

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF)	
LOUISVILLE GAS AND ELECTRIC COMPANY)	
FOR AN ADJUSTMENT OF ITS ELECTRIC)	
AND GAS RATES, A CERTIFICATE OF)	
PUBLIC CONVENIENCE AND NECESSITY TO)	CASE NO. 2020-00350
DEPLOY ADVANCED METERING)	
INFRASTRUCTURE, APPROVAL OF CERTAIN)	
REGULATORY AND ACCOUNTING)	
TREATMENTS, AND ESTABLISHMENT OF A)	
ONE-YEAR SURCREDIT)	

RESPONSE OF
LOUISVILLE GAS AND ELECTRIC 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, **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

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

The undersigned, **Christopher M. Garrett**, being duly sworn, deposes and says that he is Controller 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.

DocuSigned by:
Christopher M. Garrett
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Christopher M. Garrett

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

Judith Schoter

Notary Public
Notary Public ID No. **603967**

My Commission Expires:

July 11, 2022

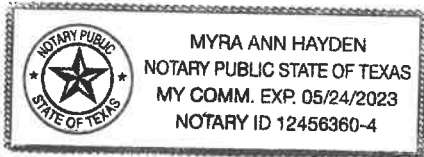
VERIFICATION

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:

5/27/2023.

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 KENTUCKY)
)
COUNTY OF JEFFERSON)

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


Eileen L. Saunders

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. KYNP 4597

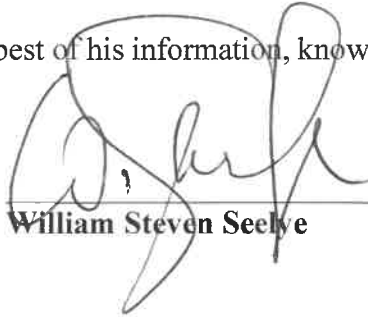
My Commission Expires:

April 1, 2024

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

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



Notary Public (SEAL)

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 the AMI project to be an exception to its 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E information.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
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
101102	PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS													
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29
101104	PLANT IN SERVICE - ELECTRIC LAND	15,673,719.87	16,927,764.30	17,210,411.87	17,274,486.89	17,274,340.15	17,274,340.15	17,274,340.15	17,274,340.15	17,274,340.15	17,274,340.15	17,274,340.15	17,274,340.15	17,274,340.15
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES	346,486,087.47	351,656,860.82	357,841,999.71	358,301,731.46	358,505,031.47	358,527,487.66	358,651,465.16	358,953,542.92	358,943,047.62	360,083,066.27	345,429,524.02	345,872,368.25	345,872,368.25
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT	2,365,663,973.20	3,381,584,417.67	3,381,479,819.88	3,386,759,753.90	3,388,967,760.31	3,391,593,376.72	3,393,595,145.40	3,398,138,798.60	3,391,624,639.42	3,407,696,992.15	3,417,523,594.74	3,419,020,898.36	3,421,295,337.80
101107	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	23,056,439.11	22,928,036.28	22,928,036.28	22,928,036.28	22,927,315.77	22,927,315.77	22,927,315.77	22,927,315.77	22,824,668.45	22,770,170.86	22,770,170.86	22,770,170.86	22,770,170.86
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT	133,944,250.28	133,944,250.28	133,944,250.28	133,944,250.28	133,679,395.54	133,679,395.54	133,679,395.54	133,679,395.54	135,679,395.54	140,632,361.56	140,632,361.56	140,632,361.56	140,632,361.56
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT	1,360,080,746.95	1,361,776,883.57	1,363,235,067.4	1,369,323,953.56	1,380,496,344.38	1,381,541,485.34	1,381,936,009.87	1,384,694,968.04	1,384,846,964.33	1,407,135,027.39	1,408,594,531.58	1,416,659,868.98	1,422,799,150.68
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT	15,323,024.94	15,323,024.94	15,713,419.38	15,713,419.38	15,735,351.46	15,767,510.17	15,694,279.01	15,816,574.19	15,996,247.34	16,062,501.63	16,062,501.63	16,081,738.91	16,059,064.92
101112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT	6,798,999.30	6,798,999.30	6,798,999.30	6,798,999.30	6,798,999.30	6,798,999.30	6,798,999.30	6,798,999.30	6,798,999.30	6,798,999.30	6,803,720.27	6,803,720.27	6,803,720.27
101113	PLANT IN SERVICE - ELECTRIC LAND RIGHTS	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59
101125	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	350,229.23	350,229.23	350,229.23	350,229.23	350,229.23	350,229.23	350,229.23	350,229.23	350,229.23	350,229.23	350,229.23	350,229.23	350,229.23
101126	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-CCR	62,001,030.56	62,001,030.56	62,001,030.56	64,893,544.50	64,893,544.50	64,893,544.50	64,893,544.50	64,893,544.50	64,893,544.50	64,893,544.50	64,893,544.50	64,893,544.50	64,893,544.50
101130	PROPERTY UNDER OPERATING LEASES		27,145,545.21	27,665,202.26	28,319,587.93	27,802,344.17	25,312,898.77	25,920,233.84	26,000,754.68	25,674,241.17	26,319,783.14	27,082,993.59	27,836,062.20	27,079,103.95
101132	PROPERTY UNDER PREPAID LEASES		14,235.00	9,490.00	4,745.00									
101134	PROPERTY UNDER DEFERRED RENT - INDIRECT		(1,172,076.59)	(1,166,668.94)	(1,161,302.24)	(1,155,894.59)	(1,150,486.94)	(1,145,079.29)	(1,139,671.64)	(1,134,263.99)	(1,128,856.34)	(1,123,448.69)	(1,118,041.64)	(1,112,633.39)
101135	LEASEHOLD TENANT INCENTIVE		(2,619,242.36)	(2,585,358.40)	(2,587,300.38)	(2,553,416.42)	(2,553,416.42)	(2,553,416.42)	(2,553,416.42)	(2,553,416.42)	(2,553,416.42)	(2,553,416.42)	(2,553,416.42)	(2,553,416.42)
101136	ACCUM AMORT PROPERTY UNDER OPERATING LEASES													
10202	PLANT IN SERVICE - GAS FRANCHISES AND CONSENTS	387.49	387.49	387.49	387.49	387.49	387.49	387.49	387.49	387.49	387.49	387.49	387.49	387.49
10204	PLANT IN SERVICE - GAS LAND	568,198.83	568,198.83	568,198.83	568,198.83	568,198.83	568,198.83	568,198.83	568,198.83	568,198.83	568,198.83	568,198.83	568,198.83	568,198.83
10205	PLANT IN SERVICE - GAS UNDERGROUND AND TRANSMISSION EQUIPMENT	18,156,174.64	18,156,174.64	18,154,012.34	18,218,705.24	18,218,705.24	18,218,705.24	18,218,705.24	18,218,705.24	18,218,705.24	18,218,705.24	18,218,705.24	18,218,705.24	18,218,705.24
10206	PLANT IN SERVICE - GAS UNDERGROUND AND TRANSMISSION EQUIPMENT	197,687,906.24	197,687,906.24	197,687,906.24	198,033,366.35	198,122,222.20	198,430,336.35	200,618,850.37	201,181,152.69	201,514,233.04	201,520,705.10	202,983,696.75	204,741,882.15	204,741,882.15
10207	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-EQUIPMENT	24,537,084.56	24,537,084.56	24,493,678.08	24,493,678.08	23,682,977.33	23,660,966.46	23,660,966.46	23,660,966.46	23,493,737.55	25,402,093.34	25,223,066.29	25,222,651.73	25,222,651.73
10208	PLANT IN SERVICE - GAS TRANSPORTATION EQUIPMENT	5,174,074.92	5,174,074.92	5,243,880.53	5,309,527.01	5,309,527.01	5,309,527.01	5,309,527.01	5,309,527.01	5,397,343.96	5,586,269.12	5,553,160.53	5,576,124.90	5,576,124.90
10209	PLANT IN SERVICE - GAS DISTRIBUTION EQUIPMENT	945,417,547.13	945,417,409.44	950,582,932.99	953,788,614.05	960,595,861.33	962,845,173.85	963,334,951.63	963,334,951.63	971,694,857.17	972,932,853.06	974,960,011.38	974,890,124.68	974,890,124.68
10211	PLANT IN SERVICE - GAS GENERAL EQUIPMENT	8,351,517.23	8,398,973.64	8,395,036.94	8,485,036.94	8,485,036.94	8,485,036.94	8,485,036.94	8,485,036.94	8,485,036.94	8,485,036.94	8,485,036.94	8,485,036.94	8,485,036.94
10213	PLANT IN SERVICE - GAS LAND RIGHTS	944,130.91	944,130.91	944,130.91	944,130.91	944,130.91	944,130.91	944,130.91	944,130.91	944,130.91	944,130.91	944,130.91	944,130.91	944,130.91
10225	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING	185,507.66	185,507.66	185,507.66	185,507.66	185,507.66	185,507.66	185,507.66	185,507.66	185,507.66	185,507.66	185,507.66	185,507.66	185,507.66
10302	PLANT IN SERVICE - COMMON FRANCHISES AND CONSENTS													
10303	PLANT IN SERVICE - COMMON MISC. INTANGIBLE PLANT	110,193,463.63	110,732,503.96	109,070,702.40	108,778,119.45	67,252,950.94	68,981,353.14	69,428,761.17	69,913,834.02	75,507,482.81	75,915,204.15	74,679,051.06	71,557,639.81	71,472,459.73
10304	PLANT IN SERVICE - COMMON LAND	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37
10305	PLANT IN SERVICE - COMMON STRUCTURES	81,261,826.63	81,268,363.31	81,275,340.43	81,419,951.18	81,425,990.48	81,598,306.35	81,269,012.44	81,456,734.85	81,456,734.85	81,520,350.91	81,557,472.09	81,726,771.09	81,753,299.99
10311	PLANT IN SERVICE - COMMON GENERAL EQUIPMENT	44,309,524.67	44,243,044.37	44,707,003.98	44,956,472.54	46,100,240.15	45,920,033.88	44,956,186.23	45,993,406.20	47,993,600.20	46,517,357.29	46,097,608.59	46,038,997.07	46,375,361.10
10312	PLANT IN SERVICE - COMMON COMMUNICATION EQUIPMENT	34,831,312.58	34,831,312.58	35,160,199.31	35,243,100.63	35,301,387.95	35,310,267.34	35,471,545.39	35,654,797.98	35,797,554.57	35,909,246.73	35,909,246.73	35,909,246.73	35,910,698.01
10313	PLANT IN SERVICE - COMMON LAND RIGHTS													
10201	ELECTRIC PLANT PURCHASED OR SOLD													
10501	PLT HELD FOR FUTURE USE	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20
10502	PLANT HELD FOR FUTURE USE - LAND RIGHTS	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11
10604	COMPL CONST NOT CL - ELECTRIC LAND	1,339,477.82	85,433.36	85,433.36	85,433.36									
10605	COMPL CONST NOT CL - ELECTRIC STRUCTURES	29,994,868.86	2,500,932.34	3,420,958.78	2,745,269.35	2,745,269.35	2,745,269.35	2,864,229.22	7,905,854.69	8,535,269.59	7,421,464.61	7,204,106.78	6,766,763.62	8,654,783.36
10606	COMPL CONST NOT CL - ELECTRIC EQUIPMENT	1,082,341,984.38	83,403,203.74	75,394,906.66	69,969,234.58	135,191,714.88	152,907,883.23	233,211,077.28	231,150,615.00	232,876,964.82	220,830,798.30	254,513,575.67	430,498,074.86	454,470,015.37
10608	COMPL CONST NOT CL - ELECTRIC HYDRO EQUIPMENT	9,232,718.71	9,429,233.53	9,391,159.83	9,391,159.83	7,688,175.01	7,671,912.19	7,671,912.19	7,671,912.19	7,671,912.19	7,671,912.19	7,671,912.19	7,671,912.19	7,671,912.19
10609	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT	79,871,313.36	88,103,557.35	92,032,383.84	86,969,780.18	85,665,519.71	90,971,196.61	94,405,591.46	100,351,327.77	107,010,686.15	88,472,786.65	99,815,706.92	96,297,944.22	121,763,795.20
10611	COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT	374,446.85	545,226.89	723,441.57	797,851.17	664,823.09	1,043,362.76	1,038,011.69	956,499.34	623,429.05	600,443.71	600,443.71	1,201,942.66	
10612	COMPL CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT	491.27	655.53	491.27	1,038.64	1,038.64	1,028.85	3,035.29	4,067.75	4,454.69	4,837.68	4,720.97		175.10
10625	COMPL CONST NOT CL - GAS STRUCTURES	103,992.71	291,211.39	291,211.39	254,742.43	254,742.43	230,892.38	43,058.12				107,723.35	507,721.87	
10626	COMPL CONST NOT CL - GAS UGD AND TRANSMISSION EQUIP	11,586,814.59	12,540,449.12	13,851,208.99	13,435,302.32	14,068,904.75	14,654,100.00	13,195,518.84	12,870,409.73	13,152,939.36	13,124,805.31	11,865,125.31	10,579,011.69	15,001,715.34
10628	COMPL CONST NOT CL - GAS TRANSPORTATION EQUIPMENT	69,805.61	69,805.61				21,103.90	284,070.82	211,190.82	211,190.82	126,468.97	103,504.60	159,566.35	
10629	COMPL CONST NOT CL - GAS DISTRIBUTION EQUIPMENT	21,380,861.77	24,961,060.04	25,296,424.54	23,641,638.16	22,784,655.78	23,664,279.93	25,224,886.42	29,671,454.74	24,130,435.64	22,808,589.64	23,995,765.85	28,851,687.71	38,516,354.70
10621	COMPL CONST NOT CL - GAS GENERAL EQUIPMENT	301,094.12	299,807.33	293,225.39	443,966.56									

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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
108304	ACCUM. DEPR. - COMMON LAND RIGHTS													
108305	ACCUM. DEPR. - COMMON STRUCTURES	(35,500,677.00)	(35,663,120.88)	(35,826,355.37)	(35,989,373.53)	(36,049,665.38)	(36,200,674.58)	(36,029,189.10)	(36,155,786.76)	(36,322,350.84)	(36,412,269.35)	(36,568,397.42)	(36,729,551.30)	(36,408,431.41)
108311	ACCUM. DEPR. - COMMON GENERAL EQUIPMENT	(20,438,986.46)	(20,931,106.38)	(21,341,107.68)	(21,902,240.43)	(22,328,908.95)	(21,357,227.76)	(20,904,658.51)	(21,306,546.49)	(21,036,166.37)	(19,927,693.88)	(19,843,808.20)	(20,284,051.92)	(20,468,175.45)
108312	ACCUM. DEPR. - COMMON COMMUNICATION EQUIPMENT	(27,443,531.10)	(27,409,120.66)	(27,554,833.94)	(27,610,547.04)	(27,568,643.50)	(27,624,552.24)	(27,451,118.88)	(27,052,248.42)	(27,107,457.28)	(27,162,518.68)	(27,217,507.39)	(27,272,521.77)	(27,329,477.55)
108313	ACCUM. DEPR. - COMMON TRANSPORTATION EQUIP.	(400,838.65)	(401,745.61)	(402,652.57)	(403,560.45)	(404,469.24)	(405,378.03)	(406,286.82)	(407,195.61)	(408,104.40)	(409,013.19)	(409,921.98)	(410,830.72)	(411,766.72)
108315	ACCUM. DEPR. - COR - COMMON STRUCTURES	(2,082,155.99)	(2,106,322.99)	(2,130,609.07)	(2,155,097.51)	(2,179,708.19)	(2,199,122.39)	(2,203,540.82)	(2,227,242.08)	(2,252,032.89)	(2,274,345.79)	(2,298,492.34)	(2,323,166.99)	(2,301,166.99)
108321	ACCUM. DEPR. - COR - COMMON EQUIPMENT	488,880.42	488,880.42	488,880.42	488,880.42	488,880.42	488,880.42	488,880.42	488,880.42	488,880.42	488,880.42	488,880.42	488,880.42	488,880.42
108414	ACCUM. DEPR. - SALVAGE - ELECTRIC LAND RIGHTS													
108415	ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES	445,475.64	444,323.00	444,323.00	444,323.00	444,323.00	444,323.00	444,323.00	444,323.00	444,323.00	444,323.00	442,583.55	442,583.55	442,583.55
108416	ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT	37,337,861.60	37,431,419.80	36,921,322.14	37,055,979.83	37,189,226.11	37,475,223.33	37,765,665.05	38,053,995.16	38,347,752.91	38,641,399.03	38,935,631.72	39,238,865.81	39,550,168.83
108418	ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT	300,277.69	303,202.48	306,127.41	309,050.17	311,973.03	314,895.96	317,818.95	320,741.99	323,665.06	326,588.86	329,423.39	332,287.92	335,152.45
108419	ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION	21,658,281.53	21,770,484.26	21,884,770.00	21,912,191.21	21,961,092.27	22,029,795.01	22,098,764.72	22,122,071.84	22,191,712.71	22,258,882.25	22,329,184.60	22,297,125.41	22,364,045.80
108420	ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08
108515	ACCUM. DEPR. - SALVAGE - GAS STRUCTURES	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)
108516	ACCUM. DEPR. - SALVAGE - GAS UNDERGROUND & TRANSMISSION EQUIP.	787,372.35	791,133.68	794,918.63	798,717.89	802,523.66	806,344.38	810,179.14	814,022.28	817,872.14	821,726.27	825,582.43	829,444.97	833,356.14
108519	ACCUM. DEPR. - SALVAGE - GAS DISTRIBUTION EQUIPMENT	4,939,337.06	4,967,535.85	4,995,923.18	5,024,426.39	5,052,989.46	5,081,645.85	5,110,332.38	5,139,107.22	5,168,005.86	5,197,262.90	5,184,568.89	5,213,506.67	5,242,659.50
108520	ACCUM. DEPR. - SALVAGE - GAS GENERAL EQUIP.	222,138.97	222,138.97	221,138.97	220,673.14	209,673.14	209,673.14	209,673.14	209,673.14	209,673.14	209,673.14	209,673.14	209,673.14	209,673.14
108621	ACCUM. DEPR. - SALVAGE - COMMON EQUIPMENT	243,348.48	243,348.48	243,348.48	243,348.48	241,592.82	241,592.82	241,592.82	241,592.82	241,592.82	241,592.82	241,592.82	241,592.82	241,592.82
108622	ACCUM. DEPR. - SALVAGE - COMMON COMMUNICATION EQUIPMENT	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18
108799	RWIP-ARO LEGAL	16,915,847.18	17,673,992.83	18,049,108.04	18,476,207.18	16,927,265.79	18,256,397.03	18,921,499.26	19,354,471.60	19,345,472.12	20,149,690.09	6,993,397.00	7,553,830.49	8,348,486.76
108899	RWIP-ARO-ECR CLEARING													
108901	RETIREMENT - RWIP	33,741,386.79	25,511,641.41	26,884,130.06	28,935,275.71	32,569,908.16	33,541,767.49	36,529,440.32	36,880,605.29	38,055,860.86	37,121,506.97	17,279,278.58	18,329,596.55	19,126,710.74
111102	AMORTIZATION EXPENSE - ELECTRIC FRANCHISES AND CONSENTS													
111202	AMORTIZATION EXPENSE - GAS FRANCHISES AND CONSENTS	(256.68)	(260.68)	(264.68)	(268.68)	(272.68)	(276.68)	(280.68)	(284.68)	(288.68)	(292.68)	(296.68)	(300.68)	(304.68)
111302	AMORTIZATION EXPENSE - COMMON FRANCHISES AND CONSENTS													
111303	AMORTIZATION EXPENSE - COMMON INTANGIBLES	(69,379,596.19)	(70,917,774.23)	(70,079,108.06)	(71,289,491.76)	(30,960,300.91)	(31,996,494.00)	(33,074,685.77)	(34,112,331.15)	(34,211,169.37)	(35,083,106.11)	(34,959,037.86)	(32,514,276.27)	(33,654,286.17)
111306	AMORTIZATION EXPENSE - COMMON CLOUD IMPLEMENTATION INTANGIBLES													
117001	GAS STORED-NONCUR													
117101	GAS STORED - NONCURRENT RECOVERABLE BASE GAS													
121001	NONUTIL PROP IN SERV	219,990.00	219,990.00	219,990.00	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00
122001	ACCUM DEPR/DEPL	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50
122103	INVEST IN LGPE	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)
123123	INVESTMENT IN OVEC	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00
128023	PREPAID PENSION	(0.32)	(0.32)	-	-	-	-	-	-	-	-	-	-	-
128024	PREPAID PENSION - LG&E UNION PLAN	(0.02)	(0.02)	-	-	-	-	(4,120,845.00)	6,026,909.00	6,026,909.00	1,906,062.00	6,026,909.00	6,026,909.00	24,223,200.70
128026	COLLATERAL DEPOSIT - IR SWAPS													
131033	US BANK - LG&E - LOUISVILLE	5,659,024.94	4,446,559.57	5,106,253.29	5,124,773.65	4,690,931.57	2,993,074.87	4,940,504.07	4,549,476.32	5,023,928.57	6,167,242.21	4,248,906.61	2,400,993.13	5,259,842.04
131050	SUNDRY CASH COLLECT													
131069	CASH CLEARING - CCS		(128.29)		(0.91)	(74.75)		929.52	178.30	(0.91)		(74.75)	(15,776.16)	(0.93)
131080	LGE - BANK OF AMERICA - EBOX	4,736.03	657,426.01	347,621.61	692,784.35	689,028.47	98,837.52	748,145.88	189,207.94	510,157.97	6,839.56	264,255.48	(479,205.53)	214,032.58
131090	CASH-BOA AP - CLEARING	(18,243,228.89)	(12,497,000.53)	(29,690,806.86)	(3,843,331.68)	(4,166,970.58)	(6,184,249.08)	(4,246,450.56)	(6,778,617.25)	(2,672,909.72)	(2,552,919.39)	(5,288,812.18)	(5,288,375.56)	(18,339,926.11)
131092	CASH-BOA FUNDING	18,243,228.89	12,497,000.53	29,690,806.86	3,843,331.68	4,166,970.58	6,184,249.08	4,246,450.56	6,778,617.25	2,672,909.72	2,552,919.39	3,069,812.18	12,600,071.06	18,339,926.11
131093	UNION BANK - LGE - TRANSCENTRA	4,142,623.28	575,978.52	1,300,762.09	2,741,607.15	879,760.02	731,043.85	3,161,483.79	1,102,636.10	1,325,069.50	4,849,379.97	621,639.97	17,136.38	2,129,817.30
134007	RESTRICTED CASH - SHORT TERM													
135001	WORKING FUNDS	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00
136005	TEMP INV-OTHER													
136015	TEMPORARY INVESTMENT ACCOUNTS AT BANK OF AMERICA	195,521.68	448,385.84	814,397.52	232,081.36			46,008.89			870,365.38		62,010.67	6,826,681.92
141005	RESERVE FOR NOTES RECEIVABLE - INDUSTRIAL AUTHORITY													
141007	NOTES RECEIVABLE-401(H) ACCOUNT													351,900.00
142001	CUST AR-ACTIVE	107,139,291.73	117,421,328.88	121,155,587.00	108,505,627.25	92,052,588.27	87,484,062.44	96,848,004.16	109,819,201.15	103,324,315.10	100,236,973.47	96,567,134.31	96,703,146.28	118,313,408.32
142002	AR - UNPOSTED CASH	(19,324.19)	(18,807.68)	(74,069.55)	(88,157.92)	(79,921.27)	(129,597.81)	(51,469.98)	(2,511.71)	(8,069.17)	(122,548.20)	(41,113.65)	(16,734.23)	(251,279.25)
142003	WHOLESALE SALES AR	684,493.74	1,405,949.00	359,842.91	293,746.97	212,743.16	134,261.72	134,261.72	29,710.55	29,710.55	29,710.55	29,710.55	25,257.78	383,628.41
142004	TRANSMISSION RECEIVABLE	1,058,466.75	1,222,316.17	1,149,988.84	1,026,944.74	895,664.06	1,031,382.31	1,384,595.72	1,377,849.16	1,431,584.23	1,399,716.09	1,360,611.07	1,480,801.90	1,496,760.51
142012	ACCTS REC - MISC CUSTOMERS - SUNDRY	2,151,946.90	764,778.27	809,567.39	1,264,192.97	1,435,980.71	1,540,204.46	1,590,402.37	1,929,190.38	1,560,976.84	1,820,828.63	1,921,299.09	1,836,830.95	2,106,131.37
142999	CUST AR KU SUSP CIS- ACCTG USE ONLY													
143001	AR-OFFICERS/EMPL	32.89				5.50	5.50	5.50						
143003	ACCTS REC - IMEA	3,898,871.06	3,685,518.04	2,391,905.03	2,619,503.26	3,179,659.38	3,182,064.97	2,638,865.48	2,636,562.19	2,598,934.91	3,477,424.80	3,723,360.65	3,964,473.70	3,836,143.47
143004	ACCTS REC - IMPA	4,083,745.42	3,883,814.72	2,542,815.08	2,739,564.29	3,345,660.46	3,349,565.42	2,832,923.21	2,789,956.27	2,827,436.49	3,693,519.82	3,937,209.86	4,130,941.52	4,076,270.21
14300														

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151010	FUEL STK-LEASED CARS	146,483.72	131,040.84	130,464.55	121,207.85	137,995.04	138,066.32	132,562.78	110,079.44	97,707.32	132,308.45	144,829.68	165,032.46	172,709.19
151020	COAL PURCHASES - TONS - \$	39,107,882.41	32,708,941.86	27,054,335.90	30,945,117.01	38,672,429.74	37,093,081.77	33,790,483.72	27,843,988.68	30,170,154.70	35,151,546.26	37,304,271.64	40,417,803.48	36,990,026.19
151021	COAL - BTU ADJ - BTU	-	-	-	-	-	-	-	-	-	-	-	-	-
151023	IN-TRANSIT COAL - TONS - \$	2,074,673.22	2,379,492.02	7,111,631.24	3,611,143.52	5,802,799.74	2,542,875.04	5,729,164.44	3,762,574.08	5,928,029.63	4,118,148.52	4,583,673.64	4,397,340.74	4,822,384.80
151025	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES - TONS - \$	(618,068.08)	(486,427.90)	(429,179.33)	(302,902.94)	(535,330.08)	(736,506.61)	(720,071.81)	(587,649.29)	(464,059.33)	(532,296.85)	(680,037.48)	(671,065.96)	(597,632.16)
151026	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
151030	FUEL OIL - GAL - \$	223,793.34	223,793.34	223,793.34	223,793.34	223,793.34	186,240.61	186,240.61	186,240.61	186,240.61	186,240.61	186,240.61	158,464.21	122,841.29
151031	FUEL OIL - BTU	-	-	-	-	-	-	-	-	-	-	-	-	-
151032	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL - GAL - \$	(27,791.76)	(27,791.76)	(27,791.76)	(27,791.76)	(27,791.76)	(27,791.76)	(27,791.76)	(27,791.76)	(27,791.76)	(27,791.76)	(27,791.76)	(27,791.76)	(27,791.76)
151033	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
151060	RAILCARS-OPER/MTCF	92,839.93	92,827.74	101,458.51	101,883.15	111,424.42	119,532.84	112,698.58	100,090.31	114,377.29	102,815.80	113,959.57	118,710.30	115,292.33
151061	GAS PIPELINE OPER/MTCF - MCF - \$	845,875.07	344,337.60	269,781.71	390,994.78	17,620.18	785,444.70	723,974.54	723,974.54	532,683.06	692,511.05	8,141.96	265,203.53	8,014.46
151073	IN-TRANSIT COAL-MMBTU/IN-TRANSIT PET COKE <AUG 2009	-	-	-	-	-	-	-	-	-	-	-	-	-
151080	COAL BARGE SHUTTLING	310,986.50	227,006.61	241,968.00	240,286.09	317,617.33	327,821.91	311,581.90	269,937.64	304,104.47	280,215.99	322,896.86	328,527.00	321,554.03
154001	MATERIALS/SUPPLIES	39,149,719.60	40,152,311.80	40,729,564.17	41,413,799.11	42,670,316.75	43,567,367.55	43,558,659.10	44,678,098.82	44,489,755.84	43,603,897.35	43,141,075.65	43,445,597.66	43,838,438.74
154003	LIMESTONE	1,105,577.81	1,067,322.99	965,495.91	1,012,179.04	1,014,703.26	1,049,679.49	1,064,131.54	1,120,227.34	980,790.82	761,214.10	853,933.31	829,430.42	683,512.36
154006	OTHER REAGENTS	0.06	0.06	0.06	0.06	0.06	0.06	0.03	0.04	0.03	0.03	0.04	0.04	0.04
154007	TC2 NON-JURISDICTIONAL CONTRA (IMEA/IMPA) - LIMESTONE	(115,093.16)	(131,954.22)	(124,120.54)	(102,395.36)	(103,096.60)	(104,510.64)	(117,226.34)	(117,328.85)	(123,269.97)	(103,453.72)	(72,479.34)	(92,512.46)	(86,271.85)
154008	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - M&S	(1,886,488.68)	(1,944,073.56)	(2,002,060.85)	(1,986,378.14)	(1,986,775.29)	(2,012,613.99)	(2,062,619.99)	(2,063,550.94)	(2,085,259.08)	(2,120,101.62)	(2,137,328.20)	(2,154,145.06)	(2,217,512.64)
154023	LIMESTONE IN-TRANSIT	169,510.58	153,557.22	252,314.87	203,580.25	17,892.27	329,198.60	207,268.32	155,978.54	105,129.32	120,390.58	163,799.58	295,928.91	297,725.97
158121	SO2 ALLOWANCE INVENTORY	142.77	142.50	142.27	141.99	141.81	141.64	141.26	141.05	140.75	140.46	140.26	140.01	139.72
158122	NOX OZONE SEASON ALLOWANCE INVENTORY	-	-	-	-	-	-	-	-	-	-	-	-	-
158125	NOX ANNUAL ALLOWANCE INVENTORY	-	-	-	-	-	-	-	-	-	-	-	-	-
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)	1,489,107.42	1,106,628.22	591,458.86	(22,256.82)	(441,909.81)	(846,587.52)	(1,323,440.22)	(1,747,126.70)	(2,233,973.92)	(2,821,217.87)	(3,435,673.52)	(4,096,692.97)	526,472.82
163002	WAREHOUSE EXPENSES-T&D (ALL LOB PRIOR TO 6/14)	-	-	-	-	-	-	-	-	-	-	-	-	-
163003	FREIGHT-T&D (ALL LOB PRIOR TO 6/14)	-	16,184.13	24,369.48	32,570.31	44,825.81	49,560.06	51,142.69	57,011.78	62,957.46	68,157.08	78,406.89	87,092.67	-
163004	ASSET RECOVERY-T&D (ALL LOB PRIOR TO 6/14)	-	-	-	-	-	-	-	-	-	-	-	-	-
163005	SALES TAX-T&D (ALL LOB PRIOR TO 6/14)	-	311,744.42	610,618.43	918,413.87	1,220,301.47	1,568,093.48	1,833,699.35	2,216,165.66	2,450,522.61	2,639,661.99	2,939,188.98	3,297,353.12	-
163006	PHYS INVENT ADJUSTMT-T&D (ALL LOB PRIOR TO 6/14)	-	0.09	(5,534.98)	122,735.75	122,735.75	122,735.75	122,735.75	107,060.69	107,060.56	107,060.43	107,060.15	107,060.07	-
163007	INVOICE PRICE VARIANCES-T&D (ALL LOB PRIOR TO 6/14)	-	-	-	5.19	11.91	11.91	11.91	11.91	12.05	4.05	4.09	(531.71)	-
163011	STORES EXPENSE - GENERATION	3,711,299.08	3,135,031.55	2,655,954.05	1,973,708.83	1,348,354.90	1,126,330.33	692,427.07	211,492.04	(175,517.36)	(582,579.84)	(1,545,612.35)	(1,766,689.79)	1,986,364.41
163012	WAREHOUSE EXPENSES - GENERATION	-	114,849.33	217,092.58	336,357.30	467,517.37	591,214.49	695,670.61	841,522.62	940,522.62	1,041,522.62	1,173,849.31	1,310,222.86	-
163013	FREIGHT - GENERATION	-	15,089.09	27,703.38	44,980.28	64,177.27	79,358.38	93,624.16	108,508.81	130,311.87	147,395.67	174,999.51	-	-
163015	SALES TAX - GENERATION	-	253,842.72	464,007.24	754,641.11	969,764.31	1,085,864.91	1,277,080.35	1,491,187.11	1,561,561.18	1,679,387.79	2,015,340.79	2,237,592.95	-
163016	PHYS INVENT ADJUSTMT - GENERATION	-	3,076.87	3,325.30	85,224.46	977.25	69,094.54	(8,448.72)	(3,819.73)	(349.63)	(573.08)	(2,873.29)	434.57	-
163017	INVOICE PRICE VARIANCES - GENERATION	-	(1,047.63)	(1,996.59)	(4,390.73)	(5,815.86)	(8,082.66)	(9,237.94)	(10,415.55)	(12,210.10)	(13,617.52)	(14,987.80)	(15,982.18)	-
163100	OTHER-T&D (ALL LOB PRIOR TO 6/14)	-	5,313.82	232,438.97	(198,867.10)	(436,583.27)	(435,637.44)	(329,185.61)	(384,880.05)	(325,716.58)	552,304.21	727,626.21	794,054.00	-
163101	OTHER - GENERATION	-	25,626.02	48,733.58	115,292.72	142,187.88	163,437.71	186,794.94	216,003.08	240,470.42	240,552.65	264,400.09	-	-
163201	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMP) - STORES	(322,002.37)	(328,912.55)	(335,871.02)	(334,145.93)	(334,181.67)	(335,900.38)	(339,490.50)	(340,545.30)	(339,897.43)	(342,794.74)	(343,991.42)	(344,604.76)	(347,592.89)
164001	GAS STORED-CURRENT	41,213,191.79	31,609,457.84	22,281,537.81	14,952,600.78	11,246,600.78	10,343,833.42	14,189,621.31	21,090,074.53	27,787,508.15	34,401,721.72	39,862,442.27	39,412,165.49	34,882,736.74
165011	PREPAID INSURANCE	1,129,138.70	784,156.91	431,935.21	121,430.01	4,342,728.50	3,980,553.32	3,579,720.30	3,178,887.28	2,778,054.26	2,377,221.24	1,978,044.22	1,288,211.22	1,288,211.22
165002	PREPAID TAXES	1,429,767.53	1,911,472.94	953,178.35	714,883.76	406,389.17	238,294.58	258,454.63	2,352,231.48	2,117,008.33	1,881,785.18	1,646,562.03	1,411,338.88	-
165013	PREPAID RIGHTS OF WAY	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66
165018	PREPAID RISK MGMT AND WC	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00
165025	PREPAID SALES & OTHER TAXES	-	-	-	-	248,601.47	217,526.28	186,451.09	155,375.90	124,300.71	93,225.52	62,150.33	31,075.14	-
165026	PREPAID ADP FUNDING	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00
165100	PREPAID OTHER	1,279,909.16	1,942,020.73	1,930,604.44	1,835,043.55	1,611,047.70	1,401,674.82	1,157,791.78	1,467,472.80	1,117,065.18	846,127.55	685,289.25	644,851.53	977,793.86
165101	PREPAID IT CONTRACTS	6,477,803.00	6,633,566.33	6,400,492.50	6,130,016.78	6,553,680.64	7,333,879.67	7,051,221.19	6,584,421.58	6,391,034.44	5,885,713.50	5,814,009.06	5,477,756.15	7,587,043.28
165102	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMP) - PREPAID INSURANCE	(29,830.26)	(52,680.14)	(39,815.97)	(31,865.41)	(23,914.85)	(15,677.30)	(8,489.53)	(84,938.78)	(68,174.55)	(59,827.08)	(51,479.59)	(43,132.10)	(34,784.62)
165201	PREPAID IT CONTRACTS-LT	3,128,577.29	2,980,506.14	3,344,862.43	3,218,609.18	3,150,770.13	3,071,579.50	2,928,887.57	3,026,723.76	2,906,983.64	2,861,277.27	3,625,594.90	4,596,072.06	4,819,176.61
165203	PREPAID RIGHTS OF WAY-LT	120,000.07	120,000.07	120,000.07	120,000.07	120,000.07	106,666.74	106,666.74	106,666.74	106,666.74	106,666.74	106,666.74	106,666.74	106,666.74
165204	PREPAID INSURANCE - LONG TERM	945,148.68	945,148.68	945,148.68	945,148.68	748,242.69	708,861.49	669,480.29	630,099.09	590,717.89	551,336.69	511,955.49	472,574.29	433,193.10
165900	PREPAID OTHER - INDIRECT	331,827.18	300,230.60	334,641.72	1,399,147.71	1,306,643.84	1,194,199.58	1,072,602.63	934,099.49	812,192.60	636,982.77	1,337,016.59	1,425,202.02	1,044,756.66
165950	PREPAID INSURANCE - INDIRECT	522,841.56	2,095,604.53	1,899,834.54	1,812,359.87	1,586,856.06	1,537,178.91	1,381,134.36	1,222,236.99	1,063,339.42	1,053,215.54	893,271.08	733,048.34	572,825.52
171001	INTEREST RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-	-
172001	RENTS RECEIVABLE FOR POLE ATTACHMENTS	443,685.00	467,846.36	559,761.97	594,960.57	648,971.26	330,306.61	384,697.01	433,549.4					

