,292
026740	IT SECURITY AND RISK MANAGEMENT	101,778	-	-	-	-	-	101,778
026742	IT SECURITY	403,321	-	-	-	26,504	-	429,825
026744	IT SECURITY RISK MANAGEMENT	226,269	-	-	-	43,579	-	269,848
026749	ENTERPRISE SECURITY SOURCE PROJECT CLEARING	7,588	-	-	-	-	-	7,588
026760	IT TRAINING	140,162	-	-	-	9	-	140,171
026772	TECHNOLOGY SUPPORT CENTER	431,806	-	-	-	3,088	-	434,894
026774	DESKTOP OPERATIONS	284,352	-	-	-	83,975	47	368,373
026850	VP EXTERNAL AFFAIRS	-	-	242,480	-	-	-	242,480
026900	LEGAL DEPARTMENT - LKS	1,089,251	-	1,107	-	69,386	-	1,159,744
026905	COMPLIANCE DEPT	354,134	-	-	-	-	-	354,134
026910	GENERAL COUNSEL - LKS	149,202	-	-	-	-	-	149,202
026920	DIRECTOR - CORPORATE COMMUNICATION	198,101	-	-	-	-	-	198,101
026925	VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	234,020	-	-	-	-	-	234,020
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	635,915	-	-	-	-	-	635,915
027600	IT BUSINESS SERVICES	127,640	-	-	-	13,521	-	141,161
027610	IT PROJECT MANAGEMENT OFFICE	384,447	-	-	-	283,244	21,884	689,575
027620	IT BUSINESS ANALYSIS	341,374	-	-	-	246,776	24,658	612,807
027630	IT QUALITY ASSURANCE	85,796	-	-	-	54,697	598	141,091
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	191,522	-	-	-	1,917	-	193,439
027800	IT APPLICATION PLANNING, EXECUTION AND SUPPORT	56,540	-	2,400	-	85,172	72,956	217,067
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	297,907	-	-	-	194,466	-	492,373
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	244,598	-	-	-	318,155	-	562,754
027830	IT CUSTOMER RELATIONSHIP AND BILLING	237,623	-	-	-	343,312	1,004	581,939
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	461,015	-	-	-	270,366	1,629	733,010
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	335,259	-	-	-	136,066	-	471,325
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	383,176	-	-	-	140,430	-	523,606
027870	IT DEVELOPMENT AND SUPPORT	108,437	-	-	-	23,313	-	131,750
029640	SVP ENERGY SUPPLY AND ANALYSIS	177,703	-	-	-	12,521	-	190,224
029660	DIRECTOR - POWER SUPPLY	1,577,945	-	-	-	1,261	-	1,579,206
029750	PROJECT ENGINEERING	33,669	-	-	-	2,030,464	-	2,064,133
029760	GENERATION SAFETY	141,711	-	-	-	-	-	141,711
	Total Labor	101,366,432	1,616,064	274,735	-	28,081,459	15,703,037	147,041,726
	Total Off-Duty	16,893,738	282,080	45,679	-	4,858,448	2,557,232	24,637,177
	Total Employee Benefits	48,000,560	389,422	117,461	595,171	12,884,294	7,452,497	69,439,405
	Total Payroll Taxes	9,702,445	52,935	28,016	-	2,646,055	1,520,390	13,949,840
	Total 2017 Payroll Costs	175,963,175	2,340,502	465,891	595,171	48,470,255	27,233,155	255,068,149

2018 Payroll Costs

000020	LG&E AND KU SERVICES COMPANY CORPORATE	118,653	-	-	-	2,344	(750,117)	(629,120)
001075	TECH. AND SAFETY TRAINING DIST - LGE	38,817	-	-	-	-	-	38,817
001220	BUSINESS OFFICES - LGE	1,950	-	-	-	-	-	1,950
001280	METER READING - LGE	-	-	-	-	1,099	-	1,099
001295	FIELD SERVICE - LGE	2,696	-	-	-	-	-	2,696
001345	METER SHOP LGE	6,166	-	-	-	39,186	-	45,352
002041	LGE - CANE RUN 7 ALLOCATIONS	3,755,402	-	-	-	-	-	3,755,402
002042	LGE - PADDYS RUN 13 ALLOCATIONS	161,658	-	-	-	-	-	161,658
002043	LGE - TRIMBLE COUNTY CTS ALLOCATIONS	570,398	-	-	-	-	-	570,398
002044	LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	7,556,980	26,530	-	-	-	-	7,583,510
002130	CANE RUN CCGT - LGE	-	-	-	-	9,046	-	9,046
002320	MC-COMMON PLANT	-	-	-	-	969	-	969
002340	MC COMMERCIAL OPERATIONS	201	-	-	-	-	-	201
002480	MGR. MILL CREEK MAINTENANCE	-	-	-	-	4,222	-	4,222
002481	MILL CREEK MECHANICAL MAINTENANCE	(42)	42	-	-	3,451	-	3,451
002650	GENERAL MANAGER - TC	-	-	-	-	81	-	81
002680	TC ENGINEERING AND TECHNICAL SERVICES	388	-	-	-	35,094	-	35,482
002710	TC-LABORATORY	1,001	-	-	-	19,343	-	20,344
002720	TC OPERATIONS	-	-	-	-	161,088	-	161,088
002750	TC OPER-C WATCH	-	-	-	-	6,872	-	6,872
002760	TC OPER-D WATCH	-	-	-	-	696	-	696
002770	TC-MAINTENANCE SVCS	-	-	-	-	59,871	-	59,871
002780	TC-MAINTENANCE I/E	118	285	-	-	171,640	-	172,043
002790	TC-MTCE MECHANICAL	-	-	-	-	29,669	-	29,669
003030	SUBSTATION OPS.	230	-	-	-	2,043	-	2,273
003110	TRANSFORMERS SERVICES	42,727	-	-	-	58,480	-	101,206
003160	SC M LOUISVILLE	1,717	-	-	-	1,362	9,470	12,548
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	-	-	-	-	(4,323)	-	(4,323)
003300	ELECTRIC CONSTRUCTION CREWS-ESC	-	-	-	-	775	-	775
003320	STREET LIGHTING-LGE	-	-	-	-	1,148	-	1,148
003400	ELECTRIC CONSTRUCTION CREWS-AOC	-	-	-	-	2,652	-	2,652
003410	JOINT TRENCH ENHANCE AND CONNECT NETWORK	939	-	-	-	-	-	939
003430	NETWORK OPS. 3PH COMMERCIAL	88	-	1,330	-	-	-	1,418
003450	MANAGER ELECTRIC DISTRIBUTION	-	-	-	-	342	-	342
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	-	-	-	-	12,613	1,407	14,021
004040	DISTRIBUTION DESIGN	14,851	-	614	-	4,744	-	20,208
004100	DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	-	-	-	-	1,211	-	1,211
004140	MANAGER, GAS CONSTRUCTION	4,922	-	-	-	-	-	4,922
004190	GAS DIST OPRS-REPAIR AND MAINTAIN	711	-	-	-	1,600	-	2,311
004270	GAS DISPATCH	-	-	-	-	710	-	710
004280	GAS TROUBLE	-	-	-	-	175	-	175
004290	METER SHOP	8,077	541	-	-	41,194	-	49,813
004370	ASSET INFORMATION LGE	-	-	-	-	3,408	-	3,408
004380	GAS-ENGINEERS	-	-	-	-	1,218	-	1,218
004385	TRANSMISSION INTEGRITY & COMPLIANCE	3,403	-	-	-	1,254	-	4,656
004450	CORROSION CONTROL	-	-	-	-	235	-	235
004475	DIR. GAS CONTROL AND STORAGE - LGE	-	-	-	-	254	-	254
004600	GAS REGULATORY SERVICES	56	-	-	-	-	-	56
004610	DISTRIBUTION INTEGRITY & COMPLIANCE	-	-	-	-	750	-	750
004630	OPERATOR QUALIFICATIONS PROGRAM	333	-	-	-	-	-	333
004640	COMPLIANCE/ENVIRONMENTAL COORDINATOR	2,388	-	-	-	3,236	-	5,624
005310	FACILITIES MTCE	-	-	-	-	3,288	-	3,288
006630	LGE - TELECOMMUNICATIONS	320,734	-	2,390	-	105,238	633	428,994
008825	LGE GENERATION SERVICES CHARGES	(1,978)	-	-	-	-	-	(1,978)
008827	LGE PROJECT ENGINEERING CHARGES	-	-	-	-	219	-	219
010603	FINC & BUDGTNG-POWER PROD KU	159,014	-	-	-	-	-	159,014
011018	VEGETATION MANAGEMENT - KU	355,743	-	-	-	-	-	355,743

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
011050	EARLINGTON METER DEPT	4,198	-	-	-	-	-	4,198
011061	AREA 1	200,601	-	-	-	-	-	200,601
011062	AREA 2	288,055	-	-	-	62	-	288,117
011063	AREA 3	130,612	-	-	-	-	-	130,612
011064	AREA 4	335,240	-	-	-	10	-	335,249
011065	AREA 5	374,419	-	-	-	178	-	374,598
011066	AREA 6	441,328	-	-	-	-	-	441,328
011067	AREA 7	197,021	-	-	-	-	-	197,021
011068	AREA 8	170,571	-	-	-	110	-	170,681
011069	AREA 9	546,039	-	-	-	-	-	546,039
011070	AREA 10	242,195	-	-	-	-	-	242,195
011071	AREA 11	182,031	-	-	-	-	-	182,031
011072	AREA 12	470,387	-	-	-	-	-	470,387
011090	SC AND M EARLINGTON	589,384	-	-	-	118,850	107,565	815,800
011370	FIELD SERVICES - KU	2,567,647	-	3,235	-	10,521	-	2,581,403
011560	EARLINGTON OPERATIONS CENTER	1,342,187	-	-	-	2,367,963	551,536	4,261,686
012050	SC AND M DANVILLE	660,239	-	-	-	412,615	42,861	1,115,715
012160	DANVILLE OPERATIONS CENTER	611,198	-	-	-	1,286,857	94,422	1,992,477
012360	RICHMOND OPERATIONS CENTER	571,296	-	-	-	1,394,794	87,676	2,053,765
012460	ELIZABETHTOWN OPERATIONS CENTER	354,043	-	-	-	1,325,129	203,393	1,882,565
012560	SHELBYVILLE OPERATIONS CENTER	560,250	-	-	-	1,399,908	82,962	2,043,121
013030	LEXINGTON METER DEPT	15,412	-	-	-	-	-	15,412
013040	SC AND M LEXINGTON	992,165	-	-	-	748,339	134,017	1,874,522
013150	LEXINGTON OPERATIONS CENTER	1,808,305	-	-	-	5,556,632	463,550	7,828,487
013180	METER READINGS - KU	370,217	-	-	-	-	-	370,217
013560	SUBSTATION RELAY, PROTECTION & CONTROL - KU	115,760	-	-	-	209,207	29,498	354,465
013660	MAYSVILLE OPERATIONS CENTER	862,857	-	-	-	1,454,687	223,948	2,541,492
013910	CLOSED 06/20 - MANAGER - LEXINGTON OPERATIONS CENTER	92,689	-	-	-	4,618	-	97,306
014050	PINEVILLE METER DEPT	4,019	-	-	-	-	-	4,019
014160	PINEVILLE OPERATIONS CENTER	858,415	-	8,051	-	831,195	272,535	1,970,196
014260	LONDON OPERATIONS CENTER	501,810	-	314	-	1,202,275	302,128	2,006,527
014370	ASSET INFORMATION - KU	135,556	-	-	-	2,987	554,141	692,684
014940	SC AND M PINEVILLE	551,704	-	1,435	-	153,239	43,195	749,573
015324	LEXINGTON MATERIAL LOGISTICS	-	-	-	-	1,852	172,055	173,907
015326	EARLINGTON MATERIAL LOGISTICS	-	-	-	-	2,757	145,847	148,604
015490	PAYROLL	190,545	-	-	-	-	-	190,545
015590	CORPORATE ITEMS	(3,451,851)	-	(18,539)	-	-	3,451,851	(18,539)
015595	TC IMEA/IMPA PARTNER ALLOCATION	(2,345,832)	(6,633)	-	-	-	2,276,360	(76,104)
015820	KU METER SHOP	830,067	-	1,530	-	262,855	-	1,094,452
015850	TRANSMISSION SUBSTATION ENGINEERING - KU	712	-	-	-	(87)	-	625
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	20,489	-	-	-	(23,390)	-	(2,901)
015868	TRANSMISSION SUBSTATION CONSTRUCTION - EARLINGTON	53	-	-	-	-	-	53
015870	TRANSMISSION LINES	719	-	-	-	(1,563)	(0)	(845)
015970	KU - TELECOMMUNICATIONS	334,710	-	-	-	407,248	1,357	743,315
016220	E W BROWN - SUPT AND ADMIN	422,329	-	-	-	-	-	422,329
016230	EWB OPER / RESULTS	4,002,212	1,738	-	-	19,496	-	4,023,446
016250	EWB EQUIP MNTC	1,268,236	81,624	-	-	156,711	-	1,506,571
016260	EWB E AND I MNTC	1,459,350	89,862	-	-	72,756	-	1,621,968
016270	EWB COAL HANDLING	392,008	-	-	-	-	-	392,008
016300	EWB COMBUSTION TURBINE	1,211,029	-	-	-	94,431	-	1,305,460
016330	BR ENGINEERING AND TECHNICAL SERVICES	286,383	-	-	-	-	-	286,383
016340	EWB LABORATORY	253,793	-	-	-	-	-	253,793
016360	EWB MAINTENANCE	572,027	-	-	-	13,033	-	585,060
016370	EWB COMMERCIAL OPERATIONS	56,246	-	-	-	-	197,850	254,096
016520	GHENT - SUPERINTENDENT	736,007	1,701	-	-	130,293	-	868,001
016530	GHENT - PLANNING	664,413	-	-	-	5,131	-	669,544
016540	GH ENGINEERING AND TECHNICAL SERVICES	747,784	-	-	-	239,073	914	987,772
016550	GHENT - MECHANICAL MNTC	2,079,414	23,551	-	-	133,048	-	2,236,013
016560	GHENT - ELECTRICAL MNTC	1,418,293	163,727	-	-	202,502	-	1,784,522
016570	GHENT - COAL YARD	512,520	-	-	-	-	-	512,520
016580	GHENT - INSTRUMENT MNTC	1,567,703	155,610	-	-	222,026	-	1,945,339
016600	GHENT - ASST SUPT OPER	342,071	139,534	-	-	-	-	481,605
016620	GHENT - SCRUBBER MAINT	664,916	94,814	-	-	28,041	-	787,770
016630	GHENT - COMMERCIAL	41,176	-	-	-	-	407,983	449,159
016640	GHENT - STATION LAB	559,328	-	-	-	10,336	-	569,664
016650	GHENT - OPERATIONS SHIFTS	7,316,377	-	-	-	49,598	-	7,365,975
016660	GHENT-ASST SUPT MNTC	755,009	1,663	-	-	72,440	-	829,112
016670	GHENT - OUTSIDE MNTC	367,488	244	-	-	3,112	-	370,844
016680	GHENT - COAL COMBUSTION RESIDUALS	146,001	233,830	-	-	33,264	-	413,095
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	(265,601)	-	-	-	-	-	(265,601)
016910	EWB DIX AND LOCK 7 HYDRO	356,661	94,217	-	-	16,614	-	467,492
017660	NORTON OPERATIONS CENTER	824,588	-	3,870	-	787,409	421,998	2,037,865
018827	KU PROJECT ENGINEERING CHARGES	-	-	-	-	328	-	328
018850	KU RETAIL BUSINESS CHARGES	(586)	-	-	-	-	-	(586)
018890	KU OPERATING SERVICES CHARGES	4,599	-	-	-	(4,293)	-	306
018910	KU IT CHARGES	66,277	-	-	-	(66,277)	-	-
020899	I/C INCL: LKS-PPL SERV ISD - INFORMATION TECHNOLOGY	(5,507)	-	-	-	-	-	(5,507)
021000	CHAIRMAN AND CEO	135,807	-	-	-	-	-	135,807
021015	01 DIRECTOR SYSTEMS, OPS AND PLANNING	99,321	-	-	-	59,587	168,246	327,154
021016	DISTRIBUTION ANALYTICS & RESOURCE PLANNING	76,074	-	-	-	48	91,953	168,075
021020	DIRECTOR KU OPERATIONS	41,443	-	-	-	-	183,536	224,979
021035	VP CUSTOMER SERVICES - SERVCO	149,384	-	-	-	-	-	149,384
021055	VP ELECTRIC DISTRIBUTION - LKS	154,111	-	-	-	-	-	154,111
021070	DIRECTOR - ASSET MANAGEMENT	20,559	-	-	-	-	61,679	82,238
021071	SYSTEM ANALYSIS AND PLANNING - DIST	191,585	-	-	-	3,220	219,220	414,025
021072	ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	50,197	-	-	-	995	56,189	107,381
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	54,337	-	-	-	3,762	143,624	201,723
021075	ELECTRIC CODES AND STANDARDS	116,076	-	-	-	1,555	152,284	269,916
021076	ASSET INFORMATION-LKS	18,741	-	-	-	8,785	70,971	98,497
021078	PROTECTION & CONTROL ENGINEERING	10,100	-	-	-	3,452	17,006	30,558
021080	DISTRIBUTION SYSTEM ADMINISTRATION	200,637	-	-	-	59,989	-	260,625
021204	CCS RETAIL SUPPORT	674,825	-	-	-	14,401	-	689,226
021205	RESIDENTIAL SERVICE CENTER	3,958,648	-	4,050	-	1,252	-	3,963,950
021220	BUSINESS OFFICES	202,440	-	-	-	2,382	1,372	206,195
021221	CIVIC AFFAIRS	148,654	-	-	-	62	-	148,716
021225	BUSINESS SERVICE CENTER	905,563	-	-	-	59	-	905,622
021250	DIRECTOR CUSTOMER SERVICE AND MARKETING	123,091	-	-	-	-	-	123,091
021251	COMPLAINTS AND INQUIRY	195,793	-	-	-	-	-	195,793
021280	MANAGER - METER READING	142,386	-	-	-	336	-	142,722
021315	MANAGER, FIELD SERVICE OPERATIONS	368,517	-	-	-	79	-	368,596
021320	MANAGER - METER ASSET MANAGEMENT - LKS	138,266	-	-	-	630	-	138,895
021325	DIRECTOR REVENUE COLLECTION	88,307	-	-	-	-	-	88,307
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	357,783	-	293	-	-	-	358,077

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
021330	MANAGER REMITTANCE AND COLLECTION	475,770	-	-	-	2,715	7,290	485,775
021331	REVENUE ASSURANCE	192,711	-	-	-	-	2,280	194,991
021335	FEDERAL REGULATION & POLICY	96,571	-	-	-	-	-	96,571
021360	MANAGER BUSINESS SERVICES	1,146,579	-	136	-	95	-	1,146,810
021370	DIRECTOR, SAP UPGRADE PROJECT	1,744	-	-	-	-	-	1,744
021390	MANAGER MARKETING	221,982	-	-	-	13,608	-	235,590
021410	DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	107,562	-	7,992	-	-	2,867	118,420
021411	CS PROJECT SERVICES - LKS	159,238	29,141	241,265	-	194,169	(282,465)	341,347
021415	MANAGER, SMART GRID STRATEGY	107,386	-	-	-	-	-	107,386
021420	ENERGY EFFICIENCY OPERATIONS	-	270,372	-	-	32,642	0	303,014
021440	VP STATE REGULATION AND RATES	814,110	-	-	-	724	-	814,834
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	111,571	-	-	-	212	-	111,783
021520	ENERGY EFFICIENCY OPERATIONS - NON DSM	26,903	189,784	-	-	41,122	833	258,642
021900	PRESIDENT AND COO	300,345	-	-	-	-	-	300,345
021904	CHIEF OPERATING OFFICER	184,426	-	-	-	-	-	184,426
022025	GENERATION TURBINE GENERATOR SPECIALIST	381,588	-	-	-	13,567	-	395,156
022060	DIRECTOR - GENERATION SERVICES	115,135	-	-	-	306	-	115,441
022065	MANAGER - SYSTEM LAB AND ENV. COMPL.	357,766	-	-	-	-	-	357,766
022070	RESEARCH AND DEVELOPMENT	244,231	-	-	-	-	-	244,231
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	333,163	-	-	-	7,343	-	340,506
022110	MANAGER - GENERATION ENGINEERING	1,111,664	-	-	-	10,167	183	1,122,015
022200	VP - POWER GENERATION	597,741	-	-	-	65,298	-	663,039
022210	DIRECTOR, COMMERCIAL OPERATIONS	72,325	-	-	-	14,166	118,195	204,686
022220	LKS - CANE RUN COMMERCIAL OPS	11,177	-	-	-	-	28,384	39,561
022230	LKS - MILL CREEK COMMERCIAL OPS	23,003	-	-	-	-	36,193	59,195
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	1,560	-	-	-	-	1,767	3,327
022250	LKS - GHENT COMMERCIAL OPS	46,124	-	-	-	2,174	136,456	184,754
022260	LKS - EW BROWN COMMERCIAL OPS	35,825	-	-	-	1,579	120,446	157,850
022270	LKS - RIVERPORT COMMERCIAL OPS	35,687	-	-	-	-	65,461	101,148
022800	DIRECTOR - FUELS MANAGEMENT	223,893	-	-	-	8,411	-	232,304
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	322,949	-	-	-	71	-	323,020
022970	GENERATION SYSTEM PLANNING	334,934	-	-	-	-	-	334,934
023000	VICE PRESIDENT - TRANSMISSION	147,339	-	-	-	-	-	147,339
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	49,847	-	-	-	-	80,143	129,990
023005	DIR TRANS STRATEGY & PLANNING	71,787	-	-	-	-	77,218	149,005
023010	DIRECTOR - TRANSMISSION	143,614	-	-	-	-	-	143,614
023020	TRANSMISSION SYSTEM OPERATIONS	2,145,509	-	-	-	2,264	1,227	2,149,000
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	454,973	-	-	-	23,095	-	478,068
023050	TRANSMISSION STRATEGY & PLANNING	308,517	-	-	-	2,135	595,669	906,321
023055	TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	127,017	-	-	-	14,656	241,491	383,164
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	372,704	-	-	-	323,942	677,507	1,374,153
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	490,800	-	-	-	602,985	315,716	1,409,501
023070	MANAGER - TRANSMISSION LINES	282,709	-	-	-	803,222	1,113,172	2,199,102
023076	TRANSMISSION PROJECT MANAGEMENT	1,189	-	-	-	17,354	253,914	272,458
023090	TRANSMISSION POLICY & TARIFFS	221,132	-	-	-	-	-	221,132
023110	TRANSFORMER SERVICES	18,500	-	-	-	31,568	-	50,069
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	19,145	-	-	-	320	56,598	76,062
023200	01 DIRECTOR LG&E DISTRIBUTION OPS	51,028	-	-	-	64,335	62,019	177,383
023210	LKS - FORESTRY	87,058	-	-	-	-	-	87,058
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,306,723	-	-	-	200,761	821,684	2,329,167
023550	SUBSTATION ENGINEERING AND DESIGN	12,245	-	-	-	422,546	336,466	771,256
023551	DISTRIBUTION ASSETS & STANDARDS	10,414	-	-	-	31,149	259,804	301,367
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	-	-	-	-	-	15,564	15,564
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	279,787	-	-	-	-	-	279,787
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	125,038	-	-	-	-	-	125,038
023815	SALES ANALYSIS & FORECASTING	313,709	-	-	-	-	-	313,709
024000	VP - GAS DISTRIBUTION	13,812	-	-	-	-	-	13,812
024475	GAS STORAGE, CONTROL AND COMPLIANCE	-	-	-	-	355	-	355
025000	SVP HUMAN RESOURCES	163,256	-	-	-	-	-	163,256
025200	DIR - HUMAN RESOURCES	245,373	-	-	-	-	-	245,373
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	204,648	-	-	-	2,446	-	207,095
025270	INDUSTRIAL RELATIONS & HRIS	161,640	-	-	-	-	-	161,640
025300	DIRECTOR HR - CORPORATE	172,403	-	-	-	-	-	172,403
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	123,317	-	-	-	255	24,575	148,146
025415	IT SOURCING AND CONTRACT MANAGEMENT	284,378	-	-	-	2,285	-	286,663
025420	CORPORATE PURCHASING	217,295	18,308	-	-	239	-	235,842
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	297,683	-	-	-	6,009	77,270	380,962
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	37,132	-	-	-	3,393	314,691	355,215
025460	MANAGER - SUPPLIER DIVERSITY	66,023	-	-	-	-	-	66,023
025470	SARBANES OXLEY	75,610	-	-	-	-	-	75,610
025500	DIRECTOR OPERATING SERVICES	119,564	-	-	-	-	-	119,564
025510	CONTRACT MANAGER - XEROX CORP.	93,596	-	-	-	-	-	93,596
025530	MANAGER TRANSPORTATION	-	-	-	-	-	144,456	144,456
025550	MANAGER OFFICE FACILITIES	231,772	-	-	-	34,913	-	266,685
025551	FACILITY OPERATIONS NORTH	84,492	-	-	-	3,735	-	88,227
025552	FACILITY OPERATIONS CENTRAL	46,388	-	-	-	-	-	46,388
025553	FACILITY OPERATIONS SOUTH	46,997	-	-	-	-	-	46,997
025555	FACILITY OPERATIONS - LEXINGTON	40,363	-	-	-	-	-	40,363
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	45,465	-	-	-	-	-	45,465
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	118,931	-	-	-	5,619	195,463	320,014
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	272,430	-	-	-	16,422	-	288,853
025593	PROJECT PLANNING AND MANAGEMENT	140,674	-	282	-	194,041	147	335,145
025594	CORPORATE FACILITY SERVICES	62,627	-	-	-	-	-	62,627
025620	MANAGER HEALTH AND SAFETY	143,539	-	-	-	-	-	143,539
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	1,324,853	-	-	-	210	-	1,325,063
025660	STAFFING SERVICES	328,695	-	-	-	-	-	328,695
025670	COMPENSATION/HR POLICY & COMPLIANCE	137,008	-	-	-	-	-	137,008
025680	MANAGER BENEFITS AND RECORDS	217,219	641	-	-	-	-	217,860
025700	DIRECTOR - HUMAN RESOURCES	288,130	-	-	-	-	-	288,130
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	344,212	-	-	-	624	-	344,836
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	324,653	-	-	-	3,148	31,892	359,693
025730	GAS SAFETY AND TECHNICAL TRAINING	-	-	-	-	564	-	564
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	137,073	-	8,738	-	-	-	145,811
025775	HRIS	133,694	-	-	-	22,320	-	156,015
025780	MANAGER DIVERSITY STRATEGY	49,628	-	-	-	-	-	49,628
026020	FINANCIAL PLANNING & BUDGETING	158,352	-	-	-	-	-	158,352
026030	GENERATION, PE, AND SAFETY BUDGETING	416,737	-	-	-	62,648	-	479,385
026045	DIRECTOR CORPORATE TAX	417,512	-	-	-	91	-	417,603
026050	CFO	195,463	-	7,267	-	-	-	202,730
026080	MANAGER REVENUE ACCOUNTING	351,819	-	-	-	7,871	-	359,690
026120	MANAGER PROPERTY ACCOUNTING	451,663	-	-	-	55	-	451,718
026130	CONTROLLER	131,009	-	-	-	-	-	131,009
026135	DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	101,717	-	-	-	-	-	101,717

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
026140	MANAGER - FINANCIAL PLANNING	288,528	-	-	-	-	-	288,528
026145	SHARED SERVICES & CORPORATE BUDGETING	302,728	-	-	-	-	-	302,728
026150	FINANCIAL ACCOUNTING AND ANALYSIS	250,414	-	-	-	67	-	250,481
026155	FINANCIAL REPORTING	234,548	-	-	-	234	-	234,782
026160	REGULATORY ACCOUNTING AND REPORTING	264,155	-	2,372	-	-	-	266,527
026170	MANAGER - CUSTOMER ACCOUNTING	1,199,742	-	-	-	35,375	2,123	1,237,240
026175	TRANSMISSION, GAS, & ES BUDGETING	44,740	-	-	-	-	-	44,740
026190	CORPORATE ACCOUNTING	349,727	-	-	-	196	-	349,923
026200	SUPPLY CHAIN SUPPORT	333,149	-	-	-	512	24,310	357,971
026310	MANAGER PAYROLL	183,184	-	-	-	3,648	-	186,832
026330	TREASURER	157,326	-	-	-	-	-	157,326
026350	RISK MANAGEMENT	132,404	-	907	-	-	-	133,311
026370	CORPORATE FINANCE	207,245	-	-	-	-	-	207,245
026390	CREDIT/CONTRACT ADMINISTRATION	219,619	-	-	-	-	-	219,619
026400	AUDIT SERVICES	517,982	-	713	-	752	-	519,447
026490	CHIEF INFORMATION OFFICER	173,449	-	-	-	-	-	173,449
026492	SER IT CHARGES	22	-	-	-	3,424	-	3,446
026600	IT INFRASTRUCTURE AND OPERATIONS	320,466	-	-	-	19,625	-	340,092
026625	TRANSPORT ENGINEERING	355,502	-	-	-	194,381	899	550,782
026630	DATA NETWORKING	310,799	-	-	-	141,974	-	452,773
026635	WORKSTATION ENGINEERING	157,224	-	-	-	124,973	-	282,197
026636	IT CIP INFRASTRUCTURE	364,752	-	-	-	59,190	-	423,942
026637	DATA CENTER OPERATIONS	739,978	-	-	-	133,621	-	873,599
026638	GLOBAL NOC	151,124	-	-	-	9,035	-	160,159
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	295,937	-	-	-	62,219	-	358,156
026646	INFRASTRUCTURE SERVICES	736,040	-	-	-	69,314	-	805,353
026680	CLIENT SUPPORT SERVICES	176,202	-	-	-	27,942	-	204,144
026739	ENTERPRISE SECURITY	1,329	-	-	-	-	-	1,329
026740	IT SECURITY AND RISK MANAGEMENT	120,817	-	-	-	-	-	120,817
026742	IT SECURITY	429,884	-	-	-	43,334	-	473,218
026744	IT SECURITY RISK MANAGEMENT	221,543	-	-	-	54,158	-	275,702
026760	IT TRAINING	129,818	-	-	-	-	-	129,818
026772	TECHNOLOGY SUPPORT CENTER	427,045	-	-	-	841	-	427,887
026774	DESKTOP OPERATIONS	278,973	-	-	-	122,250	-	401,224
026850	VP EXTERNAL AFFAIRS	-	-	206,064	-	-	-	206,064
026900	LEGAL DEPARTMENT - LKS	1,037,481	-	1,244	-	113,199	-	1,151,924
026905	COMPLIANCE DEPT	370,594	-	-	-	-	-	370,594
026910	GENERAL COUNSEL - LKS	210,232	-	-	-	-	-	210,232
026920	DIRECTOR - CORPORATE COMMUNICATION	220,254	-	-	-	-	-	220,254
026925	VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	234,695	-	-	-	-	-	234,695
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	670,500	-	-	-	3,021	-	673,522
027600	IT BUSINESS SERVICES	144,788	-	-	-	18,117	-	162,905
027610	IT PROJECT MANAGEMENT OFFICE	311,991	-	-	-	430,291	3,558	745,839
027620	IT BUSINESS ANALYSIS	366,345	-	-	-	290,557	-	656,902
027630	IT QUALITY ASSURANCE	87,870	-	-	-	45,103	-	132,973
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	224,205	-	-	-	3,102	-	227,307
027660	IT SERVICE MANAGEMENT	18,511	-	-	-	-	-	18,511
027800	IT APPLICATION PLANNING, EXECUTION AND SUPPORT	49,140	-	-	-	32,903	7,570	89,614
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	335,999	-	-	-	131,370	-	467,370
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	671,485	65	-	-	458,915	18,251	1,148,716
027830	IT CUSTOMER RELATIONSHIP AND BILLING	866	-	-	-	(866)	-	-
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	499,911	-	-	-	324,319	-	824,230
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	327,239	-	-	-	150,339	-	477,578
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	418,270	-	-	-	126,906	-	545,176
027870	IT DEVELOPMENT AND SUPPORT	138,666	-	-	-	42,301	-	180,967
029640	SVP ENERGY SUPPLY AND ANALYSIS	174,146	-	-	-	18,928	-	193,075
029660	DIRECTOR - POWER SUPPLY	1,473,568	-	-	-	1,330	-	1,474,898
029750	PROJECT ENGINEERING	40,191	-	-	-	2,421,988	-	2,462,179
029760	GENERATION SAFETY	142,480	-	-	-	145	-	142,625
	Total Labor	105,802,107	1,611,191	485,553	-	31,332,985	16,688,403	155,920,239
	Total Off-Duty	16,985,082	253,049	41,404	-	5,049,650	2,740,413	25,069,598
	Total Employee Benefits	41,771,256	322,164	106,136	597,014	10,781,418	7,343,145	60,921,132
	Total Payroll Taxes	9,949,157	47,342	24,204	-	2,888,619	1,580,997	14,490,319
	Total 2018 Payroll Costs	174,507,601	2,233,746	657,298	597,014	50,052,672	28,352,957	256,401,288

2019 Payroll Costs

000020	LG&E AND KU SERVICES COMPANY CORPORATE	(0)	-	-	-	-	-	(0)
001075	TECH. AND SAFETY TRAINING DIST - LGE	44,061	-	-	-	-	-	44,061
001220	BUSINESS OFFICES - LGE	725	-	-	-	-	-	725
001295	FIELD SERVICE - LGE	23	-	-	-	-	-	23
001345	METER SHOP LGE	1,620	-	-	-	1,276	-	2,896
002041	LGE - CANE RUN 7 ALLOCATIONS	3,826,295	-	-	-	-	-	3,826,295
002042	LGE - PADDYS RUN 13 ALLOCATIONS	191,797	-	-	-	-	-	191,797
002043	LGE - TRIMBLE COUNTY CTS ALLOCATIONS	548,799	-	-	-	-	-	548,799
002044	LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	7,720,665	109,991	-	-	-	-	7,830,656
002060	CENT ENG/CONST MGMT	1,040	-	-	-	-	-	1,040
002120	OHIO FALLS	-	-	-	-	215	-	215
002130	CANE RUN CCGT - LGE	-	-	-	-	9,536	-	9,536
002140	OTH PROD OPR/MTCE	-	-	-	-	4,977	-	4,977
002330	MC ENGINEERING AND TECHNICAL SERVICES	9,540	-	-	-	-	465	10,005
002401	GEN. MGR. MILL CREEK STATION	2,502	-	-	-	-	-	2,502
002603	FINC & BUDGTNG-POWER PROD LG&E	5,965	-	-	-	-	-	5,965
002680	TC ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	62,608	-	62,608
002710	TC-LABORATORY	-	-	-	-	43,554	-	43,554
002720	TC OPERATIONS	-	-	-	-	121,328	-	121,328
002730	TC OPER-A WATCH	-	-	-	-	199	-	199
002750	TC OPER-C WATCH	-	-	-	-	296	-	296
002760	TC OPER-D WATCH	-	-	-	-	11,894	-	11,894
002770	TC-MAINTENANCE SVCS	1,814	-	-	-	59,599	-	61,413
002780	TC-MAINTENANCE I/E	270	-	-	-	139,760	-	140,030
002790	TC-MTCE MECHANICAL	-	-	-	-	100,270	-	100,270
003030	SUBSTATION OPS.	1,861	-	-	-	2,331	-	4,191
003110	TRANSFORMERS SERVICES	23,734	-	-	-	48,357	-	72,091
003160	SC M LOUISVILLE	217	-	-	-	5,707	773	6,698
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	-	-	-	-	(9,923)	-	(9,923)
003300	ELECTRIC CONSTRUCTION CREWS-ESC	-	-	-	-	1,497	-	1,497
003400	ELECTRIC CONSTRUCTION CREWS-AOC	202	-	-	-	3,425	-	3,626
003430	NETWORK OPS. 3PH COMMERCIAL	-	-	1,071	-	604	-	1,676
003440	UNDERGROUND CONSTRUCTION	-	-	251	-	191	-	442
003450	MANAGER ELECTRIC DISTRIBUTION	-	-	-	-	340	531	871
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	3,521	-	-	-	9,249	1,005	13,776

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Expenditure Org	Expenditure Org Description	Below the			Other I/S	Capitalized	Other B/S	Total
		Operating	Mechanism	Line				
004040	DISTRIBUTION DESIGN	-	-	1,853	-	4,767	-	6,620
004060	GAS DIST. CONTRACT CONSTRUCTION	-	-	-	-	100,952	-	100,952
004140	MANAGER, GAS CONSTRUCTION	-	-	-	-	275	-	275
004190	GAS DIST OPRS-REPAIR AND MAINTAIN	321	-	-	-	1,594	-	1,915
004270	GAS DISPATCH	-	-	-	-	100	-	100
004290	METER SHOP	4,059	3,236	-	-	1,050	-	8,345
004370	ASSET INFORMATION LGE	552	-	-	-	6,201	1,541	8,295
004380	GAS-ENGINEERS	-	-	-	-	12,170	-	12,170
004385	TRANSMISSION INTEGRITY & COMPLIANCE	-	-	-	-	2,738	-	2,738
004450	CORROSION CONTROL	-	-	-	-	78,710	-	78,710
004470	MULDRAUGH STORAGE	270	-	-	-	1,780	-	2,050
004475	DIR. GAS CONTROL AND STORAGE - LGE	-	-	-	-	835	-	835
004500	INSTR. MEASUREMENT	-	-	-	-	3,807	-	3,807
004510	SYSTEM REGULATION OPERATION	-	-	-	-	534	-	534
004600	GAS REGULATORY SERVICES	-	-	-	-	2,698	-	2,698
004610	DISTRIBUTION INTEGRITY & COMPLIANCE	-	-	-	-	9,071	-	9,071
005310	FACILITIES MTCE	351	-	-	-	206	-	557
006630	LGE - TELECOMMUNICATIONS	322,773	-	302	-	137,303	430	460,807
008826	LGE FUELS CHARGES	802	-	-	-	-	-	802
008910	LGE IT CHARGES	(624)	-	-	-	(25,726)	-	(26,350)
010603	FINC & BUDGTNG-POWER PROD KU	151,538	-	-	-	-	-	151,538
011018	VEGETATION MANAGEMENT - KU	343,931	-	-	-	606	-	344,537
011061	AREA 1	224,378	-	-	-	-	-	224,378
011062	AREA 2	319,286	-	-	-	-	-	319,286
011063	AREA 3	253,635	-	-	-	-	-	253,635
011064	AREA 4	325,966	-	-	-	-	-	325,966
011065	AREA 5	394,696	-	-	-	-	-	394,696
011066	AREA 6	429,939	-	-	-	-	-	429,939
011067	AREA 7	214,963	-	-	-	-	-	214,963
011068	AREA 8	196,637	-	-	-	-	-	196,637
011069	AREA 9	596,034	-	-	-	-	-	596,034
011070	AREA 10	273,729	-	-	-	-	-	273,729
011071	AREA 11	197,944	-	-	-	-	-	197,944
011072	AREA 12	491,603	-	-	-	-	-	491,603
011090	SC AND M EARLINGTON	486,825	-	-	-	191,653	131,871	810,349
011370	FIELD SERVICES - KU	2,510,790	-	760	-	41,794	-	2,553,344
011560	EARLINGTON OPERATIONS CENTER	1,275,883	-	-	-	2,508,281	396,027	4,180,191
012050	SC AND M DANVILLE	609,209	-	-	-	516,063	81,056	1,206,328
012160	DANVILLE OPERATIONS CENTER	583,138	1,356	534	-	1,414,320	87,319	2,086,667
012360	RICHMOND OPERATIONS CENTER	418,561	-	-	-	1,454,741	2,338	1,875,640
012460	ELIZABETHTOWN OPERATIONS CENTER	358,350	-	-	-	1,263,776	126,277	1,748,403
012560	SHELBYVILLE OPERATIONS CENTER	567,104	-	-	-	1,386,226	-	1,953,331
013040	SC AND M LEXINGTON	900,349	-	-	-	546,550	86,933	1,533,832
013150	LEXINGTON OPERATIONS CENTER	1,642,216	-	-	-	5,876,201	134,867	7,653,284
013180	METER READING - KU	369,464	-	-	-	-	-	369,464
013560	SUBSTATION RELAY, PROTECTION & CONTROL - KU	260,566	-	-	-	458,732	32,732	752,029
013660	MAYSVILLE OPERATIONS CENTER	752,487	-	-	-	1,447,901	131,932	2,332,321
013910	CLOSED 06/20 - MANAGER - LEXINGTON OPERATIONS CENTER	81,430	-	-	-	18,877	-	100,307
014160	PINEVILLE OPERATIONS CENTER	856,473	-	649	-	756,585	329,969	1,943,676
014260	LONDON OPERATIONS CENTER	524,389	-	649	-	1,131,744	230,234	1,887,016
014370	ASSET INFORMATION - KU	133,890	-	-	-	4,318	529,467	667,675
014940	SC AND M PINEVILLE	514,307	-	2,586	-	256,570	50,544	824,008
015324	LEXINGTON MATERIAL LOGISTICS	-	-	-	-	1,152	168,929	170,081
015326	EARLINGTON MATERIAL LOGISTICS	134	-	-	-	130	158,440	158,704
015590	CORPORATE ITEMS	(3,234,270)	-	(898)	-	-	3,234,270	(898)
015595	TC IMEA/IMPA PARTNER ALLOCATION	(2,411,636)	(27,498)	-	-	-	2,359,554	(79,580)
015820	KU METER SHOP	911,465	-	-	-	262,464	-	1,173,929
015850	TRANSMISSION SUBSTATION ENGINEERING - KU	-	-	-	-	(806)	-	(806)
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	3,896	-	-	-	4,972	-	8,868
015868	TRANSMISSION SUBSTATION CONSTRUCTION - EARLINGTON	(8,061)	-	-	-	-	-	(8,061)
015870	TRANSMISSION LINES	(84)	-	-	-	(7,947)	-	(8,031)
015970	KU - TELECOMMUNICATIONS	403,618	-	-	-	336,279	2,341	742,238
016220	E W BROWN - SUPT AND ADMIN	400,897	-	-	-	-	-	400,897
016230	EWB OPER / RESULTS	3,245,472	514,965	-	-	227,275	-	3,987,713
016250	EWB EQUIP MNTC	1,367,628	47,529	-	-	94,170	-	1,509,327
016260	EWB E AND I MNTC	1,503,191	82,835	-	-	171,469	-	1,757,495
016270	EWB COAL HANDLING	334,929	-	-	-	-	-	334,929
016300	EWB COMBUSTION TURBINE	1,181,634	-	-	-	50,623	-	1,232,257
016330	BR ENGINEERING AND TECHNICAL SERVICES	295,364	-	-	-	-	-	295,364
016340	EWB LABORATORY	250,842	-	-	-	-	-	250,842
016360	EWB MAINTENANCE	590,422	-	-	-	-	-	590,422
016370	EWB COMMERCIAL OPERATIONS	65,659	-	-	-	-	207,936	273,595
016380	SOLAR SHARE PROGRAM	(1,694)	-	-	-	-	-	(1,694)
016390	BROWN SOLAR	(123)	-	-	-	-	-	(123)
016520	GHENT - SUPERINTENDENT	867,095	879	-	-	113,934	-	981,907
016530	GHENT - PLANNING	698,415	-	-	-	3,012	-	701,428
016540	GH ENGINEERING AND TECHNICAL SERVICES	901,333	1,573	-	-	201,575	-	1,104,481
016550	GHENT - MECHANICAL MNTC	2,178,818	34,869	-	-	135,926	-	2,349,614
016560	GHENT - ELECTRICAL MNTC	1,206,510	131,480	-	-	327,264	-	1,665,254
016570	GHENT - COAL YARD	566,565	-	-	-	3,805	-	570,370
016580	GHENT - INSTRUMENT MNTC	1,438,285	109,519	-	-	156,490	-	1,704,294
016600	GHENT - ASST SUPT OPER	333,871	121,458	-	-	3,144	-	458,473
016620	GHENT - SCRUBBER MAINT	594,908	50,566	-	-	119,209	-	764,682
016630	GHENT - COMMERCIAL	40,285	-	-	-	144	410,906	451,335
016640	GHENT - STATION LAB	584,405	-	-	-	30,929	-	615,334
016650	GHENT - OPERATIONS SHIFTS	7,272,720	-	-	-	197,189	-	7,469,909
016660	GHENT-ASST SUPT MNTC	765,074	6,062	-	-	54,148	-	825,284
016670	GHENT - OUTSIDE MNTC	336,003	325	-	-	5,059	-	341,387
016680	GHENT - COAL COMBUSTION RESIDUALS	150,682	255,511	-	-	5,016	-	411,209
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	(259,713)	-	-	-	-	-	(259,713)
016910	EWB DIX AND LOCK 7 HYDRO	362,411	74,460	-	-	19,397	-	456,269
017660	NORTON OPERATIONS CENTER	757,315	-	-	-	842,769	291,610	1,891,695
018826	KU FUELS CHARGES	428	-	-	-	-	-	428
018890	KU OPERATING SERVICES CHARGES	230	-	-	-	(230)	-	-
018910	KU IT CHARGES	13,390	-	-	-	(13,390)	-	-
020899	I/C INCL: LKS-PPL SERV ISD - INFORMATION TECHNOLOGY	(1,890)	-	-	-	-	-	(1,890)
021000	CHAIRMAN AND CEO	57,446	-	-	-	-	-	57,446
021015	01 DIRECTOR SYSTEMS, OPS AND PLANNING	93,499	-	-	-	41,157	138,333	272,989
021016	DISTRIBUTION ANALYTICS & RESOURCE PLANNING	95,056	-	-	-	2,998	109,990	208,044
021020	DIRECTOR KU OPERATIONS	28,294	-	-	-	107	169,559	197,960
021035	VP CUSTOMER SERVICES - SERVCO	148,012	-	-	-	-	-	148,012
021055	VP ELECTRIC DISTRIBUTION - LKS	163,286	-	-	-	-	-	163,286
021070	DIRECTOR - ASSET MANAGEMENT	12,009	-	-	-	-	84,156	96,165

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Expenditure Org	Expenditure Org Description	Below the					Capitalized	Other B/S	Total
		Operating	Mechanism	Line	Other I/S				
021071	SYSTEM ANALYSIS AND PLANNING - DIST	188,840	-	-	-	-	217,649	406,289	
021072	ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	46,264	-	-	-	-	44,669	90,933	
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	54,584	-	-	-	-	73,086	127,670	
021075	ELECTRIC CODES AND STANDARDS	109,709	-	-	-	7,880	161,227	278,816	
021076	ASSET INFORMATION-LKS	12,304	-	-	-	41,138	46,376	99,818	
021078	PROTECTION & CONTROL ENGINEERING	42,795	-	-	-	-	83,886	126,681	
021080	DISTRIBUTION SYSTEM ADMINISTRATION	159,834	-	-	-	89,188	-	249,022	
021204	CCS RETAIL SUPPORT	720,075	1,485	-	-	12,768	-	734,328	
021205	RESIDENTIAL SERVICE CENTER	3,971,332	-	-	-	2,824	-	3,974,156	
021220	BUSINESS OFFICES	156,691	-	-	-	-	-	156,691	
021221	CIVIC AFFAIRS	194,801	-	-	-	-	-	194,801	
021225	BUSINESS SERVICE CENTER	960,356	-	-	-	1,541	-	961,897	
021250	DIRECTOR CUSTOMER SERVICE AND MARKETING	124,698	-	-	-	-	-	124,698	
021251	COMPLAINTS AND INQUIRY	202,539	-	-	-	-	-	202,539	
021280	MANAGER - METER READING	181,670	-	-	-	-	-	181,670	
021315	MANAGER, FIELD SERVICE OPERATIONS	339,721	-	2,476	-	-	-	342,197	
021320	MANAGER - METER ASSET MANAGEMENT - LKS	156,013	-	-	-	-	-	156,013	
021325	DIRECTOR REVENUE COLLECTION	89,277	-	-	-	-	-	89,277	
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	351,516	-	284	-	-	-	351,801	
021330	MANAGER REMITTANCE AND COLLECTION	493,292	-	-	-	13,642	-	506,934	
021331	REVENUE ASSURANCE	196,642	-	-	-	6,306	-	202,948	
021335	FEDERAL REGULATION & POLICY	123,479	-	-	-	-	-	123,479	
021360	MANAGER BUSINESS SERVICES	1,103,585	-	-	-	1,091	-	1,104,676	
021390	MANAGER MARKETING	170,591	-	-	-	-	-	170,591	
021410	DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	113,723	255	-	-	-	-	113,978	
021411	CS PROJECT SERVICES - LKS	126,600	78,769	292,036	-	21,811	(292,036)	227,180	
021415	MANAGER, SMART GRID STRATEGY	84,172	23,273	-	-	-	-	107,445	
021420	ENERGY EFFICIENCY OPERATIONS	51,677	99,948	-	-	-	-	151,625	
021440	VP STATE REGULATION AND RATES	830,568	-	-	-	-	-	830,568	
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	116,655	-	-	-	-	-	116,655	
021520	ENERGY EFFICIENCY OPERATIONS - NON DSM	46,957	119,531	-	-	962	-	167,450	
021900	PRESIDENT AND COO	285,988	-	-	-	-	-	285,988	
021904	CHIEF OPERATING OFFICER	210,253	-	-	-	-	-	210,253	
022025	GENERATION TURBINE GENERATOR SPECIALIST	239,957	-	-	-	11,425	-	251,382	
022060	DIRECTOR - GENERATION SERVICES	115,228	-	-	-	-	-	115,228	
022065	MANAGER - SYSTEM LAB AND ENV. COMPL.	371,714	-	-	-	-	-	371,714	
022070	RESEARCH AND DEVELOPMENT	251,054	-	-	-	-	-	251,054	
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	318,565	-	-	-	-	-	318,565	
022110	MANAGER - GENERATION ENGINEERING	1,122,629	-	-	-	3,085	-	1,125,714	
022200	VP - POWER GENERATION	366,490	-	-	-	23,466	-	389,956	
022210	DIRECTOR, COMMERCIAL OPERATIONS	80,711	-	-	-	15,887	131,857	228,456	
022220	LKS - CANE RUN COMMERCIAL OPS	242	-	-	-	-	725	967	
022230	LKS - MILL CREEK COMMERCIAL OPS	11,948	-	-	-	1,068	29,069	42,085	
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	570	-	-	-	-	1,248	1,818	
022250	LKS - GHENT COMMERCIAL OPS	30,629	-	-	-	806	157,563	188,998	
022260	LKS - EW BROWN COMMERCIAL OPS	31,143	-	-	-	-	123,018	154,161	
022270	LKS - RIVERPORT COMMERCIAL OPS	53,876	-	-	-	-	52,976	106,852	
022800	DIRECTOR - FUELS MANAGEMENT	224,139	-	-	-	-	-	224,139	
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	355,161	-	-	-	-	-	355,161	
022970	GENERATION SYSTEM PLANNING	290,018	-	-	-	-	-	290,018	
023000	VICE PRESIDENT - TRANSMISSION	157,815	-	-	-	-	-	157,815	
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	50,257	-	-	-	-	66,500	116,757	
023005	DIR TRANS STRATEGY & PLANNING	83,366	-	-	-	-	75,762	159,129	
023010	DIRECTOR - TRANSMISSION	150,728	-	-	-	-	-	150,728	
023020	TRANSMISSION SYSTEM OPERATIONS	2,187,643	-	-	-	4,099	3,534	2,195,276	
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	483,602	-	-	-	41,361	-	524,963	
023050	TRANSMISSION STRATEGY & PLANNING	321,366	-	-	-	1,183	555,207	877,755	
023055	TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	111,840	-	-	-	59,569	233,998	405,408	
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	325,628	-	-	-	213,695	676,659	1,215,983	
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	648,410	-	-	-	600,006	425,332	1,673,748	
023070	MANAGER - TRANSMISSION LINES	259,001	-	-	-	838,264	1,120,882	2,218,148	
023076	TRANSMISSION PROJECT MANAGEMENT	6,063	-	-	-	57,334	273,152	336,548	
023090	TRANSMISSION POLICY & TARIFFS	209,335	-	-	-	-	-	209,335	
023110	TRANSFORMER SERVICES	1,591	-	-	-	2,283	-	3,874	
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	20,103	-	-	-	-	59,905	80,008	
023200	01 DIRECTOR LG&E DISTRIBUTION OPS	42,381	-	-	-	69,247	97,941	209,569	
023210	LKS - FORESTRY	94,351	-	-	-	-	-	94,351	
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,326,799	-	-	-	176,182	760,355	2,263,336	
023550	SUBSTATION ENGINEERING AND DESIGN	12,663	-	-	-	449,070	309,371	771,103	
023551	DISTRIBUTION ASSETS & STANDARDS	13,121	-	-	-	9,607	235,636	258,365	
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	12,689	-	-	-	-	16,980	29,668	
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	258,704	-	-	-	-	-	258,704	
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	125,891	-	-	-	-	-	125,891	
023815	SALES ANALYSIS & FORECASTING	230,852	-	-	-	-	-	230,852	
025000	SVP HUMAN RESOURCES	163,629	-	-	-	-	-	163,629	
025200	DIR - HUMAN RESOURCES	397,486	-	-	-	-	-	397,486	
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	194,106	-	-	-	1,203	-	195,309	
025270	INDUSTRIAL RELATIONS & HRIS	20,205	-	-	-	-	-	20,205	
025300	DIRECTOR HR - CORPORATE	176,177	-	-	-	-	-	176,177	
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	175,603	-	-	-	-	23,978	199,581	
025415	IT SOURCING AND CONTRACT MANAGEMENT	294,131	-	-	-	-	-	294,131	
025420	CORPORATE PURCHASING	234,390	4,636	-	-	-	-	239,027	
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	311,064	-	-	-	2,970	91,487	405,521	
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	23,118	-	-	-	-	361,371	384,489	
025460	MANAGER - SUPPLIER DIVERSITY	66,716	-	-	-	-	-	66,716	
025470	SARBANES OXLEY	91,219	-	-	-	-	-	91,219	
025500	DIRECTOR OPERATING SERVICES	126,366	-	-	-	-	-	126,366	
025510	CONTRACT MANAGER - XEROX CORP.	116,748	-	-	-	73,614	-	190,362	
025530	MANAGER TRANSPORTATION	-	-	-	-	-	151,325	151,325	
025550	MANAGER OFFICE FACILITIES	217,048	-	-	-	27,128	-	244,176	
025551	FACILITY OPERATIONS NORTH	89,629	-	-	-	386	-	90,015	
025552	FACILITY OPERATIONS CENTRAL	55,189	-	-	-	-	-	55,189	
025553	FACILITY OPERATIONS SOUTH	77,452	-	-	-	-	-	77,452	
025555	FACILITY OPERATIONS - LEXINGTON	66,238	-	-	-	-	-	66,238	
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	38,634	-	-	-	592	-	39,226	
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	100,389	-	-	-	10,422	228,881	339,692	
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	273,978	-	-	-	7,116	-	281,094	
025593	PROJECT PLANNING AND MANAGEMENT	70,830	-	25	-	228,734	632	300,221	
025594	CORPORATE FACILITY SERVICES	60,312	-	-	-	197	-	60,509	
025620	MANAGER HEALTH AND SAFETY	245,511	-	-	-	-	-	245,511	
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	1,352,035	-	-	-	6,497	-	1,358,533	
025660	STAFFING SERVICES	363,275	-	-	-	3,529	-	366,804	
025670	COMPENSATION/HR POLICY & COMPLIANCE	119,922	-	-	-	325	-	120,247	