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
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
190008	FASB 109 GRS-UP-FED	112,586,964.71	112,586,964.70	112,586,964.70	111,898,192.33	111,898,192.33	111,898,192.33	111,242,243.95	111,242,243.95	111,332,889.27	110,663,355.63	110,663,355.63	110,663,355.63	109,896,738.56
190009	FASB 109 ADI-STATE	3,381,614.46	3,381,614.46	3,381,614.46	3,367,671.21	3,367,671.21	3,367,671.21	3,337,186.41	3,337,186.41	3,299,703.41	3,299,703.41	3,299,703.41	3,299,703.41	3,277,591.94
190010	FASB 109 GRS-UP-ST	28,217,413.79	28,217,413.78	28,217,413.78	28,044,789.10	28,044,789.10	28,044,789.10	27,880,391.02	27,880,391.02	27,903,109.16	27,735,306.20	27,735,306.20	27,735,306.20	27,543,171.63
190415	DTA FEDERAL - NON-CURRENT	114,069,119.87	114,069,119.87	114,069,119.87	117,256,333.26	117,256,333.26	117,256,333.26	109,763,202.24	109,763,202.24	110,815,433.54	104,604,550.70	104,604,550.70	104,604,550.70	98,434,079.29
190615	DTA STATE - NON-CURRENT	16,431,630.18	16,431,630.18	16,431,630.18	17,458,082.86	17,458,082.86	17,458,082.86	16,156,328.82	16,156,328.82	16,254,338.67	15,272,491.44	15,272,491.44	15,272,491.44	14,408,759.09
190616	DTA ON FN 48 - UTP - STATE	-	-	-	-	-	-	-	-	-	-	-	-	-
201002	COMMON STOCK-WO PAR	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)
211001	CONTRIBUTED CAPITAL - MISC.	(601,081,499.00)	(601,081,499.00)	(601,081,499.00)	(601,081,499.00)	(601,081,499.00)	(601,081,499.00)	(626,081,499.00)	(626,081,499.00)	(626,081,499.00)	(626,081,499.00)	(626,081,499.00)	(626,081,499.00)	(626,081,499.00)
214010	CAP STOCK EXP-COMMON	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64
216001	UNAPP RETAINED EARN	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####
219013	OCI - FAS 158 INCREASE FUNDED STATUS - GROSS	-	-	-	-	-	-	-	-	-	-	-	-	-
219113	OCI - FAS 158 INCREASE FUNDED STATUS - TAX	-	-	-	-	-	-	-	-	-	-	-	-	-
221100	LONG TERM DEBT	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####
221899	CURRENT PORTION OF LONG TERM DEBT	(234,200,000.00)	(234,200,000.00)	(234,200,000.00)	(106,200,000.00)	(106,200,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)
226100	DEBT DISCOUNT BONDS	4,024,964.17	4,009,418.42	3,979,317.09	3,979,831.33	4,435,494.86	4,418,613.82	4,402,277.34	4,385,396.31	4,368,515.27	4,352,178.78	4,335,297.75	4,318,961.26	4,302,080.23
227101	OBLIGATIONS UNDER OPERATING LEASES - NON-CURRENT	(17,776,265.22)	(17,772,748.40)	(17,772,748.40)	(17,500,151.90)	(17,052,013.45)	(16,723,282.06)	(16,733,381.07)	(16,338,673.51)	(15,943,679.51)	(16,080,336.66)	(15,742,395.71)	(16,006,500.11)	(14,752,680.47)
228201	WORKERS COMPENSATION	(2,414,180.73)	(2,414,180.73)	(2,414,180.73)	(2,959,895.17)	(2,959,895.17)	(3,123,148.94)	(3,123,148.94)	(3,123,148.94)	(2,808,683.14)	(2,808,683.14)	(2,414,180.73)	(2,730,137.73)	(2,730,137.73)
228202	WORKERS COMPENSATION - SHORT-TERM	(581,382.71)	(581,382.71)	(581,382.71)	(573,320.82)	(573,320.82)	(573,320.82)	(541,335.11)	(541,335.11)	(541,335.11)	(534,164.43)	(534,164.43)	(581,382.71)	(521,057.98)
228301	FASB106-POST RET BEN	(62,727,500.54)	(62,766,248.20)	(62,710,792.88)	(62,654,028.63)	(61,180,825.36)	(61,122,546.13)	(56,531,699.76)	(56,472,872.27)	(56,543,187.78)	(54,957,020.66)	(55,315,033.63)	(55,252,960.28)	(61,065,330.55)
228304	PENSION PAYABLE	(10,591,371.00)	(9,941,008.00)	(9,941,008.34)	(9,941,008.34)	(9,941,008.34)	(9,941,008.34)	(10,508,461.32)	(14,629,306.32)	(14,629,306.32)	(10,508,459.32)	(14,629,306.32)	(14,629,306.32)	(14,629,306.32)
228305	POST EMPLOYMENT BENEFIT PAYABLE	(3,934,785.00)	(3,934,785.00)	(3,934,785.00)	(3,934,785.00)	(3,934,785.00)	(3,934,785.00)	(3,934,785.00)	(3,934,785.00)	(3,934,785.00)	(3,934,785.00)	(3,934,785.00)	(3,934,785.00)	(3,979,188.00)
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	135,159.00	135,159.00	135,159.00	109,999.00	109,999.00	109,999.00	109,999.00	109,999.00	109,999.00	109,999.00	109,999.00	109,999.00	103,203.00
300011	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR	(61,221,352.74)	(61,817,240.53)	(61,814,250.90)	(62,847,861.16)	(63,517,956.34)	(63,457,182.22)	(48,269,567.42)	(48,530,544.44)	(48,792,492.14)	(46,455,011.79)	(43,962,384.05)	(44,220,845.92)	(46,988,969.41)
300012	ASSET RETIREMENT OBLIGATIONS - STEAM	(29,853,635.11)	(29,672,154.93)	(29,786,136.52)	(29,900,574.10)	(30,009,863.87)	(30,124,638.36)	(30,192,804.63)	(30,308,500.49)	(30,321,003.21)	(30,469,744.04)	(31,103,222.38)	(31,553,186.25)	(38,999,075.54)
300013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	(277,701.92)	(278,877.18)	(280,057.35)	(281,242.51)	(282,432.69)	(283,627.90)	(284,828.18)	(286,033.53)	(287,243.99)	(233,961.99)	(289,444.01)	(290,578.26)	(291,717.03)
300015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	(448,263.29)	(450,119.58)	(451,983.56)	(453,855.26)	(455,734.72)	(457,612.96)	(459,517.02)	(461,419.93)	(463,330.74)	(465,249.45)	(470,310.04)	(472,216.61)	(474,123.03)
300016	ASSET RETIREMENT OBLIGATIONS - GAS	(19,879,978.43)	(19,976,145.75)	(19,947,907.34)	(20,152,011.22)	(17,910,071.43)	(17,930,805.35)	(18,337,791.94)	(18,425,867.80)	(18,005,170.38)	(19,697,049.64)	(19,304,256.05)	(19,396,246.03)	(18,337,751.01)
300021	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR - ST	(18,850,910.00)	(18,850,910.00)	(18,850,910.00)	(19,966,222.99)	(19,966,222.99)	(47,068.00)	(47,068.00)	(47,068.00)	(47,068.00)	(14,578.00)	(14,578.00)	(14,578.00)	(14,578.00)
300022	ASSET RETIREMENT OBLIGATIONS - STEAM - ST	-	-	-	-	-	-	-	-	-	-	-	-	-
300026	ASSET RETIREMENT OBLIGATIONS - GAS - ST	(4,040,024.00)	(4,040,024.00)	(4,040,024.00)	(3,932,352.00)	(3,932,352.00)	(3,932,352.00)	(3,613,089.00)	(3,613,089.00)	(3,613,089.00)	(3,916,266.00)	(3,916,266.00)	(3,916,266.00)	(5,068,381.00)
207099	RWP-ARO-ECR	15,103,016.18	15,629,871.15	16,154,954.10	10,314,629.83	11,538,326.01	13,376,589.10	15,543,782.27	17,286,754.96	19,623,916.37	23,442,740.11	22,421,393.14	25,954,702.25	27,542,672.84
231005	COMMERCIAL PAPER PAYABLE	(279,400,000.00)	(274,000,000.00)	(273,000,000.00)	(68,907,000.00)	(20,000,000.00)	(20,000,000.00)	(73,000,000.00)	(62,000,000.00)	(27,000,000.00)	(99,000,000.00)	(99,000,000.00)	(99,000,000.00)	(238,545,000.00)
231006	DISCOUNT ON COMMERCIAL PAPER	266,748.89	147,080.01	144,670.84	12,995.93	1,488.89	18,902.23	46,381.68	11,706.67	3,465.00	30,913.87	205,857.78	244,824.22	134,629.41
231010	COMMERCIAL PAPER PAYABLE - NON-CURRENT	-	-	-	(200,000,000.00)	-	-	-	-	-	-	-	-	-
231100	REVOLVING CREDIT FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
232001	ACCTS PAYABLE-REG	(16,677,642.14)	(12,885,720.88)	(12,525,499.99)	(14,102,362.06)	(13,866,798.58)	(12,251,750.50)	(15,529,621.30)	(13,424,210.34)	(13,498,517.33)	(15,609,960.30)	(16,254,486.91)	(18,088,928.28)	(16,963,434.57)
232002	SALS/WAGES ACCRUED	(4,314,373.52)	(3,886,602.04)	(5,448,865.66)	(2,015,240.01)	(2,735,631.19)	(3,734,211.59)	(3,869,858.96)	(4,871,985.77)	(1,878,210.49)	(2,351,552.56)	(3,544,972.24)	(4,175,002.70)	(4,725,191.48)
232008	SUNDRY BILLING REFUNDS	-	-	-	-	-	(1,480.00)	-	-	-	(24,208.00)	-	(33,735.00)	-
232009	PURCHASING ACCRUAL	(684,283.99)	(1,014,700.67)	(1,140,147.69)	(1,206,982.87)	(1,034,523.82)	(1,160,123.02)	(1,083,731.42)	(1,011,409.96)	(822,600.12)	(1,133,624.39)	(793,757.41)	(1,089,710.25)	(861,792.71)
232010	WHOLESALE PURCHASES AP	(2,444,185.27)	(3,031,747.81)	(2,072,069.48)	(2,582,786.28)	(2,529,673.88)	(1,454,253.82)	(1,551,193.79)	(1,952,224.76)	(2,106,025.96)	(1,389,156.91)	(1,669,607.66)	(1,264,519.10)	(1,779,263.61)
232011	TRANSMISSION PAYABLE	(1,134,824.92)	(1,287,324.90)	(2,302,303.99)	(507,921.18)	(560,098.06)	(718,132.56)	(1,058,785.24)	(1,065,006.10)	(1,094,864.42)	(1,111,395.90)	(1,065,204.27)	(1,065,204.27)	(1,016,384.14)
232014	RECEIVING/INSPECTION ACCRUAL	-	-	-	-	-	-	-	-	-	-	-	-	-
232015	AP FUEL	(12,303,148.31)	(15,661,527.29)	(19,705,066.99)	(18,701,786.62)	(17,835,399.51)	(13,134,021.78)	(17,328,292.75)	(15,391,049.62)	(23,885,445.01)	(18,840,997.79)	(16,009,728.97)	(17,052,213.71)	(14,789,917.10)
232024	CREDIT CASH BALANCE	(3,282,478.57)	(3,311,663.61)	(3,311,663.61)	(9,740,835.40)	(839,848.87)	(4,312,021.78)	(6,946,546.78)	(7,511,641.29)	(8,708,422.39)	(11,115,659.40)	(14,500,160.22)	(15,450,160.22)	(15,450,160.22)
232028	AP FUEL - NATURAL GAS	(18,914,310.15)	(16,991,589.24)	(13,235,150.79)	(13,124,192.83)	(12,660,758.37)	(12,332,679.07)	(10,039,261.44)	(12,532,874.33)	(10,705,980.51)	(12,117,898.57)	(14,158,013.01)	(14,584,693.13)	(13,097,826.64)
232029	BROWN SOLAR REC LIABILITY	-	-	-	-	-	-	-	-	-	-	-	-	-
232030	RETAINAGE FEES - NON-ARO	(1,557,710.42)	(1,557,710.42)	(1,601,467.38)	(1,601,467.38)	(1,551,763.10)	(1,551,763.10)	(1,551,763.10)	(1,574,014.15)	(1,672,139.81)	(1,509,782.99)	(1,461,590.57)	(1,497,693.88)	(2,642,231.29)
232031	AP - CWP ACCRUALS	(40,747,852.57)	(34,719,895.73)	(24,396,274.79)	(29,845,309.06)	(37,167,566.84)	(34,301,140.80)	(31,403,187.89)	(27,379,822.82)	(35,308,228.39)	(45,227,651.67)	(47,293,933.41)	(50,067,276.90)	(32,382,234.15)
232032	AP - RWP ACCRUALS (NON-ARO)	(1,175,532.48)	(2,972,405.49)	(1,259,152.18)	(2,618,397.60)	(4,036,524.08)	(2,672,514.27)	(3,507,271.99)	(1,457,486.15)	(818,328.03)	(733,208.60)	(1,292,222.42)	(1,834,212.97)	(1,395,841.83)
232033	AP - RWP ACCRUALS (ARO)	(1,204,869.53)	(1,428,469.94)	(1,505,903.50)	(1,912,940.02)	(3,176,767.86)	(4,825,369.84)	(3,271,085.53)	(2,378,765.78)	(4,423,937.73)	(4,101,181.37)	(5,908,456.19)	(3,291,366.82)	(5,219,915.73)
232035	LEASE ACCRUAL OTHER MISC	-	(398.73)	(798.47)	(1,199.22)	(1,284.57)	(1,971.92)	(2,077.26)	(2,760.36)	(1,493.37)	(1,784.82)	(2,397.78)	(3,010.74)	(3,684.32)
232042</														

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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
237301	INT ACC-OOTH LIAB													
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(182,185.38)	(234,026.09)	(281,003.87)	(331,346.68)	(376,919.57)	(427,372.39)	(17,962.89)	(83,662.76)	(147,779.94)	(208,969.64)	(270,569.73)	(331,455.53)	(393,177.89)
237304	INTEREST ACCRUED ON TAX LIABILITIES													
241018	STATE WITHHOLDING TAX PAYABLE	(37,006.07)	(195,231.35)	(37,355.40)	(94,265.81)	(37,450.45)	(38,507.23)	(38,007.57)	(36,775.10)	(55,881.42)	(37,801.71)	(38,883.20)	(39,092.74)	(40,757.71)
241036	LOCAL WITHHOLDING TAX PAYABLE	(120,090.40)	(159,429.05)	(114,974.26)	(285,163.78)	(111,179.38)	(114,270.50)	(110,934.29)	(152,980.66)	(108,331.46)	(106,862.63)	(111,289.42)	(121,574.58)	(121,574.58)
241038	T/C PAY - ST SALES/USE	(909,498.54)	(925,176.79)	(1,047,850.70)	(1,017,448.63)	(661,418.63)	(905,603.44)	(1,111,728.21)	(1,345,944.51)	(985,855.99)	(1,016,914.74)	(1,119,999.89)	(482,122.47)	(1,200,148.97)
241039	T/C PAY - OCCUP/SCHOOL	(330,075.60)	(369,723.79)	(385,001.00)	(338,611.39)	(256,659.77)	(228,892.73)	(249,481.09)	(280,523.24)	(276,345.11)	(256,558.03)	(226,139.02)	(214,338.04)	(353,554.76)
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	(1,225.37)	(1,195.40)	(1,834.50)	(1,792.21)	(1,954.80)	(2,055.91)	(1,871.30)	(1,914.90)	(1,673.41)	(1,394.25)	(2,413.98)	(2,541.98)	(2,254.10)
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(1,143.21)	(1,182.73)	(1,268.76)	(1,356.19)	(1,399.71)	(1,398.97)	(1,451.38)	(1,472.25)	(1,455.47)	(1,489.97)	(1,553.15)	(1,548.34)	(1,574.52)
241061	T/C PAY - ST SALES/USE OVER COLLECTIONS													
241062	T/C PAY - SCHOOL TAX OVER COLLECTIONS													
241099	PAYROLL FEE FICA & FED LIABILITY PAYABLES		(698,992.33)							(258.90)	(0.01)			
242001	MISC LIABILITY		(1,098.74)	(1,082.45)				(183.51)						
242002	MISC LIAB-VESTED VAC	(5,914,451.57)	(5,914,451.57)	(5,914,451.57)	(6,398,273.68)	(6,398,273.68)	(6,398,273.68)	(6,383,697.99)	(6,383,697.99)	(6,383,697.99)	(6,399,858.97)	(6,399,858.97)	(6,399,858.97)	(6,102,337.77)
242005	UNEARNED REVENUE - CURRENT	(264,369.27)	(219,351.05)	(174,332.83)	(129,314.61)	(84,296.39)	(39,278.17)				(371,086.37)	(329,854.54)	(288,622.71)	(247,390.88)
242014	ESCHEATED DEPOSITS	(1.09)	(1.09)	(1.09)	(1.09)	(1.09)	(0.49)					(0.13)	(0.13)	(0.13)
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(43,803.50)	(117,347.62)	(68,713.62)	(135,498.07)	(186,498.57)	(29,618.80)	(69,565.91)	(110,712.09)	(30,115.05)	(67,292.24)	(105,445.59)	(35,033.62)	(105,727.66)
242017	HOME ENERGY ASSISTANCE	(843,331.52)	(982,312.08)	(966,131.01)	(913,306.01)	(890,168.40)	(819,351.52)	(748,314.40)	(744,952.24)	(780,874.21)	(814,665.32)	(779,382.82)	(793,072.62)	(812,202.38)
242018	GREEN POWER REC LIABILITY	(21,723.59)	(17,290.70)	(14,857.43)	(16,890.29)	(17,153.05)	(15,890.29)	(13,889.54)	(17,547.94)	(12,441.68)	(12,699.37)	(11,228.46)	(11,349.65)	(11,304.09)
242019	GREEN POWER MKT LIABILITY	(17,440.18)	(9,715.32)	(11,097.96)	(12,523.10)	(13,911.24)	(15,261.88)	(16,553.69)	(17,364.82)	(18,691.13)	(19,991.19)	(19,815.00)	(21,088.81)	(8,172.99)
242021	FASB 106-POST RET BEN - CURRENT	(2,651,496.00)	(2,651,496.00)	(2,651,496.00)	(2,651,496.00)	(2,651,496.00)	(2,651,496.00)	(2,651,496.00)	(2,651,496.00)	(2,651,496.00)	(2,651,496.00)	(2,651,496.00)	(2,651,496.00)	(2,154,087.00)
242022	ACCRUED SHORT TERM INCENTIVE													
242027	AR CREDITS	(4,322,708.93)	(3,207,262.95)	(3,007,831.79)	(3,404,822.43)	(4,087,706.56)	(4,764,203.41)	(4,817,931.78)	(3,830,287.30)	(4,094,781.89)	(5,256,884.01)	(5,029,277.11)	(5,246,859.48)	(4,472,942.87)
242028	SERVICE DEPOSIT REFUND PAYABLE		(11,755.46)	(4,728.99)					(21,071.46)					
242030	WINTERCARE ENERGY FUND	(13,036.90)	(11,544.47)	(10,053.45)	(9,765.24)	(8,919.92)	(7,799.94)	(5,352.26)	(8,317.18)	(8,656.74)	(7,802.22)	(9,187.45)	(11,546.07)	(12,887.94)
242031	NO-NOTICE GAS PAYABLE	(4,967,439.32)	(6,184,218.74)	(7,756,792.24)	(8,616,266.42)	(6,381,825.51)	(3,984,542.78)	(3,185,115.18)	(2,402,384.56)	(1,800,213.62)	(1,302,901.85)	(1,591,024.59)	(2,331,481.94)	(3,869,273.66)
242034	MCI UNEARNED REVENUE	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)
242038	COBRALTD BENEFITS - PAYABLE	(36,818.49)	(47,848.92)	(46,835.01)	(42,236.81)	(44,216.79)	(45,232.35)	(39,605.21)	(41,227.50)	(45,918.92)	(38,681.39)	(45,304.40)	(45,304.40)	(41,061.78)
242039	SUSPENSE - CASH	(34,314.08)	(34,314.08)	(1,541.00)										
242081	UNEARNED REVENUE - LEASES CURRENT	(162,450.00)	(135,375.00)	(108,300.00)	(81,225.00)	(54,150.00)	(27,075.00)	(324,900.00)	(297,825.00)	(270,750.00)	(243,675.00)	(216,600.00)	(189,525.00)	(162,450.00)
242101	RETIREMENT INCOME LIABILITY	(1,966,130.89)	(1,966,130.89)	(1,966,130.89)	(416,401.28)	(416,401.28)	(416,401.28)	(779,334.43)	(779,334.43)	(779,334.43)	(1,232,526.69)	(1,232,526.69)	(1,232,526.69)	(2,265,112.96)
242102	IBNY MEDICAL AND DENTAL RESERVE	(1,185,796.99)	(1,185,796.99)	(1,185,796.99)	(1,340,172.21)	(1,185,796.99)	(1,185,796.99)	(1,862,368.18)	(1,185,796.99)	(1,185,796.99)	(2,917,320.57)	(1,185,796.99)	(1,185,796.99)	(1,388,194.00)
243102	OBLIGATIONS UNDER OPERATING LEASES - CURRENT		(7,953,242.29)	(7,239,042.35)	(6,548,516.37)	(5,902,820.73)	(5,935,620.73)	(6,009,443.39)	(5,988,700.02)	(5,985,400.03)	(6,129,725.27)	(6,059,178.44)	(6,145,244.49)	(6,341,254.17)
244512	LT DERIV LIAB FAS 133-NON HEDGING MS1	(6,678,577.41)	(6,833,041.28)	(6,677,508.30)	(7,423,791.92)	(7,138,456.21)	(8,294,495.04)	(8,624,171.20)	(8,671,103.93)	(10,498,881.30)	(9,871,962.27)	(9,718,411.67)	(9,312,433.14)	(8,683,415.40)
244513	LT DERIV LIAB FAS 133-NON HEDGING MS2	(6,634,695.72)	(6,788,976.83)	(6,533,496.81)	(7,379,590.94)	(7,094,717.79)	(8,249,836.13)	(8,679,294.20)	(8,626,437.00)	(10,452,753.99)	(9,826,707.42)	(9,673,446.96)	(9,268,820.04)	(8,639,820.04)
244515	ST DERIV LIAB FAS 133-NON HEDGING MS1	(485,316.83)	(499,611.39)	(483,609.43)	(549,297.40)	(531,416.79)	(621,406.14)	(660,107.91)	(657,857.60)	(801,692.82)	(758,582.36)	(751,688.97)	(724,896.16)	(680,430.79)
244516	ST DERIV LIAB FAS 133-NON HEDGING MS2	(482,115.06)	(496,389.53)	(480,404.18)	(546,026.90)	(528,160.72)	(618,600.38)	(654,729.99)	(654,468.82)	(798,170.54)	(755,104.89)	(721,413.79)	(671,014.67)	(618,430.79)
244519	ST DERIV LIAB FAS 133 JPM	(3,304,595.61)	(3,130,399.66)	(3,104,063.53)	(3,222,617.53)	(3,215,877.13)	(3,418,859.70)	(3,515,893.26)	(3,443,393.71)	(3,570,761.36)	(3,545,515.71)	(3,611,841.41)	(3,294,465.85)	(3,007,841.79)
252011	LINE EXTENSIONS	(5,703,177.33)	(6,002,151.93)	(5,865,848.89)	(5,605,183.15)	(5,605,183.15)	(5,753,265.58)	(6,047,978.79)	(6,076,975.20)	(5,361,606.29)	(5,863,966.99)	(5,929,302.38)	(5,388,866.04)	
252013	CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM	(700,000.00)	(700,000.00)	(700,000.00)	(700,000.00)	(700,000.00)	(700,000.00)	(700,000.00)	(700,000.00)	(700,000.00)	(700,000.00)	(700,000.00)	(700,000.00)	(700,000.00)
252015	MOBILE HOME LINE	(2,802.60)	(2,802.60)	(2,802.60)	(2,802.60)	(2,101.95)	(2,101.95)	(2,101.95)	(2,101.95)	(2,101.95)	(2,101.95)	(2,101.95)	(2,101.95)	(2,101.95)
252017	CUSTOMER ADVANCES - SHORT TERM	(3,026,768.80)	(3,045,046.22)	(2,944,476.74)	(3,182,351.44)	(2,883,580.05)	(2,761,753.60)	(3,007,685.21)	(2,869,701.70)	(2,311,340.48)	(2,182,508.21)	(1,496,362.05)	(1,452,355.65)	(1,871,174.95)
253004	OTH DEFERRED CR-OTHER													
253005	CL ACC FR OTH DEF DR	(34,614.55)	(2,412,827.06)	(3,589,515.40)	(4,678,733.37)	(5,071,315.47)	(66,778.27)	(70,718.35)	(110,941.51)	(47,823.10)	(49,627.17)	(56,036.82)	(72,540.37)	(90,937.42)
253025	DEFERRED COMPENSATION	(178,618.77)	(179,790.19)	(180,704.59)	(181,636.97)	(151,269.98)	(151,914.60)	(161,698.41)	(153,060.55)	(139,487.40)	(140,116.09)	(140,760.39)	(141,363.65)	(142,032.27)
253032	UNCERTAIN TAX POSITION - FEDERAL													
253033	UNCERTAIN TAX POSITION - STATE													
253034	MCI AMORTIZATION	(337,298.50)	(334,232.15)	(331,165.80)	(328,099.45)	(325,033.10)	(321,966.75)	(318,900.40)	(315,834.05)	(312,767.70)	(309,701.35)	(306,635.00)	(303,568.65)	(300,502.30)
253042	LONG TERM RETAINAGE - NON-ARO	(43,756.96)	(43,756.96)											(29,255.16)
253050	KY TAX RATE REDUCTION													
254001	FASB 109 ADI-FED	(392,618,184.63)	(392,618,184.63)	(392,618,184.63)	(390,308,326.66)	(390,308,326.66)	(390,308,326.66)	(388,145,201.08)	(388,145,201.08)	(388,145,244.53)	(386,208,711.21)	(386,208,711.21)	(386,208,711.21)	(383,419,984.43)
254002	FASB 109 GR-UP-FED	(112,586,964.71)	(112,586,964.70)	(112,586,964.70)	(111,898,192.33)	(111,898,192.33)	(111,898,192.33)	(111,242,243.95)	(111,242,243.95)	(111,332,889.27)	(110,663,355.63)	(110,663,355.63)	(110,663,355.63)	(109,896,738.56)
254003	FASB 109 ADI-STATE	(30,925,711.63)	(30,925,711.63)	(30,925,711.63)	(30,644,473.54)	(30,644,473.54)	(30,644,473.54)	(30,339,983.74)	(30,339,983.74)	(30,374,893.29)	(30,098,750.82)	(30,098,750.82)	(30,098,750.82)	(30,033,537.51)
254004	FASB 109 GR-UP-STATE	(28,217,413.79)	(28,217,413.78)	(28,217,413.78)	(28,044,789.10)	(28,044,789.10)	(28,044,789.10)	(27,880,391.02)	(27,880,391.02)	(27,903,109.16)	(27,735,306.20)	(27,735,306.20)	(27,735,306.20)	(27,543,171.63)
254007	REG LIABILITY - GAS SUPPLY CLAUSE													
254008	DSM COST RECOVERY	(1,607,124.50)	(1,341,709.64)	(1,144,944.79)	(1,206,592.24)	(1,083,303.66)	(925,415.11)	(784,140.13)	(619,394.55)	(1,242,391.73)	(1,284,546.97)	(1,074,716.71)	(877,762.96)	(954,449.33)
254017	ENVIRONMENTAL COST RECOVERY	(6,417,000.00)	(6,718,000.00)	(5,149,000.00)	(4,777,000.00)		(1,890,000.00)	(2,082,000.00)	(6,784,000.00)	(7,839,000.00)	(6,793,000.00)	(3,819,000.00)	(1,304,000.00)	(453,000.00)
254018	REGULATORY LIABILITY FAC				(445,000.00)		(394,000.00)		(898,000.00)	(2,413,000.0				

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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
403024	DEPREC. EXP. - GENERAL - GAS	370,596.92	32,379.65	64,787.73	97,907.16	132,161.34	166,785.75	201,651.59	236,785.34	272,053.04	306,656.82	340,489.21	374,327.08	408,128.19
403025	DEPREC. EXP. - COMMON	9,017,150.90	829,231.37	1,671,112.89	2,520,511.35	3,369,127.11	4,207,854.28	5,033,507.60	5,885,754.84	6,671,072.95	7,465,942.48	8,241,609.00	9,015,792.48	9,828,489.08
403026	DEPREC. EXP. - STEAM - ECR	28,683,202.54	2,432,753.85	4,888,194.52	7,343,816.51	9,874,944.65	14,758,410.07	19,644,675.49	24,526,540.91	29,410,406.33	34,291,304.81	39,212,713.17	44,049,472.04	49,888,330.20
403027	DEPREC. EXP. - ELECTRIC - DSM	950,214.13	80,319.33	160,707.14	243,122.81	327,751.16	412,750.89	498,594.00	585,184.14	671,855.12	788,586.45	845,355.47	932,150.86	1,018,948.84
403028	DEPREC. EXP. - GAS - DSM	-	-	-	-	-	-	-	-	-	-	-	-	-
403029	DEPREC. EXP. - GENERAL - GLT	713,166.69	86,145.67	174,141.89	264,961.36	363,130.03	468,989.53	579,640.36	694,917.17	814,576.73	938,790.47	1,067,579.40	1,201,143.34	1,339,501.85
403030	DEPREC. EXP. - TRANS - GLT	-	-	-	-	-	-	-	-	-	-	-	-	-
403111	DEPREC. EXP ARO STEAM	12,163,922.29	866,815.21	1,617,715.73	2,524,194.68	3,493,933.70	4,538,610.16	5,692,994.63	6,952,027.32	8,312,959.04	9,779,687.39	11,364,687.39	13,091,566.87	14,979,050.72
403112	DEPREC. EXP ARO TRANSMISSION	7,511.40	544.38	1,088.76	1,633.14	2,177.52	2,721.90	3,266.28	3,810.66	4,355.04	4,888.96	5,419.98	5,939.98	6,465.28
403113	DEPREC. EXP ARO OTHER PRODUCTION	5,637.00	469.75	939.50	1,409.25	1,879.00	2,353.25	2,832.50	3,312.75	3,793.00	4,273.25	4,753.50	5,233.75	5,714.00
403114	DEPREC. EXP ARO HYDRO	175,723.68	604.93	1,209.87	1,814.80	2,419.73	3,024.67	3,629.60	4,234.54	4,839.47	5,444.41	6,049.34	6,654.28	7,259.21
403121	DEPREC. EXP ARO DISTRIBUTION	8,535.67	524.36	1,048.72	1,573.08	2,097.44	2,621.80	3,146.16	3,670.52	4,194.88	4,719.24	5,243.60	5,768.96	6,294.32
403122	DEPREC. EXP ARO GAS UNDERGROUND STORAGE	912,178.56	15,444.98	30,889.95	46,334.90	62,016.40	77,460.81	92,905.20	108,349.59	123,794.00	139,238.40	154,682.81	170,127.20	185,571.58
403123	DEPREC. EXP ARO GAS DISTRIBUTION	1,310,556.28	25,034.53	88,538.41	113,503.03	148,477.24	183,451.45	218,425.66	253,400.87	288,375.08	323,349.29	358,323.50	393,297.71	428,271.92
403124	DEPREC. EXP ARO GAS TRANSMISSION	72,217.47	3,624.07	7,248.16	10,872.24	14,506.36	18,140.48	21,774.60	25,408.72	29,042.84	32,676.96	36,311.08	39,945.20	43,579.32
403181	DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION	(12,345,282.97)	(867,889.89)	(1,619,865.10)	(2,355,418.73)	(3,104,933.43)	(3,854,468.16)	(4,604,002.89)	(5,353,537.62)	(6,103,072.45)	(6,852,147.28)	(7,600,822.11)	(8,349,596.94)	(9,098,471.77)
403182	DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION	(7,511.40)	(544.38)	(1,088.76)	(1,633.14)	(2,177.52)	(2,721.90)	(3,266.28)	(3,810.66)	(4,355.04)	(4,888.96)	(5,419.98)	(5,939.98)	(6,465.28)
403183	DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION	(8,535.67)	(524.36)	(1,048.72)	(1,573.08)	(2,097.44)	(2,621.80)	(3,146.16)	(3,670.52)	(4,194.88)	(4,719.24)	(5,243.60)	(5,768.96)	(6,294.32)
403186	DEPRECIATION NEUTRALITY - GAS DEPRECIATION	(2,294,952.31)	(44,103.58)	(88,207.16)	(132,310.74)	(176,414.56)	(220,518.38)	(264,622.20)	(308,726.02)	(352,829.84)	(396,933.66)	(441,037.48)	(485,141.30)	(529,245.12)
404301	AMORT-INTANG GAS PLT	5,554,385.04	476,839.19	966,171.95	1,464,486.34	1,909,502.57	2,302,300.34	2,696,312.57	3,090,168.09	3,484,203.95	3,869,905.82	4,256,791.90	4,632,317.48	5,012,130.38
404302	AMORT-GAS INTANG PLANT CLOUD	-	-	-	-	-	-	-	-	-	-	-	-	-
404401	AMT-EL INTANG PLT-RTL	6,450,197.93	553,744.09	1,121,996.85	1,700,679.89	2,217,468.29	2,673,615.89	3,131,173.82	3,588,549.79	4,042,651.31	4,494,042.38	4,943,324.80	5,379,414.39	5,820,482.77
404402	AMT-EL INTANG PLT-WHS	5,912,681.38	507,598.76	1,028,497.14	1,558,956.58	2,032,679.26	2,470,815.57	2,870,242.69	3,289,503.98	3,705,763.70	4,119,538.85	4,531,381.06	4,931,129.84	5,335,424.54
404403	AMORT-INTANG PLANT CLOUD	-	-	-	-	-	-	-	-	-	-	-	-	-
407304	AMORT EXPENSE - OPEN ARO PONDS - KY	573,606.97	63,770.59	129,493.16	173,423.47	220,581.17	270,581.17	320,581.17	370,581.17	420,581.17	470,581.17	520,581.17	570,581.17	620,581.17
408101	TAX-NON INC-UTIL-OPR	93,983.08	10,822.14	21,644.28	32,466.42	43,288.56	54,110.70	64,932.84	75,754.98	86,577.12	97,400.26	108,222.40	119,044.54	129,866.68
408102	REAL AND PERSONAL PROP. TAX	31,450,711.10	2,606,569.15	5,469,529.90	8,218,050.63	11,039,573.54	13,703,129.23	16,449,648.89	19,246,697.71	22,045,415.17	24,851,487.96	27,652,619.76	30,453,761.97	33,270,756.76
408103	KY PUBLIC SERVICE COMMISSION TAX	2,828,632.11	238,294.59	476,589.18	714,883.77	953,178.36	1,191,472.95	1,429,767.53	1,664,990.67	1,900,213.81	2,135,436.95	2,370,660.09	2,605,883.23	2,841,106.37
408105	FEDERAL UNEMP TAX	34,673.05	2,546.68	5,093.37	7,639.05	10,188.07	12,737.09	15,286.11	17,835.13	20,384.15	22,933.17	25,482.19	28,031.21	30,580.23
408106	FICA TAX	5,087,118.15	469,107.32	908,756.28	1,385,073.52	1,832,262.27	2,266,609.67	2,670,972.12	3,084,708.44	3,516,203.67	3,916,634.31	4,327,295.01	4,684,434.00	4,964,291.14
408107	STATE UNEMP TAX	30,927.47	2,651.73	5,303.46	7,955.19	10,606.92	13,258.65	15,910.38	18,562.11	21,213.84	23,865.57	26,517.30	29,169.03	31,820.76
408108	REAL AND PERSONAL PROP TAX - ECR	1,671,160.96	(161,595.47)	(30,842.48)	(45,263.72)	(59,684.96)	(74,106.20)	(88,527.44)	(102,948.68)	(117,369.92)	(131,791.16)	(146,212.40)	(160,633.64)	(175,054.88)
408109	REAL AND PERSONAL PROP TAX - GLT DISTR	249,408.00	40,112.00	80,224.00	120,336.00	160,448.00	200,560.00	240,672.00	280,784.00	320,896.00	361,008.00	401,120.00	441,232.00	481,344.00
408110	REAL AND PERSONAL PROP TAX - GLT TRANS	5,289.36	7,144.99	14,289.98	21,434.97	28,579.96	35,724.95	42,869.94	50,014.93	57,159.92	64,304.91	71,449.90	78,594.89	85,739.88
408112	REAL AND PERSONAL PROP. TAX - INDIRECT	22,099.20	2,150.01	4,300.02	6,450.03	8,600.04	10,750.05	12,900.06	15,050.07	17,200.08	19,350.09	21,500.10	23,650.11	25,800.12
408115	FEDERAL UNEMP TAX - INDIRECT	24,224.19	1,953.07	3,906.14	5,859.21	7,812.28	9,765.35	11,718.42	13,671.49	15,624.56	17,577.63	19,530.70	21,483.77	23,436.84
408116	FICA TAX - INDIRECT	3,552,015.50	338,177.16	645,825.38	959,428.27	1,267,997.92	1,590,071.34	1,886,644.76	2,216,788.30	2,559,774.08	2,878,275.28	3,206,732.10	3,474,205.37	3,822,436.16
408117	STATE UNEMP TAX - INDIRECT	44,883.62	3,832.55	7,665.10	11,497.65	15,331.20	19,164.75	23,000.30	26,835.85	30,671.40	34,506.95	38,342.50	42,178.05	46,013.60
408202	TAX-NON INC-OTHER	7,752.00	709.00	1,418.00	2,127.00	2,836.00	3,545.00	4,254.00	4,963.00	5,672.00	6,381.00	7,090.00	7,799.00	8,508.00
408203	TC N/A OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-
409101	FED INC TAX-UTIL OPR	2,469,772.80	-	-	2,990,645.00	2,990,645.00	2,990,645.00	138,238.83	138,238.83	(53,293.44)	3,563,063.96	3,563,063.96	3,575,790.09	6,417,324.03
409102	KY ST INCOME TAXES	4,250,834.44	-	-	1,126,964.83	1,126,964.83	1,126,964.83	1,136,935.00	1,136,935.00	810,675.55	2,795,380.06	2,795,380.06	2,734,779.42	3,854,861.37
409104	FED INC TAXES - EST	-	-	-	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
409105	ST INC TAXES - EST	-	7,012,253.94	11,907,517.93	17,811,276.89	23,715,036.84	29,618,796.79	35,522,556.74	41,426,316.69	47,330,076.64	53,233,836.59	59,137,596.54	65,041,356.49	70,945,116.44
409203	FED INC TAX-OTHER	(2,065,702.83)	-	-	(81,531.65)	(81,531.65)	(81,531.65)	(138,238.83)	(138,238.83)	(112,238.18)	(237,774.57)	(237,774.57)	(237,774.57)	(2,104,542.77)
409206	ST INC TAX-OTHER	(519,282.57)	-	-	(20,434.01)	(20,434.01)	(20,434.01)	(34,646.33)	(34,646.33)	(28,129.88)	(59,592.64)	(59,592.64)	(59,592.64)	(527,454.35)
409209	FED INC TAXES-OTH EST	-	(58,423.04)	(67,557.86)	-	(32,831.30)	(42,517.97)	-	(23,502.98)	(87,240.61)	-	(9,452.15)	(30,590.74)	-
409210	ST INC TAXES-OTH EST	-	(14,642.36)	(16,931.80)	-	(8,228.39)	(10,636.13)	-	(5,890.48)	(21,864.83)	-	(2,368.95)	(7,666.84)	-
410101	DEF FED INC TAX-OPR	158,873,932.68	(0.01)	(0.01)	37,039,280.67	37,039,280.67	37,039,280.67	71,310,808.47	71,310,808.47	76,369,991.60	112,201,845.79	112,201,845.79	112,201,845.79	169,440,189.04
410102	DEF ST INC TAX-OPR	30,595,202.58	-	-	7,993,933.83	7,993,933.83	7,993,933.83	15,186,768.90	15,186,768.90	15,750,614.76	41,649,335.18	41,649,335.18	41,649,335.18	54,592,686.27
410203	DEF FEDERAL INC TX	5,576.75	-	-	-	-	-	-	-	-	-	-	-	7,683.18
410204	DEF STATE INC TAX	1,327.80	-	-	-	-	-	-	-	-	-	-	-	1,829.33
410208	DEF FED INC TAX-SPEC ITEM-BTL	-	-	-	-	-	-	-	-	-	-	-	-	-
410209	DEF ST INC TAX-SPEC ITEM-BTL	2,051.74	-	-	-	-	-	-	-	-	-	-	-	-
411100	ACCRETION EXPENSE - NEUTRALITY	(6,181,889.10)	(509,842.47)	(1,020,432.81)	(1,532,496.48)	(2,051,376.56)	(2,562,104.90)	(2,938,070.50)	(3,405,927.50)	(3,875,585.41)	(4,344,593.03)	(4,822,986.20)	(5,226,958.84)	(5,632,458.85)
411101	FED INC TX DEF-CR-OP	(107,778,168.18)	(0.01)	(0.01)	(26,655,433.33)	(26,655,433.33)	(26,655,433.33)	(48,298,972.03)	(48,29					

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
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
417120	ADMIN AND GEN SAL - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417121	OFFICE SUPP AND EXP - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
417123	OUTSIDE 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	MICE OF GEN PLANT - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
419005	INT INC-FED TAX PMT	(6.59)	-	-	-	-	-	-	-	-	-	-	-	-
419014	DIVS FROM INVESTMENT	(27,111.40)	(998.43)	(1,874.14)	(2,967.30)	(15,709.06)	(15,715.45)	(15,818.41)	(15,826.33)	(15,826.33)	(27,527.70)	(27,629.58)	(28,286.44)	(86,105.37)
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS	-	-	-	-	-	-	-	-	-	(86,695.90)	(86,695.90)	(86,695.90)	(86,695.90)
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	-	-	-	-	-	-	-	-	-	-	-	-	-
419207	INTEREST INCOME FROM SPECIAL FUNDS	606.66	-	-	-	-	-	-	-	-	-	-	-	-
419209	INT INC-ASSOC CO	(6,224.70)	-	(71.52)	(2,226.15)	(10,531.67)	(13,405.17)	(14,690.14)	(14,825.81)	(16,444.72)	(17,161.53)	(18,849.75)	(18,849.75)	(19,222.37)
421001	MISC NONOPR INCOME - INDIRECT	(18,733.28)	(1,433.95)	(1,919.30)	(2,926.79)	(4,700.83)	(5,525.91)	(5,644.05)	(5,970.84)	(7,657.54)	(7,641.58)	(8,041.58)	(9,412.08)	(10,217.27)
421007	MISC NONOPR INCOME - DIRECT	-	-	-	-	-	(1.64)	(1.64)	(1.80)	(1.80)	(1.80)	(1.80)	(1.80)	(1.80)
421101	GAIN-PROPERTY DISP	-	-	-	-	(37,243.77)	(37,243.77)	(37,243.77)	(37,243.77)	(37,243.77)	(37,243.77)	(37,243.77)	(37,243.77)	(37,243.77)
421105	GAIN ON ARO SETTLEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
421201	LOSS-PROPERTY DISP	-	-	-	-	-	-	-	-	-	-	-	-	-
426101	DONATIONS	8,861,842.17	118,199.15	193,762.85	195,552.80	84,552.80	10,403.58	20,151.59	20,398.68	24,083.44	20,346.31	11,184.22	11,184.22	7,802,875.98
426120	SPONSORSHIP/OTHER COMMUNITY RELATIONS	600,041.24	180,000.00	185,204.88	209,392.41	359,133.35	442,538.23	461,581.05	521,623.67	527,531.34	536,631.34	558,289.99	637,949.99	665,716.39
426190	SPONSORSHIP/OTHER COMMUNITY RELATIONS - INDIRECT	4,190.01	-	-	-	-	-	-	-	-	-	-	4,190.00	4,190.00
426191	DONATIONS - INDIRECT	148.27	-	-	-	-	-	-	-	-	-	-	-	-
426301	PENALTIES	644,000.00	(23,000.00)	(71,000.00)	(71,000.00)	(3,000.00)	13,000.00	121,000.00	133,000.00	133,000.00	385,000.00	357,000.00	357,000.00	475,000.00
426391	PENALTIES - INDIRECT	-	-	-	-	-	-	-	-	-	15.00	15.00	230.39	15.00
426401	EXP-CIVIC/POL/REL	10,776.47	37,887.35	38,524.70	39,162.05	39,799.40	40,436.75	41,074.10	41,711.45	42,348.80	42,986.15	43,623.50	44,260.85	83,298.25
426491	EXP-CIVIC/POL/REL - INDIRECT	595,864.95	37,530.04	81,758.12	126,089.69	186,132.99	226,480.94	274,742.50	346,229.59	398,920.06	446,302.91	523,256.25	576,088.27	634,712.17
426501	OTHER DEDUCTIONS	1,376,838.01	39,916.60	53,634.82	137,584.85	175,987.82	231,300.37	291,263.91	309,486.55	754,735.25	816,189.93	881,040.86	928,340.27	2,295,737.95
426591	OTHER DEDUCTIONS - INDIRECT	371,431.10	21,179.37	62,623.73	82,057.37	110,018.79	133,563.29	160,037.61	182,911.34	201,743.70	224,990.88	245,092.63	268,261.00	379,681.30
427100	INTEREST EXPENSE	68,636,733.17	5,842,048.55	11,627,671.18	17,493,202.51	24,291,287.03	31,071,602.22	37,873,194.81	44,667,287.32	51,449,455.29	58,234,924.07	65,025,019.13	71,812,854.65	78,614,740.32
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP	2,015,680.62	256,712.16	419,056.16	602,592.07	810,569.22	994,917.16	1,156,150.47	1,324,899.27	1,487,934.88	1,648,637.33	1,818,053.57	1,982,660.49	2,157,534.05
428190	OTHER AMORT-REACQ DEBT	1,018,973.60	87,097.07	165,765.35	252,519.89	336,379.21	423,831.81	506,893.12	593,547.73	680,202.33	764,061.63	850,716.24	934,575.55	1,021,230.17
428200	AM DISC-LONG TERM DEBT	182,989.27	15,545.76	29,587.09	45,132.85	61,469.32	78,350.36	94,686.84	111,567.87	128,448.91	144,785.40	161,666.43	178,002.92	194,883.95
430002	INT-DEBT TO ASSOC CO	15,328.39	2,976.68	2,976.68	2,976.68	106,966.33	154,597.34	182,492.04	208,792.34	301,924.70	371,141.22	389,165.07	393,658.37	394,900.90
431002	INT-CUST DEPOSITS	357,306.67	55,539.47	106,243.71	169,844.08	221,773.38	280,072.26	428,978.02	497,170.90	565,097.37	631,950.98	699,830.87	766,688.49	836,322.38
431003	INT-FED TAX DEFNCY	-	-	-	-	-	-	-	-	-	-	-	-	-
431004	INT-OTHER TAX DEFNCY	-	-	-	-	-	-	-	-	-	-	-	-	-
431008	INT-DSM COST RECOVER	5,244.64	-	-	-	-	-	-	-	-	-	-	-	-
431015	INTEREST ON RATES REFUND-RETAIL	2,142.44	2,055.93	35,930.90	35,930.90	35,930.90	35,930.90	35,930.90	35,930.90	35,930.90	35,930.90	35,930.90	35,930.90	35,930.90
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	657,222.21	55,582.94	105,786.90	161,369.86	215,159.81	270,742.76	324,532.73	380,115.68	435,698.63	489,488.60	545,071.55	598,861.51	655,151.47
431200	INTEREST EXP SHORT-TERM DEBT- CP	3,766,205.00	669,114.73	1,235,807.54	1,836,013.31	1,876,902.83	2,001,335.56	2,156,246.13	2,317,110.00	2,425,830.85	2,486,849.73	2,653,582.50	2,836,132.88	3,175,254.08
438003	COMMON STK DIVS DECL - LEL	156,000,000.00	-	-	30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00	71,000,000.00	71,000,000.00	71,000,000.00	130,000,000.00	130,000,000.00	182,000,000.00
440010	RESID (FUEL) - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
440011	RESID (FUEL) - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
440012	ELECTRIC RESIDENTIAL KW	-	-	-	-	-	-	-	-	-	-	-	-	-
440101	ELECTRIC RESIDENTIAL DSM	(10,986,813.95)	(881,376.65)	(1,306,995.46)	(1,786,405.32)	(2,111,849.97)	(2,563,386.63)	(3,074,837.16)	(3,579,603.28)	(3,985,310.97)	(4,437,527.86)	(4,776,172.60)	(5,292,847.70)	(5,701,905.54)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(251,759,313.87)	(22,271,463.73)	(38,137,174.06)	(55,950,302.20)	(69,480,947.19)	(88,172,228.19)	(109,580,052.48)	(140,513,037.75)	(168,236,651.22)	(191,183,802.27)	(205,190,829.82)	(221,486,124.58)	(239,724,996.56)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(106,112,873.33)	(9,387,851.45)	(16,077,336.22)	(23,580,472.70)	(29,273,554.96)	(37,340,889.43)	(46,565,290.77)	(59,902,960.04)	(71,859,419.73)	(81,758,832.64)	(87,798,876.25)	(94,817,139.77)	(102,682,119.20)
440104	ELECTRIC RESIDENTIAL FAC	(313,955.10)	(497,695.69)	(929,728.27)	(973,100.26)	(734,175.51)	(637,204.97)	(684,377.67)	(300,637.81)	543,951.21	1,240,446.95	1,394,786.72	1,662,173.74	1,395,890.33
440111	ELECTRIC RESIDENTIAL ECR	1,398,754.29	44,791.37	(500,898.09)	(712,460.03)	(1,377,162.92)	(2,393,166.32)	(3,678,967.17)	(3,798,486.59)	(4,021,215.03)	(4,746,870.48)	(6,150,572.44)	(7,581,584.00)	(9,193,320.32)
440113	ELECTRIC RESIDENTIAL OSS TRACKER (ESM)	3,878,512.09	179,995.89	232,815.19	249,611.70	243,178.17	248,279.77	238,317.05	343,104.20	349,718.11	407,896.54	457,690.23	509,499.16	528,592.93
440115	ELECTRIC RESIDENTIAL TCJA SURCREDIT	18,042,857.04	1,623,672.66	2,687,190.54	3,938,720.26	4,800,764.16	4,629,374.79	4,629,166.22	4,629,293.28	4,629,582.47	4,629,805.25	4,630,091.19	4,630,113.00	4,630,148.97
440116	ELECTRIC RESIDENTIAL DEMAND ECR	(2,564.28)	1,146.30	1,146.30	1,146.30	1,146.30	1,146.30	1,146.30	1,146.30	1,146.30	1,146.30	1,146.30	1,146.30	1,146.30
440117	ELECTRIC RESIDENTIAL ENERGY ECR	(51,851,271.13)	(4,677,395.98)	(8,014,136.00)	(11,759,045.98)	(14,601,720.51)	(18,622,649.10)	(23,224,282.62)	(29,865,986.93)	(35,827,841.47)	(40,762,786.62)	(43,781,785.94)	(47,364,244.76)	(51,362,229.40)
440118	ELECTRIC RESIDENTIAL DEMAND CHG REV	(13,535.08)	3,900.73	3,796.62	(628,137.67)	(593,471.61)	(523,722.96)	(566,768.42)	(247,660.01)	406,606.57	975,582.97	1,228,356.03	1,470,212.48	1,194,419.42
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(53,451,817.39)	(4,489,174.31)	(8,972,211.03)	(13,457,388.89)	(17,950,388.89)	(23,083,137.54)	(28,219,620.64)	(33,267,402.11)	(38,323,423.30)	(43,265,948.93)	(48,379,111.74)	(53,344,141.52)	(58,477,057.68)
440121	ELECTRIC RESIDENTIAL SOLAR CAPACITY CHG	-	-	-	-	-	-	-	-	(366.30)	(3,452.10)	(6,555.89)	(9,625.04)	(12,733.04)
442020	LG COMMERC SALES-EL - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
442021	LG COMMERC SALES-EL - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
442030	LG INDUSTR SALES-EL-OTHER - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
442031	LG INDUSTR SALES-EL-OTHER - 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	(3,047,610.64)	(382,488.24)	(643,437.68)	(851,266.12)	(1,102,374.23)	(1,293,671.40)	(1,491,962.70)	(1,652,667.74)	(1,806,426.31)	(1,983,694.10)	(2,179,957.98)	(2,414,905.74)	(2,581,281.47)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(117,178,794.28)	(8,881,787.31)	(17,017,901.42)	(26,052,948.79)	(34,362,598.91)	(42,781,459.04)	(51,212,304.98)	(61,842,819.45)	(72,503,211.38)	(81,675,127.85)	(89,819,771.08)	(97,032,897.77)	(104,463,841.93)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(95,890,305.42)	(7,308,805.23)	(13,976,334.71)	(21,289,137.10)	(28,163,082.48)	(36,008,748.99)	(43,733,09						

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
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
44222	ELECTRIC LARGE COMMERCIAL SOLAR ENERGY CREDIT	288.55	17.60	38.19	69.04	122.65	136.62	136.62	136.62	136.62	136.62	136.62	136.62	136.62
44223	ELECTRIC LARGE COMMERCIAL SOLAR FAC OFFSET	(12.92)	1.52	3.22	6.41	12.23	15.22	15.22	15.22	15.22	15.22	15.22	15.22	15.22
44224	ELECTRIC LARGE COMMERCIAL SOLAR OST OFFSET	(3.47)	(0.45)	(0.98)	(2.00)	(2.73)	(2.87)	(2.87)	(2.87)	(2.87)	(2.87)	(2.87)	(2.87)	(2.87)
44225	ELECTRIC LARGE COMMERCIAL DEMAND EDR	156,057.12	5,281.17	8,051.34	13,332.51	18,613.68	24,359.49	28,838.94	35,644.21	54,250.42	55,766.83	90,364.54	105,309.26	122,288.69
44226	ELECTRIC LARGE COMMERCIAL SOLAR ENERGY FUEL CREDIT	555.62	32.17	69.80	126.20	224.22	249.76	249.76	249.76	249.76	249.76	249.76	249.76	249.76
44230	ELECTRIC INDUSTRIAL DSM	-	-	-	(76,648.03)	(164,603.52)	(175,740.41)	(200,536.93)	(215,841.85)	(229,794.27)	(248,317.18)	(271,290.26)	(298,683.80)	(316,959.29)
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(29,878,842.42)	(2,380,288.41)	(4,725,459.78)	(6,954,453.74)	(9,345,060.64)	(10,400,282.40)	(11,268,180.19)	(12,289,834.80)	(13,256,739.86)	(14,241,118.46)	(15,169,639.11)	(16,041,654.80)	(16,929,088.14)
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(63,363,625.60)	(5,055,531.34)	(10,022,883.28)	(14,723,359.43)	(19,853,178.93)	(25,201,703.35)	(29,701,540.99)	(33,331,597.10)	(40,551,317.42)	(45,917,049.72)	(50,994,828.58)	(55,796,791.02)	(60,716,126.47)
442304	ELECTRIC INDUSTRIAL FAC	(314,501.84)	(265,039.54)	(563,186.06)	(531,353.16)	(467,966.89)	(499,504.21)	(501,703.22)	(278,578.38)	(4,050.86)	301,558.36	469,036.99	665,266.00	461,575.23
442311	ELECTRIC INDUSTRIAL ECR	380,074.50	(2,447.55)	(2,742.59)	(314,130.98)	(679,371.97)	(1,074,918.65)	(1,460,853.60)	(1,810,275.10)	(2,139,567.07)	(2,463,489.25)	(2,851,266.50)	(3,268,945.51)	(3,790,112.19)
442313	ELECTRIC INDUSTRIAL OSS TRACKER (ESM)	2,351,562.49	95,016.33	132,330.26	151,122.20	155,921.42	197,954.31	159,600.65	209,719.74	215,181.54	248,881.46	274,547.78	307,386.64	316,034.68
442315	ELECTRIC INDUSTRIAL TCJA SURCREDIT	8,174,672.21	652,028.17	1,291,541.04	1,891,139.97	2,576,767.36	2,621,494.18	2,631,253.79	2,631,253.79	2,631,253.79	2,631,253.79	2,631,253.79	2,631,253.79	2,631,253.79
442316	ELECTRIC INDUSTRIAL DEMAND ECR	(19,386,125.83)	(1,621,818.97)	(3,209,125.52)	(4,806,603.85)	(6,405,301.77)	(8,004,511.53)	(9,508,451.53)	(11,251,150.89)	(12,908,119.85)	(14,539,007.72)	(16,152,120.36)	(17,731,142.65)	(19,250,846.57)
442317	ELECTRIC INDUSTRIAL ENERGY ECR	(543,301.27)	(43,746.59)	(88,301.17)	(129,308.44)	(172,513.29)	(220,573.79)	(262,102.99)	(320,383.39)	(371,111.50)	(419,474.54)	(465,358.73)	(509,164.17)	(552,353.29)
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	(64,826,779.27)	(5,177,134.08)	(10,417,725.88)	(15,628,317.76)	(20,897,410.13)	(27,633,604.36)	(33,831,297.49)	(41,131,389.63)	(48,010,621.10)	(54,197,274.64)	(60,534,221.59)	(67,079,660.10)	(73,862,419.52)
442319	ELECTRIC INDUSTRIAL CUST CHG REV	(961,350.13)	(82,438.70)	(163,628.66)	(246,132.59)	(327,856.01)	(410,261.31)	(485,595.59)	(572,064.75)	(657,072.32)	(739,209.62)	(824,085.05)	(906,073.73)	(990,795.90)
442321	ELECTRIC INDUSTRIAL SOLAR CAPACITY CHG	-	-	-	-	-	-	-	-	-	(555.00)	(1,110.00)	(1,665.00)	(2,220.00)
442325	ELECTRIC INDUSTRIAL DEMAND EDR	98,735.12	7,437.54	15,075.01	22,687.02	26,464.05	30,723.58	34,855.22	39,302.90	43,865.88	48,524.05	53,170.96	57,803.40	62,281.83
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	(2,228,925.96)	(150,801.31)	(295,085.26)	(474,414.51)	(644,723.55)	(794,541.24)	(944,159.37)	(1,122,570.72)	(1,303,981.41)	(1,436,634.83)	(1,602,016.48)	(1,743,414.48)	(1,860,874.34)
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(425,635.76)	(35,887.24)	(64,249.58)	(96,378.66)	(126,012.16)	(150,778.70)	(171,747.31)	(198,084.10)	(223,809.62)	(246,066.32)	(276,054.04)	(301,125.69)	(328,964.10)
444104	ELECTRIC STREET LIGHTING FAC	(5,489.97)	(1,790.71)	(3,432.66)	(3,080.29)	(3,080.29)	(1,080.68)	(1,451.15)	(272.58)	2,502.19	3,363.23	4,843.57	4,480.16	2,928.52
444111	ELECTRIC STREET LIGHTING ECR	10,391.40	2,355.30	(2,647.24)	(4,470.27)	(10,637.12)	(18,509.44)	(23,694.49)	(21,884.42)	(22,235.44)	(25,921.47)	(37,393.87)	(49,347.84)	(62,004.39)
444113	ELECTRIC STREET LIGHTING OSS TRACKER (ESM)	19,159.01	537.75	1,019.29	1,563.87	1,791.91	2,568.84	2,088.84	2,138.03	2,169.66	2,169.66	2,131.88	2,131.88	2,519.75
444115	ELECTRIC STREET LIGHTING TCJA SURCREDIT	52,659.18	5,246.16	8,899.50	12,772.61	16,669.02	14,934.79	14,965.71	14,965.71	14,965.68	14,965.68	14,965.68	14,965.68	14,965.68
444117	ELECTRIC STREET LIGHTING ENERGY ECR	(355,485.50)	(29,915.02)	(38,292.69)	(64,130.54)	(90,091.56)	(116,089.27)	(140,919.98)	(166,514.36)	(192,286.90)	(217,769.60)	(243,659.61)	(253,535.91)	(275,041.79)
444118	ELECTRIC STREET LIGHTING DEMAND CHG REV	-	-	-	-	-	-	-	-	-	-	-	-	-
444119	ELECTRIC STREET LIGHTING CUST CHG REV	(38,833.72)	(3,192.00)	(6,368.67)	(9,578.30)	(12,817.30)	(16,123.99)	(19,404.96)	(22,595.81)	(25,624.40)	(28,481.55)	(31,410.93)	(34,246.05)	(37,161.95)
445010	SALES-PUB AUTH-ELEC - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
445011	SALES-PUB AUTH-ELEC - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
445101	ELECTRIC PUBLIC AUTH DSM	(425,231.35)	(63,191.09)	(100,303.34)	(144,319.61)	(190,758.34)	(223,744.59)	(254,981.16)	(282,127.58)	(307,942.84)	(339,561.62)	(374,594.09)	(411,655.58)	(440,400.45)
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	(23,479,046.36)	(1,816,655.56)	(3,496,582.21)	(5,411,388.70)	(7,206,649.89)	(8,704,842.35)	(10,114,885.62)	(11,655,682.31)	(13,321,245.91)	(14,888,937.68)	(16,379,297.78)	(17,717,786.50)	(19,056,735.45)
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	(27,197,617.07)	(2,058,193.36)	(3,921,466.25)	(6,042,454.43)	(8,047,179.95)	(10,380,406.55)	(12,579,009.23)	(15,137,525.91)	(17,788,391.63)	(20,254,360.63)	(22,463,026.19)	(24,379,401.46)	(26,283,852.91)
445104	ELECTRIC PUBLIC AUTH FAC	(10,579,576.00)	(907,718.87)	(223,688.76)	(214,346.92)	(156,754.83)	(152,410.76)	(164,181.29)	(62,735.64)	103,765.56	252,442.72	322,444.48	393,266.13	319,623.95
445111	ELECTRIC PUBLIC AUTH ECR	344,157.07	28,480.10	(9,892.43)	(156,142.80)	(349,177.99)	(613,960.96)	(869,477.67)	(730,275.28)	(791,905.47)	(1,079,528.92)	(1,328,784.32)	(1,707,528.00)	(2,087,695.61)
445113	ELECTRIC PUBLIC AUTH OSS TRACKER (ESM)	1,036,805.85	38,290.90	52,361.75	54,996.29	58,632.52	71,289.61	60,297.06	78,884.23	82,318.62	96,387.76	112,059.83	124,343.04	130,061.04
445115	ELECTRIC PUBLIC AUTH TCJA SURCREDIT	3,505,755.51	256,043.28	494,939.01	772,316.46	1,039,976.58	1,059,860.67	1,062,277.95	1,062,277.95	1,062,269.92	1,062,269.92	1,062,269.92	1,062,269.92	1,062,269.92
445116	ELECTRIC PUBLIC AUTH DEMAND ECR	(10,090,046.84)	(829,231.41)	(1,676,492.61)	(2,522,177.62)	(3,341,386.47)	(4,246,511.91)	(5,026,397.22)	(5,946,800.60)	(6,872,267.44)	(7,791,259.08)	(8,660,079.98)	(9,450,423.88)	(10,201,858.06)
445117	ELECTRIC PUBLIC AUTH ENERGY ECR	(2,345,823.31)	(194,659.74)	(386,953.65)	(587,855.56)	(770,945.20)	(967,423.64)	(1,158,206.74)	(1,365,013.88)	(1,600,326.89)	(1,809,642.01)	(2,016,071.26)	(2,199,705.86)	(2,395,089.79)
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(35,068,729.10)	(2,706,129.28)	(5,460,238.39)	(8,388,375.50)	(11,275,976.54)	(14,906,449.23)	(18,566,565.37)	(22,365,453.33)	(26,149,634.92)	(30,315,543.34)	(33,484,844.54)	(36,881,636.13)	(39,723,763.55)
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	(1,729,376.10)	(149,223.16)	(296,435.25)	(443,603.83)	(591,466.29)	(744,579.34)	(895,428.06)	(1,044,508.26)	(1,192,916.22)	(1,335,703.29)	(1,483,115.77)	(1,625,870.47)	(1,734,817.30)
447005	IC SALES - OSS	(1,015,952.70)	(116,827.22)	(116,827.22)	(116,827.22)	(116,827.22)	(116,827.22)	(116,827.22)	(116,827.22)	(116,827.22)	(116,827.22)	(116,827.22)	(116,827.22)	(116,827.22)
447006	IC SALES - NL	(28,088,954.64)	(4,364,967.17)	(7,598,113.73)	(13,055,024.29)	(15,493,659.77)	(18,099,201.57)	(18,761,550.87)	(19,096,651.70)	(19,831,559.60)	(20,663,876.24)	(22,520,030.36)	(23,690,950.39)	(26,083,427.44)
447011	FIRM SALES - ENERGY-OTHER - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
447050	OFF-SYSTEM SALES REVENUE TO THIRD PARTIES	(29,185,390.70)	(1,897,679.52)	(2,941,322.88)	(3,542,337.25)	(3,956,812.98)	(4,481,896.43)	(4,690,479.47)	(5,022,895.41)	(5,194,993.54)	(5,797,715.48)	(6,480,827.94)	(7,457,203.82)	(7,867,978.70)
449102	PROVISION FOR RATE REFUND COLLECTION	-	-	-	-	-	-	-	-	-	-	-	-	-
449105	RATE REFUNDS-RETAIL	-	-	-	-	-	-	-	-	-	-	-	-	-
450001	FORFEITED DISCLATE PAYMENT CHARGE-ELEC	(2,764,434.23)	(232,401.00)	(452,144.57)	(655,543.04)	(801,323.01)	(937,541.15)	(1,130,095.20)	(1,416,214.92)	(1,834,809.42)	(2,086,367.45)	(2,347,146.41)	(2,525,016.75)	(2,683,301.33)
451001	RECONNECT CHRG-ELEC	(1,586,004.00)	(122,360.00)	(277,984.00)	(439,824.00)	(595,756.00)	(738,080.00)	(845,712.00)	(945,168.00)	(1,056,664.00)	(1,172,444.00)	(1,286,656.00)	(1,371,440.00)	(1,504,636.00)
451002	TEMPORARY SERV-ELEC	(99,379.52)	(6,518.65)	(13,692.95)	(20,905.10)	(30,340.75)	(38,505.83)	(40,574.50)	(45,372.10)	(51,109.56)	(58,488.88)	(62,325.41)	(66,396.37)	(66,396.37)
451004	OTH SERVICE REV-ELEC	(1,575.00)	(75.00)	(225.00)	(300.00)	(375.00)	(450.00)	(525.00)	(600.00)	(675.00)	(750.00)	(825.00)	(900.00)	(975.00)
451005	UNAUTHORIZED RECONNECT (UAR)	(279,792.00)	(23,564.00)	(43,384.00)	(60,794.00)	(81,054.00)	(96,618.00)	(116,638.00)	(133,332.00)	(157,316.00)	(174,616.00)	(201,510.00)	(217,080.00)	(237,520.00)
454001	CATV ATTACH RENT	(823,281.17)	(94,303.44)	(197,301.73)	(255,484.30)	(309,494.99)	(363,505.68)	(417,516.37)	(485,443.43)	(559,503.23)	(636,102.97)	(726,360.11)	(776,117.71)	(878,362.60)
454002	OTH RENT-ELEC PROP	(1,286,986.63)	(104,539.72)	(209,807.29)	(31									

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
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
509052	ECR SO2 EMISSION ALLOWANCES	3.12	0.18	0.33	0.54	0.68	0.81	0.98	1.21	1.41	1.62	1.78	1.96	2.17
509053	ECR NOX EMISSION ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
510100	MTCE SUPERENG - STEAM	3,939,659.22	283,593.19	534,104.73	966,387.30	1,422,925.76	1,571,208.21	1,845,349.21	2,076,727.14	2,345,903.77	2,472,622.32	3,187,980.08	3,456,159.14	3,659,976.51
510900	MTCE SUPERENG - STEAM - INDIRECT	1,579,303.70	118,331.09	246,982.66	387,382.36	511,495.48	651,952.17	786,282.32	920,351.01	1,097,218.00	1,264,951.07	1,430,476.35	1,519,085.68	1,619,485.68
511100	MTCE-STRUCTURES	3,055,929.81	313,322.31	577,876.27	880,369.11	1,172,691.72	1,359,380.20	1,621,227.95	1,941,061.58	2,282,905.13	2,544,121.91	2,848,451.62	3,521,408.75	4,056,331.00
511900	MTCE-STRUCTURES - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-	-
512005	MAINTENANCE-SDRS	3,601,780.06	287,181.23	523,569.94	786,171.79	1,137,221.91	1,296,634.58	1,556,758.68	1,783,290.33	1,978,274.42	2,303,371.02	2,544,658.81	3,096,659.04	3,680,145.75
512011	INSTR-CTRL-ENVNRL	148,109.04	5,080.32	8,742.29	14,453.78	26,474.96	46,370.15	54,321.08	67,430.02	81,832.38	61,832.38	64,828.70	68,930.63	74,602.51
512015	SDRS-COMMON H2O SYS	384,745.35	27,308.85	75,476.74	129,262.44	174,254.03	199,052.71	252,948.53	303,854.45	346,722.13	378,761.70	439,407.36	520,712.71	567,849.52
512017	MTCE-SLUDGE STAB SYS	612,031.09	142,580.33	225,169.94	320,734.48	400,760.47	448,301.13	485,628.75	559,254.57	618,321.27	675,479.26	733,594.34	847,170.08	1,028,768.37
512055	ECR MAINTENANCE-SDRS	1,542,735.08	83,221.00	201,077.79	269,748.20	437,247.46	500,143.36	573,194.83	625,221.25	694,851.45	886,970.01	1,052,993.06	1,220,937.94	1,358,041.38
512100	MTCE-BOILER PLANT	24,890,958.67	1,655,261.46	2,927,627.64	5,056,111.58	8,406,294.21	10,484,957.72	11,727,418.33	13,065,480.30	14,761,127.56	16,876,124.41	20,607,821.71	22,997,957.95	25,462,470.67
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	733,382.36	30,144.79	111,955.41	137,206.72	173,170.49	202,790.42	249,374.03	275,819.58	318,161.03	428,711.29	470,691.01	558,312.50	686,379.82
512102	SORBENT INJECTION MAINTENANCE	12,652.90	5,365.47	8,978.10	8,995.28	9,039.58	12,750.41	12,840.06	13,172.81	15,183.29	15,340.91	15,905.20	16,192.91	18,526.24
512107	ECR LANDFILL MAINTENANCE	5,873.89	(5,983.58)	(6,076.66)	(6,239.94)	(2,020.40)	81,818.73	136,606.60	182,353.16	265,090.86	319,960.77	385,186.52	456,491.13	524,699.26
512108	ECR CCR BEN REUSE SYSTEM MAINT	100,733.81	5,072.78	10,831.35	15,067.73	17,159.38	22,082.09	27,429.17	31,583.21	39,567.67	43,849.92	45,434.99	46,065.59	51,403.67
512151	ECR MAINTENANCE OF SCR/NOX REDUCTION EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
512152	ECR SORBENT INJECTION MAINTENANCE	854,322.75	68,528.53	111,156.99	191,925.89	283,792.01	350,414.91	428,965.90	488,553.61	559,916.49	623,891.62	672,935.71	732,218.61	812,357.03
512156	ECR BAGHOUSE MAINTENANCE	364,557.64	31,913.62	74,058.49	122,001.66	176,086.49	198,410.52	219,618.51	258,783.30	349,095.09	396,713.21	495,094.22	540,137.60	617,040.12
513100	MTCE-ELECTRIC PLANT	8,860,558.77	220,009.24	521,803.60	1,297,738.56	3,626,050.17	4,360,525.20	4,746,626.06	5,056,514.35	5,406,105.32	5,847,561.86	7,109,947.01	8,508,959.78	9,224,641.82
513900	MTCE-ELECTRIC PLANT - BOILER	199,325.20	20,989.57	41,748.27	58,266.33	64,837.45	70,110.91	81,919.49	85,277.39	88,394.82	91,327.52	94,696.33	101,638.02	101,638.02
514100	MTCE-MISC/STM PLANT	2,348,613.83	133,779.74	371,336.87	529,613.51	744,386.95	937,120.49	1,080,260.68	1,270,849.26	1,432,000.33	1,626,325.71	1,860,449.54	2,288,638.94	2,543,075.29
535100	OPER SUPERENG-HYDRO	124,768.61	11,659.42	21,403.08	32,757.65	44,459.78	56,793.61	66,347.06	79,279.48	89,560.62	98,579.02	120,887.81	137,627.26	157,004.46
536100	WATER FOR POWER	39,283.94	3,230.17	6,460.34	9,690.51	12,955.33	16,187.66	19,419.99	22,652.32	25,884.65	29,116.98	32,349.31	35,581.64	38,813.97
536101	KWH GENERATED-HYDRO - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
538100	ELECTRIC EXPENSES - HYDRO	371,509.22	25,343.82	55,223.73	78,540.45	107,168.99	129,857.09	156,259.30	186,156.34	214,547.74	244,244.55	274,116.93	302,298.44	337,502.16
539100	MISC HYD PWR GEN EXP	207,832.93	21,854.19	27,260.75	36,920.75	49,175.38	64,292.02	80,999.60	99,161.21	121,559.16	144,244.55	170,115.27	198,687.01	225,377.77
540100	RENTS-HYDRO	403,362.39	31,079.86	57,332.71	84,092.80	109,468.56	133,439.60	150,350.32	176,718.92	204,036.72	212,558.58	257,034.77	303,992.60	354,993.32
541100	MTCE-SUPERENG - HYDRO	-	-	-	-	-	-	-	-	-	-	-	-	-
542100	MAINT OF STRUCTURES - HYDRO	317,087.47	17,758.91	38,669.51	136,128.16	153,202.94	302,073.97	309,000.66	390,091.52	428,091.24	446,223.56	473,757.14	493,190.76	560,183.02
543100	MTCE-RES/DAMS WATER	165,206.47	6,129.94	6,844.07	44,385.58	51,674.20	50,531.29	59,813.42	67,312.33	119,013.68	149,692.19	159,931.54	169,865.76	171,322.65
544100	MTCE-ELECTRIC PLANT	433,419.35	21,051.88	41,036.39	64,145.80	77,915.41	198,126.68	238,950.28	250,672.54	260,556.94	271,959.12	342,548.46	393,465.62	437,465.62
545100	MTCE-MISC/HYDRAULIC PLANT	69,073.83	5,985.85	11,706.43	17,445.26	24,772.89	30,557.47	38,479.90	46,436.08	53,227.91	58,948.49	64,667.32	70,435.95	76,212.65
546100	OPER SUPERENG - TURBINES	162,003.60	12,855.45	24,025.50	36,918.88	47,768.27	60,242.24	69,515.39	80,869.56	93,834.53	106,111.17	120,280.62	131,490.16	142,511.09
546900	OPER SUPERENG - TURBINES - INDIRECT	209,886.00	18,368.51	37,844.97	58,401.05	78,205.77	98,057.42	117,242.48	138,154.86	157,560.99	176,028.64	198,016.77	217,877.41	244,571.67
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	59,373,160.02	5,686,672.10	9,374,479.36	13,269,465.52	17,072,619.75	20,215,872.76	22,995,922.33	26,762,333.07	29,996,931.95	33,718,329.76	38,471,546.90	43,300,985.46	47,104,794.86
547031	FUEL-GAS - BTU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
547040	FUEL-OIL - GAL	7,044.18	-	-	-	-	565.34	565.34	565.34	565.34	565.34	565.34	565.34	565.34
547041	FUEL-OIL - BTU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
547051	FUEL - TO SOURCE UTILITY OSS	437,471.77	-	-	-	468.23	489.85	1,025.07	3,274.49	3,464.76	12,194.38	12,297.46	14,528.00	16,415.45
547052	FUEL - OSS	1,858,128.54	173,168.41	190,831.26	233,681.42	247,099.13	249,170.33	249,366.20	251,644.75	251,693.15	253,374.54	255,618.08	317,207.58	317,561.40
547053	FUEL - OFFSET	(4,537,245.36)	(484,830.56)	(543,171.27)	(1,019,410.22)	(1,152,367.26)	(1,169,180.84)	(1,171,819.22)	(1,177,696.87)	(1,177,983.94)	(1,193,077.52)	(1,207,584.43)	(1,378,861.97)	(1,386,251.60)
547054	FUEL - TO SOURCE UTILITY RETAIL	2,241,645.05	311,662.15	352,340.01	785,728.80	904,799.90	919,520.60	921,279.95	922,777.63	927,508.60	939,668.89	1,047,126.39	1,054,174.39	1,054,174.39
548010	GENERATION EXP	272,856.11	23,659.32	44,418.54	65,229.25	81,625.85	101,230.79	120,277.71	140,928.24	164,098.97	185,119.99	202,743.52	221,021.69	244,516.50
548910	GENERATION EXP - INDIRECT	199.79	33.99	79.30	100.24	125.25	150.65	167.11	188.44	209.32	228.76	249.11	279.19	309.19
549001	SO2 EMISSION ALLOWANCES	-	-	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09
549002	AIR QUALITY EXPENSES	11,872.96	343.14	1,334.08	2,325.02	3,315.96	4,306.90	5,297.84	6,288.78	7,279.72	8,270.66	9,261.60	10,252.54	11,514.46
549003	NOX EMISSION ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
549100	MISC OTH PWR GEN EXP	1,183,387.28	99,003.74	192,055.59	302,205.89	397,800.31	507,109.30	614,266.00	719,089.23	826,939.52	935,167.55	1,046,657.07	1,163,325.21	1,271,532.72
549900	MISC OTH PWR GEN EXP - INDIRECT	54,037.01	4,183.34	7,507.18	13,199.61	17,507.18	22,301.40	26,219.46	30,263.07	34,197.19	38,187.12	42,950.10	49,312.18	53,656.06
550100	RENTS-OTH PWR	14,752.31	51.43	2,453.73	3,064.84	3,717.58	4,356.44	4,768.97	5,178.97	5,584.97	6,019.34	6,420.06	6,834.62	7,249.34
551100	MTCE-SUPERENG - TURBINES	132,206.10	11,214.89	21,839.05	33,628.06	42,465.83	53,884.47	64,324.59	75,200.50	86,484.98	97,699.51	109,214.06	119,249.35	129,324.44
551900	MTCE-SUPERENG - TURBINES - INDIRECT	27,841.97	1,810.30	2,995.79	4,240.99	5,023.52	6,257.34	7,979.05	9,234.88	10,626.49	12,194.38	13,861.51	15,613.99	17,453.06
552100	MTCE-STRUCTURES - OTH PWR	444,373.72	22,748.35	39,338.27	69,867.39	135,806.92	145,914.72	168,491.20	192,727.26	218,702.26	244,063.50	285,693.95	344,277.39	400,953.26
553010	MTCE-GEN/ELECT EQ	1,598,730.12	99,863.24	217,791.37	336,268.36	455,169.89	600,977							

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561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT	501,977.79	46,104.76	80,224.72	141,114.99	215,425.06	291,222.56	344,611.56	437,602.71	524,257.82	624,969.77	729,176.47	829,292.06	954,684.86
561391	LOAD DISPATCH TRANSMISSION SERVICE AND SCHEDULING - INDIRECT	434,114.52	29,792.19	56,182.26	81,107.25	108,280.27	138,698.14	165,225.78	195,491.88	225,686.64	246,851.99	273,220.71	296,315.67	326,323.57
561590	RELIABILITY PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	322,507.80	45,033.27	61,711.06	78,069.32	116,622.47	136,273.84	176,094.89	195,202.45	211,890.64	229,608.65	251,499.15	274,760.52	315,399.50
561601	TRANSMISSION SERVICE STUDIES	-	-	-	-	-	17,780.00	17,250.50	13,428.50	35,399.50	35,399.50	35,399.50	35,399.50	35,399.50
561701	GENERATION INTERCONNECTION STUDIES	-	-	-	-	-	-	165.56	165.56	13.81	13.81	13.81	13.81	13.81
562010	STA EXP-SUBST OPER	958,141.68	47,003.99	129,099.80	221,712.88	293,429.59	348,216.59	406,263.91	490,307.96	538,184.16	581,191.82	632,395.36	670,481.12	731,323.75
563100	OTHER INSP-ELEC TRAN	339,816.50	42,986.41	62,495.80	71,291.00	88,470.09	100,591.23	124,165.74	139,310.22	158,601.62	180,209.35	224,435.09	243,617.09	263,377.87
565002	TRANSMISSION ELECTRIC OSS	12,128.68	361.48	1,427.38	1,829.73	1,695.26	1,575.26	2,164.16	2,269.71	2,403.42	2,403.42	2,610.87	3,057.09	4,449.01
565005	TRANSMISSION ELECTRIC NATIVE LOAD	(3.41)	(0.04)	(0.76)	(82.92)	2,172.68	3,686.16	3,708.77	3,709.34	7,040.22	6,706.49	6,700.66	24,767.28	22,670.57
565014	INTERCOMPANY TRANSMISSION EXPENSE	1,299,817.34	148,292.26	243,048.36	291,124.31	381,573.38	366,804.99	384,199.88	411,851.39	427,826.55	459,479.03	519,518.60	605,575.80	649,383.25
565018	INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD	-	-	-	-	-	-	-	-	-	-	-	-	-
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS	643,721.08	68,837.00	112,830.67	135,156.15	177,138.87	170,279.15	177,819.44	189,805.40	196,729.42	210,447.71	236,469.54	273,772.33	292,760.59
565024	IC TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	-	-	-	-	-	-	-	-	-	-	-	-	-
565198	INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD	-	-	-	-	-	-	-	-	-	-	-	-	-
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCING O	(643,721.08)	(68,837.00)	(112,830.67)	(135,156.15)	(177,138.87)	(170,279.15)	(177,819.44)	(189,805.40)	(196,729.42)	(210,447.71)	(236,469.54)	(273,772.33)	(292,760.59)
566100	MISC TRANS EXP-SSTMT	446,755.92	27,590.94	76,378.63	137,906.40	120,982.08	133,531.46	150,101.19	175,734.02	196,817.35	205,651.41	231,795.06	241,331.70	252,965.82
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	220,379.25	18,334.00	36,668.00	55,002.00	55,002.00	91,670.00	110,075.25	128,480.50	165,706.00	184,040.00	202,652.75	220,986.75	220,986.75
566140	INDEPENDENT OPERATOR	1,481,658.11	75,752.20	151,504.40	227,256.60	303,008.80	378,761.00	454,513.20	530,265.40	606,017.59	684,359.23	660,017.59	660,017.59	660,017.59
566151	TRANSMISSION DEPANCADING EXPENSES	4,400,440.13	438,703.30	1,804,741.08	2,202,522.20	2,655,144.22	3,314,032.15	3,968,501.63	4,634,650.81	5,296,308.01	5,975,381.46	6,580,131.94	7,231,685.09	7,811,408.47
566900	MISC TRANS EXP-SSTMT - INDIRECT	1,188,482.71	142,163.46	200,167.85	275,648.84	445,809.38	512,902.77	585,862.88	763,474.48	833,302.01	908,748.68	1,073,455.26	1,138,995.05	1,206,921.61
566940	INDEPENDENT OPERATOR - INDIRECT	301,146.96	73,416.47	146,821.29	225,964.76	299,369.58	372,774.40	451,756.69	521,756.69	595,161.51	672,637.63	905,281.39	1,058,128.92	1,210,976.45
567100	RENTS-ELEC-SUBSTATION OPERATIONS	57,502.53	24,385.91	24,385.91	25,663.18	27,121.45	27,121.45	30,380.15	30,894.69	54,451.39	59,103.71	61,161.87	61,791.04	62,820.12
567900	LC JOINT USE RENT EXPENSE-TRANS-INDIRECT	-	380.26	-	760.52	1,440.78	1,521.04	1,918.59	2,316.14	2,711.69	3,111.24	3,906.34	4,303.89	4,701.44
570010	MTCE-ST EQ-SSTMTCE	1,773,427.65	161,168.25	402,909.34	490,335.28	602,025.49	670,307.69	759,823.32	861,661.41	957,096.71	1,107,778.63	1,107,778.63	1,165,845.35	1,248,571.83
570900	MTCE-ST EQ-SSTMTCE - INDIRECT	187,485.41	46,497.39	84,783.01	110,686.19	129,340.84	153,602.01	177,201.08	203,489.19	230,511.12	252,498.83	278,070.65	299,119.88	324,457.49
571010	MTCE OF OVERHEAD LINES	4,492,113.44	4,492,113.44	1,215,376.73	1,774,488.27	2,212,916.87	2,384,453.09	3,195,312.01	3,531,749.42	4,097,597.96	4,510,872.35	5,327,473.57	5,327,473.57	6,513,039.69
573100	MTCE-MISC TR PLT-SSTMT	120,606.68	7,930.09	15,947.30	22,885.26	33,369.95	40,707.71	46,265.74	54,080.47	71,401.30	76,501.70	85,635.06	102,878.87	117,516.10
573900	MTCE-MISC TR PLT-SSTMT INDIRECT	89,603.62	5,901.45	13,377.13	16,020.48	23,108.37	28,730.08	35,172.61	40,227.76	48,651.24	60,227.76	63,450.80	73,848.85	134,069.56
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	10,086.28	672.31	1,571.40	2,995.00	4,409.12	5,023.59	5,106.03	5,334.58	5,516.25	5,643.20	5,824.23	6,661.73	7,075.00
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	-	-	-	-	-	-	-	-	-	-	-	-	-
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	-	-	-	-	-	-	-	-	-	-	-	-	-
575708	NL MISO DAY 1 SCHEDULE 10 - MKT ADMIN	-	-	-	-	-	-	-	-	-	-	-	-	-
580100	OP SUPERENG-SSTOPER	1,233,847.00	32,580.96	81,221.03	388,640.56	422,178.98	480,674.11	567,779.91	649,287.21	683,904.60	702,322.25	727,001.66	755,348.76	782,401.81
580900	OP SUPERENG-SSTOPER - INDIRECT	1,188,218.02	110,099.72	216,143.13	339,271.31	439,630.07	546,317.24	638,664.64	743,010.69	855,945.41	970,222.27	1,095,066.28	1,193,693.19	1,377,436.50
581100	SYS CTRL SWITCH-DIST	147,547.82	14,519.07	14,519.07	19,665.91	22,941.32	25,338.13	28,531.98	31,425.98	34,639.72	37,843.95	40,995.35	44,111.24	44,111.24
581900	SYS CTRL SWITCH-DIST - INDIRECT	161,470.69	18,142.14	33,106.47	45,509.34	57,473.93	70,191.01	84,792.29	101,689.32	114,099.59	127,525.60	143,366.70	154,291.37	169,535.89
582100	STATION EXP-SSTOPER	2,179,630.29	206,080.80	405,233.81	580,854.08	718,070.69	875,100.69	1,036,853.32	1,241,714.16	1,391,282.66	1,512,664.74	1,652,528.42	1,858,979.64	2,135,796.10
582900	STATION EXP-SSTOPER - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-	-
583001	OPR-O/H LINES	3,729,936.54	297,628.08	661,415.04	1,023,566.57	1,407,505.70	1,748,341.69	2,087,792.59	2,487,837.92	2,746,613.30	2,912,087.29	3,133,381.83	3,349,256.82	3,585,653.07
583005	CUST COMPL RESP-O/H	1,288,067.37	141,667.56	244,837.56	352,495.86	470,409.49	595,720.08	718,810.85	732,997.71	735,455.64	741,878.79	745,556.25	750,822.22	755,820.22
583008	INST/REVM TRANS/REG	85,044.85	1,606.64	8,371.49	20,032.78	23,429.76	29,673.11	36,779.54	40,688.55	47,571.46	50,986.25	56,762.45	56,854.37	59,233.75
583009	INSPC O/H LINE FACIL	192,627.78	20,249.67	39,850.81	57,108.61	54,783.61	70,358.40	75,014.60	109,150.89	113,432.19	147,670.11	151,313.11	183,435.27	197,127.58
583010	LOC O/H ELEC FAC-BUD	3,689,978.69	312,222.69	791,018.31	693.46	693.46	-	(5,590.63)	(5,590.63)	(5,590.63)	(5,590.63)	(5,590.63)	(5,590.63)	(5,590.63)
583011	O/H LINE EXP-SSTOPER	-	-	-	-	-	-	-	-	-	-	-	-	-
583905	CUST COMPL RESP-O/H - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-	-
584001	OPR-UNDERGRND LINES	289,878.84	15,762.78	28,939.84	48,623.43	75,033.90	102,312.80	115,957.96	132,489.55	157,514.86	208,807.69	285,937.80	353,760.06	441,186.69
584002	INSPC U/G LINE FACIL	92,225.24	8,298.94	7,539.15	14,242.64	24,192.64	29,500.14	24,575.14	41,584.05	45,355.02	56,021.62	73,771.62	84,299.58	87,510.23
584003	LOAD/VOLT TEST-U/G	20,299.07	896.62	1,301.83	1,854.43	6,344.77	7,508.76	8,315.92	8,680.52	11,100.05	11,995.51	12,536.87	12,774.07	13,323.42
584008	INST/RMV/ELEC TRANSF	14,716.95	-	443.15	1,276.96	1,276.96	2,289.92	3,442.93	3,620.97	4,302.51	4,302.51	4,997.52	5,335.85	5,444.85
584010	LOC U/G ELEC FAC-BUD	-	-	-	1,207,400.57	1,759,836.07	2,343,409.12	2,790,960.60	3,269,692.38	3,738,604.07	4,191,056.61	4,682,524.21	5,191,697.91	5,600,220.19
586100	METER EXP	6,127,485.37	510,332.88	1,054,166.67	1,622,526.19	2,151,588.15	2,702,045.94	3,235,199.03	3,784,021.02	4,364,621.22	4,938,512.77	5,499,656.40	6,040,025.01	6,556,712.23
586900	METER EXP - INDIRECT	170,554.15	67,059.44	130,184.08	196,499.68	258,217.56	325,096.96	388,459.38	451,774.95	520,734.01	579,912.17	642,493.84	697,296.02	755,009.07
587100	CUST INSTALLATION EXP	415.41	-	-	-	-	-	-	-	122.50	122.50	122.50	122.50	122.50
588100	MISC ELECTRIC DIST EXP	2,825,033.59	178,317.36	493,699.90	744,552.10	1,019,981.58	1,259,276.59	1,477,367.98	1,655,100.08	1,912,945.42	2,259,441.99	2,691,088.79	3,243,783.94	3,480,328.96
588900	MISC ELECTRIC DIST EXP - INDIRECT	3,026,406.23	241,731.57	577,159.71	851,257.42	1,109,141.20	1,379,462.60	1,691,599.81	1,965,764.57	2,275,615.65	2,624,412.47	2,977,754.80	3,346,688.14	3,746,583.14
589100	RENTS - ELECTRIC DIST	31,006.86	-	514.54	2,182.26	2,710.91	2,710.91	4,694.46	4,694.46	15,575.80	17,440.26	18,717.46	18,717.46	18,717.46
590100	MTCE/SUPERENG-SSTMT	38,445.82	6,016.29	8,084.98	18,018.19	23,574.99	31,191.43	31,191.43	3					