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
025680	MANAGER BENEFITS AND RECORDS	226,849	-	-	-	4,903	-	231,553
025700	DIRECTOR - HUMAN RESOURCES	161,911	-	-	-	-	-	161,911
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	379,863	-	-	-	-	-	379,863
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	346,397	-	-	-	1,791	692	348,880
025730	GAS SAFETY AND TECHNICAL TRAINING	316	-	-	-	913	-	1,228
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	134,806	-	2,979	-	-	-	137,785
025775	HRIS	155,723	-	-	-	20,652	-	176,375
025780	MANAGER DIVERSITY STRATEGY	67,748	-	3,854	-	-	-	71,601
026020	FINANCIAL PLANNING & BUDGETING	198,180	-	-	-	33,911	-	232,091
026030	GENERATION, PE, AND SAFETY BUDGETING	166,059	-	-	-	97,875	-	263,934
026045	DIRECTOR CORPORATE TAX	420,773	-	-	-	8,368	-	429,141
026050	CFO	192,709	-	9,882	-	-	-	202,591
026080	MANAGER REVENUE ACCOUNTING	424,717	-	-	-	-	-	424,717
026110	LKS - MANAGER - FINANCIAL SYSTEMS AND PROCESSES	167,931	-	-	-	16,389	-	184,320
026120	MANAGER PROPERTY ACCOUNTING	416,600	-	-	-	10,131	-	426,731
026130	CONTROLLER	131,768	-	-	-	-	-	131,768
026135	DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	98,278	-	-	-	-	-	98,278
026140	MANAGER - FINANCIAL PLANNING	288,656	-	-	-	14,467	-	303,123
026145	SHARED SERVICES & CORPORATE BUDGETING	293,475	-	-	-	18,150	-	311,625
026150	FINANCIAL ACCOUNTING AND ANALYSIS	28,880	-	-	-	-	-	28,880
026155	FINANCIAL REPORTING	265,577	-	-	-	-	-	265,577
026160	REGULATORY ACCOUNTING AND REPORTING	280,570	-	380	-	11,931	-	293,062
026170	MANAGER - CUSTOMER ACCOUNTING	1,288,922	925	-	-	22,674	-	1,312,520
026175	TRANSMISSION, GAS, & ES BUDGETING	262,464	-	-	-	-	-	262,464
026190	CORPORATE ACCOUNTING	332,141	-	-	-	326	-	332,467
026200	SUPPLY CHAIN SUPPORT	307,925	-	-	-	2,067	34,172	344,165
026310	MANAGER PAYROLL	175,328	-	-	-	14,467	-	189,794
026330	TREASURER	152,658	-	-	-	-	-	152,658
026350	RISK MANAGEMENT	240,890	-	(256)	-	-	-	240,634
026370	CORPORATE FINANCE	218,667	-	-	-	-	-	218,667
026390	CREDIT/CONTRACT ADMINISTRATION	202,813	-	-	-	-	-	202,813
026400	AUDIT SERVICES	491,006	-	115	-	352	-	491,473
026490	CHIEF INFORMATION OFFICER	172,112	-	-	-	-	-	172,112
026496	IT SOURCE PROJECT CLEARING	-	-	-	-	-	(911)	(911)
026600	IT INFRASTRUCTURE AND OPERATIONS	337,561	-	-	-	20,073	-	357,635
026625	TRANSPORT ENGINEERING	361,358	-	-	-	167,942	2,487	531,788
026630	DATA NETWORKING	444,735	-	-	-	77,043	401	522,179
026635	WORKSTATION ENGINEERING	221,262	-	-	-	140,114	-	361,376
026636	IT CIP INFRASTRUCTURE	365,056	-	-	-	81,657	-	446,713
026637	DATA CENTER OPERATIONS	737,872	-	-	-	125,917	122	863,910
026638	GLOBAL NOC	177,778	-	-	-	23,821	-	201,599
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	362,740	1,911	-	-	102,168	-	466,818
026646	INFRASTRUCTURE SERVICES	765,992	-	-	-	65,108	-	831,100
026680	CLIENT SUPPORT SERVICES	111,218	-	-	-	3,330	-	114,548
026740	IT SECURITY AND RISK MANAGEMENT	149,897	-	-	-	-	-	149,897
026742	IT SECURITY	514,894	-	-	-	14,005	-	528,899
026744	IT SECURITY RISK MANAGEMENT	252,238	-	-	-	48,849	-	301,087
026760	IT TRAINING	130,480	-	-	-	-	-	130,480
026772	TECHNOLOGY SUPPORT CENTER	421,330	-	-	-	315	-	421,645
026774	DESKTOP OPERATIONS	350,993	-	(5)	-	114,093	98	465,179
026850	VP EXTERNAL AFFAIRS	666	-	219,186	-	-	951	220,803
026900	LEGAL DEPARTMENT - LKS	1,116,684	-	2,237	-	35,827	-	1,154,747
026905	COMPLIANCE DEPT	383,454	-	-	-	-	-	383,454
026910	GENERAL COUNSEL - LKS	210,591	-	-	-	-	-	210,591
026920	DIRECTOR - CORPORATE COMMUNICATION	212,919	-	-	-	-	-	212,919
026925	VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	260,781	-	-	-	-	-	260,781
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	742,168	-	-	-	4,763	-	746,932
027600	IT BUSINESS SERVICES	117,241	-	-	-	-	-	117,241
027610	IT PROJECT MANAGEMENT OFFICE	427,252	8,411	-	-	339,026	-	774,689
027620	IT BUSINESS ANALYSIS	370,596	-	-	-	261,895	-	632,491
027630	IT QUALITY ASSURANCE	113,120	-	-	-	48,305	-	161,425
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	316,599	-	-	-	(17,802)	-	298,796
027660	IT SERVICE MANAGEMENT	115,928	-	-	-	900	-	116,828
027800	IT APPLICATION PLANNING, EXECUTION AND SUPPORT	50,106	4,016	-	-	7,801	-	61,923
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	381,256	-	-	-	140,839	-	522,095
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	780,043	3,997	-	-	214,959	-	998,999
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	525,015	-	-	-	322,932	-	847,947
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	381,554	-	-	-	79,675	-	461,229
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	356,411	-	-	-	130,726	-	487,137
027870	IT DEVELOPMENT AND SUPPORT	168,538	-	-	-	138,802	-	307,340
029640	SVP ENERGY SUPPLY AND ANALYSIS	161,111	-	-	-	23,674	-	184,785
029660	DIRECTOR - POWER SUPPLY	1,296,316	-	-	-	-	-	1,296,316
029750	PROJECT ENGINEERING	67,273	-	-	-	2,446,173	-	2,513,445
029760	GENERATION SAFETY	139,882	-	-	-	-	-	139,882
	Total Labor	105,907,163	1,866,273	540,952	-	32,202,520	16,330,550	156,847,457
	Total Off-Duty	17,155,825	344,179	43,204	-	5,291,541	2,773,692	25,608,441
	Total Employee Benefits	38,740,029	294,771	99,622	131,461	10,575,567	6,588,410	56,429,860
	Total Payroll Taxes	9,973,196	32,530	23,332	-	2,980,607	1,530,173	14,539,838
	Total 2019 Payroll Costs	171,776,212	2,537,753	707,111	131,461	51,050,235	27,222,825	253,425,596

Base Year Payroll Costs								
000020	LG&E AND KU SERVICES COMPANY CORPORATE	(24,697)	-	-	-	(7,313)	-	(32,010)
001075	TECH. AND SAFETY TRAINING DIST - LGE	33,764	-	-	-	-	-	33,764
001220	BUSINESS OFFICES - LGE	50	-	-	-	-	-	50
001345	METER SHOP LGE	-	-	-	-	983	-	983
002041	LGE - CANE RUN 7 ALLOCATIONS	4,052,280	-	-	-	-	-	4,052,280
002042	LGE - PADDYS RUN 13 ALLOCATIONS	163,884	-	-	-	-	-	163,884
002043	LGE - TRIMBLE COUNTY CTS ALLOCATIONS	507,705	-	-	-	-	-	507,705
002044	LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	8,614,060	155,496	-	-	-	-	8,769,556
002130	CANE RUN CCGT - LGE	-	-	-	-	31,756	-	31,756
002680	TC ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	23,577	-	23,577
002720	TC OPERATIONS	-	-	-	-	34,104	-	34,104
002750	TC OPER-C WATCH	-	-	-	-	10,889	-	10,889
002760	TC OPER-D WATCH	-	-	-	-	6,659	-	6,659
002770	TC-MAINTENANCE SVCS	-	-	-	-	20,130	-	20,130
002780	TC-MAINTENANCE I/E	-	-	-	-	35,540	-	35,540
002790	TC-MTCE MECHANICAL	-	-	-	-	5,408	-	5,408
003030	SUBSTATION OPS.	248	-	-	-	520	-	768
003110	TRANSFORMERS SERVICES	24,749	-	-	-	(10,627)	-	14,122
003160	SC M LOUISVILLE	64	-	-	-	224	199	487
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	-	-	-	-	136	-	136

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Expenditure Org	Expenditure Org Description	Below the							Total
		Operating	Mechanism	Line	Other I/S	Capitalized	Other B/S		
003300	ELECTRIC CONSTRUCTION CREWS-ESC	-	-	-	-	740	-	740	
003400	ELECTRIC CONSTRUCTION CREWS-AOC	-	-	-	-	814	-	814	
003440	UNDERGROUND CONSTRUCTION	-	-	-	-	-	756	756	
003450	MANAGER ELECTRIC DISTRIBUTION	-	-	-	-	629	-	629	
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	-	-	-	-	(0)	-	(0)	
004040	DISTRIBUTION DESIGN	3,273	-	-	-	1,135	-	4,408	
004060	GAS DIST. CONTRACT CONSTRUCTION	-	-	-	-	2,862	-	2,862	
004190	GAS DIST OPRS-REPAIR AND MAINTAIN	465	-	-	-	2,318	-	2,782	
004270	GAS DISPATCH	432	-	-	-	-	-	432	
004290	METER SHOP	-	-	-	-	52	-	52	
004370	ASSET INFORMATION LGE	4,999	-	-	-	3,788	-	8,787	
004380	GAS-ENGINEERS	564	-	-	-	1	-	565	
004450	CORROSION CONTROL	1,374	-	-	-	2,120	-	3,493	
004600	GAS REGULATORY SERVICES	110	-	-	-	478	-	588	
006630	LGE - TELECOMMUNICATIONS	285,211	-	51	-	700,202	163	985,627	
008811	EDO VP	(23,282)	-	-	-	-	-	(23,282)	
008812	ELECTRIC CODES AND STANDARDS	(5,700)	-	-	-	-	-	(5,700)	
008813	EDO ASSET INFORMATION	1,118	-	-	-	-	-	1,118	
008890	LGE OPERATING SERVICES CHARGES	-	-	-	-	(1,762)	-	(1,762)	
008910	LGE IT CHARGES	-	-	-	-	(9,566)	-	(9,566)	
008970	LGE ENVIRONMENTAL CHARGES	9,874	-	-	-	-	-	9,874	
010603	FINC. & BUDGTNG-POWER PROD KU	169,846	-	-	-	-	-	169,846	
011018	VEGETATION MANAGEMENT - KU	591,253	-	-	-	(0)	-	591,253	
011061	AREA 1	243,576	-	-	-	-	-	243,576	
011062	AREA 2	316,694	-	-	-	-	-	316,694	
011063	AREA 3	263,279	-	-	-	-	-	263,279	
011064	AREA 4	314,770	-	-	-	-	-	314,770	
011065	AREA 5	402,591	-	-	-	-	-	402,591	
011066	AREA 6	420,868	-	-	-	-	-	420,868	
011067	AREA 7	222,786	-	-	-	-	-	222,786	
011068	AREA 8	205,835	-	-	-	-	-	205,835	
011069	AREA 9	591,161	-	-	-	-	-	591,161	
011070	AREA 10	256,876	-	-	-	-	-	256,876	
011071	AREA 11	203,054	-	-	-	-	-	203,054	
011072	AREA 12	478,338	-	-	-	-	-	478,338	
011075	TECH. AND SAFETY TRAINING DIST - KU	(610)	-	-	-	-	-	(610)	
011090	SC AND M EARLINGTON	519,700	-	-	-	313,670	130,351	963,722	
011370	FIELD SERVICES - KU	2,442,436	-	3,056	-	971	2,344	2,448,807	
011560	EARLINGTON OPERATIONS CENTER	1,085,168	-	3,407	-	3,053,183	377,780	4,519,538	
012050	SC AND M DANVILLE	493,125	-	-	-	586,607	46,291	1,126,023	
012160	DANVILLE OPERATIONS CENTER	516,096	-	-	-	1,555,795	55,152	2,127,042	
012360	RICHMOND OPERATIONS CENTER	491,948	-	-	-	1,349,952	35,589	1,877,489	
012460	ELIZABETHTOWN OPERATIONS CENTER	296,913	-	-	-	1,398,967	140,267	1,836,147	
012560	SHELBYVILLE OPERATIONS CENTER	481,533	-	-	-	1,538,825	10,696	2,031,055	
013010	KU TRANSFORMER SERVICES	14,124	-	-	-	1	-	14,125	
013040	SC AND M LEXINGTON	757,304	-	-	-	1,589,060	84,081	2,430,446	
013080	ELECTRIC SYSTEM RESTORATION AND DISTRIBUTION - KU	7,121	-	-	-	-	-	7,121	
013150	LEXINGTON OPERATIONS CENTER	1,156,873	-	-	-	6,163,389	120,350	7,440,611	
013180	METER READING - KU	388,928	-	5,690	-	-	-	394,617	
013560	SUBSTATION RELAY, PROTECTION & CONTROL - KU	326,420	-	-	-	(32,059)	32,601	326,961	
013660	MAYSVILLE OPERATIONS CENTER	734,327	-	-	-	1,573,916	104,072	2,412,316	
013910	CLOSED 06/20 - MANAGER - LEXINGTON OPERATIONS CENTER	13,947	-	-	-	(4,687)	-	9,260	
014160	PINEVILLE OPERATIONS CENTER	907,532	-	-	-	903,728	280,848	2,092,108	
014260	LONDON OPERATIONS CENTER	494,549	-	-	-	1,410,183	259,438	2,164,170	
014370	ASSET INFORMATION - KU	159,437	-	-	-	4,915	563,569	727,921	
014940	SC AND M PINEVILLE	493,263	-	-	-	462,716	44,191	1,000,170	
015324	LEXINGTON MATERIAL LOGISTICS	-	-	-	-	-	189,803	189,803	
015326	EARLINGTON MATERIAL LOGISTICS	-	-	-	-	47	165,075	165,123	
015590	CORPORATE ITEMS	(3,249,117)	-	(2,472)	-	(52,775)	3,163,314	(141,050)	
015595	TC IMEA/IMPA PARTNER ALLOCATION	(2,400,297)	(38,874)	-	-	-	2,393,568	(45,603)	
015820	KU METER SHOP	1,007,160	-	2,804	-	395,264	-	1,405,227	
015850	TRANSMISSION SUBSTATION ENGINEERING - KU	(2,707)	-	-	-	-	-	(2,707)	
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	-	-	-	-	4,168	-	4,168	
015870	TRANSMISSION LINES	65,981	-	-	-	(591)	-	65,390	
015970	KU - TELECOMMUNICATIONS	422,546	694	-	-	425,151	1,763	850,155	
016220	E W BROWN - SUPT AND ADMIN	281,667	-	-	-	-	-	281,667	
016230	EWB OPER / RESULTS	2,672,728	1,068,809	-	-	62,792	-	3,804,329	
016250	EWB EQUIP MNTC	1,425,527	63,938	1,144	-	19,092	-	1,509,702	
016260	EWB E AND I MNTC	1,423,651	49,541	-	-	13,880	-	1,487,072	
016270	EWB COAL HANDLING	364,313	-	-	-	-	-	364,313	
016300	EWB COMBUSTION TURBINE	1,229,844	1,328	201	-	5,430	-	1,236,803	
016320	EWB ENVIRONMENTAL	89,582	-	-	-	-	-	89,582	
016330	BR ENGINEERING AND TECHNICAL SERVICES	303,157	-	-	-	-	-	303,157	
016340	EWB LABORATORY	334,543	-	-	-	-	-	334,543	
016360	EWB MAINTENANCE	554,788	-	-	-	-	-	554,788	
016370	EWB COMMERCIAL OPERATIONS	59,664	-	-	-	-	210,702	270,366	
016380	SOLAR SHARE PROGRAM	(5,302)	-	-	-	-	-	(5,302)	
016390	BROWN SOLAR	(17,372)	-	-	-	-	-	(17,372)	
016520	GHEINT - SUPERINTENDENT	865,990	(7,806)	-	-	49,255	-	907,438	
016530	GHEINT - PLANNING	747,330	-	-	-	-	-	747,330	
016540	GH ENGINEERING AND TECHNICAL SERVICES	948,026	(1,009)	-	-	38,461	-	985,478	
016550	GHEINT - MECHANICAL MNTC	1,856,629	60,575	-	-	67,386	-	1,984,590	
016560	GHEINT - ELECTRICAL MNTC	1,513,687	42,182	-	-	25,396	-	1,581,265	
016570	GHEINT - COAL YARD	479,425	-	-	-	-	-	479,425	
016580	GHEINT - INSTRUMENT MNTC	1,548,807	61,160	-	-	25,096	-	1,635,063	
016600	GHEINT - ASST SUPT OPER	363,104	110,491	-	-	-	-	473,595	
016620	GHEINT - SCRUBBER MAINT	703,806	43,610	-	-	11,374	-	758,790	
016630	GHEINT - COMMERCIAL	55,723	-	-	-	0	383,485	439,208	
016640	GHEINT - STATION LAB	669,742	-	-	-	-	-	669,742	
016650	GHEINT - OPERATIONS SHIFTS	7,427,907	-	-	-	21,127	-	7,449,034	
016660	GHEINT-ASST SUPT MNTC	790,384	-	-	-	69,597	-	859,981	
016670	GHEINT - OUTSIDE MNTC	327,818	-	-	-	792	-	328,610	
016680	GHEINT - COAL COMBUSTION RESIDUALS	76,838	354,411	-	-	4,874	-	436,123	
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	(244,700)	-	-	-	-	-	(244,700)	
016910	EWB DIX AND LOCK 7 HYDRO	230,387	20,990	-	-	2,780	-	254,157	
017660	NORTON OPERATIONS CENTER	771,118	-	-	-	886,373	364,035	2,021,527	
018808	EDO DIRECTOR KU OPERATIONS	(8,000)	-	-	-	-	-	(8,000)	
018810	KU - ELECTRIC DISTRIBUTION CHARGES	(13,600)	-	-	-	-	-	(13,600)	
018811	EDO VP	(30,862)	-	-	-	-	-	(30,862)	
018812	ELECTRIC CODES AND STANDARDS	(5,700)	-	-	-	-	-	(5,700)	
018813	EDO ASSET INFORMATION	559	-	-	-	-	-	559	
018820	KU GENERATION CHARGES	66,796	-	-	-	-	-	66,796	
018890	KU OPERATING SERVICES CHARGES	7,728	-	-	-	(1,902)	32,529	38,355	

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
018910	KU IT CHARGES	101	-	-	-	20,277	-	20,278
018970	KU ENVIRONMENTAL CHARGES	6,260	-	-	-	-	-	6,260
021000	CHAIRMAN AND CEO	191,256	-	-	-	-	-	191,256
021015	01 DIRECTOR SYSTEMS, OPS AND PLANNING	89,082	-	-	-	(7,718)	200,465	281,830
021016	DISTRIBUTION ANALYTICS & RESOURCE PLANNING	106,660	-	-	-	1,753	152,797	261,210
021017	ASSET INFORMATION & DATA ANALYTICS	4,314	-	-	-	-	9,635	13,948
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	2,309	-	-	-	-	2,954	5,263
021019	DISTRIBUTION RELIABILITY	11,717	-	-	-	-	38,220	49,937
021020	DIRECTOR KU OPERATIONS	37,340	-	-	-	-	149,352	186,692
021035	VP CUSTOMER SERVICES - SERVCO	140,899	-	-	-	-	-	140,899
021055	VP ELECTRIC DISTRIBUTION - LKS	48,729	-	-	-	-	90,177	138,906
021070	DIRECTOR - ASSET MANAGEMENT	14,859	-	-	-	-	90,082	104,941
021071	SYSTEM ANALYSIS AND PLANNING - DIST	207,353	-	-	-	-	259,339	466,692
021072	ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	65,129	-	-	-	(66)	73,430	138,494
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	81,625	-	-	-	-	53,007	134,632
021075	ELECTRIC CODES AND STANDARDS	115,472	-	-	-	-	172,891	288,363
021076	ASSET INFORMATION-LKS	81,619	-	-	-	(33)	120,148	201,735
021078	PROTECTION & CONTROL ENGINEERING	55,880	-	-	-	-	146,578	202,459
021080	DISTRIBUTION SYSTEM ADMINISTRATION	187,367	-	-	-	10,135	-	197,501
021204	CCS RETAIL SUPPORT	785,587	-	156	-	(289)	-	785,455
021205	RESIDENTIAL SERVICE CENTER	4,203,820	-	-	-	12,009	-	4,215,828
021220	BUSINESS OFFICES	202,341	-	-	-	-	-	202,341
021221	CIVIC AFFAIRS	203,294	-	-	-	-	-	203,294
021225	BUSINESS SERVICE CENTER	1,001,042	-	-	-	-	-	1,001,042
021250	DIRECTOR CUSTOMER SERVICE AND MARKETING	122,385	-	-	-	-	-	122,385
021251	COMPLAINTS AND INQUIRY	178,451	-	-	-	-	-	178,451
021280	MANAGER - METER READING	185,795	-	-	-	-	-	185,795
021315	MANAGER, FIELD SERVICE OPERATIONS	351,915	-	-	-	-	-	351,915
021320	MANAGER - METER ASSET MANAGEMENT - LKS	167,988	-	-	-	(6,974)	-	161,014
021325	DIRECTOR REVENUE COLLECTION	90,668	-	-	-	-	-	90,668
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	436,632	-	-	-	(252)	-	436,380
021330	MANAGER REMITTANCE AND COLLECTION	430,724	-	-	-	-	-	430,724
021331	REVENUE ASSURANCE	195,633	-	-	-	-	-	195,633
021335	FEDERAL REGULATION & POLICY	160,888	-	-	-	-	-	160,888
021360	MANAGER BUSINESS SERVICES	1,166,654	-	-	-	(8,653)	-	1,158,000
021390	MANAGER MARKETING	(18,872)	-	-	-	-	-	(18,872)
021410	DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	124,360	-	-	-	-	-	124,360
021411	CS PROJECT SERVICES - LKS	127,549	59,348	-	-	-	-	186,897
021415	MANAGER, SMART GRID STRATEGY	75,782	88,575	-	-	-	-	164,357
021420	ENERGY EFFICIENCY OPERATIONS	24,328	184,284	-	-	-	-	208,613
021440	VP STATE REGULATION AND RATES	804,140	-	-	-	-	-	804,140
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	102,712	-	-	-	-	-	102,712
021520	ENERGY EFFICIENCY OPERATIONS - NON DSM	143,599	32,675	-	-	-	-	176,275
021900	PRESIDENT AND COO	166,821	-	-	-	-	-	166,821
021904	CHIEF OPERATING OFFICER	207,135	-	-	-	-	-	207,135
022020	GENERATION SUPPORT	1,290	-	-	-	-	-	1,290
022025	GENERATION TURBINE GENERATOR SPECIALIST	331,932	-	-	-	-	-	331,932
022060	DIRECTOR - GENERATION SERVICES	84,178	-	-	-	-	-	84,178
022065	MANAGER - SYSTEM LAB AND ENV. COMPL.	348,066	-	-	-	-	-	348,066
022070	RESEARCH AND DEVELOPMENT	257,699	-	-	-	-	-	257,699
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	337,417	-	-	-	-	-	337,417
022110	MANAGER - GENERATION ENGINEERING	631,875	-	-	-	-	-	631,875
022111	CIVIL ENGINEERING	50,522	-	-	-	-	-	50,522
022112	ELECTRICAL ENGINEERING	126,457	-	-	-	-	-	126,457
022113	MECHANICAL ENGINEERING	157,990	-	-	-	-	-	157,990
022114	PERFORMANCE ENGINEERING	84,392	-	-	-	-	-	84,392
022200	VP - POWER GENERATION	279,472	-	-	-	965	10,799	291,236
022210	DIRECTOR, COMMERCIAL OPERATIONS	62,820	-	-	-	24,717	89,037	176,575
022220	LKS - CANE RUN COMMERCIAL OPS	29,094	-	-	-	-	57,935	87,029
022230	LKS - MILL CREEK COMMERCIAL OPS	31,096	-	-	-	8,203	65,246	104,545
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	34,017	-	-	-	-	84,806	118,823
022250	LKS - GHENT COMMERCIAL OPS	58,488	-	-	-	0	141,619	200,106
022260	LKS - EW BROWN COMMERCIAL OPS	39,105	-	-	-	-	127,476	166,581
022270	LKS - RIVERPORT COMMERCIAL OPS	51,457	-	-	-	-	33,136	84,594
022800	DIRECTOR - FUELS MANAGEMENT	268,595	-	-	-	4,332	-	272,927
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	438,936	-	-	-	-	-	438,936
022970	GENERATION SYSTEM PLANNING	378,511	-	-	-	-	-	378,511
023000	VICE PRESIDENT - TRANSMISSION	173,066	-	-	-	-	-	173,066
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	30,232	-	-	-	-	111,269	141,500
023005	DIR TRANS STRATEGY & PLANNING	94,483	-	-	-	-	73,467	167,950
023010	DIRECTOR - TRANSMISSION	144,507	-	-	-	-	-	144,507
023020	TRANSMISSION SYSTEM OPERATIONS	1,943,416	-	-	-	-	7,313	1,950,729
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	697,548	-	-	-	-	71,281	768,829
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	554,756	-	-	-	42,090	-	596,846
023050	TRANSMISSION STRATEGY & PLANNING	86,304	-	-	-	-	546,366	632,670
023055	TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	148,128	-	-	-	679	267,288	416,094
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	346,351	-	-	-	59,730	489,885	895,967
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	608,340	-	-	-	374,442	740,266	1,723,047
023070	MANAGER - TRANSMISSION LINES	201,626	-	-	-	562,613	1,272,323	2,036,563
023076	TRANSMISSION PROJECT MANAGEMENT	2,440	-	-	-	30,861	320,020	353,321
023090	TRANSMISSION POLICY & TARIFFS	235,105	-	-	-	-	-	235,105
023110	TRANSFORMER SERVICES	708	-	-	-	6,517	-	7,225
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	32,897	-	-	-	(2,275)	69,309	99,931
023200	01 DIRECTOR LG&E DISTRIBUTION OPS	74,839	-	-	-	26,047	68,999	169,885
023210	LKS - FORESTRY	39,853	-	-	-	-	-	39,853
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,669,274	-	-	-	51,277	921,263	2,641,813
023550	SUBSTATION ENGINEERING AND DESIGN	12,338	-	-	-	(1,780)	445,938	456,496
023551	DISTRIBUTION ASSETS & STANDARDS	6,877	-	-	-	(1,137)	253,112	258,851
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	32,017	-	-	-	-	23,141	55,158
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	325,049	-	-	-	-	-	325,049
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	126,730	-	-	-	-	-	126,730
023815	SALES ANALYSIS & FORECASTING	296,178	-	-	-	-	-	296,178
025000	SVP HUMAN RESOURCES	142,934	-	-	-	-	-	142,934
025200	DIR - HUMAN RESOURCES	422,203	-	-	-	-	-	422,203
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	272,558	-	-	-	-	-	272,558
025300	DIRECTOR HR - CORPORATE	192,106	-	-	-	-	-	192,106
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	153,833	-	-	-	51,856	22,140	227,829
025415	IT SOURCING AND CONTRACT MANAGEMENT	302,511	-	-	-	557	1,163	304,230
025420	CORPORATE PURCHASING	253,772	508	-	-	363	-	254,643
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	292,945	-	-	-	7,607	95,925	396,477
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	(1,740)	(1,511)	-	-	3,821	384,163	384,733
025460	MANAGER - SUPPLIER DIVERSITY	63,979	-	-	-	3,857	-	67,836
025470	SARBANES OXLEY	93,018	-	-	-	-	-	93,018

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
025500	DIRECTOR OPERATING SERVICES	127,468	-	-	-	-	-	127,468
025510	CONTRACT MANAGER - XEROX CORP.	(326)	-	-	-	(6,559)	-	(6,885)
025530	MANAGER TRANSPORTATION	-	-	-	-	-	150,975	150,975
025550	MANAGER OFFICE FACILITIES	217,328	-	-	-	(2,169)	-	215,158
025551	FACILITY OPERATIONS NORTH	87,689	-	-	-	(0)	-	87,689
025552	FACILITY OPERATIONS CENTRAL	18,090	-	-	-	-	-	18,090
025553	FACILITY OPERATIONS SOUTH	75,189	-	-	-	-	-	75,189
025555	FACILITY OPERATIONS - LEXINGTON	53,014	-	-	-	(943)	-	52,071
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	48,004	-	-	-	-	-	48,004
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	113,744	-	-	-	15,930	178,267	307,941
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	287,073	-	-	-	15,104	-	302,177
025593	PROJECT PLANNING AND MANAGEMENT	105,501	-	313	-	65,190	-	171,004
025594	CORPORATE FACILITY SERVICES	58,404	-	-	-	-	-	58,404
025620	MANAGER HEALTH AND SAFETY	295,131	-	-	-	-	-	295,131
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	803,236	-	-	-	505	-	803,741
025660	STAFFING SERVICES	314,375	-	-	-	(2,310)	-	312,064
025670	COMPENSATION/HR POLICY & COMPLIANCE	125,505	-	-	-	-	-	125,505
025680	MANAGER BENEFITS AND RECORDS	243,755	-	-	-	89	-	243,845
025700	DIRECTOR - HUMAN RESOURCES	91,496	-	-	-	-	-	91,496
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	375,416	-	-	-	-	-	375,416
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	364,051	-	-	-	-	-	364,051
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	139,292	-	-	-	-	-	139,292
025775	HRIS	189,565	-	-	-	7,111	-	196,676
025780	MANAGER DIVERSITY STRATEGY	55,046	-	-	-	-	-	55,046
026020	FINANCIAL PLANNING & BUDGETING	163,470	-	-	-	-	-	163,470
026030	GENERATION, PE, AND SAFETY BUDGETING	193,530	-	-	-	68,057	-	261,587
026045	DIRECTOR CORPORATE TAX	403,034	-	-	-	8,727	-	411,761
026050	CFO	206,194	-	2,479	-	-	-	208,673
026080	MANAGER REVENUE ACCOUNTING	438,593	-	304	-	1,460	-	440,356
026110	LKS - MANAGER - FINANCIAL SYSTEMS AND PROCESSES	161,346	-	-	-	101,303	-	262,649
026120	MANAGER PROPERTY ACCOUNTING	463,071	-	-	-	(228)	-	462,843
026130	CONTROLLER	35,612	-	-	-	-	-	35,612
026135	DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	98,832	-	-	-	-	-	98,832
026140	MANAGER - FINANCIAL PLANNING	233,469	-	-	-	68,575	-	302,044
026145	SHARED SERVICES & CORPORATE BUDGETING	288,494	-	-	-	562	-	289,056
026155	FINANCIAL REPORTING	264,958	-	-	-	-	-	264,958
026160	REGULATORY ACCOUNTING AND REPORTING	286,555	-	-	-	1,102	-	287,657
026170	MANAGER - CUSTOMER ACCOUNTING	1,390,429	-	-	-	7	-	1,390,436
026175	TRANSMISSION, GAS, & ES BUDGETING	319,205	-	-	-	-	-	319,205
026190	CORPORATE ACCOUNTING	323,046	-	-	-	5,392	-	328,438
026200	SUPPLY CHAIN SUPPORT	323,724	-	-	-	9,928	29,430	363,083
026310	MANAGER PAYROLL	192,443	-	-	-	3,257	-	195,701
026330	TREASURER	153,407	-	-	-	-	-	153,407
026350	RISK MANAGEMENT	143,681	-	989	-	-	-	144,670
026370	CORPORATE FINANCE	209,503	-	-	-	-	-	209,503
026390	CREDIT/CONTRACT ADMINISTRATION	210,072	-	-	-	-	-	210,072
026400	AUDIT SERVICES	569,165	-	-	-	4,175	-	573,340
026490	CHIEF INFORMATION OFFICER	259,966	-	-	-	-	-	259,966
026492	SER IT CHARGES	-	-	-	-	27,160	-	27,160
026600	IT INFRASTRUCTURE AND OPERATIONS	361,795	-	-	-	330,678	-	692,473
026625	TRANSPORT ENGINEERING	380,147	-	-	-	549,466	1,471	931,085
026630	DATA NETWORKING	460,820	-	-	-	56,149	-	516,969
026635	WORKSTATION ENGINEERING	363,296	-	-	-	(39,126)	-	324,169
026636	IT CIP INFRASTRUCTURE	438,618	-	-	-	(36,562)	-	402,056
026637	DATA CENTER OPERATIONS	813,442	-	-	-	91,628	-	905,070
026638	GLOBAL NOC	193,834	-	-	-	22,443	-	216,277
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	441,579	-	-	-	24,862	-	466,442
026646	INFRASTRUCTURE SERVICES	780,064	-	-	-	16,393	-	796,457
026680	CLIENT SUPPORT SERVICES	74,061	-	-	-	-	-	74,061
026740	IT SECURITY AND RISK MANAGEMENT	152,783	-	-	-	-	-	152,783
026742	IT SECURITY	544,150	-	-	-	6,701	-	550,852
026744	IT SECURITY RISK MANAGEMENT	335,702	-	-	-	25,655	-	361,357
026760	IT TRAINING	143,236	-	-	-	-	-	143,236
026772	TECHNOLOGY SUPPORT CENTER	421,579	-	-	-	348	-	421,927
026774	DESKTOP OPERATIONS	335,145	-	8	-	83,383	-	418,537
026850	VP EXTERNAL AFFAIRS	-	-	244,821	-	-	-	244,821
026900	LEGAL DEPARTMENT - LKS	1,080,217	-	-	-	105,964	-	1,186,181
026905	COMPLIANCE DEPT	382,538	-	-	-	-	-	382,538
026910	GENERAL COUNSEL - LKS	221,773	-	-	-	-	-	221,773
026920	DIRECTOR - CORPORATE COMMUNICATION	221,716	-	-	-	-	-	221,716
026925	VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	264,320	-	-	-	-	-	264,320
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	785,828	-	-	-	9,461	-	795,289
027600	IT BUSINESS SERVICES	151,894	-	-	-	-	-	151,894
027610	IT PROJECT MANAGEMENT OFFICE	337,865	742	-	-	128,977	-	467,584
027620	IT BUSINESS ANALYSIS	323,306	-	-	-	101,384	-	424,691
027630	IT QUALITY ASSURANCE	109,126	-	-	-	22,823	-	131,949
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	260,585	-	-	-	14,399	-	274,984
027660	IT SERVICE MANAGEMENT	128,905	-	-	-	386	-	129,292
027800	IT APPLICATION PLANNING, EXECUTION AND SUPPORT	28,658	-	-	-	-	-	28,658
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	324,035	-	-	-	182,513	-	506,548
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	578,447	-	-	-	164,119	-	742,566
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	591,574	-	-	-	99,976	-	691,550
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	381,066	-	-	-	55,033	-	436,099
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	424,939	-	-	-	29,186	-	454,125
027870	IT DEVELOPMENT AND SUPPORT	159,753	-	-	-	42,314	-	202,067
029640	SVP ENERGY SUPPLY AND ANALYSIS	164,469	-	-	-	16,819	-	181,288
029645	DATA ANALYTICS - LKS	(14,505)	-	-	-	-	-	(14,505)
029660	DIRECTOR - POWER SUPPLY	1,320,015	-	-	-	-	-	1,320,015
029750	PROJECT ENGINEERING	42,109	-	-	-	4,669,420	26,708	4,738,237
029760	GENERATION SAFETY	140,362	-	-	-	-	-	140,362
	Total Labor	107,233,923	2,350,153	262,951	-	33,239,752	17,933,628	161,020,408
	Total Off-Duty	16,936,146	348,810	44,077	-	5,361,371	2,951,955	25,642,358
	Total Employee Benefits	38,740,147	307,075	111,080	309,911	10,940,279	7,360,886	57,769,378
	Total Payroll Taxes	10,039,208	35,032	25,362	-	3,144,127	1,767,996	15,011,725
	Total Base Year Payroll Costs	172,949,423	3,041,070	443,469	309,911	52,685,529	30,014,465	259,443,868

Test Year Payroll Costs

001075	TECH. AND SAFETY TRAINING DIST - LGE	41,791	-	-	-	-	-	41,791
002041	LGE - CANE RUN 7 ALLOCATIONS	4,174,555	-	-	-	-	-	4,174,555
002042	LGE - PADDYS RUN 13 ALLOCATIONS	192,769	-	-	-	-	-	192,769
002043	LGE - TRIMBLE COUNTY CTS ALLOCATIONS	611,093	-	-	-	-	-	611,093

Arbough/Garrett

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the			Total
				Line	Other I/S	Capitalized	
002044	LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	9,065,685	194,496	-	-	-	9,260,181
003110	TRANSFORMERS SERVICES	44,590	-	-	-	-	44,590
006630	LGE - TELECOMMUNICATIONS	260,081	-	-	-	103,036	363,116
010603	FINC & BUDGTNG-POWER PROD KU	176,266	-	-	-	-	176,266
011018	VEGETATION MANAGEMENT - KU	374,192	-	-	-	-	374,192
011061	AREA 1	243,459	-	-	-	-	243,459
011062	AREA 2	378,378	-	-	-	-	378,378
011063	AREA 3	287,739	-	-	-	-	287,739
011064	AREA 4	345,028	-	-	-	-	345,028
011065	AREA 5	426,822	-	-	-	-	426,822
011066	AREA 6	485,594	-	-	-	-	485,594
011067	AREA 7	256,663	-	-	-	-	256,663
011068	AREA 8	223,871	-	-	-	-	223,871
011069	AREA 9	649,642	-	-	-	-	649,642
011070	AREA 10	294,596	-	-	-	-	294,596
011071	AREA 11	217,906	-	-	-	-	217,906
011072	AREA 12	533,301	-	-	-	-	533,301
011090	SC AND M EARLINGTON	534,176	-	-	-	78,610	760,329
011370	FIELD SERVICES - KU	2,745,160	-	-	-	-	2,745,160
011560	EARLINGTON OPERATIONS CENTER	1,134,321	-	-	-	2,975,876	4,481,197
012050	SC AND M DANVILLE	610,327	-	-	-	569,512	1,205,429
012160	DANVILLE OPERATIONS CENTER	535,000	-	-	-	1,617,500	2,208,000
012360	RICHMOND OPERATIONS CENTER	539,800	-	-	-	1,506,870	2,118,670
012460	ELIZABETHTOWN OPERATIONS CENTER	355,206	-	-	-	1,433,011	1,932,217
012560	SHELBYVILLE OPERATIONS CENTER	483,383	-	-	-	1,607,449	2,090,832
013040	SC AND M LEXINGTON	610,339	-	-	-	799,934	1,489,273
013150	LEXINGTON OPERATIONS CENTER	1,480,000	-	-	-	6,766,500	8,350,500
013180	METER READING - KU	427,952	-	-	-	-	427,952
013560	SUBSTATION RELAY, PROTECTION & CONTROL - KU	481,283	-	-	-	231,779	749,662
013660	MAYSVILLE OPERATIONS CENTER	861,900	-	-	-	1,693,300	2,626,200
014160	PINEVILLE OPERATIONS CENTER	931,000	-	-	-	875,000	2,156,000
014260	LONDON OPERATIONS CENTER	515,000	-	-	-	1,372,000	2,154,000
014370	ASSET INFORMATION - KU	167,800	-	-	-	-	555,721
014940	SC AND M PINEVILLE	523,321	-	-	-	280,210	885,071
015324	LEXINGTON MATERIAL LOGISTICS	-	-	-	-	-	190,679
015326	EARLINGTON MATERIAL LOGISTICS	-	-	-	-	-	142,472
015590	CORPORATE ITEMS	(3,605,019)	-	-	-	-	3,084,568
015595	TC IMEA/IMPA PARTNER ALLOCATION	(2,266,421)	(48,624)	-	-	-	2,315,045
015820	KU METER SHOP	765,753	-	-	-	623,604	1,389,357
015870	TRANSMISSION LINES	(92,996)	-	-	-	-	(92,996)
015970	KU - TELECOMMUNICATIONS	385,413	-	-	-	480,465	865,878
016220	E W BROWN - SUPT AND ADMIN	388,920	-	-	-	-	388,920
016230	EWB OPER / RESULTS	3,874,628	-	-	-	-	3,874,628
016250	EWB EQUIP MNTC	1,839,306	-	-	-	-	1,839,306
016260	EWB E AND I MNTC	1,577,830	-	-	-	-	1,577,830
016270	EWB COAL HANDLING	320,137	-	-	-	-	320,137
016300	EWB COMBUSTION TURBINE	1,343,157	-	-	-	-	1,343,157
016320	EWB ENVIRONMENTAL	142,642	-	-	-	-	142,642
016330	BR ENGINEERING AND TECHNICAL SERVICES	323,547	-	-	-	-	323,547
016340	EWB LABORATORY	345,806	-	-	-	-	345,806
016360	EWB MAINTENANCE	542,882	-	-	-	-	542,882
016370	EWB COMMERCIAL OPERATIONS	59,961	-	-	-	-	211,358
016520	GHENT - SUPERINTENDENT	1,063,273	-	-	-	-	1,063,273
016530	GHENT - PLANNING	918,867	-	-	-	-	918,867
016540	GH ENGINEERING AND TECHNICAL SERVICES	1,185,992	-	-	-	-	1,185,992
016550	GHENT - MECHANICAL MNTC	2,086,762	-	-	-	-	2,086,762
016560	GHENT - ELECTRICAL MNTC	1,597,056	-	-	-	-	1,597,056
016570	GHENT - COAL YARD	640,308	-	-	-	-	640,308
016580	GHENT - INSTRUMENT MNTC	1,771,327	-	-	-	-	1,771,327
016600	GHENT - ASST SUPT OPER	447,707	-	-	-	-	447,707
016620	GHENT - SCRUBBER MAINT	799,906	-	-	-	-	799,906
016630	GHENT - COMMERCIAL	70,080	-	-	-	-	364,796
016640	GHENT - STATION LAB	700,279	-	-	-	-	700,279
016650	GHENT - OPERATIONS SHIFTS	8,217,769	-	-	-	-	8,217,769
016660	GHENT-ASST SUPT MNTC	886,299	-	-	-	-	886,299
016670	GHENT - OUTSIDE MNTC	306,507	-	-	-	-	306,507
016680	GHENT - COAL COMBUSTION RESIDUALS	496,205	-	-	-	-	496,205
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	(269,169)	-	-	-	-	(269,169)
017660	NORTON OPERATIONS CENTER	812,000	-	-	-	939,000	2,063,600
018890	KU OPERATING SERVICES CHARGES	47,063	-	-	-	-	198,101
021000	CHAIRMAN AND CEO	345,829	-	-	-	-	345,829
021015	01 DIRECTOR SYSTEMS, OPS AND PLANNING	10,873	-	-	-	-	124,781
021016	DISTRIBUTION ANALYTICS & RESOURCE PLANNING	56,121	-	-	-	-	168,362
021017	ASSET INFORMATION & DATA ANALYTICS	19,326	-	-	-	-	58,074
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	49,723	-	-	-	-	16,369
021019	DISTRIBUTION RELIABILITY	71,358	-	-	-	-	238,063
021020	DIRECTOR KU OPERATIONS	41,798	-	-	-	-	131,329
021035	VP CUSTOMER SERVICES - SERVCO	(308,914)	-	-	-	-	(308,914)
021055	VP ELECTRIC DISTRIBUTION - LKS	(144,085)	-	-	-	-	132,013
021070	DIRECTOR - ASSET MANAGEMENT	15,960	-	-	-	-	76,328
021071	SYSTEM ANALYSIS AND PLANNING - DIST	174,990	-	-	-	-	267,504
021072	ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	71,934	-	-	-	-	96,448
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	75,855	-	-	-	-	92,773
021075	ELECTRIC CODES AND STANDARDS	92,910	-	-	-	-	185,312
021076	ASSET INFORMATION-LKS	48,564	-	-	-	-	164,601
021078	PROTECTION & CONTROL ENGINEERING	77,292	-	-	-	-	164,234
021080	DISTRIBUTION SYSTEM ADMINISTRATION	175,202	-	-	-	-	175,202
021204	CCS RETAIL SUPPORT	829,121	-	-	-	-	829,121
021205	RESIDENTIAL SERVICE CENTER	4,538,570	-	-	-	-	4,538,570
021220	BUSINESS OFFICES	194,109	-	-	-	-	194,109
021221	CIVIC AFFAIRS	206,711	-	-	-	-	206,711
021225	BUSINESS SERVICE CENTER	1,092,416	-	-	-	-	1,092,416
021250	DIRECTOR CUSTOMER SERVICE AND MARKETING	125,758	-	-	-	-	125,758
021251	COMPLAINTS AND INQUIRY	209,904	-	-	-	-	209,904
021280	MANAGER - METER READING	193,997	-	-	-	-	193,997
021315	MANAGER, FIELD SERVICE OPERATIONS	375,188	-	-	-	-	375,188
021320	MANAGER - METER ASSET MANAGEMENT - LKS	232,734	-	-	-	-	232,734
021325	DIRECTOR REVENUE COLLECTION	94,357	-	-	-	-	94,357
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	488,629	-	-	-	-	488,629
021330	MANAGER REMITTANCE AND COLLECTION	650,667	-	-	-	-	650,667
021335	FEDERAL REGULATION & POLICY	189,672	-	-	-	-	189,672
021360	MANAGER BUSINESS SERVICES	1,192,546	-	-	-	-	1,192,546
021410	DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	124,211	-	-	-	-	124,211

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
021411	CS PROJECT SERVICES - LKS	90,826	-	-	-	-	-	90,826
021415	MANAGER, SMART GRID STRATEGY	-	399,067	-	-	-	-	399,067
021420	ENERGY EFFICIENCY OPERATIONS	75,754	-	-	-	-	-	75,754
021440	VP STATE REGULATION AND RATES	785,893	-	-	-	-	-	785,893
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	95,264	-	-	-	-	-	95,264
021520	ENERGY EFFICIENCY OPERATIONS - NON DSM	201,347	-	-	-	-	-	201,347
021904	CHIEF OPERATING OFFICER	141,666	-	-	-	-	-	141,666
022025	GENERATION TURBINE GENERATOR SPECIALIST	384,594	-	-	-	-	-	384,594
022060	DIRECTOR - GENERATION SERVICES	122,960	-	-	-	-	-	122,960
022065	MANAGER - SYSTEM LAB AND ENV. COMPL.	326,406	-	-	-	-	-	326,406
022070	RESEARCH AND DEVELOPMENT	258,702	-	-	-	-	-	258,702
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	313,807	-	-	-	-	-	313,807
022110	MANAGER - GENERATION ENGINEERING	312,434	-	-	-	-	-	312,434
022112	ELECTRICAL ENGINEERING	307,735	-	-	-	-	-	307,735
022113	MECHANICAL ENGINEERING	378,155	-	-	-	-	-	378,155
022114	PERFORMANCE ENGINEERING	189,915	-	-	-	-	-	189,915
022200	VP - POWER GENERATION	(249,016)	-	-	-	-	9,481	(239,535)
022210	DIRECTOR, COMMERCIAL OPERATIONS	94,513	-	-	-	-	117,067	211,580
022220	LKS - CANE RUN COMMERCIAL OPS	41,374	-	-	-	-	105,076	146,449
022230	LKS - MILL CREEK COMMERCIAL OPS	58,650	-	-	-	-	158,649	217,300
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	47,802	-	-	-	-	125,330	173,131
022250	LKS - GHENT COMMERCIAL OPS	61,080	-	-	-	-	155,363	216,443
022260	LKS - EW BROWN COMMERCIAL OPS	46,065	-	-	-	-	126,204	172,269
022270	LKS - RIVERPORT COMMERCIAL OPS	49,517	-	-	-	-	34,410	83,927
022800	DIRECTOR - FUELS MANAGEMENT	341,962	-	-	-	-	-	341,962
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	569,210	-	-	-	-	-	569,210
022970	GENERATION SYSTEM PLANNING	452,500	-	-	-	-	-	452,500
023000	VICE PRESIDENT - TRANSMISSION	139,828	-	-	-	-	-	139,828
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	13,620	-	-	-	-	122,577	136,197
023005	DIR TRANS STRATEGY & PLANNING	165,528	-	-	-	-	-	165,528
023010	DIRECTOR - TRANSMISSION	154,035	-	-	-	-	-	154,035
023020	TRANSMISSION SYSTEM OPERATIONS	2,064,878	-	-	-	-	42,613	2,107,490
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	641,794	-	-	-	-	115,416	757,210
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	590,191	-	-	-	-	-	590,191
023050	TRANSMISSION STRATEGY & PLANNING	533,265	-	-	-	-	207,381	740,646
023055	TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	170,854	-	-	-	-	278,762	449,617
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	479,392	-	-	-	139,708	318,467	937,567
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	600,253	-	-	-	652,343	861,427	2,114,023
023070	MANAGER - TRANSMISSION LINES	371,738	-	-	-	618,135	1,223,290	2,213,163
023076	TRANSMISSION PROJECT MANAGEMENT	2,100	-	-	-	-	417,916	420,017
023090	TRANSMISSION POLICY & TARIFFS	235,560	-	-	-	-	-	235,560
023110	TRANSFORMER SERVICES	15,782	-	-	-	35,026	-	50,808
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	40,523	-	-	-	70,204	61,722	172,449
023200	01 DIRECTOR LG&E DISTRIBUTION OPS	12,499	-	-	-	-	-	12,499
023210	LKS - FORESTRY	105,765	-	-	-	-	-	105,765
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,760,260	-	-	-	30,000	902,055	2,692,315
023550	SUBSTATION ENGINEERING AND DESIGN	23,734	-	-	-	52,671	697,913	774,318
023551	DISTRIBUTION ASSETS & STANDARDS	10,292	-	-	-	-	260,958	271,250
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	23,142	-	-	-	-	40,503	63,645
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	296,455	-	-	-	-	-	296,455
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	134,058	-	-	-	-	-	134,058
023815	SALES ANALYSIS & FORECASTING	292,670	-	-	-	-	-	292,670
025000	SVP HUMAN RESOURCES	125,520	-	-	-	-	-	125,520
025200	DIR - HUMAN RESOURCES	448,369	-	-	-	-	-	448,369
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	357,276	-	-	-	-	-	357,276
025300	DIRECTOR HR - CORPORATE	204,339	-	-	-	-	-	204,339
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	224,383	-	-	-	-	19,512	243,894
025415	IT SOURCING AND CONTRACT MANAGEMENT	312,485	-	-	-	-	-	312,485
025420	CORPORATE PURCHASING	267,538	-	-	-	-	-	267,538
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	330,748	-	-	-	-	98,795	429,543
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	-	-	-	-	-	322,856	322,856
025460	MANAGER - SUPPLIER DIVERSITY	74,461	-	-	-	-	-	74,461
025470	SARBANES OXLEY	96,504	-	-	-	-	-	96,504
025500	DIRECTOR OPERATING SERVICES	126,027	-	-	-	-	-	126,027
025530	MANAGER TRANSPORTATION	-	-	-	-	-	152,496	152,496
025550	MANAGER OFFICE FACILITIES	264,392	-	-	-	-	-	264,392
025551	FACILITY OPERATIONS NORTH	87,983	-	-	-	-	-	87,983
025552	FACILITY OPERATIONS CENTRAL	37,547	-	-	-	-	-	37,547
025553	FACILITY OPERATIONS SOUTH	77,266	-	-	-	-	-	77,266
025555	FACILITY OPERATIONS - LEXINGTON	64,653	-	-	-	-	-	64,653
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	88,196	-	-	-	-	-	88,196
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	82,658	-	-	-	-	8,477	91,134
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	328,427	-	-	-	-	-	328,427
025593	PROJECT PLANNING AND MANAGEMENT	113,571	-	-	-	21,480	-	135,051
025594	CORPORATE FACILITY SERVICES	64,640	-	-	-	-	-	64,640
025620	MANAGER HEALTH AND SAFETY	290,945	-	-	-	-	-	290,945
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	860,666	-	-	-	-	-	860,666
025660	STAFFING SERVICES	375,790	-	-	-	-	-	375,790
025670	COMPENSATION/HR POLICY & COMPLIANCE	143,748	-	-	-	-	-	143,748
025680	MANAGER BENEFITS AND RECORDS	250,494	-	-	-	-	-	250,494
025700	DIRECTOR - HUMAN RESOURCES	118,616	-	-	-	-	-	118,616
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	370,458	-	-	-	-	-	370,458
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	339,149	-	-	-	-	-	339,149
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	144,038	-	-	-	-	-	144,038
025775	HRIS	210,758	-	-	-	-	-	210,758
025780	MANAGER DIVERSITY STRATEGY	66,289	-	-	-	-	-	66,289
026020	FINANCIAL PLANNING & BUDGETING	162,815	-	-	-	-	-	162,815
026030	GENERATION, PE, AND SAFETY BUDGETING	148,552	-	-	-	117,523	-	266,075
026045	DIRECTOR CORPORATE TAX	437,978	-	-	-	-	-	437,978
026050	CFO	65,646	-	-	-	-	-	65,646
026080	MANAGER REVENUE ACCOUNTING	461,573	-	-	-	-	-	461,573
026110	LKS - MANAGER - FINANCIAL SYSTEMS AND PROCESSES	285,924	-	-	-	-	-	285,924
026120	MANAGER PROPERTY ACCOUNTING	446,885	-	-	-	-	-	446,885
026130	CONTROLLER	132,115	-	-	-	-	-	132,115
026135	DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	101,430	-	-	-	-	-	101,430
026140	MANAGER - FINANCIAL PLANNING	315,700	-	-	-	-	-	315,700
026145	SHARED SERVICES & CORPORATE BUDGETING	284,733	-	-	-	-	-	284,733
026155	FINANCIAL REPORTING	246,221	-	-	-	-	-	246,221
026160	REGULATORY ACCOUNTING AND REPORTING	289,915	-	-	-	-	-	289,915
026170	MANAGER - CUSTOMER ACCOUNTING	1,452,456	-	-	-	-	-	1,452,456
026175	TRANSMISSION, GAS, & ES BUDGETING	354,088	-	-	-	-	-	354,088
026190	CORPORATE ACCOUNTING	343,525	-	-	-	-	-	343,525
026200	SUPPLY CHAIN SUPPORT	345,991	-	-	-	-	47,181	393,171

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
026310	MANAGER PAYROLL	197,012	-	-	-	-	-	197,012
026330	TREASURER	157,069	-	-	-	-	-	157,069
026350	RISK MANAGEMENT	144,614	-	-	-	-	-	144,614
026370	CORPORATE FINANCE	229,048	-	-	-	-	-	229,048
026390	CREDIT/CONTRACT ADMINISTRATION	204,686	-	-	-	-	-	204,686
026400	AUDIT SERVICES	586,997	-	-	-	-	-	586,997
026490	CHIEF INFORMATION OFFICER	123,378	-	-	-	-	-	123,378
026600	IT INFRASTRUCTURE AND OPERATIONS	357,856	-	-	-	25,109	-	382,965
026625	TRANSPORT ENGINEERING	417,570	-	-	-	124,755	-	542,325
026630	DATA NETWORKING	543,348	-	-	-	130,491	-	673,839
026635	WORKSTATION ENGINEERING	384,709	-	-	-	110,536	-	495,244
026636	IT CIP INFRASTRUCTURE	480,060	-	-	-	52,811	-	532,871
026637	DATA CENTER OPERATIONS	933,954	-	-	-	90,941	-	1,024,896
026638	GLOBAL NOC	216,478	-	-	-	24,978	-	241,456
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	380,624	-	-	-	112,885	-	493,509
026646	INFRASTRUCTURE SERVICES	818,217	-	-	-	13,167	-	831,383
026680	CLIENT SUPPORT SERVICES	81,680	-	-	-	-	-	81,680
026740	IT SECURITY AND RISK MANAGEMENT	159,473	-	-	-	-	-	159,473
026742	IT SECURITY	561,987	-	-	-	14,916	-	576,904
026744	IT SECURITY RISK MANAGEMENT	325,040	-	-	-	51,985	-	377,025
026760	IT TRAINING	148,455	-	-	-	-	-	148,455
026772	TECHNOLOGY SUPPORT CENTER	460,820	-	-	-	-	-	460,820
026774	DESKTOP OPERATIONS	336,138	-	-	-	124,328	-	460,465
026850	VP EXTERNAL AFFAIRS	-	-	247,939	-	-	-	247,939
026900	LEGAL DEPARTMENT - LKS	1,112,930	-	-	-	33,293	-	1,146,223
026905	COMPLIANCE DEPT	396,829	-	-	-	-	-	396,829
026910	GENERAL COUNSEL - LKS	187,118	-	-	-	-	-	187,118
026920	DIRECTOR - CORPORATE COMMUNICATION	198,509	-	-	-	-	-	198,509
026925	VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	268,817	-	-	-	-	-	268,817
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	803,336	-	-	-	-	-	803,336
027600	IT BUSINESS SERVICES	179,067	-	-	-	-	-	179,067
027610	IT PROJECT MANAGEMENT OFFICE	515,212	-	-	-	288,439	-	803,651
027620	IT BUSINESS ANALYSIS	337,609	-	-	-	291,485	-	629,094
027630	IT QUALITY ASSURANCE	69,535	-	-	-	109,974	-	179,509
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	298,622	-	-	-	-	-	298,622
027660	IT SERVICE MANAGEMENT	122,174	-	-	-	-	-	122,174
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	521,243	-	-	-	81,605	-	602,849
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	147,217	-	-	-	880,715	-	1,027,932
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	652,899	-	-	-	249,970	-	902,869
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	449,169	-	-	-	69,307	-	518,475
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	535,449	-	-	-	93,978	-	629,427
027870	IT DEVELOPMENT AND SUPPORT	331,996	-	-	-	116,090	-	448,086
029640	SVP ENERGY SUPPLY AND ANALYSIS	105,102	-	-	-	31,435	-	136,537
029645	DATA ANALYTICS - LKS	243,827	-	-	-	-	-	243,827
029660	DIRECTOR - POWER SUPPLY	1,333,845	-	-	-	-	-	1,333,845
029750	PROJECT ENGINEERING	78,062	-	-	-	3,232,951	-	3,311,012
029760	GENERATION SAFETY	133,775	-	-	-	-	-	133,775
Total Labor		116,029,460	544,939	247,939	-	32,046,888	18,128,200	166,997,426
Total Off-Duty		18,469,801	90,067	41,803	-	5,169,207	3,108,395	26,879,273
Total Employee Benefits		46,229,536	246,666	112,732	-	11,792,191	7,931,716	66,312,841
Total Payroll Taxes		10,962,197	52,586	23,311	-	3,161,969	1,745,671	15,945,734
Total Test Year Payroll Costs		191,690,994	934,258	425,784	-	52,170,256	30,913,982	276,135,274

Most other labor costs are not allocated to the expenditure org (department) level and are accounted for in Corporate.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 43

Responding Witness: Gregory J. Meiman

- Q-43. Refer to Schedule D-1. A number of the FERC account adjustment reasons indicate that base period costs were low “due to vacancies as a result of hiring delays due to Covid.” Please provide a listing of all vacancies by position and department for each month during the base year that the Companies assume to be filled during the test year.
- A-43. Attached are headcount reports utilized by the Company as reflecting actual versus budget for the period March 31, 2020 through December 31, 2020. The Company has also included the reports that management utilizes on a quarterly basis comparing actual vs budget which includes supplemental contractors to provide the overall headcount view. The open positions are typically managed with overtime and supplemental contractors, to illustrate this the Company provided the December 31, 2018 and December 31, 2019 reports. These reports demonstrate that in a year with no extraordinary items the use of supplemental contractors offset the actual to budget headcount difference for employees – see the December 31, 2019 report. In a year with above normal storm occurrence for example 2018, the company experiences significantly higher actual than budgeted supplemental contractors. In 2020, due to COVID-19, employee positions were delayed particularly in the generation area due to concerns about training since it requires close proximity that could not be achieved with socially distancing guidelines and also sizable groups of employees and contractors that were not able to come into work related to COVID-19 quarantines. Additionally, supplemental contractors were also a limited resource in 2020 related to constraints from mutual assistance provided to an unusually large number of storm events and COVID-19 issues within their own workforces.