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
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
810001	GAS-COMP STA FUEL-CR	(539,169.13)	(134,633.57)	(254,861.64)	(337,043.08)	(375,371.66)	(376,188.49)	(376,192.55)	(376,192.94)	(376,193.37)	(376,199.78)	(377,252.48)	(385,174.42)	(455,398.42)
812010	GAS-FUEL-ELEC GEN-CR - MCF - (STAT ONLY)	(12.76)	-	-	-	-	-	-	-	(1,021.27)	(15,148.26)	(15,944.62)	(15,944.62)	(15,944.62)
812011	GAS-FUEL-ELEC GEN-CR - BTU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
812020	GAS-CITY GATE-CR	(117,792.22)	(7,190.51)	(15,459.00)	(23,079.45)	(26,257.31)	(28,472.49)	(29,262.38)	(29,494.11)	(29,655.17)	(29,729.89)	(30,094.27)	(34,003.22)	(38,988.83)
812030	GAS-OTH DEPT-CR	(58,508.86)	(9,370.35)	(19,668.46)	(28,065.43)	(33,746.71)	(36,132.90)	(37,671.73)	(38,856.45)	(41,023.22)	(40,874.14)	(41,565.34)	(43,857.19)	(52,169.73)
813003	LOST AND UNACCOUNTED FOR GAS - TRANSPORTS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
814003	SUPV-STOR-COMPR STA	976,922.58	71,211.21	136,506.13	209,639.26	315,091.92	387,007.39	467,247.76	552,469.89	629,770.67	712,631.58	808,164.60	873,985.44	937,952.26
816100	WELLS EXPENSE	83,027.82	3,651.38	6,686.10	11,913.01	22,353.17	32,765.50	39,499.48	43,753.30	47,241.09	53,038.58	59,463.33	63,160.69	63,160.69
817100	LINES EXPENSE	335,353.53	31,971.30	57,270.59	85,727.08	111,015.92	171,400.78	225,665.16	284,878.07	307,216.09	337,634.50	355,423.73	377,318.70	429,371.49
818100	COMPR STATION EXP	2,361,725.22	190,999.71	374,038.45	593,869.95	783,518.14	898,231.99	1,068,104.99	1,286,705.83	1,440,958.86	1,562,417.62	1,728,687.14	1,908,492.28	2,145,279.04
819100	COMPR STA FUEL-UG	539,169.13	134,633.57	254,861.64	337,043.08	375,371.66	376,188.49	376,192.55	376,192.94	376,193.37	376,199.78	377,252.48	385,174.42	455,398.42
821100	PURIFICATION EXP	1,489,336.99	282,158.55	570,790.20	854,285.17	1,106,860.42	1,266,259.92	1,284,898.59	1,284,822.53	1,287,758.47	1,292,206.09	1,293,658.72	1,471,643.00	1,934,236.71
823100	GAS LOSSES	1,675,967.42	152,944.83	279,615.63	390,061.90	485,511.67	583,417.17	681,134.17	791,559.04	914,201.00	1,049,030.06	1,196,410.61	1,346,406.17	1,489,103.90
824100	OPR-UG STO-COMPR	26,705.58	493.65	1,459.63	2,425.61	3,391.59	4,357.57	5,323.55	6,289.53	7,255.51	8,221.49	9,187.47	10,153.45	33,312.02
825100	ROYALTIES	13,731.20	11,131.80	14,430.49	29,114.61	28,994.61	72,439.57	74,702.36	92,942.47	101,673.53	103,850.13	114,280.38	114,280.38	129,209.54
830100	MTCE SUPRV AND ENGR - STOR COMPR	603,360.09	49,882.59	95,265.11	144,005.62	193,143.22	243,068.87	294,353.98	347,244.78	398,909.18	442,837.60	496,126.79	540,962.04	584,272.40
832100	MTCE-RESERVOIRS/WELLS	388,351.80	5,067.94	9,544.39	17,186.67	20,839.62	30,831.98	42,927.17	421,019.66	802,209.42	814,484.68	1,650,503.72	1,803,880.15	1,961,881.91
833100	MTCE-LINES	544,391.47	41,460.82	80,357.64	124,304.71	198,586.21	262,390.20	314,929.12	405,647.38	475,546.39	526,514.40	563,126.90	604,610.95	681,437.22
834100	MTCE-MR EQ-COMPR	683,103.64	106,409.86	179,089.84	255,995.22	381,399.25	417,770.25	418,876.52	447,770.25	502,843.48	570,683.24	623,446.58	661,318.68	716,117.66
835100	MTCE-MR EQ-COMPR	48,347.97	12,060.79	17,872.13	28,133.94	48,708.09	48,708.09	55,475.23	63,949.99	72,197.56	83,949.99	78,747.91	84,735.89	94,095.86
836100	MTCE-PURIFICATION EQUIP	787,630.32	17,322.06	74,699.66	104,374.69	140,469.12	205,516.25	259,498.64	321,337.95	399,781.25	486,027.98	576,076.04	646,759.94	686,797.10
837100	MTCE-OTHER EQUIP	229,911.98	5,396.08	19,578.79	32,140.29	49,911.57	73,508.68	98,487.93	128,631.85	151,121.67	165,996.58	175,796.75	195,886.16	208,019.57
850100	OPR SUPRV AND ENGR	1,171,705.11	187,664.64	349,444.58	476,144.93	585,001.52	687,653.39	834,272.03	944,966.85	1,070,418.00	1,215,318.81	1,366,747.87	1,550,809.94	1,708,998.23
851100	SYS CTRL DSPATCH-GAS	473,260.85	53,615.05	103,528.90	154,204.42	231,266.98	287,514.44	340,931.23	391,309.11	440,787.46	489,642.73	532,343.58	598,083.51	654,156.58
856100	MAINS EXPENSES	728,126.92	36,195.49	76,210.04	98,997.11	172,882.03	241,552.53	304,099.25	369,220.63	466,723.61	561,106.78	706,432.80	804,966.32	836,616.87
859100	OTH GAS TRANS EXP	71,875.89	16,278.48	34,340.50	54,284.17	84,128.88	74,927.19	84,128.88	91,134.11	98,252.46	104,736.02	116,718.46	123,559.60	134,266.68
860100	RENTS-GAS TRANS	40,133.02	1,581.33	1,581.33	18,760.18	19,627.17	19,627.17	24,573.86	24,573.86	25,703.03	31,596.33	39,017.88	50,217.88	40,968.58
863100	MTCE-GAS MAINS-TRANS	4,552,892.39	226,038.02	544,474.03	852,987.09	1,302,049.43	1,593,832.93	2,449,093.22	2,850,662.85	3,502,641.35	5,335,651.05	5,668,284.47	5,915,212.60	7,917,011.49
863110	GLT - MTCE GAS MAINS-TRANS	-	-	-	-	-	-	-	-	-	-	-	-	-
871100	DISTR LOAD DISPATCH	700,877.64	76,338.85	145,929.56	214,045.43	284,893.29	351,496.96	418,545.20	493,824.66	562,598.77	633,436.42	697,705.22	785,322.68	864,709.12
874001	OTHER MAINS-SERV EXP	4,856,122.87	432,331.18	1,121,225.94	1,768,012.41	2,592,858.81	3,372,123.19	4,097,367.36	4,753,965.97	5,407,764.44	6,056,165.70	6,753,372.87	7,446,219.54	8,005,589.58
874002	LEAK SUR-DIST MANSV	841,401.86	3,908.22	17,389.71	17,389.71	88,866.52	140,366.23	239,999.32	347,141.36	443,795.02	578,591.88	705,142.38	744,186.99	807,053.18
874005	CHEK STOP BOX ACCESS	1,534,943.63	129,337.38	231,242.90	334,721.85	383,013.64	394,534.40	384,385.64	383,458.49	383,589.99	499,234.75	651,043.05	697,542.20	697,542.20
874007	CHEK GREASE VALVES	188,377.73	7,773.08	20,421.70	40,214.71	62,365.18	70,145.51	89,577.80	97,104.33	105,680.80	117,169.34	135,023.12	159,585.26	168,799.03
874008	OPR-ODOR EQ	177,126.48	7,753.72	15,281.84	32,541.65	40,781.56	51,631.82	60,908.46	73,069.92	82,616.17	90,522.52	101,818.78	219,934.48	222,911.51
874110	GLT - OTHER MAINS / SERV EXP.	(33,805.70)	(367.00)	(4,885.00)	(4,885.00)	(15,774.95)	(15,774.95)	(15,774.95)	(15,774.95)	(15,774.95)	(15,774.95)	(15,774.95)	(15,774.95)	(15,774.95)
875100	MEAS/REG STA-GENL	1,362,793.62	170,691.66	307,507.59	443,292.67	505,507.59	587,509.59	682,712.76	782,059.47	867,580.99	1,043,331.61	1,140,165.06	1,274,044.54	1,404,044.54
876100	MEAS/REG STA-INDUSTRIAL	315,775.31	37,776.83	57,333.20	96,092.72	124,693.84	152,965.54	175,616.31	191,081.76	219,443.30	240,090.17	260,220.85	277,699.42	293,782.48
877100	MEAS/REG STA-CITY GATE	181,253.69	19,601.24	46,977.31	73,354.69	105,637.06	122,309.69	160,943.59	175,175.51	196,002.51	230,063.86	233,430.46	255,130.36	271,067.38
878100	METER REG EXPENSE	1,171,650.32	128,857.62	286,090.29	387,081.44	472,290.45	599,111.41	858,665.20	976,156.37	1,104,720.41	1,225,923.02	1,371,684.96	1,637,714.84	1,875,865.97
878110	GLT - METER REG EXP	1,022,460.40	38,910.98	107,121.67	180,309.91	258,509.38	258,509.38	258,509.38	258,509.38	258,509.38	258,509.38	258,509.38	258,509.38	258,509.38
878900	METER REG EXPENSE INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-	-
879100	CUST-INSTALL EXPENSE	(43,213.94)	(33,832.19)	(73,717.75)	(123,127.25)	(159,758.66)	(186,407.72)	(207,860.63)	(237,210.27)	(279,218.64)	(314,854.58)	(347,629.88)	(375,414.15)	(398,436.68)
879110	GLT-CUSTOMER INSTALL	(66,393.26)	(8,415.32)	(21,790.06)	(46,766.35)	(64,613.44)	(64,613.44)	(64,613.44)	(64,613.44)	(64,613.44)	(64,613.44)	(64,613.44)	(64,613.44)	(64,613.44)
880010	GAS LOST / UNACCT FOR (MCF) - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
880100	OTH GAS DISTR EXPENSE	4,232,662.74	426,594.05	858,706.65	1,305,525.89	1,700,831.07	2,050,781.04	2,380,930.40	2,769,078.13	3,153,596.90	3,538,253.62	3,952,734.86	4,370,058.85	4,792,732.43
880110	GAS RISER AND LEAK MITIGATION TRACKER EXPENSES - BUDGET ONLY	208,721.74	18,812.10	33,961.14	50,178.23	87,792.30	166,294.47	179,127.26	171,870.62	187,729.48	215,767.05	231,268.79	257,323.36	276,641.49
880900	OTH GAS DISTR EXPENSE - INDIRECT	982,677.46	62,673.10	152,759.22	229,836.90	306,851.18	384,677.09	516,361.99	535,626.03	618,992.29	696,519.30	779,406.07	858,788.99	952,851.93
881100	RENTS-GAS DISTR	29,868.37	-	-	10,242.47	10,242.47	13,575.80	15,863.76	15,863.76	16,955.67	20,539.82	21,054.36	22,486.10	22,486.10
887100	MTCE-GAS MAINS-DISTR	9,710,367.59	779,533.30	1,633,176.45	2,319,610.37	3,191,701.33	4,002,926.97	4,690,644.50	5,425,985.69	6,131,920.63	6,828,977.76	7,529,154.73	8,263,467.38	9,169,070.56
887110	GLT - MTCE GAS MAINS DISTR	(359,301.82)	(9,043.14)	(66,177.01)	(130,492.53)	(302,645.09)	(302,645.09)	(302,645.09)	(302,645.09)	(302,645.09)	(302,645.09)	(302,645.09)	(302,645.09)	(302,645.09)
889100	MTCE-MR STA EQ-GENL	124,244.84	9,085.63	41,110.67	99,264.71	102,404.23	115,715.40	118,362.02	138,772.97	151,947.23	156,879.63	188,772.97	206,816.20	206,816.20
890100	MTCE-MR STA EQ-INDL	346,351.50	147,549.71	231,776.63	277,563.09	299,795.76	307,646.25	324,863.55	345,324.48	355,624.29	368,335.42	386,675.85	405,307.58	405,307.58
891100	MTCE-MR ST EQ-CITY GATE	526,329.99	38,632.65	74,619.29	123,808.02	166,277.35	214,285.88							

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
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
903936	CUSTOMER COMPLAINTS - INDIRECT	259,398.56	25,661.79	41,736.88	62,751.85	81,754.59	102,176.91	119,847.75	136,515.60	157,055.13	175,204.97	195,942.16	214,871.90	237,380.87
904001	UNCOLLECTIBLE ACCTS	3,665,922.46	284,661.11	405,546.86	548,492.68	1,023,284.38	1,079,770.61	1,229,208.48	1,129,668.16	1,425,568.34	1,646,987.11	1,757,279.45	1,849,232.06	1,943,207.45
904003	UNCOLLECTIBLES - AR MISC	56,621.33	1,031.71	3,533.52	26,115.17	27,570.22	67,479.88	52,444.13	56,002.19	56,259.71	56,832.42	59,250.61	59,250.61	277,379.64
904005	UNCOLLECTIBLES - GSC	289,530.09	27,141.65	40,512.66	40,681.70	80,272.91	89,493.37	101,820.69	102,142.07	112,969.92	133,227.85	130,685.11	137,720.51	146,998.08
905001	MISC CUST SERV EXP	7,500.00	(7,500.00)	(7,500.00)	(7,500.00)	(7,500.00)	(7,500.00)	(7,500.00)	(7,500.00)	(7,500.00)	(7,500.00)	(7,500.00)	(7,500.00)	(7,500.00)
905003	MISC COLLECTING EXP	2,947.93	65.00	65.00	145.00	2,414.45	2,414.45	2,619.34	2,619.34	2,619.34	2,619.34	2,619.34	2,619.34	16,829.00
905900	MISC CUST SERV EXP - INDIRECT	389.16	239.78	1,363.62	2,384.14	3,461.33	4,736.93	4,736.93	4,736.93	4,736.93	4,736.93	4,736.93	4,736.93	4,736.93
907900	SUPV-CUST SER/INFO - INDIRECT	444,735.32	47,216.91	94,232.65	138,855.59	178,535.25	216,533.25	249,578.53	286,067.91	323,199.16	354,670.52	388,831.85	421,608.88	453,788.99
908004	DSM - ENERGY AUDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
908005	DSM CONSERVATION PROG	11,943,544.20	697,189.61	1,251,413.79	1,752,626.32	2,183,524.49	2,753,876.47	3,400,927.25	3,989,851.74	4,470,612.70	5,032,234.55	5,507,119.07	6,200,020.92	6,725,026.60
908006	DSM - HVAC	-	-	-	-	-	-	-	-	-	-	-	-	-
908007	DSM - CONSERVATION	-	-	-	-	-	-	-	-	-	-	-	-	-
908011	DSM CONSERVATION PROGRAM - GAS EXPENSE RECLASS	3,249,554.88	160,160.51	338,334.08	404,032.37	480,415.10	627,622.85	776,304.04	1,034,067.33	1,132,981.12	1,269,081.65	1,481,121.04	1,644,385.95	1,700,500.21
908091	CUST MKTG/ASSIST - INDIRECT	370,601.24	27,826.04	64,931.60	91,276.40	116,659.21	142,738.50	169,239.21	206,390.00	246,187.13	275,543.95	313,720.95	344,368.43	380,808.22
908099	MISC MARKETING EXP - INDIRECT	15,221.50	67.02	1,465.51	3,548.91	5,307.20	6,819.33	7,942.83	8,410.04	8,872.36	9,789.76	10,623.28	11,194.03	13,798.74
909005	MEDIA RELATIONS	310,163.86	27,012.03	28,792.07	66,736.14	92,184.20	185,230.95	219,036.33	234,679.22	266,230.85	271,432.12	299,144.66	338,717.80	375,241.67
909010	PRINT ADVER-SER/INFO	39,793.89	-	-	319.00	-	319.00	1,082.60	1,082.60	1,082.60	1,082.60	51,479.74	52,168.21	51,619.29
909011	OTH ADVER-SER/INFO	313,902.09	12,562.66	105,299.41	147,117.79	156,233.25	266,148.84	326,910.22	559,322.63	601,845.97	692,368.69	719,318.03	744,744.72	842,601.27
909013	SAFETY PROGRAMS	49,367.91	-	3,180.00	8,086.95	3,180.00	15,092.45	19,992.45	20,932.25	25,323.90	38,983.62	92,824.37	106,243.22	116,625.22
909019	PRINT ADVER-SER/INFO - INDIRECT	56,652.14	3,673.56	6,702.50	12,666.23	16,633.80	20,908.31	20,908.52	23,332.89	31,774.23	31,774.23	39,924.31	39,924.18	43,104.55
909911	OTHER ADVER-SER/INFO - INDIRECT	89,283.31	-	(703.80)	572.16	14,242.90	22,448.43	22,448.43	22,717.53	22,823.91	23,214.96	72,418.33	101,205.78	104,451.41
910001	MISC CUST SER/INFO	(36.55)	-	1,142.50	4,560.00	4,560.00	4,560.00	4,560.00	4,560.00	4,560.00	4,560.00	4,560.00	4,560.00	34,991.00
910900	MISC CUST SER/INFO - INDIRECT	757,770.85	77,316.67	142,379.14	196,008.63	233,844.73	309,292.63	392,907.99	477,454.12	534,525.73	639,834.02	739,945.93	802,487.74	878,839.53
912001	ECONOMIC DEVELOPMENT RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-
912900	ECONOMIC DEVELOPMENT RESEARCH - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	74,161.94	200,257.53
913012	OTH ADVER-SALES	1,336,810.16	172,982.00	273,731.84	350,162.05	362,703.81	392,406.84	594,110.35	624,610.35	625,635.64	579,691.51	737,541.61	797,155.98	1,033,639.30
913912	OTH ADVER-SALES - INDIRECT	161,832.20	2,271.64	37,742.10	229,126.84	232,347.65	279,679.66	428,712.53	449,718.70	452,941.94	468,689.45	515,480.75	554,125.86	613,433.16
920100	OTHER GENERAL AND ADMIN SALARIES	1,811,144.59	207,296.80	365,787.76	396,994.90	617,035.89	686,999.30	822,700.15	1,018,504.50	1,171,757.80	1,301,668.92	1,494,996.90	1,491,397.73	1,587,589.29
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	30,990,704.32	2,901,468.93	5,556,797.73	8,227,230.51	10,860,395.68	13,578,676.62	16,096,105.59	18,869,885.24	21,766,211.93	24,435,678.64	27,446,062.54	29,801,235.84	32,521,452.74
921002	EXP-GEN OFFICE EMPL	764,282.14	51,713.49	56,596.61	62,083.20	75,583.86	78,161.73	81,492.25	84,405.47	87,634.40	90,533.33	91,664.30	90,026.91	91,664.30
921003	GEN OFFICE SUPPLY/EXP	945,681.95	80,405.46	164,140.99	255,139.36	318,785.20	372,413.44	449,991.80	503,379.31	548,087.44	604,488.86	649,108.82	695,202.55	742,474.08
921004	OPR-GEN OFFICE BLDG	2,599.11	37.13	37.51	38.24	39.76	39.89	39.89	39.89	39.89	39.89	39.89	40.39	41.17
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	1,250,971.23	235,546.75	330,760.55	496,716.02	607,636.40	705,036.40	791,309.19	809,381.10	891,314.23	993,595.04	1,129,643.26	1,250,643.96	1,434,489.93
921903	GEN OFFICE SUPPLY/EXP - INDIRECT	5,872,376.77	494,991.51	1,077,746.98	1,610,956.36	2,150,126.25	2,706,878.63	3,234,527.44	3,849,049.86	4,413,648.69	4,782,538.65	5,366,770.10	6,015,354.89	6,666,535.60
921904	ICR OPR-GEN OFFICE BLDG - INDIRECT	409,786.51	25,537.88	50,575.74	82,400.59	109,512.39	136,624.22	163,376.82	190,873.24	217,959.64	243,535.95	267,576.77	291,617.60	315,688.42
922001	AG SALL TRANSFER-CR	(4,486,086.41)	(324,252.70)	(617,386.25)	(909,979.74)	(1,211,230.03)	(1,702,027.15)	(2,017,860.88)	(2,369,651.71)	(2,732,191.75)	(3,065,030.59)	(3,443,477.14)	(3,722,515.22)	(3,992,074.98)
922002	OFF SUPP/EXP TRAN-CR	(801,781.52)	(122,048.79)	(166,407.67)	(233,331.08)	(343,411.16)	(407,467.67)	(484,666.21)	(527,216.54)	(583,278.28)	(660,508.72)	(728,555.27)	(824,774.13)	(824,774.13)
922003	TRIMBLE CITY TRAN-CR	(1,150,797.76)	(85,774.10)	(178,175.99)	(274,114.20)	(359,993.19)	(449,519.58)	(545,943.50)	(646,188.81)	(746,698.40)	(852,335.24)	(953,191.02)	(1,036,712.62)	(1,136,130.22)
923100	OUTSIDE SERVICES	3,700,338.03	9,275.46	21,984.26	51,027.45	615,617.59	1,270,643.61	1,380,628.46	1,630,443.83	2,089,375.35	2,282,148.77	2,591,686.49	2,890,401.22	3,252,401.22
923101	OUTSIDE SERVICES - AUDIT FEES	745,449.99	65,231.00	135,748.00	201,069.00	266,390.00	331,711.00	462,353.00	515,935.34	569,517.68	623,100.02	676,682.36	737,464.70	778,205.60
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER	24,900.00	6,400.00	6,400.00	6,400.00	12,800.00	12,800.00	12,800.00	19,200.00	19,200.00	19,200.00	19,200.00	25,600.00	25,600.00
923900	OUTSIDE SERVICES - INDIRECT	14,328,103.99	1,006,679.33	1,911,445.02	3,039,240.94	4,052,227.18	5,090,177.62	6,194,154.85	7,265,410.17	8,303,241.14	9,596,866.57	10,694,636.27	11,836,087.57	12,879,205.24
924100	PROPERTY INSURANCE	3,936,021.36	347,920.89	675,876.68	921,408.56	1,382,785.46	1,728,849.28	2,115,321.62	2,498,193.20	2,882,865.16	3,261,247.16	3,645,919.12	3,990,430.34	4,277,227.28
924900	PROPERTY INSURANCE - INDIRECT	407,054.94	132,319.47	148,900.54	242,284.41	342,284.41	491,146.63	334,177.71	346,584.45	359,157.62	403,235.79	415,767.21	464,061.14	464,061.14
925001	PUBLIC LIABILITY	639,669.37	9,356.17	25,440.67	51,465.51	67,481.41	78,449.54	76,238.72	84,930.85	127,367.86	166,761.09	174,359.08	180,191.27	275,857.08
925002	WORKERS COMP EXPENSE - BURDENS	(247,123.07)	49,360.76	96,739.85	297,000.63	343,109.74	390,473.77	543,002.09	589,512.00	638,562.88	394,483.63	602,234.05	808,792.29	453,496.91
925003	AUTO LIABILITY	265,231.44	1,210.00	(4,299.77)	17,739.52	19,648.85	29,521.10	13,348.00	14,470.90	56,025.22	89,474.93	204,439.92	210,102.66	125,273.59
925004	SAFETY AND INDUSTRIAL HEALTH	1,754.08	-	-	-	-	-	-	-	-	-	-	-	-
925100	OTHER INJURIES AND DAMAGES	(533.72)	(771.71)	(771.71)	24,228.29	24,228.29	24,228.29	9,228.29	9,228.29	9,228.29	(2,279.21)	(2,279.21)	997,720.79	999,220.79
925900	OTHER INJURIES AND DAMAGES - INDIRECT	2,398,293.59	335,040.42	470,235.49	431,918.07	889,359.47	964,921.91	1,146,643.46	1,379,324.84	1,563,917.21	1,733,027.64	1,923,585.28	2,033,585.28	2,267,534.72
925902	WORKERS COMP EXPENSE - BURDENS INDIRECT	5,106.25	934.25	1,796.60	2,678.33	3,543.83	4,441.31	5,262.64	6,173.73	7,123.16	8,003.34	9,369.41	10,472.91	(219.20)
926001	TUITION REFUND PLAN	178,473.53	4,803.13	5,310.13	13,291.84	24,955.60	67,103.65	81,243.42	85,659.86	85,521.47	99,267.09	111,640.61	97,878.85	140,320.98
926002	GROUP LIFE INSURANCE EXPENSE - BURDENS	250,280.26	24,134.80	46,518.93	69,123.19	90,703.52	121,477.83	132,601.72	153,906.66	176,394.32	196,176.76	216,287.89	232,968.94	251,015.71
926003	MEDICAL INSURANCE EXPENSE - BURDENS	5,578,781.41	637,182.64	1,238,675.54	1,845,927.08	2,426,187.71	3,005,498.65	3,555,955.30	4,130,789.11	4,737,223.96	5,271,512.42	5,808,408.17	6,252,666.13	5,816,121.36
926004	DENTAL INSURANCE EXPENSE - BURDENS	294,322.31	31,809.											

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928008	FORMAL CASES - KENTUCKY	2,098.68				1,132.64	1,132.64	1,132.64	1,132.64	1,132.64	1,132.64	2,310.72	2,310.72	2,310.72
929001	FRANCHISE REQMTS-CR	(28,068.47)	(3,190.12)	(6,362.40)	(9,399.74)	(12,187.86)	(14,076.54)	(15,987.48)	(17,454.71)	(18,966.29)	(20,527.19)	(22,274.87)	(23,899.99)	(26,366.18)
929002	ELEC USED-ELEC DEPT	(848.39)	(83.14)	(154.26)	(227.46)	(289.71)	(357.27)	(409.24)	(463.50)	(519.26)	(579.62)	(649.57)	(738.18)	(831.58)
929003	GAS USED-GAS DEPT	(472,485.48)	(113,057.83)	(209,179.18)	(294,967.58)	(372,601.18)	(414,224.94)	(414,874.45)	(415,189.66)	(415,208.87)	(415,361.27)	(419,098.09)	(419,098.09)	(458,752.13)
929004	ELECTRICITY USED - OTHER DEPARTMENTS	(204,198.79)	(24,644.73)	(45,957.16)	(67,419.35)	(86,286.16)	(103,371.03)	(114,270.25)	(125,526.19)	(136,772.40)	(147,257.34)	(159,449.19)	(176,853.68)	(198,543.94)
930101	GEN PUBLIC INFO EXP	24,970.10	-	-	-	-	-	-	-	-	-	-	-	-
930191	GEN PUBLIC INFO EXP - INDIRECT	3,741.32	-	-	-	-	-	-	-	-	-	-	-	-
930201	MISC CORPORATE EXP	424,032.11	33,475.93	66,945.70	101,792.23	134,519.72	167,177.24	199,945.65	232,601.41	266,049.17	298,960.15	333,687.89	367,235.55	399,797.60
930202	ASSOCIATION DUES	228,585.43	17,572.73	52,545.46	70,118.19	87,690.92	106,263.65	123,836.38	141,409.11	158,981.84	182,104.57	209,677.30	227,250.03	267,022.77
930207	OTHER MISC GEN EXP	8,476.35	21.71	30.71	1,391.19	2,157.93	2,168.68	2,146.67	3,863.67	5,233.80	6,297.53	7,006.04	7,037.05	7,058.03
930217	MGP EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
930250	BROKER FEES-INDIRECT	1,354.60	346.25	427.25	427.25	781.00	781.00	781.00	781.00	1,409.88	1,409.88	1,409.88	1,604.88	1,604.88
930271	MISC CORPORATE EXP - INDIRECT	393,978.33	79,563.11	93,928.07	94,123.58	175,567.51	210,957.51	214,981.60	283,882.82	285,517.58	288,153.15	357,742.77	362,392.62	364,928.82
930272	ASSOCIATION DUES - INDIRECT	825,712.39	62,683.63	102,474.23	150,701.69	191,288.76	229,634.39	264,039.06	308,969.43	358,228.29	396,639.09	488,735.63	541,329.82	728,152.75
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT	1,765,211.55	143,253.12	289,273.35	438,015.47	585,971.52	735,947.99	886,511.90	1,035,447.44	1,179,909.58	1,324,811.13	1,475,049.71	1,621,327.19	1,853,501.59
930277	OTHER MISC GEN EXP - INDIRECT	41,149.84	4,670.59	4,070.61	22,675.39	22,757.06	27,537.26	27,578.08	29,920.61	31,473.63	33,010.77	35,853.53	39,861.44	41,190.54
931004	RENTS-CORPORATE HQ	180,983.94	13,987.96	41,843.12	58,690.71	72,026.99	85,750.68	97,923.09	113,893.36	125,236.90	135,362.64	154,663.64	160,398.25	188,009.32
931100	RENTS-OTHER	9,423.09	717.93	1,435.86	2,153.79	2,871.72	3,589.65	4,936.36	4,307.59	5,025.52	6,331.50	7,049.43	7,767.36	8,485.29
931900	IC JOINT USE RENT EXPENSE-INDIRECT	557,719.51	53,480.32	106,969.76	160,465.48	213,992.39	266,774.93	322,071.69	379,882.47	437,691.53	495,517.88	553,363.17	611,208.47	669,367.08
931904	RENTS - CORPORATE HQ (INDIRECT)	1,640,339.68	150,668.27	308,543.62	442,705.56	594,148.54	746,192.68	877,696.59	1,021,098.45	1,172,625.46	1,325,367.29	1,484,062.73	1,632,270.96	1,789,144.77
935101	MTCE-GEN PLANT	13,263.27	1,798.38	1,798.38	2,455.03	3,442.99	3,442.99	3,479.50	6,094.06	6,232.16	6,232.16	8,457.13	8,457.13	9,234.12
935191	MTCE-GEN PLANT - INDIRECT	248,937.12	31,969.20	63,307.47	109,915.94	154,905.62	196,369.85	247,324.53	287,788.95	339,883.19	399,974.66	440,981.79	491,588.13	710,350.02
935401	MTCE-OTH GEN EQ	137.98	-	-	-	-	-	-	-	-	-	-	-	-
935403	MNTC BONDABLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
935488	MTCE-OTH GEN EQ - INDIRECT	970,222.49	96,259.04	177,895.12	264,406.82	350,920.72	448,284.43	534,987.90	628,985.34	731,117.76	817,710.27	912,714.65	1,000,922.37	1,094,191.18
951001	ECR RATE BASE - 2016 PLANS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951002	ECR RATE BASE - PRE-2016 PLANS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951003	ECR RATE OF RETURN - 2016 PLANS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951004	ECR RATE OF RETURN - PRE-2016 PLANS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951005	ECR JURISDICTIONAL FACTOR (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951006	ECR - ESTIMATED OPERATING EXPENSES (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951101	DSM DCR RECOVERABLE PROGRAM EXPENSE (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951102	DSM DRLS - LOST SALES (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951103	DSM DSMI - INCENTIVE (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951104	DSM RECOVERABLE DCCR PROGRAM EXPENSE (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951105	DSM RECOVERABLE DCCR CAPITAL EXPENSE (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951106	DSM RECOVERABLE INTEREST ON DCCR CAPITAL (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951107	DSM DBA STAT ONLY - (BALANCING ADJUSTMENT)	-	-	-	-	-	-	-	-	-	-	-	-	-
951201	GLT RATE BASE (STAT ONLY) - DISTR	-	-	-	-	-	-	-	-	-	-	-	-	-
951202	GLT DEPRECIATION SAVINGS (STAT ONLY) - DISTR	-	-	-	-	-	-	-	-	-	-	-	-	-
951203	GLT COST OF CAPITAL (STAT ONLY) - DISTR	-	-	-	-	-	-	-	-	-	-	-	-	-
951204	GLT CHANGE IN YTD AVERAGE RATE BASE, APPLIED TO ALL MONTHS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951205	GLT RATE BASE (STAT ONLY) - TRANS	-	-	-	-	-	-	-	-	-	-	-	-	-
951206	GLT DEPRECIATION SAVINGS (STAT ONLY) - TRANS	-	-	-	-	-	-	-	-	-	-	-	-	-
951207	GLT COST OF CAPITAL (STAT ONLY) - TRANS	-	-	-	-	-	-	-	-	-	-	-	-	-
951208	GLT CHANGE IN YTD AVERAGE RATE BASE, APPLIED TO ALL MONTHS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951301	ACTUAL MONTHLY COOLING DEGREE DAYS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951302	ACTUAL MONTHLY HEATING DEGREE DAYS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951303	NORMAL MONTHLY COOLING DEGREE DAYS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951304	NORMAL MONTHLY HEATING DEGREE DAYS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951305	ACTUAL MONTHLY AVERAGE TEMPERATURE (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-
951306	NORMAL MONTHLY AVERAGE TEMPERATURE (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
TRIAL BALANCES
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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)
101102	PLANT IN SERVICE- ELECTRIC FRANCHISES AND CONSENTS												
101103	PLANT IN SERVICE- MISC. INTANGIBLE PLANT	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29	2,240.29
101104	PLANT IN SERVICE- ELECTRIC LAND	17,274,364.15	17,274,364.15	17,274,364.15	17,274,364.15	17,274,364.15	17,640,899.57	17,640,899.57	17,640,899.57	17,640,899.57	17,634,266.02	17,634,266.02	17,634,266.02
101105	PLANT IN SERVICE- ELECTRIC STRUCTURES	345,891.269	345,943,111.26	345,943,111.26	345,943,111.26	345,943,111.26	346,854,289.57	346,854,289.57	346,854,289.57	346,854,289.57	352,425,976.34	352,425,976.34	351,611,261.29
101106	PLANT IN SERVICE- ELECTRIC EQUIPMENT	3,424,873,903.17	3,415,511,371.59	3,420,293,979.51	3,427,216,182.22	3,439,146,275.20	3,449,607,646.57	3,459,507,733.86	3,468,005,979.04	3,469,269,350.76	3,481,792,561.17	3,486,340,195.61	3,487,311,183.76
101107	PLANT IN SERVICE- ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	15,429,300.91	15,429,300.91	11,044,399.91	11,044,399.91	11,044,399.91	11,679,549.98	11,679,549.98	11,667,549.98	11,621,762.98	11,627,966.28	11,058,378.31	11,058,378.31
101108	PLANT IN SERVICE- ELECTRIC HYDRO EQUIPMENT	140,632,361.56	140,632,361.56	140,632,361.56	140,632,361.56	140,729,500.06	140,729,500.06	140,729,500.06	140,729,500.06	140,729,500.06	140,729,500.06	140,729,500.06	140,729,500.06
101109	PLANT IN SERVICE- ELECTRIC DISTRIBUTION EQUIPMENT	1,465,026,749.97	1,465,616,401.21	1,483,619,004.31	1,488,477,769.28	1,494,244,635.21	1,497,436,188.24	1,498,626,407.45	1,504,377,325.49	1,512,469,730.15	1,514,710,122.18	1,534,502,158.65	1,546,719,248.58
101111	PLANT IN SERVICE- ELECTRIC GENERAL EQUIPMENT	16,571,741.55	16,571,741.55	16,571,741.55	16,690,952.10	17,771,066.58	18,038,371.31	18,096,290.99	17,878,783.12	17,878,783.12	18,046,712.18	17,795,414.39	17,866,995.23
101112	PLANT IN SERVICE- ELECTRIC COMMUNICATION EQUIPMENT	6,803,720.27	6,803,720.27	6,803,720.27	6,803,720.27	6,803,720.27	6,803,720.27	6,803,720.27	6,803,720.27	6,803,720.27	6,806,309.73	6,806,309.73	6,806,309.73
101113	PLANT IN SERVICE- ELECTRIC LAND RIGHTS	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59	8,587,652.59
101125	PLANT IN SERVICE- ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	221,018.87	221,018.87	221,018.87	221,018.87	221,018.87	221,018.87	221,018.87	221,018.87	221,018.87	211,547.93	211,547.93	211,547.93
101126	PLANT IN SERVICE- ELECTRIC ARO ASSET RETIREMENT COST-CCR	46,958,489.83	46,958,489.83	46,958,489.83	46,958,489.83	46,958,489.83	49,105,299.46	49,105,299.46	49,105,299.46	48,999,971.40	48,999,971.40	45,805,873.94	45,805,873.94
101130	PROPERTY UNDER OPERATING LEASES	27,421,970.20	27,215,672.54	27,941,160.95	28,629,826.70	28,929,547.09	28,998,418.00	29,448,672.52	29,561,339.87	31,491,425.96	31,555,480.29	31,824,072.60	31,966,574.54
101132	PROPERTY UNDER PREPAID LEASES												
101134	PROPERTY UNDER DEFERRED RENT - INDIRECT	(1,104,678.12)	(1,096,722.85)	(1,088,767.58)	(1,080,812.31)	(1,072,857.04)	(1,064,901.77)	(1,056,946.50)	(1,048,991.23)	(1,041,035.96)	(1,033,080.69)	(1,025,125.42)	(1,017,170.15)
101135	LEASEHOLD TENANT INCENTIVE	(2,267,880.58)	(2,235,938.60)	(2,203,996.62)	(2,172,054.64)	(2,140,112.66)	(2,108,170.68)	(2,076,228.70)	(2,044,286.72)	(2,012,344.74)	(1,980,402.76)	(1,948,460.78)	(1,916,518.80)
101136	ACCUM AMORT PROPERTY UNDER OPERATING LEASES	(6,557,503.17)	(6,608,862.63)	(7,221,545.48)	(7,801,317.19)	(8,398,611.93)	(8,957,273.14)	(9,523,075.36)	(10,031,557.59)	(10,563,925.61)	(10,975,780.64)	(11,136,425.98)	(11,594,463.47)
10202	PLANT IN SERVICE- GAS FRANCHISES AND CONSENTS	387.49	387.49	387.49	387.49	387.49	387.49	387.49	387.49	387.49	387.49	387.49	387.49
10204	PLANT IN SERVICE- GAS LAND	891,766.40	891,766.40	891,766.40	891,766.40	891,766.40	895,785.15	895,785.15	895,785.15	895,785.15	895,785.15	895,785.15	895,785.15
10205	PLANT IN SERVICE- GAS STRUCTURES	18,829,730.72	18,956,424.83	19,052,451.97	19,052,451.97	19,052,451.97	19,433,549.87	19,433,549.87	19,433,549.87	19,433,549.87	20,014,549.87	20,014,549.87	20,014,549.87
10206	PLANT IN SERVICE- GAS UNDERGROUND AND TRANSMISSION EQUIPMENT	205,804,427.81	207,580,380.32	208,345,322.22	209,090,556.57	209,090,556.57	209,971,262.89	211,273,683.28	211,713,763.38	211,713,763.38	215,999,721.19	219,324,217.22	220,512,492.63
10207	PLANT IN SERVICE- GAS ARO ASSET RETIREMENT COST-EQUIPMENT	25,222,651.73	25,222,651.73	25,222,651.73	25,190,727.49	25,190,727.49	25,190,727.49	25,180,775.33	22,729,669.11	27,664,245.50	26,979,781.72	26,958,535.79	26,958,535.79
10208	PLANT IN SERVICE- GAS TRANSPORTATION EQUIPMENT	5,584,167.25	5,640,259.30	5,640,259.30	5,640,259.30	5,640,259.30	5,719,934.58	5,848,329.04	5,848,329.04	5,848,329.04	5,848,329.04	5,762,575.69	5,762,575.69
10209	PLANT IN SERVICE- GAS DISTRIBUTION EQUIPMENT	974,890,124.68	976,428,732.41	979,577,245.51	983,640,807.09	983,640,807.09	984,465,921.77	985,646,532.12	996,777,838.07	997,405,982.99	998,669,497.05	1,008,690,407.15	1,024,460,081.84
10211	PLANT IN SERVICE- GAS GENERAL EQUIPMENT	9,153,345.74	9,170,160.83	9,188,675.53	9,188,675.53	9,188,675.53	9,166,603.93	9,164,197.89	9,216,811.69	9,444,437.43	10,035,870.55	10,035,870.55	10,035,870.55
10213	PLANT IN SERVICE- GAS LAND RIGHTS	944,130.91	944,130.91	944,130.91	944,130.91	944,130.91	944,130.91	944,130.91	934,875.01	934,875.01	934,875.01	934,875.01	934,875.01
10225	PLANT IN SERVICE- GAS ARO ASSET RETIREMENT COST-LAND/BUILDING	185,507.66	185,507.66	185,507.66	185,507.66	185,507.66	27,867.81	27,867.81	27,867.81	27,867.81	27,867.81	27,867.81	27,867.81
10302	PLANT IN SERVICE- COMMON FRANCHISES AND CONSENTS												
10303	PLANT IN SERVICE- COMMON MISC. INTANGIBLE PLANT	71,519,473.28	70,457,647.90	70,258,045.28	70,500,989.28	70,651,563.34	70,445,997.76	72,391,104.59	69,626,563.61	69,629,196.74	70,515,406.97	71,977,091.44	70,670,935.72
10304	PLANT IN SERVICE- COMMON LAND	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37	1,564,394.37
10305	PLANT IN SERVICE- COMMON STRUCTURES	8,110,855.89	81,920,854.36	81,929,880.70	84,308,549.18	84,308,549.18	84,798,978.79	84,829,450.55	84,886,483.37	85,043,494.74	85,470,671.00	85,470,671.00	85,470,671.00
10311	PLANT IN SERVICE- COMMON GENERAL EQUIPMENT	46,509,168.43	45,002,984.94	44,769,574.84	45,588,923.89	45,588,923.89	45,515,259.72	44,496,961.05	44,058,971.84	44,496,961.05	44,042,789.82	44,283,919.67	44,283,919.67
10312	PLANT IN SERVICE- COMMON COMMUNICATION EQUIPMENT	36,452,796.96	36,452,796.96	36,477,863.96	36,477,863.96	36,576,145.26	36,705,652.92	36,746,608.27	36,746,608.27	36,746,608.27	36,787,660.89	37,036,051.01	37,058,208.25
10313	PLANT IN SERVICE- COMMON LAND RIGHTS												
10201	ELECTRIC PLANT-PURCHASED OR SOLD												
10500	PLT HELD FOR FUTURE USE	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,601,141.20	2,384,124.54
10502	PLANT HELD FOR FUTURE USE - LAND RIGHTS	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11	519,009.11
10604	COMPL CONST NOT CL - ELECTRIC LAND						20,108.74	20,108.74	20,108.74	20,108.74	20,108.74	20,108.74	20,108.74
10605	COMPL CONST NOT CL - ELECTRIC STRUCTURES	10,056,319.22	9,407,501.42	9,477,898.68	9,516,826.77	9,516,826.77	10,100,145.72	7,388,955.15	6,879,575.15	1,576,107.51	1,906,291.24	5,682,815.00	7,140,862.35
10606	COMPL CONST NOT CL - ELECTRIC EQUIPMENT	507,607,607.36	506,944,519.45	508,218,872.24	501,985,101.31	490,414,300.60	486,974,756.17	475,984,330.45	475,984,330.45	462,441,918.89	462,423,666.48	494,066,416.72	494,066,416.72
10608	COMPL CONST NOT CL - ELECTRIC HYDRO EQUIPMENT	74,490.54	74,490.54	74,490.54	74,490.54	74,490.54	74,490.54	74,490.54	74,490.54	74,490.54	74,490.54	74,490.54	74,490.54
10609	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT	94,156,812.32	102,159,350.48	85,924,015.03	96,192,498.54	97,449,633.45	99,986,266.50	114,191,178.94	112,750,354.50	106,791,698.14	114,488,612.63	96,495,779.48	87,936,299.09
10611	COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT	1,365,138.89	1,381,069.30	1,756,301.35	1,821,464.89	1,821,464.89	1,821,464.89	1,821,464.89	1,821,464.89	1,821,464.89	1,821,464.89	1,821,464.89	1,821,464.89
10612	COMPL CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT	232.22	357.88	419.08	419.08	419.08	419.08	419.08	1,803.63	1,972.02	2,589.46	1,683.39	224.52
10625	COMPL CONST NOT CL - GAS STRUCTURES	905,951.87	496,255.66	399,728.52	399,728.52	389,028.52	389,028.52	389,028.52	389,028.52	389,028.52	389,028.52	389,028.52	389,028.52
10626	COMPL CONST NOT CL - GAS UGD AND TRANSMISSION EQUIP	15,000,915.98	13,591,258.08	12,854,419.73	12,448,858.11	13,332,064.93	13,441,683.72	13,227,624.99	13,027,240.54	13,471,705.57	84,061,691.59	92,529,094.13	93,740,488.37
10628	COMPL CONST NOT CL - GAS TRANSPORTATION EQUIPMENT	56,092.05		170,238.22	363,654.43	473,306.16	128,394.46						
10629	COMPL CONST NOT CL - GAS DISTRIBUTION EQUIPMENT	41,695,728.43	43,426,403.64	43,064,074.01	41,821,069.07	44,583,580.65	45,768,653.77	47,487,025.25	44,871,465.33	45,935,991.52	48,656,055.57	38,699,353.99	29,192,628.38
10621	COMPL CONST NOT CL - GAS GENERAL EQUIPMENT	18,514.70											91,179.94
10613	COMPL CONST NOT CL - GAS LAND RIGHTS												
10603	COMPL CONST NOT CL - COMMON MISC. INTANGIBLE PLANT	6,591,126.58	10,447,248.24	10,678,742.51	10,542,027.15	10,703,907.19	10,761,183.43	8,424,896.52	8,369,399.89	11,340,960.03	10,499,382.68	8,841,863.14	11,700,439.34
10635	COMPL CONST NOT CL - COMMON STRUCTURES	6,134,422.49	4,346,811.68	4,319,924.77	2,634,019.98	3,134,552.83	3,369,106.89	3,494,017.19	3,874,539.10	3,802,615.21	3,806,125.21	2,121,091.00</	

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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)
108304	ACCU. DEPR. - COMMON LAND RIGHTS												
108305	ACCU. DEPR. - COMMON STRUCTURES	(36,561,020.10)	(35,043,793.03)	(35,208,978.27)	(35,089,859.58)	(35,135,275.74)	(35,304,056.08)	(35,473,284.30)	(35,637,362.24)	(35,767,730.15)	(35,938,921.18)	(35,236,330.13)	(35,397,534.56)
108311	ACCU. DEPR. - COMMON GENERAL EQUIPMENT	(21,033,129.25)	(19,780,955.16)	(20,098,460.70)	(20,633,936.85)	(21,208,354.13)	(20,033,598.70)	(20,205,854.76)	(18,857,715.22)	(18,744,005.55)	(18,956,897.58)	(19,233,956.20)	(18,887,736.13)
108312	ACCU. DEPR. - COMMON COMMUNICATION EQUIPMENT	(27,414,088.70)	(27,472,315.54)	(27,530,546.30)	(27,588,783.60)	(27,647,021.70)	(27,706,263.90)	(27,766,506.59)	(27,826,750.00)	(27,887,471.93)	(27,948,284.50)	(28,010,350.82)	(28,081,724.49)
108313	ACCU. DEPR. - COMMON TRANSPORTATION EQUIP.	(412,772.73)	(413,837.43)	(414,902.13)	(415,967.56)	(417,032.71)	(418,178.86)	(419,286.88)	(395,212.98)	(396,345.91)	(397,478.84)	(398,611.77)	(399,744.70)
108315	ACCU. DEPR. - COR - COMMON STRUCTURES	(2,321,488.04)	(2,050,145.38)	(2,074,726.24)	(2,099,416.76)	(2,124,359.26)	(2,149,481.61)	(2,174,671.43)	(2,196,974.42)	(2,216,103.47)	(2,241,588.95)	(2,244,347.66)	(2,248,437.23)
108321	ACCU. DEPR. - COR - COMMON EQUIPMENT	489,079.13	501,071.77	496,071.77	496,071.77	496,071.77	496,071.77	496,071.77	496,071.77	496,071.77	496,071.77	496,071.77	496,071.77
108414	ACCU. DEPR. - SALVAGE - ELECTRIC LAND RIGHTS										(15,564.47)	(15,564.47)	(15,564.47)
108415	ACCU. DEPR. - SALVAGE - ELECTRIC STRUCTURES	442,583.55	442,583.55	442,583.55	442,583.55	442,583.55	442,583.55	442,583.55	442,583.55	442,583.55	442,583.55	442,583.55	442,583.55
108416	ACCU. DEPR. - SALVAGE - ELECTRIC EQUIPMENT	39,863,885.26	40,179,137.19	40,492,148.71	40,807,343.08	41,122,680.41	41,438,353.88	41,628,880.92	41,945,283.95	42,262,071.77	41,589,653.05	41,906,648.96	42,196,883.15
108418	ACCU. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT	338,016.98	340,881.51	343,746.04	346,610.57	349,475.10	343,839.63	346,704.16	349,568.69	352,433.22	355,297.75	358,162.28	361,027.27
108419	ACCU. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION	22,132,121.61	22,204,916.57	22,125,503.03	22,199,008.44	22,273,074.62	22,347,423.25	22,421,781.56	22,497,878.15	22,560,262.20	22,609,982.23	22,588,146.05	22,659,321.07
108420	ACCU. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08	152,652.08
108515	ACCU. DEPR. - SALVAGE - GAS STRUCTURES	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)	(4,967.45)
108516	ACCU. DEPR. - SALVAGE - GAS UNDERGROUND & TRANSMISSION EQUIP.	837,321.22	841,299.54	845,280.64	849,263.81	853,258.95	857,275.41	861,310.90	865,337.57	869,414.35	874,406.16	880,455.66	886,658.95
108519	ACCU. DEPR. - SALVAGE - GAS DISTRIBUTION EQUIPMENT	5,272,057.60	5,301,587.35	5,331,109.44	5,360,632.98	5,390,228.59	5,419,865.36	5,449,560.32	5,479,475.73	5,509,561.78	5,539,696.44	5,541,371.12	5,571,391.49
108520	ACCU. DEPR. - SALVAGE - GAS GENERAL EQUIP.	209,673.14	209,673.14	209,673.14	209,673.14	209,673.14	209,673.14	209,673.14	209,673.14	209,673.14	209,673.14	209,673.14	209,673.14
108621	ACCU. DEPR. - SALVAGE - COMMON EQUIPMENT	241,592.82	241,592.82	241,592.82	241,592.82	241,592.82	241,592.82	241,592.82	241,592.82	241,592.82	241,592.82	241,592.82	241,592.82
108622	ACCU. DEPR. - SALVAGE - COMMON COMMUNICATION EQUIPMENT	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18	30,680.18
108799	RWIP-ARO LEGAL	8,906,615.08	9,482,387.18	10,375,318.31	11,189,724.45	11,876,772.76	12,361,629.48	12,896,594.79	7,377,733.04	7,835,737.94	9,735,851.08	9,928,798.69	10,668,237.86
108899	RWIP-ARO-ECR CLEARING												
108901	RETIREMENT - RWIP	17,897,133.20	19,836,498.32	20,974,053.25	18,950,249.68	19,631,228.06	20,364,097.40	21,044,593.27	20,095,104.97	18,331,480.24	18,652,246.60	19,374,010.01	20,651,236.63
111102	AMORTIZATION EXPENSE - ELECTRIC FRANCHISES AND CONSENTS												
111202	AMORTIZATION EXPENSE - GAS FRANCHISES AND CONSENTS	(308.68)	(312.68)	(316.68)	(320.68)	(324.68)	(328.68)	(332.68)	(336.68)	(340.68)	(344.68)	(348.68)	(352.68)
111302	AMORTIZATION EXPENSE - COMMON FRANCHISES AND CONSENTS												
111303	AMORTIZATION EXPENSE - COMMON INTANGIBLES	(34,230,027.28)	(33,004,845.61)	(34,046,137.11)	(35,332,257.13)	(36,646,974.53)	(37,663,161.81)	(38,257,273.49)	(36,523,769.45)	(37,344,314.15)	(38,581,760.84)	(39,631,708.19)	(39,650,603.95)
111306	AMORTIZATION EXPENSE - COMMON CLOUD IMPLEMENTATION INTANGIBLES									(6,230.81)	(19,007.75)	(32,124.78)	(45,266.60)
117001	GAS STORED-NONCUR												
117101	GAS STORED - NONCURRENT RECOVERABLE BASE GAS												
121001	NONUTIL PROP IN SERV	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00	2,139,990.00
122001	ACCU DEPR/DEPL	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50	679,574.50
122103	INVEST IN LGE	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)	(63,360.36)
123123	INVESTMENT IN OVEC	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00	594,286.00
128023	PREPAID PENSION	31,615,059.34	31,615,059.34	35,615,098.72	35,615,059.34	35,615,059.34	34,323,605.34	34,323,605.34	34,323,605.34	51,797,873.34	51,797,873.34	51,797,873.34	54,219,827.34
128024	PREPAID PENSION - LG&E UNION PLAN												
128026	COLLATERAL DEPOSIT - IR SWAPS			1,395,387.94	2,403,448.61	2,403,552.15	2,403,707.70	2,403,899.37	2,404,096.40	1,404,221.70	90.96	90.96	90.96
131033	US BANK - LGE - LOUISVILLE	5,480,209.24	4,675,757.82	4,466,985.17	4,122,487.42	4,466,671.73	4,439,107.43	4,403,107.43	6,651,393.98	4,153,081.97	4,919,740.33	3,329,876.04	4,701,024.15
131050	SUNDRY CASH COLLECT												
131069	CASH CLEARING - CCS	(74.75)		(0.93)	(74.75)		(35,223.23)	(35,223.63)			(0.40)		
131800	LGE - BANK OF AMERICA - EBOX	162,656.11	103,405.73	170,951.57	475,180.47	857,248.17	113,240.17	283,381.76	13,417.01	201,652.66	313,194.71	5,504.43	657,082.62
131890	CASH-BOA A/P - CLEARING	(8,415,807.14)	(24,611,457.01)	(3,643,828.01)	(3,699,175.87)	(3,246,334.85)	(2,309,606.07)	(6,861,048.88)	(3,288,136.58)	(2,267,667.08)	(3,648,652.25)	(4,583,824.78)	(17,296,413.04)
131092	CASH-BOA FUNDING	8,415,807.14	24,611,457.01	3,643,828.01	3,699,175.87	3,246,334.85	2,309,606.07	6,861,048.88	5,226,925.71	2,267,667.08	3,648,652.25	4,583,824.78	17,296,413.04
131093	UNION BANK - LGE - TRANSCENTRA	586,212.79	976,501.58	1,571,110.55	1,300,095.36	1,448,516.57	1,448,516.57	1,262,603.15	1,972,708.14	827,985.58	1,267,674.78	3,370,546.48	1,042,582.04
134007	RESTRICTED CASH - SHORT TERM												
135001	WORKING FUNDS	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00	24,790.00
136005	TEMP INV-OTHER												
136015	TEMPORARY INVESTMENT ACCOUNTS AT BANK OF AMERICA	726,175.65	17,001.39		21,174,335.01			3,974,007.11	244,004.72	4,327,013.72	15,075,141.67	25,207.05	668,000.18
141005	RESERVE FOR NOTES RECEIVABLE - INDUSTRIAL AUTHORITY												
141007	NOTES RECEIVABLE-401(H) ACCOUNT				391,000.00	391,000.00	391,000.00	396,440.00	396,440.00	396,440.00	396,440.00	396,440.00	396,440.00
142001	CUST AR-ACTIVE	114,996,788.98	121,055,320.87	112,576,429.39	101,316,637.55	94,736,960.34	105,180,495.80	118,659,649.13	115,928,210.76	99,137,191.21	101,490,350.14	125,171,306.80	
142002	AR - UNPOSTED CASH	29,789.03	(5,640.09)	394.53	(18,656.65)	(85,147.64)	(383,221.67)	(437,520.40)	(576,850.09)	(148,473.82)	(1,050.09)	(8,557.31)	272.95
142003	WHOLESALE SALES AR	198,947.92		53,533.61	3,988.72						206,578.82		231,748.10
142004	TRANSMISSION RECEIVABLE	1,229,857.72	1,224,268.92	1,121,213.54	1,084,877.09	1,396,229.26	1,184,459.90	1,586,841.28	1,890,839.31	1,774,660.58	1,297,020.46	1,247,410.88	1,711,676.32
142012	ACCTS REC - MISC CUSTOMERS - SUNDRY	1,768,910.96	1,850,821.45	1,790,017.72	1,962,818.10	1,672,690.46	1,467,143.17	1,422,348.54	1,579,648.22	1,447,476.01	1,395,771.14	1,334,059.50	1,380,285.99
142999	CUST AR KU SUSP CIS- ACCTG USE ONLY												
143001	AR-OFFICERS/EMPL												
143003	ACCTS REC - IMEA	2,549,599.24	1,924,390.15	1,885,485.86	1,658,979.65	1,624,442.21	2,293,569.30	2,990,877.29	2,264,169.70	2,170,465.13	2,719,975.01	2,857,498.94	2,480,699.89
143004	ACCTS REC - IMPA	2,799,386.57	2,178,787.82	2,138,709.12	1,855,279.72	1,776,587.09	2,483,456.98	3,194,703.45	2,456,188.34	2,343,652.52	2,910,882.08	3,119,647.80	2,699,984.48
143006	ACCTS REC - BILLED PROJECTS		44.88		44.88	44.88	44.88	44.88					
143011	INSURANCE CLAIMS												
143012	ACCTS REC - MISCELLANEOUS	4,686,946.27	4,767,958.01	4,666,272.09	5,538,186.70	5,936,890.90	2,671,731.32	2,563,603.35	2,360,078.43	2,442,347.49	2,452,953.43	2,100,549.99	2,903,664.15
143017	ACCTS REC - DAMAGE CLAIMS (DTS)	619,160.91	661,949.33	623,161.98	545,749.32	61							

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
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)
151010	FUEL STK-LEASED CARS	169,947.33	143,204.27	116,504.83	148,181.01	181,980.30	202,699.11	190,367.78	201,006.44	209,752.20	211,946.64	94,744.45	86,826.97
151020	COAL PURCHASES - TONS - \$	34,263,719.66	29,761,417.87	30,170,414.87	37,418,318.63	42,355,935.05	41,566,265.52	36,648,736.70	34,087,303.78	32,525,201.08	32,844,144.01	37,965,800.73	35,707,911.52
151021	COAL - BTU ADJ - BTU	-	-	-	-	-	-	-	-	-	-	-	-
151023	IN-TRANSIT COAL - TONS - \$	4,377,257.76	5,612,745.87	6,852,698.54	4,916,361.55	5,885,174.74	2,936,588.25	2,488,140.27	2,233,419.32	958,422.26	2,847,561.97	4,713,264.89	2,500,790.23
151025	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES - TONS - \$	(399,390.54)	(413,954.96)	(459,685.90)	(531,236.34)	(634,200.66)	(644,799.79)	(689,071.18)	(634,750.80)	(486,480.81)	(595,165.19)	(637,041.78)	(751,728.64)
151026	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
151030	FUEL OIL - GAL - \$	100,198.07	79,819.17	64,049.21	64,049.21	64,049.21	64,049.21	64,049.21	64,049.21	64,049.21	54,657.21	43,572.37	43,572.37
151031	FUEL OIL - BTU	-	-	-	-	-	-	-	-	-	-	-	-
151032	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL - GAL - \$	(18,331.00)	(14,952.06)	(11,911.02)	(9,557.75)	(9,557.75)	(9,557.75)	(9,557.75)	(9,557.75)	(9,557.75)	(9,557.75)	(8,156.23)	(6,502.09)
151033	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
151060	RAILCARS-OPER/MTCF	109,122.89	100,842.21	89,264.96	64,269.84	110,995.40	126,737.16	117,915.45	107,664.26	111,457.49	111,792.23	113,817.35	102,295.60
151061	GAS PIPELINE OPER/MTCF - MCF - \$	290,109.18	380,157.55	546,555.57	252,800.54	87,322.41	282,504.85	82,554.72	270,531.02	150,719.38	236,900.00	530,529.59	401,668.93
151073	IN-TRANSIT COAL-MMBTU/IN-TRANSIT PET COKE <AUG 2009	-	-	-	-	-	-	-	-	-	-	-	-
151080	COAL BARGE SHUTTLE	131,347.12	275,617.13	257,565.33	293,208.14	356,804.83	380,882.69	361,738.18	323,542.96	324,728.74	333,508.79	351,936.35	353,505.27
154001	MATERIALS/SHIPPING	43,882,114.15	45,032,492.03	44,443,215.85	45,200,359.72	46,316,430.91	46,098,773.63	47,946,298.44	48,325,697.66	49,247,290.94	49,375,964.75	49,380,252.72	49,445,310.30
154003	LIMESTONE	676,064.66	647,250.50	672,646.09	708,060.57	705,848.49	870,362.99	804,579.51	831,792.34	1,006,828.15	1,174,958.46	1,050,016.37	905,481.16
154006	OTHER REAGENTS	0.03	0.02	0.02	0.02	0.02	0.01	(0.01)	(0.03)	(0.01)	(0.02)	(0.02)	(0.03)
154007	TC2 NON-JURISDICTIONAL CONTRA (IMEA/IMPA) - LIMESTONE	(67,593.47)	(66,276.10)	(65,540.89)	(71,206.21)	(77,493.75)	(79,214.09)	(107,073.37)	(103,193.51)	(106,502.19)	(116,089.88)	(139,547.35)	(119,902.41)
154008	TC2 NON-JURISDICTIONAL CONTRA (IMEA/IMPA) - M&S	(2,340,587.67)	(2,389,406.39)	(2,418,387.40)	(2,452,627.25)	(2,467,709.59)	(2,447,915.64)	(2,502,163.37)	(2,577,887.35)	(2,579,061.86)	(2,561,000.33)	(2,546,547.51)	(2,532,094.68)
154023	LIMESTONE IN-TRANSIT	221,144.78	223,628.68	306,954.11	216,993.02	266,226.33	158,683.22	256,841.20	193,075.27	227,685.86	50,472.91	170,991.13	217,678.71
158121	SO2 ALLOWANCE INVENTORY	139.46	139.26	139.00	139.46	138.68	138.47	138.25	137.83	137.83	137.64	137.36	137.36
158122	NOX OZONE SEASON ALLOWANCE INVENTORY	-	-	-	-	-	-	-	-	-	-	-	-
158125	NOX ANNUAL ALLOWANCE INVENTORY	-	-	-	-	-	-	-	-	-	-	-	-
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)	(4,996,950.36)	(5,425,694.48)	(5,908,040.29)	(6,444,947.94)	(6,828,023.13)	(7,180,722.87)	(7,581,982.80)	(7,961,278.79)	(8,281,912.58)	(8,567,674.73)	(8,973,829.09)	55,036.21
163002	WAREHOUSE EXPENSES-T&D (ALL LOB PRIOR TO 6/14)	-	-	325.28	325.28	325.28	325.28	325.28	14,032.66	14,734.14	14,734.14	14,734.14	-
163003	FREIGHT-T&D (ALL LOB PRIOR TO 6/14)	95,468.24	108,086.50	110,110.22	114,895.20	128,116.75	134,049.13	142,167.71	152,441.23	166,216.21	171,381.38	175,148.87	-
163004	ASSET RECOVERY-T&D (ALL LOB PRIOR TO 6/14)	-	-	-	-	-	-	-	-	-	-	-	-
163005	SALES TAX-T&D (ALL LOB PRIOR TO 6/14)	4,217,498.77	4,525,433.37	4,856,627.40	5,124,960.53	5,484,641.03	5,791,470.37	6,089,276.60	6,457,228.56	6,753,163.27	7,036,534.64	7,209,443.53	-
163006	PHYS INVENT ADJUSTM-T&D (ALL LOB PRIOR TO 6/14)	107,014.35	107,001.62	107,001.51	107,540.13	107,613.36	108,349.81	108,353.19	110,181.54	110,181.25	110,180.85	110,180.82	-
163007	INVOICE PRICE VARIANCES-T&D (ALL LOB PRIOR TO 6/14)	(1,350.45)	(1,350.45)	(1,400.62)	(1,205.37)	(1,170.53)	(1,170.53)	(2,256.53)	(2,739.95)	(1,933.96)	(1,932.79)	(1,932.79)	-
163011	STORES EXPENSE - GENERATION	(2,682,040.76)	(3,046,926.85)	(3,372,855.35)	(3,521,225.72)	(3,667,022.55)	(3,867,175.25)	(4,006,557.36)	(4,313,470.34)	(4,720,076.79)	(4,972,066.20)	(5,234,669.63)	2,864,463.66
163012	WAREHOUSE EXPENSES - GENERATION	1,529,198.14	1,647,784.12	1,772,804.75	1,892,575.67	2,120,809.41	2,227,142.96	2,326,587.97	2,434,770.11	2,546,473.29	2,660,276.93	2,781,902.72	-
163013	FREIGHT - GENERATION	215,614.27	231,909.33	242,733.90	257,870.61	274,821.39	302,645.11	314,537.31	322,242.34	335,700.41	347,229.16	361,093.72	-
163015	SALES TAX - GENERATION	2,690,552.62	2,888,919.82	3,025,677.22	3,173,080.05	3,249,050.78	3,412,800.02	3,531,666.82	3,710,477.19	3,877,661.15	4,060,410.12	4,210,504.18	-
163016	PHYS INVENT ADJUSTM - GENERATION	44,601.31	57,808.27	70,780.78	73,144.15	94,771.91	168,230.14	128,663.69	226,007.53	221,333.91	212,923.23	247,075.86	-
163017	INVOICE PRICE VARIANCES - GENERATION	(18,617.03)	(19,308.72)	(20,184.31)	(21,117.91)	(21,617.08)	(23,271.94)	(24,075.83)	(24,817.22)	(25,945.76)	(26,630.04)	(28,449.82)	-
163100	OTHER-T&D (ALL LOB PRIOR TO 6/14)	905,347.48	984,028.98	1,030,425.38	1,084,536.05	1,158,436.90	1,210,628.93	1,286,903.89	1,350,058.63	1,455,547.82	1,523,041.25	1,572,146.92	-
163101	OTHER - GENERATION	317,539.33	341,138.04	357,694.16	377,108.09	399,086.31	419,299.12	532,138.42	557,092.67	595,354.86	626,326.74	653,823.69	-
163201	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - STORES	(63,621.74)	(355,974.84)	(377,270.23)	(358,745.14)	(359,365.39)	(358,496.31)	(361,130.43)	(365,039.91)	(365,102.12)	(364,159.90)	(363,364.68)	(362,600.13)
164101	GAS STORED-CURRENT	25,079,796.43	16,702,750.34	12,406,517.75	9,768,179.33	8,923,166.68	10,244,171.74	15,710,626.74	22,398,078.47	28,668,119.09	34,512,247.26	34,772,529.57	29,861,204.87
165001	PREPAID INSURANCE	887,180.04	486,148.79	85,117.47	5,414,743.05	4,919,059.75	4,424,316.62	3,959,756.68	3,465,013.55	2,962,724.63	2,465,466.24	1,968,207.85	1,666,992.25
165002	PREPAID TAXES	1,176,115.73	940,892.58	705,669.43	470,446.28	235,223.13	235,223.13	2,735,735.67	2,487,032.43	2,238,329.19	1,989,625.95	1,740,922.71	1,492,219.47
165013	PREPAID RISK/33 OF WAY	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66	13,333.66
165018	PREPAID RISK MGMT AND WC	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00	90,500.00
165025	PREPAID SALES & OTHER TAXES	-	-	-	231,805.76	202,520.28	173,588.80	144,657.32	115,725.84	86,794.36	57,862.88	28,931.40	-
165026	PREPAID ADP FUNDING	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00	34,510.00
165100	PREPAID OTHER	927,236.95	1,494,733.75	1,338,113.87	1,294,655.44	1,097,854.31	1,032,370.41	848,771.18	982,971.12	893,038.01	664,737.56	702,404.32	926,955.13
165101	PREPAID FT CONTRACTS	7,148,239.69	6,555,455.49	6,169,782.39	7,061,209.96	8,056,367.44	7,439,552.69	7,258,209.81	6,860,659.14	6,981,401.00	7,363,102.97	7,661,603.73	7,944,212.81
165102	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - PREPAID INSURANCE	(26,437.13)	(38,705.28)	(30,172.92)	(21,640.57)	(17,318.15)	(106,371.22)	(95,424.29)	(84,477.37)	(74,053.77)	(63,106.84)	(52,159.91)	(41,212.98)
165201	PREPAID FT CONTRACTS-LT	4,649,516.41	4,511,473.90	4,645,196.83	4,503,216.55	4,414,144.11	4,547,657.62	4,759,902.68	5,205,889.90	5,451,284.97	5,386,610.42	5,312,370.16	5,388,974.09
165203	PREPAID RIGHTS OF WAY-LT	106,666.74	106,666.74	106,666.74	106,666.74	93,333.41	93,333.41	93,333.41	93,333.41	93,333.41	93,333.41	93,333.41	93,333.41
165204	PREPAID INSURANCE - LONG TERM	433,193.10	354,430.72	315,409.53	275,608.34	236,287.15	196,905.96	157,524.78	118,143.58	78,762.38	39,381.18	-	(0.03)
165900	PREPAID OTHER - INDIRECT	931,183.30	2,123,198.50	1,901,898.95	1,696,745.15	1,516,649.09	1,314,173.99	1,039,635.18	1,838,373.71	1,730,792.98	1,307,030.34	1,493,178.29	1,493,178.29
165950	PREPAID INSURANCE - INDIRECT	2,266,232.89	2,127,273.69	1,947,662.46	1,778,194.22	1,608,725.98	1,439,257.74	1,269,789.56	1,100,321.35	1,090,244.55	919,956.83	749,669.11	540,000.18
171001	INTEREST RECEIVABLE	-	-	-	2,039.28	2,515.38	2,577.05	2,577.05	2,577.05	2,577.05	2,577.05	2,577.05	2,577.05
172001	RENTS RECEIVABLE FOR POLE ATTACHMENTS	118,494.28	639,998.61	756,104.67	367,015.50	462,257.61	447,919.54	549,407.44	1,096,860.38	688,735.75	409,065.63	472,421.95	565,455.65
172002	LEASES RECEIVABLE	755,208.02	790,947.09	821,241.77	597,907.66	520,486.10	450,364.55	426,497.90	774,784.15	450,665.15	535,435.30	725,254.71	725,254.71
173001	ACCURED UTIL REVENUE	77,087,765.00	75,065,671.00	64,904,464.00	55,704,730.00								

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
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)
190008	FASB 109 GRS-UP-FED	109,896,738.57	109,896,738.57	109,129,475.83	109,129,475.83	109,129,475.83	108,428,407.34	108,428,407.34	108,187,821.54	107,411,925.02	107,411,925.02	107,411,925.02	106,776,558.58
190009	FASB 109 ADI-STATE	3,277,591.94	3,277,591.94	3,239,251.99	3,239,251.99	3,239,251.99	3,209,912.04	3,209,912.04	3,209,912.04	3,162,572.09	3,162,572.09	3,162,572.09	3,128,556.39
190010	FASB 109 GRS-UP-ST	27,543,171.63	27,543,171.63	27,530,875.20	27,530,875.20	27,530,875.20	27,175,168.81	27,175,168.81	27,114,871.60	26,920,411.35	26,920,411.35	26,920,411.35	26,761,171.62
190415	DTA FEDERAL - NON-CURRENT	98,434,079.29	98,434,079.29	96,954,365.99	96,954,365.99	96,954,365.99	96,939,979.53	96,939,979.53	96,538,322.03	100,364,054.17	100,364,054.17	100,364,054.17	98,184,173.08
190615	DTA STATE - NON-CURRENT	14,408,759.09	14,408,759.09	14,044,827.51	14,044,827.51	14,044,827.51	14,213,253.74	14,213,253.74	14,207,480.69	15,104,547.70	15,104,547.70	15,104,547.70	14,892,586.99
190616	DTA ON FN 48 - UTP - STATE	-	-	-	-	-	-	-	-	-	-	-	-
201002	COMMON STOCK-WO PAR	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)	(425,170,424.09)
211001	CONTRIBUTED CAPITAL - MISC.	(626,081,499.00)	(626,081,499.00)	(651,081,499.00)	(651,081,499.00)	(651,081,499.00)	(679,081,499.00)	(679,081,499.00)	(679,081,499.00)	(679,081,499.00)	(679,081,499.00)	(679,081,499.00)	(679,081,499.00)
214010	CAP STOCK EXP-COMMON	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64	835,888.64
216001	UNAPP RETAINED EARN	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####
219013	OCI - FAS 158 INCREASE FUNDED STATUS - GROSS	-	-	-	-	-	-	-	-	-	-	-	-
219113	OCI - FAS 158 INCREASE FUNDED STATUS - TAX	-	-	-	-	-	-	-	-	-	-	-	-
221100	LONG TERM DEBT	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####
221899	CURRENT PORTION OF LONG TERM DEBT	-	-	(128,000,000.00)	(128,000,000.00)	(198,000,000.00)	(264,200,000.00)	(264,200,000.00)	(264,200,000.00)	(291,700,000.00)	(291,700,000.00)	(291,700,000.00)	(291,700,000.00)
226100	DEBT DISCOUNT BONDS	4,285,199.20	4,269,407.26	4,252,526.23	4,236,189.73	4,219,308.71	4,202,972.22	4,186,091.19	4,169,210.15	4,152,873.67	4,135,992.63	4,119,656.15	4,102,775.12
227101	OBLIGATIONS UNDER OPERATING LEASES - NONCURRENT	(14,664,924.34)	(14,550,988.68)	(14,584,881.68)	(14,747,262.13)	(14,491,307.06)	(14,110,658.74)	(14,101,315.33)	(13,816,803.83)	(15,023,334.54)	(14,758,922.24)	(14,891,364.15)	(14,558,031.68)
228201	WORKERS COMPENSATION	(2,730,137.73)	(2,730,137.73)	(2,593,561.63)	(2,593,561.63)	(2,593,561.63)	(2,418,155.61)	(2,418,155.61)	(2,371,107.92)	(2,470,574.10)	(2,470,574.10)	(2,470,574.10)	(2,484,931.75)
228202	WORKERS COMPENSATION - SHORT-TERM	(521,057.98)	(521,057.98)	(530,028.60)	(530,028.60)	(530,028.60)	(516,064.03)	(516,064.03)	(513,279.91)	(515,614.15)	(515,614.15)	(515,614.15)	(557,179.79)
228301	FASB106-POST RET BEN	(61,243,301.60)	(61,183,066.25)	(61,123,514.52)	(60,353,703.69)	(60,353,703.69)	(61,390,693.03)	(60,115,615.40)	(60,055,637.45)	(59,995,787.57)	(58,770,022.99)	(58,770,022.99)	(61,989,210.91)
228304	PENSION PAYABLE	4,000,000.00	4,000,000.00	(39.38)	-	-	-	-	-	-	-	-	-
228305	POST EMPLOYMENT BENEFIT PAYABLE	(3,979,188.00)	(3,979,188.00)	(3,979,188.00)	(3,979,188.00)	(3,979,188.00)	(3,979,188.00)	(3,979,188.00)	(3,979,188.00)	(3,979,188.00)	(3,979,188.00)	(3,979,188.00)	(3,541,031.00)
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	103,230.00	103,230.00	80,214.00	80,214.00	80,214.00	80,214.00	80,214.00	80,214.00	80,214.00	80,214.00	80,214.00	100,516.00
300011	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR	(47,240,802.46)	(47,493,593.30)	(48,255,995.31)	(48,510,721.69)	(48,766,398.90)	(57,270,211.75)	(57,521,927.81)	(57,774,555.70)	(61,897,521.21)	(62,151,520.76)	(62,406,440.72)	(60,929,110.67)
300012	ASSET RETIREMENT OBLIGATIONS - STEAM	(18,955,224.12)	(19,011,566.12)	(15,085,861.65)	(15,133,961.12)	(15,182,236.65)	(15,292,440.33)	(15,161,878.55)	(16,011,169.97)	(18,475,243.78)	(19,131,261.78)	(17,645,000.00)	(17,695,702.28)
300013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	(292,860.33)	(294,008.19)	(295,160.62)	(296,317.66)	(297,479.31)	(298,645.59)	(299,816.52)	(300,992.13)	(302,172.42)	(303,357.42)	(304,547.16)	(305,741.64)
300015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	(282,812.32)	(283,989.49)	(285,171.56)	(286,358.54)	(287,545.40)	(288,747.50)	(289,949.20)	(291,156.18)	(292,363.73)	(293,571.08)	(294,778.63)	(295,986.77)
300016	ASSET RETIREMENT OBLIGATIONS - GAS	(18,430,857.53)	(18,524,338.17)	(18,746,170.77)	(18,752,757.84)	(18,847,011.19)	(18,728,221.67)	(18,795,857.05)	(12,561,839.70)	(23,476,164.10)	(22,799,915.67)	(22,853,945.09)	(25,420,880.55)
300021	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR - ST	(19,340,130.00)	(19,340,130.00)	(18,831,480.32)	(18,831,480.32)	(18,831,480.32)	(12,731,135.80)	(12,731,135.80)	(12,731,135.80)	(8,722,709.81)	(8,722,709.81)	(8,722,709.81)	(7,261,786.00)
300022	ASSET RETIREMENT OBLIGATIONS - STEAM - ST	-	-	(275,293.00)	(275,293.00)	(275,293.00)	(175,366.00)	(175,366.00)	(175,366.00)	(152,612.00)	(152,612.00)	(152,612.00)	(154,224.00)
300026	ASSET RETIREMENT OBLIGATIONS - GAS - ST	(5,068,381.00)	(5,068,381.00)	(4,940,404.70)	(4,940,404.70)	(4,940,404.70)	(4,935,858.01)	(4,935,858.01)	(4,880,548.00)	(4,880,548.00)	(4,880,548.00)	(4,880,548.00)	(4,249,845.00)
307099	RWP-ARO-ECR	27,774,274.85	28,655,939.71	29,525,455.37	29,758,140.64	29,930,804.98	30,977,631.36	31,405,240.72	32,832,303.58	33,494,245.31	34,434,241.02	35,382,932.92	36,706,695.69
231005	COMMERCIAL PAPER PAYABLE	(236,000,000.00)	(211,000,000.00)	(59,328,000.00)	(25,000,000.00)	-	-	(195,000,000.00)	(180,000,000.00)	(206,000,000.00)	(214,000,000.00)	(224,935,000.00)	(261,935,000.00)
231006	DISCOUNT ON COMMERCIAL PAPER	72,170.27	68,306.00	49,727.62	9,722.22	-	-	19,825.00	7,325.51	5,304.43	106,256.66	80,896.66	33,811.76
231010	COMMERCIAL PAPER PAYABLE - NON-CURRENT	-	-	-	-	-	-	-	-	-	-	-	-
231100	REVOLVING CREDIT FACILITIES	-	-	(100,000,000.00)	(175,000,000.00)	-	-	-	-	-	-	-	-
232001	ACCTS PAYABLE-REG	(13,077,284.22)	(14,359,278.78)	(15,083,490.32)	(13,922,903.84)	(12,767,840.85)	(12,584,700.44)	(12,968,489.69)	(13,054,956.85)	(15,043,871.33)	(14,250,627.65)	(16,602,230.66)	(12,483,062.60)
232002	SAL&WAGES ACCRUED	(1,905,256.95)	(1,911,808.24)	(2,840,926.15)	(3,383,118.52)	(3,899,428.95)	(4,616,022.36)	(4,886,187.91)	(2,439,160.98)	(3,094,454.91)	(4,073,376.08)	(4,560,782.79)	(11,482,571.91)
232008	SUNDRY BILLING REFUNDS	32,374.65	(244,406.44)	(165,953.35)	(197,826.10)	(199,706.50)	(57,119.27)	(46,267.00)	-	(4,044.72)	-	-	(3,847,745.35)
232009	PURCHASING ACCRUAL	(892,730.55)	(942,544.43)	(1,144,693.24)	(1,187,990.26)	(1,055,641.45)	(990,697.58)	(2,369,806.48)	(1,095,801.58)	(787,243.44)	(710,278.49)	(1,176,348.03)	(1,326,786.43)
232010	WHOLESALE PURCHASES AP	(1,904,709.10)	(1,443,426.66)	(1,136,948.64)	(1,230,764.42)	(1,323,418.63)	(1,658,623.99)	(1,979,410.96)	(1,230,830.70)	(1,720,942.07)	(1,589,865.75)	(1,658,674.50)	(1,658,674.50)
232011	TRANSMISSION PAYABLE	(1,080,766.72)	(1,088,619.05)	(1,018,405.84)	(1,278,194.17)	(1,231,753.57)	(1,057,230.83)	(1,351,611.40)	(1,406,694.47)	(1,413,422.29)	(1,387,989.24)	(1,344,989.33)	(1,310,489.55)
232014	RECEIVING/INSPECTION ACCRUAL	-	-	840.45	840.45	-	-	-	-	-	-	-	-
232015	AP FUEL	(15,287,299.60)	(17,162,472.94)	(21,255,665.63)	(17,057,073.42)	(14,463,909.02)	(13,608,322.16)	(11,221,300.07)	(12,635,632.60)	(8,598,724.64)	(15,715,077.09)	(19,921,924.72)	(10,795,862.17)
232024	CRREDIT CASH BALANCE	(5,097,422.31)	(5,291,270.75)	(2,163,559.20)	(6,049,664.09)	(8,241,774.85)	(2,436,322.60)	(5,223,379.37)	-	(856,761.64)	-	(1,615,392.75)	(2,165,650.93)
232028	AP FUEL - NATURAL GAS	(13,591,414.67)	(10,898,765.21)	(4,988,777.77)	(7,371,253.24)	(9,144,469.49)	(9,345,035.67)	(11,605,813.67)	(10,956,847.41)	(9,269,509.48)	(9,955,735.88)	(7,652,913.20)	(13,891,782.71)
232029	BROWN SOLAR REC LIABILITY	-	-	-	-	-	-	-	-	-	-	-	-
232030	RETAINAGE FEES - NON-ARO	(294,772.79)	(303,649.66)	(332,392.59)	(399,008.44)	(436,630.98)	(858,259.82)	(629,385.20)	(729,814.88)	(940,985.34)	(1,164,053.63)	(1,017,737.28)	(1,198,110.39)
232031	AP - CWIP ACCRUALS	(22,720,683.70)	(25,337,593.28)	(29,250,977.16)	(33,754,931.68)	(31,510,900.57)	(40,550,164.02)	(35,660,111.68)	(35,859,605.05)	(33,798,905.06)	(34,533,392.92)	(47,375,631.36)	(39,971,525.51)
232032	AP - RWP ACCRUALS (NON-ARO)	(1,394,714.68)	(761,641.07)	(1,855,687.36)	(1,653,794.45)	(1,020,628.02)	(1,005,925.59)	(1,341,815.03)	(1,112,208.58)	(1,085,970.31)	(2,011,126.30)	(2,372,347.76)	(1,356,005.55)
232033	AP - RWP ACCRUALS (ARO)	(1,856,132.68)	(1,305,912.53)	(2,220,286.73)	(1,878,115.74)	(1,044,254.77)	(1,397,627.12)	(1,023,304.16)	(2,388,451.61)	(2,396,627.37)	(2,166,427.48)	(3,045,142.24)	(1,326,976.37)
232035	LEASE ACCRUAL OTHER MISC	(4,002.09)	(4,572.88)	(5,392.96)	(5,949.13)	(3,123.18)	(3,559.89)	(3,996.60)	(4,433.33)	(1,265.37)	(1,684.35)	(2,103.33)	(2,522.31)
232042	MISO AND PJM ANCILLARY SERVICES CHARGES AP	(1,189.79)	(301.26)	(349.75)	(3.35)	(34.30)	446.04	51.70	(103.19)	(576.51)	(224.29)	(376.47)	(3,776.47)
232043	AP REFINED COAL	(27,065,627.85)	(28,454,521.72)	(29,808,940.66)	(21,113,383.77)	(18,077,750.42)	(21,626,860.96)	(25,934,344.76)	(25,200,356.09)	(21,641,157.28)	(18,846,552.37)	(19,151,645.09)	(25,461,479.90)
232060	AP - GAS SUPPLY PURCHASES	(6,537,502.50)	(6,832,505.72)	(5,924,537.93)	(4,104,416.84)	(4,158,020.86)	(5,182,720.89)	(6,517,751.76)	(8,427,524.52)	(8,700,800.30)	(9,022,285.18)	(9,939,264.20)	(12,158,142.72)
232093	SUSPENSE - CCS	-	-	-	-	-	-	-	-	-	-	-	-
232095	SUSPENSE - SALES TAX BURDEN	-	-	-									