The Company intends to fill all open positions between January 1, 2021 through June 30, 2022, and will utilize overtime and supplemental contractors as needed.

LKE Employee and Supplemental Contractor
Resources - December 31, 2020

	Full-Time, Part-Time and Interns			Supplemental Contractors (SCs)			Total Employees and SCs			Higher than Budget or prior year actual is shown in (Brackets)					
	12/31/20	12/31/20	12/31/19	12/31/20	12/31/20	12/31/19	12/31/20	12/31/20	12/31/19	Variance to 12/31/2020 Budget			Variance to 12/31/2019 Actual		
	Actual	Budget	Actual	Actual	Budget	Actual	Actual	Budget	Actual	Employees	Supplemental Contractors	Total	Employees	Supplemental Contractors	Total
Power Production	873	941	909	444	461	438	1,317	1,402	1,347	68	17	85	36	(6)	30
Customer Services	676	687	668	590	578	592	1,266	1,265	1,260	11	(12)	(1)	(8)	2	(6)
Electric Distribution	740	755	730	1,002	1,043	1,165	1,742	1,798	1,895	15	41	56	(10)	163	153
Transmission	172	176	171	499	502	439	671	678	610	4	3	7	(1)	(60)	(61)
Gas	289	316	293	325	386	375	614	702	668	27	61	88	4	50	54
ES&A	115	130	122	15	20	24	130	150	146	15	5	20	7	9	16
Safety & TT	39	38	40	1	2	2	40	40	42	(1)	1	-	1	1	2
Environmental	22	24	22	1	-	1	23	24	23	2	(1)	-	-	-	-
COO	2	2	2	-	-	-	2	2	2	-	-	-	-	-	-
Total Operations	2,928	3,069	2,957	2,877	2,992	3,036	5,805	6,061	5,993	141	115	256	29	159	188
IT	325	334	321	95	58	68	420	392	389	9	(37)	(28)	(4)	(27)	(31)
CFO	225	225	213	33	31	31	258	256	244	-	(2)	(2)	(12)	(2)	(14)
General Counsel	34	37	37	-	-	-	34	37	37	3	-	3	3	-	3
Corporate Communications	27	27	28	1	1	1	28	28	29	-	-	-	1	-	-
Human Resources	59	58	61	-	-	-	59	58	61	(1)	-	(1)	2	-	2
CEO and President	2	2	2	-	-	-	2	2	2	-	-	-	-	-	-
Total LKE	3,600	3,752	3,619	3,006	3,082	3,136	6,606	6,834	6,755	152	76	228	19	130	149

LKE Employee and Supplemental Contractor
Resources - September 30, 2020

	Full-Time, Part-Time and Interns			Supplemental Contractors (SCs)			Total Employees and SCs			Higher than Budget or prior year actual is shown in (Brackets)					
	9/30/20	9/30/20	12/31/19	9/30/20	9/30/20	12/31/19	9/30/20	9/30/20	12/31/19	Variance to 9/30/2020 Budget			Variance to 12/31/2019 Actual		
	Actual	Budget	Actual	Actual	Budget	Actual	Actual	Budget	Actual	Employees	Supplemental Contractors	Total	Employees	Supplemental Contractors	Total
Power Production	864	941	909	446	461	438	1,310	1,402	1,347	77	15	92	45	(8)	37
Customer Services	662	687	668	579	578	592	1,241	1,265	1,260	25	(1)	24	6	13	19
Electric Distribution	739	755	730	1,027	1,043	1,165	1,766	1,798	1,895	16	16	32	(9)	138	129
Transmission	179	180	171	488	502	439	667	682	610	1	14	15	(8)	(49)	(57)
Gas	291	317	293	323	386	375	614	703	668	26	63	89	2	52	54
ES&A	117	129	122	14	20	24	131	149	146	12	6	18	5	10	15
Safety & TT	38	38	40	2	2	2	40	40	42	-	-	-	2	-	2
Environmental	22	24	22	1	-	1	23	24	23	2	(1)	-	-	-	-
COO	2	2	2	-	-	-	2	2	2	-	-	-	-	-	-
Total Operations	2,914	3,073	2,957	2,880	2,992	3,036	5,794	6,065	5,993	159	112	271	43	156	199
IT	323	334	321	84	58	68	407	392	389	11	(26)	(15)	(2)	(16)	(18)
CFO	227	225	213	31	31	31	258	256	244	(2)	-	(2)	(14)	-	(14)
General Counsel	33	37	37	-	-	-	33	37	37	4	-	4	4	-	4
Corporate Communications	28	27	28	1	1	1	29	28	29	(1)	-	-	-	-	-
Human Resources	58	58	61	-	-	-	58	58	61	-	-	-	3	-	3
CEO and President	2	2	2	-	-	-	2	2	2	-	-	-	-	-	-
Total LKE	3,585	3,756	3,619	2,996	3,082	3,136	6,581	6,838	6,755	171	86	257	34	140	174

LKE Employee and Supplemental Contractor
Resources - December 31, 2019

	Regular Full-Time and Part-Time Employees [1]			Supplemental Contractors (SC's)			Total Employees and SC's [1]			Higher than Budget or 12/31/18 Actual is shown in (Brackets)					
	12/31/19	12/31/19	12/31/18	12/31/19	12/31/19	12/31/18	12/31/19	12/31/19	12/31/18	Variance to 12/31/2019 Budget			Variance to 12/31/2018 Actual		
	Actual	Budget	Actual	Actual	Budget	Actual	Actual	Budget	Actual	Employees	Supplemental Contractors	Total	Employees	Supplemental Contractors	Total
Power Production	874	907	878	438	455	437	1,312	1,362	1,315	33	17	50	4	(1)	3
Customer Services	664	696	685	592	597	647	1,256	1,293	1,332	32	5	37	21	55	76
Electric Distribution	718	730	732	1,165	1,068	1,034	1,883	1,798	1,766	12	(97)	(85)	14	(131)	(117)
Transmission	162	167	164	439	473	477	601	640	641	5	34	39	2	38	40
Project Engineering	51	60	57	24	34	42	75	94	99	9	10	19	6	18	24
Gas	288	302	285	375	309	355	663	611	640	14	(66)	(52)	(3)	(20)	(23)
ES&A	60	60	60	-	-	-	60	60	60	-	-	-	-	-	-
Safety & TT	40	38	36	2	2	2	42	40	38	(2)	-	(2)	(4)	-	(4)
Environmental	21	22	23	1	-	-	22	22	23	1	(1)	-	2	(1)	1
COO	2	2	2	-	-	-	2	2	2	-	-	-	-	-	-
Total Operations	2,880	2,984	2,922	3,036	2,938	2,994	5,916	5,922	5,916	104	(98)	6	42	(42)	-
IT	298	312	287	68	60	69	366	372	356	14	(8)	6	(11)	1	(10)
CFO	200	210	195	31	27	27	231	237	222	10	(4)	6	(5)	(4)	(9)
General Counsel	36	38	36	-	-	-	36	38	36	2	-	2	-	-	-
Corporate Communications	26	26	26	1	1	1	27	27	27	-	-	-	-	-	-
Human Resources	58	59	57	-	-	-	58	59	57	1	-	1	(1)	-	(1)
CEO and President	2	2	2	-	-	-	2	2	2	-	-	-	-	-	-
Total LKE	3,500	3,631	3,525	3,136	3,026	3,091	6,636	6,657	6,616	131	(110)	21	25	(45)	(20)

[1] Excludes Co-ops and Interns.

LKE Employee and Supplemental Contractor
Resources - December 31, 2018

	Regular Full-Time and Part-Time Employees [1]			Supplemental Contractors (SC's)			Total Employees and SC's [1]			Higher than Budget or 12/31/17 Actual is shown in (Brackets)					
	12/31/18	12/31/18	12/31/17	12/31/18	12/31/18	12/31/17	12/31/18	12/31/18	12/31/17	Variance to 12/31/2018 Budget			Variance to 12/31/2017 Actual		
	Actual	Budget	Actual	Actual	Budget	Actual	Actual	Budget	Actual	Employees	Contractors	Total	Employees	Contractors	Total
Power Production	878	893	874	437	436	421	1,315	1,329	1,295	15	(1)	14	(4)	(16)	(20)
Customer Services	685	707	684	647	596	599	1,332	1,303	1,283	22	(51)	(29)	(1)	(48)	(49)
Electric Distribution	732	727	712	1,034	902	883	1,766	1,629	1,595	(5)	(132)	(137)	(20)	(151)	(171)
Transmission	164	165	161	477	389	381	641	554	542	1	(88)	(87)	(3)	(96)	(99)
Project Engineering	57	60	56	42	27	21	99	87	77	3	(15)	(12)	(1)	(21)	(22)
Gas Distribution	285	296	274	355	261	276	640	557	550	11	(94)	(83)	(11)	(79)	(90)
ES&A	60	64	65	-	-	-	60	64	65	4	-	4	5	-	5
Safety & TT	36	35	31	2	2	1	38	37	32	(1)	-	(1)	(5)	(1)	(6)
Environmental	23	22	22	-	-	-	23	22	22	(1)	-	-	(1)	-	(1)
COO	2	2	2	-	-	-	2	2	2	-	-	-	-	-	-
Total Operations	2,922	2,971	2,881	2,994	2,613	2,582	5,916	5,584	5,463	49	(381)	(332)	(41)	(412)	(453)
IT	287	312	286	69	31	32	356	343	318	25	(38)	(13)	(1)	(37)	(38)
CFO	195	210	209	27	23	25	222	233	234	15	(4)	11	14	(2)	12
General Counsel	36	38	35	-	-	-	36	38	35	2	-	2	(1)	-	(1)
Corporate Communications	26	26	25	1	1	1	27	27	26	-	-	-	(1)	-	-
Human Resources	57	56	54	-	-	-	57	56	54	(1)	-	(1)	(3)	-	(3)
Enterprise Security	-	1	1	-	-	-	-	1	1	1	-	-	1	-	-
CEO and President	2	4	4	-	-	-	2	4	4	2	-	2	2	-	2
Total LKE	3,525	3,618	3,495	3,091	2,668	2,640	6,616	6,286	6,135	93	(423)	(330)	(30)	(451)	(481)

[1] Excludes Co-ops and Interns.

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
March 31, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Grand Total:	900	1,045	1,651	3,596	926	1,105	1,711	3,742	26	60	60	146
Chairman CEO and President			2	2			2	2				
Total Chairman CEO and President			2	2			2	2				
Chief Financial Officer			2	2			2	2				
Chief Information Officer	14	10	298	322	14	12	308	334		2	10	12
Controller			75	75			78	78			3	3
Dir Audit Services			13	13			16	16			3	3
Dir Supply Chain	7		51	58	7		52	59			1	1
Treasurer	2	3	48	53	2	3	49	54			1	1
VP State Regulation and Rates			15	15			16	16			1	1
Total Chief Financial Officer	23	13	502	538	23	15	521	559		2	19	21
Chief Operating Officer			2	2			2	2				
Dir Safety & Tech Training		1	38	39		1	37	38			(1)	(1)
Director Environmental Affairs			23	23			24	24			1	1
VP Customer Services	157	62	445	664	157	68	458	683		6	13	19
VP Electric Distribution	378	220	131	729	385	235	134	754	7	15	3	25
VP Energy Supply and Analysis			121	121			127	127			6	6
VP Gas Distribution		288	4	292		308	4	312		20		20
VP Power Production	342	461	86	889	361	478	98	937	19	17	12	48
VP Transmission			175	175			181	181			6	6
Total Chief Operating Officer	877	1,032	1,025	2,934	903	1,090	1,065	3,058	26	58	40	124

Case No. 2020-00349

Attachment to Response to AG-KIUC-1 Question No. 43

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Meiman

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
March 31, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Gen Counsel/Compl/ Corp Sec			2	2			2	2				
Dir Compliance and Ethics			8	8			8	8				
Dir Federal Policy&Sr Counsel			6	6			3	3			(3)	(3)
Dir Legal Serv/Assoc Gen Cnsl			9	9			8	8			(1)	(1)
Sr Corporate Attorney (026900E			7	7			13	13			6	6
VP External Affairs			4	4			4	4				
Total Gen Counsel/Compl/ Corp Sec			36	36			38	38			2	2
VP Communications&Corp Respon			4	4			4	4				
Dir Brand Adv Cust&Digtl Comm			10	10			10	10				
Director Media Relations			4	4			3	3			(1)	(1)
Mgr Internal Communications			4	4			4	4				
VP Corporate Resp&Comm Affairs			6	6			6	6				
Total VP Communications&Corp Respon			28	28			27	27			(1)	(1)
VP Human Resources			2	2			2	2				
Dir Human Resources(025200)			10	10			11	11			1	1
Dir Human Resources(025300)			20	20			18	18			(2)	(2)
Dir Human Resources (025700)			18	18			20	20			2	2
Mgr Corp Health & Wellness			8	8			7	7			(1)	(1)
Total VP Human Resources			58	58			58	58				

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
April 30, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Grand Total:	894	1,052	1,644	3,590	926	1,109	1,708	3,743	32	57	64	153
Chairman CEO and President			2	2			2	2				
Total Chairman CEO and President			2	2			2	2				
Chief Financial Officer			2	2			2	2				
Chief Information Officer	14	10	298	322	14	12	308	334		2	10	12
Controller			74	74			78	78			4	4
Dir Audit Services			13	13			16	16			3	3
Dir Supply Chain	7		51	58	7		52	59			1	1
Treasurer	2	3	50	55	2	3	49	54			(1)	(1)
VP State Regulation and Rates			14	14			16	16			2	2
Total Chief Financial Officer	23	13	502	538	23	15	521	559		2	19	21
Chief Operating Officer			2	2			2	2				
Dir Safety & Tech Training		1	37	38		1	37	38				
Director Environmental Affairs			23	23			24	24			1	1
VP Customer Services	157	63	439	659	157	68	458	683		5	19	24
VP Electric Distribution	374	222	128	724	385	235	134	754	11	13	6	30
VP Energy Supply and Analysis			120	120			127	127			7	7
VP Gas Distribution		289	4	293		309	4	313		20		20
VP Power Production	126	464	88	678	361	481	96	938	235	17	8	260
VP Power Production(0222000B)	214		1	215					(214)		(1)	(215)
VP Transmission			176	176			181	181			5	5
Total Chief Operating Officer	871	1,039	1,018	2,928	903	1,094	1,063	3,060	32	55	64	152

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
April 30, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Gen Counsel/Compl/ Corp Sec			2	2			2	2				
Dir Compliance and Ethics			8	8			8	8				
Dir Federal Policy&Sr Counsel			6	6			3	3			(3)	(3)
Dir Legal Serv/Assoc Gen Cnsl			9	9			8	8			(1)	(1)
Sr Corporate Attorney (026900E			7	7			12	12			5	5
VP External Affairs			4	4			4	4				
Total Gen Counsel/Compl/ Corp Sec			36	36			37	37			1	1
VP Communications&Corp Respon			4	4			4	4				
Dir Brand Adv Cust&Digtl Comm			10	10			10	10				
Director Media Relations			4	4			3	3			(1)	(1)
Mgr Internal Communications			4	4			4	4				
VP Corporate Resp&Comm Affairs			6	6			6	6				
Total VP Communications&Corp Respon			28	28			27	27			(1)	(1)
VP Human Resources			2	2			2	2				
Dir Human Resources(025200)			10	10			11	11			1	1
Dir Human Resources(025300)			20	20			18	18			(2)	(2)
Dir Human Resources(025300B)			1	1							(1)	(1)
Dir Human Resources (025700)			17	17			20	20			3	3
Mgr Corp Health & Wellness			8	8			7	7			(1)	(1)
Total VP Human Resources			58	58			58	58				

Case No. 2020-00349

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
May 31, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Grand Total:	886	1,040	1,644	3,570	929	1,112	1,711	3,752	43	72	67	182
Chairman CEO and President			2	2			2	2				
Total Chairman CEO and President			2	2			2	2				
Chief Financial Officer			2	2			2	2				
Chief Information Officer	14	10	297	321	14	12	308	334		2	11	13
Controller			74	74			78	78			4	4
Dir Audit Services			14	14			16	16			2	2
Dir Supply Chain	7		51	58	7		52	59			1	1
Treasurer	2	3	52	57	2	3	49	54			(3)	(3)
VP State Regulation and Rates			15	15			16	16			1	1
Total Chief Financial Officer	23	13	505	541	23	15	521	559		2	16	18
Chief Operating Officer			2	2			2	2				
Dir Safety & Tech Training		1	37	38		1	37	38				
Director Environmental Affairs			22	22			24	24			2	2
VP Customer Services	156	63	446	665	160	69	458	687	4	6	12	22
VP Electric Distribution	373	220	126	719	385	235	135	755	12	15	9	36
VP Energy Supply and Analysis			120	120			129	129			9	9
VP Gas Distribution		288	4	292		309	4	313		21		21
VP Power Production	334	455	87	876	361	483	96	940	27	28	9	64
VP Power Production(0222000B)			1	1							(1)	(1)
VP Transmission			172	172			181	181			9	9
Total Chief Operating Officer	863	1,027	1,017	2,907	906	1,097	1,066	3,069	43	70	49	162

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
May 31, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Gen Counsel/Compl/ Corp Sec			2	2			2	2				
Dir Compliance and Ethics			8	8			8	8				
Dir Federal Policy&Sr Counsel			6	6			3	3			(3)	(3)
Dir Legal Serv/Assoc Gen Cnsl			9	9			8	8			(1)	(1)
Sr Corporate Attorney (026900E			7	7			12	12			5	5
VP External Affairs			4	4			4	4				
Total Gen Counsel/Compl/ Corp Sec			36	36			37	37			1	1
VP Communications&Corp Respon			4	4			4	4				
Dir Brand Adv Cust&Digtl Comm			10	10			10	10				
Director Media Relations			4	4			3	3			(1)	(1)
Mgr Internal Communications			4	4			4	4				
VP Corporate Resp&Comm Affairs			6	6			6	6				
Total VP Communications&Corp Respon			28	28			27	27			(1)	(1)
VP Human Resources			2	2			2	2				
Dir Human Resources(025200)			10	10			11	11			1	1
Dir Human Resources(025300)			19	19			18	18			(1)	(1)
Dir Human Resources (025700)			17	17			20	20			3	3
Mgr Corp Health & Wellness			8	8			7	7			(1)	(1)
Total VP Human Resources			56	56			58	58			2	2

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
June 30, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Grand Total:	886	1,041	1,664	3,591	929	1,117	1,711	3,757	43	76	47	166
Chairman CEO and President			2	2			2	2				
Total Chairman CEO and President			2	2			2	2				
Chief Financial Officer			2	2			2	2				
Chief Information Officer	14	10	300	324	14	12	308	334		2	8	10
Controller			76	76			78	78			2	2
Dir Audit Services			14	14			16	16			2	2
Dir Supply Chain	7		52	59	7		52	59				
Treasurer	2	3	53	58	2	3	49	54			(4)	(4)
VP State Regulation and Rates			16	16			16	16				
Total Chief Financial Officer	23	13	513	549	23	15	521	559		2	8	10
Chief Operating Officer			2	2			2	2				
Dir Safety & Tech Training		1	37	38		1	37	38				
Director Environmental Affairs			21	21			24	24			3	3
VP Customer Services	156	63	444	663	160	69	458	687	4	6	14	24
VP Electric Distribution	373	221	132	726	385	235	135	755	12	14	3	29
VP Energy Supply and Analysis			121	121			129	129			8	8
VP Gas Distribution		290	4	294		312	4	316		22		22
VP Power Production	334	453	89	876	361	485	96	942	27	32	7	66
VP Transmission			179	179			181	181			2	2
Total Chief Operating Officer	863	1,028	1,029	2,920	906	1,102	1,066	3,074	43	74	37	154

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
June 30, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Gen Counsel/Compl/ Corp Sec			2	2			2	2				
Dir Compliance and Ethics			8	8			8	8				
Dir Federal Policy&Sr Counsel			6	6			3	3			(3)	(3)
Dir Legal Serv/Assoc Gen Cnsl			8	8			8	8				
Sr Corporate Attorney (026900E			7	7			12	12			5	5
VP External Affairs			4	4			4	4				
Total Gen Counsel/Compl/ Corp Sec			35	35			37	37			2	2
VP Communications&Corp Respon			4	4			4	4				
Dir Brand Adv Cust&Digtl Comm			10	10			10	10				
Director Media Relations			4	4			3	3			(1)	(1)
Mgr Internal Communications			4	4			4	4				
VP Corporate Resp&Comm Affairs			6	6			6	6				
Total VP Communications&Corp Respon			28	28			27	27			(1)	(1)
VP Human Resources			2	2			2	2				
Dir Human Resources(025200)			11	11			11	11				
Dir Human Resources(025300)			20	20			18	18			(2)	(2)
Dir Human Resources (025700)			16	16			20	20			4	4
Mgr Corp Health & Wellness			8	8			7	7			(1)	(1)
Total VP Human Resources			57	57			58	58			1	1

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
July 31, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Grand Total:	892	1,045	1,664	3,601	928	1,118	1,711	3,757	36	73	47	156
Chairman CEO and President			2	2			2	2				
Total Chairman CEO and President			2	2			2	2				
Chief Financial Officer			2	2			2	2				
Chief Information Officer	14	10	302	326	14	12	308	334		2	6	8
Controller			76	76			78	78			2	2
Dir Audit Services			14	14			16	16			2	2
Dir Supply Chain	7		53	60	7		52	59			(1)	(1)
Treasurer	2	3	54	59	2	3	49	54			(5)	(5)
VP State Regulation and Rates			16	16			16	16				
Total Chief Financial Officer	23	13	517	553	23	15	521	559		2	4	6
Chief Operating Officer			2	2			2	2				
Dir Safety & Tech Training		1	37	38		1	37	38				
Director Environmental Affairs			22	22			24	24			2	2
VP Customer Services	158	63	439	660	160	69	458	687	2	6	19	27
VP Electric Distribution	379	230	133	742	385	235	135	755	6	5	2	13
VP Energy Supply and Analysis			121	121			130	130			9	9
VP Gas Distribution		290	4	294		313	4	317		23		23
VP Power Production	332	448	89	869	360	485	96	941	28	37	7	72
VP Transmission			179	179			180	180			1	1
Total Chief Operating Officer	869	1,032	1,026	2,927	905	1,103	1,066	3,074	36	71	40	147

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
July 31, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Gen Counsel/Compl/ Corp Sec			2	2			2	2				
Dir Compliance and Ethics			8	8			8	8				
Dir Federal Policy&Sr Counsel			5	5			3	3			(2)	(2)
Dir Legal Serv/Assoc Gen Cnsl			8	8			8	8				
Sr Corporate Attorney (026900E			7	7			12	12			5	5
VP External Affairs			4	4			4	4				
Total Gen Counsel/Compl/ Corp Sec			34	34			37	37			3	3
VP Communications&Corp Respon			4	4			4	4				
Dir Brand Adv Cust&Digtl Comm			10	10			10	10				
Director Media Relations			4	4			3	3			(1)	(1)
Mgr Internal Communications			4	4			4	4				
VP Corporate Resp&Comm Affairs			6	6			6	6				
Total VP Communications&Corp Respon			28	28			27	27			(1)	(1)
VP Human Resources			2	2			2	2				
Dir Human Resources(025200)			11	11			11	11				
Dir Human Resources(025300)			20	20			18	18			(2)	(2)
Dir Human Resources (025700)			16	16			20	20			4	4
Mgr Corp Health & Wellness			8	8			7	7			(1)	(1)
Total VP Human Resources			57	57			58	58			1	1

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
August 31, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Grand Total:	893	1,042	1,667	3,602	928	1,118	1,711	3,757	35	76	44	155
CEO and President			2	2			2	2				
Total CEO and President			2	2			2	2				
Chief Financial Officer			2	2			2	2				
Chief Information Officer	14	10	301	325	14	12	308	334		2	7	9
Controller			76	76			78	78			2	2
Dir Audit Services			15	15			16	16			1	1
Dir Supply Chain	7		52	59	7		52	59				
Treasurer	2	3	53	58	2	3	49	54			(4)	(4)
VP State Regulation and Rates			16	16			16	16				
Total Chief Financial Officer	23	13	515	551	23	15	521	559		2	6	8
Chief Operating Officer			2	2			2	2				
Dir Safety & Tech Training		1	37	38		1	37	38				
Director Environmental Affairs			22	22			24	24			2	2
VP Customer Services	158	62	445	665	160	69	458	687	2	7	13	22
VP Electric Distribution	380	230	131	741	385	235	135	755	5	5	4	14
VP Energy Supply and Analysis			120	120			130	130			10	10
VP Gas Distribution		288	4	292		313	4	317		25		25
VP Power Production	332	448	89	869	360	485	96	941	28	37	7	72
VP Transmission			179	179			180	180			1	1
Total Chief Operating Officer	870	1,029	1,029	2,928	905	1,103	1,066	3,074	35	74	37	146

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
August 31, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Gen Counsel/Compl/ Corp Sec			2	2			2	2				
Dir Compliance and Ethics			8	8			8	8				
Dir Federal Policy&Sr Counsel			5	5			3	3			(2)	(2)
Dir Legal Serv/Assoc Gen Cnsl			8	8			8	8				
Sr Corporate Attorney (026900E			7	7			12	12			5	5
VP External Affairs			4	4			4	4				
Total Gen Counsel/Compl/ Corp Sec			34	34			37	37			3	3
VP Communications&Corp Respon			4	4			4	4				
Dir Brand Adv Cust&Digtl Comm			10	10			10	10				
Director Media Relations			4	4			3	3			(1)	(1)
Mgr Internal Communications			4	4			4	4				
VP Corporate Resp&Comm Affairs			6	6			6	6				
Total VP Communications&Corp Respon			28	28			27	27			(1)	(1)
VP Human Resources			2	2			2	2				
Dir Human Resources(025200)			11	11			11	11				
Dir Human Resources(025300)			20	20			18	18			(2)	(2)
Dir Human Resources (025700)			18	18			20	20			2	2
Mgr Corp Health & Wellness			8	8			7	7			(1)	(1)
Total VP Human Resources			59	59			58	58			(1)	(1)

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
September 30, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Grand Total:	890	1,035	1,660	3,585	928	1,118	1,710	3,756	38	83	50	171
Chief Financial Officer			2	2			2	2				
Chief Information Officer	14	10	299	323	14	12	308	334		2	9	11
Controller			77	77			78	78			1	1
Dir Audit Services			15	15			16	16			1	1
Dir Supply Chain	7		52	59	7		52	59				
Treasurer	2	3	53	58	2	3	49	54			(4)	(4)
VP State Regulation and Rates			16	16			16	16				
Total Chief Financial Officer	23	13	514	550	23	15	521	559		2	7	9
Chief Operating Officer			2	2			2	2				
Dir Safety & Tech Training		1	37	38		1	37	38				
Director Environmental Affairs			22	22			24	24			2	2
VP Customer Services	158	62	442	662	160	69	458	687	2	7	16	25
VP Electric Distribution	378	229	132	739	385	235	135	755	7	6	3	16
VP Energy Supply and Analysis			117	117			129	129			12	12
VP Gas Distribution		287	4	291		313	4	317		26		26
VP Power Production	331	443	90	864	360	485	96	941	29	42	6	77
VP Transmission			179	179			180	180			1	1
Total Chief Operating Officer	867	1,022	1,025	2,914	905	1,103	1,065	3,073	38	81	40	159
Gen Counsel/Compl/ Corp Secur			2	2			2	2				

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
September 30, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Dir Compliance and Ethics			8	8			8	8				
Dir Federal Policy&Sr Counsel			4	4			3	3			(1)	(1)
Dir Legal Serv/Assoc Gen Cnsl			8	8			8	8				
Sr Corporate Attorney (026900E			7	7			12	12			5	5
VP External Affairs			4	4			4	4				
Total Gen Counsel/Compl/ Corp Secr			33	33			37	37			4	4
President and CEO			2	2			2	2				
Total President and CEO			2	2			2	2				
VP Communications&Corp Respon			4	4			4	4				
Dir Brand Adv Cust&Digtl Comm			10	10			10	10				
Director Media Relations			4	4			3	3			(1)	(1)
Mgr Internal Communications			4	4			4	4				
VP Corporate Resp&Comm Affairs			6	6			6	6				
Total VP Communications&Corp Respon			28	28			27	27			(1)	(1)
VP Human Resources			2	2			2	2				
Dir Human Resources(025200)			10	10			11	11			1	1
Dir Human Resources(025300)			20	20			18	18			(2)	(2)
Dir Human Resources (025700)			18	18			20	20			2	2
Mgr Corp Health & Wellness			8	8			7	7			(1)	(1)
Total VP Human Resources			58	58			58	58				

Case No. 2020-00349

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
October 31, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Grand Total:	900	1,034	1,662	3,596	928	1,118	1,711	3,757	28	84	49	161
Chief Financial Officer			2	2			2	2				
Chief Information Officer	14	10	300	324	14	12	308	334		2	8	10
Controller			78	78			78	78				
Dir Audit Services			15	15			16	16			1	1
Dir Supply Chain	7		52	59	7		52	59				
Treasurer	2	3	53	58	2	3	49	54			(4)	(4)
VP State Regulation and Rates			16	16			16	16				
Total Chief Financial Officer	23	13	516	552	23	15	521	559	2	2	5	7
Chief Operating Officer			2	2			2	2				
Dir Safety & Tech Training		1	38	39		1	37	38			(1)	(1)
Director Environmental Affairs			22	22			24	24			2	2
VP Customer Services	159	62	445	666	160	69	458	687	1	7	13	21
VP Electric Distribution	379	229	132	740	385	235	135	755	6	6	3	15
VP Energy Supply and Analysis			116	116			130	130			14	14
VP Gas Distribution		287	4	291		313	4	317		26		26
VP Power Production	339	442	91	872	360	485	96	941	21	43	5	69
VP Transmission			176	176			180	180			4	4
Total Chief Operating Officer	877	1,021	1,026	2,924	905	1,103	1,066	3,074	28	82	40	150
Gen Counsel/Compl/ Corp Secur			2	2			2	2				

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
October 31, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Dir Compliance and Ethics			8	8			8	8				
Dir Federal Policy&Sr Counsel			4	4			3	3			(1)	(1)
Dir Legal Serv/Assoc Gen Cnsl			8	8			8	8				
Sr Corporate Attorney (026900E			7	7			12	12			5	5
VP External Affairs			4	4			4	4				
Total Gen Counsel/Compl/ Corp Secr			33	33			37	37			4	4
President and CEO			2	2			2	2				
Total President and CEO			2	2			2	2				
VP Communications&Corp Respon			4	4			4	4				
Dir Brand Adv Cust&Digtl Comm			9	9			10	10			1	1
Director Media Relations			4	4			3	3			(1)	(1)
Mgr Internal Communications			4	4			4	4				
VP Corporate Resp&Comm Affairs			6	6			6	6				
Total VP Communications&Corp Respon			27	27			27	27				
VP Human Resources			2	2			2	2				
Dir Human Resources(025200)			10	10			11	11			1	1
Dir Human Resources(025300)			20	20			18	18			(2)	(2)
Dir Human Resources (025700)			18	18			20	20			2	2
Mgr Corp Health & Wellness			8	8			7	7			(1)	(1)
Total VP Human Resources			58	58			58	58				

Case No. 2020-00349

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
November 30, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Grand Total:	900	1,038	1,674	3,612	928	1,118	1,711	3,757	28	80	37	145
Chief Financial Officer			2	2			2	2				
Chief Information Officer	14	10	301	325	14	12	308	334		2	7	9
Controller			77	77			78	78			1	1
Dir Audit Services			15	15			16	16			1	1
Dir Supply Chain	7		52	59	7		52	59				
Treasurer	2	3	53	58	2	3	49	54			(4)	(4)
VP State Regulation and Rates			16	16			16	16				
Total Chief Financial Officer	23	13	516	552	23	15	521	559		2	5	7
Chief Operating Officer			2	2			2	2				
Dir Safety & Tech Training		1	38	39		1	37	38			(1)	(1)
Director Environmental Affairs			22	22			24	24			2	2
VP Customer Services	158	61	455	674	160	69	458	687	2	8	3	13
VP Electric Distribution	380	230	131	741	385	235	135	755	5	5	4	14
VP Energy Supply and Analysis			117	117			130	130			13	13
VP Gas Distribution		287	4	291		313	4	317		26		26
VP Power Production	339	446	91	876	360	485	96	941	21	39	5	65
VP Transmission			177	177			180	180			3	3
Total Chief Operating Officer	877	1,025	1,037	2,939	905	1,103	1,066	3,074	28	78	29	135
Gen Counsel/Compl/ Corp Secur			2	2			2	2				

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
November 30, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Dir Compliance and Ethics			8	8			8	8				
Dir Federal Policy&Sr Counsel			4	4			3	3			(1)	(1)
Dir Legal Serv/Assoc Gen Cnsl			8	8			8	8				
Sr Corporate Attorney (026900E			7	7			12	12			5	5
VP External Affairs			4	4			4	4				
Total Gen Counsel/Compl/ Corp Secr			33	33			37	37			4	4
President and CEO			2	2			2	2				
Total President and CEO			2	2			2	2				
VP Communications&Corp Respon			4	4			4	4				
Dir Brand Adv Cust&Digtl Comm			9	9			10	10			1	1
Director Media Relations			4	4			3	3			(1)	(1)
Mgr Internal Communications			4	4			4	4				
VP Corporate Resp&Comm Affairs			6	6			6	6				
Total VP Communications&Corp Respon			27	27			27	27				
VP Human Resources			2	2			2	2				
Dir Human Resources(025200)			11	11			11	11				
Dir Human Resources(025300)			19	19			18	18			(1)	(1)
Dir Human Resources (025700)			19	19			20	20			1	1
Mgr Corp Health & Wellness			8	8			7	7			(1)	(1)
Total VP Human Resources			59	59			58	58			(1)	(1)

Case No. 2020-00349(1)

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
December 31, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Grand Total:	905	1,031	1,664	3,600	928	1,117	1,707	3,752	23	86	43	152
Chief Financial Officer			2	2			2	2				
Chief Information Officer	14	10	301	325	14	12	308	334		2	7	9
Controller			78	78			78	78				
Dir Audit Services			14	14			16	16			2	2
Dir Supply Chain	7		51	58	7		52	59			1	1
Treasurer	2	3	53	58	2	3	49	54			(4)	(4)
VP State Regulation and Rates			15	15			16	16			1	1
Total Chief Financial Officer	23	13	514	550	23	15	521	559	2	2	7	9
Chief Operating Officer			2	2			2	2				
Dir Safety & Tech Training		1	38	39		1	37	38			(1)	(1)
Director Environmental Affairs			22	22			24	24			2	2
VP Customer Services	157	62	457	676	160	69	458	687	3	7	1	11
VP Electric Distribution	384	226	130	740	385	235	135	755	1	9	5	15
VP Energy Supply and Analysis			115	115			130	130			15	15
VP Gas Distribution		285	4	289		312	4	316		27		27
VP Power Production	341	444	88	873	360	485	96	941	19	41	8	68
VP Transmission			172	172			176	176			4	4
Total Chief Operating Officer	882	1,018	1,028	2,928	905	1,102	1,062	3,069	23	84	34	141
Gen Counsel/Compl/ Corp Secur			2	2			2	2				

Certified
Enterprise-wide Headcount Report
All Employees (Full-Time, Part-Time and Coops/Interns, Temporaries currently on our Payroll)
December 31, 2020

	Actual				Budget				Variance (Unfavorable)			
	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total	KU	LGE	LGE & KU	Total
Dir Compliance and Ethics			8	8			8	8				
Dir Federal Policy&Sr Counsel			4	4			3	3			(1)	(1)
Dir Legal Serv/Assoc Gen Cnsl			8	8			8	8				
Sr Corporate Attorney (026900E)			7	7			12	12			5	5
VP External Affairs			5	5			4	4			(1)	(1)
Total Gen Counsel/Compl/ Corp Secr			34	34			37	37			3	3
President and CEO			2	2			2	2				
Total President and CEO			2	2			2	2				
VP Communications&Corp Respon			4	4			4	4				
Dir Brand Adv Cust&Digtl Comm			9	9			10	10			1	1
Director Media Relations			4	4			3	3			(1)	(1)
Mgr Internal Communications			4	4			4	4				
VP Corporate Resp&Comm Affairs			6	6			6	6				
Total VP Communications&Corp Respon			27	27			27	27				
VP Human Resources			2	2			2	2				
Dir Human Resources(025200)			11	11			11	11				
Dir Human Resources(025300)			19	19			18	18			(1)	(1)
Dir Human Resources (025700)			19	19			20	20			1	1
Mgr Corp Health & Wellness			8	8			7	7			(1)	(1)
Total VP Human Resources			59	59			58	58			(1)	(1)

Kentucky Utilities Company
Case No. 2020-00349
Headcount for the Forecasted Period ended June 30, 2022

Line of Business - Kentucky Utilities Company	June 30, 2022
P40600: TOTAL CHIEF OPERATING OFFICER	895
P41100: ELECTRIC DISTRIBUTION	388
P42100: GENERATION	346
P43000: CUSTOMER SERVICES	161
P46000: TOTAL CHIEF FINANCIAL OFFICER	23
P44000: INFORMATION TECHNOLOGY	14
P46600: TREASURER	2
P46700: SUPPLY CHAIN	7
Grand Total	918

Line of Business - LG&E and KU Services Company	June 30, 2022
P40101: TOTAL CORPORATE EXECUTIVE OFFICERS	2
P40100: CHAIRMAN AND CEO	2
P40115: TOTAL HUMAN RESOURCES	63
P45900: HUMAN RESOURCES	63
P40600: TOTAL CHIEF OPERATING OFFICER	1,080
P40904: CHIEF OPERATING OFFICER	2
P41100: ELECTRIC DISTRIBUTION	132
P41130: SAFETY AND TECHNICAL TRAINING	38
P41300: GAS DISTRIBUTION	4
P42100: GENERATION	93
P42500: PROJECT ENGINEERING	60
P42800: ENERGY SUPPLY AND ANALYSIS	67
P42900: TRANSMISSION	187
P43000: CUSTOMER SERVICES	472
P45500: ENVIRONMENTAL	25
P45000: TOTAL GENERAL COUNSEL	35
P45100: GENERAL COUNSEL	2
P45300: COMPLIANCE	8
P45600: EXTERNAL AFFAIRS	4
P45700: LEGAL	18
P45800: REGULATORY	3
P45201: TOTAL CORPORATE COMMUNICATIONS	28
P45200: COMMUNICATION	22
P45400: CORP RESPONSIBILITY	6
P46000: TOTAL CHIEF FINANCIAL OFFICER	530
P44000: INFORMATION TECHNOLOGY	320
P46110: CFO AND CHARGES FROM SERV.	2
P46150: STATE REG AND RATES	16
P46200: CONTROLLER	73
P46500: AUDIT SERVICES	15
P46600: TREASURER	51
P46700: SUPPLY CHAIN	53
Grand Total	1,738

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 44

Responding Witness: Gregory J. Meiman

- Q-44. Refer to Schedule D-1. A number of the FERC account adjustment reasons indicate that base period costs were low “due to vacancies as a result of hiring delays due to Covid.” Please provide a listing of the lower amounts in the base year for all vacancies by FERC account.
- A-44. See attached for the breakdown of labor cost by FERC for the base period compared to the forecasted period. The base period is lower than the forecasted test period and related to a multitude of issues ranging from open positions, wage increases and higher capitalization of wages. The open positions are typically managed with overtime and supplemental contractors. Due to COVID-19, employee positions were delayed particularly in the generation FERCs due to concerns about training since it requires close proximity that could not be achieved with socially distancing guidelines and also sizable groups of employees and contractors that were not able to come into work related to COVID-19 quarantines. Additionally, supplemental contractors were also a limited resource in 2020 related to constraints from mutual assistance provided to an unusually large number of storm events and COVID-19 issues within their own workforces.

KENTUCKY UTILITIES COMPANY
OPERATING EXPENSE LABOR BY FERC ACCOUNT

FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021 AND FOR THE 12
MONTHS ENDED JUNE 30, 2022

FERC	Base Period	Forecasted Period	Variance
408	10,039,208	10,962,197	(922,989)
500	4,985,134	4,557,175	427,959
501	2,312,305	2,589,111	(276,806)
502	8,432,872	8,735,280	(302,408)
505	6,425,166	7,116,876	(691,710)
506	3,856,051	4,119,881	(263,830)
510	10,328,557	11,860,005	(1,531,448)
511	1,369,198	1,439,181	(69,983)
512	7,218,368	8,909,258	(1,690,890)
513	2,032,837	1,975,385	57,452
514	106,892	358,708	(251,816)
541	130,761	171,056	(40,295)
542	67,444	45,736	21,708
544	40,940	22,865	18,075
545	1,916	-	1,916
546	839,411	561,896	277,515
548	331,646	393,354	(61,708)
549	2,580,638	2,921,571	(340,933)
551	718,611	781,116	(62,505)
552	405,015	372,687	32,328
553	1,209,204	1,245,472	(36,268)
554	1,082,283	1,280,795	(198,512)
556	2,225,089	2,414,872	(189,783)
560	2,251,703	1,782,190	469,513
561	3,256,033	4,580,238	(1,324,205)
562	472,225	474,859	(2,634)
563	54,182	51,502	2,680
566	465,884	441,180	24,704
570	1,074,406	1,261,739	(187,333)
571	246,427	346,156	(99,729)
573	404	-	404
580	1,419,569	1,332,701	86,868
581	343,751	352,767	(9,016)
582	1,188,842	1,182,694	6,148
583	3,041,526	3,135,985	(94,459)
584	218,597	30,446	188,151

KENTUCKY UTILITIES COMPANY
OPERATING EXPENSE LABOR BY FERC ACCOUNT

FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021 AND FOR THE 12
MONTHS ENDED JUNE 30, 2022

FERC	Base Period	Forecasted Period	Variance
586	5,034,659	5,248,059	(213,400)
588	3,032,065	3,163,801	(131,736)
590	6,611	-	6,611
592	600,298	630,519	(30,221)
593	5,994,772	6,767,302	(772,530)
594	250,624	257,763	(7,139)
595	43,860	55,984	(12,124)
598	5,866	-	5,866
880	38,440	-	38,440
901	3,993,946	4,212,138	(218,192)
902	731,144	791,136	(59,992)
903	13,479,243	14,131,601	(652,358)
905	479	-	479
907	462,775	354,341	108,434
908	459,341	636,381	(177,040)
910	441,566	522,746	(81,180)
920	33,157,310	35,051,946	(1,894,636)
921	3,155	3,432	(277)
922	(4,449,328)	(4,647,475)	198,147
925	378,721	654,397	(275,676)
926	27,334,705	33,442,939	(6,108,234)
930	330,525	334,191	(3,666)
935	845,550	777,907	67,643
	<u>\$ 172,949,423</u>	<u>\$ 190,196,042</u>	<u>\$ (17,246,619)</u>

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 45

Responding Witness: Daniel K. Arbough

- Q-45. Refer to the Payroll Analysis Attachment, page 2 of 2, to Filing Requirement Tab 60 of 807 KAR5:001 Section 16(8)(g) for each Company. Refer further to the Off-duty dollars data included on lines 27-32.
- a. Please explain what kind of payroll dollars is represented in this category of costs.
 - b. Please explain why O&M costs are projected to increase by 9.06% for KU and 9.00% for LG&E from the base year to the test year for this category of costs.
 - c. Please explain why the ratio of O&M dollars to total dollars for this category of costs is expected to increase from 66.05% to 68.71% for KU and from 68.86% to 70.83% for LG&E from the base year to the test year.
- A-45.
- a. Off-duty includes vacation, holiday, sick, short term disability, personal days, funeral leave and jury duty.
 - b. This rate is impacted by the wage increase and the fluctuation in the amount of labor charged to capital projects as capital expenditures are projected to be down somewhat. There is less labor in the capital budget for the test year and therefore more labor charged to O&M.
 - c. These percentages will change based on the amount of labor charged to capital projects. The level of capital spending fluctuates from year to year, and the ratios for the test year are well within the ranges the Companies expect and have previously experienced.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 46

Responding Witness: Daniel K. Arbough

- Q-46. Refer to the Payroll Analysis Attachment, page 2 of 2, to Filing Requirement Tab 60 of 807 KAR5:001 Section 16(8)(g) for each Company. Refer further to the ratio of O&M labor dollars data included on lines 18-19. Please explain why the ratio of O&M labor dollars is projected to increase from 66.62% to 68.75% for KU and from 68.42% to 70.25% for LG&E from the base year to the test year.
- A-46. See the response to Question No. 45.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 47

Responding Witness: Christopher M. Garrett

- Q-47. Please describe how the Companies removed the effects of purchase accounting from the capitalization, all rate base components, and all related expenses, such as depreciation expense and property tax expense, reflected in the filing. Provide a schedule in electronic spreadsheet format with all formulas intact showing all adjustments and providing an explanation of each such adjustment.
- A-47. The Company maintains a separate general ledger and a separate budget entity to record the impact of all purchase accounting adjustments and to ensure that the activity can be tracked for reporting and budgeting purposes. When calculating capitalization, all rate base components, and all related expenses, the Company used only the general ledger and budget entity excluding purchase accounting. As a result, there was no adjustment needed to remove purchase accounting included in the capitalization, rate base components, or all related expenses.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 48

Responding Witness: Daniel K. Arbough / Christopher M. Garrett

- Q-48. For both Companies, provide a schedule showing total Company and jurisdictional purchased power expense by month from January 2017 through the end of the test year, including the months between the end of the base year and beginning of the test year separated into the amounts included in the (a) base revenue requirement and in the (b) fuel adjustment clause. Disaggregate the expense included in the base revenue requirement by supplier in the same manner that the Company reports purchased power expense in the Form 1 on pages 326-327. Highlight and explain each actual and forecasted change in resource and/or capacity for a given resource throughout this 66-month period for the expense included in the base revenue requirement.
- A-48. See attached for the KU schedule. There are no resource or capacity changes during this period that impact the purchased power expense in the base revenue requirement.

KENTUCKY UTILITIES COMPANY
PURCHASED POWER EXPENSE
ACTUAL PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2017

Description	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	TOTAL
EXTERNAL PURCHASED POWER													
BENHAM POWER BOARD	-	154	29	-	(29)	-	-	-	-	-	-	-	154
CARLISLE ARMORY	29	44	110	175	179	248	212	182	205	169	78	73	1,704
DEPARTMENT OF MILITARY AFFAIRS	181	246	551	-	855	-	1,304	604	564	574	403	383	5,666
DOUGLAS LANGLEY	-	-	-	-	-	-	-	281	314	111	8	19	733
EAST KENTUCKY POWER COOPERATIVE, INC.	-	1,308	22,256	8,330	40,178	20,417	7,607	33,284	1	743	77,322	1	211,448
FAYETTE COUNTY BOARD OF EDUCATION	101	50	175	241	370	138	298	356	333	366	186	179	2,792
ILLINOIS MUNICIPAL ELECTRIC AGENCY	17	61	-	1,016	1,147	1,367	945	1,588	1,861	1,524	1,341	1,357	12,222
INDIANA MUNICIPAL POWER AGENCY	36	86	-	1,553	1,920	1,819	1,326	2,045	2,349	1,842	1,877	1,571	16,424
KENTUCKY MUNICIPAL ENERGY AGENCY	-	-	-	-	-	148	290	-	-	107	166	607	1,317
KENTUCKY MUNICIPAL POWER AGENCY	1,670	566	6,664	2,006	2,055	3,321	3,657	3,082	1,903	1,430	550	982	27,886
KENTUCKY NATIONAL GUARD	-	-	508	-	1,129	-	255	284	-	415	114	-	2,704
OHIO VALLEY ELECTRIC CORPORATION	771,833	505,332	564,791	469,245	267,247	474,278	520,635	469,157	309,982	466,695	644,353	592,035	6,055,585
OWENSBORO MUNICIPAL UTILITIES	5,135	10,390	7,817	9,076	2,608	6,800	6,827	6,090	2,430	9,176	6,827	11,795	84,972
PJM INTERCONNECTION LLC	-	-	-	1,306	-	-	-	-	-	-	8,279	-	9,585
ROCKCASTLE HOSPITAL ANNEX	54	99	166	184	210	252	209	176	156	149	74	70	1,799
TENNESSEE VALLEY AUTHORITY	-	55,520	(1,240)	-	23,551	526	12,322	0	-	652	-	-	91,331
INTERNAL PURCHASED POWER													
LOUISVILLE GAS AND ELECTRIC COMPANY	6,055,890	5,844,415	5,360,141	940,116	1,741,620	1,187,394	505,068	586,203	558,129	2,217,524	353,901	5,094,349	30,444,750
CAPACITY													
OHIO VALLEY ELECTRIC CORPORATION DEMAND	523,376	629,185	897,865	423,727	1,094,390	588,764	690,717	652,743	843,057	830,989	776,340	783,418	8,734,570
JURISDICTIONALIZED*													
OHIO VALLEY ELECTRIC CORPORATION DEMAND	458,865	551,631	787,194	371,499	959,495	516,193	605,579	572,286	739,142	728,561	680,649	686,854	7,657,947

*Jurisdictional energy amount not readily available. Recoverable through the Fuel Adjustment Clause

Purchased Power expense included in the base revenue requirement for the 2016 and 2018 rate case was \$7,051,986 total company and \$7,312,226 jurisdictional and \$12,110,283 total company and \$11,352,373 jurisdictional, respectively.