LOUISVILLE GAS AND ELECTRIC COMPANY
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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)
237300	INT ACC-OTH LIAB												
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(426,596.79)	(460,672.89)	(495,497.00)	(528,229.10)	(567,070.03)	(14,499.40)	(60,084.43)	(105,802.03)	(147,641.58)	(189,957.81)	(230,003.84)	(270,145.26)
237304	INTEREST ACCRUED ON TAX LIABILITIES												
241018	STATE WITHHOLDING TAX PAYABLE	(58,131.55)	(40,322.88)	(37,547.72)	(39,598.68)	(37,547.45)	(37,399.66)	(58,636.25)	(39,503.60)	(40,808.20)	(39,812.15)	(42,660.01)	(46,649.13)
241036	LOCAL WITHHOLDING TAX PAYABLE	(161,123.24)	(116,040.71)	(230,869.28)	(105,963.69)	(105,243.54)	(109,611.70)	(154,497.69)	(104,813.42)	(104,380.41)	(97,551.17)	(109,621.12)	(162,040.00)
241038	T/C PAY - ST SALES/USE	(880,996.87)	(1,017,530.30)	(1,080,782.94)	(725,323.34)	(658,190.91)	(1,161,435.08)	(1,454,222.28)	(661,238.85)	(932,575.68)	(775,776.12)	(474,281.47)	(1,642,555.08)
241039	T/C PAY - OCCUP/SCHOOL	(376,265.17)	(368,040.61)	(332,302.32)	(274,747.22)	(242,554.53)	(252,147.06)	(288,870.93)	(276,879.06)	(259,097.12)	(238,698.51)	(241,826.72)	(333,796.38)
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	(2,129.59)	(2,271.22)	(2,173.27)	(2,115.79)	(2,115.79)	(1,971.92)	(2,526.38)	(2,373.12)	(2,373.12)	(14,002.63)	(10,954.21)	(10,811.58)
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(1,644.05)	(1,638.29)	(1,735.07)	(1,815.60)	(1,855.59)	(1,897.05)	(1,950.45)	(1,955.48)	(2,008.26)	(1,857.73)	(1,800.31)	(1,841.73)
241061	T/C PAY - ST SALES/USE OVER COLLECTIONS												
241062	T/C PAY - SCHOOL TAX OVER COLLECTIONS												
241099	PAYROLL FEE FICA & FED LIABILITY PAYABLES												
242001	MISC LIABILITY												
242002	MISC LIAB-VESTED VAC	(6,102,337.77)	(6,102,337.77)	(6,625,963.81)	(6,625,963.81)	(6,625,963.81)	(7,072,457.05)	(7,072,457.05)	(7,072,457.05)	(7,081,533.83)	(7,081,533.83)	(7,081,533.83)	(6,219,481.89)
242005	UNEARNED REVENUE - CURRENT	(206,159.05)	(164,927.22)	(123,695.39)	(82,463.56)	(41,231.73)		39,741.06	(397,493.85)	(357,744.02)	(317,994.68)	(278,245.34)	(238,496.00)
242014	ESCHEATED DEPOSITS	(0.13)	(0.13)	(0.13)	(0.13)	(0.01)	(3,847.92)	(0.01)	(0.01)	(0.01)	(5.19)	(5.19)	(5.54)
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(183,162.19)	(65,968.36)	(132,978.55)	(184,328.27)	(32,004.13)	(71,182.96)	(112,728.96)	(29,240.46)	(68,096.33)	(104,249.03)	(32,912.27)	(95,333.03)
242017	HOME ENERGY ASSISTANCE	(699,782.99)	(841,499.97)	(776,607.89)	(805,799.93)	(771,325.47)	(732,328.42)	(645,967.98)	(505,409.23)	(425,761.93)	(392,979.87)	(376,463.70)	(360,296.78)
242018	GREEN POWER REC LIABILITY	(11,747.70)	(13,698.26)	(10,127.62)	(9,900.09)	(13,803.20)	(12,852.85)	(9,209.43)	(7,926.62)	(11,666.61)	(11,635.09)	(11,635.09)	(11,981.33)
242019	GREEN POWER MKT LIABILITY	(9,527.38)	(10,800.52)	(12,061.16)	(13,329.30)	(13,121.98)	(14,089.58)	(15,359.70)	(16,121.06)	(17,381.07)	(18,633.58)	(19,808.59)	(20,647.35)
242021	FASB 106-POST RET BEN - CURRENT	(2,154,087.00)	(2,154,087.00)	(2,154,087.00)	(2,154,087.00)	(2,154,087.00)	(2,154,087.00)	(2,154,087.00)	(2,154,087.00)	(2,154,087.00)	(2,154,087.00)	(2,154,087.00)	(2,154,087.00)
242022	ACCRUED SHORT TERM INCENTIVE												
242027	AR CREDITS	(4,023,037.71)	(3,783,053.46)	(10,241,689.14)	(4,365,015.38)	(5,166,852.05)	(4,503,562.19)	(4,003,575.04)	(4,016,830.99)	(4,225,794.41)	(5,335,965.23)	(5,560,128.56)	(4,975,960.12)
242028	SERVICE DEPOSIT REFUND PAYABLE				(123.88)				(22,599.37)	(6,774.22)			(71.03)
242030	WINTERCARE ENERGY FUND	(24,550.97)	(34,348.19)	(10,543.14)	(10,627.09)	(10,434.36)	(10,360.67)	(9,683.87)	(9,204.32)	(10,166.43)	(11,084.68)	(15,163.04)	(21,764.15)
242031	NO-NOTICE GAS PAYABLE	(4,786,675.42)	(5,683,726.40)	(5,673,475.56)	(4,222,149.51)	(2,783,004.18)	(723,162.26)	(1,097,040.06)	(1,194,319.63)	(748,889.21)	(1,444,571.07)	(2,172,129.30)	(3,647,249.22)
242034	MCI UNEARNED REVENUE	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)	(36,796.20)
242038	COBRALTD BENEFITS - PAYABLE	(39,953.02)	(50,020.80)	(46,396.85)	(38,504.26)	(34,153.39)	(13,499.65)	(33,777.79)	(35,284.56)	(32,240.00)	(32,628.02)	(36,997.13)	(37,777.54)
242039	SUSPENSE - CASH				39.38	(153,064.62)		3,310.00					
242081	UNEARNED REVENUE - LEASES CURRENT	(135,375.00)	(108,300.00)	(81,225.00)	(54,150.00)	(27,075.00)	(225,205.00)	(197,610.71)	(170,016.42)	(143,312.27)	(115,717.98)	(89,013.83)	(61,419.54)
242101	RETIREMENT INCOME LIABILITY	(2,265,112.96)	(2,265,112.96)	(513,149.62)	(513,149.62)	(513,149.62)	(1,032,109.72)	(1,032,109.72)	(1,032,109.72)	(1,567,962.51)	(1,567,962.51)	(1,567,962.51)	(2,532,902.02)
242102	IBNY MEDICAL AND DENTAL RESERVE	(1,388,194.00)	(1,388,194.00)	(1,461,124.92)	(1,388,194.00)	(1,388,194.00)	(2,299,769.28)	(1,388,194.00)	(1,388,194.00)	(2,160,379.10)	(1,388,194.00)	(1,388,194.00)	(1,378,735.00)
242102	OBLIGATIONS UNDER OPERATING LEASES - CURRENT	(6,235,088.47)	(6,120,219.67)	(6,210,993.27)	(6,153,175.90)	(6,068,587.78)	(5,954,124.30)	(5,883,130.54)	(5,786,609.55)	(5,939,905.11)	(5,767,512.64)	(5,767,512.64)	(5,799,928.45)
244512	LT DERIV LIAB FAS 133-NON HEDGING MS1	(9,873,311.98)	(11,037,495.28)	(12,333,932.53)	(12,256,006.15)	(12,298,397.42)	(12,263,141.05)	(12,573,649.14)	(11,843,675.71)	(11,744,843.63)	(11,120,227.94)	(11,102,308.99)	(10,757,612.03)
244513	LT DERIV LIAB FAS 133-NON HEDGING MS2	(9,828,868.28)	(10,992,109.84)	(12,187,492.27)	(12,409,626.45)	(12,252,265.45)	(12,217,315.51)	(12,527,909.14)	(11,798,664.02)	(11,700,181.44)	(11,076,258.49)	(11,058,627.51)	(10,714,421.89)
244515	ST DERIV LIAB FAS 133-NON HEDGING MS1	(778,854.31)	(876,182.20)	(977,750.25)	(1,002,081.16)	(996,208.40)	(1,000,013.38)	(1,032,481.88)	(979,370.56)	(977,843.96)	(932,433.54)	(937,391.34)	(914,848.18)
244516	ST DERIV LIAB FAS 133-NON HEDGING MS2	(775,348.37)	(872,579.40)	(974,038.69)	(992,471.57)	(996,273.49)	(996,273.49)	(1,028,725.49)	(975,648.48)	(974,125.51)	(928,746.69)	(933,703.23)	(911,752.24)
244519	ST DERIV LIAB FAS 133 JPM	(2,796,011.51)	(2,579,511.46)	(2,239,208.97)	(2,172,498.89)	(1,864,683.06)	(1,506,998.76)	(1,115,468.08)	(763,141.64)	(389,284.70)			
252011	LINE EXTENSIONS	(5,958,992.65)	(5,981,550.25)	(5,428,515.96)	(6,002,114.75)	(5,995,815.25)	(5,495,292.65)	(5,892,321.22)	(5,814,292.99)		(5,989,195.81)	(6,062,449.65)	(5,871,214.95)
252013	CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM	(700,000.00)	(700,000.00)	(1,400,000.00)									
252015	MOBILE HOME LINE	(2,101.95)	(2,101.95)	(2,101.95)	(2,101.95)	(2,101.95)	(1,401.30)	(1,401.30)	(1,401.30)	(1,401.30)	(1,401.30)	(1,401.30)	(1,401.30)
252017	CUSTOMER ADVANCES - SHORT TERM	(1,384,173.92)	(1,483,377.41)	(1,326,913.90)	(2,153,866.73)	(2,006,835.71)	(2,240,299.77)	(1,873,173.50)	(1,960,419.38)	(1,731,421.43)	(1,349,121.93)	(1,344,816.83)	(1,461,082.50)
253004	OTH DEFERRED CR-OTHER												
253005	ACC CLAC CR OTH DEF DR	(2,434,687.54)	(4,212,317.38)	(35,907.42)	(961,794.10)	(2,794,139.87)	(35,907.42)	(36,927.95)	(88,845.22)	(116,629.59)	(41,443.35)	(36,927.95)	
253025	DEFERRED COMPENSATION	(142,066.68)	(134,659.30)	(132,609.97)	(100,318.16)		(100,723.93)	(101,086.04)	(91,772.01)	(92,158.16)	(92,280.14)	(92,439.65)	(93,084.86)
253032	UNCERTAIN TAX POSITION - FEDERAL												
253033	UNCERTAIN TAX POSITION - STATE												
253034	MCI AMORTIZATION	(297,435.95)	(294,369.60)	(291,303.25)	(288,236.90)	(285,170.55)	(282,104.20)	(279,037.85)	(275,971.50)	(272,905.15)	(269,838.80)	(266,772.45)	(263,706.10)
253042	LONG TERM RETAINAGE - NON-ARO	(29,255.16)	(29,255.16)	(29,255.16)	(29,255.16)	(29,255.16)	(29,255.16)	(29,255.16)	(29,255.16)	(29,255.16)	(29,255.16)	(29,255.16)	(29,255.16)
253050	KY TAX RATE REDUCTION												
254001	FASB 109 ADI-FED	(383,419,984.43)	(383,419,984.43)	(380,880,476.13)	(380,880,476.13)	(380,880,476.13)	(378,444,185.85)	(378,444,185.85)	(377,501,269.10)	(374,880,393.79)	(374,880,393.79)	(374,880,393.79)	(372,683,814.56)
254002	FASB 109 GR-UP-FED	(109,896,738.57)	(109,896,738.57)	(109,129,475.83)	(109,129,475.83)	(109,129,475.83)	(108,428,407.34)	(108,428,407.34)	(108,187,821.54)	(107,411,925.02)	(107,411,925.02)	(107,411,925.02)	(106,776,558.58)
254003	FASB 109 ADI-STATE	(30,003,537.51)	(30,003,537.51)	(29,728,676.35)	(29,728,676.35)	(29,728,676.35)	(29,455,613.88)	(29,455,613.88)	(29,493,469.53)	(29,195,496.11)	(29,195,496.11)	(29,195,496.11)	(29,001,887.24)
254004	FASB 109 GR-UP-STATE	(27,543,171.63)	(27,543,171.63)	(27,350,875.20)	(27,350,875.20)	(27,350,875.20)	(27,175,168.81)	(27,175,168.81)	(27,114,871.60)	(26,920,411.35)	(26,920,411.35)	(26,920,411.35)	(26,761,171.62)
254007	REG LIABILITY - GAS SUPPLY CLAUSE												
254008	DSM COST RECOVERY	(941,011.82)	(944,000.00)	(868,000.00)	(876,000.00)	(876,000.00)	(922,000.00)	(1,118,000.00)	(1,073,000.00)	(775,000.00)	(123,000.00)		(133,000.00)
254017	ENVIRONMENTAL COST RECOVERY	(612,000.00)	(62,000.00)					(4,612,000.00)	(4,738,000.00)	(2,133,000.00)			
254018	REGULATORY LIABILITY FAC				(52,000.00)	(946,000.00)	(2,825,000.00)	(3,002,000.00)	(2,218,000.00)	(2,501,000.00)	(1,576,000.00)	(1,288,000.00)	(137,000.00)
254020	GAS LINE TRACKER- REG LIABILITY												
254024	REGULATORY LIABILITY - OST	(120,000.00)	(120,000.00)	(22,000.00)	(22,000.00)	(49,000.00)	(49,000.00)	(49,000.00)	(49,000.00)	(32,000.00)	(32,000.00)	(32,000.00)	(106,000.00)
254025	REG LIABILITY - REFINED COAL - KENTUCKY	(3,311,371.58)	(3,347,084.72)	(3,263,117.75)	(3,222,780.92)	(2,984,117.63)	(2,766,749.31)	(2,622,027.15)	(2,480,843.74)	(2,380,741.31)	(2,354,446.65)	(2,207,958.61)	(2,071,464.22)
254032	REG LIABILITY - 2011 SUMMER STORM	(448,737.52)	(412,929.43)	(387,121.34)	(361,313.25)	(335,905.16)	(309,697.07)	(283,888.98)	(258,000.89)	(232,272.80)	(206,464.71)	(180,656.62)	(154,848.53)
254034	REG LIABILITY - TGA - FERC ONLY	(111,816.60											

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403024	DEPREX. EXP. - GENERAL - GAS	33,864.96	67,865.85	101,896.59	135,927.33	169,958.07	203,949.63	237,902.01	271,847.22	305,864.08	340,378.83	376,362.42	413,557.65
403025	DEPREX. EXP. - COMMON	848,070.57	1,681,990.87	2,502,205.24	3,324,421.30	4,149,605.72	4,976,764.90	5,802,771.78	6,617,162.12	7,424,830.75	8,237,584.68	9,051,284.32	9,881,900.96
403026	DEPREX. EXP. - STEAM - ECR	5,537,201.80	11,101,825.04	16,665,751.66	22,229,579.81	27,793,609.46	33,362,648.85	38,936,979.88	44,513,570.44	50,096,178.27	55,681,999.66	61,266,983.79	66,863,005.44
403027	DEPREX. EXP. - ELECTRIC - DSM	86,802.25	173,609.55	260,420.14	347,233.07	434,048.01	520,875.86	607,715.69	694,563.67	781,420.59	868,281.63	955,146.78	1,042,013.17
403028	DEPREX. EXP. - GAS - DSM	-	-	-	-	-	-	-	-	-	-	-	-
403029	DEPREX. EXP. - GENERAL - GLT	142,011.08	286,549.13	435,923.77	590,677.14	748,921.94	911,044.78	1,077,001.03	1,246,815.59	1,420,600.39	1,600,529.91	1,780,181.43	1,965,073.45
403030	DEPREX. EXP. - TRANS - GLT	-	-	-	-	-	-	-	-	-	-	-	-
403111	DEPREX. EXP. ARO STEAM	327,907.30	655,814.61	4,410,622.95	4,726,506.03	5,042,389.13	5,397,440.97	5,769,960.46	6,132,264.80	6,626,854.91	6,990,234.97	7,356,602.49	7,590,574.78
403112	DEPREX. EXP. ARO TRANSMISSION	478.67	957.34	1,436.01	1,914.68	2,393.35	2,872.02	3,350.69	3,829.36	4,308.03	4,786.70	5,265.37	5,744.04
403113	DEPREX. EXP. ARO OTHER PRODUCTION	469.75	939.50	1,409.25	1,879.00	2,348.75	2,818.50	3,288.25	3,758.00	4,227.75	4,697.50	5,167.25	5,637.00
403114	DEPREX. EXP. ARO HYDRO	604.93	1,209.87	1,814.80	2,419.73	3,024.66	3,629.59	4,234.53	4,839.46	5,444.39	6,049.33	6,654.26	7,259.20
403115	DEPREX. EXP. ARO DISTRIBUTION	185.56	371.12	556.68	742.24	927.80	1,113.36	1,298.92	1,484.48	1,670.04	1,855.60	2,041.16	2,226.72
403121	DEPREX. EXP. ARO GAS UNDERGROUND STORAGE	13,301.00	26,602.03	39,903.04	53,204.05	66,505.06	79,806.04	93,107.04	106,408.04	119,709.04	133,010.04	146,311.04	159,612.04
403122	DEPREX. EXP. ARO GAS DISTRIBUTION	26,594.98	53,190.02	79,785.08	106,380.12	132,975.16	159,570.20	186,165.24	212,760.28	239,355.32	265,950.36	292,545.40	319,140.44
403123	DEPREX. EXP. ARO GAS TRANSMISSION	3,604.05	7,208.09	10,812.13	14,416.19	18,020.24	21,624.30	25,228.36	28,832.40	32,436.45	36,040.49	39,644.53	43,248.57
403181	DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION	(328,981.98)	(657,963.98)	(4,413,847.00)	(4,730,804.76)	(5,047,762.54)	(5,403,889.06)	(5,777,483.24)	(6,140,862.26)	(6,636,527.05)	(7,000,981.80)	(7,368,424.00)	(7,611,477.00)
403182	DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION	(478.67)	(957.34)	(1,436.01)	(1,914.68)	(2,393.35)	(2,872.02)	(3,350.69)	(3,829.36)	(4,308.03)	(4,786.70)	(5,265.37)	(5,744.04)
403183	DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION	(185.56)	(371.12)	(556.68)	(742.24)	(927.80)	(1,113.36)	(1,298.92)	(1,484.48)	(1,670.04)	(1,855.60)	(2,041.16)	(2,226.72)
403186	DEPRECIATION NEUTRALITY - GAS DEPRECIATION	(43,500.03)	(87,000.14)	(130,500.25)	(202,029.79)	(245,477.54)	(288,925.31)	(341,106.21)	(394,293.09)	(447,480.04)	(500,667.00)	(553,854.00)	(607,041.00)
404301	AMORT-INTANG GAS PLT	392,065.00	790,141.37	1,196,145.65	1,602,537.42	2,010,103.81	2,418,130.76	2,826,033.43	3,233,316.23	3,640,603.02	4,047,885.81	4,455,172.60	4,862,460.40
404302	AMORT-GAS INTANG PLANT CLOUD	-	-	-	-	-	-	-	-	-	-	-	-
404401	AMT-EL INTANG PLT-RTL	455,296.63	910,573.22	1,380,958.43	1,860,992.63	2,334,290.90	2,808,124.02	3,280,651.52	3,743,168.84	4,206,188.39	4,679,064.34	5,151,468.72	5,628,292.85
404402	AMT-EL INTANG PLT-WHS	417,355.25	834,109.70	1,251,303.55	1,671,705.90	2,091,109.90	2,510,511.66	2,929,913.42	3,349,325.18	3,768,736.94	4,188,148.70	4,607,560.46	5,026,972.22
404403	AMORT-INTANG PLANT CLOUD	-	-	-	-	-	-	-	-	-	-	-	-
407304	AMORT EXPENSE - OPEN ARO PONDS - KY	145,419.61	290,269.82	446,516.58	599,675.83	753,514.86	911,491.55	1,071,165.10	1,236,524.16	1,405,087.00	1,577,424.92	1,753,588.21	1,935,110.87
408101	TAX-NON INC-UTIL OPR	5,237.98	10,475.96	15,713.94	21,005.92	26,297.90	31,589.88	36,881.86	42,173.84	47,465.82	52,757.80	58,049.78	63,341.76
408102	REAL AND PERSONAL PROP. TAX	2,532,928.70	5,065,857.40	7,600,786.10	10,131,714.80	12,662,643.50	15,193,572.20	17,724,500.90	20,255,429.60	22,786,358.30	25,317,287.00	27,848,215.70	30,379,144.40
408103	KY PUBLIC SERVICE COMMISSION TAX	235,223.15	470,446.30	705,669.45	940,892.60	1,176,115.75	1,411,338.88	1,646,562.02	1,881,785.16	2,117,008.30	2,352,231.44	2,587,454.58	2,822,677.72
408105	FEDERAL UNEMP TAX	2,562.84	4,790.12	7,197.28	9,405.45	11,745.37	13,662.50	15,998.59	18,262.36	20,446.59	22,666.16	24,885.06	27,103.56
408106	FICA TAX	477,683.74	955,367.48	1,433,051.22	1,910,068.29	2,387,085.34	2,864,102.39	3,341,119.44	3,818,136.49	4,295,153.54	4,772,170.59	5,249,187.64	5,726,204.69
408107	STATE UNEMP TAX	1,919.57	3,839.14	5,758.71	7,678.28	9,597.85	11,517.42	13,436.99	15,356.56	17,276.13	19,195.70	21,115.27	23,034.84
408108	REAL AND PERSONAL PROP TAX - ECR	68,347.00	136,694.00	205,041.00	273,388.00	341,735.00	410,082.00	478,429.00	546,776.00	615,123.00	683,470.00	751,817.00	820,164.00
408110	REAL AND PERSONAL PROP TAX - GLT TRANS	20,186.20	40,372.40	60,558.60	80,744.80	100,931.00	121,117.20	141,303.40	161,489.60	181,675.80	201,862.00	222,048.20	242,234.40
408192	REAL AND PERSONAL PROP. TAX - INDIRECT	2,300.00	4,600.00	6,900.00	9,200.00	11,500.00	13,800.00	16,100.00	18,400.00	20,700.00	23,000.00	25,300.00	27,600.00
408195	FEDERAL UNEMP TAX - INDIRECT	1,971.90	3,943.80	5,915.70	7,887.60	9,859.50	11,831.40	13,803.30	15,775.20	17,747.10	19,719.00	21,690.90	23,662.80
408196	FICA TAX - INDIRECT	348,166.75	696,333.50	1,044,500.25	1,392,667.00	1,740,833.75	2,088,999.50	2,437,166.25	2,785,333.00	3,133,500.00	3,481,666.75	3,829,833.50	4,177,999.25
408197	STATE UNEMP TAX - INDIRECT	3,374.70	6,749.40	10,124.10	13,498.80	16,873.50	20,248.20	23,622.90	26,997.60	30,372.30	33,747.00	37,121.70	40,496.40
408202	TAX-NON INC-OTHER	721.00	1,442.00	2,163.00	2,884.00	3,605.00	4,326.00	5,047.00	5,768.00	6,489.00	7,210.00	7,931.00	8,652.00
408203	TC N/A OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-
409101	FED INC TAX-UTIL OPR	-	-	15,862,401.67	15,862,401.67	15,862,401.67	15,862,401.67	15,862,401.67	15,862,401.67	15,862,401.67	15,862,401.67	15,862,401.67	15,862,401.67
409102	KY ST INCOME TAXES	-	-	2,704,455.12	2,704,455.12	2,704,455.12	2,704,455.12	2,704,455.12	2,704,455.12	2,704,455.12	2,704,455.12	2,704,455.12	2,704,455.12
409104	FED INC TAXES - EST	7,586,362.00	14,172,682.00	21,259,023.00	28,345,364.00	35,430,705.00	42,516,046.00	49,601,387.00	56,686,728.00	63,772,069.00	70,857,410.00	77,942,751.00	85,028,092.00
409105	ST INC TAXES - EST	1,901,343.86	3,802,687.72	5,704,031.58	7,605,375.44	9,506,719.30	11,408,063.16	13,309,407.02	15,210,750.88	17,112,094.74	19,013,438.60	20,914,782.46	22,816,126.32
409203	FED INC TAX-OTHER	-	-	(67,630.18)	(67,630.18)	(67,630.18)	(67,630.18)	(67,630.18)	(67,630.18)	(67,630.18)	(67,630.18)	(67,630.18)	(67,630.18)
409206	ST INC TAX-OTHER	-	-	(16,949.92)	(16,949.92)	(16,949.92)	(16,949.92)	(16,949.92)	(16,949.92)	(16,949.92)	(16,949.92)	(16,949.92)	(16,949.92)
409209	FED INC TAXES-OTH EST	(52,004.48)	(104,008.96)	-	-	-	-	-	-	-	-	-	-
409210	ST INC TAXES-OTH EST	(13,033.71)	(26,067.42)	-	-	-	-	-	-	-	-	-	-
410101	DEF FED INC TAX-OPR	-	-	20,897,620.72	20,897,620.72	20,897,620.72	20,897,620.72	20,897,620.72	20,897,620.72	20,897,620.72	20,897,620.72	20,897,620.72	20,897,620.72
410102	DEF ST INC TAX-OPR	-	-	6,545,131.56	6,545,131.56	6,545,131.56	6,545,131.56	6,545,131.56	6,545,131.56	6,545,131.56	6,545,131.56	6,545,131.56	6,545,131.56
410203	DEF FEDERAL INC TX	-	-	-	-	-	-	-	-	-	-	-	-
410204	DEF STATE INC TAX	-	-	-	-	-	-	-	-	-	-	-	-
410208	DEF FED INC TAX-SPEC ITEM-BTL	-	-	-	-	-	-	-	-	-	-	-	-
410209	DEF ST INC TAX-SPEC ITEM-BTL	-	-	-	-	-	-	-	-	-	-	-	-
411100	ACCRETION EXPENSE - NEUTRALITY	(403,403.74)	(806,807.48)	(1,210,211.22)	(1,613,614.86)	(2,017,018.50)	(2,420,422.14)	(2,823,825.78)	(3,227,229.42)	(3,630,633.06)	(4,034,036.70)	(4,437,440.34)	(4,840,843.98)
411101	FED INC TX DEF-CR-OP	0.02	0.02	(21,482,305.86)	(21,482,305.86)	(21,482,305.86)	(21,482,305.86)	(21,482,305.86)	(21,482,305.86)	(21,482,305.86)	(21,482,305.86)	(21,482,305.86)	(21,482,305.86)
411102	ST INC TAX DEF-CR-OP	(0.01)	(0.01)	(4,942,460.20)	(4,942,460.20)	(4,942,460.20)	(4,942,460.20)	(4,942,460.20)	(4,942,460.20)	(4,942,460.20)	(4,942,460.20)	(4,942,460.20)	(4,942,460.20)
411103	ACCRETION EXPENSE - ELECTRIC	310,297.22	620,594.44	930,891.66	1,241,188.88	1,551,486.10	1,861,783.32	2,172,080.54	2,482,377.76	2,792,674.98	3,102,972.20	3,413,269.42	3,723,566.64
411104	ACCRETION EXPENSE - GAS	93,106.52	186,213.04	279,319.56	372,426.08	465,532.60	558,639.12	651,745.64	744,852.16	837,958.68	931,065.20	1,024,171.72	1,117,278.24
411201	FD INC TX DEF-CR-OTH	-	-	-	-	-	-	-	-	-	-	-	-
411202	ST INC TX DEF-CR-OTH	-	-	-	-	-	-	-	-	-	-	-	-
411208	FED INC TAX DEF-CR-SPEC ITEM-BTL												

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
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)
417120	ADMIN AND GEN SAL - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417121	OFFICE SUPP AND EXP - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
417123	OUTSIDE 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	MICE OF GEN PLANT - (TC ALLOC ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
419005	INT INC-FED TAX PMT	-	-	-	-	-	-	-	-	-	-	-	-
419006	INT INC-ST TAX PMT	-	-	-	-	-	-	-	-	-	-	-	-
419014	DIVS FROM INVESTMENT	(1,282.92)	(1,749.88)	(12,736.42)	(17,554.21)	(21,234.98)	(21,234.98)	(21,245.01)	(21,280.72)	(21,354.28)	(21,505.10)	(21,724.68)	(21,764.02)
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS	-	-	-	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	-	-	-	-	-	-	-	-	-	-	-	-
419207	INTEREST INCOME FROM SPECIAL FUNDS	-	-	(387.95)	(448.62)	(552.16)	(707.71)	(899.38)	(1,096.41)	(1,221.71)	(1,312.97)	(1,312.97)	(1,312.97)
419209	INT INC-ASSOC CO	(265.63)	(1,533.40)	(3,069.83)	(6,360.21)	(6,360.21)	(7,077.30)	(7,077.30)	(7,308.00)	(7,308.00)	(7,604.87)	(7,835.48)	(8,013.14)
421001	MISC NONOPR INCOME - INDIRECT	(799.27)	(3,265.21)	(3,982.22)	(4,339.82)	(5,646.25)	(12,067.34)	(13,524.51)	(13,775.74)	(13,908.70)	(13,908.70)	(12,853.01)	(10,769.73)
421007	MISC NONOPR INCOME - DIRECT	-	-	-	-	-	-	-	-	-	-	-	-
421101	GAIN-PROPERTY DISP	-	-	-	-	-	-	-	-	-	-	-	-
421105	GAIN ON ARO SETTLEMENT	-	-	-	-	-	-	-	-	-	(8,930.54)	(8,930.54)	(8,930.54)
421201	LOSS-PROPERTY DISP	-	-	-	-	-	-	-	-	-	-	-	-
426101	DONATIONS	-	-	-	-	-	-	-	-	-	-	-	50.01
426120	SPONSORSHIP/OTHER COMMUNITY RELATIONS	148,585.84	164,974.73	167,474.73	178,328.15	180,149.66	181,149.66	182,349.66	237,288.94	249,221.40	260,075.18	294,232.18	307,594.70
426190	SPONSORSHIP/OTHER COMMUNITY RELATIONS - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-
426191	DONATIONS - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-
426301	PENALTIES	131,000.00	127,000.00	217,000.00	201,000.00	209,000.00	337,000.00	349,000.00	373,000.00	365,000.00	519,000.00	560,000.00	532,000.00
426391	PENALTIES - INDIRECT	246.01	246.01	246.01	246.01	246.01	246.01	246.01	246.01	376.20	376.20	376.20	376.20
426401	EXP-CIVIC/POL/REL	661.26	1,322.52	1,983.78	2,645.04	3,306.30	3,967.56	4,628.81	5,290.06	5,951.31	6,612.56	7,273.81	7,935.06
426491	EXP-CIVIC/POL/REL - INDIRECT	52,757.16	125,298.38	191,723.38	245,824.27	289,569.91	334,927.96	393,012.44	442,820.21	491,021.15	545,494.42	591,068.15	657,415.64
426501	OTHER DEDUCTIONS	33,685.09	83,717.16	114,164.30	115,927.01	134,667.59	149,132.06	163,977.82	185,015.73	206,594.86	232,784.70	261,922.67	367,929.41
426591	OTHER DEDUCTIONS - INDIRECT	29,084.07	44,587.14	53,577.86	63,983.68	70,819.73	79,813.72	97,669.48	108,262.29	108,973.19	125,097.94	161,757.54	368,253.73
427100	INTEREST EXPENSE	6,782,356.80	13,564,475.79	20,396,739.99	27,195,547.59	33,983,951.91	40,771,461.03	47,563,159.39	54,352,199.26	61,239,641.13	68,176,991.54	74,718,604.29	81,262,449.91
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP	175,931.86	341,542.08	519,203.95	691,768.66	870,755.52	1,044,631.66	1,225,012.28	1,406,121.68	1,586,560.53	1,775,914.30	1,959,927.83	2,151,203.04
428190	OTHER AMORT-REACQ DEBT	86,654.62	167,718.60	254,373.24	338,232.55	424,887.14	508,746.46	595,401.08	682,055.66	769,165.69	859,419.29	946,761.48	1,037,015.09
428200	AM DISC-LONG TERM DEBT	16,881.03	32,672.97	49,554.00	65,890.52	82,771.54	99,108.02	115,989.05	132,870.09	149,206.56	166,087.60	182,424.07	199,305.10
430002	INT-DEBT TO ASSOC CO	-	332.91	7,968.06	29,156.60	123,491.72	169,825.03	243,091.77	243,091.77	243,161.52	243,161.52	243,161.52	244,620.70
431002	INT-CUST DEPOSITS	42,910.59	85,605.34	130,170.09	171,898.90	218,424.83	268,407.02	314,932.85	363,303.70	408,936.14	454,359.65	498,924.87	544,389.22
431003	INT-FED TAX DEFNCY	-	-	-	-	-	-	-	-	-	-	-	-
431004	INT-OTHER TAX DEFNCY	-	-	-	-	-	-	-	-	-	-	-	(6.67)
431008	INT-DSM COST RECOVER	-	-	-	-	-	-	-	-	-	-	-	-
431015	INTEREST ON RATES REFUND-RETAIL	-	-	-	-	-	-	-	-	-	-	-	-
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	55,548.71	106,806.65	157,636.82	198,251.10	246,994.27	300,751.10	356,299.86	411,848.58	454,321.26	497,376.83	539,043.49	582,099.05
431200	INTEREST EXP SHORT-TERM DEBT- CP	379,769.70	678,575.55	982,462.54	1,275,537.39	1,435,523.49	1,435,523.49	1,440,413.77	1,479,344.32	1,507,697.68	1,552,263.43	1,602,633.91	1,660,208.28
438003	COMMON STK DIVS DECL - LEL	-	-	29,000,000.00	29,000,000.00	29,000,000.00	76,000,000.00	76,000,000.00	76,000,000.00	115,000,000.00	115,000,000.00	115,000,000.00	161,000,000.00
440010	RESID (FUEL) - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
440011	RESID (FUEL) - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
440012	ELECTRIC RESIDENTIAL KW	-	-	-	-	-	-	-	-	-	-	-	-
440101	ELECTRIC RESIDENTIAL DSM	(414,679.15)	(756,351.92)	(1,129,540.83)	(1,400,054.39)	(1,746,251.96)	(2,196,486.08)	(2,724,732.42)	(3,242,032.88)	(3,760,275.71)	(4,339,984.27)	(4,802,726.79)	(5,824,449.34)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(18,850,232.28)	(35,456,342.20)	(50,738,511.51)	(64,747,224.26)	(82,363,192.95)	(106,455,511.77)	(138,669,204.71)	(163,674,115.03)	(182,203,904.34)	(197,012,814.96)	(211,724,183.85)	(232,209,570.43)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(8,126,582.07)	(15,283,099.61)	(21,868,008.27)	(27,899,733.46)	(35,484,281.98)	(45,867,330.86)	(59,765,504.85)	(70,549,714.31)	(84,544,167.41)	(98,423,305.47)	(112,259,972.47)	(140,093,769.57)
440104	ELECTRIC RESIDENTIAL FAC	(291,684.16)	(409,515.49)	(366,506.50)	(337,807.40)	(319,981.34)	943,439.25	2,018,058.23	2,541,394.10	3,088,881.42	3,227,583.57	3,492,012.24	3,501,442.53
440111	ELECTRIC RESIDENTIAL ECR	(1,656,746.64)	(3,241,968.22)	(4,895,066.35)	(6,827,688.06)	(8,847,299.38)	(10,230,472.10)	(10,988,668.44)	(11,973,528.28)	(13,363,228.49)	(15,091,693.80)	(17,110,381.50)	(18,669,413.37)
440113	ELECTRIC RESIDENTIAL OSS TRACKER (ESM)	37,085.27	53,143.49	34,890.43	41,906.08	44,072.55	54,057.30	54,056.69	54,057.32	50,057.73	51,697.43	70,129.70	120,737.06
440115	ELECTRIC RESIDENTIAL TCJA SURCREDIT	102.21	194.04	188.22	194.04	213.64	240.59	244.57	254.43	254.43	237.20	246.98	246.98
440116	ELECTRIC RESIDENTIAL DEMAND ECR	-	-	-	-	-	-	-	-	-	-	-	-
440117	ELECTRIC RESIDENTIAL ENERGY ECR	(4,102,420.07)	(7,746,837.23)	(11,100,410.63)	(14,173,007.95)	(18,033,374.87)	(23,316,719.42)	(30,382,111.72)	(35,868,620.59)	(39,940,523.59)	(43,191,181.40)	(46,415,627.74)	(50,911,060.43)
440118	ELECTRIC RESIDENTIAL DEMAND CHG REV	-	-	-	-	-	(98.38)	(396.62)	(891.18)	(1,375.08)	(1,782.61)	(2,420.47)	(2,420.47)
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(5,140,616.61)	(9,957,176.37)	(15,104,677.75)	(20,098,198.46)	(25,273,912.23)	(30,290,673.22)	(35,483,393.56)	(40,678,327.80)	(45,712,716.48)	(50,922,267.65)	(55,979,174.71)	(61,201,963.07)
440121	ELECTRIC RESIDENTIAL SOLAR CAPACITY CHG	(3,168.10)	(89,410.95)	(92,503.78)	(94,867.72)	(98,142.22)	(101,612.15)	(109,558.45)	(117,690.50)	(125,538.93)	(133,694.29)	(141,342.19)	(149,758.37)
442020	LG COMMERC SALES-EL - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
442021	LG COMMERC SALES-EL - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
442030	LG INDUSTR SALES-EL-OTHER - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
442031	LG INDUSTR SALES-EL-OTHER - 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	(287,629.07)	(566,808.31)	(847,213.12)	(1,105,854.89)	(1,382,296.56)	(1,698,508.91)	(2,021,214.74)	(2,397,280.84)	(2,828,228.44)	(3,402,568.67)	(3,830,948.35)	(4,633,766.03)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(7,572,896.49)	(15,059,254.01)	(22,208,595.06)	(28,409,761.11)	(35,148,020.32)	(43,298,091.75)	(53,230,232.55)	(62,390,174.45)	(70,335,466.58)	(77,352,630.75)	(83,839,589.20)	(91,255,892.93)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(7,260,177.37)	(14,193,038.36)	(20,874,931.74)	(26,779,265.59)	(33,276,130.11)	(40,938,767.73)	(49,867,637.05)	(58,162,974.79)	(65,530,735.25)	(72,290,480.36)	(78,444,837.81)	(85,413,470.59)
442204	ELECTRIC LARGE COMMERCIAL FAC	(244,625.42)	(356,186.22)	(323,861.57)	(279,705.36)	38,622.35	80,398.29	1,584,116.24	1,974,793.91	2,478,361.44	2,653,020.44	2,884,160.37	2,850,660.52
442211	ELECTRIC LARGE COMMERCIAL ECR	(1,316,450.25)	(2,761,591.27)	(4,394,640.79)	(6,198,968.93)	(8,113,922.39)	(9,076,291.64)	(9,074,258.93)	(9,696,603.65)	(10,964,868.93)	(12,656,381.09)	(14,740,222.51)	(15,897,698.26)
442213	ELECTRIC LARGE COMMERCIAL OSS TRACKER (ESM)	33,987.70	49,555.36	30,914.33	37,330.12	39,114.66	48,137.39	48,120.82	48,120.82	45,110.20	47,814.32	65,321.13	108,568.15
442215	ELECTRIC LARGE COMMERCIAL TCJA SURCREDIT	(45.08)	(154.42)	(213.18)	(221.06)	(194.67)	(198.79)	(186.74)	(102.13)	(150.51)	(150.51)	(150.51)	(150.51)
442216	ELECTRIC LARGE COMMERCIAL DEMAND ECR	(2,019,494.66)	(4,141,861.01)	(6,212,335.45)	(8,222,079.61)	(10,199,537.02)	(12,406,913.06)	(14,725,999.98)	(17				

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
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)
44222	ELECTRIC LARGE COMMERCIAL SOLAR ENERGY CREDIT	-	-	-	-	-	-	-	-	-	-	-	-
44223	ELECTRIC LARGE COMMERCIAL SOLAR FAC OFFSET	-	-	-	-	-	-	-	-	-	-	-	-
44224	ELECTRIC LARGE COMMERCIAL SOLAR OST OFFSET	-	-	-	-	-	-	-	-	-	-	-	-
44225	ELECTRIC LARGE COMMERCIAL DEMAND EDR	15,225.09	28,658.01	42,433.16	56,150.17	71,435.84	93,003.67	115,569.20	138,072.46	160,800.92	176,352.63	187,787.81	199,844.78
44226	ELECTRIC LARGE COMMERCIAL SOLAR ENERGY FUEL CREDIT	-	-	-	-	-	-	-	-	-	-	-	-
44201	ELECTRIC INDUSTRIAL DSM	(41,505.99)	(71,576.05)	(99,157.78)	(137,108.68)	(166,283.28)	(197,984.02)	(226,694.18)	(263,823.58)	(316,088.74)	(382,406.41)	(433,777.25)	(523,511.80)
44202	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(858,772.06)	(1,704,169.27)	(2,556,562.59)	(3,320,119.73)	(4,077,502.65)	(4,937,144.74)	(5,867,789.07)	(6,786,763.42)	(7,716,196.47)	(8,561,737.61)	(9,389,617.84)	(10,251,253.90)
44203	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(4,849,993.73)	(9,570,299.28)	(14,360,191.64)	(18,540,485.42)	(22,645,817.58)	(27,494,708.42)	(32,647,156.09)	(37,730,512.70)	(42,908,003.73)	(47,583,838.72)	(52,306,008.97)	(57,286,959.69)
44204	ELECTRIC INDUSTRIAL FAC	(6,472.47)	(83,749.39)	(99,744.44)	(91,585.90)	128,746.02	581,348.61	895,491.44	1,197,816.05	1,576,023.85	1,610,869.61	1,918,963.85	1,854,191.03
44211	ELECTRIC INDUSTRIAL ECR	(586,290.28)	(1,170,091.31)	(1,973,313.97)	(2,748,564.14)	(3,478,410.14)	(4,249,661.68)	(5,036,367.55)	(5,847,114.04)	(6,683,716.92)	(7,547,123.20)	(8,433,716.92)	(9,343,716.92)
44213	ELECTRIC INDUSTRIAL OSS TRACKER (ESM)	36,738.95	45,245.11	31,287.16	38,378.80	40,115.78	46,558.97	46,564.42	46,564.41	42,564.41	44,380.42	50,548.83	86,126.76
44215	ELECTRIC INDUSTRIAL TCJA SURCREDIT	-	-	-	-	-	-	-	-	-	-	-	-
44216	ELECTRIC INDUSTRIAL DEMAND ECR	(1,229,771.34)	(2,779,777.50)	(4,273,266.62)	(5,713,238.35)	(7,112,851.95)	(8,611,749.70)	(10,174,334.12)	(11,717,778.47)	(13,303,075.18)	(14,811,210.13)	(16,278,551.60)	(17,752,127.10)
44217	ELECTRIC INDUSTRIAL ENERGY ECR	(46,589.76)	(87,765.48)	(125,904.09)	(165,994.94)	(198,788.17)	(242,849.30)	(290,166.49)	(338,117.84)	(382,097.87)	(422,702.18)	(458,047.52)	(493,981.92)
44218	ELECTRIC INDUSTRIAL DEMAND CHG REV	(5,263,199.41)	(11,617,455.69)	(17,789,310.53)	(23,297,314.06)	(29,523,439.35)	(35,724,395.86)	(42,532,462.04)	(49,158,139.43)	(55,864,744.07)	(62,175,534.75)	(68,271,345.97)	(74,421,835.39)
44219	ELECTRIC INDUSTRIAL CUST CHG REV	(84,873.56)	(172,511.70)	(262,609.87)	(352,348.73)	(444,239.41)	(533,357.65)	(619,813.35)	(707,848.69)	(794,667.76)	(881,684.85)	(970,857.41)	(1,057,118.11)
44221	ELECTRIC INDUSTRIAL SOLAR CAPACITY CHG	(555.00)	(1,110.00)	(1,665.00)	(2,220.00)	(2,775.00)	(3,330.00)	(3,885.00)	(4,440.00)	(4,995.00)	(5,550.00)	(6,105.00)	(6,660.00)
44225	ELECTRIC INDUSTRIAL DEMAND EDR	4,624.74	9,348.88	14,097.58	18,789.81	18,789.81	18,789.81	18,789.81	18,789.81	18,789.81	18,789.81	18,789.81	18,789.81
44400	PUBLIC ST/HWY LIGHTS - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
44401	PUBLIC ST/HWY LIGHTS - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
44410	ELECTRIC STREET LIGHTING DSM	-	-	-	-	-	-	-	-	-	-	-	-
44412	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	(75,344.44)	(192,938.56)	(310,607.31)	(417,621.54)	(536,716.65)	(659,818.98)	(781,168.81)	(911,755.51)	(1,037,533.90)	(1,165,791.80)	(1,295,925.13)	(1,418,529.37)
44413	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(22,094.70)	(44,484.81)	(66,103.26)	(88,189.34)	(105,876.71)	(124,789.98)	(142,035.45)	(160,646.85)	(180,289.56)	(203,822.23)	(228,674.30)	(255,399.72)
44414	ELECTRIC STREET LIGHTING FAC	(3,308.19)	(3,290.02)	(1,959.23)	(1,407.26)	(412.17)	2,653.34	3,497.80	4,155.37	5,440.64	6,443.23	6,389.30	5,238.63
44411	ELECTRIC STREET LIGHTING ECR	(3,982.84)	(13,169.43)	(23,936.87)	(36,204.98)	(47,188.70)	(47,702.83)	(44,429.73)	(47,809.83)	(55,432.28)	(65,792.08)	(80,716.81)	(87,293.57)
44413	ELECTRIC STREET LIGHTING OSS TRACKER (ESM)	276.09	299.10	371.91	397.24	410.74	410.86	410.86	410.86	410.86	416.65	423.05	531.83
44415	ELECTRIC STREET LIGHTING TCJA SURCREDIT	-	-	-	-	-	-	-	-	-	-	-	-
44417	ELECTRIC STREET LIGHTING ENERGY ECR	(21,395.06)	(38,336.15)	(58,150.43)	(78,000.02)	(97,662.98)	(117,313.17)	(136,885.37)	(150,468.54)	(169,019.27)	(187,698.09)	(206,549.31)	(226,506.30)
44418	ELECTRIC STREET LIGHTING DEMAND CHG REV	-	-	-	-	-	-	-	-	-	-	-	-
44419	ELECTRIC STREET LIGHTING CUST CHG REV	(2,924.50)	(5,450.44)	(9,334.88)	(12,395.99)	(15,353.88)	(18,438.26)	(21,590.24)	(24,564.77)	(27,596.63)	(30,544.51)	(33,478.74)	(36,587.69)
44500	SALES-PUB AUTH-ELEC - KWH - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
44501	SALES-PUB AUTH-ELEC - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
44510	ELECTRIC PUBLIC AUTH DSM	(57,614.04)	(102,392.43)	(150,667.44)	(196,268.38)	(243,449.40)	(295,078.92)	(345,849.53)	(406,619.13)	(475,605.29)	(552,053.47)	(640,752.10)	(731,527.25)
44512	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	(15,511,071.74)	(2,901,555.59)	(4,255,609.19)	(5,881,048.34)	(6,799,575.03)	(8,202,565.11)	(9,693,259.50)	(11,169,618.29)	(12,494,514.20)	(13,800,406.40)	(15,014,216.37)	(16,231,687.94)
44513	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	(2,255,491.67)	(4,185,414.88)	(6,129,636.01)	(7,869,146.02)	(9,792,970.54)	(11,925,397.87)	(14,304,874.91)	(16,588,365.00)	(18,663,357.57)	(20,603,217.70)	(22,328,350.70)	(24,227,204.36)
44514	ELECTRIC PUBLIC AUTH FAC	(85,950.28)	(79,214.75)	(79,503.34)	(65,912.95)	17,716.60	256,677.06	425,437.24	541,077.39	689,713.38	730,843.38	788,252.22	790,449.68
44511	ELECTRIC PUBLIC AUTH ECR	(352,045.64)	(695,492.82)	(1,147,453.52)	(1,600,064.24)	(2,066,385.34)	(2,285,343.29)	(2,121,752.27)	(2,295,564.22)	(2,693,038.09)	(3,114,010.35)	(3,620,032.07)	(3,829,404.05)
44513	ELECTRIC PUBLIC AUTH OSS TRACKER (ESM)	11,846.74	15,824.47	8,774.78	12,318.98	11,920.06	14,383.46	14,370.86	14,377.04	12,377.03	13,034.76	18,647.72	29,711.83
44515	ELECTRIC PUBLIC AUTH TCJA SURCREDIT	-	(1,985.59)	(1,959.25)	(1,959.25)	(1,959.25)	(2,030.95)	(2,030.95)	(1,966.32)	(1,966.32)	(1,966.32)	(1,966.32)	(1,966.32)
44516	ELECTRIC PUBLIC AUTH DEMAND ECR	(745,400.03)	(1,449,592.77)	(2,116,171.10)	(2,792,341.18)	(3,411,232.27)	(4,127,482.40)	(4,907,669.26)	(5,703,059.45)	(6,451,335.40)	(7,129,880.29)	(7,763,417.11)	(8,369,219.10)
44517	ELECTRIC PUBLIC AUTH ENERGY ECR	(201,484.12)	(429,807.35)	(628,840.47)	(806,169.59)	(985,397.33)	(1,176,357.60)	(1,374,838.94)	(1,558,798.84)	(1,750,780.94)	(1,931,365.45)	(2,191,357.29)	(2,291,532.82)
44518	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(2,846,511.24)	(5,862,386.71)	(8,832,366.07)	(11,344,985.59)	(14,637,758.59)	(17,821,466.88)	(21,191,397.65)	(24,584,606.63)	(27,952,308.69)	(30,612,305.88)	(33,176,932.77)	(35,694,216.55)
44519	ELECTRIC PUBLIC AUTH CUST CHG REV	(147,746.93)	(300,540.12)	(462,372.82)	(619,569.41)	(785,107.64)	(945,311.60)	(1,106,946.07)	(1,267,962.53)	(1,423,414.57)	(1,583,557.49)	(1,744,730.64)	(1,908,168.33)
44705	IC SALES - OSS	(31,407.43)	(31,407.43)	(31,407.43)	(80,179.69)	(166,569.73)	(327,873.86)	(608,684.78)	(971,940.43)	(1,036,206.39)	(1,212,300.59)	(1,323,201.38)	(1,385,356.11)
44706	IC SALES NL	(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)
44701	FIRM SALES - ENERGY-OTHER - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
44750	OFF-SYSTEM SALES REVENUE TO THIRD PARTIES	(729,197.83)	(990,900.94)	(1,069,104.78)	(1,109,226.40)	(1,111,104.11)	(1,115,172.50)	(1,125,546.63)	(1,156,252.91)	(1,198,108.55)	(1,706,629.99)	(1,878,737.84)	(2,598,905.81)
44910	PROVISION FOR RATE REFUND COLLECTION	-	-	-	-	-	-	-	-	-	-	-	-
44915	RATE REFUNDS-RETAIL	-	-	-	-	-	-	-	-	-	-	-	-
45001	FORFEITED DISCLATE PAYMENT CHARGE-ELEC	(272,204.65)	(480,075.43)	(557,469.18)	(557,409.07)	(557,408.22)	(557,377.07)	(557,377.07)	(557,371.17)	(557,345.41)	(557,345.41)	(557,345.41)	(600,757.63)
45101	RECONNECT CHRG-ELEC	(160,972.00)	(314,104.00)	(390,124.00)	(394,296.00)	(395,976.00)	(397,964.00)	(400,820.00)	(402,696.00)	(405,580.00)	(407,736.00)	(415,604.00)	(424,480.00)
45102	TEMPORARY SERV-ELEC	(3,884.74)	(9,283.39)	(13,943.19)	(17,306.35)	(22,452.39)	(26,585.43)	(30,264.56)	(34,964.88)	(40,313.52)	(45,256.96)	(54,569.38)	(54,569.38)
45104	OTH SERVICE REV-ELEC	(150.00)	(150.00)	(300.00)	(600.00)	(600.00)	(600.00)	(900.00)	(1,425.00)	(1,500.00)	(1,500.00)	(1,500.00)	(1,875.00)
45105	UNAUTHORIZED RECONNECT (UAR)	(25,654.00)	(45,984.00)	(63,994.00)	(71,074.00)	(76,504.00)	(78,634.00)	(80,464.00)	(81,994.00)	(83,684.00)	(85,044.00)	(86,804.00)	(91,804.00)
45401	CATV ATTACH RENT	(56,174.49)	(175,980.91)	(265,926.11)	(271,415.00)	(334,625.36)	(397,835.72)	(462,724.99)	(524,688.94)	(587,939.77)	(651,190.60)	(714,441.43)	(777,692.26)
45402	OTH RENT-ELEC PROP	(102,226.30)	(205,788.91)	(301,935.70)	(405,794.88)	(508,551.34)	(611,333.62)	(752,871.85)	(858,519.06)	(959,818.85)	(1,056,779.54)	(1,158,079.43)	(1,259,379.32)
45403	RENT FRM FIBER OPTIC	(3,066.35)	(6,132.70)	(9,199.05)	(12,265.40)	(15,331.75)	(21,464.45)	(21,464.45)	(24,530.80)	(27,597.15)	(30,663.50)	(33,729.85)	(36,796.20)
45406	FACILITY CHARGES	(67,104.66)	(134,057.20)	(215,482.82)	(282,520.14)	(335,128.44)	(402,249.41)	(522,522.34)	(589,969.97)	(657,397.97)	(724,983.18)	(739,546.60)	(860,294.37)
45407	ELECTRIC VEHICLE CHARGING STATION RENTAL	(523.11)	(1,046.22)	(1,569.33)	(2,266.81)	(2,266.81)	(2,789.92)	(3,313.03)	(4,184.88)	(4,740.99)	(5,434.53)	(6,132.01)	(6,829.49)
45408	REFINED COAL LICENSE FEE	(569,046.08)	(1,074,477.92)	(1,693,308.91)	(2,074,458.05)	(2,544,905.55)	(3,080,060.94)	(3,651,703.59)	(4,209,107.99)	(4,685,906.89)	(5,082,596.44)	(5,507,931.17)	(6,066,442.31)
45409	RENT ELECTRIC PROPERTY - LEASE	(29,927.76)	(59,855.52)	(89,493.28)	(119,461.04)	(154,729.80)	(184,382.56)	(214,554.61)	(244,726.66)	(284,808.57)	(314,908.62)	(345,762.53)	(375,934.58)
45490	IC JOINT USE RENT REVENUE-ELEC-INDIRECT	(25,876.57)	(51,187.03)	(75,931.41)	(102,615.52)	(130,047.58)	(157,494.54)	(184,992.39)	(212,724.11)	(240,636.84)	(268,532.48)	(296,115.93)	(324,213.47)
45491	IC JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELEM)	(9,591.09)	(19,182.18)	(28,773.27)	(38,364.36)	(47,955.45)	(57,546.54)	(67,137.63)	(76,728.72)	(86,319.81)	(95,910.90)	(105,501.99)	(115,093.07)
45603	COMP TAX REMIT-ELEC	(35.50)	(71.00)	(106.50)	(142.00)	(177.50)	(213.00)	(248.50)	(284.00)	(319.50)	(355.00)	(390.50)	(426.00)
45604	COMP-STBY PWR-H2O CO	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
45607	RET CHECK CHRG-ELEC	(4,000.50)	(7,782.75)	(10,770.75)	(12,892.50)	(14,661.00)	(16,638.75)	(18,877.50)	(21,096.00)	(23,710.50)	(26,291.25)	(28,581.00)	(31,645.50)
45608	OTHER MISC ELEC REVS	(29,875.08)	(251,737.27)	(242,087.76)	(297,956.55)	(162,934.33)	(166,857.43)	(208,327					

LOUISVILLE GAS AND ELECTRIC COMPANY
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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)
456143	INTERCOMPANY NATIVE LOAD DEMAND TRANSMISSION			(1,721.33)	(1,721.33)	(1,721.33)	(1,721.33)	(1,721.33)	(1,721.33)	(1,721.33)	(1,721.33)	(1,721.33)	(1,721.33)
456150	INTERCOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(2,461.25)	(2,461.25)	(2,461.25)	(6,842.17)	(16,064.53)	(28,666.78)	(80,122.45)	(108,420.13)	(114,061.40)	(132,946.78)	(141,264.02)	(149,266.98)
456151	INTERCOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(68.82)	(68.82)	(68.82)	(177.42)	(388.79)	(656.61)	(1,784.04)	(2,485.08)	(2,610.02)	(3,037.22)	(3,243.96)	(3,451.35)
456152	INTERCOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(10.97)	(10.97)	(10.97)	(20.47)	(40.16)	(55.56)	(119.02)	(157.32)	(171.21)	(217.92)	(238.90)	(259.28)
456153	INTERCOMPANY RETAIL SOURCE DEMAND TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
456160	INTRACOMPANY NATIVE LOAD ENERGY TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
456161	INTRACOMPANY NATIVE LOAD SCH 1 TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
456162	INTRACOMPANY NATIVE LOAD SCH 2 TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
456170	INTRACOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(30,720.89)	(41,944.52)	(45,357.87)	(47,464.14)	(47,477.22)	(47,503.97)	(47,713.79)	(48,717.92)	(50,357.68)	(73,027.61)	(79,726.38)	(108,839.61)
456171	INTRACOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(859.02)	(1,150.82)	(1,227.22)	(1,279.43)	(1,279.43)	(1,280.02)	(1,286.02)	(1,310.90)	(1,347.22)	(1,860.02)	(2,026.53)	(2,780.97)
456172	INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(136.91)	(186.11)	(200.61)	(205.18)	(205.21)	(205.24)	(205.57)	(206.93)	(210.97)	(267.04)	(283.94)	(358.06)
456173	INTRACOMPANY RETAIL SOURCE DEMAND TRANSMISSION	-	-	4,142.52	4,142.52	4,142.52	4,142.52	4,115.88	4,115.88	4,115.88	4,115.88	4,115.88	4,115.88
456198	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - NL	-	-	-	-	-	-	-	-	-	-	-	-
456199	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL SOURCING C	31,716.82	43,281.45	42,643.18	44,806.23	44,819.64	44,846.99	45,089.50	46,119.87	47,799.99	71,038.79	77,920.97	107,862.76
457101	DIRECT COSTS CHARGED	-	-	-	-	-	-	-	-	-	-	-	-
480010	RESID VARIABLE(FUEL) - MCF - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
480011	RESID VARIABLE(FUEL) - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
480101	GAS RESIDENTIAL DSM	20,204.16	(106,204.45)	(137,942.53)	(146,884.86)	6,328.82	(26,975.43)	(270,345.23)	(302,994.02)	(348,334.29)	(423,893.93)	(464,616.24)	767,017.44
480102	GAS RESIDENTIAL ENERGY REV	(11,778,032.14)	(23,482,937.38)	(29,725,192.19)	(34,277,287.52)	(37,044,516.14)	(38,474,313.06)	(39,741,812.98)	(40,999,004.50)	(42,386,302.04)	(45,641,577.55)	(52,026,824.87)	(64,950,979.29)
480104	GAS RESIDENTIAL GSC	(12,204,492.20)	(22,907,591.82)	(29,021,104.94)	(33,319,754.83)	(35,442,449.80)	(36,418,567.18)	(37,295,146.63)	(38,254,378.61)	(39,392,747.64)	(41,927,944.02)	(48,383,219.95)	(61,220,180.60)
480106	GAS RESIDENTIAL GLT DISTR	(574,883.31)	(1,063,168.96)	(1,546,552.80)	(2,048,405.98)	(2,638,862.18)	(3,164,168.56)	(3,731,457.41)	(4,292,750.40)	(4,888,783.33)	(5,486,399.83)	(6,080,389.67)	(6,669,611.83)
480107	GAS RESIDENTIAL WNA	(3,052,799.43)	(3,757,473.31)	(5,068,654.84)	(5,100,983.38)	(5,096,186.71)	(5,095,487.12)	(5,095,264.38)	(5,095,983.22)	(5,095,022.22)	(4,898,983.22)	(5,863,973.98)	(5,884,603.29)
480108	GAS RESIDENTIAL GLT TRANS	(263,004.28)	(158,844.37)	(888,012.64)	(1,080,795.94)	(1,380,012.71)	(1,645,360.82)	(1,918,827.16)	(2,254,465.11)	(2,524,465.11)	(2,961,419.59)	(3,537,208.16)	(4,138,062.45)
480115	GAS RESIDENTIAL TCJA SURCREDIT	89.47	55.92	363.65	397.66	399.16	403.97	509.30	515.19	516.45	508.92	518.83	518.83
480119	GAS RESIDENTIAL CUST CHG REV	(6,093,622.37)	(11,800,384.30)	(17,893,889.01)	(23,799,629.33)	(29,912,053.48)	(35,828,070.24)	(41,943,831.22)	(48,060,940.80)	(53,984,612.45)	(60,110,063.62)	(66,060,520.01)	(72,207,334.81)
480110	COMMERCIAL SALES-GAS - CU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
480111	COMMERCIAL SALES-GAS - MCF - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
480120	INDUSTRIAL SALES-GAS - CU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
480121	INDUSTRIAL SALES-GAS - MCF - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
481101	GAS COMMERCIAL DSM	(3,595.35)	(13,338.20)	(18,015.38)	(21,933.40)	(6,390.75)	(14,294.00)	(61,284.95)	(69,014.21)	(80,257.26)	(95,450.45)	(110,051.10)	37,678.07
481102	GAS COMMERCIAL ENERGY REV	(4,631,317.98)	(9,104,011.81)	(11,792,545.19)	(13,319,265.81)	(14,239,854.29)	(14,934,163.42)	(15,560,411.42)	(16,224,464.53)	(16,899,886.46)	(18,130,551.55)	(20,290,990.77)	(24,894,023.91)
481104	GAS COMMERCIAL GSC	(5,795,376.89)	(10,755,490.19)	(13,839,576.29)	(15,717,354.91)	(16,612,773.83)	(17,224,547.12)	(17,770,280.93)	(18,412,903.15)	(19,124,479.68)	(20,301,261.64)	(23,014,261.70)	(28,547,691.22)
481105	GAS COMMERCIAL CASHOUT	-	-	-	-	-	-	-	-	-	-	-	-
481106	GAS COMMERCIAL GLT DISTR	(246,076.55)	(453,776.83)	(659,699.67)	(872,740.39)	(1,118,252.58)	(1,333,050.46)	(1,563,245.13)	(1,790,030.27)	(2,028,944.48)	(2,271,734.58)	(2,511,352.06)	(2,757,087.22)
481107	GAS COMMERCIAL WNA	(1,091,467.15)	(1,367,618.78)	(1,800,432.24)	(1,803,272.05)	(1,798,034.20)	(1,798,034.20)	(1,796,626.82)	(1,796,596.04)	(1,737,591.89)	(2,040,056.94)	(2,058,291.78)	(2,058,291.78)
481108	GAS COMMERCIAL GLT TRANS	(100,998.19)	(196,529.31)	(301,617.39)	(417,011.15)	(538,803.19)	(689,382.75)	(850,266.73)	(894,739.03)	(1,196,943.59)	(1,376,004.62)	(1,572,344.97)	(1,778,686.15)
481115	GAS COMMERCIAL TCJA SURCREDIT	46.71	55.92	55.92	55.92	55.18	55.18	55.18	55.18	55.18	(32.68)	(32.68)	(32.68)
481119	GAS COMMERCIAL CUST CHG REV	(1,702,123.14)	(3,312,510.70)	(5,038,963.27)	(6,703,894.77)	(8,427,762.15)	(10,089,755.21)	(11,806,835.49)	(13,521,038.46)	(15,184,229.46)	(16,895,943.20)	(18,587,914.13)	(20,322,844.54)
481201	GAS INDUSTRIAL DSM	(175.21)	(644.47)	(879.79)	(1,165.82)	91.92	(1,001.23)	(8,596.94)	(9,826.91)	(11,842.19)	(13,975.45)	(15,346.87)	(16,374.35)
481202	GAS INDUSTRIAL ENERGY REV	(259,245.85)	(564,805.92)	(771,467.08)	(886,898.08)	(996,292.28)	(1,101,505.76)	(1,218,211.52)	(1,325,006.18)	(1,437,002.08)	(1,650,491.19)	(1,892,833.15)	(2,235,266.56)
481204	GAS INDUSTRIAL GSC	(457,713.80)	(921,836.05)	(1,253,598.60)	(1,495,957.46)	(1,666,926.88)	(1,827,369.36)	(1,998,572.79)	(2,172,594.43)	(2,369,910.13)	(2,709,366.87)	(3,155,576.56)	(3,733,145.21)
481205	GAS INDUSTRIAL CASHOUT	(57.13)	(60,585.83)	(63,129.59)	(102,905.46)	(103,927.80)	(120,320.44)	(122,734.86)	(146,653.97)	(178,448.67)	(223,292.10)	(191,240.30)	(351,548.86)
481206	GAS INDUSTRIAL GLT DISTR	(25,758.42)	(47,075.12)	(66,873.75)	(88,846.56)	(114,198.83)	(134,869.83)	(155,981.77)	(178,944.73)	(202,759.25)	(226,669.27)	(250,523.23)	(273,175.01)
481208	GAS INDUSTRIAL GLT TRANS	(4,248.63)	(10,412.16)	(16,867.76)	(26,675.97)	(43,479.60)	(66,885.66)	(95,335.51)	(102,774.98)	(156,642.43)	(183,584.21)	(201,260.52)	(215,637.50)
481215	GAS INDUSTRIAL TCJA SURCREDIT	-	-	-	-	-	-	-	-	-	-	-	-
481219	GAS INDUSTRIAL CUST CHG REV	(99,069.84)	(192,679.10)	(293,809.64)	(389,498.88)	(489,088.06)	(584,180.78)	(681,789.58)	(781,356.14)	(876,234.58)	(975,906.46)	(1,073,933.80)	(1,173,447.52)
482010	SALES-PUB AUTH-GAS - CUS - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
482011	SALES-PUB AUTH-GAS - MCF - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
482101	GAS PUBLIC AUTH DSM	(412.49)	(1,569.79)	(2,149.14)	(2,578.96)	(795.91)	(1,658.36)	(6,849.92)	(7,573.65)	(8,775.54)	(10,558.65)	(12,201.87)	6,073.94
482102	GAS PUBLIC AUTH ENERGY REV	(612,583.17)	(1,193,317.36)	(1,574,345.12)	(1,717,914.07)	(1,830,857.48)	(1,911,803.08)	(1,976,828.86)	(2,051,963.91)	(2,118,868.62)	(2,317,631.68)	(2,578,861.64)	(3,206,975.41)
482104	GAS PUBLIC AUTH GSC	(772,847.26)	(1,420,780.79)	(1,832,541.03)	(2,023,134.15)	(2,104,755.04)	(2,167,038.38)	(2,215,526.55)	(2,275,364.23)	(2,352,650.47)	(2,525,297.62)	(2,873,339.04)	(3,629,185.69)
482105	GAS PUBLIC AUTH CASHOUT	(81.00)	(81.17)	(136.17)	(218.74)	(417.53)	(1,702.30)	(1,701.92)	(1,713.92)	(1,714.02)	(2,900.02)	(2,899.83)	(2,899.83)
482106	GAS PUBLIC AUTH GLT DISTR	(11,858.93)	(21,808.78)	(31,643.02)	(41,831.02)	(53,748.52)	(63,636.28)	(74,745.93)	(85,649.22)	(97,342.85)	(108,998.85)	(120,344.77)	(131,821.90)
482107	GAS PUBLIC AUTH WNA	(126,954.94)	(161,236.50)	(232,398.14)	(226,148.35)	(226,168.26)	(225,482.96)	(224,442.44)	(224,092.12)	(223,825.64)	(213,825.64)	(256,276.80)	(259,861.04)
482108	GAS PUBLIC AUTH GLT TRANS	(14,030.00)	(26,119.86)	(40,605.15)	(66,733.50)	(81,514.97)	(96,580.15)	(100,419.31)	(100,419.31)	(133,281.10)	(153,552.09)	(176,954.19)	(209,591.88)
482115	GAS PUBLIC AUTH TCJA SURCREDIT	-	-	-	-	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)	(0.07)
482119	GAS PUBLIC AUTH CUST CHG REV	(131,816.78)	(261,403.44)	(399,376.03)	(533,974.35)	(674,043.28)	(809,669.00)	(948,555.30)	(1,088,243.55)	(1,220,419.68)	(1,358,447.20)	(1,496,260.82)	(1,638,475.93)
483001	OFF SYSTEM SALES FOR RESALE (MCF) - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
484001	GAS INTERDEPARTMENTAL SALES	-	-	-	-	-	-	-	-	-	-	-	-
484010	GAS INTERDEPARTMENTAL BASE REVENUES	(217,587.01)	(402,454.14)	(590,111.55)	(776,484.55)	(1,320,506.46)	(1,143,030.02)	(1,327,618.35)	(1,511,851.83)	(1,695,597.76)	(1,881,563.97)	(2,065,670.86)	(2,260,024.12)
484104	GAS INTERDEPARTMENTAL GSC	(99,490.46)	(149,486.89)	(231,191.97)	(298,301.10)	(320,545.01)	(345,947.64)	(380,943.82)	(419,353.09)	(452,789.78)	(508,871.48)	(552,222.19)	(723,687.59)
484105	PADDY'S RUN CASHOUT - INTRACOMPANY	-	-	-	-	-	-	-	-	-	-	-	-
484106	GAS INTERDEPARTMENTAL GLT DISTR	(64.39)	(128.78)	(193.17)	(257.56)	(590.62)	(479.60)	(590.62)	(701.64)	(812.66)	(923.68)	(1,034.70)	(1,145.72)
484108	GAS INTERDEPARTMENTAL GLT TRANS	(1,056.95)	(1,656.89)	(2,637.32)	(3,442.61)	(4,466.83)	(5,636.49)	(7,247.88)	(8,720.51)	(10,002.49)	(12,152.69)	(13,575.82)	(19,005.72)
484115	GAS INTERDEPARTMENTAL TCJA SURCREDIT	-	-	-	-	-	-	-	-	-	-	-	-
484119	GAS INTERDEPARTMENTAL CUSTOMER CHARGE												

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509052	ECR SO2 EMISSION ALLOWANCES	0.18	0.32	0.52	0.63	0.73	0.87	1.02	1.18	1.33	1.48	1.60	1.71
509053	ECR NOX EMISSION ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-
510100	MTCE SUPERENG - STEAM	336,412.37	605,328.89	954,064.29	1,478,816.85	1,612,839.48	1,894,906.59	2,167,957.47	2,409,216.85	2,670,957.02	3,378,246.69	3,718,187.16	3,947,194.98
510900	MTCE SUPERENG - STEAM - INDIRECT	118,425.72	411,243.71	710,616.68	1,016,616.68	1,201,655.82	1,444,956.80	1,688,961.57	1,915,758.47	2,131,402.97	2,623,133.25	2,876,860.81	2,876,860.81
511100	MTCE-STRUCTURES	203,174.20	414,687.33	642,998.30	904,176.43	1,225,678.56	1,631,795.24	1,970,663.94	2,372,747.60	2,553,451.00	2,909,954.76	3,193,332.99	3,722,758.93
511900	MTCE-STRUCTURES - INDIRECT	-	-	-	-	-	-	-	-	12,225.92	39,722.60	87,954.25	131,990.35
512005	MAINTENANCE-SDRS	151,517.55	300,852.13	543,905.07	783,774.79	914,800.04	1,143,638.40	1,306,346.63	1,510,443.53	1,688,929.26	1,864,652.69	2,133,329.81	2,409,017.24
512011	INSTR/CTRL-ENVRNL	3,395.44	8,186.23	15,092.48	16,675.83	20,799.09	24,289.49	27,979.67	33,938.14	66,016.97	91,884.61	104,604.33	111,550.55
512015	SDRS-COMMON H2O SYS	25,356.71	45,638.86	77,647.98	84,084.93	102,817.79	116,095.68	134,534.01	173,708.86	184,842.04	220,193.83	249,052.34	260,975.95
512017	MTCE-SLUDGE STAB SYS	36,860.91	95,459.78	156,322.28	210,673.55	256,085.15	303,983.74	366,258.63	464,428.99	515,764.10	596,088.08	671,141.57	759,654.17
512055	ECR MAINTENANCE-SDRS	88,805.94	183,276.76	327,273.86	385,030.19	452,806.02	498,374.97	632,770.35	717,760.80	866,835.87	907,467.27	1,226,912.19	1,336,857.31
512100	MTCE-BOILER PLANT	1,229,399.60	2,544,050.49	4,843,130.15	8,211,793.42	10,179,845.26	11,354,578.22	12,733,076.89	14,303,391.33	16,131,291.28	19,410,801.99	22,424,867.33	24,055,121.12
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	137,830.96	183,859.49	241,422.07	292,822.85	321,114.25	335,799.36	415,886.84	463,738.09	507,278.28	587,621.26	826,967.53	870,204.21
512102	SORBENT INJECTION MAINTENANCE	407.18	560.36	(1,114.14)	(750.48)	(558.68)	1,333.82	2,270.41	2,524.23	2,968.76	3,081.02	3,321.13	3,428.78
512107	ECR LANDFILL MAINTENANCE	71,762.23	165,489.03	213,009.38	239,726.89	304,167.01	330,359.57	366,765.25	417,217.89	449,733.45	491,439.07	535,634.00	582,136.34
512108	ECR CCR BEN REUSE SYSTEM MAINT	1,671.78	3,325.72	3,858.90	4,207.40	4,247.34	17,630.52	22,693.01	24,339.88	32,559.88	34,860.93	54,082.06	61,772.27
512151	ECR MAINTENANCE OF SCR/NOX REDUCTION EQUIP	-	-	-	-	-	-	-	-	-	-	-	-
512152	ECR SORBENT INJECTION MAINTENANCE	62,272.09	124,633.99	192,356.18	260,566.06	322,027.13	418,764.39	484,332.49	558,162.83	648,455.23	705,146.11	787,250.33	888,751.83
512156	ECR BAGHOUSE MAINTENANCE	36,091.24	98,899.81	148,009.50	220,730.33	283,200.33	319,835.83	358,311.69	425,546.09	459,006.56	511,228.11	564,486.05	607,713.83
513100	MTCE-ELECTRIC PLANT	110,297.02	472,886.32	1,145,471.21	2,358,851.54	3,137,656.82	3,453,508.26	3,739,001.82	4,015,278.31	4,438,304.82	5,572,051.78	6,959,347.42	7,503,725.70
513900	MTCE-ELECTRIC PLANT - BOILER	8,010.74	15,046.82	26,845.83	42,100.59	55,386.28	68,382.99	83,012.15	96,806.41	112,133.69	152,649.50	126,645.50	169,649.57
514100	MTCE-MISC/STM PLANT	152,053.69	289,302.38	444,620.15	624,350.17	775,767.18	924,360.07	1,051,201.23	1,198,872.52	1,345,057.60	1,506,816.71	1,726,975.46	1,904,625.33
535100	OPER SUPERENG-HYDRO	23,240.93	45,365.03	45,592.97	45,592.97	45,592.97	75,829.59	93,075.75	110,097.39	125,125.33	139,416.75	153,150.25	167,626.04
536100	WATER FOR POWER	3,232.33	6,464.66	9,696.99	12,993.33	16,229.66	19,465.99	22,702.32	25,938.65	29,174.98	32,411.31	35,647.64	38,883.97
536101	KWH GENERATED-HYDRO - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
538100	ELECTRIC EXPENSES - HYDRO	31,090.24	55,161.97	80,456.10	111,718.54	140,683.51	172,868.19	204,463.27	235,057.23	266,609.27	288,388.19	308,029.65	332,363.28
539100	MISC HYD PWR GEN EXP	18,222.53	29,359.41	38,532.34	46,104.32	57,489.96	73,279.03	88,778.52	114,786.46	133,096.31	172,180.63	206,851.32	245,047.60
540100	RENTS-HYDRO	52,439.18	109,476.91	172,234.00	196,961.39	226,973.73	261,086.22	293,631.23	321,231.87	365,079.80	408,314.66	451,518.23	499,057.64
541100	MTCE-SUPERENG - HYDRO	-	-	-	-	-	-	-	-	-	-	-	-
542100	MAINT OF STRUCTURES - HYDRO	5,985.70	14,350.66	18,841.09	25,599.89	30,526.24	38,097.98	54,314.48	56,925.07	60,218.76	76,131.30	86,271.14	100,045.16
543100	MTCE-RES/DAMS WATERW	997.22	997.22	2,916.28	6,195.02	8,520.76	19,440.76	29,863.89	26,833.25	26,833.25	47,672.65	56,412.79	79,412.79
544100	MTCE-ELECTRIC PLANT	12,120.18	(20,434.33)	20,284.86	30,097.43	38,178.52	52,830.22	87,098.24	118,056.87	120,361.25	142,372.16	153,760.90	185,453.23
545100	MTCE-MISC HYDRAULIC PLANT	864.09	1,700.13	2,924.22	8,850.06	10,005.65	11,938.27	15,540.59	16,376.63	17,748.16	18,688.36	21,446.57	21,446.57
546100	OPER SUPERENG - TURBINES	13,211.28	23,990.37	35,746.18	48,976.61	59,515.97	71,038.65	80,271.56	88,347.58	96,633.57	106,863.54	114,808.51	123,891.86
546900	OPER SUPERENG - TURBINES - INDIRECT	18,170.71	28,712.15	39,272.16	49,810.89	60,580.21	70,672.82	80,735.92	90,955.11	100,506.94	111,055.70	120,235.86	129,579.22
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	3,878,913.27	7,090,457.92	9,025,284.07	11,204,470.36	13,560,013.47	16,095,453.96	19,703,948.44	22,646,405.19	25,128,686.29	27,823,392.71	29,715,799.79	33,480,754.45
547031	FUEL-GAS - BTU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
547040	FUEL-OIL - GAL	-	-	-	-	-	-	-	-	-	-	-	-
547041	FUEL-OIL - BTU - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
547051	FUEL - TO SOURCE UTILITY OSS	-	-	-	-	-	-	-	-	-	-	-	-
547052	FUEL - OSS	-	-	-	-	-	-	-	956.89	956.89	956.89	956.89	956.89
547053	FUEL - OFFSET	-	(21.78)	(21.78)	(1,962.64)	(1,962.64)	(1,962.64)	(1,962.64)	(2,919.53)	(2,919.53)	(2,919.53)	(5,958.93)	(5,958.93)
547054	FUEL - TO SOURCE UTILITY RETAIL	-	21.78	21.78	1,962.64	1,962.64	1,962.64	1,962.64	2,919.53	2,919.53	2,919.53	5,958.93	5,958.93
548010	GENERATION EXP	24,169.14	47,325.24	73,568.98	92,976.82	106,952.31	121,545.78	140,249.89	155,020.72	260,561.44	279,094.11	295,446.71	311,702.95
548910	GENERATION EXP - INDIRECT	21.02	418.21	1,477.26	1,792.63	2,040.91	2,305.66	2,765.97	3,107.13	3,724.67	4,372.51	4,960.77	5,294.42
549001	SO2 EMISSION ALLOWANCES	-	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	0.09
549002	AIR QUALITY EXPENSES	1,066.35	2,132.70	3,199.05	4,265.40	5,331.75	6,398.10	7,464.45	7,097.16	24,705.64	26,504.16	26,609.95	28,305.53
549003	NOX EMISSION ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-
549100	MISC OTH PWR GEN EXP	106,678.73	195,442.31	277,672.52	383,491.42	481,636.04	593,118.96	698,952.13	814,063.91	912,554.65	1,045,539.27	1,166,483.00	1,258,408.37
549900	MISC OTH PWR GEN EXP - INDIRECT	4,139.91	22,313.75	37,552.42	48,731.14	59,557.28	72,521.86	86,860.24	98,686.04	112,671.67	127,596.55	141,393.73	155,205.40
550100	RENTS-OTH PWR	1,277.80	1,277.80	1,277.80	3,186.06	3,408.66	3,408.66	3,408.66	3,408.66	3,408.66	4,169.51	4,169.51	4,169.51
551100	MTCE-SUPERENG - TURBINES	11,696.38	24,880.46	41,723.65	55,399.99	68,000.50	83,814.14	98,374.14	110,181.36	122,415.88	138,330.87	150,059.95	162,900.05
551900	MTCE-SUPERENG - TURBINES - INDIRECT	3,189.04	10,776.39	22,089.33	30,393.40	38,519.85	46,691.89	55,211.85	64,022.40	72,424.29	83,100.88	92,434.77	102,760.13
552100	MTCE-STRUCTURES - OTH PWR	8,794.24	25,826.82	50,051.04	83,328.14	103,845.30	136,168.29	177,637.54	196,596.03	247,533.39	331,855.85	386,102.54	440,409.70
553010	MTCE-GEN/ELECT EQ	104,800.97	192,607.96	290,733.23	268,577.51	369,089.98	475,478.12	611,837.13	813,573.03	837,764.22	1,141,794.31	1,316,207.55	1,454,241.64
553200	MTCE-HEAT RECOVERY STM GEN	4,369.77	81,353.44	241,452.15	301,210.04	276,594.81	291,654.55	295,944.50	303,346.38	305,426.19	307,845.02	336,637.55	341,984.66
553910	MTCE-GEN/ELECT EQ - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-
554100	MTCE-MISC OTH PWR GEN	54,301.85	115,596.33	178,949.91	259,024.79	315,993.91	396,289.81	471,534.87	533,163.74	594,172.06	665,971.93	740,636.28	784,381.30
555010	OSS POWER PURCHASES	8,776.50	14,743.11	23,793.57	26,798.20	26,729.42	28,338.75	28,422.91	28,947.44	29,252.97	29,952.61	33,818.79	44,040.64
555011	MONTHLY FUEL ADJUSTMENT (MFA) RELATED CAPACITY/TOLLING PURCHASE	-	-	-	-	-	-	-	-	-	-	-	-
555015	NL POWER PURCHASES - ENERGY	1,286,178.58	2,459,976.68	3,739,469.95	4,481,965.23	5,149,853.67							

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
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)
561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT	131,630.95	226,205.40	316,299.14	402,009.83	490,983.07	574,435.72	659,095.01	736,002.48	825,274.55	932,104.14	1,035,952.60	1,411,952.30
561291	LOAD DISPATCH TRANSMISSION SERVICE AND SCHEDULING - INDIRECT	27,741.26	51,785.24	78,209.85	105,078.56	130,164.83	156,334.32	181,536.61	203,851.49	228,567.44	252,645.29	278,528.47	311,693.90
561590	RELIABILITY PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	2,124.38	5,485.80	10,296.76	13,072.39	16,066.83	18,252.33	18,723.34	19,102.47	28,738.51	59,324.02	81,964.31	109,223.54
561601	TRANSMISSION SERVICE STUDIES	351.84	311.99	18,866.99	40,685.04	57,106.62	55,264.38	55,264.38	(35,339.50)	131,886.76	(56,198.50)	(35,339.50)	(35,339.50)
561701	GENERATION INTERCONNECTION STUDIES	239.40	1,338.93	1,338.93	1,338.93	1,338.93	1,987.32	31,398.56	30,541.49	36,067.71	31,623.72	31,623.72	31,623.72
562010	STA EXP-SUBST OPER	64,981.46	144,244.76	213,285.37	288,945.97	355,163.47	425,508.29	490,421.49	550,052.83	632,027.99	684,657.42	739,936.75	793,010.32
563100	OTHER INSP-ELEC TRAN	11,359.50	35,368.03	49,260.74	66,050.79	77,265.02	100,732.65	126,543.35	167,192.79	196,179.18	209,166.03	230,996.59	248,386.82
565002	TRANSMISSION ELECTRIC OSS	300.51	390.13	575.61	601.18	615.79	616.28	610.06	624.88	640.94	675.85	723.09	984.04
565005	TRANSMISSION ELECTRIC NATIVE LOAD	198.77	786.22	3,383.28	5,141.99	5,530.36	6,491.52	7,059.68	7,059.89	7,328.48	7,426.40	8,001.09	8,136.61
565014	INTERCOMPANY TRANSMISSION EXPENSE	73,168.94	99,849.64	98,504.66	103,451.61	103,482.28	103,548.34	104,130.45	106,619.93	110,713.32	167,329.51	184,092.98	257,017.45
565018	INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD	-	-	-	-	-	-	-	-	-	-	-	-
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS	31,716.82	43,281.45	42,643.18	44,806.23	44,819.64	44,846.99	45,089.50	46,119.87	47,799.99	71,038.79	77,920.97	107,862.76
565024	IC TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	-	-	-	-	-	-	-	-	-	-	-	-
565198	INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD	-	-	-	-	-	-	-	-	-	-	-	-
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCING O	(31,716.82)	(43,281.45)	(42,643.18)	(44,806.23)	(44,819.64)	(44,846.99)	(45,089.50)	(46,119.87)	(47,799.99)	(71,038.79)	(77,920.97)	(107,862.76)
566100	MISC TRANS EXP-SSTMT	16,114.68	36,604.38	58,187.45	75,125.86	85,804.37	102,009.83	113,333.64	138,176.40	141,206.89	194,307.04	213,585.34	198,043.87
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	18,334.00	36,668.00	55,002.00	73,336.00	91,670.00	111,004.00	129,418.00	147,752.00	166,091.00	184,577.50	203,190.25	221,570.50
566140	INDEPENDENT OPERATOR	-	-	-	-	-	-	-	-	-	-	-	-
566151	TRANSMISSION DEPANCAKING EXPENSES	682,748.96	1,335,987.94	1,898,140.39	2,600,609.87	3,187,232.83	3,793,313.11	4,549,806.90	5,273,644.90	5,987,005.75	6,671,662.96	7,324,993.22	7,966,263.62
566900	MISC TRANS EXP-SSTMT - INDIRECT	170,174.45	236,085.59	311,307.88	496,634.52	558,853.03	627,066.71	813,055.36	881,168.78	934,536.37	1,104,585.86	1,144,126.05	1,224,669.99
566940	INDEPENDENT OPERATOR - INDIRECT	157,205.34	310,052.87	462,900.40	615,747.93	768,595.46	921,442.99	1,074,290.52	1,227,138.05	1,386,552.55	1,547,084.60	1,706,499.10	1,870,633.88
567100	RENTS-ELEC/UTILIZATION OPERATIONS	4,092.95	30,691.21	31,656.79	31,656.79	31,656.79	33,986.77	45,963.53	62,315.28	63,602.24	64,550.57	67,318.54	68,378.50
567900	IC JOINT USE RENT EXPENSE-TRANS-INDIRECT	397.55	795.10	1,192.65	1,590.20	1,987.75	2,385.30	2,782.85	3,180.40	3,577.95	3,975.50	4,373.05	4,770.60
570010	MTCE-ST-EQ-SSTMTCE	79,764.03	251,418.63	310,205.10	406,149.81	484,096.65	533,034.67	636,039.73	747,472.47	849,664.52	928,010.12	1,008,971.37	1,108,073.17
570900	MTCE-ST-EQ-SSTMTCE - INDIRECT	25,558.74	82,541.29	77,368.03	101,051.53	123,187.12	145,605.66	168,144.29	192,898.00	213,257.33	239,828.22	266,820.04	289,554.28
571100	MTCE OF OVERHEAD LINES	572,986.63	1,221,847.39	1,808,756.63	2,444,322.49	3,155,004.67	3,797,223.91	4,455,425.55	4,853,875.01	5,266,478.85	5,501,131.76	5,827,626.16	6,225,030.56
573100	MTCE-MISC TR PLT-SSTMT	8,653.19	13,293.05	22,009.50	30,101.66	31,377.91	41,706.13	55,089.60	62,803.17	81,555.12	100,001.11	127,261.61	196,910.17
573900	MTCE-MISC TR PLT-SSTMT INDIRECT	11,340.02	21,864.89	26,279.91	30,953.04	33,642.88	40,858.99	25,947.37	35,237.37	43,142.38	47,786.94	52,444.41	66,833.26
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	649.54	864.00	967.88	970.64	970.64	972.99	976.82	986.15	998.62	1,148.15	1,568.88	1,864.65
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	-	-	-	-	-	-	-	-	-	-	-	-
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	-	-	-	-	-	-	-	-	-	-	-	-
575708	NL MISO DI SCHEDULE 10 - MKT ADMIN	-	-	-	-	-	-	-	-	-	-	-	-
580100	OP SUPERENG-SSTOPER	33,590.02	58,527.51	76,831.44	114,368.33	149,816.09	182,982.66	276,487.24	301,727.84	320,026.33	341,060.56	397,192.29	410,921.68
580900	OP SUPERENG-SSTOPER - INDIRECT	103,512.30	206,211.38	325,825.12	433,369.96	547,693.92	650,125.19	761,489.58	854,871.14	959,468.84	1,077,519.08	1,201,159.69	1,385,345.81
581100	SYS CTRL-SWITCH-DIST	3,118.56	6,715.74	10,079.89	10,079.89	10,079.89	27,092.28	27,092.28	32,211.22	37,393.38	42,645.65	48,465.31	54,417.05
581900	SYS CTRL-SWITCH-DIST - INDIRECT	16,894.11	32,320.64	51,457.31	69,470.50	85,578.26	103,026.51	118,509.47	131,909.35	146,728.84	160,675.55	167,882.87	184,116.24
582100	STATION EXP-SSTOPER	209,144.63	372,018.17	550,095.27	740,610.41	938,145.32	1,109,533.54	1,257,734.11	1,464,444.49	1,613,092.89	1,795,249.07	1,983,000.03	2,388,547.41
582900	STATION EXP-SSTOPER - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-
583001	OPR-O H LINES	258,188.70	486,030.25	652,652.65	882,028.27	1,121,005.89	1,385,812.79	1,745,385.03	2,314,207.16	2,813,294.07	3,113,605.58	3,365,043.11	3,714,286.75
583005	CUST COMPL RESP-O/H	3,052.90	9,131.78	12,862.68	17,765.28	23,576.77	33,658.71	43,304.06	46,468.28	50,119.77	55,234.58	55,520.89	59,185.27
583008	INST/REMY TRANS/REG	407.15	2,510.52	5,960.96	8,332.52	9,495.42	11,457.52	13,703.31	17,236.63	17,726.63	18,260.21	18,942.23	25,615.21
583009	INSPC O/H LINE FACIL	18,543.19	32,164.25	33,739.25	81,855.46	124,811.40	142,511.40	248,000.10	202,322.75	220,388.08	243,894.12	255,676.97	258,842.27
583010	LOC O/H ELEC FAC-BUD	-	-	-	-	-	-	-	-	-	-	-	-
583100	O/H LINE EXP-SSTOPER	-	-	-	-	-	-	-	-	-	-	-	-
583905	CUST COMPL RESP-O/H - INDIRECT	74,954.44	149,258.38	220,365.34	308,113.96	396,461.74	480,367.88	557,856.32	633,840.61	708,083.77	796,749.95	878,981.07	980,247.59
584001	OPR-UNDERGRND LINES	35,014.69	66,363.50	110,612.66	154,933.75	203,630.43	245,128.85	296,382.90	377,303.81	420,942.12	461,445.71	514,455.59	586,238.22
584002	INSPC U/G LINE FACIL	21,520.96	38,140.18	38,140.18	47,607.64	57,196.74	67,271.74	71,351.82	85,138.01	97,882.77	102,932.77	104,861.20	109,869.48
584003	LOAD/VOLT TEST-U/G	474.28	716.88	1,056.44	2,187.12	2,702.56	2,702.56	4,038.10	4,038.10	4,038.10	4,639.64	4,639.64	6,522.04
584008	INST/RMV/REPL TRANS	181.05	1,149.56	1,524.26	1,822.27	2,381.23	2,381.23	2,509.30	2,509.30	2,695.11	2,695.11	2,695.11	2,695.11
584010	LOC U/G ELEC FAC-BUD	423,019.32	948,879.74	1,454,201.68	2,019,276.37	2,557,541.82	3,082,049.36	3,562,192.72	3,944,405.99	4,528,596.70	4,994,048.42	5,447,034.86	5,904,005.55
586100	METER EXP	586,567.18	1,098,297.51	1,628,321.01	2,186,243.26	2,466,217.13	2,834,587.95	3,149,296.04	3,503,403.99	3,894,791.21	4,264,499.01	4,606,119.04	4,972,962.72
587100	CUST INSTALLATION EXP	49,760.37	94,159.82	136,368.58	175,378.16	211,181.22	249,453.49	286,896.52	325,155.31	365,147.07	404,437.68	440,362.77	483,236.78
588100	MISC ELECTRIC DIST EXP	197,828.09	424,222.58	616,706.08	795,451.08	934,300.01	1,068,362.41	1,241,023.48	1,484,260.34	1,689,182.13	1,916,151.77	2,158,951.18	2,332,285.70
588900	MISC ELECTRIC DIST EXP - INDIRECT	313,582.92	636,811.16	998,666.87	1,332,489.22	1,652,707.43	1,945,797.62	2,255,813.38	2,564,686.59	2,843,673.02	3,181,781.06	3,510,160.89	3,825,798.06
589100	RENTS - ELECTRIC DIST	6,159.23	8,400.04	8,940.93	9,470.91	9,470.91	24,474.84	25,119.93	26,082.21	26,947.58	26,947.58	49,063.10	49,063.10
590100	MTCE/SUPERENG-SSTMT	-	99.37	2,233.55	2,459.03	5,574.57	16,112.27	16,626.36	16,626.36	16,626.36	16,626.36	16,626.36	16,626.36
590900	MTCE/SUPERENG-SSTMT - INDIRECT	11.74	285.54	365.04	381.53	463.96	559.94	709.02	772.04	849.56	862.86	862.86	862.86
591003	MTCE-MISC STRUCT-DIS	3,681.60	3,681.60	4,415.68	4,415.68	4,415.68	4,605.50	5,156.79	5,156.79	5,156.79	5,156.79	5,156.79	5,156.79
592100	MTCE-ST EQ-SSTMTCE	69,613.89	191,526.91	290,732.35	381,622.13	467,069.50	589,363.60	685,986.43	805,586.15	883,080.52	945,615.71	988,138.81	1,118,295.99
593001	MTCE-POLE/FIXT-DISTR	17,393.34	149,485.11	130,527.90	403,322.90	511,794.11	618,477.18	684,931.56	766,172.66	848,149.02	918,529.06	1,016,481.76	1,114,414.96
593002	MTCE-COND/DEVICE-DIS	703,078.47	1,302,4										