KENTUCKY UTILITIES COMPANY
PURCHASED POWER EXPENSE
ACTUAL PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

Description	Actual Jan-18	Actual Feb-18	Actual Mar-18	Actual Apr-18	Actual May-18	Actual Jun-18	Actual Jul-18	Actual Aug-18	Actual Sep-18	Actual Oct-18	Actual Nov-18	Actual Dec-18	TOTAL
EXTERNAL PURCHASED POWER													
CARLISLE ARMORY	53	37	122	127	229	244	123	89	124	110	93	46	1,397
DEPARTMENT OF MILITARY AFFAIRS	-	377	367	493	718	1,154	863	792	368	778	434	-	6,344
DOUGLAS LANGLEY	60	59	179	252	349	311	313	366	285	62	58	26	2,320
EAST KENTUCKY POWER COOPERATIVE, INC.	5,254	-	4,733	5,649	15,769	26,067	6,756	14,402	6,479	-	-	1,350	86,459
FAYETTE COUNTY PUBLIC SCHOOLS	115	79	98	167	365	417	286	345	288	201	223	90	2,674
ILLINOIS MUNICIPAL ELECTRIC AGENCY	230	954	-	-	3,904	2,294	1,071	1,067	-	400	-	-	9,920
INDIANA MUNICIPAL POWER AGENCY	410	1,336	-	-	4,246	3,230	1,409	1,319	1,743	816	645	651	15,805
KENTUCKY MUNICIPAL ENERGY AGENCY	(330)	-	484	301	261	207	-	74	-	54	94	2,306	3,451
KENTUCKY MUNICIPAL POWER AGENCY	1,709	646	3,360	1,238	3,161	6,148	3,410	3,757	3,141	1,370	1,336	3,053	32,329
KENTUCKY NATIONAL GUARD	-	28	57	28	408	555	83	190	-	54	242	52	1,697
LYNCH WATER WORKS	-	-	-	-	-	178	172	133	91	39	11	3	627
MEMORIAL METHODIST CHURCH	-	-	-	10	-	-	-	-	-	-	-	-	10
OHIO VALLEY ELECTRIC CORPORATION	624,967	418,225	616,833	486,644	369,264	517,820	571,924	547,790	452,835	384,278	573,438	575,827	6,139,845
OWENSBORO MUNICIPAL UTILITIES	5,096	5,732	7,025	24,929	9,426	12,847	8,249	6,926	13,308	20,541	25,420	25,500	164,999
ROCKCASTLE HOSPITAL ANNEX	61	58	103	152	170	189	154	-	229	78	52	39	1,285
TRINITY INDUSTRIAL CORP	-	-	-	-	-	-	11	5	5	-	6	-	27
TENNESSEE VALLEY AUTHORITY	-	-	-	-	-	-	-	-	-	22,431	25,093	(569)	46,955
INTERNAL PURCHASED POWER													
LOUISVILLE GAS AND ELECTRIC COMPANY	5,770,365	2,436,558	4,180,940	1,621,400	1,101,557	1,155,580	1,296,978	1,255,994	1,591,178	1,718,586	1,514,269	5,461,502	29,104,907
CAPACITY													
OHIO VALLEY ELECTRIC CORPORATION DEMAND	537,085	646,422	678,859	942,911	913,478	727,452	686,618	708,108	744,473	862,242	637,802	811,227	8,896,677
JURISDICTIONALIZED*													
OHIO VALLEY ELECTRIC CORPORATION DEMAND	471,797	567,843	596,337	828,291	802,436	639,023	603,153	622,030	653,975	757,428	560,271	712,614	7,815,197

*Jurisdictional energy amount not readily available. Recoverable through the Fuel Adjustment Clause

Purchased Power expense included in the base revenue requirement for the 2016 and 2018 rate case was \$7,051,986 total company and \$7,312,226 jurisdictional and \$12,110,283 total company and \$11,352,373 jurisdictional, respectively.

KENTUCKY UTILITIES COMPANY
PURCHASED POWER EXPENSE
ACTUAL PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19	Actual May-19	Actual Jun-19	Actual Jul-19	Actual Aug-19	Actual Sep-19	Actual Oct-19	Actual Nov-19	Actual Dec-19	TOTAL
EXTERNAL PURCHASED POWER													
CARLISLE ARMORY	34	51	78	153	160	194	171	202	163	129	84	43	1,462
DEPARTMENT OF MILITARY AFFAIRS	443	260	350	739	645	737	759	1,055	647	532	273	242	6,682
DOUGLAS LANGLEY	12	31	28	52	21	82	67	42	74	-	53	40	502
EAST KENTUCKY POWER COOPERATIVE, INC.	-	83,555	545	-	-	-	-	5,094	10,223	(3,108)	1,000	-	97,309
FAYETTE COUNTY PUBLIC SCHOOLS	3	60	107	79	306	290	385	362	322	297	241	143	2,595
ILLINOIS MUNICIPAL ELECTRIC AGENCY	224	-	50	130	-	-	-	-	-	-	-	-	404
INDIANA MUNICIPAL POWER AGENCY	1,381	1,131	567	-	996	2,079	1,070	4,905	6,628	4,599	3,420	9,041	35,817
KENTUCKY MUNICIPAL ENERGY AGENCY	167	35	-	-	7,880	(4,714)	13,335	3,111	3,048	1,655	1,652	3,053	29,222
KENTUCKY MUNICIPAL POWER AGENCY	2,730	1,630	2,696	2,183	2,448	2,255	5,044	4,416	2,762	1,088	2,000	1,461	30,713
KENTUCKY NATIONAL GUARD	59	30	30	166	379	355	155	-	-	238	-	21	1,433
LYNCH WATER WORKS	6	14	49	162	141	184	159	113	55	7	3	1	894
MEMORIAL METHODIST CHURCH	-	-	-	-	8	-	-	-	-	-	-	-	8
OHIO VALLEY ELECTRIC CORPORATION	645,898	392,242	643,806	375,394	455,449	555,658	583,337	583,742	479,333	661,549	591,826	719,110	6,687,344
OWENSBORO MUNICIPAL UTILITIES	17,166	14,012	15,703	1,727	12,143	2,096	5,004	4,756	7,110	5,094	4,746	8,219	97,776
PJM INTERCONNECTION LLC	-	-	-	45,577	1,446	-	-	2,305	-	-	-	-	49,328
ROCKCASTLE HOSPITAL ANNEX	44	48	73	114	-	255	279	-	445	144	104	65	1,571
SEKISUI S LEC AMERICA LLC	31	-	-	54	-	-	75	-	-	24	-	-	184
SHELBYVILLE ARMORY	111	77	108	175	168	151	192	-	-	476	132	81	1,671
SIMPSONVILLE SOLAR ARRAY ONE	-	-	-	-	-	-	-	12	41	53	42	27	175
TRINITY INDUSTRIAL CORP	-	5	-	11	11	-	112	(90)	5	-	5	16	75
TENNESSEE VALLEY AUTHORITY	32,809	(1,606)	-	2,101	-	-	-	30,498	1	-	-	-	63,803
THE ENERGY AUTHORITY	-	-	-	-	-	-	-	-	14	-	-	-	14
INTERNAL PURCHASED POWER													
LOUISVILLE GAS AND ELECTRIC COMPANY	4,365,136	3,233,147	5,456,911	2,440,911	2,679,877	819,088	573,904	794,917	866,837	1,866,200	1,299,935	2,479,251	26,876,114
CAPACITY													
OHIO VALLEY ELECTRIC CORPORATION DEMAND	879,338	689,724	717,881	1,074,898	778,740	687,486	716,916	713,892	753,060	806,139	664,633	795,071	9,277,778
JURISDICTIONALIZED*													
OHIO VALLEY ELECTRIC CORPORATION DEMAND	824,916	647,037	673,451	1,008,373	730,544	644,937	672,546	669,709	706,453	756,247	623,499	745,864	8,703,576

*Jurisdictional energy amount not readily available. Recoverable through the Fuel Adjustment Clause

Purchased Power expense included in the base revenue requirement for the 2016 and 2018 rate case was \$7,051,986 total company and \$7,312,226 jurisdictional and \$12,110,283 total company and \$11,352,373 jurisdictional, respectively.

KENTUCKY UTILITIES COMPANY
PURCHASED POWER EXPENSE
ACTUAL PERIOD FOR THE 2 MONTHS ENDED FEBRUARY 29, 2020

Description	Actual Jan-20	Actual Feb-20	TOTAL
EXTERNAL PURCHASED POWER			
CARLISLE ARMORY	51	24	75
DEPARTMENT OF MILITARY AFFAIRS	248	49	297
DOUGLAS LANGLEY	48	31	79
EAST KENTUCKY POWER COOPERATIVE, INC.	-	550	550
FAYETTE COUNTY PUBLIC SCHOOLS	86	80	166
ILLINOIS MUNICIPAL ELECTRIC AGENCY	-	-	-
INDIANA MUNICIPAL POWER AGENCY	9,019	11,905	20,924
KENTUCKY MUNICIPAL ENERGY AGENCY	1,675	14,937	16,612
KENTUCKY MUNICIPAL POWER AGENCY	2,723	504	3,227
KENTUCKY NATIONAL GUARD	24	-	24
LYNCH WATER WORKS	1	2	3
OHIO VALLEY ELECTRIC CORPORATION	553,112	483,911	1,037,023
OWENSBORO MUNICIPAL UTILITIES	12,109	12,228	24,337
PJM INTERCONNECTION LLC	3,593	7,710	11,303
ROCKCASTLE HOSPITAL ANNEX	86	83	169
SEKISUI S LEC AMERICA LLC	48	-	48
SHELBYVILLE ARMORY	87	57	144
SIMPSONVILLE SOLAR ARRAY ONE	26	13	39
TENNESSEE VALLEY AUTHORITY	27,968	55,978	83,946
INTERNAL PURCHASED POWER			
LOUISVILLE GAS AND ELECTRIC COMPANY	2,737,031	5,079,296	7,816,327
CAPACITY			
OHIO VALLEY ELECTRIC CORPORATION DEMAND	812,056	543,896	1,355,952
JURISDICTIONALIZED*			
OHIO VALLEY ELECTRIC CORPORATION DEMAND	761,800	510,236	1,272,036

*Jurisdictional energy amount not readily available. Recoverable through the Fuel Adjustment Clause

Purchased Power expense included in the base revenue requirement for the 2016 and 2018 rate case was \$7,051,986 total company and \$7,312,226 jurisdictional and \$12,110,283 total company and \$11,352,373 jurisdictional, respectively.

KENTUCKY UTILITIES COMPANY
PURCHASED POWER EXPENSE
BASE PERIOD FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

Description	Actual Mar-20	Actual Apr-20	Actual May-20	Actual Jun-20	Actual Jul-20	Actual Aug-20	Forecast Sep-20	Forecast Oct-20	Forecast Nov-20	Forecast Dec-20	Forecast Jan-21	Forecast Feb-21	TOTAL
EXTERNAL PURCHASED POWER*													
CARLISLE ARMORY	72	119	111	180	133	91	-	-	-	-	-	-	706
DEPARTMENT OF MILITARY AFFAIRS	509	724	681	746	603	-	-	-	-	-	-	-	3,263
DOUGLAS LANGLEY	51	71	75	146	87	78	-	-	-	-	-	-	508
EAST KENTUCKY POWER COOPERATIVE, INC.	-	698	-	729	3,181	-	-	-	-	-	-	-	4,608
FAYETTE COUNTY PUBLIC SCHOOLS	95	172	278	337	414	90	-	-	-	-	-	-	1,386
INDIANA MUNICIPAL POWER AGENCY	8,857	8,581	4,390	3,361	6,213	6,582	-	-	-	-	-	-	37,984
KENTUCKY MUNICIPAL ENERGY AGENCY	2,531	6,318	1,034	1,876	2,841	2,283	-	-	-	-	-	-	16,883
KENTUCKY MUNICIPAL POWER AGENCY	928	409	661	1,492	4,372	2,571	-	-	-	-	-	-	10,433
KENTUCKY NATIONAL GUARD	-	170	1,055	378	-	46	-	-	-	-	-	-	1,649
LYNCH WATER WORKS	5	49	54	74	64	44	-	-	-	-	-	-	290
MEMORIAL METHODIST CHURCH	-	-	-	-	-	-	-	-	-	-	-	-	-
OHIO VALLEY ELECTRIC CORPORATION	498,547	302,524	272,694	534,775	581,103	517,240	313,578	301,413	337,312	369,099	351,995	346,287	4,726,567
OWENSBORO MUNICIPAL UTILITIES	1,845	6,148	1,040	1,579	5,312	5,321	-	-	-	-	-	-	21,245
PJM INTERCONNECTION LLC	24,288	2,453	4,183	8,291	-	-	-	-	-	-	-	-	39,215
ROCKCASTLE HOSPITAL ANNEX	92	-	339	201	133	116	-	-	-	-	-	-	881
SEKISUI S LEC AMERICA LLC	-	194	889	-	414	-	-	-	-	-	-	-	1,497
SHELBYVILLE ARMORY	114	160	146	204	136	101	-	-	-	-	-	-	861
SIMPSONVILLE SOLAR ARRAY ONE	296	400	702	799	888	701	-	-	-	-	-	-	3,786
TENNESSEE VALLEY AUTHORITY	133,160	39,862	20,871	10,303	13,325	12,695	-	-	-	-	-	-	230,216
TRINITY INDUSTRIAL CORP	11	21	27	16	4	9	-	-	-	-	-	-	88
PJM (MKT)	-	-	-	-	-	-	103,538	102,624	56,709	21,425	43,209	22,763	350,266
PURCHASED POWER FOR OFF-SYSTEM SALES	-	-	-	-	-	-	-	347	-	-	-	-	347
INTERNAL PURCHASED POWER													
LOUISVILLE GAS AND ELECTRIC COMPANY	6,345,562	1,460,899	87,666	176,173	355,239	298,973	710,393	2,040,422	774,249	2,208,584	5,008,080	3,821,537	23,287,777
CAPACITY													
OHIO VALLEY ELECTRIC CORPORATION DEMAND	776,350	883,767	764,582	678,456	724,866	810,897	870,307	833,124	828,463	949,561	755,450	745,064	9,620,887
JURISDICTIONALIZED**													
EXTERNAL PURCHASED POWER	632,343	347,602	291,241	532,590	583,200	516,090	392,850	380,859	371,099	367,805	372,213	347,580	5,135,474
INTERNAL PURCHASED POWER	5,976,413	1,375,912	82,566	165,924	334,573	281,580	669,067	1,921,721	729,208	2,080,102	4,716,738	3,599,221	21,933,026
OHIO VALLEY ELECTRIC CORPORATION DEMAND	728,304	829,073	717,264	636,468	680,006	760,713	816,446	781,565	777,192	890,795	708,698	698,954	9,025,479

*Energy is not forecast at the counterparty level

**Jurisdictional energy amount not readily available. Recoverable through the Fuel Adjustment Clause

Purchased Power expense included in the base revenue requirement for the 2016 and 2018 rate case was \$7,051,986 total company and \$7,312,226 jurisdictional and \$12,110,283 total company and \$11,352,373 jurisdictional, respectively.

KENTUCKY UTILITIES COMPANY
PURCHASED POWER EXPENSE
FORECAST PERIOD FOR THE 4 MONTHS ENDED JUNE 30, 2021

Description	Forecast Mar-21	Forecast Apr-21	Forecast May-21	Forecast Jun-21	TOTAL
EXTERNAL PURCHASED POWER*					
PJM (MKT)	40,384	89,099	50,686	31,215	129,483
OHIO VALLEY ELECTRIC CORPORATION	384,671	317,493	323,049	337,281	702,164
PURCHASED POWER FOR OFF-SYSTEM SALES	187	25	864	-	212
INTERNAL PURCHASED POWER					
LOUISVILLE GAS AND ELECTRIC COMPANY	1,577,647	5,726,170	1,750,529	395,710	7,303,817
CAPACITY					
OHIO VALLEY ELECTRIC CORPORATION DEMAND	790,383	1,083,390	871,482	844,245	1,873,773
JURISDICTIONALIZED**					
EXTERNAL PURCHASED POWER	400,503	382,962	352,807	347,059	1,483,332
INTERNAL PURCHASED POWER	1,485,869	5,393,054	1,648,693	372,689	8,900,305
OHIO VALLEY ELECTRIC CORPORATION DEMAND	741,468	1,016,343	817,548	791,997	3,367,356

*Energy is not forecast at the counterparty level

**Jurisdictional energy amount not readily available. Recoverable through the Fuel Adjustment Clause

Purchased Power expense included in the base revenue requirement for the 2016 and 2018 rate case was \$7,051,986 total company and \$7,312,226 jurisdictional and \$12,110,283 total company and \$11,352,373 jurisdictional, respectively.

KENTUCKY UTILITIES COMPANY
PURCHASED POWER EXPENSE
TEST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

Description	Forecast Jul-21	Forecast Aug-21	Forecast Sep-21	Forecast Oct-21	Forecast Nov-21	Forecast Dec-21	Forecast Jan-22	Forecast Feb-22	Forecast Mar-22	Forecast Apr-22	Forecast May-22	Forecast Jun-22	TOTAL
EXTERNAL PURCHASED POWER*													
PJM (MKT)	14,101	23,635	10,900	8,403	73,399	16,306	58,989	19,722	42,324	62,228	57,977	23,815	411,800
OHIO VALLEY ELECTRIC CORPORATION	377,187	369,956	318,204	326,804	372,950	329,391	367,035	319,181	354,294	333,953	314,842	339,898	4,123,694
PURCHASED POWER FOR OFF-SYSTEM SALES	607	-	-	-	-	8	1	-	-	-	-	1,718	2,334
INTERNAL PURCHASED POWER													
LOUISVILLE GAS AND ELECTRIC COMPANY	264,758	589,780	546,746	13,417	5,366,961	4,686,442	5,724,192	6,419,739	5,692,715	4,928,783	2,117,512	629,290	36,980,334
CAPACITY													
OHIO VALLEY ELECTRIC CORPORATION DEMAND	883,424	830,244	902,847	879,605	786,088	836,240	796,259	788,058	849,430	992,343	898,937	795,065	10,238,540
JURISDICTIONALIZED**													
EXTERNAL PURCHASED POWER	369,097	370,695	309,959	315,707	420,383	325,594	401,241	319,187	373,545	373,134	351,130	344,172	4,273,842
INTERNAL PURCHASED POWER	249,356	555,470	514,939	12,636	5,054,741	4,413,812	5,391,191	6,046,275	5,361,545	4,642,055	1,994,327	592,682	34,829,029
OHIO VALLEY ELECTRIC CORPORATION DEMAND	828,752	778,863	846,973	825,169	737,439	784,487	746,981	739,287	796,861	930,929	843,304	745,861	9,604,907

*Energy is not forecast at the counterparty level

**Jurisdictional energy amount not readily available. Recoverable through the Fuel Adjustment Clause

Purchased Power expense included in the base revenue requirement for the 2016, 2018, and 2020 rate case was \$7,051,986 total company and \$7,312,226 jurisdictional, \$12,110,283 total company and \$11,352,373 jurisdictional, and \$10,238,540 total company and \$9,604,907 jurisdictional, respectively.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 49

Responding Witness: Christopher M. Garrett

- Q-49. For both Companies, provide a schedule showing by month from January 2017 through the end of the test year, including the months between the end of the base year and the beginning of the test year, the (a) total off-system sales revenues and the (b) net margins. In addition, (c) provide the amount of the net margins reflected in the base revenue requirement in the base year and in the test year annotated and/or reconciled to the schedule provided in this response. Further, (d) separate the monthly net margins to reflect the sharing allocation between the Companies and customers and show the calculation of this allocation.
- A-49. See attached for the KU schedule.

Kentucky Utilities Company Case No. 2020-00349					
Electric Off-System Sales Revenues and Margins For January 2017 through June 2022					
Month	Total Electric Off-System Sales Revenues (a)	Total Electric Off-System Sales Net Margins (b)	Net Margin Reflected in Base Revenue Requirement ⁽¹⁾ (c)	Customer's Share of Net Margin (75%) (d)	Company's Share of Net Margin (25%) (d)
January 2017	\$ 1,176,862	\$ 82,600	-	\$ 61,949	\$ 20,651
February 2017 ⁽²⁾	60,815	21,165	-	(229)	21,394
March 2017	804,854	36,299	-	27,224	9,075
April 2017	567,031	86,618	-	64,964	21,654
May 2017 ⁽³⁾	1,171,106	229,899	-	171,805	58,094
June 2017 ⁽³⁾	136,545	(126)	-	525	(651)
July 2017	194,971	31,047	-	23,285	7,762
August 2017	112,561	8,328	-	6,246	2,082
September 2017	760,562	235,345	-	176,509	58,836
October 2017	775,935	85,139	-	63,854	21,285
November 2017	232,372	16,142	-	12,107	4,035
December 2017	315,562	6,930	-	5,198	1,732
January 2018	\$ 6,947,173	\$ 1,674,970	\$ -	\$ 1,256,228	\$ 418,742
February 2018	367,119	26,699	-	20,024	6,675
March 2018	333,072	11,033	-	8,274	2,759
April 2018	1,264,765	205,374	-	154,031	51,343
May 2018	909,552	168,599	-	126,449	42,150
June 2018	659,596	156,350	-	117,263	39,087
July 2018	1,031,856	235,186	-	176,390	58,796
August 2018	621,239	145,463	-	109,097	36,366
September 2018	2,357,673	1,005,657	-	754,243	251,414
October 2018	1,969,334	505,929	-	379,447	126,482
November 2018	854,144	174,442	-	130,832	43,611
December 2018	265,883	7,339	-	5,504	1,835
January 2019	\$ 900,714	\$ 91,353	-	\$ 68,515	\$ 22,838
February 2019	606,089	50,255	-	37,692	12,564
March 2019	280,820	5,754	-	4,316	1,439
April 2019	227,019	4,612	-	3,459	1,153
May 2019	438,622	69,173	-	51,879	17,293
June 2019	446,991	108,794	-	81,595	27,198
July 2019	1,339,052	328,616	-	246,462	82,154
August 2019	349,161	51,017	-	38,262	12,754
September 2019	695,321	186,510	-	139,883	46,628
October 2019	330,961	69,533	-	52,150	17,383
November 2019	546,728	78,598	-	58,949	19,650
December 2019	152,942	16,632	-	12,474	4,158

Kentucky Utilities Company Case No. 2020-00349					
Electric Off-System Sales Revenues and Margins For January 2017 through June 2022					
Month	Total Electric Off-System Sales Revenues (a)	Total Electric Off-System Sales Net Margins (b)	Net Margin Reflected in Base Revenue Requirement ⁽¹⁾ (c)	Customer's Share of Net Margin (75%) (d)	Company's Share of Net Margin (25%) (d)
January 2020	\$ 127,508	\$ 8,085	\$ -	\$ 6,064	\$ 2,021
February 2020	42,548	32	-	24	8
March 2020	21,795	28	-	21	7
April 2020	102,093	12,568	-	9,426	3,142
May 2020	246,437	58,008	-	43,506	14,502
June 2020	341,701	70,644	-	52,983	17,661
July 2020	1,212,078	234,277	-	175,708	58,569
August 2020	725,164	154,639	-	115,979	38,660
September 2020	440,255	81,457	-	61,093	20,364
October 2020	154,285	12,660	-	9,495	3,165
November 2020	641,419	122,673	-	92,005	30,668
December 2020	858,176	168,453	-	126,340	42,113
January 2021	\$ 462,663	\$ 20,778	-	\$ 15,584	\$ 5,195
February 2021	455,581	34,611	-	25,959	8,653
March 2021	588,644	109,755	-	82,316	27,439
April 2021	19,836	1,066	-	800	267
May 2021	342,029	43,282	-	32,462	10,821
June 2021	606,514	115,011	-	86,258	28,753
July 2021	331,013	73,293	-	54,970	18,323
August 2021	147,826	25,085	-	18,813	6,271
September 2021	400,500	75,350	-	56,513	18,838
October 2021	84,973	8,762	-	6,571	2,190
November 2021	25,104	470	-	352	117
December 2021	333,762	5,284	-	3,963	1,321
January 2022	\$ 232,198	\$ 444	-	\$ 333	\$ 111
February 2022	266,891	10,035	-	7,526	2,509
March 2022	357,697	3,754	-	2,816	939
April 2022	17,996	(0)	-	(0)	(0)
May 2022	236,391	27,845	-	20,883	6,961
June 2022	227,646	36,639	-	27,479	9,160

(1) There are no off-system sales revenues or expenses reflected in the base revenue requirement. Effective July 1, 2015, all revenues and expenses flow through the Off-System Sales Tracker, per PSC Order 2014-00371.

(2) Customer/Company allocation is not 75% / 25% due to prior period adjustments related to RTO Costs dating back to 2014 when the Off-System Sales Tracker was not in place.

(3) Customer/Company allocation is not 75% / 25% due to corrections related to ECR Consumables. ECR Consumables recorded in May 2017 were incorrect and subsequently corrected in June 2017.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 50

Responding Witness: Daniel K. Arbough

- Q-50. Provide a copy of the Companies' actuarial reports used for pension expense in the most recent historic calendar year, base year and test year. Annotate and/or reconcile the relevant amounts included in the report to the pension expense included in the base year and test year.
- A-50. See attached for reconciliation between the actuarial reports and the KU pension expense included in the base year and test year. Portions of the attachment that are nonresponsive to the request have been redacted.

The reconciliation contains a line item for miscellaneous allocations and intercompany adjustments. This represents adjustments made to burden expenses, such as pension expense, in the Company's budgeting system which are too complex to model in Excel.

Examples of those adjustments include moving costs from administrative & general expense to capital for employees who do not directly charge capital projects for their labor, but support the process (such as employees in the property accounting department) and allocating operations and maintenance charges to IMEA and IMPA for their joint ownership of the Trimble County 1 and 2 units.

Reconciliation of the Amount of Pension Expense in the Test Year and Base Year

	<u>Test Year</u>		<u>Base Year</u>
Pension Expense	7,359,950	p.17	6,291,202
Less: KU Gross-ups (15 year vs. Double Corridor)	(207,778)	p.5	(264,258)
Less: Actuarial NPPC allocated to KU by LKS	(8,595,090)	p.5	(7,854,787)
Less: Actuarial NPPC allocated to KU by LG&E	(536,320)	p.5	(309,303)
Plus: Actuarial NPPC allocation to capital projects and other miscellaneous Balance Sheet accounts	2,453,522	p.5	1,774,818
Pension Settlements	(178,297)	p.4	(31,278)
Miscellaneous allocations intercompany adjustment	<u>544,049</u>	p.17	<u>350,198</u>
NPPC	<u><u>840,036</u></u>		<u><u>(43,408)</u></u>

NPPC Per Actuary	<u>2021</u>		NPPC Per Actuary	<u>2020</u>
KU	1,150,528	p.4	KU	(282,195)
	x 6/12			x 10/12
Period from July 2021 to Dec. 2021	<u>575,264</u>		Period from March 2020 to Dec. 2020	<u>(235,163)</u>

NPPC Per Actuary	<u>2022</u>		NPPC Per Actuary	<u>2021</u>
KU	529,544	p.4	KU	1,150,528
	x 6/12			x 2/12
Period from Jan. 2022 to June 2022	<u>264,772</u>		Period from Jan. 2021 to Feb. 2021	<u>191,755</u>
NPPC Per Actuary	<u><u>840,036</u></u>		NPPC Per Actuary	<u><u>(43,408)</u></u>

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LG&E & KU Energy LLC
Estimated Net Periodic Pension Cost ("NPPC") Reflecting 15-year (Gain)/Loss Amortization Method
2021 Fiscal Year

	Reg-15	Reg-15	Reg-15	Fin-15
	LG&E	KU	Servco (Regulatory)	Servco (Financial)
Service cost	3,580,296	6,608,020	12,268,898	12,268,898
Interest cost	17,146,740	13,751,864	21,020,556	21,020,556
Expected return on assets	(36,538,591)	(29,069,210)	(29,387,843)	(29,387,843)
Amortizations:				
Transition	-	-	-	-
Prior service cost	5,192,346	565,441	1,871,259	1,871,259
(Gain)/loss	p.11 14,087,137	9,294,413	11,091,790	6,682,970
ASC 715 NPBC	3,467,928	1,150,528	16,864,660	12,455,840

p.1

LG&E & KU Energy LLC
Estimated Net Periodic Pension Cost ("NPPC") Reflecting 15-year (Gain)/Loss Amortization Method
2022 Fiscal Year

	Reg-15	Reg-15	Reg-15	Fin-15
	LG&E	KU	Servco (Regulatory)	Servco (Financial)
Service cost	3,380,856	6,125,634	11,373,268	11,373,268
Interest cost	16,504,405	13,478,485	20,850,199	20,850,199
Expected return on assets	(36,277,423)	(29,063,678)	(29,797,426)	(29,797,426)
Amortizations:				
Transition	-	-	-	-
Prior service cost	4,857,641	524,248	1,871,259	1,871,259
(Gain)/loss	p.11 14,394,416	9,464,855	11,264,083	6,855,263
ASC 715 NPBC	2,859,895	529,544	15,561,383	11,152,563

p.1

Notes

- Discount rate: 3.32% beginning on December 31, 2020 and throughout the forecast period (based on the Willis Towers Watson BOND:Link model as of April 30, 2020).
- Expected return on assets assumption for calculating annual NPPC: 7.25% for 2020 and 7.00% for 2021-2025.
- Projected asset return assumption: The fair value of assets is assumed to earn 0.70% in 2020 and 7.00% per annum in 2021-2025. Additionally, estimated administrative expenses of \$2.5 million are assumed to be paid from trust in 2020 and are allocated based on actual administrative expenses in 2019 (\$1.2 million for LG&E, \$0.6 million for KU and \$0.7 million for Servco). Estimated administrative expenses were adjusted for future years consistent with projected changes in PBGC premiums, as follows: 2021, \$2.6 million; 2022, \$5.4 million; 2023, \$5.2 million; 2024, \$3.9 million; 2025, \$2.5 million.
- Population projection effects on service cost: Service cost is assumed to decrease 7.3% annually for non-bargained participants and assumed to decrease 2.6% annually for bargained participants due to expected attrition (both before the effect of any assumption changes).
- Expected effect of collective bargaining: In addition to the annual decreases described in note 4 above, the service cost for bargained participants includes an assumed offsetting increase of 8.5% every three years (i.e., the increases for 2021-2023 are assumed to be reflected at January 1, 2021) consistent with the impact of the plan changes resulting from the union negotiations in 2017 (but adjusted for current plan demographics). Similarly, the PBO for bargained participants includes a 1.6% increase every three years to estimate the impact of the plan changes consistent with the union negotiations in 2017 (but adjusted for current plan demographics).
- Average future working lifetime: Assumed to decrease 0.13 per year.
- Projections reflect the 15-year amortization method as outlined in the April 20, 2015 rate settlement agreement and as confirmed on June 17, 2015 by LKE.
- Actual contributions for 2020 and assumed contributions for 2021-2025 are detailed in the table at the end of this exhibit. Disclosure of significant risks related to the plan is required under ASOP No. 51. The analysis provided herein provides future pension contributions based on specific economic outcomes. It is beyond the scope of this analysis to analyze the potential range of future pension contributions due to different economic outcomes or demographic or legislative changes, but we can do so upon request. See Appendix C in our valuation reports dated September 2019 for disclosures required under ASOP No. 51 of significant risks related to the plan.
- These accounting projections are based on the 15-year amortization method valuation results provided on April 30, 2020. Except where noted above, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter provided on April 30, 2020 should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.

Test Year 2021	LG&E	KU
Annual Settlement Cost	p.16 256,724	187,670
6 mos.	x 6/12	x 6/12
	128,362	93,835 a

Test Year 2022	LG&E	KU
Annual Settlement Cost	p.16 229,556	168,924
6 mos.	x 6/12	x 6/12
	114,778	84,462 a

July 2021 to June 2022 243,140 178,297 = sum a p.1

Base Year 2021	LG&E	KU
Annual Settlement Cost	p.16 256,724	187,670
2 mos.	x 2/12	x 2/12
March 2020 to February 2021	42,787	31,278 p.1

Test Year 2021	LG&E	KU	Servco (Reg)
Annual Settlement Cost	p.16 256,724	187,670	240,428
ASC 715 NPBC (settlement adj)	3,724,652	1,338,198	17,105,088
	p.5	p.5	p.5

Test Year 2022	LG&E	KU	Servco (Reg)
Annual Settlement Cost	p.16 229,556	168,924	219,784
ASC 715 NPBC (settlement adj)	3,089,451	698,468	15,781,167
	p.6	p.6	p.6

Allocated Pension Expense for PowerPlan/UI Cash Flow Adjustments
2021

Total Net Periodic Pension Expense - Regulatory View	O&M					Capital/Other Balance Sheet						
	LG&E	KU	LKS	LKE Other	PAA	Total	LG&E	KU	LKS	LKE Other	PAA	Total
Total Expense (Excl. NQ and WKE) @ 15 YR	3,724,652	1,338,198	17,105,088		(4,408,820)	17,759,118	3,724,652	1,338,198	17,105,088		(4,408,820)	17,759,118
Step 1: Split Original Entity Plan Expense b/w O&M & Capital	p.4											
O&M/Capital %	A 70.91%	C 59.18%	E 77.56%		100.00%		G 29.09%	I 40.82%	L 22.44%		0.00%	
O&M \$ Prior to Allocation of LKS/LG&E Pension	2,641,302	791,915	13,266,347		(4,408,820)	12,290,744	1,083,350	546,283	3,838,741		-	5,468,374
Step 2: Allocate LKS/LG&E Expense based on Allocated Labor	p.7											
Allocate LKS (% includes O&M/Cap Split)	B 37.38%	D 40.03%		F 0.15%	0.00%		H 10.20%	J 12.25%		M 0.00%	0.00%	
\$ Allocated from Servco	6,394,010	6,846,402	(13,266,347)	25,935	-	0.00	1,744,036	2,094,706	(3,838,741)		-	-
Allocate LG&E to KU (% includes O&M/Cap Split)		N 15.03%						K 0.71%				
\$ Allocated to KU from LG&E	(559,888)	559,888					(26,427)	26,427				
Allocated Expense @ 15 YR	8,475,425	8,198,204	-	25,935	(4,408,820)	12,290,744	2,800,958	2,667,416	-	-	-	5,468,374
Step 3: Double Corridor Adjustments	p.11											
LG&E to KU		48,558				48,558		O 2,292				2,292
KU to KU		125,958				125,958		P 86,889				86,889
LKS to KU		102,876				102,876		Q 31,476				31,476
LKS to LKC/PPL				6,955		6,955						-
LKS PAA					(6,324)	(6,324)						-
Step 4: Add Non-Qualified & WKE (100% LKC Expense)	p.11											
Non-Qualified Plans (O&M Only)				5,535,047		5,535,047						-
WKE Non-Union (O&M Only)				(236,909)		(236,909)						-
Total Allocated Expense (Incl. NQ Plans and WKE)	8,475,425	8,475,596	-	5,331,028	(4,415,144)	17,866,905	2,800,958	2,788,072	-	-	-	5,589,031
Total Expense												23,455,935

		Test Year					
Expense in Test Year		KU by LG&E					
2021	8,475,596	÷ 12 x 6 mos. =	4,237,798	2021	586,315	÷ 12 x 6 mos. =	293,158
p.6 2022	7,332,402	÷ 12 x 6 mos. =	3,666,201	p.6 2022	486,325	÷ 12 x 6 mos. =	243,163
			7,903,999	p.17			536,320
Capital & Miscellaneous BS		KU by LKS					
2021	2,667,416	÷ 12 x 6 mos. =	1,333,708	2021	8,941,107	÷ 12 x 6 mos. =	4,470,554
p.6 2022	2,239,628	÷ 12 x 6 mos. =	1,119,814	p.6 2022	8,249,072	÷ 12 x 6 mos. =	4,124,536
			2,453,522	p.1,17			8,595,090
DC Adjustments (KU)							
2021	277,392	÷ 12 x 6 mos. =	138,696				
p.6 2022	138,165	÷ 12 x 6 mos. =	69,082				
			207,778	p.1			

Allocated Pension Expense for PowerPlan/UI Cash Flow Adjustments
2022

Total Net Periodic Pension Expense - Regulatory View	O&M						Capital/Other Balance Sheet					
	LG&E	KU	LKS	LKE Other	PAA	Total	LG&E	KU	LKS	LKE Other	PAA	Total
Total Expense (Excl. NQ and WKE) @ 15 YR	3,089,451	698,468	15,781,167		(4,408,820)	15,160,266	3,089,451	698,468	15,781,167		(4,408,820)	15,160,266
Step 1: Split Original Entity Plan Expense b/w O&M & Capital	p.4						p.4					
O&M/Capital %	A 70.91%	C 59.18%	E 77.56%		100.00%		G 29.09%	I 40.82%	L 22.44%		0.00%	
O&M \$ Prior to Allocation of LKS/LG&E Pension	2,190,855	413,337	12,239,541		(4,408,820)	10,434,914	898,596	285,131	3,541,626		-	4,725,352
Step 2: Allocate LKS/LG&E Expense based on Allocated Labor	p.7						p.7					
Allocate LKS (% includes O&M/Cap Split)	B 37.38%	D 40.03%		F 0.15%	0.00%		H 10.20%	J 12.25%		M 0.00%	0.00%	
\$ Allocated from LKS	5,899,118	p.5 6,316,495	(12,239,541)	23,928	-	0.00	1,609,049	p.5 1,932,577	(3,541,626)	-	-	-
Allocate LG&E to KU (% includes O&M/Cap Split)		N 15.03%						K 0.71%				
\$ Allocated to KU from LG&E	p.5 (464,405)	464,405					p.5 (21,920)	21,920				
Allocated Expense @ 15 YR	7,625,569	7,194,237	-	23,928	(4,408,820)	10,434,914	2,485,724	p.5 2,239,628	-	-	-	4,725,352
Step 3: Double Corridor Adjustments	p.11,5						p.11					
LG&E to KU		17,415				17,415	R 822					822
KU to KU		59,293				59,293	S 40,902					40,902
LKS to KU		61,457				61,457	T 18,803					18,803
LKS to LKC				4,270		4,270						-
LKS PAA					12,451	12,451						-
Step 4: Add Non-Qualified & WKE (100% LKC Expense)												
Non-Qualified Plans (O&M Only)				5,535,047		5,535,047						-
WKE Non-Union (O&M Only)				(257,282)		(257,282)						-
Total Allocated Expense (Incl. NQ Plans and WKE)	7,625,569	p.5 7,332,402	-	5,305,963	(4,396,369)	15,867,566	2,485,724	2,300,155	-	-	-	4,785,879
												Total Expense
												20,653,444

Table represents forecasted labor for calendar year 2021

Allocation of Budgeted Straight Time Labor for 2021

ET	(All)				
Sum of Amt	Column Labels				
Row Labels	4	20	100	110	Grand Total
P00020: TOTAL LG&E AND KU SERVICES COMPANY	162,990	28,774	60,172,750	66,110,592	126,475,106
Bal Sh - Capital	10,669	(33,701)	7,248,371	8,183,740	15,409,079
Bal Sh - other	-	62,476	5,647,038	7,304,523	13,014,036
Income Statement	152,321	(0)	47,277,341	50,622,329	98,051,991
P01000: TOTAL LGE UTILITY	4	57,466	62,699,637	11,724,501	74,481,608
Bal Sh - Capital		328	13,346,532	527,136	13,873,996
Bal Sh - other		57,138	7,731,205	1,330	7,789,673
Income Statement	4	-	41,621,899	11,196,036	52,817,939
P10040: TOTAL KU COMPANY	1,431	114,422	775,330	59,427,206	60,318,389
Bal Sh - Capital			116,041	18,863,307	18,979,348
Bal Sh - other	1,431	114,422	4,610	5,523,539	5,644,002
Income Statement		0	654,678	35,040,360	35,695,038
Grand Total	164,425	200,662	123,647,717	137,262,299	261,275,102

Allocation of Labor						
	LG&E	KU	LKE Other	Total		
LKS:	p.5,6,11					
Total	47.58%	52.27%	0.15%	100.00%		
O&M	B 37.38%	D 40.03%	F 0.15%	E 77.56%		
Capital	H 10.20%	J 12.25%	M 0.00%	L 22.44%		
LG&E:						
Total	84.26%	15.74%		100.00%		
O&M	55.88%	N 15.03%		A 70.91%		
Capital	28.38%	K 0.710%		G 29.09%		
KU:						
O&M		C 59.18%				
Capital		I 40.82%				
LKS to LGE/KU only	0.4765	0.5235		100.00%		

Allocated Pension Expense for PowerPlan/UI Cash Flow Adjustments
2020

Total Net Periodic Pension Expense - Regulatory View							Total Net Periodic Pension Expense - Regulatory View						
	O&M						Capital						
	LG&E	KU	ServCo	LKE Other	PAA	Total	LG&E	KU	ServCo	LKE Other	PAA	Total	
Total Expense (Excl. NQ and WKE) @ 15 YR	p.10 1,546,205	(282,195)	14,500,649		(4,408,820)	11,355,839	p.10 1,546,205	(282,195)	14,500,649		(4,408,820)	11,355,839	
Step 1: Split Original Entity Plan Expense b/w O&M & Capital	p.9												
O&M/Capital %	A 71.82%	C 58.82%	E 78.33%		100.00%		G 28.18%	I 41.18%	L 21.67%				
\$ Prior to Allocation of ServCo/LG&E	1,110,558	(165,998)	11,358,175		(4,408,820)	7,893,914	435,647	(116,197)	3,142,474			3,461,925	
Step 2: Allocate ServCo/LG&E Expense based on Allocated Labor	p.10												
Allocate ServCo (% includes O&M/Cap Split)	B 37.35%	D 40.86%		F 0.12%	0.00%		H 9.86%	J 11.81%		M 0.00%			
\$ Allocated from ServCo	5,416,402	5,925,028	(11,358,175)	16,745	-	0	1,429,979	1,712,495	(3,142,474)	-	-	(0.01)	
Allocate LG&E to KU (% includes O&M/Cap Split)		N 16.42%						K 0.00%					
\$ Allocated to KU from LG&E	(253,901)	253,901											
Allocated Expense @ 15 YR	6,273,059	6,012,930	-	16,745	(4,408,820)	7,893,914	1,865,627	1,596,299	-	-	-	3,461,925	
Step 3: Double Corridor Adjustments	p.13												
LG&E to KU		53,861				53,861							
KU to KU		110,418				110,418		77,291				77,291	
ServCo to KU		97,352				97,352		28,137				28,137	
ServCo to LKC/PPL				4,653		4,653							
ServCo PAA					(27,243)	(27,243)							
Step 4: Add Non-Qualified & WKE (100% LKC Expense)	p.1												
Non-Qualified Plans (O&M Only)				5,622,684		5,622,684							
WKE Non-Union (O&M Only)				(285,523)		(285,523)							
Total Allocated Expense (Incl. NQ Plans and WKE)	6,273,059	6,274,561	-	5,358,559	(4,436,063)	13,470,116	1,865,627	1,701,727	-	-	-	3,567,354	
Total Expense												17,037,470	

		Base Year				Base Year	
O&M (KU)				KU by LG&E			
2020	6,274,561	÷ 12 x 10 mos. =	5,228,801	2020	253,901	÷ 12 x 10 mos. =	211,584
p.5 2021	8,475,596	÷ 12 x 2 mos. =	1,412,599	p.5 2021	586,315	÷ 12 x 2 mos. =	97,719
			<u>6,641,400</u>				<u>309,303</u>
							p.1
Capital & Other (KU)				KU by LKS			
2020	1,596,299	÷ 12 x 10 mos. =	1,330,249	2020	7,637,523	÷ 12 x 10 mos. =	6,364,602
p.5 2021	2,667,416	÷ 12 x 2 mos. =	444,569	p.5 2021	8,941,107	÷ 12 x 2 mos. =	1,490,185
			<u>1,774,818</u>				<u>7,854,787</u>
							p.1
DC Adjustments (KU)							
2020	261,631	÷ 12 x 10 mos. =	218,026				
p.5 2021	277,392	÷ 12 x 2 mos. =	46,232				
			<u>264,258</u>				p.1

Table represents 12 months ended June 2020

Allocation of Budgeted Straight Time Labor for 2020

ET (All)

Sum of Amt	Column Labels			
Row Labels	4	100	110	Grand Total
P00020: TOTAL LG&E AND KU SERVICES COMPANY	157,668	64,464,226	71,913,468	136,535,362
Bal Sh - Capital	9,020	7,296,529	7,647,608	14,953,157
Bal Sh - other	9,274	6,167,884	8,476,922	14,654,080
Income Statement	139,374	50,999,813	55,788,938	106,928,125
P01000: TOTAL LGE UTILITY	-	66,761,375	13,116,686	79,878,061
Bal Sh - Capital		13,461,881	-	13,461,881
Bal Sh - other		9,043,981		9,043,981
Income Statement	-	44,255,513	13,116,686	57,372,199
P10040: TOTAL KU COMPANY	-	548,895	61,854,806	62,403,701
Bal Sh - Capital			19,919,850	19,919,850
Bal Sh - other			5,775,477	5,775,477
Income Statement	-	548,895	36,159,479	36,708,374
Grand Total	157,668	131,774,496	146,884,960	278,817,124

Allocation of Labor					
		LG&E	KU	LKE Other	Total
LKS:	p.8,13				
Total		47.21%	52.67%	0.12%	100.00%
O&M		B 37.35%	D 40.86%	F 0.12%	E 78.33%
Capital		H 9.86%	J 11.81%	M 0.00%	L 21.67%
LG&E:					
Total		83.58%	16.42%	0.00%	100.00%
O&M		55.40%	N 16.42%	0.00%	A 71.82%
Capital		28.18%	K 0.000%	0.00%	G 28.18%
KU:					
O&M			C 58.82%		
Capital			I 41.18%		

LKS to LGE/KU only 47.27% 52.73% 100.00%

**LG&E and KU Energy LLC ("LKE")
2020 Net Periodic Pension Cost Reflecting 15-year (Gain)/Loss Amortization Method
LG&E and KU Pension Plan**

	Reg-15	Reg-15	Reg-15	Fin-15
	LG&E	KU	ServCo (Regulatory)	ServCo (Financial)
Funded Status				
ABO	508,862,061	388,707,371	557,267,903	557,267,903
PBO	531,191,240	418,378,162	624,766,494	624,766,494
Fair value of assets	<u>561,514,846</u>	<u>445,918,090</u>	<u>449,023,824</u>	<u>449,023,824</u>
Funded status	30,323,606	27,539,928	(175,742,670)	(175,742,670)
Amounts recognized in accumulated other comprehensive income consist of:				
Net actuarial loss/(gain)	181,159,531	119,460,867	151,845,587	103,081,186
Prior service cost/(credit)	19,160,940	1,655,130	8,332,627	8,332,627
Transition obligation/(asset)	-	-	-	-
Total	<u>200,320,471</u>	<u>121,115,997</u>	<u>160,178,214</u>	<u>111,413,813</u>
Market related value of assets	544,560,479	429,649,181	429,520,865	429,520,865
2020 Net Periodic Pension Cost				
Service cost	3,444,990	6,753,092	12,496,395	12,496,395
Interest cost	18,500,237	14,624,675	21,952,785	21,952,785
Expected return on assets	(38,294,739)	(30,175,371)	(30,974,932)	(30,974,932)
Amortization of:				
Transition obligation (asset)	-	-	-	-
Prior service cost (credit)	5,412,375	565,441	1,871,259	1,871,259
Actuarial (gain) loss	<u>p.13 12,483,342</u>	<u>p.13 7,949,968</u>	<u>p.13 9,155,142</u>	<u>p.13 4,746,322</u>
Net periodic pension cost	1,546,205	(282,195)	14,500,649	10,091,829
	p.8	p.1,8	p.8	
Key assumptions:				
Discount rate	3.62%	3.62%	3.62%	3.62%
Expected return on plan assets	7.25%	7.25%	7.25%	7.25%
Rate of compensation increase	3.50%	3.50%	3.50%	3.50%

The results contained in this document are based on the data provided by Fidelity and LKE as of January 1, 2020. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2019 financial statement disclosures provided on January 21, 2020, except that the January 1, 2020 merger of the LG&E and KU Retirement Plan and the Louisville Gas & Electric Company Bargaining Employees' Retirement Plan has been reflected. The descriptions of the assumptions, methods, plan provisions and limitations as set forth in the year-end 2019 financial statement disclosure letter provided on January 22, 2020 should be considered part of these results.

Pension Expense "Gross Up" for Jurisdictions/Entities not permitted 15 Year Amortization of Gain/Loss

	2021				2022				Allocation Percentages	2021-2025
	KU	LGE	LKS Reg	LKS Fin	KU	LGE	LKS Reg	LKS Fin		
Double Corridor	13,081,719	19,806,921	15,679,017	11,075,151	11,328,251	16,583,266	14,080,601	10,055,791	KU Jurisdictional Allocators: KU - KY 94.087% KU - VA 4.742% KU - FERC 1.171% KU - TN 0.000% 100.000%	
15 Year Amort	9,294,413	14,087,137	11,091,790	6,682,970	9,464,855	14,394,416	11,264,083	6,855,263		
Difference	3,787,306	5,719,784	4,587,227	4,392,181	1,863,396	2,188,850	2,816,518	3,200,528		
Settlement Charge	(187,670)	(256,724)	(240,428)	(240,428)	(168,924)	(229,556)	(219,784)	(219,784)		
Difference (adjusted)	3,599,636	5,463,060	4,346,799	4,151,753	1,694,472	1,959,294	2,596,734	2,980,744		

Double Corridor Adjustments									
Adjust for Labor to LKC:									
Labor % Allocated to LKC			0.152%	0.152%		0.152%	0.152%		
DC Adj - \$ Allocated to LKC			6,955	6,660		4,270	4,853		
Adjust for Labor to PPL:									
Labor % Allocated to LKC			0.000%	0.000%		0.000%	0.000%		
DC Adj - \$ Allocated to PPL			-	-		-	-		
Adjust for KU Jurisdictions:									
Total Labor % Allocated to KU	100.000%	15.741%	52.272%	52.272%	100.000%	15.741%	52.272%	52.272%	
Total Labor \$ Allocated to KU	3,599,636	859,966	2,272,142	2,170,189	1,694,472	308,422	1,357,355	1,558,083	
Jurisdictional % - FERC/VA/TN	5.913%	5.913%	5.913%	5.913%	5.913%	5.913%	5.913%	5.913%	
DC Adj - KU Jurisdictions	212,846	50,850	134,352	128,323	100,194	18,237	80,260	92,129	
(less) Capital & Miscellaneous	(86,889)	(2,292)	(31,476)		(40,902)	(822)	(18,803)		
DC Adj - KU Juris. Expense Test Year	125,958	48,558	102,876		59,293	17,415	61,457		

LKS Labor Allocation:			
LKS - LGE	47.577%		
LKS - KU	52.272%		
LKS - LKC	0.152%		
LKS - PPL ⁵	0.000%		
	100.000%		

LKS Labor Allocation for Reg Asset:			
LKS - LGE	47.649%		
LKS - KU	52.351%		
	100.000%		

LGE to KU Labor Allocation:			
LGE - LGE	84.259%		
LGE - KU	15.741%		
LGE - LKC/LKS	0.000%		
	100.000%		

LG&E & KU Energy LLC
Estimated ASC 715 Net Periodic Pension Cost ("NPPC") For LG&E and KU Pension Plan
2021 Fiscal Year

	Regulatory LG&E	Regulatory KU	Financial Servco	Regulatory Servco
Service cost	3,580,296	6,608,020	12,268,898	12,268,898
Interest cost	17,146,740	13,751,864	21,020,556	21,020,556
Expected return on assets	(36,538,591)	(29,069,210)	(29,387,843)	(29,387,843)
Amortizations:				
Transition	-	-	-	-
Prior service cost	5,192,346	565,441	1,871,259	1,871,259
(Gain)/loss	p.11 19,806,921	p.11 13,081,719	p.11 11,075,151	p.11 15,679,017
ASC 715 NPBC	9,187,712	4,937,834	16,848,021	21,451,887

LG&E & KU Energy LLC
Estimated ASC 715 Net Periodic Pension Cost ("NPPC") For LG&E and KU Pension Plan
2022 Fiscal Year

	Regulatory LG&E	Regulatory KU	Financial Servco	Regulatory Servco
Service cost	3,380,856	6,125,634	11,373,268	11,373,268
Interest cost	16,504,405	13,478,485	20,850,199	20,850,199
Expected return on assets	(36,277,423)	(29,063,678)	(29,797,426)	(29,797,426)
Amortizations:				
Transition	-	-	-	-
Prior service cost	4,857,641	524,248	1,871,259	1,871,259
(Gain)/loss	p.11 16,583,266	p.11 11,328,251	p.11 10,055,791	p.11 14,080,601
ASC 715 NPBC	5,048,745	2,392,940	14,353,091	18,377,901

Notes

1. Discount rate: 3.32% beginning on December 31, 2020 and throughout the forecast period (based on the Willis Towers Watson BOND:Link model as of April 30, 2020).
2. Expected return on assets assumption for calculating annual NPPC: 7.25% for 2020 and 7.00% for 2021-2025.
3. Projected asset return assumption: The fair value of assets is assumed to earn 0.70% in 2020 and 7.00% per annum in 2021-2025. Additionally, estimated administrative expenses of \$2.5 million are assumed to be paid from trust in 2020 and are allocated based on actual administrative expenses in 2019 (\$1.2 million for LG&E, \$0.6 million for KU and \$0.7 million for Servco). Estimated administrative expenses were adjusted for future years consistent with projected changes in PBGC premiums, as follows: 2021, \$2.6 million; 2022, \$5.4 million; 2023, \$5.2 million; 2024, \$3.9 million; 2025, \$2.5 million.
4. Population projection effects on service cost: Service cost is assumed to decrease 7.3% annually for non-bargained participants and assumed to decrease 2.6% annually for bargained participants due to expected attrition (both before the effect of any assumption changes).
5. Expected effect of collective bargaining: In addition to the annual decreases described in note 4 above, the service cost for bargained participants includes an assumed offsetting increase of 8.5% every three years (i.e., the increases for 2021-2023 are assumed to be reflected at January 1, 2021) consistent with the impact of the plan changes resulting from the union negotiations in 2017 (but adjusted for current plan demographics). Similarly, the PBO for bargained participants includes a 1.6% increase every three years to estimate the impact of the plan changes consistent with the union negotiations in 2017 (but adjusted for current plan demographics).
6. Average future working lifetime: Assumed to decrease 0.13 per year.
7. Actual contributions for 2020 and assumed contributions for 2021-2025 are detailed in the table at the end of this exhibit. Disclosure of significant risks related to the plan is required under ASOP No. 51. The analysis provided herein provides future pension contributions based on specific economic outcomes. It is beyond the scope of this analysis to analyze the potential range of future pension contributions due to different economic outcomes or demographic or legislative changes, but we can do so upon request. See Appendix C in our valuation reports dated September 2019 for disclosures required under ASOP No. 51 of significant risks related to the plan.
8. These accounting projections are based on the double-corridor amortization method valuation results provided on April 30, 2020. Except where noted above, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter provided on April 30, 2020 should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.

Pension Expense "Gross Up" for Jurisdictions/Entities not permitted 15 Year Amortization of Gain/Loss

		2020			
		KU	LGE	LKS Reg	LKS Fin
Double Corridor	p.14	11,124,484	18,030,531	13,184,471	7,932,181
15 Year Amort	p.10	7,949,968	12,483,342	9,155,142	4,746,322
Difference		3,174,516	5,547,189	4,029,329	3,185,859

Double Corridor Adjustments

Adjust for Labor to LKC:					
Labor % Allocated to LKC				V	0.115%
DC Adj - \$ Allocated to LKC					3,679

Adjust for Labor to PPL:					
Labor % Allocated to LKC					0.000%
DC Adj - \$ Allocated to LKC					-

Adjust for KU Jurisdictions:			X	W	
Total Labor % Allocated to KU		100.000%	16.421%	52.670%	52.670%
Total Labor \$ Allocated to KU		3,174,516	910,898	2,122,256	1,677,999

Jurisdictional % - FERC/VA/TN					
DC Adj - KU Jurisdictions	sum U	5.913%	5.913%	5.913%	5.913%
(less) Capital & Miscellaneous	P	(77,291)	O	Q	(28,137)
DC Adj - KU Juris. Expense Base Year	p.8	110,418	53,861	97,352	

Allocation Percentages

2020	
Allocation Percentages	
CU Jurisdictional Allocators:	
KU - KY	94.087%
KU - VA	4.742%
KU - FERC	1.171%
KU - TN	0.000%
	100.000%

LKS Labor Allocation:		
LKS - LGE		47.214%
LKS - KU	W	52.670%
LKS - LKC/Other	V	0.115%
LKS - PPL		0.000%
		100.000%

LKS Labor Allocation for Reg Asset:		
LKS - LGE		47.269%
LKS - KU		52.731%
		100.000%


LGE to KU Labor Allocation:		
LGE - LGE		83.579%
LGE - KU	X	16.421%
LGE - LKC		0.000%
		100.000%

**LG&E and KU Energy LLC ("LKE")
2020 Net Periodic Pension Cost
LG&E and KU Pension Plan**

	Regulatory	Financial	Regulatory		Regulatory
	LG&E	ServCo	KU		ServCo
Funded Status					
ABO	508,862,061	557,267,903	388,707,371		557,267,903
PBO	531,191,240	624,766,494	418,378,162		624,766,494
Fair value of assets	561,514,846	449,023,824	445,918,090		449,023,824
Funded status	30,323,606	(175,742,670)	27,539,928		(175,742,670)
Amounts recognized in accumulated other comprehensive income consist of:					
Net actuarial loss/(gain)	154,655,535	99,903,511	106,537,210		137,599,561
Prior service cost/(credit)	19,160,940	8,332,627	1,655,130		8,332,627
Transition obligation/(asset)	-	-	-		-
Total	173,816,475	108,236,138	108,192,340		145,932,188
Market related value of assets	544,560,479	429,520,865	429,649,181		429,520,865
2020 Net Periodic Pension Cost					
Service cost	3,444,990	12,496,395	6,753,092		12,496,395
Interest cost	18,500,237	21,952,785	14,624,675		21,952,785
Expected return on assets	(38,294,739)	(30,974,932)	(30,175,371)		(30,974,932)
Amortization of:					
Transition obligation (asset)	-	-	-		-
Prior service cost (credit)	5,412,375	1,871,259	565,441		1,871,259
Actuarial (gain) loss	p.13 18,030,531	p.13 7,932,181	p.13 11,124,484		p.13 13,184,471
Net periodic pension cost	7,093,394	13,277,688	2,892,321		18,529,978
Key assumptions:					
Discount rate	3.62%	3.62%	3.62%		3.62%
Expected return on plan assets	7.25%	7.25%	7.25%		7.25%
Rate of compensation increase	3.50%	3.50%	3.50%		3.50%

The results contained in this document are based on the data provided by Fidelity and LKE as of January 1, 2020. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2019 financial statement disclosures provided on January 21, 2020, except that the January 1, 2020 merger of the LG&E and KU Retirement Plan and the Louisville Gas & Electric Company Bargaining Employees' Retirement Plan has been reflected. The descriptions of the assumptions, methods, plan provisions and limitations as set forth in the year-end 2019 financial statement disclosure letter provided on January 22, 2020 should be considered part of these results.

Labor Allocator - KU Jurisdictional Separation Study 2019

 Leichy, Doug
To: Harder, Tim
Cc: Fackler, Andrea

Reply Reply All Forward 10:10 AM

You replied to this message on 2/11/2020 10:34 AM.

Labor allocator as of December 31, 2019:

Kentucky:	94.087%	p.11,13
Virginia:	4.742%	
FERC:	1.171%	
Tennessee:	0.000%	

From: Harder, Tim <Tim.Harder@jge-ku.com>
Sent: Tuesday, February 04, 2020 8:53 AM
To: Leichy, Doug <Doug.Leichy@jge-ku.com>
Subject: FW: Labor Allocator - KU Jurisdictional Separation Study 2018

Hello Doug,
Will the following labor allocators that were effecting May 1, 2019 still be in place for 2020?
Thanks,
Tim

From: Leichy, Doug <Doug.Leichy@jge-ku.com>
Sent: Thursday, April 18, 2019 2:16 PM
To: Harder, Tim <Tim.Harder@jge-ku.com>
Cc: Rahn, Derek <Derek.Rahn@jge-ku.com>
Subject: RE: Labor Allocator - KU Jurisdictional Separation Study 2018

The labor allocator effective May 1, 2019 are:

Kentucky:	94.012%
Virginia:	4.808%
FERC:	1.180%
Tennessee:	0.000%

FW: Estimated Impact of 2020 Settlement on Fiscal 2021-2025 Accounting Cost - 15-Year Amortization Method - Message (HTML)

File Message Help Acrobat Tell me what you want to do

Ignore Delete Archive Reply Reply All Forward Meeting 2019 Year End To Manager Deborah Brewer Team Email Done Reply & Delete

Rules OneNote Mark Unread Categorize Follow Up Translate Related Read Aloud Zoom Report PhishAlarm

Delete Respond Quick Steps Move Actions Tags Editing Speech Zoom PhishAlarm

FW: Estimated Impact of 2020 Settlement on Fiscal 2021-2025 Accounting Cost - 15-Year Amortization Method

Kugler, Jeanne
To: Harder, Tim; Cline, Katie

Reply Reply All Forward
Thu 9/10/2020 8:08 AM

From: DeGothseir, Will (Philadelphia) <will.degothseir@willistowerswatson.com>
Sent: Wednesday, September 09, 2020 5:27 PM
To: Kugler, Jeanne <Jeanne.Kugler@lge-ku.com>
Cc: Della Pietra, Jennifer (Philadelphia) <jennifer.dellapietra@willistowerswatson.com>; Kosoff, Royce (Philadelphia) <royce.kosoff@willistowerswatson.com>
Subject: Estimated Impact of 2020 Settlement on Fiscal 2021-2025 Accounting Cost - 15-Year Amortization Method

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Jeanne,

As requested, we have summarized the estimated impact of a Fiscal 2020 settlement in the LG&E and KU Pension Plan on Fiscal 2021-2025 accounting cost under the 15-year amortization method. The one-time settlement "charges" at year-end 2020 and estimated increases in annual accounting cost are as follows:

One-time settlement "charge" in \$	LGE	KU	ServCo (Reg)	ServCo (Fin)
Total	10,227,967	7,168,882	9,184,692	7,153,595
Above 10% corridor	7,749,462	5,204,876	6,199,292	4,168,196
Below 10% corridor	2,478,505	1,964,006	2,985,400	2,985,399

Annual Cost Increase in \$	p,4 LGE	p,4 KU	ServCo (Reg & Fin)**	Total
2021	256,724	187,670	240,428	684,822
2022	229,556	168,924	219,784	618,264
2023	204,713	151,620	200,202	556,535
2024	181,861	135,552	181,530	498,943
2025	160,713	120,540	163,636	444,889
Total	1,033,567	764,306	1,005,580	2,803,453

*See item 5 below for additional details
 **Annual cost increases for ServCo are the same under both Reg-15 and Fin-15 because the 10% corridor is identical under both measurements. See item 5b below for additional details.

Please note the following:

1. These accounting projections are based on the 15-year amortization method valuation results provided on April 30, 2020 and the Fiscal 2021-2025 accounting projections provided on June 4, 2020. Except where noted below, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter provided on April 30, 2020 and the projection results letter provided on June 4, 2020 should be considered part of these results.
2. Discount rate, asset return and demographic assumptions different from those reflected in the Fiscal 2021-2025 accounting projections provided on June 4, 2020 could result in significantly different accounting costs.
3. Settlement accounting is assumed to be reflected at year-end 2020 (i.e., no interim remeasurement and settlement charge prior to year-end). Any interim remeasurement and preliminary settlement calculation would result in an additional layer of amortization bases and remeasured net periodic pension cost for the remainder of the fiscal year and could result in significantly different accounting costs.
4. The total PBO settled from the plan in Fiscal 2020 is assumed to equal Fiscal 2020 Service Cost plus Interest Cost (\$78,251,453 in total, or approximately 4.58% of expected PBO remaining at December 31, 2020 within the Fiscal 2021-2025 accounting projections referenced above). The calculation of the settlement "charge" assumes an equal percentage (4.58%) of unrecognized loss is "recognized" for each company above. Per U.S. GAAP settlement accounting rules, estimates above also reflect the impact of immediately recognizing 4.58% of the deferred asset (gain)/loss in Market Related Value of Assets at year-end 2020 (a projected deferred asset gain).
5. Based on discussions with LKE, it is our understanding that settlement accounting under the 15-year amortization method will not result in a one-time charge or recognition of loss (or gain). Instead, an additional amortization base(s) will be created to amortize the settlement "charge" over 15 years (consistent

	Pension Base Year KU		Pension Test Year KU	
<hr/>				
Total NPPC including all company allocations				
Per filing	9,007,672	p.18	10,088,876	p.18
Per initial allocation	8,460,377	= sum of 1	10,265,205	= sum of 2
Variance	<u>547,295</u>		<u>(176,329)</u>	
<hr/>				
O&M Only				
Per filing	6,291,202	p.1,18	7,359,950	p.1,18
Per initial allocation	6,641,400	p.8 1	7,903,999	p.5 2
Variance	<u>(350,198)</u>	p.1	<u>(544,049)</u>	p.1
<hr/>				
Capital Only				
Per filing	2,716,470	p.18	2,728,926	p.18
Per initial allocation	1,818,977	p.8 1	2,361,206	p.5 2
Variance	<u>897,493</u>		<u>367,720</u>	

KU BASE	Base (from calc)	AG Adjustment	Total	Summarized	Filing Requirement 16(8)g	Difference	For Q 42
Construction and Other							
401 k					3,046,939		1,884,329
Dental					6,591,085		312,795
FASB 112							352
Life							282,209
LTD							280,027
Medical							6,278,290
Offduty					8,706,212		8,706,212
Other Benefits					1,400,545		578,277
Payroll Taxes					4,972,517		4,972,517
Pension	2,520,194	196,276	2,716,470	2,610,757	2,610,757	-	2,716,470
Retiree Medical							(105,712)
RIA							1,162,610
TIA					5,379,904		5,379,904
Tuition							4,490
Workers Comp							255,190
Total	31,507,385	1,172,771	32,680,156	32,680,156	32,707,960	27,805	32,707,960
Operating							
401 k					5,979,110		3,708,436
Dental					12,733,837		606,549
FASB 112							92
Life							552,038
LTD							538,557
Medical							12,127,288
Offduty					16,936,146		16,936,146
Other Benefits					2,984,007		1,130,958
Payroll Taxes					10,039,208		10,039,208
Pension	6,291,202	-	6,291,202	6,118,265	6,118,265	-	6,291,202
Retiree Medical							(172,937)
RIA							2,270,674
TIA					10,924,928		10,924,928
Tuition							387,936
Workers Comp							374,425
Total	66,971,400	-	66,971,400	66,971,400	65,715,500	(1,255,900)	65,715,500
Total Burdens							
401 k					9,026,049		5,592,765
Dental					19,324,922		919,343
FASB 112							444
Life							834,247
LTD							818,584
Medical							18,405,578
Offduty					25,642,358		25,642,358
Other Benefits					4,384,552		1,709,235
Payroll Taxes					15,011,725		15,011,725
Pension	8,811,396	196,276	9,007,672	8,729,022	8,729,022	-	9,007,672
Retiree Medical							(278,649)
RIA							3,433,284
TIA					16,304,832		16,304,832
Tuition							392,427
Workers Comp							629,615
Total	98,478,785	1,172,771	99,651,556	99,651,556	98,423,461	(1,228,095)	98,423,461

p.17

p.17

p.17

KU TEST	Base (from calc)	AG Adjustment	Total	Summarized	Filing Requirement 16(8)g	Difference	For Q 42
Construction and Other							
401 k					3,002,030		1,766,112
Dental					7,096,060		281,547
FASB 112							-
Life							301,485
LTD							324,351
Medical							6,814,513
Offduty					8,409,472		8,409,472
Other Benefits					1,837,724		848,137
Payroll Taxes					4,983,537		4,983,537
Pension	2,355,850	373,076	2,728,926	3,007,007	3,007,007	-	2,728,926
Retiree Medical							278,081
RIA							1,235,918
TIA					5,140,484		5,140,484
Tuition							-
Workers Comp							363,751
Total	31,057,898	2,215,521	33,273,419	33,273,419	33,476,314	202,894	33,476,314
Operating							
401 k					6,739,086		3,978,421
Dental					15,415,855		610,673
FASB 112							-
Life							677,866
LTD							724,361
Medical							14,805,182
Offduty					18,469,801		18,469,801
Other Benefits					3,702,452		1,205,761
Payroll Taxes					10,962,197		10,962,197
Pension	7,359,950	-	7,359,950	8,094,590	8,094,590	-	7,359,950
Retiree Medical							734,640
RIA							2,760,665
TIA					12,277,553		12,277,553
Tuition							440,067
Workers Comp							654,397
Total	75,848,716	-	75,848,716	75,848,716	75,661,533	(187,183)	75,661,533
Total Burdens							
401 k					9,741,116		5,744,533
Dental					22,511,915		892,220
FASB 112							-
Life							979,351
LTD							1,048,712
Medical							21,619,695
Offduty					26,879,272		26,879,272
Other Benefits					5,540,176		2,053,898
Payroll Taxes					15,945,734		15,945,734
Pension	9,715,800	373,076	10,088,876	11,101,597	11,101,597	-	10,088,876
Retiree Medical							1,012,721
RIA							3,996,583
TIA					17,418,037		17,418,037
Tuition							440,067
Workers Comp							1,018,148
Total	106,906,615	2,215,521	109,122,136	109,122,136	109,137,847	15,711	109,137,847

p.17

p.17

p.17

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 51

Responding Witness: Daniel K. Arbough

- Q-51. Provide a copy of the Companies' actuarial reports used for OPEB expense in the most recent historic calendar year, base year and test year. Annotate and/or reconcile the relevant amounts included in the report to the OPEB expense included in the base year and test year.
- A-51. See attached for reconciliation between the actuarial reports and the KU OPEB expense included in the base year and test year. Portions of the attachment that are nonresponsive to the request have been redacted.

The reconciliation contains a line item for miscellaneous allocations and intercompany adjustments. This represents adjustments made to burden expenses, such as OPEB expense, in the Company's budgeting system which are too complex to model in Excel.

Examples of those adjustments include moving costs from administrative & general expense to capital for employees who do not directly charge capital projects for their labor, but support the process (such as employees in the property accounting department) and allocating operations and maintenance charges to IMEA and IMPA for their joint ownership of the Trimble County 1 and 2 units.

Reconciliation of the Amount of Post Retirement Expense in the Test Year and Base Year

	<u>Test Year</u>		<u>Base Year</u>
Post Retirement Expense	734,640	p.11	(172,937) p.11
Less: Actuarial NPPC allocated to KU by LKS	19,547	p.5	297,497 p.8
Less: Actuarial NPPC allocated to KU by LG&E	(502,152)	p.5	(508,354) p.8
Plus: Actuarial NPPC Allocation to capital projects and other miscellaneous Balance Sheet accounts	297,487	p.5	(15,572) p.8
Miscellaneous allocations intercompany adjustment	<u>134,987</u>	p.11	<u>515,266</u> p.11
NPPC	<u><u>684,509</u></u>		<u><u>115,900</u></u>

NPPC Per Actuary	<u>2021</u>		NPPC Per Actuary	<u>2020</u>	
KU	692,293	p.4	KU	621	p.10
	x 6/12			x 10/12	
Period from July 2021 to Dec. 2021	<u>346,147</u>		Period from March 2020 to Dec. 2020	<u>518</u>	
NPPC Per Actuary	<u>2022</u>		NPPC Per Actuary	<u>2021</u>	
KU	676,725	p.4	KU	692,293	p.4
	x 6/12			x 2/12	
Period from Jan. 2022 to June 2022	<u>338,363</u>		Period from Jan. 2021 to Feb. 2021	<u>115,382</u>	
NPPC Per Actuary	<u><u>684,509</u></u>		NPPC Per Actuary	<u><u>115,900</u></u>	
	-			0	

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**LG&E & KU Energy LLC
2021 Estimated ASC 715 Net Periodic Benefit Cost ("NPBC") For Postretirement Benefit Plan**

	Regulatory LG&E	Regulatory KU	Financial ServCo	Regulatory ServCo
Service cost	924,472	1,152,789	1,994,507	1,994,507
Interest cost	2,596,350	2,279,165	2,006,709	2,006,709
Expected return on assets	(848,958)	(3,148,049)	(4,378,865)	(4,378,865)
Amortizations:				
Transition	-	-	-	-
Prior service cost	537,870	408,388	403,354	403,354
(Gain)/loss	-	-	-	-
ASC 715 NPBC	3,209,734	692,293	25,705	25,705
	p.5, 9	p.1, 5, 9		p.5, 9

**LG&E & KU Energy LLC
2022 Estimated ASC 715 Net Periodic Benefit Cost ("NPBC") For Postretirement Benefit Plan**

	Regulatory LG&E	Regulatory KU	Financial ServCo	Regulatory ServCo
Service cost	900,355	1,122,716	1,942,477	1,942,477
Interest cost	2,496,275	2,246,033	2,026,096	2,026,096
Expected return on assets	(764,242)	(3,100,412)	(4,472,425)	(4,472,425)
Amortizations:				
Transition	-	-	-	-
Prior service cost	537,870	408,388	403,354	403,354
(Gain)/loss	-	-	-	-
ASC 715 NPBC	3,170,258	676,725	(100,498)	(100,498)
	p.6	p.6		p.6

Notes

- Discount rate: 3.28% beginning on December 31, 2020 and throughout the forecast period (based on the Willis Towers Watson BOND:Link model as of April 30, 2020).
- Expected return on assets assumption for calculating annual NPBC: 7.25% for 2020 and 7.00% for 2021-2025 (applied only to 401(h) amounts; Non-union and Union VEBA amounts are assumed to remain level over the projection period (i.e., contributions equal disbursements and a 0.00% expected return on assets)).
- Projected asset return assumption: 401(h) amounts are assumed to earn 0.7% in 2020 and 7.00% per annum in subsequent years. Contributions to the 401(h) account are assumed to be equal to the maximum deductible amount and are expected to be contributed at June 30th of the following fiscal year (projected to be \$0 in all years). Benefit payments are assumed to be paid from the 401(h) account to the extent allowable. Non-union and Union VEBA amounts are assumed to remain level over the projection period (i.e., contributions equal disbursements and a 0.00% actual return on assets).
- Population projection effects on service cost: Service cost is assumed to decrease 2.90% per year (before the effect of any assumption changes).
- Expected effect of collective bargaining: In addition to the annual decreases described in note 4 above, service cost for the 2021 and 2024 Fiscal Years was adjusted to reflect the estimated impact of the plan changes described below and assumed to be effective at December 31, 2020 and December 31, 2023, respectively, as follows: LG&E, +0.7%; KU, +1.1%; Servco, +0.9%. Similarly, APBO was adjusted at December 31, 2020 and December 31, 2023 to reflect the estimated impact of the plan changes, as follows: LG&E, +2.2%; KU, +1.9%; Servco, +2.1%; [REDACTED]
- Health care cost trend rate assumption: An annual reset is assumed at the each fiscal year-end to an initial rate of 6.60% grading down to an ultimate rate of 5.00% after 4 years. Accordingly, service cost was increased by 0.3% annually to reflect the estimated impact of this change. Similarly, APBO was increased annually to reflect the estimated impact of this change, as follows: LG&E, +0.1%; KU, +0.3%; Servco, +0.2%; [REDACTED]
- These accounting projections are based on the January 1, 2020 valuation results provided on May 1, 2020. Except where noted above, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter provided on May 1, 2020 should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.

Allocated Post-Retirement Expense for PowerPlant/UI Cash Flow Adjustments
2022

Total Post-Retirement Expense - Regulatory View							Capital/Other Balance Sheet						
	O&M						Capital/Other Balance Sheet						
	LG&E	KU	LKS	LKE Other	PAA	Total	LG&E	KU	LKS	LKE Other	PAA	Total	
Total Expense (Excl. LPI and WKE)	p.4 3,170,258	p.4 676,725	p.4 (100,498)		-	3,746,485	p.4 3,170,258	p.4 676,725	p.4 (100,498)		-	3,746,485	
Step 1: Split Original Entity Plan Expense b/w O&M & Capital													
O&M/Capital %	p.7 70.91%	p.7 59.18%	p.7 77.56%		100.00%		p.7 29.09%	p.7 40.82%	p.7 22.44%		0.00%		
O&M \$ Prior to Allocation of LKS/LG&E Pension	2,248,159	400,470	(77,944)		-	2,570,685	922,099	276,255	(22,554)		-	1,175,800	
Step 2: Allocate LKS/LG&E Expense based on Allocated Labor													
Allocate LKS (% includes O&M/Cap Split)	p.7 37.38%	p.7 40.03%		0.15%	0.00%		p.7 10.20%	p.7 12.25%		0.00%	0.00%		
\$ Allocated from LKS	(37,567)	p.5 (40,225)	77,944	(152)	-	0	(10,247)	p.5 (12,307)	22,554	-	-	-	
Allocate LG&E to KU (% includes O&M/Cap Split)		p.7 15.03%						p.7 0.71%					
\$ Allocated to KU from LG&E	p.5 (476,552)	476,552					p.5 (22,494)	22,494					
Allocated Expense	1,734,041	836,797	-	(152)	-	2,570,685	889,358	286,441	-	-	-	1,175,800	
Step 3: Add LPI & WKE (100% LKC Expense)													
LPI and WKE Union/NonUnion (O&M Only)				(251,319)									
Total Allocated Expense (Incl. LPI and WKE)	1,734,041	p.5 836,797	-	(251,471)	-	2,319,366	889,358	p.5 286,441	-	-	-	1,175,800	
												Total Expense	3,495,166

0.01 Check

Table represents 12 Months ended June 2020

Allocation of Budgeted Straight Time Labor for 2020

ET (All)

Sum of Amt	Column Labels				Grand Total
Row Labels	4	20	100	110	Grand Total
P00020: TOTAL LG&E AND KU SERVICES COMPANY	162,990	28,774	60,172,750	66,110,592	126,475,106
Bal Sh - Capital	10,669	(33,701)	7,248,371	8,183,740	15,409,079
Bal Sh - other	-	62,476	5,647,038	7,304,523	13,014,036
Income Statement	152,321	(0)	47,277,341	50,622,329	98,051,991
P01000: TOTAL LGE UTILITY	4	57,466	62,699,637	11,724,501	74,481,608
Bal Sh - Capital		328	13,346,532	527,136	13,873,996
Bal Sh - other		57,138	7,731,205	1,330	7,789,673
Income Statement	4	-	41,621,899	11,196,036	52,817,939
P10040: TOTAL KU COMPANY	1,431	114,422	775,330	59,427,206	60,318,389
Bal Sh - Capital			116,041	18,863,307	18,979,348
Bal Sh - other	1,431	114,422	4,610	5,523,539	5,644,002
Income Statement		0	654,678	35,040,360	35,695,038
Grand Total	164,425	200,662	123,647,717	137,262,299	261,275,102

p.5-6

Allocation of Labor				
	LG&E	KU	LKE Other	Total
LKS:				
Total	47.58%	52.27%	0.15%	100.00%
O&M	37.38%	40.03%	0.15%	77.56%
Capital	10.20%	12.25%	0.00%	22.44%
LG&E:				
Total	84.26%	15.74%		100.00%
O&M	55.88%	15.03%		70.91%
Capital	28.38%	0.710%		29.09%
KU:				
O&M		59.18%		
Capital		40.82%		
LKS to LGE/KU only	0.4765	0.5235		100.00%

Allocated Post-Retirement Expense for PowerPlant/UI Cash Flow Adjustments
2020

Total Post-Retirement Expense - Regulatory View

	O&M						Capital					
	LG&E	KU	ServCo	LKE Other	PAA	Total	LG&E	KU	ServCo	LKE Other	PAA	Total
Total Expense (Excl. LPI and WKE)	p.10 3,099,551	p.10 621	p.10 (682,900)		(9,951)	2,407,321	p.10 3,099,551	p.10 621	p.10 (682,900)		(9,951)	2,407,321
Step 1: Split Original Entity Plan Expense b/w O&M & Capital	p.8a											
O&M/Capital %	A 71.82%	C 58.82%	E 78.33%		100.0%		G 28.18%	I 41.18%	L 21.67%		0.00%	
O&M \$ Prior to Allocation of ServCo/LG&E Pension	2,226,244	365	(534,907)		(9,951)	1,681,751	873,307	256	(147,993)		-	725,570
Step 2: Allocate ServCo/LG&E Expense based on Allocated Labor												
Allocate ServCo (% includes O&M/Cap Split)	B 37.35%	D 40.86%		F 0.12%	0.00%		H 9.86%	J 11.81%		M 0.00%	0.00%	
\$ Allocated from Servco	(255,082)	(279,036)	534,907	(789)	-	(0)	(67,344)	(80,649)	147,993	-	-	(0)
Allocate LG&E to KU (% includes O&M/Cap Split)		N 16.42%						K 0.00%				
\$ Allocated to KU from LG&E	(508,974)	508,974					-	-				
Allocated Expense	1,462,188	230,303	-	(789)	(9,951)	1,681,751	805,963	(80,393)	-	-	-	725,570
Step 3: Add LPI & WKE (100% LKC Expense)												
LPI and WKE Union/NonUnion (O&M Only)				(249,623)								
Total Allocated Expense (Incl. LPI and WKE)	1,462,188	230,303	-	(250,412)	(9,951)	1,432,128	805,963	(80,393)	-	-	-	725,570
		p.1,11						p.1,11				
Total Expense												2,157,698

- Check

Base Year					
Expense in test year					
2020	230,303	*10/12 =	191,919.31		
2021 p.5	902,457	*2/12 =	150,409.50		
			342,328.81	p.11	
Capital & MISC BS					
2020	(80,393)	*10/12 =	(66,994.43)		
2021 p.5	308,532	*2/12 =	51,422.00		
			(15,572.43)	p.1,11	
KU by LGE					
2020	(508,974)	*10/12 =	(424,144.80)		
2021 p.5	(505,259)	*2/12 =	(84,209.83)		
			(508,354.63)	p.1	
KU by LKS					
2020	(359,685)	*10/12 =	(299,737.42)		
2021 p.5	13,436	*2/12 =	2,239.33		
			(297,498.08)	p.1	

Table represents forecasted labor for calendar year 2021

Allocation of Budgeted Straight Time Labor for 2021

ET (All)

Sum of Amt	Column Labels			
Row Labels	4	100	110	Grand Total
P00020: TOTAL LG&E AND KU SERVICES COMPANY	157,668	64,464,226	71,913,468	136,535,362
Bal Sh - Capital	9,020	7,296,529	7,647,608	14,953,157
Bal Sh - other	9,274	6,167,884	8,476,922	14,654,080
Income Statement	139,374	50,999,813	55,788,938	106,928,125
P01000: TOTAL LGE UTILITY	-	66,761,375	13,116,686	79,878,061
Bal Sh - Capital	-	13,461,881	-	13,461,881
Bal Sh - other	-	9,043,981	-	9,043,981
Income Statement	-	44,255,513	13,116,686	57,372,199
P10040: TOTAL KU COMPANY	-	548,895	61,854,806	62,403,701
Bal Sh - Capital	-	-	19,919,850	19,919,850
Bal Sh - other	-	-	5,775,477	5,775,477
Income Statement	-	548,895	36,159,479	36,708,374
Grand Total	157,668	131,774,496	146,884,960	278,817,124

136,377,694
0.5273
0.4727

p.8

Based on Budgeted Labor				
Allocation of Labor				
	LG&E	KU	LKE Other	Total
LKS:				
Total	47.21%	52.67%	0.12%	100.00%
O&M	B 37.35%	D 40.86%	F 0.12%	E 78.33%
Capital	H 9.86%	J 11.81%	M 0.00%	L 21.67%
LG&E:				
Total	83.58%	16.42%	0.00%	100.00%
O&M	55.40%	N 16.42%	0.00%	A 71.82%
Capital	28.18%	K 0.000%	0.00%	G 28.18%
KU:				
O&M		C 58.82%		
Capital		I 41.18%		

LG&E and KU Energy LLC ("LKE")
2020 Net Periodic Benefit Cost
Postretirement Benefit Plan

	Regulatory 1	Financial 2	Regulatory 3	Regulatory 6
	LG&E	ServCo	KU	ServCo
Funded Status				
APBO	81,226,168	58,433,681	69,111,436	58,433,681
Fair Value of Assets	16,850,162	66,372,094	53,227,006	66,372,094
Funded Status	(64,376,006)	7,938,413	(15,884,430)	7,938,413
Amounts recognized in accumulated other comprehensive income consist of:				
Net actuarial loss/(gain)	61,724	1,680,339	(36,718,829)	6,164,189
Prior service cost/(credit)	4,385,532	3,069,638	2,891,462	3,069,638
Transition obligation/(asset)	-	-	-	-
Total	4,447,256	4,749,977	(33,827,367)	9,233,827
2020 Net Periodic Benefit Cost				
Service cost	892,856	1,930,836	1,111,471	1,930,836
Interest cost	2,795,445	2,041,259	2,395,831	2,041,259
Expected return on assets	(1,020,985)	(4,710,967)	(3,517,401)	(4,710,967)
Amortization of:				
Transition obligation (asset)	-	-	-	-
Prior service cost (credit)	790,080	313,404	315,193	313,404
Actuarial (gain) loss	(357,845)	(267,383)	(304,473)	(257,432)
Net periodic benefit cost	3,099,551	(692,851)	621	(682,900)
	p.8		p.1,8	p.8
Key assumptions:				
Discount Rate	3.59%	3.59%	3.59%	3.59%
Expected return on 401(h) assets	7.25%	7.25%	7.25%	7.25%
Rate of compensation increase	3.50%	3.50%	3.50%	3.50%
Mortality	RP-2014 with collar adjustment (white collar for Non-union increased by 4%, blue collar for Union increased by 10%), removing MP-2014 improvement projections from 2006-2014 and applying MP-2017 mortality improvements from 2006 on a generational basis			
Health care cost trend rate				
Initial rate	6.60%	6.60%	6.60%	6.60%
Ultimate rate	5.00%	5.00%	5.00%	5.00%
Years to ultimate	4	4	4	4

The results contained in this document are based on the individual participant data provided by Morneau Shepell and LKE as of January 1, 2020. 2020 per capita claim cost assumptions were provided by third-party health and welfare pricing specialists. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2019 financial statement disclosures provided on January 21, 2020. The descriptions of the assumptions, methods, plan provisions, and limitations as set forth in the year-end 2019 financial statement disclosure letter provided on January 22, 2020 should be considered part of these results.

	OPEB Base Year KU		OPEB Test Year KU
<hr/>			
Total NPPC including all company allocations			
Per filing	(278,649) C p.12		1,012,721 F p.12
Per initial allocation	357,901 =sum of 1		1,167,113 =sum of 2
Variance	<u>(636,550)</u>		<u>(154,392)</u>
<hr/>			
O&M Only			
Per filing	(172,937) B p.1,12		734,640 E p.1,12
Per initial allocation	342,329 1 p.8		869,627 2 p.5
Variance	<u>(515,266) p.1</u>		<u>(134,987) p.1</u>
<hr/>			
Capital Only			
Per filing	(105,712) A p.12		278,081 D p.12
Per initial allocation	15,572 1 p.8		297,486 2 p.5
Variance	<u>(121,284)</u>		<u>(19,405)</u>

KU BASE	Base (from calc)	AG Adjustment	Total	Summarized	Filing Requirement 16(8)g	Difference	For Q 42
Construction and Other							
401 k					3,046,939		1,884,329
Dental					6,591,085		312,795
FASB 112							352
Life							282,209
LTD							280,027
Medical					6,278,290		6,278,290
Offduty					8,706,212		8,706,212
Other Benefits					1,400,545		578,277
Payroll Taxes					4,972,517		4,972,517
Pension					2,610,757		2,716,470
Retiree Medical	(108,066)	2,354	(105,712)				(105,712)
RIA							1,162,610
TIA					5,379,904		5,379,904
Tuition							4,490
Workers Comp							255,190
Total	31,507,385	1,172,771	32,680,156	32,680,156	32,707,960	27,805	32,707,960
Operating							
401 k					5,979,110		3,708,436
Dental					12,733,837		606,549
FASB 112							92
Life							552,038
LTD							538,557
Medical							12,127,288
Offduty					16,936,146		16,936,146
Other Benefits					2,984,007		1,130,958
Payroll Taxes					10,039,208		10,039,208
Pension					6,118,265		6,291,202
Retiree Medical	(172,937)		(172,937)				(172,937)
RIA							2,270,674
TIA					10,924,928		10,924,928
Tuition							387,936
Workers Comp							374,425
Total	66,971,400	-	66,971,400	66,971,400	65,715,500	(1,255,900)	65,715,500
Total Burdens							
401 k					9,026,049		5,592,765
Dental					19,324,922		919,343
FASB 112							444
Life							834,247
LTD							818,584
Medical							18,405,578
Offduty					25,642,358		25,642,358
Other Benefits					4,384,552		1,709,235
Payroll Taxes					15,011,725		15,011,725
Pension					8,729,022		9,007,672
Retiree Medical	(281,003)	2,354	(278,649)				(278,649)
RIA							3,433,284
TIA					16,304,832		16,304,832
Tuition							392,427
Workers Comp							629,615
Total	98,478,785	1,172,771	99,651,556	99,651,556	98,423,461	(1,228,095)	98,423,461

A p.11

B p.11

C p.11

KU TEST	Base (from calc)	AG Adjustment	Total	Summarized	Filing Requirement 16(8)g	Difference	For Q 42
Construction and Other							
401 k					3,002,030		1,766,112
Dental					7,096,060		281,547
FASB 112							-
Life							301,485
LTD							324,351
Medical							6,814,513
Offduty					8,409,472		8,409,472
Other Benefits					1,837,724		848,137
Payroll Taxes					4,983,537		4,983,537
Pension					3,007,007		2,728,926
Retiree Medical	277,513	568	278,081				278,081
RIA							1,235,918
TIA					5,140,484		5,140,484
Tuition							-
Workers Comp							363,751
Total	31,057,898	2,215,521	33,273,419	33,273,419	33,476,314	202,894	33,476,314
Operating							
401 k					6,739,086		3,978,421
Dental					15,415,855		610,673
FASB 112							-
Life							677,866
LTD							724,361
Medical							14,805,182
Offduty					18,469,801		18,469,801
Other Benefits					3,702,452		1,205,761
Payroll Taxes					10,962,197		10,962,197
Pension					8,094,590		7,359,950
Retiree Medical	734,640		734,640				734,640
RIA							2,760,665
TIA					12,277,553		12,277,553
Tuition							440,067
Workers Comp							654,397
Total	75,848,716	-	75,848,716	75,848,716	75,661,533	(187,183)	75,661,533
Total Burdens							
401 k					9,741,116		5,744,533
Dental					22,511,915		892,220
FASB 112							-
Life							979,351
LTD							1,048,712
Medical							21,619,695
Offduty					26,879,272		26,879,272
Other Benefits					5,540,176		2,053,898
Payroll Taxes					15,945,734		15,945,734
Pension					11,101,597		10,088,876
Retiree Medical	1,012,153	568	1,012,721				1,012,721
RIA							3,996,583
TIA					17,418,037		17,418,037
Tuition							440,067
Workers Comp							1,018,148
Total	106,906,615	2,215,521	109,122,136	109,122,136	109,137,847	15,711	109,137,847

D p.11

E p.11

F p.11

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 52

Responding Witness: Daniel K. Arbough / Christopher M. Garrett

- Q-52. Provide the lobbying expense actually incurred in 2020 by FERC account/subaccount and payee/vendor, including expense that was incurred by affiliates, such as LG&E and KU Services Company, and charged to the Companies. In addition, provide the amount of lobbying expense actually incurred during the test year and the amount included in the test year cost of service in this proceeding in the same format.
- A-52. The Company is not seeking recovery of costs for lobbying activities in this rate proceeding. All costs for lobbying are recorded below-the-line. KU's costs for the year 2020 and the forecasted test year are included in the table below.

	2020	Test Year
Labor & Burdens	\$ 420,173	\$ 418,568
EEI	72,903	76,431
Akin Gump	57,600	64,800
McBrayer, McGinnis, Leslie, Kirkland	50,722	32,400
The Rotunda Group LLC	24,746	32,400
Civic Point / Frost Brown Todd	31,400	32,400
Kentucky Chamber Dues	28,855	29,120
Law Office of J. Christopher Lagow	19,591	13,500
Runswitch LLC	-	10,800
External Affairs Non-Labor Expenses	35,814	90,990
All Other Non-Labor	44,646	20,172
Total	\$ 786,448	\$ 821,581

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 53

Responding Witness: Christopher M. Garrett

- Q-53. Refer to Schedule B-5 page 2 of 2 at line 3, which provides the 13 month average amounts of Prepayments in Rate Base for each Company. Provide a detailed schedule of all amounts included in the per books amount of prepayments in FERC account 165 by subaccount for each month in 2020, during the base year, for the months March 2021 through June 2021, and during the test year. Be sure to provide the subaccount description and amounts for each of the per books sub accounts. For all amounts in FERC account 165 subaccounts not reflected on Schedule B-5, including contra-asset amounts, explain why they are not reflected.
- A-53. See attached for the KU schedule. Schedule B-5 does not reflect amounts related to the PSC Assessment or balances related to Virginia. Pursuant to the Kentucky Public Service Commission Order issued in Case No. 1998-00474 dated January 7, 2000, the PSC Assessment should not be included in the calculation of rate base.

Kentucky Utilities Company
Case No. 2020-00349
FERC Account 165 - Prepayments
Calendar Year 2020

Account	Account Description	Jan-2020	Feb-2020	Mar-2020	Apr-2020	May-2020	Jun-2020	Jul-2020	Aug-2020	Sep-2020	Oct-2020	Nov-2020	Dec-2020
165001	PREPAID INSURANCE	\$ 1,101,992	\$ 598,987	\$ 95,982	\$ 6,654,781	\$ 6,045,841	\$ 5,438,057	\$ 4,864,310	\$ 4,256,527	\$ 3,640,234	\$ 3,029,614	\$ 2,418,994	\$ 1,942,118
165002	PREPAID TAXES	1,338,021	1,070,417	802,813	535,208	267,604	-	2,996,288	2,723,898	2,451,509	2,179,119	1,906,729	1,634,339
165018	PREPAID RISK MGMT AND WC	75,500	75,500	75,500	75,500	75,500	75,500	75,500	75,500	75,500	75,500	75,500	75,500
165025	PREPAID SALES & OTHER TAXES	-	-	-	-	-	-	-	-	-	-	5,482	-
165026	PREPAID ADP FUNDING	32,130	32,130	32,130	32,130	32,130	32,130	32,130	32,130	32,130	32,130	32,130	32,130
165100	PREPAID OTHER	655,613	781,584	776,984	566,541	492,728	684,381	376,928	279,648	191,031	127,694	222,695	700,235
165101	PREPAID IT CONTRACTS	7,173,074	6,550,574	6,184,021	6,911,397	7,821,089	7,215,104	7,022,358	6,651,782	6,735,504	7,143,966	7,501,915	7,893,315
165201	PREPAID IT CONTRACTS-LT	4,366,040	4,242,374	4,093,032	3,967,222	3,889,927	4,009,654	4,204,178	4,700,187	4,921,835	4,853,802	4,798,943	4,824,039
165204	PREPAID INSURANCE - LONG TERM	529,458	433,193	385,061	336,928	288,795	240,663	192,530	144,398	96,265	48,133	0	-
165900	PREPAID OTHER - INDIRECT	1,542,992	3,230,557	2,882,108	2,554,087	2,256,705	1,932,656	1,521,484	3,045,013	2,877,218	2,497,538	2,175,945	2,066,955
165950	PREPAID INSURANCE - INDIRECT	2,680,327	2,518,439	2,307,511	2,108,490	1,909,470	1,710,449	1,511,430	1,312,408	1,308,199	1,108,177	908,155	660,000
Total - FERC Account 165		\$ 19,495,147	\$ 19,533,754	\$ 17,635,143	\$ 23,742,286	\$ 23,079,790	\$ 21,338,595	\$ 22,797,136	\$ 23,221,491	\$ 22,329,424	\$ 21,095,673	\$ 20,046,490	\$ 19,828,631

Kentucky Utilities Company
Case No. 2020-00349
FERC Account 165 - Prepayments
Base Period - Test Year

Account	Account Description	Mar-2020	Apr-2020	May-2020	Jun-2020	Jul-2020	Aug-2020	Sep-2020	Oct-2020	Nov-2020	Dec-2020	Jan-2021	Feb-2021	Mar-2021	Apr-2021	May-2021	Jun-2021
PREPAID INSURANCE																	
165001	PREPAID INSURANCE	\$ 95,982	\$ 6,654,781	\$ 6,045,841	\$ 5,438,057	\$ 4,864,310	\$ 4,256,527										
165204	PREPAID INSURANCE - LONG TERM	385,061	336,928	288,795	240,663	192,530	144,398										
165950	PREPAID INSURANCE - INDIRECT	2,307,511	2,108,490	1,909,470	1,710,449	1,511,430	1,312,408										
	Subtotal - PREPAID INSURANCE	2,788,554	9,100,200	8,244,106	7,389,170	6,568,270	5,713,332	4,931,639	4,149,946	3,936,274	3,154,581	5,038,113	4,151,873	3,265,632	10,575,161	9,588,545	8,601,930
PREPAID TAXES																	
165002	PREPAID TAXES	802,813	535,208	267,604	-	2,996,288	2,723,898										
	Subtotal - PREPAID TAXES	802,813	535,208	267,604	-	2,996,288	2,723,898	2,451,509	2,179,119	1,906,729	1,634,339	1,361,949	1,089,559	817,170	544,780	272,390	0
PREPAID IT CONTRACTS																	
165101	PREPAID IT CONTRACTS	6,184,021	6,911,397	7,821,089	7,215,104	7,022,358	6,651,782										
165201	PREPAID IT CONTRACTS-LT	4,093,032	3,967,222	3,889,927	4,009,654	4,204,178	4,700,187										
	Subtotal - PREPAID IT CONTRACTS	10,277,054	10,878,619	11,711,017	11,224,759	11,226,537	11,351,969	10,717,627	10,397,820	9,836,638	10,171,577	12,545,684	11,916,743	10,917,347	11,316,609	10,345,475	10,859,091
PREPAID OTHER																	
165018	PREPAID RISK MGMT AND WC	75,500	75,500	75,500	75,500	75,500	75,500										
165026	PREPAID ADP FUNDING	32,130	32,130	32,130	32,130	32,130	32,130										
165100	PREPAID OTHER	776,984	566,541	492,728	684,381	376,928	279,648										
165900	PREPAID OTHER - INDIRECT	2,882,108	2,554,087	2,256,705	1,932,656	1,521,484	3,045,013										
	Subtotal - PREPAID OTHER	3,766,723	3,228,259	2,857,063	2,724,667	2,006,041	3,432,291	5,132,375	4,965,115	4,797,855	4,630,595	4,604,079	4,436,731	4,269,383	4,102,035	3,934,687	3,767,339
Total - FERC Account 165		\$ 17,635,143	\$ 23,742,286	\$ 23,079,790	\$ 21,338,595	\$ 22,797,136	\$ 23,221,491	\$ 23,233,149	\$ 21,692,000	\$ 20,477,496	\$ 19,591,092	\$ 23,549,825	\$ 21,594,906	\$ 19,269,532	\$ 26,538,585	\$ 24,141,097	\$ 23,228,360

Note: Forecasted periods are not budgeted to the six digit FERC account, as such forecasted amounts are shown in total for each subsection.

Kentucky Utilities Company
Case No. 2020-00349
FERC Account 165 - Prepayments
Base Period - Test Year

Account	Account Description	Jul-2021	Aug-2021	Sep-2021	Oct-2021	Nov-2021	Dec-2021	Jan-2022	Feb-2022	Mar-2022	Apr-2022	May-2022	Jun-2022
PREPAID INSURANCE													
165001	PREPAID INSURANCE												
165204	PREPAID INSURANCE - LONG TERM												
165950	PREPAID INSURANCE - INDIRECT												
	Subtotal - PREPAID INSURANCE	7,615,315	6,852,153	5,864,037	4,875,921	4,484,228	3,493,745	5,513,631	4,501,276	3,488,921	11,066,738	10,027,653	8,988,568
PREPAID TAXES													
165002	PREPAID TAXES												
	Subtotal - PREPAID TAXES	3,056,214	2,778,376	2,500,539	2,222,701	1,944,863	1,667,026	1,389,188	1,111,351	833,513	555,675	277,838	0
PREPAID IT CONTRACTS													
165101	PREPAID IT CONTRACTS												
165201	PREPAID IT CONTRACTS-LT												
	Subtotal - PREPAID IT CONTRACTS	10,533,397	9,502,923	9,082,194	8,700,949	8,049,058	8,037,786	10,992,416	10,355,882	9,307,248	9,688,379	8,730,407	9,302,294
PREPAID OTHER													
165018	PREPAID RISK MGMT AND WC												
165026	PREPAID ADP FUNDING												
165100	PREPAID OTHER												
165900	PREPAID OTHER - INDIRECT												
	Subtotal - PREPAID OTHER	3,599,991	3,432,643	5,132,639	4,965,291	4,797,943	4,630,595	4,607,302	4,439,661	4,272,020	4,104,379	3,936,738	3,769,097
Total - FERC Account 165		\$ 24,804,916	\$ 22,566,096	\$ 22,579,409	\$ 20,764,863	\$ 19,276,093	\$ 17,829,153	\$ 22,502,537	\$ 20,408,169	\$ 17,901,702	\$ 25,415,171	\$ 22,972,636	\$ 22,059,959

Note: Forecasted periods are not budgeted to the six digit FERC account, as such forecasted amounts are shown in total for each subsection.

KENTUCKY UTILITIES COMPANY

Response to Joint Initial Data Requests of the Attorney General and KIUC

Dated January 8, 2021

Case No. 2020-00349

Question No. 54

Responding Witness: Christopher M. Garrett

- Q-54. Refer to Schedule B-5.2, page 5 of 6, which provides the 13 month average amounts of Additional Sources and Uses of Cash Working Capital in Rate Base for each Company.
- a. Provide a detailed schedule of all amounts included in the per books amount of Cash Working Capital in the accounts listed on this schedule by subaccount for each month in 2020, during the base year, for the months March 2021 through June 2021, and during the test year. Be sure to provide the subaccount description and amounts for each of the per books sub accounts.
 - b. Provide a description of the prepaid pension in account 128. Confirm that the amount in this account is simply the excess of the pension trust fund assets over the accumulated pension obligation.
 - c. Provide all support for the prepaid pension in account 128, including a copy of the actuarial report relied on for this purpose, if any, and the calculation of the test year amount utilizing an annotated version of the actuarial report to the extent relied on for this purpose.
 - d. Provide a description of the Regulatory Asset – FAS 158 Pension in account 182.
 - e. Provide all support for the Regulatory Asset – FAS 158 Pension, including a copy of the actuarial report relied on for this purpose, if any, in the calculation of the test year amount utilizing an annotated version of the actuarial report to the extent relied on for this purpose.
 - f. Explain why the Companies forecast a balance in account 184 Pension Clearing instead of \$0, especially given the Companies' forecast of pension expense in the test year.
 - g. Provide a description of the accumulated provision for postretirement benefits in account 228.3. Confirm that the amount in this account is simply the excess of the accumulated OPEB obligation over the OPEB trust fund assets.

- h. Provide all support for the accumulated provision for postretirement benefits in account 228.3, including a copy of the actuarial report relied on for this purpose, if any, in the calculation of the test year amount utilizing an annotated version of the actuarial report to the extent relied on for this purpose.
- i. Provide a description of the Regulatory Liability - Postretirement in account 254.
- j. Provide all support for the Regulatory Liability - Postretirement, including a copy of the actuarial report relied on for this purpose, if any, in the calculation of the test year amount utilizing an annotated version of the actuarial report to the extent relied on for this purpose.
- k. Explain why there is no OPEB clearing account similar to that for pension clearing in account 184.
- l. Confirm that it is the Companies' practice not to include regulatory assets in rate base, except for the requested Regulatory Asset – FAS 158 Pension shown on this schedule. If this is confirmed, then describe the basis for this practice. Cite to Commission orders to the extent relied on for this purpose.
- m. Confirm that it is the Companies' practice not to include regulatory liabilities in rate base, except for the requested Regulatory Liability – Postretirement shown on this schedule. If this is confirmed, then describe the basis for this practice. Cite to Commission orders to the extent relied on for this purpose.

A-54.

- a. See attached.
- b. The prepaid pension in account 128 on Schedule B-5.2, page 5 of 6, is the thirteen-month average from June 2021-June 2022 of the forecasted prepaid pension. The balance represents an excess of pension trust fund assets allocated to KU over PBO. The forecast was derived by taking the actual balance of the account as of August 2020 and projecting it forward based upon forecasted pension service cost, interest cost, and estimated return on assets as well as forecasted pension contributions.
- c. See attached, page 1.
- d. The Regulatory Asset – FAS 158 Pension in account 182 on Schedule B-5.2, page 5 of 6, is the thirteen-month average from June 2021-June 2022 of the forecasted pension regulatory asset. The balance represents accumulated unamortized prior service costs and net actuarial losses of the plan. The forecast was derived by taking the actual balance of the account as of August

2020 and projecting it forward based upon forecasted amortization of prior service cost and gains and losses as well as quarterly adjustments for regulatory assets allocated from LG&E and KU Services Company (LKS) to KU for KU's portion of the difference in the double corridor and 15-year amortization for LKS. It was also adjusted in December of 2020 for the anticipated impact of the 2020 pension settlement.

- e. See attached, page 2.
- f. The balance shown in account 184 Pension Clearing is the actual balance of the account for burdens for pension, postretirement, and post-employment as of August 2020 and is held constant throughout the forecast period. The forecasted pension expense is reflected as changes in the Prepaid Pension account 182 for service cost, interest cost, and estimated return on assets and in the Regulatory Asset – FAS 158 Pension account for amortizations of prior service cost and actuarial gains and losses. The forecasted postretirement expense is reflected as changes in the accumulated provision for postretirement benefits account 228.3 for service cost, interest cost, and estimated return on asset and in Regulatory Liability – Postretirement account 254 for amortizations of prior service cost. The Company does not project post-employment expenses in the forecast.
- g. The accumulated provision for postretirement benefits in account 228.3 on Schedule B-5.2, page 5 of 6, is the thirteen-month average from June 2021-June 2022 of the forecasted postretirement and post-employment liabilities. The postretirement liability balance represents an excess of projected postretirement obligation over the trust fund assets allocated to KU. The forecast for postretirement was derived by taking the actual balance of the account as of August 2020 and projecting it forward based upon forecasted service cost, interest cost, and estimated return on assets as well as forecasted contributions. The Company does not project changes to the post-employment liability for the forecast. Therefore, the postemployment liability balance in the account as of August 2020 is held constant throughout the forecast period.
- h. See attached, page 3.
- i. The Regulatory Liability - Postretirement in account 254 on Schedule B-5.2, page 5 of 6, is the thirteen-month average from June 2021-June 2022 of the forecasted postretirement regulatory liability. The balance represents accumulated unamortized prior service costs and net actuarial gains of the plan. The forecast was derived by taking the actual balance of the account as of August 2020 and projecting it forward based upon forecasted amortization of prior service cost and gains and losses.

- j. See attached, page 4.
- k. See the response to part f.
- l. Confirmed. The Companies included Regulatory Asset – FAS 158 Pension on Schedule B-5.2 in its 2018 rate cases and the Commission accepted the Company's position.¹ The Companies propose the same treatment in this case. Additionally, the Virginia Commission approved the inclusion of this regulatory asset in rate base in the previous two Virginia rate cases.²

The Companies believe the exclusion of other regulatory assets and liabilities from rate base is supportive of its position to utilize capitalization as its valuation methodology. The Companies' regulatory assets and liabilities are directly related to utility operations. Accordingly, the associated cash outflows or inflows should result in both investors (regulatory assets) and customers (regulatory liabilities) being fairly compensated for the use of those funds.

- m. Confirmed, for KU. KU only includes the Regulatory Liability – Post Retirement as it relates to this specific schedule. LG&E does not have a Regulatory Liability – Post Retirement balance. KU included Regulatory Liability - Postretirement on Schedule B-5.2 in its 2018 rate cases and the Commission accepted the Companies' position.³ KU proposes the same treatment in this case. Additionally, the Virginia Commission approved the inclusion of this regulatory liability in rate base in the previous two Virginia rate cases.⁴

The Companies believe the exclusion of other regulatory assets and liabilities from rate base is supportive of its position to utilize capitalization as its valuation methodology. The Companies' regulatory assets and liabilities are directly related to utility operations. Accordingly, the associated cash outflows or inflows should result in both investors (regulatory assets) and customers (regulatory liabilities) being fairly compensated for the use of those funds.

The Companies also note that they do include the regulatory liability associated with excess ADIT in rate base in the ADIT balance on Schedule B-6.

¹ Case No. 2018-00294, Order (Ky. PSC Apr. 30, 2019); Case No. 2018-00295, Order (Ky. PSC Apr. 30, 2019).

² Case Nos. PUR 2017-00106 and PUR 2019-00060.

³ Case No. 2018-00294, Order (Ky. PSC Apr. 30, 2019).

⁴ Case Nos. PUR 2017-00106 and PUR 2019-00060.

Kentucky Utilities

	a-Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	13 Month AVG JUN-22
Special Funds																								
128.1 - Other spec funds - investments	28,540	29,273	30,006	30,739	31,472	34,198	34,924	35,650	36,376	37,101	37,827	38,553	39,279	40,004	40,730	41,456	42,182	43,970	44,758	45,547	46,335	47,123	47,912	42,744
Change in forecasted balance from prior month		733	733	733	733	2,726	726	726	726	726	726	726	726	726	726	726	726	1,788	788	788	788	788	788	Schedule B-S.2
Components of change in balance from prior month:																								
Monthly Service Cost, Interest Cost & EROA		(733)	(733)	(733)	(733)	726	726	726	726	726	726	726	726	726	726	726	726	788	788	788	788	788	788	
Annual Estimated Contribution		(733)	(733)	(733)	(733)	2,726	726	726	726	726	726	726	726	726	726	726	726	1,788	788	788	788	788	788	

Components of account balance Aug 2020:

Actuary Report	30,690	p.3
Funded Status	(3,150)	p.4
Pension Contribution	1,000	p.11
	28,540	

Components of Monthly Service Cost, Interest Cost & EROA:

	p.5	2020	p.6	2021	p.6	2022
Service Cost		6,753		6,608		6,126
Interest Cost		14,625		13,752		13,478
Estimated Return on Assets		(30,175)		(29,069)		(29,064)
Annual Total		(8,798)		(8,709)		(9,460)
Monthly Total		(733)		(726)		(788)

Kentucky Utilities

	a-Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	13 Month AVG JUN-22	
Regulatory Assets																									
182 - Regulatory assets Pension & Postretirement	126,815	126,601	125,876	125,150	130,419	129,564	128,709	128,409	127,554	126,699	126,398	125,543	124,688	124,387	123,532	122,677	122,377	121,522	120,667	120,144	119,289	118,434	117,910		122,121
Change in forecasted balance from prior month		(214)	(725)	(725)	5,269	(855)	(855)	(301)	(855)	(855)	(301)	(855)	(855)	(301)	(855)	(855)	(301)	(855)	(855)	(524)	(855)	(855)	(524)		(524)
Components of change in balance from prior month:																									
Monthly Amortization of Prior Service Cost and Gains/Losses		(725)	(725)	(725)	(725)	(855)	(855)	(855)	(855)	(855)	(855)	(855)	(855)	(855)	(855)	(855)	(855)	(855)	(855)	(855)	(855)	(855)	(855)		(855)
LKS to KU Regulatory Asset Adjustment (Qtrly)		511			511			555		555			555			555				331					331
Estimated Settlement					p.9 5,483																				
		(214)	(725)	(725)	5,269	(855)	(855)	(301)	(855)	(855)	(301)	(855)	(855)	(301)	(855)	(855)	(301)	(855)	(855)	(524)	(855)	(855)	(524)		(524)

Schedule B-5.2

Components of account balance Aug 2020:

Actuary Report	105,042	p.3
Funded Status	3,150	p.4
Double Corridor Allocation Calculation (CY)	1,302	p.2
Double Corridor Allocation Calculation (CY)	(125)	p.2c
Double Corridor Allocation Calculation (CY)	1,079	p.2f
Double Corridor Allocation Calculation (PY)	22,044	p.7
Amortization	(5,677)	
	126,815	

Components of Amortization:

	p.5a Aug-2020	p.5a 2020	p.6b 2021	p.6b 2022
Amortization of Prior Service Cost	565	565	565	524
Amortization of Gains and Losses	7,950	7,950	9,294	9,465
Estimated impact of 2020 Settlement		p.6e 188	p.6e 188	p.6e 169
Variance in double corridor and 15-year amortization	p.13 188	p.14 224	p.14 110	
Annual Total	8,515	8,703	10,271	10,268
Monthly Total	5,677	725	856	856

LKS to KU Reg Adjustment Allocation (Annual)	p.13 2,045	p.15 2,218	p.15 1,325
LKS to KU Regulatory Asset Adjustment (Qtrly)	511	555	331

Kentucky Utilities

	a-Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	13 Month AVG JUN-22	
Accumulated Provision for Post Retirement Benefits																									
228.2 - Accumulated prov for pen (O/LT Liab)	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	
228.6 - Accumulated prov for pen (O/LT Liab FAS 106)	16,130	16,007	16,006	16,006	15,883	15,906	15,930	15,826	15,850	15,873	15,769	15,793	15,817	15,713	15,736	15,760	15,656	15,679	15,701	15,591	15,613	15,636	15,525	15,692	
Accumulated Provision for Post Retirement Benefits	20,828	20,705	20,704	20,703	20,580	20,604	20,628	20,524	20,547	20,571	20,467	20,491	20,514	20,410	20,434	20,458	20,354	20,376	20,399	20,288	20,311	20,333	20,223	20,389	
Change in forecasted balance from prior month		(123)	(1)	(1)	(123)	24	24	(104)	24	24	(104)	24	24	(104)	24	24	(104)	22	22	(110)	22	22	(110)	Schedule B-5.2	

Components of change in balance from prior month:

Monthly Service Cost, Interest Cost & EROA	(1)	(1)	(1)	(1)	(1)	24	24	24	24	24	24	24	24	24	24	24	24	24	22	22	22	22	22	22
Quarterly Estimated VEBA Contribution	(515)				(515)			(528)			(528)			(528)			(528)			(540)			(540)	(540)
Quarterly Estimated Employee Contributions	393				393			400			400			400			400			407			407	407
	(123)	(1)	(1)	(123)	24	24	(104)	24	24	(104)	24	24	(104)	24	24	(104)	22	22	(111)	22	22	(111)	(111)	

Components of account balance Aug 2020:

228.6	228.2
Actuary Report (15,580) p.3a	ASC 712 4,665 p.8
RDS payment (183) p.12	RDS payment 33 p.12
Payments (30) p.10	4,698
VEBA Contribution (33) p.11b	
Funded Status (304) p.4	
(16,130)	

Components of Monthly Service Cost, Interest Cost & EROA:

	2020 p.5b	2021 p.6c	2022 p.6c
Service Cost	1,111	1,153	1,123
Interest Cost	2,396	2,279	2,246
Estimated Return on Assets	(3,517)	(3,148)	(3,100)
Annual Total	(10)	284	268
Monthly Total	(1)	24	22

	2020 p.6d	2021 p.6d	2022 p.6d
Funding	4,750	4,790	4,942
Quarterly	1,188	1,198	1,236
April actual contribution	1,065		
*Annual funding	4,628	* Three quarters estimated contribution + April actual contribution	
Quarterly funding	1,157	1,198	1,236
Less: Employee Contributions	393	400	407
Net Benefit Payments	764	798	829
% of Benefit Payment Eligible for Reimbursement	0.84	0.84	0.84
401(h) Reimbursement Eligible Benefit Payments	642	670	696
Net VEBA Contribution	515	528	540

Kentucky Utilities

	a-Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	13 Month AVG JUN-22
254 - Reg Liabilities Postretirement	33,835	33,835	33,836	33,837	33,838	33,872	33,906	33,940	33,974	34,008	34,042	34,076	34,110	34,144	34,178	34,212	34,246	34,281	34,315	34,349	34,383	34,417	34,451	34,246
Change in forecasted balance from prior month		1	1	1	1	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	Schedule B-5.2

Components of change in balance from prior month:

Monthly Amortization of Prior Service Cost and Gains/Losses	1	1	1	1	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
---	---	---	---	---	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----

Components of account balance Aug 2020:

Actuary Report	(34,132) p.3a
Funded Status	304 p.4
Amortization	(7)
	(33,835)

Components of Amortization:	Jan-Aug-2020	2020	2021	2022
Amortization of Prior Service Cost	p.5b) 315	p.5b) 315	p.6c) 408	p.6c) 408
Amortization of Gains and Losses	(304)	(304)		
Annual Total	11	11	408	408
Monthly Total	7	1	34	34

Per Towers actuary reports dated 4/30/2020 found on pages 5-5a

Net Periodic Pension Cost	LKS			
	REG Double		FIN Double	
	Corridor	REG 15 year	Corridor	FIN 15 year
Service Cost	12,496,395	12,496,395	12,496,395	12,496,395
Interest Cost	21,952,785	21,952,785	21,952,785	21,952,785
Expected Return on Assets	(30,974,932)	(30,974,932)	(30,974,932)	(30,974,932)
Amortization of:				
Prior Service Costs	1,871,259	1,871,259	1,871,259	1,871,259
Actuarial (Gain/Loss)	13,184,471	9,155,142	7,932,181	4,746,322
		128,986		101,985
Net Periodic Pension Cost	18,529,978	14,629,635	13,277,688	10,193,814

Allocation of LKS Actuarial (Gain/Loss) 15yr v. DC	
LG&E	p.2a 48.33%
KU (gross)	51.52%
Capital Corp	0.14%
PPL	0.02%

Actuarial (Gain/Loss)

Cost of Service Study (%)	
KU - KY	p.2i 94.087%
KU - VA	4.742%
KU - Muni	1.171%

Gross KU Actuarial (Gain/Loss)

REG					A1
REG DC	REG 15 year	Annual Amount	Recorded YTD	Amt to be recorded*	REG YTD
(a)	(b)	(a - b)	(e)	(f)	(e + f)
6,372,028	4,424,661	1,947,366	1,298,244	0	1,298,244
6,791,996	4,716,282	2,075,714	b 1,383,809	0	1,383,809
18,292	12,702	5,590	3,727	(0)	3,727
2,155	1,496	659	439	0	439
13,184,471	9,155,142	4,029,329	2,686,219	0	2,686,218

6,390,385	4,437,409	1,952,977	1,301,985	(0)	1,301,984
322,076	223,646	98,430	i 65,620	0	65,620
79,534	55,228	24,307	j 16,204	0	16,204
6,791,996	4,716,282	2,075,714	1,383,809	0	1,383,809

128,986 Reg Gross-up

LKS Reclass to KU	
81,824	i+j
(1,383,809)	b
(1,301,985)	P.1a

YTD LKS labor allocation as of August 2020

eo co (All)

Row Labels	Sum of amt
0004	121,764
PPLBFC: TOTAL CAPITAL	14,452
PPLBTC: TOTAL CLEARINGS	-
PPLETO: TOTAL OPERATING EXPENSE	107,209
PPLOIE: TOTAL OTHER INCOME AND EXPENSE	103
0020	16,685
PPLBFC: TOTAL CAPITAL	-
PPLBOC: CUSTOMER ACCOUNTS RECEIVABLE	2,203
PPLBOI: INTERCOMPANY ACCOUNTS RECEIVABLE	14,482
PPLBTC: TOTAL CLEARINGS	-
PPLETO: TOTAL OPERATING EXPENSE	-
PPLOIE: TOTAL OTHER INCOME AND EXPENSE	-
0100	42,824,248
PPLBFC: TOTAL CAPITAL	5,714,865
PPLBOP: PRELIMINARY SURVEY	4,210
PPLBTC: TOTAL CLEARINGS	4,131,440
PPLCTL: TOTAL COST OF SALES	258,148
PPLETO: TOTAL OPERATING EXPENSE	32,555,282
PPLOIE: TOTAL OTHER INCOME AND EXPENSE	160,303
(blank)	(0)
0110	45,646,712
PPLBFC: TOTAL CAPITAL	5,630,429
PPLBTC: TOTAL CLEARINGS	5,314,276
PPLCTL: TOTAL COST OF SALES	251,088
PPLETO: TOTAL OPERATING EXPENSE	34,246,401
PPLOIE: TOTAL OTHER INCOME AND EXPENSE	177,813
(blank)	26,707
(blank)	
0304	1,171
PPLOIE: TOTAL OTHER INCOME AND EXPENSE	1,171
Grand Total	88,610,581

Allocation of LKS Actuarial (Gain/Loss) 15yr v. DC			
LG&E	42,824,248	/	88,608,378 = 48.33%
KU	45,646,712	/	88,608,378 = 51.52%
Capital Corp	122,936	/	88,608,378 = 0.14%
PPL	14,482	/	88,608,378 = 0.02%

p. 2

- For co. 0020, Total Capital should be excluded from the allocation to PPL since the res
 (2,203) For co. 0020, Customer Accounts Receivable should be excluded from the allocation t
88,608,378

PowerPlan PTAXPROD Database

File Edit Subsystem Batch Admin Preferences Window Help

Projects Assets CR MyPPlan Help Calc Print Win

Cost Repository - CR - Summary Query

Sources of Data	All	Column Selection	Inc All Amounts	Inc All Columns
Allocations	<input type="checkbox"/>			
GL Entries	<input type="checkbox"/>			
Inter Company	<input type="checkbox"/>			
Inventory	<input type="checkbox"/>			
Journal Lines	<input type="checkbox"/>			
Labor	<input type="checkbox"/>			
Payables	<input type="checkbox"/>			
PowerPlant	<input type="checkbox"/>			
Projects	<input type="checkbox"/>			
Provision	<input type="checkbox"/>			
Purchasing	<input type="checkbox"/>			
Receivables	<input type="checkbox"/>			
		Company	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		Product	<input type="checkbox"/>	<input type="checkbox"/>
		Organization	<input checked="" type="checkbox"/> 028%	<input type="checkbox"/>
		Expenditure Org	<input type="checkbox"/>	<input type="checkbox"/>
		Description	<input type="checkbox"/>	<input type="checkbox"/>
		Enabled Flag	<input type="checkbox"/>	<input type="checkbox"/>
		Summary Flag	<input type="checkbox"/>	<input type="checkbox"/>
		Start Date Active	<input type="checkbox"/>	<input type="checkbox"/>
		End Date Active	<input type="checkbox"/>	<input type="checkbox"/>
		Validation Status Id	<input type="checkbox"/>	<input type="checkbox"/>
		Effective Month Number	<input type="checkbox"/>	<input type="checkbox"/>
		Division	<input type="checkbox"/>	<input type="checkbox"/>
		eo company	<input checked="" type="checkbox"/> P00020: TOTAL LG&E AND KU SERVICES COMPANY	<input type="checkbox"/>
		Account	<input checked="" type="checkbox"/> 1840%	<input type="checkbox"/>
		Intercompany	<input type="checkbox"/>	<input type="checkbox"/>
		Expenditure Type	<input type="checkbox"/> 0101,0102,0110,0120,0125	<input type="checkbox"/>
		Location	<input type="checkbox"/>	<input type="checkbox"/>
		Project	<input type="checkbox"/>	<input type="checkbox"/>
		Task	<input type="checkbox"/>	<input type="checkbox"/>
		Work Order	<input type="checkbox"/>	<input type="checkbox"/>
		Debit Credit	<input type="checkbox"/>	<input type="checkbox"/>
		Quantity	<input type="checkbox"/>	<input type="checkbox"/>
		Amount	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		Month Number	<input type="checkbox"/> BETWEEN '202001' AND '202008'	<input type="checkbox"/>
		Month Period	<input type="checkbox"/>	<input type="checkbox"/>
		GL Journal Category	<input type="checkbox"/>	<input type="checkbox"/>
		Source	<input type="checkbox"/>	<input type="checkbox"/>
		Amount Type	<input type="checkbox"/> Actuals	<input type="checkbox"/>
		GL ID	<input type="checkbox"/>	<input type="checkbox"/>
		Batch ID	<input type="checkbox"/>	<input type="checkbox"/>
		Cwip Charge Status	<input type="checkbox"/>	<input type="checkbox"/>
		CR ID	<input type="checkbox"/>	<input type="checkbox"/>
		Balances ID	<input type="checkbox"/>	<input type="checkbox"/>

Buttons: Select, Summarize, Cross Tab, Report, Saved..., Refresh, Cancel, Query Alloc. Results, Options

of Formula Columns: 0

Display Descriptions:

Rows Retrieved 0

Per Towers actuary reports dated 4/30/2020 found on pages 5-5a

Net Periodic Pension Cost	KU		KU Labor Split			Completed Qtrs
	15 year	Double Corridor	KU - KY	KU - VA	KU - Ferc/Muni	
Service Cost	6,753,092	6,753,092	94.087%	4.742%	1.171%	2.666667
Interest Cost	14,624,675	14,624,675	p.2i			
Expected Return on Assets	(30,175,371)	(30,175,371)				
Amortization of:			Annual Difference	Recorded YTD	Quarterly Amount	
Prior Service Costs	565,441	565,441				
Actuarial (Gain/Loss)	7,949,968	11,124,484	3,174,516	2,116,344	-	-New Reg. Asset
Gross up VA & MUNIs	187,710		(c)			
Net Periodic Pension Cost	(94,485)	2,892,321				

	KU NPPC Q1 15Yr	KU NPPC Q2 15Yr	KU NPPC Q3 15Yr	KU NPPC Q4 15Yr	KU NPPC	
Service Cost	1,688,273	1,688,273	1,688,273	1,688,273	6,753,092	
Interest Cost	3,656,169	3,656,169	3,656,169	3,656,168	14,624,675	
Expected Return on Assets	(7,543,843)	(7,543,843)	(7,543,843)	(7,543,842)	(30,175,371)	
Amortization of:						
Prior Service Costs	141,360	141,360	141,360	141,361	565,441	
Actuarial (Gain/Loss)	1,987,492	1,987,492	1,987,492	1,987,492	7,949,968	
Gross up VA [^]	a 37,634	a 37,634	a 37,634	37,632	150,536	-Pension Expense (Reduces New Reg Asset)
Gross up MUNIs [^]	b 9,293	b 9,293	b 9,293	9,295	37,174	-Pension Expense (Reduces New Reg Asset)
Net Periodic Pension Cost	(23,622)	(23,622)	(23,622)	(23,621)	(94,485)	

[^] Annual difference in Actuarial Gain/Loss allocated to KU - VA & Muni

		187,710	KU Gross Up	-	Check
	Gross Up VA	Gross Up MUNIs	=/12*8		
	-	-	125,140.00	p.1a	
	4.742%	1.171%			
	-	-			

YTD KU labor allocation as of August 2020

eo co	(All)	
Row Labels	Sum of amt	
0020	5,012	0.01%
PPLETO: TOTAL OPERATING EXPENSE	-	
PPLBTC: TOTAL CLEARINGS	-	
PPLBOC: CUSTOMER ACCOUNTS RECEIVABLE	5,012	
0100	558,111	1.34%
PPLETO: TOTAL OPERATING EXPENSE	427,584	
PPLOIE: TOTAL OTHER INCOME AND EXPENSE	4,318	
PPLBFC: TOTAL CAPITAL	122,887	
PPLBTC: TOTAL CLEARINGS	3,323	
(blank)	(0)	
0110	41,014,019	98.65%
PPLETO: TOTAL OPERATING EXPENSE	23,109,137	
PPLOIE: TOTAL OTHER INCOME AND EXPENSE	14,776	
PPLBFC: TOTAL CAPITAL	13,074,270	
PPLBTC: TOTAL CLEARINGS	2,345,439	
PPLBOC: CUSTOMER ACCOUNTS RECEIVABLE	1,322,386	
(blank)	9,247	
PPLCTL: TOTAL COST OF SALES	1,138,764	
(blank)		
(blank)		0.00%
Grand Total	41,577,143	

PowerPlan PTAXPROD Database

File Edit Subsystem Batch Admin Preferences Window Help

Projects Assets CR MyPPlan Help Calc Print Win

Cost Repository - CR - Summary Query

Sources of Data **All** Column Selection **Inc All Amounts** **Inc All Columns**

	Not	Include Subtotal	Order
<input type="checkbox"/> Company	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Product	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Organization	<input checked="" type="checkbox"/> 028%	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Expenditure Org	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Description	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Enabled Flag	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Summary Flag	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Start Date Active	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> End Date Active	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Validation Status Id	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Effective Month Number	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Division	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> eo company	<input type="checkbox"/> P10040: TOTAL KU COMPANY	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Account	<input checked="" type="checkbox"/> 1840%	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Intercompany	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Expenditure Type	<input type="checkbox"/> 0101,0102,0110,0120,0125	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Location	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Project	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Task	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Work Order	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Debit Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Quantity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Amount	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Month Number	<input type="checkbox"/> BETWEEN '202001' AND '202008'	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Month Period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> GL Journal Category	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Source	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Amount Type	<input type="checkbox"/> Actuals	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> GL ID	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Batch ID	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Cwip Charge Status	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> CR ID	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Balances ID	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Buttons: Select, Summarize, Cross Tab, Report, Saved..., Refresh, Cancel, Query Alloc. Results, Options

of Formula Columns: 0

Display Descriptions:

Rows Retrieved 0

YTD LGE labor allocation as of August 2020

eo co		(All)	
Row Labels		Sum of amt	
0004		3	0.00%
PPLETO: TOTAL OPERATING EXPENSE		2	
PPLOIE: TOTAL OTHER INCOME AND EXPENSE		1	
0020		3,860	0.01%
PPLETO: TOTAL OPERATING EXPENSE		-	
PPLOIE: TOTAL OTHER INCOME AND EXPENSE		-	
PPLBFC: TOTAL CAPITAL		-	
PPLBTC: TOTAL CLEARINGS		(946)	
PPLBOC: CUSTOMER ACCOUNTS RECEIVABLE		4,807	
0100		44,415,851	85.81%
PPLETO: TOTAL OPERATING EXPENSE		28,975,130	
PPLOIE: TOTAL OTHER INCOME AND EXPENSE		13,365	
PPLBFC: TOTAL CAPITAL		9,522,012	
PPLBTC: TOTAL CLEARINGS		3,873,479	
PPLBOC: CUSTOMER ACCOUNTS RECEIVABLE		1,456,800	
(blank)		16,634	
PPLCTL: TOTAL COST OF SALES		558,431	
0110		7,343,966	14.19%
PPLETO: TOTAL OPERATING EXPENSE		6,957,150	
PPLOIE: TOTAL OTHER INCOME AND EXPENSE		108	
PPLBFC: TOTAL CAPITAL		278,885	
PPLBTC: TOTAL CLEARINGS		271	
(blank)		(0)	
PPLCTL: TOTAL COST OF SALES		107,551	
(blank)			
(blank)			
Grand Total		51,763,681	

p.2f

PowerPlan PTAXPROD Database

File Edit Subsystem Batch Admin Preferences Window Help

Projects Assets CR MyPPlan Help Calc Print Win

Cost Repository - CR - Summary Query

Sources of Data **All**

- Allocations
- GL Entries
- Inter Company
- Inventory
- Journal Lines
- Labor
- Payables
- PowerPlant
- Projects
- Provision
- Purchasing
- Receivables

Column Selection

	Not	Inc All Amounts	Inc All Columns
<input type="checkbox"/> Company	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Product	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Organization	<input checked="" type="checkbox"/> 028%	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Expenditure Org	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Description	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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<input type="checkbox"/> Summary Flag	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Start Date Active	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> End Date Active	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Validation Status Id	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Effective Month Number	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Division	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> eo company	<input type="checkbox"/> P01000: TOTAL LGE UTILITY	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Account	<input checked="" type="checkbox"/> 1840%	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Intercompany	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Expenditure Type	<input type="checkbox"/> 0101,0102,0110,0120,0125	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Location	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Project	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Task	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Work Order	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Debit Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Quantity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Amount	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Month Number	<input type="checkbox"/> BETWEEN '202001' AND '202008'	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Month Period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> GL Journal Category	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Source	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Amount Type	<input type="checkbox"/> Actuals	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> GL ID	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Batch ID	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Cwip Charge Status	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> CR ID	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Balances ID	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Buttons: Select, Summarize, Cross Tab, Report, Saved..., Refresh, Cancel, Query Alloc. Results, Options

of Formula Columns: 0

Display Descriptions:


Rows Retrieved 0

Labor Allocator - KU Jurisdictional Separation Study 2019 - Message (HTML)

File Message Help Tell me what you want to do

Delete Archive Move Reply Reply All Forward Deborah Bre... Personal Mark Unread Categorize Follow Up Translate Find Smart Lookup Read Aloud Zoom Report Phishing

Labor Allocator - KU Jurisdictional Separation Study 2019

 Leichty, Doug
 To: Harder, Tim
 Cc: Fackler, Andrea
 You replied to this message on 2/11/2020 10:34 AM.

10:10 AM

Reply Reply All Forward

Labor allocator as of December 31, 2019:

Kentucky:	94.087%	p,2,2c,2f,2i
Virginia:	4.742%	
FERC:	1.171%	
Tennessee:	0.000%	

From: Harder, Tim <Tim.Harder@lge-ku.com>
Sent: Tuesday, February 04, 2020 8:53 AM
To: Leichty, Doug <Doug.Lleichty@lge-ku.com>
Subject: FW: Labor Allocator - KU Jurisdictional Separation Study 2018

Hello Doug,
 Will the following labor allocators that were effecting May 1, 2019 still be in place for 2020?
 Thanks,
 Tim

From: Leichty, Doug <Doug.Lleichty@lge-ku.com>
Sent: Thursday, April 18, 2019 2:16 PM
To: Harder, Tim <Tim.Harder@lge-ku.com>
Cc: Rahn, Derek <Derek.Rahn@lge-ku.com>
Subject: RE: Labor Allocator - KU Jurisdictional Separation Study 2018

The labor allocator effective May 1, 2019 are:

Kentucky:	94.012%
Virginia:	4.808%
FERC:	1.180%
Tennessee:	0.000%

LG&E and KU Energy LLC Retirement Programs
Financial Statements Disclosure Information as of December 31, 2019 - Qualified Pension Plan

	Regulatory	Regulatory	Financial	Regulatory	Financial	Consolidated	Regulatory
				Non-Union Retirement Plan			Non-Union
	LG&E Union	LG&E	ServCo	KU			ServCo
Amounts recognized in the statement of financial position consist of:							
Noncurrent asset	\$ 24,223,201	\$ 7,391,859	\$ -	\$ 30,690,208			\$ -
Current liability	-	-	-	-			-
Noncurrent liability	-	-	(178,106,816)	-			(178,106,816)
Net amount recognized at end of year	<u>\$ 24,223,201</u>	<u>\$ 7,391,859</u>	<u>\$ (178,106,816)</u>	<u>\$ 30,690,208</u>			<u>\$ (178,106,816)</u>
				p.1,4			
Amounts recognized in accumulated other comprehensive income consist of:							
Transition obligation (asset)	\$ -	\$ -	\$ -	\$ -			\$ -
Prior service cost (credit)	16,866,151	2,294,789	8,332,627	1,655,130			8,332,627
Net actuarial (gain) loss	<u>79,091,627</u>	<u>74,272,454</u>	<u>102,267,657</u>	<u>103,386,930</u>			<u>139,963,707</u>
Accumulated other comprehensive income	<u>\$ 95,957,778</u>	<u>\$ 76,567,243</u>	<u>\$ 110,600,284</u>	<u>\$ 105,042,060</u>			<u>\$ 148,296,334</u>
				p.1a,4			
Expected Benefit Payments							
2020	\$ 24,777,081	\$ 18,250,838	\$ 36,371,062	\$ 28,485,367			\$ 36,371,062
2021	23,782,963	18,178,315	38,654,551	28,665,673			38,654,551
2022	22,790,520	18,388,748	38,697,076	28,706,911			38,697,076

**LG&E and KU Energy LLC Retirement Programs
Financial Statements Disclosure Information - Other Postretirement Benefit Plans
as of December 31, 2019**

	Regulatory 1	Financial 2	Regulatory 3		Regulatory 5		Regulatory 7	Regulatory 1 + 5	
	LG&E Non-union	ServCo	KU		LG&E Union		ServCo	LG&E Total	
Amounts recognized in the statement of financial position consist of:									
Noncurrent asset	\$ -	\$ 8,510,231	\$ -		\$ -		\$ 8,510,231	\$ -	
Current liability	-	-	-		(2,154,085)		-	(2,154,085)	
Noncurrent liability	(18,722,722)	-	(15,580,069)		(42,342,609)		-	(61,065,331)	
Net amount recognized at end of year	<u>\$ (18,722,722)</u>	<u>\$ 8,510,231</u>	<u>\$ (15,580,069)</u>		<u>\$ (44,496,694)</u>		<u>\$ 8,510,231</u>	<u>\$ (63,219,416)</u>	
			p.1b,4						
Amounts recognized in accumulated other comprehensive income consist of:									
Transition obligation (asset)	\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	
Prior service cost (credit)	1,511,261	3,069,638	2,891,462		2,874,271		3,069,638	4,385,532	
Net actuarial (gain) loss	10,790,104	1,108,521	(37,023,190)		(11,884,970)		5,592,371	(1,094,866)	
Accumulated other comprehensive income	<u>\$ 12,301,365</u>	<u>\$ 4,178,159</u>	<u>\$ (34,131,728)</u>		<u>\$ (9,010,699)</u>		<u>\$ 8,662,009</u>	<u>\$ 3,290,666</u>	
			p.1c,4						
Expected benefit payments (includes participant contributions)									
2020	\$ 2,523,196	\$ 3,076,957	\$ 4,675,067		\$ 3,895,316		\$ 3,076,957	\$ 6,418,512	
2021	2,563,778	3,382,434	4,739,647		3,872,691		3,382,434	6,436,469	
2022	2,611,370	3,588,017	4,921,674		3,774,151		3,588,017	6,385,521	
Expected federal subsidy payments									
2020	\$ -	\$ -	\$ 182,079		\$ -		\$ -	\$ -	
2021	-	-	180,021		-		-	-	
2022	-	-	176,338		-		-	-	

Qualified

	<u>LG&E</u>					<u>KU</u>
Funded Status 12/31/2019	31,615,060					30,690,208
						p.3
Funded Status 6/30/2020	30,323,606					27,539,928
						p.5
Variance	1,291,454	A2	A3	p.1	3,150,280	A4
	<u>LG&E</u>					<u>KU</u>
Reg Asset/AOCI 12/31/2019	172,525,021					105,042,060
						p.3
Reg Asset/AOCI 6/30/2020	173,816,475					108,192,340
						p.5
Variance	(1,291,454)					(3,150,280)
						p.1a
Check	-					-
	4%					10%

Post Retirement

	<u>LG&E</u>					<u>KU</u>
Funded Status 12/31/2019	(63,219,416)					(15,580,069)
						p.3a
Funded Status 6/30/20	(64,376,006)					(15,884,430)
						p.5b
Variance	1,156,590	B2	B3	p.1c	304,361	B4 B5
	<u>LG&E</u>					<u>KU</u>
Reg Asset/AOCI 12/31/2019	3,290,666					(34,131,728)
						p.3a
Reg Asset/ AOCI 6/30/2020	4,447,256					(33,827,367)
						p.5b
Variance	(1,156,590)					(304,361)
						p.1b
Check	-					-
	-2%					-2%

LG&E and KU Energy LLC ("LKE")
2020 Net Periodic Pension Cost
LG&E and KU Pension Plan

	Regulatory	Financial	Regulatory		Regulatory
	LG&E	ServCo	KU		ServCo
Funded Status					
ABO	508,862,061	557,267,903	388,707,371		557,267,903
PBO	531,191,240	624,766,494	418,378,162		624,766,494
Fair value of assets	561,514,846	449,023,824	445,918,090		449,023,824
Funded status	30,323,606	(175,742,670)	p.4 27,539,928		(175,742,670)
Amounts recognized in accumulated other comprehensive income consist of:					
Net actuarial loss/(gain)	154,655,535	99,903,511	106,537,210		137,599,561
Prior service cost/(credit)	19,160,940	8,332,627	1,655,130		8,332,627
Transition obligation/(asset)	-	-	-		-
Total	173,816,475	108,236,138	p.4 108,192,340		145,932,188
Market related value of assets	544,560,479	429,520,865	429,649,181		429,520,865
2020 Net Periodic Pension Cost					
Service cost	3,444,990	12,496,395	p.1 6,753,092		12,496,395
Interest cost	18,500,237	21,952,785	14,624,675		21,952,785
Expected return on assets	(38,294,739)	(30,974,932)	(30,175,371)		(30,974,932)
Amortization of:					
Transition obligation (asset)	-	-	-		-
Prior service cost (credit)	5,412,375	1,871,259	565,441		1,871,259
Actuarial (gain) loss	18,030,531	7,932,181	11,124,484		13,184,471
Net periodic pension cost	7,093,394	13,277,688	2,892,321		18,529,978
Key assumptions:					
Discount rate	3.62%	3.62%	3.62%		3.62%
Expected return on plan assets	7.25%	7.25%	7.25%		7.25%
Rate of compensation increase	3.50%	3.50%	3.50%		3.50%

The results contained in this document are based on the data provided by Fidelity and LKE as of January 1, 2020. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2019 financial statement disclosures provided on January 21, 2020, except that the January 1, 2020 merger of the LG&E and KU Retirement Plan and the Louisville Gas & Electric Company Bargaining Employees' Retirement Plan has been reflected. The descriptions of the assumptions, methods, plan provisions and limitations as set forth in the year-end 2019 financial statement disclosure letter provided on January 22, 2020 should be considered part of these results.

Received from Willis Towers Watson on 4/30/2020

LG&E and KU Energy LLC ("LKE")
2020 Net Periodic Pension Cost Reflecting 15-year (Gain)/Loss Amortization Method
LG&E and KU Pension Plan

	Reg-15	Reg-15	Reg-15	Fin-15
	LG&E	KU	ServCo (Regulatory)	ServCo (Financial)
Funded Status				
ABO	508,862,061	388,707,371	557,267,903	557,267,903
PBO	531,191,240	418,378,162	624,766,494	624,766,494
Fair value of assets	561,514,846	445,918,090	449,023,824	449,023,824
Funded status	30,323,606	27,539,928	(175,742,670)	(175,742,670)
Amounts recognized in accumulated other comprehensive income consist of:				
Net actuarial loss/(gain)	181,159,531	119,460,867	151,845,587	103,081,186
Prior service cost/(credit)	19,160,940	1,655,130	8,332,627	8,332,627
Transition obligation/(asset)	-	-	-	-
Total	200,320,471	121,115,997	160,178,214	111,413,813
Market related value of assets	544,560,479	429,649,181	429,520,865	429,520,865
2020 Net Periodic Pension Cost				
Service cost	3,444,990	6,753,092	12,496,395	12,496,395
Interest cost	18,500,237	14,624,675	21,952,785	21,952,785
Expected return on assets	(38,294,739)	(30,175,371)	(30,974,932)	(30,974,932)
Amortization of:				
Transition obligation (asset)	-	-	-	-
Prior service cost (credit)	5,412,375	565,441	1,871,259	1,871,259
Actuarial (gain) loss	12,483,342	7,949,968	9,155,142	4,746,322
Net periodic pension cost	1,546,205	(282,195)	14,500,649	10,091,829
Key assumptions:				
Discount rate	3.62%	3.62%	3.62%	3.62%
Expected return on plan assets	7.25%	7.25%	7.25%	7.25%
Rate of compensation increase	3.50%	3.50%	3.50%	3.50%

The results contained in this document are based on the data provided by Fidelity and LKE as of January 1, 2020. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2019 financial statement disclosures provided on January 21, 2020, except that the January 1, 2020 merger of the LG&E and KU Retirement Plan and the Louisville Gas & Electric Company Bargaining Employees' Retirement Plan has been reflected. The descriptions of the assumptions, methods, plan provisions and limitations as set forth in the year-end 2019 financial statement disclosure letter provided on January 22, 2020 should be considered part of these results.

L&E and KU Energy LLC ("LKE")
2020 Net Periodic Benefit Cost
Postretirement Benefit Plan

Funded Status	1 Regulatory	2 Financial	3 Regulatory
Funded Status	81,226,168	58,433,681	69,114,436
APBO			
Fair Value of Assets	16,850,162	66,372,094	53,227,006
Funded Status	(64,376,006)	7,938,413	(15,884,430)
Amounts recognized in accumulated other comprehensive income consist of:			
Net actuarial loss/(gain)	61,724	1,680,339	(36,718,829)
Prior service cost/(credit)	4,385,532	3,069,638	2,891,462
Transition obligation/(asset)	-	-	-
Total	4,447,256	4,749,977	(33,827,367)
2020 Net Periodic Benefit Cost			
Service cost	892,856	1,930,836	1,111,471
Interest cost	2,795,445	2,041,259	2,395,831
Expected return on assets	(1,020,985)	(4,710,967)	(3,517,401)
Amortization of:			
Transition obligation (asset)	-	-	-
Prior service cost (credit)	790,080	313,404	315,193
Actuarial (gain) loss	(357,845)	(267,383)	(304,473)
Net periodic benefit cost	3,099,551	(692,851)	621
Key assumptions:			
Discount Rate	3.59%	3.59%	3.59%
Expected return on 401(h) assets	7.25%	7.25%	7.25%
Rate of compensation increase	3.50%	3.50%	3.50%
Mortality	RP-2014 with collar adjustment (white collar for Non-union increased by 4%, blue collar for Union increased by 10%), removing MP-2014 improvement projections from 2006-2014 and applying MP-2017 mortality improvements from 2006 on a generational basis	RP-2014 with collar adjustment (white collar for Non-union increased by 4%, blue collar for Union increased by 10%), removing MP-2014 improvement projections from 2006-2014 and applying MP-2017 mortality improvements from 2006 on a generational basis	RP-2014 with collar adjustment (white collar for Non-union increased by 4%, blue collar for Union increased by 10%), removing MP-2014 improvement projections from 2006-2014 and applying MP-2017 mortality improvements from 2006 on a generational basis
Health care cost trend rate	6.60%	6.60%	6.60%
Ultimate rate	5.00%	5.00%	5.00%
Years to ultimate	4	4	4

The results contained in this document are based on the individual participant data provided by Morneau Shepell and LKE as of January 1, 2020. 2020 per capita claim cost assumptions were provided by third-party health and welfare pricing specialists. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2019 financial statement disclosures provided on January 21, 2020. The descriptions of the assumptions, methods, plan provisions, and limitations as set forth in the year-end 2019 financial statement disclosure letter provided on January 22, 2020 should be considered part of these results.

LG&E & KU Energy LLC
Estimated ASC 715 Net Periodic Pension Cost ("NPPC") For LG&E and KU Pension Plan
2021 Fiscal Year

	Regulatory LG&E	Regulatory KU	Financial Servco		Regulatory Servco
Service cost	3,580,296	p.1 6,608,020	12,268,898		12,268,898
Interest cost	17,146,740	13,751,864	21,020,556		21,020,556
Expected return on assets	(36,538,591)	(29,069,210)	(29,387,843)		(29,387,843)
Amortizations:					
Transition	-	-	-		-
Prior service cost	5,192,346	565,441	1,871,259		1,871,259
(Gain)/loss	19,806,921	13,081,719	11,075,151		15,679,017
ASC 715 NPBC	9,187,712	4,937,834	16,848,021		21,451,887

LG&E & KU Energy LLC
Estimated ASC 715 Net Periodic Pension Cost ("NPPC") For LG&E and KU Pension Plan
2022 Fiscal Year

	Regulatory LG&E	Regulatory KU	Financial Servco		Regulatory Servco
Service cost	3,380,856	p.1 6,125,634	11,373,268		11,373,268
Interest cost	16,504,405	13,478,485	20,850,199		20,850,199
Expected return on assets	(36,277,423)	(29,063,678)	(29,797,426)		(29,797,426)
Amortizations:					
Transition	-	-	-		-
Prior service cost	4,857,641	524,248	1,871,259		1,871,259
(Gain)/loss	16,583,266	11,328,251	10,055,791		14,080,601
ASC 715 NPBC	5,048,745	2,392,940	14,353,091		18,377,901

Notes

- Discount rate: 3.32% beginning on December 31, 2020 and throughout the forecast period (based on the Willis Towers Watson BOND:Link model as of April 30, 2020).
- Expected return on assets assumption for calculating annual NPPC: 7.25% for 2020 and 7.00% for 2021-2025.
- Projected asset return assumption: The fair value of assets is assumed to earn 0.70% in 2020 and 7.00% per annum in 2021-2025. Additionally, estimated administrative expenses of \$2.5 million are assumed to be paid from trust in 2020 and are allocated based on actual administrative expenses in 2019 (\$1.2 million for LG&E, \$0.6 million for KU and \$0.7 million for Servco). Estimated administrative expenses were adjusted for future years consistent with projected changes in PBGC premiums, as follows: 2021, \$2.6 million; 2022, \$5.4 million; 2023, \$5.2 million; 2024, \$3.9 million; 2025, \$2.5 million.
- Population projection effects on service cost: Service cost is assumed to decrease 7.3% annually for non-bargained participants and assumed to decrease 2.6% annually for bargained participants due to expected attrition (both before the effect of any assumption changes).
- Expected effect of collective bargaining: In addition to the annual decreases described in note 4 above, the service cost for bargained participants includes an assumed offsetting increase of 8.5% every three years (i.e., the increases for 2021-2023 are assumed to be reflected at January 1, 2021) consistent with the impact of the plan changes resulting from the union negotiations in 2017 (but adjusted for current plan demographics). Similarly, the PBO for bargained participants includes a 1.6% increase every three years to estimate the impact of the plan changes consistent with the union negotiations in 2017 (but adjusted for current plan demographics).
- Average future working lifetime: Assumed to decrease 0.13 per year.
- Actual contributions for 2020 and assumed contributions for 2021-2025 are detailed in the table at the end of this exhibit. Disclosure of significant risks related to the plan is required under ASOP No. 51. The analysis provided herein provides future pension contributions based on specific economic outcomes. It is beyond the scope of this analysis to analyze the potential range of future pension contributions due to different economic outcomes or demographic or legislative changes, but we can do so upon request. See Appendix C in our valuation reports dated September 2019 for disclosures required under ASOP No. 51 of significant risks related to the plan.
- These accounting projections are based on the double-corridor amortization method valuation results provided on April 30, 2020. Except where noted above, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter provided on April 30, 2020 should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.

[REDACTED]

Notes

1. Discount rate: 3.32% beginning on December 31, 2020 and throughout the forecast period (based on the Willis Towers Watson BOND:Link model as of April 30, 2020).

2. Expected return on assets assumption for calculating annual NPC: 7.25% for 2020 and 7.00% for 2021-2025.

3. Projected asset return assumption: The fair value of assets is assumed to earn 0.70% in 2020 and 7.00% per annum in 2021-2025. Additionally, estimated administrative expenses of \$2.5 million are assumed to be paid from trust in 2020 and are allocated based on actual administrative expenses in 2019 (\$1.2 million for LG&E, \$0.6 million for KU and \$0.7 million for Servco). Estimated administrative expenses were adjusted for future years consistent with projected changes in PBGC premiums, as follows: 2021, \$2.6 million; 2022, \$5.4 million; 2023, \$5.2 million; 2024, \$3.9 million; 2025, \$2.5 million.

4. Population projection effects on service cost: Service cost is assumed to decrease 7.3% annually for non-bargained participants and assumed to decrease 2.6% annually for bargained participants due to expected attrition (both before the effect of any assumption changes).

5. Expected effect of collective bargaining: In addition to the annual decreases described in note 4 above, the service cost for bargained participants includes an assumed offsetting increase of 8.5% every three years (i.e., the increases for 2021-2023 are assumed to be reflected at January 1, 2021) consistent with the plan changes resulting from the union negotiations in 2017 (but adjusted for current plan demographics). Similarly, the PBO for bargained participants includes a 1.6% increase every three years to estimate the impact of the plan changes consistent with the union negotiations in 2017 (but adjusted for current plan demographics).

6. Average future working lifetime: Assumed to decrease 0.13 per year.

7. Actual contributions for 2020 and assumed contributions for 2021-2025 are detailed in the table at the end of this exhibit. Disclosure of significant risks related to the plan is required under ASOP No. 51. The analysis provided herein provides future pension contributions based on specific economic outcomes. It is beyond the scope of this analysis to analyze the potential range of future pension contributions due to different economic outcomes or demographic or legislative changes, but we can do so upon request. See Appendix C in our valuation reports dated September 2019 for disclosures required under ASOP No. 51 of significant risks related to the plan.

8. These accounting projections are based on the double-corridor amortization method valuation results provided on April 30, 2020. Except where noted above, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter provided on April 30, 2020 should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.

**LG&E & KU Pension Plan
Estimated Cash Contributions for Plan Years 2021-2025**

Date	LG&E	KU	Servco
1/21/2020 actual	4,000,000	1,000,000	17,000,000
12/31/2021	4,000,000	2,000,000	17,000,000
12/31/2022	3,000,000	1,000,000	16,000,000

LG&E & KU Energy LLC
Estimated Net Periodic Pension Cost ("NPPC") Reflecting 15-year (Gain)/Loss Amortization Method For LG&E and KU Pension Plan
2021 Fiscal Year

	Reg-15 LG&E	Reg-15 KU	Reg-15 Servco (Regulatory)	Fin-15 Servco (Financial)
Service cost	3,580,296	6,608,020	12,268,898	12,268,898
Interest cost	17,146,740	13,751,864	21,020,556	21,020,556
Expected return on assets	(36,538,591)	(29,069,210)	(29,387,843)	(29,387,843)
Amortizations:				
Transition	-	-	-	-
Prior service cost	5,192,346	565,441	1,871,259	1,871,259
(Gain)/loss	14,087,137	9,294,413	11,091,790	6,682,970
ASC 715 NPBC	3,467,928	1,150,528	16,864,660	12,455,840

LG&E & KU Energy LLC
Estimated Net Periodic Pension Cost ("NPPC") Reflecting 15-year (Gain)/Loss Amortization Method For LG&E and KU Pension Plan
2022 Fiscal Year

	Reg-15 LG&E	Reg-15 KU	Reg-15 Servco (Regulatory)	Fin-15 Servco (Financial)
Service cost	3,380,856	6,125,634	11,373,268	11,373,268
Interest cost	16,504,405	13,478,485	20,850,199	20,850,199
Expected return on assets	(36,277,423)	(29,063,678)	(29,797,426)	(29,797,426)
Amortizations:				
Transition	-	-	-	-
Prior service cost	4,857,641	524,248	1,871,259	1,871,259
(Gain)/loss	14,394,416	9,464,855	11,264,083	6,855,263
ASC 715 NPBC	2,859,895	529,544	15,561,383	11,152,563

Notes

- Discount rate: 3.32% beginning on December 31, 2020 and throughout the forecast period (based on the Willis Towers Watson BOND:Link model as of April 30, 2020).
- Expected return on assets assumption for calculating annual NPPC: 7.25% for 2020 and 7.00% for 2021-2025.
- Projected asset return assumption: The fair value of assets is assumed to earn 0.70% in 2020 and 7.00% per annum in 2021-2025. Additionally, estimated administrative expenses of \$2.5 million are assumed to be paid from trust in 2020 and are allocated based on actual administrative expenses in 2019 (\$1.2 million for LG&E, \$0.6 million for KU and \$0.7 million for Servco). Estimated administrative expenses were adjusted for future years consistent with projected changes in PBGC premiums, as follows: 2021, \$2.6 million; 2022, \$5.4 million; 2023, \$5.2 million; 2024, \$3.9 million; 2025, \$2.5 million.
- Population projection effects on service cost: Service cost is assumed to decrease 7.3% annually for non-bargained participants and assumed to decrease 2.6% annually for bargained participants due to expected attrition (both before the effect of any assumption changes).
- Expected effect of collective bargaining: In addition to the annual decreases described in note 4 above, the service cost for bargained participants includes an assumed offsetting increase of 8.5% every three years (i.e., the increases for 2021-2023 are assumed to be reflected at January 1, 2021) consistent with the impact of the plan changes resulting from the union negotiations in 2017 (but adjusted for current plan demographics). Similarly, the PBO for bargained participants includes a 1.6% increase every three years to estimate the impact of the plan changes consistent with the union negotiations in 2017 (but adjusted for current plan demographics).
- Average future working lifetime: Assumed to decrease 0.13 per year.
- Projections reflect the 15-year amortization method as outlined in the April 20, 2015 rate settlement agreement and as confirmed on June 17, 2015 by LKE.
- Actual contributions for 2020 and assumed contributions for 2021-2025 are detailed in the table at the end of this exhibit. Disclosure of significant risks related to the plan is required under ASOP No. 51. The analysis provided herein provides future pension contributions based on specific economic outcomes. It is beyond the scope of this analysis to analyze the potential range of future pension contributions due to different economic outcomes or demographic or legislative changes, but we can do so upon request. See Appendix C in our valuation reports dated September 2019 for disclosures required under ASOP No. 51 of significant risks related to the plan.
- These accounting projections are based on the 15-year amortization method valuation results provided on April 30, 2020. Except where noted above, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter provided on April 30, 2020 should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.

LG&E & KU Energy LLC
2021 Estimated ASC 715 Net Periodic Benefit Cost ("NPBC") For Postretirement Benefit Plan

	Regulatory	Regulatory	Financial		Regulatory
	LG&E	p.1b KU	ServCo		ServCo
Service cost	924,472	1,152,789	1,994,507		1,994,507
Interest cost	2,596,350	2,279,165	2,006,709		2,006,709
Expected return on assets	(848,958)	(3,148,049)	(4,378,865)		(4,378,865)
Amortizations:					
Transition	-	-	-		-
Prior service cost	537,870	p.1c 408,388	403,354		403,354
(Gain)/loss	-	-	-		-
ASC 715 NPBC	3,209,734	692,293	25,705		25,705

LG&E & KU Energy LLC
2022 Estimated ASC 715 Net Periodic Benefit Cost ("NPBC") For Postretirement Benefit Plan

	Regulatory	Regulatory	Financial		Regulatory
	LG&E	p.1b KU	ServCo		ServCo
Service cost	900,355	1,122,716	1,942,477		1,942,477
Interest cost	2,496,275	2,246,033	2,026,096		2,026,096
Expected return on assets	(764,242)	(3,100,412)	(4,472,425)		(4,472,425)
Amortizations:					
Transition	-	-	-		-
Prior service cost	537,870	p.1c 408,388	403,354		403,354
(Gain)/loss	-	-	-		-
ASC 715 NPBC	3,170,258	676,725	(100,498)		(100,498)

Notes

- Discount rate: 3.28% beginning on December 31, 2020 and throughout the forecast period (based on the Willis Towers Watson BOND:Link model as of April 30, 2020).
- Expected return on assets assumption for calculating annual NPBC: 7.25% for 2020 and 7.00% for 2021-2025 (applied only to 401(h) amounts; Non-union and Union VEBA amounts are assumed to remain level over the projection period (i.e., contributions equal disbursements and a 0.00% expected return on assets)).
- Projected asset return assumption: 401(h) amounts are assumed to earn 0.7% in 2020 and 7.00% per annum in subsequent years. Contributions to the 401(h) account are assumed to be equal to the maximum deductible amount and are expected to be contributed at June 30th of the following fiscal year (projected to be \$0 in all years). Benefit payments are assumed to be paid from the 401(h) account to the extent allowable. Non-union and Union VEBA amounts are assumed to remain level over the projection period (i.e., contributions equal disbursements and a 0.00% actual return on assets).
- Population projection effects on service cost: Service cost is assumed to decrease 2.90% per year (before the effect of any assumption changes).
- Expected effect of collective bargaining: In addition to the annual decreases described in note 4 above, service cost for the 2021 and 2024 Fiscal Years was adjusted to reflect the estimated impact of the plan changes described below and assumed to be effective at December 31, 2020 and December 31, 2023, respectively, as follows: LG&E, +0.7%; KU, +1.1%; Servco, +0.9%. Similarly, APBO was adjusted at December 31, 2020 and December 31, 2023 to reflect the estimated impact of the plan changes, as follows: LG&E, +2.2%; KU, +1.9%; Servco, +2.1%; LPI/WKE NU, +1.9%.
- Health care cost trend rate assumption: An annual reset is assumed at the each fiscal year-end to an initial rate of 6.60% grading down to an ultimate rate of 5.00% after 4 years. Accordingly, service cost was increased by 0.3% annually to reflect the estimated impact of this change. Similarly, APBO was increased annually to reflect the estimated impact of this change, as follows: LG&E, +0.1%; KU, +0.3%; Servco, +0.2%; LPI/WKE NU and WKE Union, no increase.
- These accounting projections are based on the January 1, 2020 valuation results provided on May 1, 2020. Except where noted above, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter provided on May 1, 2020 should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.

**LG&E & KU Energy LLC
Estimated Benefit Payments For Postretirement Benefit Plan**

Fiscal Year	LG&E	p.1b KU	ServCo
2020	6,717,220	4,750,378	3,148,186
2021	6,696,114	4,790,396	3,423,502
2022	6,604,897	4,942,251	3,652,158

Estimated Contributions to 401(h) Account

Fiscal Year	401(h) Account
2020	-
2021	-
2022	-

Notes

- Discount rate: 3.28% beginning on December 31, 2020 and throughout the forecast period (based on the Willis Towers Watson BOND:Link model as of April 30, 2020).
- Expected return on assets assumption for calculating annual NPBC: 7.25% for 2020 and 7.00% for 2021-2025 (applied only to 401(h) amounts; Non-union and Union VEBA amounts are assumed to remain level over the projection period (i.e., contributions equal disbursements and a 0.00% expected return on assets)).
- Projected asset return assumption: 401(h) amounts are assumed to earn 0.7% in 2020 and 7.00% per annum in subsequent years. Contributions to the 401(h) account are assumed to be equal to the maximum deductible amount and are expected to be contributed at June 30th of the following fiscal year (projected to be \$0 in all years). Benefit payments are assumed to be paid from the 401(h) account to the extent allowable. Non-union and Union VEBA amounts are assumed to remain level over the projection period (i.e., contributions equal disbursements and a 0.00% actual return on assets).
- Population projection effects on service cost: Service cost is assumed to decrease 2.90% per year (before the effect of any assumption changes).
- Expected effect of collective bargaining: In addition to the annual decreases described in note 4 above, service cost for the 2021 and 2024 Fiscal Years was adjusted to reflect the estimated impact of the plan changes described below and assumed to be effective at December 31, 2020 and December 31, 2023, respectively, as follows: LG&E, +0.7%; KU, +1.1%; Servco, +0.9%. Similarly, APBO was adjusted at December 31, 2020 and December 31, 2023 to reflect the estimated impact of the plan changes, as follows: LG&E, +2.2%; KU, +1.9%; Servco, +2.1%; LPI/WKE NU, +1.9%.
- Health care cost trend rate assumption: An annual reset is assumed at the each fiscal year-end to an initial rate of 6.60% grading down to an ultimate rate of 5.00% after 4 years. Accordingly, service cost was increased by 0.3% annually to reflect the estimated impact of this change. Similarly, APBO was increased annually to reflect the estimated impact of this change, as follows: LG&E, +0.1%; KU, +0.3%; Servco, +0.2%; LPI/WKE NU and WKE Union, no increase.
- These accounting projections are based on the January 1, 2020 valuation results provided on May 1, 2020. Except where noted above, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter provided on May 1, 2020 should be considered part of these results. Please see the attached letter for a description of all other assumptions and methods used in this analysis.

FW: Estimated Impact of 2020 Settlement on Fiscal 2021-2025 Accounting Cost - 15-Year Amortization Method - Message (HTML)

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FW: Estimated Impact of 2020 Settlement on Fiscal 2021-2025 Accounting Cost - 15-Year Amortization Method

Kugler, Jeanne
To: Harder, Tim; Cline, Katie

Reply Reply All Forward Thu 9/10/2020 8:08 AM

From: DeGothseir, Will (Philadelphia) <will.degothseir@willistowerswatson.com>
Sent: Wednesday, September 09, 2020 5:27 PM
To: Kugler, Jeanne <Jeanne.Kugler@lge-ku.com>
Cc: Della Pietra, Jennifer (Philadelphia) <jennifer.dellapietra@willistowerswatson.com>; Kosoff, Royce (Philadelphia) <royce.kosoff@willistowerswatson.com>
Subject: Estimated Impact of 2020 Settlement on Fiscal 2021-2025 Accounting Cost - 15-Year Amortization Method

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Jeanne,

As requested, we have summarized the estimated impact of a Fiscal 2020 settlement in the LG&E and KU Pension Plan on Fiscal 2021-2025 accounting cost under the 15-year amortization method. The one-time settlement "charges" at year-end 2020 and estimated increases in annual accounting cost are as follows:

One-time settlement "charge" in \$	LGE	KU	ServCo (Reg)	ServCo (Fin)
Total	10,227,967	7,168,882	9,184,692	7,153,595
Above 10% corridor	7,749,462	5,204,876	6,199,292	4,168,196
Below 10% corridor	2,478,505	1,964,006	2,985,400	2,985,399

Annual Cost Increase in \$	LGE	KU	ServCo (Reg & Fin)**	Total
2021	256,724	p.1a 187,670	240,428	684,822
2022	229,556	p.1a 168,924	219,784	618,264
2023	204,713	151,620	200,202	556,535
2024	181,861	135,552	181,530	498,943
2025	160,713	120,540	163,636	444,889
Total	1,033,567	764,306	1,005,580	2,803,453

*See item 5 below for additional details
**Annual cost increases for ServCo are the same under both Reg-15 and Fin-15 because the 10% corridor is identical under both measurements. See item 5b below for additional details.

Please note the following:

- These accounting projections are based on the 15-year amortization method valuation results provided on April 30, 2020 and the Fiscal 2021-2025 accounting projections provided on June 4, 2020. Except where noted below, the description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter provided on April 30, 2020 and the projection results letter provided on June 4, 2020 should be considered part of these results.
- Discount rate, asset return and demographic assumptions different from those reflected in the Fiscal 2021-2025 accounting projections provided on June 4, 2020 could result in significantly different accounting costs.
- Settlement accounting is assumed to be reflected at year-end 2020 (i.e., no interim remeasurement and settlement charge prior to year-end). Any interim remeasurement and preliminary settlement calculation would result in an additional layer of amortization bases and remeasured net periodic pension cost for the remainder of the fiscal year and could result in significantly different accounting costs.
- The total PBO settled from the plan in Fiscal 2020 is assumed to equal Fiscal 2020 Service Cost plus Interest Cost (\$78,251,453 in total, or approximately 4.58% of expected PBO remaining at December 31, 2020 within the Fiscal 2021-2025 accounting projections referenced above). The calculation of the settlement "charge" assumes an equal percentage (4.58%) of unrecognized loss is "recognized" for each company above. Per U.S. GAAP settlement accounting rules, estimates above also reflect the impact of immediately recognizing 4.58% of the deferred asset (gain)/loss in Market Related Value of Assets at year-end 2020 (a projected deferred asset gain).
- Based on discussions with LKE, it is our understanding that settlement accounting under the 15-year amortization method will not result in a one-time charge or recognition of loss (or gain). Instead, an additional amortization base(s) will be created to amortize the settlement "charge" over 15 years (consistent

Reg Asset/AOCI & PAA Allocation Reconciliation

	LKS AOCI	LG&E Reg. Asset	KU Reg. Asset
2015 LKS Reg Allocations	(2,397,039)	1,067,162	1,180,412
2015 LKS FIN Allocations	702,599		
2015 LGE New Reg. Asset/Allocations		4,752,518	662,358
2015 KU New Reg. Asset			2,994,962
2015 - Non-KPSC Amortization - LGE		(71,899)	
2015 - Non-KPSC Amortization - KU			(293,266)
2015 PAA Gross-up	106,541		
Allocation at 12/31/15	(1,587,899)	5,747,781	4,544,466
2016 LKS Reg Allocations	(2,145,135)	998,775	1,010,510
2016 LKS FIN Allocations	(1,828,116)		
2016 LGE New Reg. Asset/Allocations		4,212,477	675,889
2016 KU New Reg. Asset			2,900,438
2016 - Non-KPSC Amortization - LGE		(73,791)	
2016 - Non-KPSC Amortization - KU			(285,490)
2016 PAA Gross-up	251,227		
Allocation at 12/31/16	(5,309,923)	10,885,242	8,845,813
2017 LKS Reg Allocations	(3,851,738)	1,797,606	1,830,660
2017 LKS FIN Allocations	1,593,958		
2017 LGE New Reg. Asset/Allocations		6,006,352	874,279
2017 KU New Reg. Asset			3,132,976
2017 - Non-KPSC Amortization - LGE		(94,033)	
2017 - Non-KPSC Amortization - KU			(304,243)
2017 PAA Gross-up	130,994		
Allocation at 12/31/17	(7,436,709)	18,595,167	14,379,485
2018 LKS Reg Allocations	(4,655,952)	2,184,301	2,220,774
2018 LKS FIN Allocations	3,097,769		
2018 LGE New Reg. Asset/Allocations		4,444,541	675,626
2018 KU New Reg. Asset			2,992,406
2018 - Non-KPSC Amortization - LGE		(72,021)	
2018 - Non-KPSC Amortization - KU			(288,259)
2018 PAA Gross-up	83,959		
Allocation at 12/31/18	(8,910,933)	25,151,988	19,980,032
2019 LKS Reg Allocations	(1,196,162)	563,850	592,088
2019 LKS FIN Allocations	(388,535)		
2019 LGE New Reg. Asset/Allocations		3,576,929	623,028
2019 KU New Reg. Asset			902,875
2019 - Non-KPSC Amortization - LGE		(39,683)	
2019 - Non-KPSC Amortization - KU			(54,064)
2019 PAA Gross-up	53,289		
Allocation at 12/31/19	(10,442,341)	29,253,084	22,043,959
		1 IM	(3) IM
		29,253,085	p.1a 22,043,956

Purpose: The purpose of this worksheet is to reconcile the regulatory assets and AOCI due to the difference in the 15 yr amortization method and double corridor amortization method.

p.8a

ASC 712 obligation as of December 10, 2019				Discount Rate	1.78%
Division	Liability Prior to Retiree Drug Subsidy Offset	Retiree Drug Subsidy Offset	Liability With Retiree Drug Subsidy Offset	Total Count (including LTDs, dependents, and Surviving spouses)	
LG&E	\$ 4,001,200	\$ 103,849	\$ 3,897,351	44	
Kentucky Utilities	4,807,386	120,616	4,686,770	56	
Servco	1,562,539	51,607	1,510,932	17	
WKE	164,755	4,154	160,601	2	
Total	\$ 10,535,880	\$ 280,226	\$ 10,255,654	119	

p.8b

ASC 712 obligation as of December 31, 2019				Discount Rate	2.03%
Division	Liability Prior to Retiree Drug Subsidy Offset	Retiree Drug Subsidy Offset	Liability With Retiree Drug Subsidy Offset	Total Count (including LTDs, dependents, and Surviving spouses)	
LG&E	\$ 3,955,853	\$ 102,575	\$ 3,853,278	44	
Kentucky Utilities	4,761,154	119,414	4,641,740	56	
Servco	1,546,297	51,016	1,495,281	17	
WKE	163,648	4,127	159,521	2	
Total	\$ 10,426,952	\$ 277,132	\$ 10,149,820	119	

0.25% Increase

p.8c

ASC 712 obligation as of December 31, 2019				Discount Rate	1.90%
Division	Liability Prior to Retiree Drug Subsidy Offset	Retiree Drug Subsidy Offset	Liability With Retiree Drug Subsidy Offset	Total Count (including LTDs, dependents, and Surviving spouses)	
LG&E	3,979,188	103,230	\$ 3,875,958	44	
Kentucky Utilities	4,784,954	120,033	p.1b 4,664,921	56	
Servco	1,554,657	51,320	1,503,337	17	
WKE	164,218	4,141	160,077	2	
Total	\$ 10,483,017	\$ 278,724	\$ 10,204,293	119	

0.12% Increase

\$ (21,393)	LG&E
\$ (21,849)	Kentucky Utilities
\$ (7,595)	Servco
\$ (524)	WKE
\$ (51,361)	Total

December 13, 2019

Ms. Jeanne Kugler
 Manager, Risk Management
 LG&E and KU Energy LLC
 220 West Main Street
 Louisville, KY 40202

Dear Jeanne:

**LG&E and KU Energy LLC DECEMBER 31, 2019 ASC 712 VALUATION RESULTS
 (FORMERLY FAS 112)**

The purpose of this letter is to provide LG&E and KU Energy LLC (“LKE”) with estimated ASC 712 (formerly FAS 112) obligations as of December 31, 2019 for the continuation of medical and life insurance benefits for those employees on long-term disability (“LTD”). The attached exhibits summarize the assumptions and plan provisions underlying the obligations for each of the post-employment benefits described below.

Valuation Results

Below is a summary of the estimated ASC 712 obligations as of December 31, 2019 for the LTD post-employment benefit arrangements. The obligation as of December 31, 2019 was developed according to the standards of ASC 712 and ASC 450-20 (formerly FAS 5), using actual plan experience, where available, and a 1.78% discount rate.

p.8

Division	Liability Prior to Retiree Drug Subsidy Offset	Retiree Drug Subsidy Offset	Liability With Retiree Drug Subsidy Offset	Total Count (Including LTDs, dependents, and Surviving spouses)
LG&E	\$4,001,200	\$103,849	\$3,897,351	44
Kentucky Utilities	4,807,386	120,616	4,686,770	56
ServCo	1,562,539	51,607	1,510,932	17
WKE	164,755	4,154	160,601	2
Total	\$10,535,880	\$280,226	\$10,255,654	119

Below are the results as of January 1, 2020 under alternate discount rates. All other assumptions and plan provisions are the same as the valuation.

Discount Rate 2.03% (+25 basis point sensitivity)

p.8

Division	Liability Prior to Retiree Drug Subsidy Offset	Retiree Drug Subsidy Offset	Liability With Retiree Drug Subsidy Offset
LG&E	\$3,955,853	\$102,575	\$3,853,278
Kentucky Utilities	4,761,154	119,414	\$4,641,740
ServCo	1,546,297	51,016	\$1,495,281
WKE	163,648	4,127	\$159,521
Total	\$10,426,952	\$277,132	\$10,149,820

Discount Rate 1.53% (-25 basis point sensitivity)

Division	Liability Prior to Retiree Drug Subsidy Offset	Retiree Drug Subsidy Offset	Liability With Retiree Drug Subsidy Offset
LG&E	\$4,047,719	\$105,152	\$3,942,567
Kentucky Utilities	4,854,615	121,828	\$4,732,787
ServCo	1,579,116	52,209	\$1,526,907
WKE	165,874	4,182	\$161,692
Total	\$10,647,324	\$283,371	\$10,363,953

Liability adjustment examples:

*If discount rates **increase 15** basis points as of December 31, 2019*

New liability with retiree drug subsidy offset =

$$(10,149,820 / 10,255,654) ^{(.15 / .25)} \times 10,255,654 = \$10,192,022$$

*If discount rates **decrease 5** basis points as of December 31, 2019*

New liability with retiree drug subsidy offset =

$$(10,363,953 / 10,255,654) ^{(.05 / .25)} \times 10,255,654 = \$10,277,223$$

US Europe Asia FX Rates Futures Crypto

DJIA F	28,677	169	0.59%	▲
S&P F	3,249.75	18.65	0.58%	▲
NASDAQ F	8,821.50	69.25	0.79%	▲
Gold	1,525.90	2.80	0.18%	▲
Silver	18.000	0.079	0.44%	▲
Crude Oil	60.95	-0.11	-0.18%	▼

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- 8:24a **Duke Energy reaches deal to close remaining coal ash basins in North Carolina**
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- 8:21a **UPDATED Stocks set to trade near records as new year kicks off**



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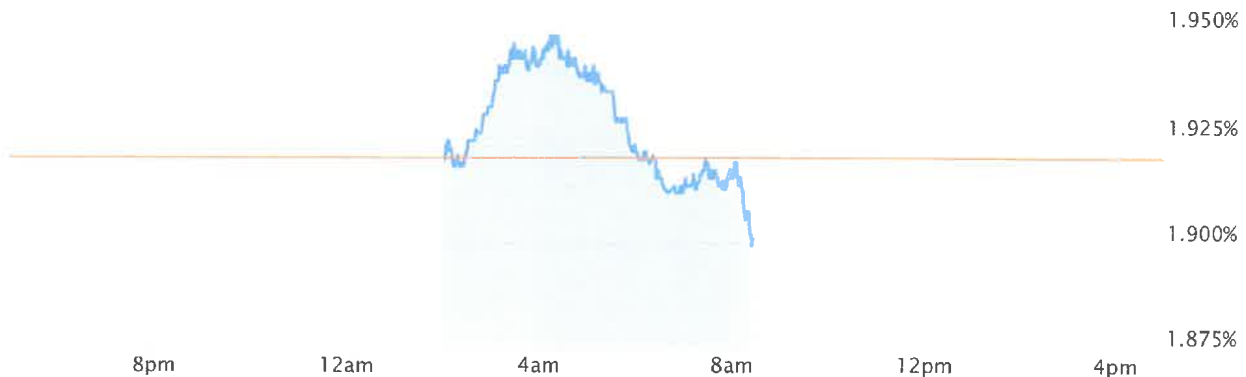
Last Updated: Jan 2, 2020 8:26 a.m. EST

p.8 **1.901%**
▼ -0.019

PREVIOUS CLOSE

1.92%

< Advanced Charting ▼



Trending Tickers Powered by

LAST: 1.901	OPEN: 1.92	DAY RANGE	SAVA -15.03%	1.949	1.431	DMTK 3.94%	52 WEEK LOW/HIGH	CRON 15.86%	3.79%
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COMPANY	ACCOUNT #	ACCOUNT	DEBIT	CREDIT	UI PLANNER JOURNAL ENTRIES			Income Statement accounts are adjusted via PP - The en Amounts need to be entered to reflect original company
					ACCOUNT	DEBIT	CREDIT	
KU	926196	Virginia	72,752					
KU	926197	Municipals	17,965		Direct O&M	90,717		KU
KU	182315	Regulatory Asset - Pension	1,443,478		182.12	1,443,478		KU
LG&E	182315	Regulatory Asset - Pension	8,693,772		182.12		1,534,195	LGE
LG&E	182315	Regulatory Asset - Pension		10,227,967				
KU	926196	Virginia	339,948					
KU	926197	Municipals	83,948					
KU	182315	Regulatory Asset - Pension	6,744,986		DIRECT O&M	423,896		KU
KU	182315	Regulatory Asset - Pension		7,168,882	182.12		423,896	KU
LG&E	182315	Regulatory Asset - Pension	4,427,022					
LKS	219014	AOCI		3,448,033	182.12	4,427,022		LGE
LKS	219013	AOCI		978,989	219		4,427,022	LKS
KU	182315	Regulatory Asset - Pension	4,463,387					
LKS	219014	AOCI		3,476,356	182.12	4,463,387		KU
LKS	219013	AOCI		987,031	219		4,463,387	LKS
KU	926196	Virginia	224,955					
KU	926197	Municipals	55,551					
LKS	219014	AOCI		175,209				
LKS	219014	AOCI		43,266	Direct O&M	280,506		KU
LKS	219013	AOCI		62,031	219		280,506	LKS
LKS	146xxx	A group of 146 accounts to PPL	1,837					
LKS	219014	AOCI		1,431	No Change			
LKS	219013	AOCI		406				
LKC	926198	Pension Expense	11,940					
LKS	219014	AOCI		9,300	Direct O&M	11,940		LKS
LKS	219013	AOCI		2,640	219		11,940	LKS
LKC	926198	Pension Expense	117,462		Direct O&M	117,462		LKS
LKC	219013	AOCI		117,462	219		117,462	LKS
Sum 1 =	9,184,692							
Sum 2 =	7,153,595			Get				
					Impact on RAL:			
					KU	5,482,969		p.1a
					LGE	2,892,826		
					LKE Other	(9,300,317)		

2020 Funding Detail

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>**May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>2020 To Date</u>	
LGE-0100										
RELIASTAR LIFE INSURANCE COMPANY	58,892.05	60,235.35	59,551.73	59,999.03		119,600.66	59,903.40	59,977.95	478,160.17	
CASH RECEIPTS RETIRED EXECS	(120,993.70)	-		(116,923.58)			(40,039.07)		(277,956.35)	Cash Receipts Retired Execs
	<u>(62,101.65)</u>	<u>60,235.35</u>	<u>59,551.73</u>	<u>(56,924.55)</u>	<u>-</u>	<u>119,600.66</u>	<u>19,864.33</u>	<u>59,977.95</u>	<u>200,203.82</u>	
KU-0110										
RELIASTAR LIFE INSURANCE COMPANY	31,889.03	32,851.18	31,983.60	33,314.30		66,529.20	33,483.84	33,305.27	263,356.42	
CASH RECEIPTS RETIRED EXECS	(116,237.78)	-		(109,108.51)			(68,095.69)		(293,441.98)	Cash Receipts Retired Execs
	<u>(84,348.75)</u>	<u>32,851.18</u>	<u>31,983.60</u>	<u>(75,794.21)</u>	<u>-</u>	<u>66,529.20</u>	<u>(34,611.85)</u>	<u>33,305.27</u>	<u>(30,085.56)</u>	p.1b

**Note there was no activity for ReliaStar because the payments were made in June

MEMORANDUM

Date: 1/17/2020
To: Paul Thompson, Chairman, CEO and President
Kent Blake, CFO
From: Jeanne Kugler, Manager, Risk Management
Re: Pension Funding – January 2020
cc: Dan Arbough, Treasurer

LKE plans to make pension contributions totaling \$22M on 1/21/20 as summarized below:

<u>Company</u>	<u>Dollar Amount</u>	
LKS	\$ 17,000,000	
LG&E	\$ 4,000,000	
KU	\$ 1,000,000	p.1,11a
	\$ 22,000,000	

Attached you will find disbursement requests for your approval and signature. The LG&E and LKS disbursement requests will require Mr. Blake’s signature. The LKS disbursement request will also require Mr. Thompson’s signature.

Please return the signed disbursement requests to Jeanne Kugler on the 10th floor of the LG&E Center. Please call me if you have any questions about the planned contributions. I can be reached at extension x4779.

Sincerely,


Jeanne Kugler



BNY MELLON

TRDPPR PPRF18530702 MONTHLY FINAL 230853

2020-01-31 CYCLE A 23:08:59 RUN DATE: 19-FEB-20

TRANSACTION REPORT
FOR THE PERIOD 01 JANUARY 2020 THROUGH 31 JANUARY 2020

PAGE: 1
M2572I

PPR F185307
PPL RETIREMENT PLAN
LGE AND KU PENSION PLAN

TRAN CODE	EFFECTIVE/ CONTRACTUAL/ SETTLEMENT DATE	SECURITY DESCRIPTION (LOCAL CURR/SETTLE CURR)	SHARES PAR VALUE	TRADE DATE BASE AMOUNT	INVESTMENT BASE COST	REALIZED GAIN/LOSS IN BASE CURRENCY
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RECEIPTS AND DISBURSEMENT TRANSACTIONS

EMPLOYER CONTRIBUTIONS

U.S. DOLLAR

CD	21-JAN-20 21-JAN-20	COMPANY CONTRIBUTION		1,000,000.00 p.11	0.00	
CD	21-JAN-20 21-JAN-20	COMPANY CONTRIBUTION		17,000,000.00	0.00	
CD	21-JAN-20 21-JAN-20	COMPANY CONTRIBUTION		4,000,000.00	0.00	
<u>TOTAL</u>				22,000,000.00	0.00	0.00
<u>EMPLOYER CONTRIBUTIONS</u>						

MASTER TRUST INVESTMENT GAIN/LOSS

MASTER TRUST INVESTMENT GAIN/LOSS

U.S. DOLLAR

SW	31-JAN-20 31-JAN-20	PPL MASTER TRUST UNIT GENERAL EARNINGS FOR PERIOD ENDED 01/31/20	3.430-	0.00	3.43-	
SW	31-JAN-20 31-JAN-20	PPL MASTER TRUST UNIT GENERAL EARNINGS FOR PERIOD ENDED 01/31/20	12.800-	0.00	12.80-	

2020 VEBA Funding Detail

	Q1 January	Q2 April	Q3 July	2020 To Date
KU-0110				
Union and Non-Union				
Union VEBA Funding		163,200.00	153,600.00	316,800.00 Union VEBA Funding
Non-Union VEBA Funding		123,400.00	91,300.00	214,700.00 Non-Union VEBA Funding
Non-Union VEBA Credit Slip	(230,488.18)	(525,831.46)	192,266.92	(564,052.72) Non-Union VEBA Credit Slip
Total	(230,488.18)	(239,231.46)	437,166.92	(32,552.72) p.1b
401h				
401h Estimated Receivable		778,600.00	596,700.00	1,375,300.00 401h Estimated Receivable
401h Actual Receivable	(700,740.00)		(589,680.00)	(1,290,420.00) 401h Actual Receivable
401h Total	(700,740.00)	778,600.00	7,020.00	84,880.00
Q2 Funding		1,065,200.00 p.1b		
KU total	(931,228.18)	539,368.54	444,186.92	52,327.28
LGE-0100				
Union and Non-Union				
Union VEBA Funding		1,028,400.00	1,036,800.00	2,065,200.00 Union VEBA Funding
Non-Union VEBA Funding		63,000.00	67,600.00	130,600.00 Non-Union VEBA Funding
Non-Union VEBA Credit Slip	(115,869.40)	(264,664.62)	150,813.30	(229,720.72) Non-Union VEBA Credit Slip
Total	(115,869.40)	826,735.38	1,255,213.30	1,966,079.28
401h				
401h Estimated Receivable		391,000.00	462,400.00	853,400.00 401h Estimated Receivable
401h Actual Receivable	(351,900.00)		(456,960.00)	(808,860.00) 401h Actual Receivable
401h Total	(351,900.00)	391,000.00	5,440.00	44,540.00
Q2 Funding		1,482,400.00		
LGE total	(467,769.40)	1,217,735.38	1,260,653.30	2,010,619.28

FW: 2019 Suggested VEBA Contribution Allocations for the LG&E and KU Retiree Medical Continuation Plan



Sumners, Beth
To: Cline, Katie
Cc: King, Melissa; Wright, Jeanne

Reply Reply All Forward ...

Fri 7/17/2020 5:36 PM

i Follow up. Start by Monday, July 20, 2020. Due by Monday, July 20, 2020.
You replied to this message on 7/20/2020 8:46 AM.

This message is part of a tracked conversation. [Click here to find all related messages or to open the original flagged message.](#)

Hi Katie,

I'm assuming you saw Will's email this afternoon. I've provided the reimbursement percentage below and the rationale below:

We will reimburse **84%** of the medical expenses incurred by retirees in the LG&E and KU Retirement plan with the 401(h).
p.1b

Per the valuation data from 2020, there are 2056 retirees in the non-union retirement plan ("LKE plan"). 148 of these employees are KU union employees, making up 14% of the KU retirees. Applying this percentage to the pre-2000 KU retirees (we cannot determine the union status of these, thus the percentage), there are an additional **53** employees we would want to exclude. We also need to exclude **74** WKE union employees. This brings us to **1781** retirees whose medical claims are eligible for reimbursement from the 401(h). This is **87%** of the total retiree population in the non-union retirement plan. Reducing this by the 3% that WTW noted as non-pension employees, our final number is **84%**.

Please let me know if you have any questions – thanks!

Beth J. Sumners, CPA

Benefits Specialist I | LG&E and KU Energy LLC
220 West Main Street, Louisville, KY 40202
O: 502-627-3572 | F: 502-217-3025
lge-ku.com

RE: RDS payment notification



Hupfer, Andy <Andrew.Hupfer@mercer.com>

To Cline, Katie

Cc Baker, Patrick; Taylor, Sarah (2)

Reply

Reply All

Forward



11:17 AM

Follow up. Start by Tuesday, March 31, 2020. Due by Tuesday, March 31, 2020.

You forwarded this message on 3/31/2020 12:02 PM.

This message is part of a tracked conversation. [Click here](#) to find all related messages or to open the original flagged message.

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Katie,

The allocation of the \$253,888 in RDS payments is shown in the following exhibit:

	ASC 712	ASC 715	Total
LG&E	\$ 23,016		\$ 23,016
KU	p.1b 32,732	p.1b 183,150	215,882
ServCo	13,565		13,565
WKE	1,425		1,425
Total	\$ 70,738	\$ 183,150	\$ 253,888

The allocation follows the same methodology as prior years. Please let us know if you need anything else.

Andy Hupfer, FSA, MAAA
Senior Associate
Evansville, IN

Mercer Office: 400 West Market Street, Suite 700, Louisville KY 40202
502 561 4698
andrew.hupfer@mercer.com

Pension Expense "Gross Up" for Jurisdictions/Entities not permitted 15 Year Amortization of Gain/Loss
Per Towers projections dated 04/30/2020

	KU	LGE
Double Corridor	11,124,484	18,030,531
15 Year Amort	7,949,968	12,483,342
Difference	3,174,516	5,547,189

Double Corridor Adjustments

Adjust for Labor to LKC:

Labor % Allocated to LKC
DC Adj - \$ Allocated to LKC

Adjust for Labor to PPL:

Labor % Allocated to LKC
DC Adj - \$ Allocated to LKC

Adjust for KU Jurisdictions:

Total Labor % Allocated to KU	100.000%	15.760%
Total Labor \$ Allocated to KU	3,174,516	874,237

Jurisdictional % - FERC/VA/TN	5.913%	5.913%
DC Adj - KU Jurisdictions	187,709	51,694

Total DC Adjustment	187,709	51,694
----------------------------	----------------	---------------

p.1a

Regulatory Asset Adjustments

Amortization Difference	3,174,516	5,547,189
DC Adjustment	187,709	51,694
Subtotal Before LKS Allocation	2,986,807	5,495,495

LKS Allocation %	52.455%	47.545%
LKS Reg Adjustment Allocation	2,044,540	1,853,189

p.1a

Pension Expense "Gross Up" for Jurisdictions/Entities not permitted 15 Year Amortization of Gain/Loss

Per Towers projections dated 6/4/2020 and 6/12/2020

	2021		2022	
	KU	LGE	KU	LGE
Double Corridor	13,081,719	19,806,921	11,328,251	16,583,266
15 Year Amort	9,294,413	14,087,137	9,464,855	14,394,416
Difference	3,787,306	5,719,784	1,863,396	2,188,850

Double Corridor Adjustments

Adjust for Labor to LKC:

Labor % Allocated to LKC				
DC Adj - \$ Allocated to LKC				

Adjust for Labor to PPL⁵:

Labor % Allocated to LKC				
DC Adj - \$ Allocated to PPL				

Adjust for KU Jurisdictions:

Total Labor % Allocated to KU	100.000%	16.421%	100.000%	16.421%
Total Labor \$ Allocated to KU	3,787,306	939,239	1,863,396	359,429
Jurisdictional % - FERC/VA/TN	5.913%	5.913%	5.913%	5.913%
DC Adj - KU Jurisdictions	223,943	55,537	110,183	21,253
Total DC Adjustment (Before PAA)	223,943	55,537	110,183	21,253

Regulatory Asset Adjustments

Amortization Difference	3,787,306	5,719,784	1,863,396	2,188,850
DC Adjustment	p.1a 223,943	55,537	p.1a 110,183	21,253
Subtotal Before LKS Allocation	3,563,363	5,664,247	1,753,213	2,167,597
LKS Allocation %	52.731%	47.269%	52.731%	47.269%
LKS Reg Adjustment Allocation	2,340,768	2,098,297	1,437,212	1,288,336

Forecasted Employee Contributions for VEBA Reimbursements

	Actual Contributions	
2015	4,211,730	
2016	4,397,073	4.40%
2017	4,743,832	7.89%
2018	4,842,285	2.08%
2019	4,492,825	-7.22%
	Average	1.79%

**Allocation of Benefit Payments provided by
Willis Towers Watson 7/10/2020**

26.50%

34.40%

	Projected Contributions	LG&E	KU
2020	4,573,082	1,211,867	1,573,140
2021	4,654,772	1,233,515	1,601,242
2022	4,737,922	1,255,549	1,629,845

For UI Input

		p. 1a	
2020	303		393
2021	308		400
2022	314		407

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 55

Responding Witness: N/A

Q-55. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO
MAINTAIN NUMBERING WITH CASE NO. 2020-00350]

A-55. N/A

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 56

Responding Witness: N/A

Q-56. THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO
MAINTAIN NUMBERING WITH CASE NO. 2020-00350]

A-56. N/A

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 57

Responding Witness: N/A

Q-57. THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO
MAINTAIN NUMBERING WITH CASE NO. 2020-00350]

A-57. N/A

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 58

Responding Witness: Christopher M. Garrett

- Q-58. Refer to Tab 13-807 KAR 5:001 Section 16(6)(f).
- a. Provide the underlying support for the amounts on this schedule by account/subaccount in live Excel workbook format with all formulas intact. To the extent that certain balance sheet amounts were excluded from either the additions (liabilities not included in rate base) or subtractions (assets not included in rate base), then identify each such excluded account/subaccount and provide all reasons why it was excluded.
 - b. Provide a list of the regulatory assets on line 25 and the amount of each regulatory asset by month and the 13-month average for the test year.
- A-58.
- a. See attachment being provided in Excel format. The first tab is a summary to highlight and explain the differences between the two valuations. The difference between capitalization and rate base is primarily related to the fact that capitalization includes the funding for working capital under the balance sheet approach, which includes regulatory assets and liabilities and other deferred debits. Rate base includes the funding of working capital through completion of a lead/lag study, which accounts for a portion of the Company's cash working capital requirements, but this methodology does not adequately identify all sources of investor capital, unlike the overall balance sheet approach used by capitalization. The second tab includes account level detail for the differences between capitalization and rate base.
 - b. See attachment being provided in Excel format.

The attachments are
being provided in
separate files in Excel
format.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 59

Responding Witness: Lonnie E. Bellar

Q-59. Please provide a narrative explanation of the status of the FERC transmission de-pancaking litigation.

A-59. In July 2019 LG&E and KU proposed their transition mechanism to the FERC, which was in response to FERC's order in March 2019 granting the Company's request to eliminate de-pancaking subject to a transition mechanism. In September 2019, the FERC rejected the proposed transition mechanism and issued a separate order providing clarifications of certain aspects of the March 2019 order. In October 2019, LG&E and KU filed requests for rehearing and clarification on the two September orders. In September 2020, FERC issued its orders in the rehearing process that modified the discussion in, and set aside portions of, the September 2019 orders including adjusting factors impacting the proposed transition mechanism.

In October 2020, both LG&E and KU and other parties filed separate motions for rehearing and clarification regarding FERC's September 2020 orders. In November 2020, the FERC denied the parties' rehearing requests. In November 2020 and January 2021, LG&E and KU and other parties filed for appeal of the September 2020 and November 2020 FERC orders with the D.C. Circuit Court of Appeals, where certain additional prior petitions for review relating to the proceedings are also pending. The D.C. Circuit appeal, as consolidated, is currently being held in abeyance until January 29, 2021, by which date the parties have been directed to file motions to govern further proceedings. On January 15, 2021, LG&E and KU filed a new proposal for a transition mechanism, seeking FERC's acceptance of the filing as compliant with FERC's prior orders.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 60

Responding Witness: Lonnie E. Bellar

- Q-60. Please refer to the LG&E/KU 2021 Operating Plan Transmission at p. 25. Are the transmission de-pancaking costs by customer (OMU \$9.645 million, KMPA \$7.308 million and KYMEA \$10.909 million) being recovered in this rate case? Please explain.
- A-60. No, the costs being recovered in this rate case (prior to jurisdictional allocations) by customer are \$6,634 million (OMU), \$5,025 million (KMPA), and \$7,507 million (KYMEA) for the period of the forward test year. The costs in the Operating Plan Transmission on p. 25 are annual amounts by calendar year and reflect the total cost for LG&E and KU on a combined basis.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 61

Responding Witness: Robert M. Conroy / David S. Sinclair

- Q-61. Please refer to the LG&E/KU 2021 Business Plan: Generation & OSS Forecast.
- a. On page 2, please break out the Native Load Production Costs for LG&E and KU separately.
 - b. On page 9, please explain how the \$8-12 million of projected annual CCR revenue is being handled in this case. Is it an off-set to base revenue requirements, or will it be flowed through the ECR?

A-61.

- a. 2021 Business Plan Production Costs (\$/MWh)

	2021	2022	2023	2024	2025
KU	20.80	20.14	20.62	19.99	21.03
LG&E	22.89	23.79	23.37	24.95	23.71

- b. The CCR revenues are flowed back to customers through the ECR mechanism on a monthly basis.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 62

Responding Witness: Lonnie E. Bellar

- Q-62. Refer to Mr. Bellar's Direct Testimony at 20 regarding the SEEM costs.
- a. Provide the SEEM costs included in the test year revenue requirement by FERC account. If none, then so state. Provide all calculations in an Excel workbook in live format with all formulas intact, for the base revenue requirement, fuel adjustment mechanism revenue requirement, and each other rider revenue requirement, if any.
 - b. Provide a copy of the Companies' cost benefit analysis.
- A-62.
- a. See the response to PSC 2-30.
 - b. See the response to PSC 2-30.

KENTUCKY UTILITIES COMPANY

Response to Joint Initial Data Requests of the Attorney General and KIUC

Dated January 8, 2021

Case No. 2020-00349

Question No. 63

Responding Witness: Christopher M. Garrett / William Steven Seelye

- Q-63. Refer to Table 7 in Mr. Seelye's Direct Testimony at 136 and the Excel workbook provided in response to Staff 1-56 in support of that table.
- a. Describe the Companies' calculation of the revenue collection lag days shown on Table 7, including, but not limited to, the lag days associated with credit/debit card, ACH, and other electronic payments.
 - b. Provide the Companies' calculation of the revenue collection lag days shown on Table 7.
 - c. Provide the Companies' calculations of the expense "lead" days shown on Table 7.
 - d. Describe the "Retirement Income Account Expense" line item shown on Table 7, including the specific expenses included in this line item.
 - e. Confirm that the accumulated depreciation subtracted from rate base is based on a thirteen-month average, which essentially results in an average of the monthly averages for the test year. If this is not correct, then provide a corrected statement and all support for the corrected statement.
 - f. Confirm that under the thirteen-month average calculation of accumulated depreciation, the Companies essentially are allowed a half month of return on the current month depreciation expense before it is used to increase accumulated depreciation at the end of the current month. If this is not correct, then provide a corrected statement and all support for the corrected statement.
 - g. Confirm that the Companies do not include regulatory assets in rate base, except for its proposal to include a regulatory asset – FAS 158 pension in other working capital (Schedule B-5.2B(2)).
 - h. Confirm that the Companies do not include sales taxes in the base revenue requirement.

- i. Describe the Companies' accounting for sales taxes collected and remitted, i.e., whether the sales taxes collected are included in revenues and whether the sales taxes remitted are included in other taxes expense or some other expense account.
- j. Explain why "school tax" is shown as a separate line item than "property taxes" and why "school tax" and "property taxes" have different "lead" days.
- k. Confirm that "school taxes" are paid annually based on the assessed value at the beginning of the year. If this is correct, then provide a timeline for the accrual of the liability and any related offsetting asset, the amortizations of the liability and asset, school tax expense, and the payment of the current year's liability. If this is not correct, then provide a corrected statement and provide a timeline based on the corrected statement.
- l. Refer to the prepayments included in rate base as shown on Schedule B-5.1. Describe the analysis performed to ensure that there was no overlap between the prepayments included in rate base and the related expenses included in the cash working capital calculated using the lead/lag approach, especially with respect to the amortization of the prepayments to expense. If the Companies performed an analysis, then provide a copy of it, including all support. If the Companies did not perform an analysis, then provide all reasons why the Companies believe that the prepayments should be included in rate base, especially if the amortization of the prepayments to expense is included in the cash working capital study.

A-63.

- a. For clarity, the collection lag is the period from when the bill is invoiced to when the customer payment is received; the bank lag is the period from when the customer payment is received to when the Companies have access to the funds. The Company calculates the collection lag using a receivables turnover methodology by dividing the average daily receivables by the average daily revenues and pass-through items that flow through customer bills. The bank lag is denoted as one day because cash is available to the Company the next business day regardless of the payment method used by the customer (e.g., credit/debit card, ACH, check, etc.).
- b. See the attachment to PSC 1-57 named "2020_Att_KU_PSC_1-57_KU_Cash_Working_Capital_12ME_Dec_2019.xlsx", specifically the Collection Lag and Avg Daily AR Balance tabs.
- c. Table 7 only reflects the Company's revenue lag days that were updated for this proceeding based on an analysis of billings for 2019. The expense lead days relied on for the determination of cash working capital in this proceeding

reflect values that were determined in the lead-lag study submitted in Case No. 2018-00294. See the following attachment to PSC 1-56 for the expense lead analysis performed in the most recent lead-lag study:

“2020_Att_KU_PSC_1-57_KU_Cash_Working_Capital_12ME_Dec_2019.xlsx”

- d. Table 7 does not reflect a line titled “Retirement Income Account Expense”. However, the Excel spreadsheet that supports Table 7 does include an expense lead day analysis for the Retirement Income Account Expense from the most recent lead-lag study submitted in Case No. 2018-00294. The Retirement Income Account Expense represents the timing of the Company’s contribution to participating employees’ Retirement Income Account.
- e. Confirmed.
- f. Not confirmed. The Company utilizes capitalization, not rate base, to calculate the revenue requirement.
- g. Confirmed.
- h. Confirmed. The Companies do not include sales tax collected on customer bills in the base rate revenue requirement.
- i. The Companies record sales tax collected on customer bills to FERC account 241, Tax collections payable. The liability is relieved when the sales tax is remitted to the applicable tax authority.
- j. Similar to sales tax, the school tax is a pass-through tax collected on customer bills and remitted to applicable tax authorities; whereas, property taxes are an expense incurred by the Company based on assessed values of Company-owned property. The lead days are calculated separately based on when the applicable tax is due.
- k. School taxes are collected based on gross receipts on customer bills and remitted to the applicable tax authorities in the following month. School taxes are recorded to customer accounts receivable (FERC account 142, Customer accounts receivable) and the offsetting liability (FERC account 241, Tax collections payable) in the month when collected. The receivable is relieved when the customer’s bill is paid, and the liability is relieved when the sales tax is remitted to the applicable tax authorities.
- l. In performing the lead-lag study in the prior rate case, which is being used in this proceeding to determine expense lead days, the Company identified prepaid expenses that were included as prepayments in rate base and specifically excluded those items from expenses that were analyzed in the

determination of expense lead days. However, one prepaid expense – the PSC assessment fee – is not included in rate base prepayments and thus was analyzed and determined to have 152.00 negative expense lead days. The negative expense lead days were then applied to the prepaid PSC assessment fee amortization expense included in the income statement expense analysis component of the cash working capital calculation (line 31 “Other Taxes” of Schedule B-5.2, pages 1 and 4 of 6). The 152.00 negative lead days for Other Taxes was determined by analyzing the timing of payments related to other miscellaneous taxes, which includes the PSC assessment fee. All other prepayment amortization expenses (e.g., prepaid insurance and IT contracts) are included in line 15 “Other O&M” of Schedule B-5.2, pages 1 and 4 of 6, with an expense lead of 48.05 days. The expense lead day analysis used to determine the 48.05 expense lead days for Other O&M did not include these other prepayment amortization expenses since the prepayment balances are included in rate base. Thus, the Company should have applied zero expense lead days to the other prepayment amortization expenses instead of the 48.05 expense lead days. The current methodology results in an understatement of cash working capital.

KENTUCKY UTILITIES COMPANY

Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021

Case No. 2020-00349

Question No. 64

Responding Witness: Christopher M. Garrett

- Q-64. Refer to Schedule B-8 TC (Schedule B-8 pages 1 and 2) for KU and LG&E (Electric).
- a. Explain why the Companies utilized the same amount in account 190 ADIT for the forecast year as the base year.
 - b. Provide a detailed schedule of the amounts in account 190 ADIT by temporary difference and by month for 2019, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, if any.
 - c. Provide a detailed schedule of the amounts in account 281 ADIT by temporary difference and by month for 2019, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, forecast bridge months between the end of the base year and the beginning of the test year, and the months in the forecast year.
 - d. Provide a detailed schedule of the amounts in account 282 ADIT by temporary difference and by month for 2019, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, forecast bridge months between the end of the base year and the beginning of the test year, and the months in the forecast year.
 - e. Provide a detailed schedule of the amounts in account 283 ADIT by temporary difference and by month for 2019, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, forecast bridge months between the end of the base year and the beginning of the test year, and the months in the forecast year.

A-64.

- a. For forecasting purposes, deferred tax activity is calculated in aggregate and posted to Accumulated Deferred Income Taxes in the DEFERRED CREDITS (282-283) section of the balance sheet, per Schedule B-8. Therefore, there is no change to the Accumulated Deferred Income Taxes balance in the DEFERRED DEBITS (190) section of the balance sheet as those changes are included in the DEFERRED CREDITS line item.
- b. See the attachment being provided in excel format. The schedule includes ADIT balances and supporting calculations for accounts 190, 282, and 283 in aggregate for all months included in 2019, base period, forecast bridge months, and forecast year. As discussed in response to part a, deferred tax activity is calculated in aggregate and, therefore, not tracked by specific account.
- c. The Company does not utilize Account 281 for recording ADIT.
- d. See the response to part b.
- e. See the response to part b.

The attachment is being provided in a separate file in Excel format.

KENTUCKY UTILITIES COMPANY

Response to Joint Initial Data Requests of the Attorney General and KIUC

Dated January 8, 2021

Case No. 2020-00349

Question No. 65

Responding Witness: Christopher M. Garrett

- Q-65. Refer to Schedule B-8 KY (Schedule B-8 pages 3 and 4) for KU and LG&E (Electric).
- a. Provide a detailed schedule of the amounts in account 190 ADIT by temporary difference and by month for 2019, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, forecast bridge months between the end of the base year and the beginning of the test year, and the months in the forecast year.
 - b. Provide a detailed schedule of the amounts in account 281 ADIT by temporary difference and by month for 2019, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, forecast bridge months between the end of the base year and the beginning of the test year, and the months in the forecast year.
 - c. Provide a detailed schedule of the amounts in account 282 ADIT by temporary difference and by month for 2019, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, forecast bridge months between the end of the base year and the beginning of the test year, and the months in the forecast year.
 - d. Provide a detailed schedule of the amounts in account 283 ADIT by temporary difference and by month for 2019, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, forecast bridge months between the end of the base year and the beginning of the test year, and the months in the forecast year.
- A-65.
- a. See the response to Question No. 64, part b. Kentucky jurisdictional percentages are applied to Total Company ADIT balances per schedule B-6.

- b. The Company does not utilize Account 281 for recording ADIT.
- c. See the response to Question No. 64, part b.
- d. See the response to Question No. 64, part b.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 66

Responding Witness: N/A

Q-66. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO
MAINTAIN NUMBERING WITH CASE NO. 2020-00350]

A-66. N/A

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 67

Responding Witness: N/A

Q-67. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO
MAINTAIN NUMBERING WITH CASE NO. 2020-00350]

A-67. N/A

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 68

Responding Witness: Christopher M. Garrett

- Q-68. Reference the Thompson testimony, p. 13:1. Explain whether expenses associated with the Coronavirus Response Fund were above the line or below the line. If the former, provide the:
- a. justification for recovering such expenses from ratepayers; and
 - b. allocation for these expenses between ratepayer classes.
- A-68. The efforts to initiate the Coronavirus Response Fund were coordinated by the LG&E and KU Foundation; therefore, no expenses were incurred by the Company. Recovery of the expenses associated with the Coronavirus Response Fund are not proposed in this case.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 69

Responding Witness: Kent W. Blake / Eileen L. Saunders

Q-69. Reference the Thompson testimony, p. 14: 1-2, referring to a grant program to provide incentives for communities to make proactive investments in “product readiness and development.”

- a. Explain the meaning of “product readiness and development.”
- b. Explain if expenses associated with this grant program are or will be above the line, or below the line. If the former, provide the: (i) justification for recovering such expenses from ratepayers; and (ii) allocation for these expenses between ratepayer classes.

A-69.

- a. Product readiness means land sites and buildings that are marketed for consideration by companies or prospects seeking to locate or grow in Kentucky. Product readiness and development means necessary activities are being performed to make land sites and buildings most attractive to companies or prospects. Activities may include, but are not limited to site acquisition, site engineering, site clearing, land compaction, site master planning, building construction, or building improvements.
- b. Expenses associated with this program are above the line as economic development benefits customers.
 - (i) When an existing Kentucky business expands or a new business locates in the state, significant economic benefits ensue for customers. The creation of new jobs bring payroll dollars, increased demand for housing, goods and services, greater capital investment, and a broader tax base, all of which spread throughout the economy and benefit customers. In addition, it provides a broader sharing of utility fixed costs of service.

The Companies believe that assisting existing customers as they look to expand business as well as working with prospective customers, alongside state and local economic development and other officials, is a core component of customer service that benefits all customers.

- (ii) This expense is recorded to FERC Account 912 which is then jurisdictionalized and allocated amongst rate classes based on the number of customers in each rate class in the Cost of Service Study.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 70

Responding Witness: Kent W. Blake

- Q-70. Reference the Blake testimony at 5: 7-11. Describe the changes in facts and circumstances the Companies have experienced in their remaining coal-fired generation fleet that must be addressed now in depreciation rates.
- a. Explain whether the retirement of Mill Creek Units no. 1 and 2, and Brown Unit no. 3 will lead to stranded costs. If so, provide the most recent stranded cost projections.
 - b. Explain in detail the risk of intergenerational inequities that could develop if depreciation rates are not changed in the instant cases.
- A-70. Exhibit LEB-2 to Mr. Bellar's Direct Testimony contains the analysis of the economic lives of the Companies' coal-fired generation unit.
- a. The retirement dates of Mill Creek Units 1 and 2 and Brown Unit 3 as recommended in Mr. Bellar's testimony are not expected to result in any stranded costs.
 - b. As with past depreciation studies, the Companies proposed rates in this proceeding provide for a systematic and rationale recovery of prudently incurred costs over the lives of the underlying assets from the customers receiving the benefit of those assets. This helps to minimize any residual costs being recovered from customers in the future after these assets have been retired and are no longer in service. The proposed depreciation rate changes for these units and the impact to cost recovery in the forecast test year are detailed in the Companies' response to DOD-FEA 1-12 and provide for that systematic and rational recovery of costs. As discussed in testimony, the Companies desire to avoid filing rate cases for some time. If the depreciation rates for these three units are not updated in this proceeding, there will be limited, if any, opportunity to do so again prior to their respective retirement dates.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 71

Responding Witness: N/A

Q-71. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO
MAINTAIN NUMBERING WITH CASE NO. 2020-00350]

A-71. N/A

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 72

Responding Witness: N/A

Q-72. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO
MAINTAIN NUMBERING WITH CASE NO. 2020-00350]

A-72. N/A

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 73

Responding Witness: Kent W. Blake

- Q-73. Reference the Blake testimony, Exhibit KWB-1. Explain whether the Companies are seeking a regulatory asset for the remaining net book value of retired and replaced meters. If so, provide the approximate sum of that regulatory asset and how it was derived.
- A-73. The Companies are seeking regulatory asset treatment for the remaining net book value of the retired and replaced meters at the end of the implementation period. As shown on Exhibit KWB-1, the projected regulatory asset balance is \$26.8 million and reflects the continued depreciation of these meters throughout the implementation period.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 74

Responding Witness: Kent W. Blake

- Q-74. Reference the Blake testimony at 10: 1-11. Explain whether meter reading and field service expense are the only types of savings to be included in the proposed regulatory liability. If not, identify all types of savings to be included in the regulatory liability.
- A-74. Meter reading and field service expenses are the only types of savings to be included in the proposed regulatory liability. The meter reading and field service expenses are the only material savings during the implementation period relative to expenses embedded in base rates. However, there are projected fuel savings that would automatically be returned to customers through the Fuel Adjustment Clause mechanism.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 75

Responding Witness: Gregory J. Meiman

- Q-75. Reference the Meiman testimony generally. Explain whether the Companies consider location in setting compensation for their employees.
- A-75. The Companies use national survey data when setting compensation for employees. The survey includes some Kentucky based companies as well as others with a large presence in Kentucky.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 76

Responding Witness: Gregory J. Meiman

- Q-76. Reference the Meiman testimony at 18:19, regarding the Companies' medical clinic. Explain whether costs associated therewith are paid by shareholders or ratepayers. If the latter, provide a breakdown of those costs through the end of the forecast period.
- A-76. See the response to PSC 2-58 for a description of the medical clinic. The Company pays a third-party provider to staff and manage the clinic. This monthly fixed fee is approximately \$79,500, which is split between the medical plan and operating and maintenance expense. In the case of the medical plan, employees cover a portion of the cost through monthly premiums. The balance of the medical plan amount and the occupational care expense is part of operating and maintenance expense. It should be noted that this amount is not incremental as it will offset payments that would otherwise be made to other third-party providers. By moving to the clinic structure, the Company anticipates future increases in the cost of these services will be reduced.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 77

Responding Witness: Robert M. Conroy

- Q-77. Reference the Conroy testimony at 19:12-16. Explain whether the percentages cited therein include reductions for the surcredit the Companies are proposing in the instant cases.
- A-77. The referenced percentages, as noted, are for the base rate increase and do not include the effects of the Economic Relief Surcredit. See pages 5-6 of Mr. Conroy's testimony for the average increase for a residential customer after taking into account the Economic Relief Surcredit.

KENTUCKY UTILITIES COMPANY

Response to Joint Initial Data Requests of the Attorney General and KIUC

Dated January 8, 2021

Case No. 2020-00349

Question No. 78

Responding Witness: Daniel K. Arbough

- Q-78. Explain whether the cost of service includes any premium costs for Directors & Officers' liability insurance, either direct charged or allocated. If the response is in the affirmative, provide the following items:
- a. Amount included in the base year and forecasted period. If the amount is allocated, provide the allocations.
 - b. List of officers and directors covered by the insurance.
 - c. List of acts covered by the insurance.
- A-78. Yes, the cost of service includes premium costs for Directors & Officers' (D&O) insurance.
- a. The amount included in the base year for KU is \$362,250. The amount included in the forecasted period for KU is \$531,625. The increase in the premium for the forecasted period is due to the challenging and volatile D&O insurance marketplace that is experiencing very large rate increases and decreased capacity from insurance companies. The policy is procured by PPL Corporation ("PPL") to cover all subsidiaries. One third of the premium is first allocated from PPL to LG&E and KU Energy LLC ("LKE"). LKE further allocates 53% of the LKE portion of the premium to KU.
 - b. All directors and officers of PPL Corporation and each subsidiary and employees, regardless of job title, are covered by this insurance if the employee is involved in an outside non-profit board or industry association at the request of PPL Corporation or a subsidiary.
 - c. PPL maintains broad directors and officers liability insurance that is designed to indemnify the directors and officers of PPL Corporation and each of its subsidiaries against any liability (including legal expenses, settlements and judgments) arising out of alleged wrongful acts, errors or omissions committed while managing corporate affairs.

PPL's D&O insurance is comprised of Corporate Indemnification and Side A coverages. Corporate Indemnification coverage will reimburse a company for payments made to directors and officers under the indemnification provisions of the company's bylaws. In situations where a company is unable to indemnify a director or officer, such as in the case of a derivative claim brought on behalf of the company by a third party, or in the case of the company's financial inability to pay, Side A coverage provides, on a direct basis and with no deductible, payments for legal expenses, settlements and judgments.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 79

Responding Witness: Christopher M. Garrett

- Q-79. Explain whether it is possible, based on the cost allocation manual and service agreements in place, for more than one service company (among LKS, PPL Services, and PPL EU Services) to provide the same kind of services to KU and LG&E.
- a. If the response is in the affirmative, fully describe the safeguards in place to prevent more than one service company from allocating duplicate charges for the same service.
 - b. If the response is in the negative, fully explain the delineation and differentiation of services provided by each service company.
- A-79. Yes.
- a. During the preparation of the annual budget, LKS Financial Planning and Analysis develops an understanding of the specific services to be provided by LKS, PPL Services, and PPL EU Services and whether these services will benefit KU and LG&E. Extra scrutiny is applied to budgeted charges from departments which exist at both LKS and at either of the two PPL service companies to prevent the duplication of services from being charged to KU and LG&E. Charges which do not benefit KU and LG&E (for such reasons as not being specifically identifiable, attributable to other affiliates, or duplicative) are not budgeted or charged to KU and LG&E. The direct charge bills received from PPL Services and PPL EU Services clearly delineate the source departments from which the charges originate. Actual direct charges are closely reviewed monthly by the LKS Corporate Accounting, Treasury, Forecasting and Budgeting-Corporate, and Budgeting and Forecasting-Distribution Ops/Customer Services Departments to ensure that charges are billed as expected.
 - b. Not applicable.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 80

Responding Witness: Christopher M. Garrett

- Q-80. Reference Filing Requirement Tab 59,⁵ pp. 2-3 (Schedule F-1),⁶ and the testimony of Witness Garrett. Identify where in Mr. Garrett's testimony, or in the testimony of any other witness for the Companies, the following are provided with regard to each item of dues related expense: (i) support for the reasonableness of each such item; and (ii) a complete explanation of the direct benefit provided to ratepayers.
- A-80. See the response to Question No. 96.

⁵ 807 KAR 5:001 Sec. 16(8)(f)

⁶ Pagination is identical in both Case Nos. 2020-00349 and 2020-00350

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 81

Responding Witness: Christopher M. Garrett

- Q-81. For each line item of dues expense identified in Tab 59, Sch. F-1, pp. 2-3, identify the direct benefit to ratepayers.
- A-81. See the response to Question No. 96.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 82

Responding Witness: N/A

Q-82. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO
MAINTAIN NUMBERING WITH CASE NO. 2020-00350]

A-82. N/A

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 83

Responding Witness: Robert M. Conroy

- Q-83. Confirm that in KU rate case 2003-00434, the Commission in its Final Order dated June 30, 2004, relying in part on data broken down by NARUC operating expense category, at p. 44-45 removed 45.35% of KU's dues paid to Edison Electric Institute ("EEI"), for a total exclusion of \$67,044, because EEI applied that portion of the dues KU paid toward: (i) legislative advocacy; (ii) regulatory advocacy; and (iii) public relations [hereinafter referred to as "covered activities"].
- A-83. The Commission's order speaks for itself. The cited pages contain the information quoted above, but do not refer explicitly to NARUC operating expense categories. As the language clearly indicates, the Commission excluded 45.35% of the Companies' EEI dues based on information reviewed at the time of the order indicating that this was the percentage of EEI dues devoted to advocacy and public relations. The Commission did not hold that 45.35% of the Companies' EEI dues should be excluded for all time going forward, but rather that dues devoted to advocacy should be excluded, whatever percentage they may represent.

In addition, the Commission rejected the AG-KIUC's proposed disallowance of 45.35% of EEI dues for Kentucky Power Company in its most recent rate case, stating, "[T]he Commission finds that the full amount of EEI Dues that have been included in the test year should be included in the calculation of Kentucky Power's revenue requirement."⁷

⁷ *Electronic Application of Kentucky Power Company for (1) a General Adjustment of Its Rates for Electric Service; (2) Approval of Tariffs and Riders; (3) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; (4) Approval of a Certificate of Public Convenience and Necessity; and (5) All Other Required Approvals and Relief*, Case No. 2020-00174, Order at 21 (Jan. 13, 2021).

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 84

Responding Witness: Christopher M. Garrett

- Q-84. Reference FR 16(8)(f), Sch. F-1. For each of the following entities identified therein [hereinafter also referred to as a “Dues Requiring Organization”], confirm whether that organization engages in any one or more of the following activities: (i) one or more of the “covered activities” identified above; (ii) advertising; (iii) marketing; (iv) legislative policy research; and (v) regulatory policy research. If so confirmed with regard to any one or more of these organizations, identify that organization and provide the amount of KU dues which that organization applies to such activities, both in dollar terms and percentages of total dues.
- a. Chartwell Inc.;
 - b. Class Of 85 Regulatory Response Group;
 - c. Climate Legal Resource Group;
 - d. Coal Combustion Residuals;
 - e. Cross Cutting Issues;
 - f. E Source Companies LLC;
 - g. Edison Electric Institute (EEI);
 - h. Electric Power Research Institute (EPRI);
 - i. Midwest Ozone Group;
 - j. New Source Review;
 - k. University Of Missouri-Fri/Pud;
 - l. Utility Air Regulation Group (UARG);
 - m. Utility Solid Waste Activities Group (USWAG); and

n. Utility Water Act Group (UWAG)

A-84. KU does not believe these organizations engage in “covered activities” as referenced in the request, unless otherwise specifically identified, and notwithstanding this definition, the expenses are proper for recovery in this case.

a. Chartwell Inc. does not engage in covered activities.

b. Class Of 85 Regulatory Response Group does not engage in covered activities.

c. Climate Legal Resource Group does not engage in covered activities.

d. Coal Combustion Residuals does not engage in covered activities.

e. Cross Cutting Issues does not engage in covered activities.

f. E Source Companies LLC does not engage in covered activities.

g. Edison Electric Institute (EEI) engages in covered activities. For the test period, 13.3% of EEI dues or \$76,431 are non-recoverable for KU.

h. Electric Power Research Institute (EPRI) does not engage in any covered activities.

i. Midwest Ozone Group (MOG) does not engage in covered activities.

j. New Source Review does not engage in covered activities.

k. University of Missouri-Fri/Pud does not engage in covered activities.

l. Utility Air Regulation Group (UARG) engaged in covered activities. UARG dissolved in 2019.

m. Utility Solid Waste Activities Group (USWAG) engages in covered activities. For the test period, 3.0% of USWAG dues or \$1,500 are non-recoverable for KU.

n. Utility Water Act Group (UWAG) does not engage in covered activities.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 85

Responding Witness: N/A

Q-85. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO
MAINTAIN NUMBERING WITH CASE NO. 2020-00350]

A-85. N/A

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 86

Responding Witness: Christopher M. Garrett

Q-86. Provide the amount of funding that EEI provides to UARG, USWAG, and UWAG

A-86. The Company is not aware of the specific breakdown of how EEI spends the dues it collects beyond the information EEI provides in its invoice. See the response to Question No. 93. The Company has excluded the appropriate amount of unrecoverable dues based on the information provided from EEI.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 87

Responding Witness: N/A

Q-87. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO
MAINTAIN NUMBERING WITH CASE NO. 2020-00350]

A-87. N/A

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 88

Responding Witness: N/A

Q-88. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO
MAINTAIN NUMBERING WITH CASE NO. 2020-00350]

A-88. N/A

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 89

Responding Witness: N/A

Q-89. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO
MAINTAIN NUMBERING WITH CASE NO. 2020-00350]

A-89. N/A

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 90

Responding Witness: Christopher M. Garrett

- Q-90. Explain whether the Companies pay any dues or membership fees to law firms or trade groups which maintain an affiliate engaged in any covered activities.
- a. Explain whether Hunton & Williams LLP, and Venable LLP are two such law firms. If so, explain whether any such dues or fees are included as above-the-line expenses in the applications in Case Nos. 2020-00349 and/or 2020-00350.
- A-90. Coal Combustion Residuals (CCR) Legal Resources Group and New Source Review (NSR) Legal Resources Group are billed through Hunton Andrews Kurth LLP (formerly Hunton & Williams LLP). Neither are engaged in covered activities. The fees the Companies paid to CCR and NSR are for legal services performed by Hunton Andrews Kurth on behalf of many utilities. These utilities share the cost of these legal services.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 91

Responding Witness: Christopher M. Garrett

- Q-91. If any affiliate of the Companies pays dues to one or more Dues Requiring Organizations, and a jurisdictional portion of those dues are charged back to the Companies, explain whether the dues are being recovered in rates, the amounts thereof, and precisely where they can be found in the application.
- A-91. PPL pays EEI dues, which are allocated to the Companies. Otherwise, no affiliate of the Companies pays dues to any Dues Requiring Organization.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 92

Responding Witness: Robert M. Conroy

- Q-92. Provide copies⁸ of Annual Reports of EEI, EPRI, and of every other Dues Requiring Organization identified in FR 16(8)(f), Sch. F-1, for each year since the conclusion of the Companies' 2018 rate cases.
- A-92. The Company does not collect and retain the requested information for its corporate files. The documents requested would require an expensive and burdensome electronic search and the Company has not performed a search of relevant document on the internet or web sites of the referenced entities. The requested information is thus not readily available.

⁸ Links to web sites containing open access to the reports will suffice.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 93

Responding Witness: Christopher M. Garrett

- Q-93. Provide a complete copy of invoices received from each Dues Requiring Organization since the conclusion of the Companies' 2018 rate cases.
- A-93. See attached copies of invoices spanning May 2019 through December 2020 received from Organization Memberships as presented in FR 16(8)(f), Sch. F-1. To be consistent with Sch. F-1, only those invoices above \$5,000 are being provided.



Membership Renewal

First Notice

Bill To: 01840515-0

LG&E and KU Services Company
Kenneth Tapp
220 West Main Street, 4th Floor
Louisville, KY 40202

Invoice No: 9000491880

Invoice Date : 11/14/2019

Page: 1 of 1

Fed ID # [REDACTED]

Terms: Net 30

PO #:

Customer No. 01840515

Ship Customer Name

Description

Price

01840515-0 - LG&E and KU Services Company	
ACAA - Electric Utility Producer 01-Jan-2020 to 31-Dec-2020	15,000.00
<hr/>	
Total:	15,000.00
Paid:	0.00
Balance Due:	15,000.00

LG&E - \$6,300.00
KU - \$8,700.00



Membership Renewal

First Notice

Bill To: 01840515-0

LG&E and KU Services Company
Kenneth Tapp
220 West Main Street, 4th Floor
Louisville, KY 40202

Invoice No: 9000723666
Invoice Date : 11/06/2020
Page: 1 of 1
Fed ID # [REDACTED]
Terms: Net 30

PO #: Customer No. 01840515

Ship Customer Name

Description	Price
01840515-0 - LG&E and KU Services Company	
ACAA - Electric Utility Producer 01-Jan-2021 to 31-Dec-2021	15,000.00
	Total: 15,000.00
	Paid: 0.00
	Balance Due: 15,000.00

LG&E - \$6,750.00
KU - \$8,250.00

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October 25, 2019

Mr. Robert J. Ehrler
Senior Counsel and Environmental Policy Manager
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Louisville, Kentucky 40202
bob.ehrler@lge-ku.com
Kathy.Wilson2@lge-ku.com

Statement of fees for participation in the Cross-Cutting Issues Group for the period October 1, 2019 – September 30, 2020.

TOTAL AMOUNT DUE: \$35,000.00

LG&E - \$13,650.00

KU - \$21,350.00

December 4, 2019

Mr. Robert J. Ehrler
 Senior Counsel and Environmental
 Policy Manager
 LG&E and KU Energy LLC
 220 West Main Street
 PO Box 32010
 Louisville, KY 40202

Statement of Fees for Participation in the Class of '85 Regulatory Response Group

Payment for:

January - December 2020	\$42,000
TOTAL AMOUNT DUE	\$42,000*

*Please note that if not paid in full by 12/31/2019, the annual fee will increase to \$43,200.

LG&E - \$16,848.00
 KU - \$26,352.00

October 16, 2020

Mr. Robert J. Ehrler
Senior Counsel and Environmental Policy Manager
LG&E and KU Energy LLC
220 West Main Street
Louisville, Kentucky 40202
bob.ehrler@lge-ku.com
Kathy.Wilson2@lge-ku.com

Statement of fees for participation in the Cross-Cutting Issues Group for the period October 1, 2020 – September 30, 2021.

TOTAL AMOUNT DUE: \$35,000.00

LG&E - \$14,700.00
KU - \$20,300.00

Please remit to:

Baker Botts L.L.P.
P.O. Box 301251
Dallas, TX 75303-1251

Taxpayer I.D. ■■■■■■■■■■

BAKER BOTTS LLP

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WASHINGTON

November 24, 2020

Mr. Robert J. Ehrler
Senior Counsel and Environmental
Policy Manager
LG&E and KU Energy LLC
220 West Main Street
PO Box 32010
Louisville, KY 40202
(bob.ehrler@lge-ku.com)

Statement of Fees for Participation in the Class of '85 Regulatory Response Group

Payment for:

January - December 2021

If paid by 12/31/2020

TOTAL AMOUNT DUE

\$43,200 ✓

If paid after 12/31/2020

TOTAL AMOUNT DUE

\$44,400

Please remit to:

Baker Botts L.L.P.
P.O. Box 301251
Dallas, TX 75303-1251

LG&E - \$18,144.00
KU - \$25,056.00

Taxpayer I.D. ■■■■■■■■■■

cc: Kathy.Wilson2@lge-ku.com
Carrie.Beatty@lge-ku.com

Chartwell, Inc
2970 Peachtree Road N.W. #250
Atlanta, GA 30305 US
cyekeh@chartwellinc.com
www.chartwellinc.com



Garrett

INVOICE

BILL TO

LG&E and KU
LG&E/KU Energy
220 West Main Street
Louisville, KY 40202

SHIP TO

LG&E and KU
LG&E/KU Energy
220 West Main Street
Louisville, KY 40202

INVOICE # 31842

DATE 09/04/2019
DUE DATE 09/04/2019

P.O. NUMBER

Tim Melton

ACCOUNT MANAGER

Belinda Roberts

DESCRIPTION	QTY	RATE	AMOUNT
Outage Communications Leadership Council - 11/01/2019 - 10/31/2020	1	15,995.00	15,995.00

.....
P.O. # 154878

.....
BALANCE DUE

.....
\$15,995.00

JENNIFER WAGNER
10-10-19

LG&E - \$7,357.70

KU - \$8,637.30

Chartwell, Inc

2970 Peachtree Road N.W. #250
Atlanta, GA 30305 US
cyekeh@chartwellinc.com
www.chartwellinc.com



Chartwell
INSIGHT FOR TOMORROW'S UTILITY

INVOICE

BILL TO

LG&E and KU
LG&E/KU Energy
220 West Main Street
Louisville, KY 40202

SHIP TO

LG&E and KU
LG&E/KU Energy
220 West Main Street
Louisville, KY 40202

INVOICE # INV-10136

DATE 04/09/2020

DUE DATE 05/09/2020

TERMS Net 30

CUSTOMER CONTACT

Debbie Leist

ACCOUNT MANAGER

Tim Herrick

DESCRIPTION	QTY	RATE	AMOUNT
Premier Membership - 4/1/2020 - 12/31/2020	1	13,496.25	13,496.25
Outage Communications Leadership Council - 11/1/2020 - 12/31/2020	1	2,665.83	2,665.83

BALANCE DUE

\$16,162.08

LG&E - \$8,082.71

KU - \$8,079.37



Mr. William Paul Puckett
 Senior Environmental Engineer
 LG&E and KU Energy
 220 W Main Street
 Louisville, KY 40202-0000

Invoice

Invoice # : 243689
 Invoice Date: 12/05/2019
 FEIN: XXXXXXXXXX
 Term: Net 30

Description	Quantity	Price	Discount	Amount
2020 USWAG Membership Dues	1	\$73,773.75	\$0.00	\$73,773.75

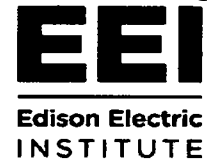
Lobbying - \$2,213.22
 Total less lobbying \$71,560.53
 LG&E - \$28,771.75
 KU - \$42,788.78

Invoice Total	\$73,773.75
Taxes	\$0.00
Amount Paid	\$0.00
PLEASE PAY	\$73,773.75

PLEASE DETACH AND REMIT WITH YOUR PAYMENT

Invoice1 #: 243689
 LG&E and KU Energy
 220 W Main Street
 Louisville, KY 40202-0000

Invoice for Membership Dues



MR. WILLIAM H. SPENCE
CHAIRMAN AND CEO
PPL CORPORATION
2 N 9TH STREET
ALLENTOWN, PA 18101

Date	Invoice Number
12/11/2019	DUES202048

Payment due on or before 1/31/2020

Description	Total
2020 EEI Membership Dues for:	
Regular Activities of Edison Electric Institute ¹	\$1,263,866
Industry Issues ²	\$126,387
Restoration, Operations, and Crisis Management Program ³	\$15,000
2020 Contribution to The Edison Foundation, which funds IEI ⁴	\$30,000
Total	\$1,435,253

¹ The portion of 2020 membership dues relating to influencing legislation, which is not deductible for federal income tax purposes, is estimated to be 13%. *2H*
² The portion of the 2020 industry issues support relating to influencing legislation is estimated to be 24%. *2I*
³ The Restoration, Operations, and Crisis Management Program is related to improvements to industry-wide responses to major outages (e.g. National Response Event); continuity of industry and business operations; and EEI's all hazards (storms, wildfires, cyber, etc.) support and coordination of the industry during times of crises. No portion of this assessment is allocable to influencing legislation.
⁴ The Edison Foundation is an IRC 501(c)(3) educational and charitable organization. Contributions are deductible for federal income tax purposes to the extent provided by law. Please consult your tax advisor with respect to your specific situation.

*2E
2F
2G*

Invoice Total	1,435,253.00
Exclude 2019 Contribution	30,000.00
New Invoice Total	<u>1,405,253.00</u> <i>2D</i>

1,405,253 * 65% = \$913,414
Lobby - \$127,899
Total less lobby = \$785,515

Reply Reply All Forward IM
Tue 1/7/2020 8:15 AM



Ackerman, Danielle [PPL]
RE: 2018 EEI dues recal

To: Findley, Josh; Bush, Tom
Cc: Romanko, Vicki

LG&E -\$311,648

Hi Josh,

KU - \$473,867

The \$30,000 was excluded this year as well.

Thank you,
Danielle

From: Findley, Josh William <josh.findley@lge-ku.com>
Sent: Monday, January 06, 2020 7:31 PM
To: Ackerman, Danielle <DAckerman@pplweb.com>; Bush, Tom <tom.bush@lge-ku.com>
Cc: Strange, Vicki <vicki.romanko@lge-ku.com>
Subject: RE: 2018 EEI dues recal

Hi Danielle,

Do you know if the \$30,000 contribution was paid this year? I am reviewing last year's entry and it looks like it was excluded.

Thanks,

Josh

2) Office of Chairman

January-December 2020 EEI Membership Dues (invoice attached)
\$1,263,866 This payment will be amortized 1/12 to expense each month at PPL Financial and will be allocated to the Business Lines as a Category B cost

Total for year **\$1,405,253** ^{3C}
 7AC 65% to Kentucky (Category B) 65.00%
 913,414.45 ^{3C}

Jan-Dec 2020 cost to Kentucky for EEI Membership Dues **\$913,414.45**

Journal Entry Calculation		
Allocation	Amount	Company
4AF 40.14%	\$ 366,644.56	LGE 1A
4AG 59.86%	\$ 546,769.89	KU 1B
Total	\$ 913,414.45	

2020's EEI Dues allocation % is based on 2018's %

Total for year **\$1,263,866.00** D
 1/12 Amortization each month 8.33%
 PPL Financial expense each month **\$105,322.17**
 65.00% to Kentucky 65.00%
 Estimated cost to Kentucky each month for EEI Membership Dues **\$68,459.41**
 Estimated Category B cost to Kentucky in 2018 for EEI Membership Dues **\$821,512.92**

Calculation of LKE EEI Dues			
Non-Lobbying		Lobbying	Contribution
1,210,617.54	A	194,635.46	B
8.33%		8.33%	C
\$100,884.80		\$16,219.62	\$0.00
65.00%		65.00%	65.00%
\$65,575.12		\$10,542.75	\$0.00
			Expensed not amortized
\$786,901.44		\$126,513.00	\$0.00

Amortization Period: January 2020 - December 2020							
Allocation	Amount	Company	Project	Task	Account	Exp Type	Exp Org
40.14%	\$ 26,321.85	LGE	119013	EEI GC	930272	0664	026910
59.86%	\$ 39,253.27	KU	119012	EEI-GC	930272	0664	026910
40.14%	\$ 4,231.86	LGE	119013	EEI Lobby	426491	0664	028910
59.86%	\$ 6,310.89	KU	119012	EEI-Lobby	426491	0664	026910

Total amount to be amortized per month 68,459.41

Rounded to 26,321.85
 39,253.27
 4,231.86
 6,310.89
76,117.87
 ↓
 x12 months
 LGE 315,862.20
 KU 471,039.24
 LGE 50,782.32
 KU 75,730.68
913,414.44

Calculation of PPL EEI Dues		
3G 13%	Regular Activities	\$ 1,263,866.00 ^{3D}
	Lobbying	\$ 164,302.58
	EEI Dues	\$ 1,099,563.42
3H 24%	Industry Issues	\$ 126,387.00 ^{3E}
	Lobbying	\$ 30,332.88
	EEI Dues	\$ 96,054.12
	Restore Power	\$ 15,000.00 ^{3F}
	Contribution to Edison Foundation	\$ -
	Lobbying Total	\$ 194,635.46 B
	Contribution Total	\$ - C
	EEI Dues Total	\$ 1,210,617.54 A
	Total Invoice	\$ 1,405,253.00 D



Mr. William Paul Puckett
 Sr. Environmental Engineer
 LG&E and KU Energy
 220 W Main Street
 Louisville, KY 40202-0000

Invoice

Invoice # : 246283
 Invoice Date: 12/02/2020
 FEIN: XXXXXXXXXX
 Term: Net 30

Description	Quantity	Price	Discount	Amount
2021 USWAG Membership Dues	1	\$73,773.75	\$0.00	\$73,773.75

Lobbying (\$2,213.22)
 Total less lobbying \$71,560.53
 LG&E - \$30,247.23
 KU - \$41,313.30

This invoice is for the 2021 Utility Solid Waste Activities Group (USWAG) Membership Dues. The portion of 2021 membership dues relating to influencing legislation, which is not deductible for federal income tax purposes is estimated to be 1%. If you have questions concerning the USWAG program, please contact Jim Roewer, at 202-508-5645. If you have questions regarding payment for this invoice, please contact Carol Scates, in EEL's Internal Accounting Department, at 202-508-5428.

Invoice Total	\$73,773.75
Taxes	\$0.00
Amount Paid	\$0.00
PLEASE PAY	\$73,773.75



INVOICE

Invoice: 800340052
 Invoice Date: 01/07/2020
 Page: 1 of 2
 Garrett

P.O. Box 10412
 Palo Alto CA 94303-0813
 USA

Customer: Aron Patrick
 LG&E and KU Energy LLC
 220 W Main St
 Louisville KY 40202-1395
 USA

Customer No: 30166
Payment Terms: EPRI - Net due in 30 days
Due Date: 02/06/2020
Customer Ref:
EPRI Quotation No: 20010854

For billing questions, please contact:

Telephone: 650-855-2048
Fax: 650-855-2358
Email: accountsreceivable@epri.com

AMOUNT DUE: 3,052,851.37 USD

Line	Description	Quantity	UOM	Net Amount
1	Transmission Asset Management Analytics: Principles and Practices	1	EA	2,692.94
2	Substations Asset Data Analytics	1	EA	22,566.86
3	Overhead Transmission Asset Data Analytics	1	EA	13,357.00
4	Integrated Environmental Controls	1	EA	379,935.22
5	Cyber Security for Generation Assets	1	EA	88,446.44
6	Protection and Control	1	EA	21,547.16
7	Power Plant Multimedia Emissions Characterization	1	EA	168,763.75
8	Occupational Health and Safety	1	EA	71,344.81
9	Distribution Operations and Planning	1	EA	78,955.36
10	Electric Transportation	1	EA	103,487.86
11	Steam Turbines - Generators and Auxiliary Systems	1	EA	123,853.83
12	Combined Cycle HRSG and Balance of Plant	1	EA	100,278.23
13	Boiler and Turbine Steam and Cycle Chemistry	1	EA	93,796.88
14	Materials and Repair	1	EA	140,426.31
15	Instrumentation, Controls and Automation	1	EA	117,650.87
16	Maintenance Management and Technology	1	EA	133,715.51
17	Balance of Plant Systems and Equipment	1	EA	47,787.60
18	Operations Management and Technology	1	EA	104,222.20
19	Distribution Systems	1	EA	164,542.07



INVOICE

Invoice: 80089052
 Invoice Date: 01/07/2020
 Page: 2 of 2
 Garrett

P.O. Box 10412
 Palo Alto CA 94303-0813
 USA

Customer: Aron Patrick
 LG&E and KU Energy LLC
 220 W Main St
 Louisville KY 40202-1395
 USA

Customer No: 30166
Payment Terms: EPRI - Net due in 30 days
Due Date: 02/06/2020
Customer Ref:
EPRI Quotation No: 20010854

For billing questions, please contact:

Telephone: 650-855-2048
Fax: 650-855-2358
Email: accountsreceivable@epri.com

AMOUNT DUE: 3,052,851.37 USD

20	Cyber Security for Power Delivery and Utilization	1	EA	122,243.42
21	Continuous Emissions Monitoring	1	EA	96,456.72
22	Heat Rate Improvement	1	EA	78,479.94
23	Energy Storage and Distributed Generation	1	EA	116,118.21
24	Coal Combustion Products - Environmental Issues	1	EA	157,817.47
25	Fish Protection	1	EA	118,616.43
26	Air Pollutants and Toxics: Health Effects	1	EA	168,805.41
27	Water Management Technology	1	EA	145,150.94
28	Boiler Life and Availability Improvement	1	EA	155,966.57
29	Effluent Guidelines and Plant Wastewater Monitoring	1	EA	109,457.64
30	Deposit Account			-193,632.28

Subtotal: 3,052,851.37

Amount Due: 3,052,851.37 USD

LG&E-\$1,134,003.18
 KU - \$ 1,773,697.27

Less Capital \$145,150.92
 Total \$2,907,700.45



INVOICE

Invoice: 0000000052
 Invoice Date: Oct-26-2020
 Page: 1 of 1
 Garrett

Electric Power Research Institute, Inc.
 3420 Hillview Ave
 Palo Alto CA 94304
 USA

Customer No: 30166
Payment Terms: EPRI - Net due in 30 days
Due Date: Nov-25-2020
Customer Ref:
EPRI Quotation No:

Customer: Aron Patrick
 LG&E and KU Energy LLC
 220 W Main St
 Louisville KY 40202-1395
 USA

For billing questions, please contact:

Telephone: 650-855-2000
Fax: 650-855-2358
Email: ACCOUNTSRECEIVABLE@EPRI.COM

AMOUNT DUE: 57,311.00 USD

Line	Description	Quantity	UOM	Net Amount
1	Multifunctional Solar Vegetation	1	EA	0.00
1.1	Co-Funding	1	EA	57,311.00
Subtotal:				57,311.00
Amount Due:				57,311.00 USD

LG&E - \$22,351.29
 KU - \$34,959.71



North American Transmission Forum, Inc.

9115 Harris Corners Pkwy, Ste 350

Charlotte, NC 28269

704-945-1923

taldred@natf.net

www.natf.net

INVOICE

BILL TO

LGE & KU Energy, LLC
220 W. Main Street
Louisville, KY 40202

INVOICE # 1921

DATE 10/02/2019

DUE DATE 11/01/2019

TERMS Net 30

DATE	ACCOUNT SUMMARY	AMOUNT
10/01/2018	Balance Forward	\$79,213.00
	Payments and credits between 10/01/2018 and 10/02/2019	-79,213.00
	New charges (details below)	79,411.00
	Total Amount Due	\$79,411.00

ACTIVITY	AMOUNT
Membership	
Equal Share 2020	25,000.00
Load Ratio Share	
Load Ratio Share 2020	54,411.00

We have moved! Update your accounts payable systems to reflect new address:

9115 Harris Corners Pkwy, Ste 350
Charlotte, NC 28269

TOTAL OF NEW CHARGES 79,411.00

BALANCE DUE **\$79,411.00**

LG&E - \$27,793.85
KU - \$ 51,617.15



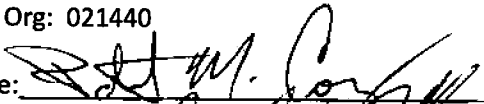
University of Missouri-Columbia
Phone: 573-882-2155

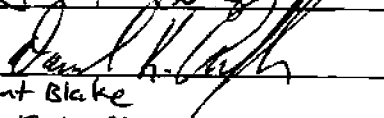
March 19, 2020

Invoice Number: 20-2019

Robert Conroy
Vice President, State Regulations & Rates
LG&E and KU Energy
220 West Main Street
Louisville, KY 40202

Project: SRV21440
Task: DUES COMPANY
Expense Type: 0650
Expense Org: 021440

Signature: 

Approval Signature: 
Datt for Kent Blake

Approval Date: 5-17-20

Financial Research Institute / Public Utility Division Advisory Board Appointment	
Appointment Term	Amount Due
5/1/2020-4/30/2021	\$10,000.00

Please make your check payable to: **University of Missouri-FRI/PUD**

LG&E - \$4,600.00
KU - \$5,400.00

**PLEASE REMIT PAYMENT ON OR BEFORE
April 30, 2020**

IN ACCOUNT WITH

Garrett

Robert J. Ehrler, Esq.
 Senior Counsel & Environmental
 Policy Manager
 LG&E and KU Energy
 Environmental Affairs
 P. O. Box 32010
 Louisville, KY 40202

Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
 951 EAST BYRD STREET
 RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
 FAX 804 • 788 • 8218

Invoice #102153016
 May 2, 2019
 029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through March 2019 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	102.46
Legal Fees and Expenses	\$	<u>7,583.64</u>
Credit	\$	()
TOTAL DUE	\$	7,686.10

LGE : \$2,997.58

KU: \$4,688.52

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
 Senior Counsel & Environmental
 Policy Manager
 LG&E and KU Energy
 Environmental Affairs
 P. O. Box 32010
 Louisville, KY 40202

IN ACCOUNT WITH
Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
 951 EAST BYRD STREET
 RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
 FAX 804 • 788 • 8218

Invoice #10215575
 May 29, 2019
 029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through April 2019 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	0.00
Legal Fees and Expenses	\$	<u>10,421.43</u>
Credit	\$	()
TOTAL DUE	\$	10,421.43

LG&E - \$4,272.79

KU - \$6,148.64

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
Senior Counsel & Environmental
Policy Manager
LG&E and KU Energy
Environmental Affairs
P. O. Box 32010
Louisville, KY 40202

IN ACCOUNT WITH
Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
951 EAST BYRD STREET
RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
FAX 804 • 788 • 8218

Invoice #102156871
June 30, 2019
029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through May 2019 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	30.97
Legal Fees and Expenses	\$	<u>6,430.79</u>
Credit	\$	0
TOTAL DUE	\$	6,461.76

LGE: \$2,649.32
KU: \$3,812.44

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
 Senior Counsel & Environmental
 Policy Manager
 LG&E and KU Energy
 Environmental Affairs
 P. O. Box 32010
 Louisville, KY 40202

Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
 951 EAST BYRD STREET
 RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
 FAX 804 • 788 • 8218

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through June 2019 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	266.36
Legal Fees and Expenses	\$	<u>8,313.05</u>
Credit	\$	()
TOTAL DUE	\$	8,579.41

LG&E - \$3,517.56

KU - \$5,061.85

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

IN ACCOUNT WITH

Robert J. Ehrler, Esq.
 Senior Counsel & Environmental
 Policy Manager
 LG&E and KU Energy
 Environmental Affairs
 P. O. Box 32010
 Louisville, KY 40202

Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
 951 EAST BYRD STREET
 RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
 FAX 804 • 788 • 8218

Garrett

Invoice #102160905

August 31, 2019

029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through July 2019 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	23.14
Legal Fees and Expenses	\$	<u>10,326.66</u>
Credit	\$	()
TOTAL DUE	\$	10,349.80

LG&E - \$4,243.42

KU - \$6,106.38

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
Senior Counsel & Environmental
Policy Manager
LG&E and KU Energy
Environmental Affairs
P. O. Box 32010
Louisville, KY 40202

IN ACCOUNT WITH
Hunton Andrews Kurth LLP
RIVERFRONT PLAZA, EAST TOWER
951 EAST BYRD STREET
RICHMOND, VIRGINIA 23219-4074
TEL 804 • 788 • 8200
FAX 804 • 788 • 8218

Invoice #102162384
September 30, 2019
029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through August 2019 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	0.00
Legal Fees and Expenses	\$	<u>13,224.96</u>
Credit	\$	()
TOTAL DUE	\$	13,224.96

LG&E - \$5,422.23

KU - \$7,802.73

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
 Senior Counsel & Environmental
 Policy Manager
 LG&E and KU Energy
 Environmental Affairs
 P. O. Box 32010
 Louisville, KY 40202

IN ACCOUNT WITH
Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
 951 EAST BYRD STREET
 RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
 FAX 804 • 788 • 8218

Invoice #102164076
 October 31, 2019
 029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through September 2019 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	26.73
Legal Fees and Expenses	\$	<u>9,610.08</u>
Credit	\$	0
TOTAL DUE	\$	9,636.81

LG&E - \$3,951.09
KU - \$5,685.72

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
 Senior Counsel & Environmental
 Policy Manager
 LG&E and KU Energy
 Environmental Affairs
 P. O. Box 32010
 Louisville, KY 40202

IN ACCOUNT WITH
Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
 951 EAST BYRD STREET
 RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
 FAX 804 • 788 • 8218

Invoice #102165309
 November 30, 2019
 029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through October 2019 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	0.00
Legal Fees and Expenses	\$	<u>10,381.16</u>
Credit	\$	0
TOTAL DUE	\$	10,381.16

LG&E - \$4,256.28
 KU - \$6,124.88

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
 Senior Counsel & Environmental
 Policy Manager
 LG&E and KU Energy
 Environmental Affairs
 P. O. Box 32010
 Louisville, KY 40202

Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
 951 EAST BYRD STREET
 RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
 FAX 804 • 788 • 8218

Garrett
 Invoice #102166262
 December 31, 2019
 029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through November 2019 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	222.73
Legal Fees and Expenses	\$	<u>7,985.58</u>
Credit	\$	()
TOTAL DUE	\$	8,208.31

LGE: \$3,365.41

KU: \$4,842.90

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
 Senior Counsel & Environmental
 Policy Manager
 LG&E and KU Energy
 Environmental Affairs
 P. O. Box 32010
 Louisville, KY 40202

Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
 951 EAST BYRD STREET
 RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
 FAX 804 • 788 • 8218

Garrett

Invoice #102169319

January 31, 2020

029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through December 2019 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	1,889.45
Legal Fees and Expenses	\$	<u>17,451.62</u>
Credit	\$	0
TOTAL DUE	\$	19,341.07

LG&E - \$7,929.84

KU - \$11,411.23

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
 Senior Counsel & Environmental
 Policy Manager
 LG&E and KU Energy
 Environmental Affairs
 P. O. Box 32010
 Louisville, KY 40202

Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
 951 EAST BYRD STREET
 RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
 FAX 804 • 788 • 8218

Invoice #102171685
 February 29, 2020
 029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through January 2020 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	1,196.81
Legal Fees and Expenses	\$	<u>19,176.10</u>
Credit	\$	0
TOTAL DUE	\$	20,372.91

LG&E - \$8,352.89

KU - \$12,020.02

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
 Senior Counsel & Environmental
 Policy Manager
 LG&E and KU Energy
 Environmental Affairs
 P. O. Box 32010
 Louisville, KY 40202

IN ACCOUNT WITH
Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
 951 EAST BYRD STREET
 RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
 FAX 804 • 788 • 8218

Invoice #102172996
 March 16, 2020
 029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through February 2020 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	0.00
Legal Fees and Expenses	\$	<u>8,372.41</u>
Credit	\$	()
TOTAL DUE	\$	8,372.41

LGE: \$3,432.69

KU: \$4,939.72

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
 Senior Counsel & Environmental
 Policy Manager
 LG&E and KU Energy
 Environmental Affairs
 P. O. Box 32010
 Louisville, KY 40202

IN ACCOUNT WITH
Hunton Andrews Kurth LLP
 RIVERFRONT PLAZA, EAST TOWER
 951 EAST BYRD STREET
 RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
 FAX 804 • 788 • 8218

Invoice #102175187
 May 1, 2020
 029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through March 2020 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	0.00
Legal Fees and Expenses	\$	<u>10,093.79</u>
Credit	\$	()
TOTAL DUE	\$	10,093.79

LG&E - \$4,138.45
 KU - \$5,955.34

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
 Senior Counsel & Environmental
 Policy Manager
 LG&E and KU Energy
 Environmental Affairs
 P. O. Box 32010
 Louisville, KY 40202

IN ACCOUNT WITH
Hunton Andrews Kurth LLP
 RIVERFRONT PLAZA, EAST TOWER
 951 EAST BYRD STREET
 RICHMOND, VIRGINIA 23219-4074
 TEL 804 • 788 • 8200
 FAX 804 • 788 • 8218

Invoice #102176259
 May 21, 2020
 029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through April 2020 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	0.00
Legal Fees and Expenses	\$	<u>13,540.65</u>
Credit	\$	()
TOTAL DUE	\$	13,540.65

LG&E - \$5,551.67

KU - \$7,988.98

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

IN ACCOUNT WITH

Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
951 EAST BYRD STREET
RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
FAX 804 • 788 • 8218

Invoice #102178123

June 30, 2020

029142.0050001

Robert J. Ehrler, Esq.
Senior Counsel & Environmental
Policy Manager
LG&E and KU Energy
Environmental Affairs
P. O. Box 32010
Louisville, KY 40202

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through May 2020 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	0.00
Legal Fees and Expenses	\$	<u>6,993.06</u>
Credit	\$	()
TOTAL DUE	\$	6,993.06

LGE: \$2,937.09

KU: \$4,055.97

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
 Senior Counsel & Environmental
 Policy Manager
 LG&E and KU Energy
 Environmental Affairs
 P. O. Box 32010
 Louisville, KY 40202

IN ACCOUNT WITH
Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
 951 EAST BYRD STREET
 RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
 FAX 804 • 788 • 8218

Invoice #102179873

July 30, 2020

029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through June 2020 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	0.00
Legal Fees and Expenses	\$	<u>5,444.53</u>
Credit	\$	()
TOTAL DUE	\$	5,444.53

LGE: \$2,286.70

KU: \$3,157.83

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
Senior Counsel & Environmental
Policy Manager
LG&E and KU Energy
Environmental Affairs
P. O. Box 32010
Louisville, KY 40202

IN ACCOUNT WITH
Hunton Andrews Kurth LLP
RIVERFRONT PLAZA, EAST TOWER
951 EAST BYRD STREET
RICHMOND, VIRGINIA 23219-4074
TEL 804 • 788 • 8200
FAX 804 • 788 • 8218

Invoice #102181434
August 31, 2020
029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through July 2020 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	0.00
Legal Fees and Expenses	\$	<u>11,434.41</u>
Credit	\$	0
TOTAL DUE	\$	11,434.41

LG&E - \$4,802.45
KU - \$6,631.96

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
 Senior Counsel & Environmental
 Policy Manager
 LG&E and KU Energy
 Environmental Affairs
 P. O. Box 32010
 Louisville, KY 40202

IN ACCOUNT WITH
Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
 951 EAST BYRD STREET
 RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
 FAX 804 • 788 • 8218

Invoice #102183308
 September 30, 2020
 029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through August 2020 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	0.00
Legal Fees and Expenses	\$	<u>7,739.39</u>
Credit	\$	0
TOTAL DUE	\$	7,739.39

LGE: 3,250.54
 KU: \$4,488.85

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
Senior Counsel & Environmental
Policy Manager
LG&E and KU Energy
Environmental Affairs
P. O. Box 32010
Louisville, KY 40202

IN ACCOUNT WITH
Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
951 EAST BYRD STREET
RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
FAX 804 • 788 • 8218

Invoice #102185536

October 31, 2020

029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through September 2020 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	0.00
Legal Fees and Expenses	\$	<u>8,950.54</u>
Credit	\$	0
TOTAL DUE	\$	8,950.54

LG&E - \$3,759.23

KU - \$5,191.31

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
 Senior Counsel & Environmental
 Policy Manager
 LG&E and KU Energy
 Environmental Affairs
 P. O. Box 32010
 Louisville, KY 40202

IN ACCOUNT WITH
Hunton Andrews Kurth LLP

RIVERFRONT PLAZA, EAST TOWER
 951 EAST BYRD STREET
 RICHMOND, VIRGINIA 23219-4074

TEL 804 • 788 • 8200
 FAX 804 • 788 • 8218

Invoice #102187141
 November 30, 2020
 029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through October 2020 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	43.20
Legal Fees and Expenses	\$	<u>6,044.83</u>
Credit	\$	0
TOTAL DUE	\$	6,088.03

LGE: \$2,556.97

KU: \$3,531.06

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

Robert J. Ehrler, Esq.
Senior Counsel & Environmental
Policy Manager
LG&E and KU Energy
Environmental Affairs
P. O. Box 32010
Louisville, KY 40202

IN ACCOUNT WITH
Hunton Andrews Kurth LLP
RIVERFRONT PLAZA, EAST TOWER
951 EAST BYRD STREET
RICHMOND, VIRGINIA 23219-4074
TEL 804 • 788 • 8200
FAX 804 • 788 • 8218

Invoice #102187966
December 14, 2020
029142.0050001

Utility Water Act Group

FOR MEMBERSHIP DUES, based on services rendered by Hunton Andrews Kurth, and charges associated with those services, through November 2020 in connection with the regulation of the electric utility industry by the Environmental Protection Agency.

Consultant Charges	\$	0.00
Legal Fees and Expenses	\$	<u>8,273.60</u>
Credit	\$	0
TOTAL DUE	\$	8,273.60

LGE: \$3,474.91
KU: \$4,798.69

Please include our file number with your remittance. Mail your check, payable to Hunton Andrews Kurth, to: **Hunton Andrews Kurth LLP, Accounting Department, UWAG Payment, Riverfront Plaza-East Tower, 951 East Byrd Street, Richmond, VA 23219-4074**

**HUNTON
ANDREWS KURTH**

November 18, 2019

*Confidential
Attorney-Client Privilege*

J. Gregory Cornett
Associate General Counsel
LG&E and KU Energy LLC
220 West Main Street
Louisville, KY 40202

Re: Coal Combustion Residuals Legal Resources Group

Retainer for services in connection with the
Coal Combustion Residuals Legal Resources Group for 2020 \$70,000

**PLEASE REMIT PAYMENT BY JANUARY 17, 2020
USE ONE OF THE BELOW METHODS OF PAYMENT**

**LG&E - \$27,300.00
KU - \$42,700.00**

**HUNTON
ANDREWS KURTH**

December 3, 2019

*Confidential
Attorney-Client Privilege*

Robert J. Ehrler, Esq.
LG&E and KU Energy LLC
220 West Main Street
Louisville, KY 40232

Re: NSR Legal Resources Group

Retainer for services in connection with the
NSR Legal Resources Group for 2020\$35,000

**PLEASE REMIT PAYMENT BY JANUARY 17, 2020
USE ONE OF THE BELOW METHODS OF PAYMENT**

**LG&E - \$13,650.00
KU - \$21,350.00**

**HUNTON
ANDREWS KURTH**

HUNTON ANDREWS KURTH LLP
2200 PENNSYLVANIA AVENUE, N.W.
WASHINGTON, D.C. 20037

TEL 202 • 955 • 1500
FAX 202 • 778 • 2201

ALLISON D. WOOD
DIRECT DIAL: 202-955-1945
EMAIL: awood@huntonAK.com

CLIENT NO.: 121183
INVOICE NUMBER: TR-121183-LGE-2020

February 26, 2020

**CONFIDENTIAL
ATTORNEY-CLIENT PRIVILEGE**

- INVOICE -

CLIMATE LEGAL GROUP

TO: LG&E and KU Energy
c/o Robert J. Ehrlar, Esq.
Senior Counsel and Environmental Policy Manager
220 West Main Street
Louisville, KY 40202

Membership dues for Climate Legal Group for 2020..... \$35,000

Total Due: \$35,000

LG&E - \$13,650.00

KU - \$21,350.00

**Please make check payable to Hunton Andrews Kurth LLP
and return to:**

**Allison D. Wood, Esq.
Hunton Andrews Kurth LLP
2200 Pennsylvania Avenue, N.W.
Washington, D.C. 20037**

HUNTON
ANDREWS KURTH

HUNTON ANDREWS KURTH LLP
BANK OF AMERICA PLAZA
101 SOUTH TRYON STREET
SUITE 3500
CHARLOTTE, NC 28280
TEL 704-378-4700
FAX 704-378-4890

December 3, 2020

NASH LONG
DIRECT DIAL: 704-378-4728
EMAIL: nlong@HuntonAK.com

BRENT ROSSER
DIRECT DIAL: 704-378-4707
EMAIL: brosser@HuntonAK.com

FILE NO: 086837.0000002

Confidential
Attorney-Client Privilege

J. Gregory Cornett
Associate General Counsel
LG&E and KU Energy LLC
220 West Main Street
Louisville, KY 40202

Re: Coal Combustion Residuals Legal Resources Group

Retainer for services in connection with the
Coal Combustion Residuals Legal Resources Group for 2021\$70,000

**PLEASE REMIT PAYMENT BY JANUARY 25, 2021
USE ONE OF THE BELOW METHODS OF PAYMENT**

LG&E - \$29,400.00
KU - \$40,600.00



HUNTON ANDREWS KURTH LLP
BANK OF AMERICA PLAZA
101 SOUTH TRYON STREET
SUITE 3500
CHARLOTTE, NC 28280
TEL 704-378-4700
FAX 704-378-4890

December 3, 2020

NASH LONG
DIRECT DIAL: 704-378-4728
EMAIL: nlong@HuntonAK.com

BRENT ROSSER
DIRECT DIAL: 704-378-4707
EMAIL: brosser@HuntonAK.com

FILE NO: 054675.0000002

*Confidential
Attorney-Client Privilege*

Robert J. Ehrler, Esq.
LG&E and KU Energy LLC
220 West Main Street
Louisville, KY 40232

Re: NSR Legal Resources Group

Retainer for services in connection with the
NSR Legal Resources Group for 2021\$35,000

**PLEASE REMIT PAYMENT BY JANUARY 25, 2021
USE ONE OF THE BELOW METHODS OF PAYMENT**

LG&E - \$14,700.00
KU - \$20,300.00

MIDWEST OZONE GROUP

INVOICE

October 23, 2019

LG&E / KU
Attention: Robert Ehrler
220 West Main Street
Louisville, KY 40202

For services rendered in connection with the intervention by the Midwest Ozone Group in support of the determination by the U.S. Environmental Protection Agency denying the petition filed by the State of New York pursuant to Section 126 of the federal Clean Air Act\$ 16,000.00

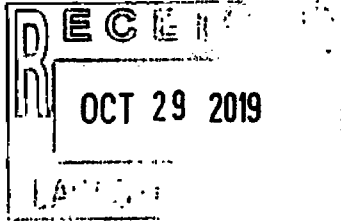
LG&E - \$6,240.00
KU - \$9,760.00

Please make payment to: Steptoe & Johnson
Agent for MOG
c/o David M. Flannery
Post Office Box 1588
Charleston, West Virginia 25326

MIDWEST OZONE GROUP

MEMBERSHIP INVOICE

October 28, 2019



LG&E / KU
Attention: Robert Ehrler
220 West Main Street
Louisville, KY 40202

2020 Assessment based upon 1.25 share,
due on or before March 31, 2020

\$75,000.00 Current Dues

LG&E - \$29,250.00

KU - \$45,750.00

Please make payment to: Steptoe & Johnson, PLLC
Agent for MOG
c/o David M. Flannery
Post Office Box 1588
Charleston, West Virginia 25326

MIDWEST OZONE GROUP

MEMBERSHIP INVOICE

October 28, 2020

LG&E / KU
Attention: Robert Ehrler
220 West Main Street
Louisville, KY 40202

2021 Assessment based upon 1.25 share,
due on or before March 31, 2021

\$75,000.00 Current Dues

LG&E - \$31,500.00
KU - \$43,500.00

Please make payment to: Steptoe & Johnson, PLLC
Agent for MOG
c/o David M. Flannery
Post Office Box 1588
Charleston, West Virginia 25326



Southeastern Electric Exchange, Inc.

2970 Peachtree Road, N.W. • Suite 750 • Atlanta, Georgia 30305-2116
 Phone: (404) 233-1188 • Fax: (404) 239-0610 • www.theexchange.org

Invoice No. 4311

7/30/2019

LGE-KU

Note: In order to properly credit your account, please return a copy of this invoice with your payment.

QTY	ITEM DESCRIPTION	AMOUNT
	FY 2020 Membership Dues For:	
	LG&E and KU Energy LLC	
	Kentucky Utilities Company	\$ 8,396.09
	Louisville Gas and Electric Company	\$ 6,581.19
	Total	\$ 14,977.29

Mr. John Wolfe
 Vice President, Electric Distribution
 LG&E and KU Energy LLC
 220 West Main Street
 Louisville, KY 40202

Please make checks payable to: Southeastern Electric Exchange, Inc.

THANK YOU



Utilities
Technology
Council™

Membership Renewal Invoice

Customer#: 0001322040

LG&E and KU Services Company
820 W. Broadway
Louisville, KY 40202-1395

Invoice# 157921
Invoice Date: 08/12/2019
Membership Expire Date: 12/31/2019

Membership Dues Renewal Package:
Membership Renewal Period: 1/1/2020 - 12/31/2020

Description	Price	Amount
UTC Core Membership	\$21,267.00	\$0.00

The Utilities Technology Council's (UTC) membership year runs annually January-December. For questions regarding your invoice, please call 202.872.0030 or email membership@utc.org or tiffany.bennett@utc.org

Invoice Total: \$21,267.00

LG&E - \$11,271.51
KU - \$9,995.49

Amount Paid: \$0.00
CURRENT DUES: \$21,267.00



WATERWAYS
COUNCIL, INC.

499 S. Capitol Street, SW
Suite 401
Washington, DC 20003
202-765-2166
Fax: 202-765-2167

Date	Invoice #
7/1/2019	54307

Bill To:

LG&E and KU Services Company
Ms. Caryl Pfeiffer
P.O. Box 32010
Louisville, KY 40232

Terms
Net 30

Description	Amount
2019 Membership Dues	21,267.62
<p style="color: red;">21,267.62</p> <p style="color: red;">9,783.10 - 46% Lobbying</p> <p style="color: red;">11,484.52</p> <p style="color: red;">LG&E - \$4,823.50</p> <p style="color: red;">KU - \$6,661.02</p> <p style="text-align: right;"><i>ok to pay</i> <i>Caryl M. Pfeiffer</i> <i>7/23/19</i></p>	
<p>Contributions or gifts to the Waterways Council are not deductible as charitable contributions for income tax purposes. However, they may be tax deductible as ordinary and necessary business expense subject to restrictions imposed as a result of association lobbying activities. Waterways Council estimates that the nondeductible portion of your 2019 dues and assessments - the portion that is allocable to lobbying - is 46 percent.</p>	
Total	\$21,267.62



499 S. Capitol Street, SW
 Suite 401
 Washington, DC 20003
 202-765-2166
 Fax: 202-765-2167

Invoice

Date	Invoice #
7/6/2020	54595

Bill To:

LG&E and KU Services Company
 Ms. Caryl Pfeiffer
 P.O. Box 32010
 Louisville, KY 40232

Terms
Net 30

Description	Amount
2020 Membership Dues	21,905.65
21,905.65 <u><10,076.60> - 46% Lobbying</u> 11,829.05 LG&E - \$5,323.07 KU - \$6,505.98	
<div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p>Contributions or gifts to the Waterways Council are not deductible as charitable contributions for income tax purposes. However, they may be tax deductible as ordinary and necessary business expense subject to restrictions imposed as a result of association lobbying activities. Waterways Council estimates that the nondeductible portion of your 2020 dues and assessments ~ the portion that is allocable to lobbying ~ is 46 percent.</p> </div>	
Total	\$21,905.65

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 94

Responding Witness: Christopher M. Garrett

Q-94. Confirm that since 2007, EEI no longer prepares a breakout of its activities by NARUC operating expense category.

- a. For each rate case since 2007, provide the allocation the Companies utilized in determining the exclusion of particular EEI dues.
- b. Provide a narrative explanation of the bases used for each rate case allocation provided in response to subpart a., above.

A-94. KU does not rely upon any NARUC reports or other studies for the exclusion from or inclusion in rates of a portion of any organization dues. KU relies upon information provided on the invoices received from any organization in order to determine the portion of dues that should be excluded from rates.

a. Following are the allocations that KU has used since 2007:

Per books	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	18%	18%	22%	27%	23%	20%	15%	14%	14%	14%	14%	14%	14%
Per rate cases	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	18%			27%		20%		14%		14%		14%	

b. The invoices received from EEI are used to determine the allocation used for ratemaking purposes.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 95

Responding Witness: Christopher M. Garrett

- Q-95. Provide any and all documents in the Companies' possession that depict how each Dues Requiring Organization spends the dues it collects from the Companies, including the percentage that applies to all covered activities.
- A-95. See the responses to Question Nos. 92 and 93.

KENTUCKY UTILITIES COMPANY

Response to Joint Initial Data Requests of the Attorney General and KIUC

Dated January 8, 2021

Case No. 2020-00349

Question No. 96

Responding Witness: Christopher M. Garrett

- Q-96. Provide a detailed description of the services each Dues Requiring Organization provided to the Companies since the conclusion of the Companies' 2018 rate cases. Of these services or benefits, identify which ones accrue directly to ratepayers, and how.
- A-96. Company employees participate in various industry associations and organizations as presented in FR 16(8)(f), Sch. F-1 to gain knowledge, training, timely information and experience throughout the industry to allow for the Company to provide service to its customers in the most economical, cost effective, safe and reliable manner. The gaining of industry knowledge through these associations benefits customers through the use of best practices in providing services.

Edison Electric Institute (EEI): The Edison Electric Institute (EEI) is the association that represents all U.S. investor-owned electric companies. EEI provides public policy leadership, strategic business intelligence, and essential conferences and forums.

Electric Power Research Institute (EPRI): EPRI is a non-profit research consortium providing science and technology solutions for the benefit of utility members, their customers, and society. Funding annual Technology Research and Analysis activities is an expected and prudent activity recognized by the Kentucky Public Service Commission. EPRI has organized and provided this activity for member utilities since its founding in 1973. EPRI provides a collaborative research model that provides LG&E and KU leverage on their investment of approximately 20:1. Cutting edge research keeps LG&E and KU aware of significant technology changes and applications to improve operations.

Chartwell Inc.: Chartwell Inc. is a member of the Outage Communications Leadership council which is an organization for electric, gas and water companies across the country focused on improving communications with customers before, during, and after a power outage. Through member and customer surveys, Chartwell provides in depth research and sharing of best practices at annual conferences, monthly virtual meetings and case studies in regards to utilization

of technology, information and processes to assist members in identifying the most effective and efficient solutions.

Class of 85 Regulated Response Group: This group participates on behalf of its members collectively in Clean Air Act (“CAA”) administrative proceedings that affect electric generators and in litigation arising from those proceedings.

Climate Legal Resource Group (CLRG): CLRG is an industry group that monitors general regulatory and litigation developments relating to climate change and serves as a forum to discuss the implications of such developments. All benefits of membership accrue to the ratepayers by permitting the Company to better assess the potential impact of developments in the area and tailor its business plan to minimize business risk and ensure compliance on a least cost basis.

Coal Combustion Residuals (CCR) Legal Resources Group and New Source Review (NSR) Legal Resources Group: This is a group of utilities which have retained common counsel that monitor developments and assess potential liability in the areas of coal combustion residuals and new source review. Retaining common counsel and sharing costs for legal services among a group of utilities reduces costs.

Commerce Lexington: Commerce Lexington seeks to promote economic development, job creation, and overall business growth in Lexington and its neighboring communities, while strengthening its existing businesses through the many programs and services that the organization offers. It was created to provide more continuity and enhanced focus in the areas of business, economic development, and workforce development.

Cross Cutting Issues (CCI): CCI is an industry group that monitors general regulatory and litigation developments in the air, land, and water areas which have direct impact on utilities and serves as a forum to discuss the implications of such developments. All benefits of membership accrue to the ratepayers by permitting the Company to better assess the potential impact of developments in the area and tailor its business plan to minimize risk and ensure compliance on a least cost basis.

E Source Companies LLC: This entity offers consulting, data science, and advisory services for utilities and city to become more innovative and customer-centric and use data to accelerate growth, innovation, efficiency, and decarbonization. E Source Companies LLC helps utilities reduce costs, evolve their technologies, increase customer satisfaction, and create impactful programs. A benefit of being a member of E Source is the ability to utilize E Source’s staff full-time and as on-demand resources. Thus, the membership helps offset the cost of hiring experts when the Companies are evaluating new technologies, products,

and services. E Source also facilitates peer-to-peer interactions and knowledge sharing to efficiently address issues across the industry.

Kentucky Chamber: The Kentucky Chamber of Commerce supports a dynamic business climate in the Commonwealth, works to advance Kentucky, and provides substantial value to its members by articulating a vision for Kentucky and providing advocacy, information, program management, and customer service in order to accelerate business creation, recruitment, expansion, and retention.

Midwest Ozone Group (MOG): MOG is an affiliation of companies, trade organizations, and associations which have drawn upon their collective resources to advance the objective of seeking solutions to the development of a legally and technically sound national ambient air quality program. It is the primary goal of MOG to work with policy makers in evaluating air quality policies by encouraging the use of sound science. As members of the business community, the MOG membership also has a keen interest in assuring that policy makers are appropriately assessing the data and information required to accurately evaluate its emission control strategies.

Southeastern Electric Exchange (SEE): SEE is a non-profit, non-political trade association of investor-owned electric utility companies. The mission of the SEE is to promote the common interests and growth of its members, to develop and enhance the human, operational, and technical resources of member companies, and to provide coordination of storm restoration services to impacted member communities. This mission is accomplished through the work of 25 member-driven working groups. Each group plans and implements training meetings, workshops, seminars, or conferences. Working groups often provide a means to present a consensus opinion to national standards-making organizations. One working group coordinates the storm restoration resources for the member companies. Typical yearly activities include 30 working group meetings, 150-175 benchmarking/best-practices surveys, an annual conference and trade show, and coordination of regional and national mutual assistance events as necessary.

University of Missouri: The Financial Research Institute (FRI) was established in 1988 within the Robert J. Trulaske, Sr. College of Business at the University of Missouri to promote education, research and service across various areas of finance. Today the FRI, through its public utility division, provides a neutral environment for stakeholders in the regulated public utility industry to come together to examine, understand, and debate current issues relating to public utility policy.

Utility Solid Waste Activities Group (USWAG): USWAG is responsible for addressing solid and hazardous waste issues on behalf of the utility industry. USWAG was formed in 1978, and is a trade association of over 110 utility

operating companies, energy companies and industry associations, including the Edison Electric Institute (EEI), the National Rural Electric Cooperative Association (NRECA), the American Public Power Association (APPA), and the American Gas Association (AGA). USWAG engages in regulatory advocacy pertaining to RCRA, TSCA, and HMTA. USWAG's mission is to address the regulation of utility wastes, byproducts and materials in a manner that protects human health and the environment and is consistent with the business needs of its members.

Utility Water Act Group (UWAG): UWAG is a voluntary, non-profit, unincorporated group of 147 individual energy companies and three national trade associations of energy companies: the Edison Electric Institute, the National Rural Electric Cooperative Association, and the American Public Power Association. The individual energy companies operate power plants and other facilities that generate, transmit, and distribute electricity to residential, commercial, industrial, and institutional customers. UWAG's purpose is to participate on behalf of its members in EPA's rulemakings under the Clean Water Act and in litigation arising from those rulemakings.

Waterways Council Inc. (WCI): WCI is a national organization that advocates for a modern, efficient and well-maintained inland waterways system, including lock and dam infrastructure, and channel maintenance. Investment in the modernization of infrastructure on the inland waterways and the on-going maintenance of this system are needed to continue to reliably serve this piece of the nation's transportation supply chain, while facilitating the safest, most fuel-efficient, and environmentally friendly transportation mode for essential commodities. These recent modernization projects and on-going maintenance activities at locks and dams on the Ohio River have improved the reliability of the delivery of all commodities, including coal and limestone, on the Ohio River. Our customers benefit from having this reliable and least cost mode of transportation available for the majority of the coal and limestone used to generate their electricity.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 97

Responding Witness: Christopher M. Garrett

- Q-97. Have the Companies included in operating expenses any amount for: (i) EEI Media Communications, and (ii) any similar division of any other Dues Requiring Organization?
- a. If so, state the amount, indicate in which account this has been recorded, and provide a citation to any and all Commission Orders or other authority upon which the Companies are relying for the inclusion of such expense in the test period.
 - b. If not, provide an estimate of how much of the Companies' dues are being spent on media or public relations work.
- A-97. As stated in the response to Question No. 94, the Company has excluded the appropriate amount of unrecoverable dues based on the information provided on the invoice from EEI.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 98

Responding Witness: Christopher M. Garrett

- Q-98. State whether the Companies are aware whether any portion of the dues they pay to any Dues Requiring Organization are utilized to pay for any of the following expenditures, and if so, provide complete details:
- a. Influencing federal or Kentucky legislation;
 - b. Any media advertising campaigns backing the Companies' or the Dues Requiring Organization's position on net metering;
 - c. Expenditures on "We Stand For Energy," or "Defend My Dividend," public relations, advocacy efforts or other covered activities;
 - d. Contributions from EEI, EPRI or other Dues Requiring Organizations to third-party organizations and contractors including any of the expenditures identified in a. – c., above.
- A-98. The Company has excluded the appropriate amount of unrecoverable dues based on the information provided on the 2020 invoice from EEI. EPRI does not engage in any covered activities.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 99

Responding Witness: Robert M. Conroy

- Q-99. Since the conclusion of the Companies' 2018 rate case, how much has EEI paid for its efforts to "rebrand" the utility industry? Include in your response payments to external public relations firms as well as the associated salary to any EEI staff involved in contracting, coordinating with, or promulgating internally or externally the rebranding campaign effort.
- A-99. KU does not collect and retain the requested information for its corporate files. See the response to Question No. 93.

KENTUCKY UTILITIES COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
Dated January 8, 2021**

Case No. 2020-00349

Question No. 100

Responding Witness: Christopher M. Garrett

- Q-100. Provide the most recent EEI documents discussing “Results in Review,” and “Corporate Goals.”
- A-100. The Company does not collect and retain the requested information for its corporate files. The requested information is thus not readily available.