LOUISVILLE GAS AND ELECTRIC COMPANY
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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)
810001	GAS-COMP STA FUEL-CR	(126,112.35)	(250,954.24)	(345,790.66)	(360,461.67)	(358,088.43)	(358,392.57)	(358,604.78)	(358,840.09)	(359,087.16)	(359,218.58)	(359,733.24)	(412,872.42)
812011	GAS-FUEL-ELEC GEN-CR - MCF - (STAT ONLY)	(409.53)	(409.53)	(719.88)	(892.94)	(895.83)	(895.83)	(897.84)	(897.84)	(897.84)	(897.84)	(897.84)	(897.84)
812011	GAS-FUEL-ELEC GEN-CR - BTU - (STAT ONLY)												
812020	GAS-CITY GATE-CR	(4,363.38)	(10,378.47)	(13,679.13)	(16,088.03)	(17,328.14)	(17,483.88)	(17,614.51)	(17,653.01)	(17,745.73)	(18,269.91)	(19,625.69)	(23,201.53)
812030	GAS-OTH DEPT-CR	(8,995.13)	(16,875.57)	(24,043.46)	(27,959.06)	(31,117.93)	(32,350.81)	(33,033.81)	(33,633.58)	(34,994.83)	(36,880.13)	(39,636.53)	(45,355.52)
813003	LOST AND UNACCOUNTED FOR GAS - TRANSPORTS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
814003	SUPV-STOR-COMPR STA	79,070.79	151,074.71	231,459.08	312,716.15	385,583.21	466,809.74	551,667.57	641,341.85	720,995.75	801,851.76	885,228.42	960,681.09
816100	WELLS EXPENSE	5,379.34	9,798.80	12,971.17	19,310.17	23,887.67	28,926.22	33,887.67	38,567.92	42,974.74	47,455.00	51,939.59	56,424.63
817100	LINES EXPENSE	34,636.59	65,631.51	100,900.88	136,356.68	170,670.41	207,944.07	265,867.35	294,929.80	320,012.47	376,557.67	396,180.92	416,524.28
818100	COMP STATION EXP	233,040.13	509,695.82	707,515.91	895,956.20	990,279.50	1,270,206.07	1,423,796.37	1,585,489.32	1,754,427.43	1,949,071.22	2,236,875.52	2,315,569.10
819100	COMP STA FUEL-UG	126,112.35	250,954.24	345,790.66	360,461.67	358,088.43	358,392.57	358,604.78	358,840.09	359,087.16	359,218.58	359,733.24	412,872.42
821100	PURIFICATION EXP	243,172.30	456,612.84	672,002.95	809,975.53	824,050.03	824,050.03	824,050.03	825,220.65	825,431.26	825,930.90	837,565.51	937,958.81
823100	GAS LOSSES	118,642.40	214,902.70	298,614.10	376,764.62	453,166.13	529,736.09	621,465.09	722,478.17	888,407.30	1,012,920.37	1,139,945.18	1,260,551.02
824100	OPR-UG STO-COMPR	4,218.49	7,206.99	10,395.49	13,483.99	16,572.49	19,660.99	22,749.49	25,837.99	28,926.49	31,744.41	34,216.21	37,000.00
825100	ROYALTIES	7,055.97	9,426.97	12,443.43	16,432.43	20,421.43	24,410.43	28,399.43	32,388.43	36,377.43	40,366.43	44,355.43	48,344.43
830100	MTC SUPRV AND ENGR - STOR COMPR	56,803.92	112,053.16	169,723.05	225,834.41	276,311.11	337,022.35	393,462.56	448,265.47	498,097.45	550,312.32	603,248.45	654,130.25
832100	MTC-RESERVOIRS/WELLS	4,471.42	5,773.30	7,633.46	10,213.19	13,867.08	18,521.09	23,175.10	27,829.11	32,483.12	37,137.13	41,791.14	46,445.15
833100	MTCE-LINES	65,398.98	118,989.71	178,794.54	261,143.87	348,005.81	400,749.16	445,090.97	532,672.37	637,590.20	818,810.05	902,237.10	1,034,107.20
834100	MTCE-COMP STA EQUIP	176,207.54	209,838.75	280,948.76	325,032.78	377,632.54	430,232.30	482,832.06	535,431.82	588,031.58	640,631.34	693,231.10	745,830.86
835100	MTCE-MR EQ-COMPR	12,364.54	24,870.44	34,340.18	45,112.28	56,194.45	67,119.21	78,043.97	88,968.73	99,893.49	110,818.25	121,743.01	132,667.77
836100	MTCE-PURIFICATION EQUIP	15,727.48	34,693.53	50,992.59	79,480.43	110,513.94	152,294.75	197,318.21	252,237.18	317,049.46	380,245.32	458,736.63	513,122.52
837100	MTCE-OTHER EQUIP	11,867.47	27,985.40	52,551.49	113,134.52	147,909.02	213,116.99	257,087.56	308,985.17	331,184.11	365,351.15	398,594.01	425,064.64
850100	OPR SUPRV AND ENGR	117,450.20	243,515.60	393,492.81	509,456.87	622,523.90	761,930.35	903,476.99	1,047,523.92	1,192,765.85	1,395,533.29	1,602,532.69	1,873,857.49
851100	SYS CTRL/DSPATCH-GAS	58,291.42	120,941.15	166,837.87	221,559.03	272,530.79	327,393.98	381,231.06	432,847.89	492,416.58	544,016.94	595,452.11	658,341.56
856100	MAINS EXPENSES	41,713.95	75,554.22	115,063.09	153,299.21	194,940.15	248,940.15	308,458.52	374,985.62	448,331.40	527,278.54	613,639.84	709,909.36
859100	OTH GAS TRANS EXP	9,596.39	26,495.43	41,452.93	63,882.59	93,670.27	118,104.83	148,524.88	183,329.76	223,829.76	270,629.76	325,129.76	387,129.76
860100	RENTS-GAS TRANS	714.82	19,119.02	20,006.07	25,078.45	25,078.45	25,078.45	25,078.45	26,761.99	30,469.05	37,048.32	45,378.32	55,000.00
863100	MTCE-GAS MAINS-TRANS	281,646.19	323,368.40	591,276.82	787,776.45	1,052,172.93	1,581,420.50	1,686,981.99	2,019,872.45	3,280,797.17	3,416,083.07	5,209,076.54	5,838,907.66
863110	GLT - MTCE GAS MAINS-TRANS	-	-	-	-	-	-	-	-	-	-	-	-
871100	DISTR LOAD DISPATCH	83,616.92	156,555.07	236,585.20	314,660.69	390,333.01	468,965.63	546,668.84	636,669.74	722,915.18	798,498.88	876,396.84	965,530.01
874001	OTHER MAINS-SERV EXP	690,995.89	1,415,862.84	2,109,740.99	3,005,520.90	3,709,031.39	4,489,193.42	5,267,141.22	5,973,257.44	6,803,431.07	7,474,790.07	8,116,851.81	8,737,100.63
874002	LEAK SUR-DIST MANSVC	(1,220.18)	9,758.10	20,267.63	34,887.13	52,551.49	74,909.02	103,476.99	138,593.02	168,013.20	197,433.99	226,854.78	256,275.57
874005	CHEK STOP BOX ACCESS	130,846.72	261,980.92	352,415.23	443,850.54	535,285.85	626,721.16	718,156.47	809,591.78	899,027.09	989,462.40	1,079,897.71	1,170,333.02
874007	CHEK GREASE VALVES	21,990.90	37,019.19	50,989.36	67,200.68	88,144.92	101,607.87	108,674.90	115,346.02	115,346.02	125,009.09	130,033.26	133,009.91
874008	OPR-ODOR EQ	10,886.80	19,507.44	42,347.64	45,917.58	57,794.41	62,795.95	67,797.49	70,160.44	80,824.81	90,276.06	95,377.28	100,283.50
874110	GLT - OTHER MAINS / SERV EXP	-	-	-	-	-	-	-	-	-	-	-	-
875100	MEAS/REG STA-GENERAL	59,850.21	90,483.10	185,856.64	324,912.75	472,631.97	625,203.37	764,464.52	915,974.77	1,069,522.82	1,228,234.63	1,466,542.78	1,647,164.44
876100	MEAS/REG STA-INDUSTRIAL	33,043.70	56,381.98	78,319.43	88,058.14	100,348.66	110,322.68	127,573.95	138,648.91	149,096.13	158,443.70	165,301.18	179,836.06
877100	MEAS/REG STA-CITY GATE	16,214.30	32,288.86	45,486.02	59,602.05	70,602.05	80,797.13	92,835.89	101,214.14	112,783.46	125,377.54	135,774.59	150,588.07
878100	METER REG EXPENSE	292,510.75	459,089.30	646,555.82	895,200.61	1,130,257.78	1,203,500.63	1,441,676.80	1,665,524.32	1,897,870.10	2,190,431.00	2,565,099.74	2,945,040.02
878110	GLT - METER REG EXP	-	-	-	-	-	-	-	-	-	-	-	-
878900	METER REG EXPENSE-INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-
879100	CUST INSTALL EXPENSE	27,959.03	52,829.79	76,149.17	97,323.31	114,790.86	134,436.58	153,085.57	183,941.20	204,359.81	224,587.97	243,387.23	270,353.57
879110	GLT-CUSTOMER INSTALL	-	-	-	-	-	-	-	-	-	-	-	-
880016	GAS LOST / UNACCT FOR (MCF) - (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
880100	OTH GAS DISTR EXPENSE	446,421.92	949,746.59	1,414,615.06	1,906,436.22	2,308,816.80	2,778,684.85	3,207,383.74	3,583,813.24	3,911,242.26	4,260,128.62	4,578,103.96	4,936,132.98
880110	GAS RISER AND LEAK MITIGATION TRACKER EXPENSES - BUDGET ONLY	17,176.13	33,734.21	50,574.65	59,910.41	92,210.50	123,022.65	163,826.53	257,143.21	349,903.10	404,294.10	486,351.45	553,208.19
880900	OTH GAS DISTR EXPENSE - INDIRECT	69,687.67	150,977.99	236,451.11	330,370.40	413,204.03	481,945.69	567,903.60	654,269.61	726,170.36	819,131.82	915,156.61	1,000,529.19
881100	RENTS-GAS DISTR	-	10,549.75	10,549.75	11,079.73	14,413.06	16,231.16	25,101.09	27,798.78	31,874.16	32,404.14	32,404.14	33,878.84
887100	MTCE-GAS MAINS-DISTR	732,479.22	1,409,476.15	2,395,323.89	3,188,961.51	3,863,078.59	4,634,390.01	5,297,118.57	5,980,112.48	6,745,544.10	7,369,029.52	8,082,652.34	8,791,610.80
887110	GLT - MTCE GAS MAINS DISTR	-	-	-	-	-	-	-	-	-	-	-	-
889100	MTCE-MR STA EQ-GENL	4,547.80	12,185.02	23,601.42	44,160.27	60,063.38	88,902.35	104,015.53	114,655.41	120,123.02	126,161.41	133,216.87	140,866.50
890100	MTCE-MR STA EQ-INDL	124,750.94	245,308.56	305,258.91	316,207.75	339,523.25	338,318.25	374,373.80	384,648.92	394,796.58	413,057.19	420,775.53	425,421.19
891100	MTCE-MR ST EQ-CITY GATE	48,900.90	108,361.49	157,373.01	201,975.57	226,349.96	267,890.78	318,951.67	375,855.17	410,528.18	452,330.03	492,906.01	536,350.81
892100	MTCE-OTHER SERVICES	106,367.43	213,026.20	354,536.17	382,427.60	437,734.23	485,533.00	553,311.14	633,156.26	693,284.88	765,401.78	836,636.68	878,714.14
892110	GLT-MTCE-OTHER SERVICE	174,674.82	268,031.83	328,428.07	408,159.84	575,969.21	628,101.24	715,089.83	724,322.45	775,714.84	800,035.46	875,173.52	907,346.96
894100	MTCE-OTHER EQUIP	12,718.86	24,004.07	37,081.66	62,305.96	82,977.56	104,819.03	127,315.08	169,996.04	190,053.19	204,879.23	221,067.59	237,728.07
894900	MTCE-OTHER EQUIP - INDIRECT	23,052.99	52,470.36	73,637.91	90,434.14	110,559.61	139,876.39	180,317.57	204,970.34	216,293.93	231,686.71	275,559.31	317,972.83
901001	SUPV-CUST ACCTS	8,260.32	16,147.19	24,396.20	49,678.40	35,156.94	37,391.99	40,593.19	46,877.10	50,937.19	56,820.31	71,110.61	81,710.61
901900	SUPV-CUST ACCTS - INDIRECT	204,271.57	401,523.96										

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903936	CUSTOMER COMPLAINTS - INDIRECT	16,994.77	32,824.42	49,772.77	66,623.40	80,370.49	95,476.42	108,818.18	122,274.62	137,939.82	154,752.30	170,414.72	188,751.86
904001	UNCOLLECTIBLE ACCTS	231,573.13	590,085.57	665,738.65	602,285.11	793,383.69	1,215,110.73	1,561,416.14	1,668,679.52	3,360,479.71	3,233,050.01	3,542,751.70	3,672,602.03
904003	UNCOLLECTIBLES - AR MISC	6,044.01	14,936.88	(174,272.89)	(170,924.21)	(169,322.09)	(188,793.92)	(189,532.55)	(187,434.17)	(178,515.33)	(178,425.53)	(97,170.54)	(97,170.54)
904005	UNCOLLECTIBLES - GSC	19,621.87	37,000.45	51,111.06	59,592.55	71,403.67	79,541.77	88,011.91	92,676.37	93,943.25	88,958.14	94,918.88	101,753.55
905001	MISC CUST SERV EXP	-	-	-	-	-	-	-	-	-	-	-	-
905003	MISC COLLECTING EXP	-	1,978.76	1,978.76	3,614.19	3,614.19	3,614.19	3,614.19	3,614.19	3,614.19	4,227.18	4,227.18	4,485.18
905900	MISC CUST SERV EXP - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-
907900	SUPV-CUST SERINFO - INDIRECT	35,057.53	64,108.84	99,566.95	131,837.07	160,298.04	191,014.28	219,545.48	248,734.01	276,081.59	304,400.84	331,433.63	357,842.85
908004	DSM - ENERGY AUDIT	-	-	-	-	-	-	-	-	-	-	-	-
908005	DSM CONSERVATION PROG	545,336.80	1,118,389.59	2,734,676.08	3,085,608.50	3,533,364.26	4,117,665.38	4,611,305.96	5,280,684.80	6,057,475.09	7,036,517.64	7,757,487.79	8,502,276.11
908006	DSM - HVAC	-	-	-	-	-	-	-	-	-	-	-	-
908007	DSM - CONSERVATION	-	-	-	-	-	-	-	-	-	-	-	-
908011	DSM CONSERVATION PROGRAM - GAS EXPENSE RECLASS	(14,475.22)	114,898.83	(957,668.77)	(943,458.10)	(1,108,952.36)	(1,064,635.23)	(1,034,619.53)	(991,483.96)	(930,393.62)	(836,307.98)	(778,856.47)	(720,621.57)
908901	CUST MKTG/ASSIST - INDIRECT	29,183.50	60,389.89	95,540.37	129,960.91	163,035.81	197,916.58	225,829.59	254,109.45	285,035.10	315,012.86	349,879.62	390,880.73
908909	MISC MARKETING EXP - INDIRECT	(927.30)	(686.87)	(318.56)	(318.56)	(318.56)	(318.56)	(318.56)	(318.56)	(318.56)	(318.56)	(318.56)	(318.56)
909005	MEDIA RELATIONS	-	906.50	78,639.96	55,318.22	106,630.01	139,861.02	167,803.88	210,936.81	198,514.76	213,905.24	244,624.28	265,627.82
909010	PRINT ADVER-SERINFO	-	217.09	682.86	3,172.67	43,172.67	43,172.67	43,172.67	43,172.67	43,172.67	43,172.67	43,172.67	43,172.67
909011	OTH ADVER-SERINFO	70,510.85	198,362.06	305,055.81	357,790.44	427,333.10	625,178.59	694,004.84	811,089.49	850,055.70	906,814.96	955,088.21	996,285.70
909013	SAFETY PROGRAMS	-	2,685.09	36,955.09	66,482.09	71,882.09	66,482.09	66,482.09	71,882.09	71,882.09	71,882.09	71,882.09	71,882.09
909910	PRINT ADVER-SERINFO - INDIRECT	3,488.56	7,417.64	11,833.04	15,734.04	19,520.23	24,833.43	33,398.37	37,043.02	40,213.47	51,104.40	56,894.44	62,137.39
909911	OTHER ADVER-SERINFO - INDIRECT	32,882.64	34,733.68	35,001.44	35,204.20	35,204.20	35,204.20	35,204.20	38,661.95	62,728.77	92,721.70	121,233.70	124,041.27
910001	MISC CUST SERV INFO	-	3,455.75	5,740.73	5,740.73	9,957.89	11,143.81	11,611.01	13,845.95	15,017.41	16,692.48	18,170.80	18,170.80
910900	MISC CUST SERV INFO - INDIRECT	81,090.93	162,268.36	252,750.48	339,147.30	424,590.60	547,124.64	626,933.42	740,762.94	865,860.58	1,015,638.97	1,139,951.62	1,290,363.96
912001	ECONOMIC DEVELOPMENT RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-
912900	ECONOMIC DEVELOPMENT RESEARCH - INDIRECT	(1,429.53)	(1,429.53)	(1,429.53)	(1,429.53)	34,570.47	34,570.47	34,570.47	34,570.47	34,570.47	34,570.47	36,570.25	38,994.92
913012	OTH ADVER-SALES	(4,228.32)	226,061.00	370,251.73	500,300.11	500,300.11	547,991.80	769,387.80	852,807.08	856,396.80	911,916.99	990,982.60	1,094,476.45
913912	OTH ADVER-SALES - INDIRECT	541.76	20,654.28	105,943.48	125,851.00	143,146.63	155,306.03	191,373.10	267,324.68	308,580.25	339,750.46	361,149.99	361,149.99
920100	OTHER GENERAL AND ADMIN SALARIES	219,294.10	287,586.26	412,190.22	569,956.15	586,355.78	744,388.35	909,668.24	998,538.73	1,118,806.78	1,184,075.03	1,314,245.90	1,413,092.20
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	2,771,016.04	5,240,988.02	8,052,243.03	10,678,701.85	13,187,249.92	15,934,657.08	18,577,908.74	21,160,111.95	23,741,426.46	26,349,502.50	28,743,109.65	31,390,512.97
921002	EXP-GEN OFFICE EMPL	99.83	623.21	3,527.84	8,009.90	16,727.22	16,727.22	17,677.22	19,965.06	20,377.26	22,967.66	25,735.26	28,361.60
921003	GEN OFFICE SUPPLY EXP	76,612.07	159,472.69	57,324.93	119,797.10	156,569.50	187,932.91	212,441.71	272,948.26	331,605.39	(110,339.64)	(69,517.80)	(18,923.12)
921004	OPR-GEN OFFICE BLDG	0.48	0.85	1.21	1.54	1.90	2.22	2.49	2.78	3.11	3.50	3.98	4.49
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	214,811.87	344,183.39	432,733.41	481,125.47	575,856.49	676,974.05	794,915.75	698,295.14	771,898.85	849,813.83	956,939.94	1,059,855.62
921903	GEN OFFICE SUPPLY EXP - INDIRECT	476,411.68	1,021,030.93	1,646,995.26	2,133,933.32	2,591,303.38	3,220,869.12	3,702,109.78	5,144,271.56	5,733,560.73	6,085,635.80	6,680,581.68	7,311,594.43
921904	IC OPR-GEN OFFICE BLDG - INDIRECT	23,774.74	47,283.43	70,792.11	94,300.80	117,809.47	141,318.17	164,785.67	188,212.04	211,638.38	232,614.26	251,200.25	269,766.06
922001	A/G SAL TRANSFER-CR	(398,959.80)	(661,794.90)	(1,011,370.06)	(1,342,465.20)	(1,643,527.82)	(1,989,511.05)	(2,323,538.00)	(2,641,155.63)	(2,962,471.30)	(3,280,382.35)	(3,580,668.26)	(3,908,953.08)
922002	OP SUPP/EXP TRAN-CR	(71,112.03)	(149,759.62)	(193,907.17)	(255,175.20)	(317,827.88)	(380,465.43)	(429,937.55)	(485,443.43)	(545,387.20)	(610,321.97)	(672,338.00)	(735,253.23)
922003	TRIMBLE CITY TRAN-CR	(82,447.62)	(172,721.09)	(285,516.28)	(381,319.43)	(480,014.68)	(600,654.25)	(697,426.81)	(798,740.06)	(903,701.92)	(996,853.64)	(1,084,124.28)	(1,200,330.24)
923100	OUTSIDE SERVICES	44,396.62	287,333.63	797,224.92	884,541.51	1,038,768.41	1,411,370.54	1,607,612.04	2,000,892.91	2,189,085.51	2,462,531.80	2,833,999.23	3,200,399.23
923101	OUTSIDE SERVICES - AUDIT FEES	-	411.75	235,011.75	235,011.75	235,011.75	474,711.75	474,711.75	474,711.75	474,711.75	474,711.75	682,451.75	717,590.15
923101	OUTSIDE SERVICES - AUDIT FEES - OTHER	-	-	-	-	11,250.01	11,250.01	11,250.01	22,595.01	22,595.01	22,595.01	22,595.01	22,595.01
923900	OUTSIDE SERVICES - INDIRECT	925,814.34	1,877,179.83	2,977,190.63	4,103,195.43	5,196,283.77	6,334,438.62	7,433,538.87	8,552,660.34	9,661,028.91	10,814,880.12	11,915,358.74	13,119,496.30
924100	PROPERTY INSURANCE	384,671.96	769,343.92	1,114,413.68	1,592,422.47	2,067,949.72	2,544,717.75	3,021,485.78	3,492,074.76	3,968,842.79	4,445,610.82	4,922,378.85	5,424,826.76
924900	PROPERTY INSURANCE - INDIRECT	104,402.68	116,934.11	148,325.54	206,990.66	273,522.09	325,609.93	339,189.88	352,540.52	339,189.88	392,611.70	406,267.61	419,618.52
925001	PUBLIC LIABILITY	5,660.87	20,958.90	5,533.58	17,980.79	28,547.04	33,550.71	44,862.34	176,981.64	192,142.08	212,693.86	231,353.80	224,959.50
925002	WORKERS COMP EXPENSE - BURDENS	28,252.09	83,591.01	(12,909.03)	15,416.45	50,363.88	(75,132.41)	(35,899.51)	(64,967.70)	29,322.14	66,521.83	102,956.29	(71,914.75)
925003	AUTO LIABILITY	9,819.32	10,012.16	24,917.40	27,796.40	30,659.33	24,032.05	28,430.84	12,266.84	12,774.84	13,582.26	13,823.26	12,122.45
925004	SAFETY AND INDUSTRIAL HEALTH	-	-	-	-	-	-	-	-	-	-	-	-
925100	OTHER INJURIES AND DAMAGES	-	-	(3,600.00)	(3,600.00)	(3,600.00)	(4,000.00)	(4,000.00)	(4,000.00)	11,000.00	11,000.00	11,000.00	63,500.00
925900	OTHER INJURIES AND DAMAGES - INDIRECT	256,987.15	459,502.15	688,590.44	882,233.29	1,076,488.14	1,270,130.99	1,514,136.30	1,690,303.68	1,883,946.55	2,127,951.93	2,321,594.80	2,512,237.60
925902	WORKERS COMP EXPENSE - BURDENS INDIRECT	871.25	1,673.75	2,579.27	3,456.00	4,278.64	5,221.40	6,120.60	7,000.87	7,879.95	8,773.36	9,597.43	10,462.94
926001	TUITION REFUND PLAN	15,615.09	18,646.08	22,216.24	26,319.22	33,854.19	45,479.43	75,776.38	85,750.44	90,725.32	102,431.27	105,638.59	130,911.25
926002	GROUP LIFE INSURANCE EXPENSE - BURDENS	24,799.32	46,298.31	69,492.02	91,471.75	111,645.66	134,119.32	156,817.17	179,254.25	201,271.29	222,851.81	243,867.47	243,754.30
926003	MEDICAL INSURANCE EXPENSE - BURDENS	650,296.99	1,210,749.73	1,815,214.96	2,386,920.63	2,911,088.05	3,320,991.00	3,736,035.06	4,146,561.81	4,549,296.52	4,944,297.72	5,251,069.69	5,584,889.83
926004	DENTAL INSURANCE EXPENSE - BURDENS	29,243.22	54,502.13	81,739.84	131,120.48	175,402.38	131,120.48	157,882.83	184,015.06	210,249.24	235,987.28	261,202.29	260,027.03
926005	LONG TERM DISABILITY EXPENSE - BURDENS	30,157.77	56,190.26	84,296.81	110,911.64	133,340.24	146,083.26	157,089.61	167,976.52	178,639.90	189,145.35	199,385.73	211,382.04
926019	OTHER BENEFITS EXPENSE - BURDENS	27,741.59	71,267.73	180,524.83	226,575.94	274,145.77	321,850.75	369,035.76	415,334.09	460,653.32	504,993.95	500,235.46	500,235.46
926100	EMPLOYEE BENEFITS - NON-BURDEN	1,911.00	1,911.00	1,911.00	1,911.00	1,911.00	1,911.00	1,911.00	1,911.00	1,911.00	1,911.00	1,911.00	3,467.50
926101	PENSION SERVICE COST - BURDENS	172,540.64	320,609.71	535,028.17	632,712.40	772,669.09	1,250,819.07	1,144,816.68	1,531,546.63	1,954,537.07	1,693,813.73	1,916,062.87	2,191,733.23

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
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)
928008	FORMAL CASES - KENTUCKY	-	-	-	2,799.63	30,055.88	30,055.88	30,055.88	30,055.88	30,055.88	31,444.98	31,444.98	31,444.98
929001	FRANCHISE REQMTS-CR	(3,440.66)	(6,507.28)	(9,557.80)	(11,945.42)	(13,877.28)	(15,651.56)	(17,398.01)	(21,588.49)	(25,537.53)	(29,233.15)	(32,085.51)	(36,081.17)
929002	ELEC USED-ELEC DEPT	(88.67)	(157.36)	(224.88)	(285.77)	(351.27)	(406.38)	(457.15)	(511.54)	(573.40)	(646.67)	(736.21)	(831.63)
929003	GAS USED-GAS DEPT	(71,951.11)	(136,298.64)	(190,430.79)	(226,484.72)	(241,966.82)	(242,091.56)	(242,563.07)	(242,931.01)	(243,027.14)	(243,112.21)	(249,541.22)	(266,973.27)
929004	ELECTRICITY USED - OTHER DEPARTMENTS	(22,933.47)	(41,859.15)	(59,707.34)	(105,350.65)	(89,887.95)	(101,041.05)	(112,280.51)	(122,828.81)	(172,089.91)	(212,266.67)	(274,620.13)	(171,867.94)
930101	GEN PUBLIC INFO EXP	-	-	-	-	-	-	-	-	-	-	-	-
930191	GEN PUBLIC INFO EXP - INDIRECT	-	-	-	-	-	-	-	-	-	-	-	-
930201	MISC CORPORATE EXP	33,121.73	67,793.59	98,218.11	364,106.37	221,354.21	263,742.24	317,824.93	(529,269.08)	(496,278.78)	26,234.94	58,650.03	89,542.99
930202	ASSOCIATION DUES	18,381.75	36,613.50	54,845.25	73,077.00	91,308.75	109,540.50	127,772.24	146,153.98	164,385.72	182,617.46	223,549.20	254,697.10
930207	OTHER MISC GEN EXP	21.50	8.18	1,258.18	1,258.18	2,102.17	2,102.17	2,043.42	1,980.41	1,923.26	6,658.25	6,658.25	6,682.13
930217	MGP EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
930250	BROKER FEES-INDIRECT	937.79	1,080.73	1,080.73	1,237.70	1,237.70	1,357.92	1,357.92	1,610.20	1,809.78	1,981.67	1,981.67	2,172.19
930271	MISC CORPORATE EXP - INDIRECT	5,236.04	85,413.22	92,279.13	169,116.27	503,463.82	512,427.16	606,665.76	606,892.16	606,958.35	705,521.05	705,602.60	707,634.22
930272	ASSOCIATION DUES - INDIRECT	5,065.09	63,336.49	116,001.54	157,815.03	205,306.37	232,797.87	201,778.24	241,983.00	270,446.11	314,390.83	356,512.29	518,631.12
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT	133,690.63	268,975.12	407,339.95	542,158.32	678,596.26	812,235.97	952,140.38	1,079,658.75	1,208,626.35	1,355,468.34	1,479,078.00	1,761,852.42
930277	OTHER MISC GEN EXP - INDIRECT	672.49	1,906.42	21,383.69	3,799.64	3,880.68	3,913.74	3,951.60	3,672.26	3,585.69	4,020.33	4,020.33	4,020.33
931004	RENTS-CORPORATE HQ	13,175.50	29,002.42	43,302.69	55,322.00	90,202.69	106,031.32	120,621.55	133,156.35	145,737.60	153,365.63	169,385.27	185,174.55
931100	RENTS-OTHER	717.93	2,065.66	2,783.59	3,501.52	4,219.45	4,937.38	5,655.31	6,373.24	7,757.16	8,475.09	9,193.02	9,910.95
931900	IC JOINT USE RENT EXPENSE-INDIRECT	58,471.92	120,272.94	185,658.60	251,044.22	318,173.24	385,302.20	452,431.23	519,560.33	586,689.44	653,818.40	721,524.30	790,271.15
931904	RENTS - CORPORATE HQ (INDIRECT)	136,681.70	277,248.17	404,334.13	561,969.90	704,739.13	867,330.73	1,011,138.65	1,160,760.29	1,306,661.70	1,404,872.29	1,558,489.79	1,700,609.93
935101	MTCE-GEN PLANT	4,986.02	6,237.53	6,570.92	7,763.00	8,173.08	12,352.09	14,745.78	19,003.59	19,003.59	20,989.23	41,182.29	38,590.56
935191	MTCE-GEN PLANT - INDIRECT	82,016.20	138,956.47	180,548.10	214,141.99	246,256.34	305,295.30	295,539.04	343,303.05	368,908.50	383,293.57	420,659.08	480,146.42
935401	MTCE-OTH GEN EQ	-	-	-	-	-	-	-	-	-	-	-	-
935403	MNTC BONDABLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-
935488	MTCE-OTH GEN EQ - INDIRECT	101,905.49	185,094.04	277,025.53	354,856.86	420,063.73	491,936.60	564,216.68	625,253.46	687,339.24	761,631.92	827,323.91	911,879.73
951001	ECR RATE BASE - 2016 PLANS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951002	ECR RATE BASE - PRE-2016 PLANS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951003	ECR RATE OF RETURN - 2016 PLANS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951004	ECR RATE OF RETURN - PRE-2016 PLANS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951005	ECR JURISDICTIONAL FACTOR (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951006	ECR - ESTMATED OPERATING EXPENSES (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951101	DSM DCR RECOVERABLE PROGRAM EXPENSE (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951102	DSM DRLS - LOST SALES (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951103	DSM DSMI - INCENTIVE (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951104	DSM RECOVERABLE DCCR PROGRAM EXPENSE (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951105	DSM RECOVERABLE DCCR CAPITAL EXPENSE (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951106	DSM RECOVERABLE INTEREST ON DCCR CAPITAL (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951107	DSM DBA STAT ONLY - (BALANCING ADJUSTMENT)	-	-	-	-	-	-	-	-	-	-	-	-
951201	GLT RATE BASE (STAT ONLY) - DISTR	-	-	-	-	-	-	-	-	-	-	-	-
951202	GLT DEPRECIATION SAVINGS (STAT ONLY) - DISTR	-	-	-	-	-	-	-	-	-	-	-	-
951203	GLT COST OF CAPITAL (STAT ONLY) - DISTR	-	-	-	-	-	-	-	-	-	-	-	-
951204	GLT CHANGE IN YTD AVERAGE RATE BASE, APPLIED TO ALL MONTHS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951205	GLT RATE BASE (STAT ONLY) - TRANS	-	-	-	-	-	-	-	-	-	-	-	-
951206	GLT DEPRECIATION SAVINGS (STAT ONLY) - TRANS	-	-	-	-	-	-	-	-	-	-	-	-
951207	GLT COST OF CAPITAL (STAT ONLY) - TRANS	-	-	-	-	-	-	-	-	-	-	-	-
951208	GLT CHANGE IN YTD AVERAGE RATE BASE, APPLIED TO ALL MONTHS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951301	ACTUAL MONTHLY COOLING DEGREE DAYS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951302	ACTUAL MONTHLY HEATING DEGREE DAYS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951303	NORMAL MONTHLY COOLING DEGREE DAYS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951304	NORMAL MONTHLY HEATING DEGREE DAYS (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951305	ACTUAL MONTHLY AVERAGE TEMPERATURE (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-
951306	NORMAL MONTHLY AVERAGE TEMPERATURE (STAT ONLY)	-	-	-	-	-	-	-	-	-	-	-	-

(1) At the time this data request was submitted the December 2020 pension remeasurement entries had not yet been booked.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 attachment 1 for the electric information and attachment 2 for the gas information.

Louisville Gas & Electric Company
Case No. 2020-00350
Capital Expenditure - Electric
Years 2017-2023

Category of Spend	Actual Capital Expenditures			Projected Capital Expenditures			
	2017	2018	2019	2020	2021	2022	2023
Generation (A + B)	279,650,336	280,562,849	181,591,332	110,663,429	174,747,688	98,667,296	97,593,341
Mechanism (A)	155,580,803	161,511,409	80,375,760	61,960,066	59,754,328	47,963,198	46,513,090
Non-Mechanism (B)	124,069,533	119,051,440	101,215,572	48,703,363	114,993,360	50,704,098	51,080,251
Transmission	23,771,821	34,432,083	38,340,546	41,663,066	43,417,411	11,122,619	15,857,187
Distribution	89,451,657	108,608,019	132,940,391	132,339,171	127,161,262	97,084,418	101,074,040
Customer Services	8,181,730	11,145,982	11,715,535	18,327,983	12,555,171	24,136,206	34,143,299
IT & Other	13,240,440	13,643,407	16,523,034	30,118,735	20,818,614	14,008,982	16,941,562
Total	414,295,983	448,392,340	381,110,838	333,112,384	378,700,146	245,019,521	265,609,430

Louisville Gas & Electric Company
Case No. 2020-00350
Capital Expenditure - Gas
Years 2017-2023

Category of Spend	Actual Capital Expenditures			Projected Capital Expenditures			
	2017	2018	2019	2020	2021	2022	2023
Distribution	79,722,987	80,778,430	110,912,403	151,003,586	143,125,200	51,808,696	42,541,733
Customer Services	8,566,429	8,335,702	8,160,629	10,586,481	8,528,568	12,747,529	19,331,139
Transmission	27,246	12,929	32,085	77,815	373,221	44,248	83,850
IT & Other	5,677,689	6,751,278	7,843,267	13,099,701	8,868,791	6,065,149	7,423,478
Total	93,994,351	95,878,338	126,948,384	174,767,584	160,895,780	70,665,621	69,380,200

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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. 2012-00222.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

Louisville Gas and Electric Company
Case No. 2020-00350

Louisville Gas and Electric Company Capital Budgets 2020-2023

Base/Mechanism	Plant/Line of Business	Project Description	Project No.	2020	2021	2022	2023
Base	P02120: TOTAL OHIO FALLS	OF Trash Racks (multi-year)	144530				141,542
Base	P02120: TOTAL OHIO FALLS	OF Bridge Resurface	148083	915,159			
Base	P02120: TOTAL OHIO FALLS	OF DCS Conv/Upgrade	151980	1,172,411	1,248,439		
Base	P02120: TOTAL OHIO FALLS	OF Unit 9/10 Front Slabs	152649	210,000			2,017,272
Base	P02120: TOTAL OHIO FALLS	OF Roof Replacement	159438		69,480		
Base	P02120: TOTAL OHIO FALLS	OF Station Battery Charger	161062	3,698			
Base	P02120: TOTAL OHIO FALLS	OF PARKING EXPANSION	161948	20,000			
Base	P02120: TOTAL OHIO FALLS	OF HEADWORKS CONCRETE	161952		477,990		
Base	P02120: TOTAL OHIO FALLS	OF Site Paving	162343	256,051			
Base	P02120: TOTAL OHIO FALLS	OF Sump Oil Detection	162344	30,169			
Base	P02120: TOTAL OHIO FALLS	OF Service Water Intake Screen	163148	15,000			
Base	P02120: TOTAL OHIO FALLS	OF Gen Protection Relay	163149	56,000			
Base	P02120: TOTAL OHIO FALLS	OF Site Utility Vehicle	163150	16,165			
Base	P02120: TOTAL OHIO FALLS	OF Elev 408 Lighting	163152	132,000			
Base	P02120: TOTAL OHIO FALLS	Ohio Falls Trash Racks 2021	163707			137,853	
	P02120: TOTAL OHIO FALLS Total			2,826,653	1,933,762	-	2,158,814
Base	P02400: TOTAL MILL CREEK STATION	MC4 FWTR HTRS Phase 2	132950				576,175
Base	P02400: TOTAL MILL CREEK STATION	MC Dozer #1	132976	(11,031)			
Base	P02400: TOTAL MILL CREEK STATION	MC Dozer #2	132980		2,300,000		
Base	P02400: TOTAL MILL CREEK STATION	MC2 Relays	132989	210,398			
Base	P02400: TOTAL MILL CREEK STATION	MC3 Relays	132996	250,000	597,000		
Base	P02400: TOTAL MILL CREEK STATION	MC3 PJFF Bags 2021	135124		1,674,000		
Base	P02400: TOTAL MILL CREEK STATION	MC3 SCR Catalyst Layer 1	136636	108,305			
Base	P02400: TOTAL MILL CREEK STATION	MC4 Dearator Heater	139709		287,586	871,853	
Base	P02400: TOTAL MILL CREEK STATION	MC 3C GSU Transformer	139721	5,330			
Base	P02400: TOTAL MILL CREEK STATION	MC3 Secondary SH Outlet	139861			1,864,270	5,575,000
Base	P02400: TOTAL MILL CREEK STATION	MC4 RH Outlet Partial	139867		321,778	1,789,209	
Base	P02400: TOTAL MILL CREEK STATION	MC3 INT SH PENDANTS	139871	1,085			
Base	P02400: TOTAL MILL CREEK STATION	MC4 TURB MISC	139879			4,388,279	
Base	P02400: TOTAL MILL CREEK STATION	MC3 AIR HTR BASKETS	139889	(18,521)			
Base	P02400: TOTAL MILL CREEK STATION	MC3 FDWTR HTRS	139892	24,925			
Base	P02400: TOTAL MILL CREEK STATION	MC COAL BUCKET	139900		225,240		
Base	P02400: TOTAL MILL CREEK STATION	MC3 Gen Stator Bar Install	142399	240,552			
Base	P02400: TOTAL MILL CREEK STATION	MC CH Railroad Track 2019	143591	(1,236)			
Base	P02400: TOTAL MILL CREEK STATION	MC4 SCR Catalyst L1 2020	143595	1,389,213			
Base	P02400: TOTAL MILL CREEK STATION	MC4 SCR Catalyst L4 2024	143596				377,074
Base	P02400: TOTAL MILL CREEK STATION	MC3 Expansion Joints 2019	143601	10,283			
Base	P02400: TOTAL MILL CREEK STATION	MC4 DCS 2022	143606	463,622			
Base	P02400: TOTAL MILL CREEK STATION	MC3 Turbine L-0 Buckets 2019	143637	24,011			
Base	P02400: TOTAL MILL CREEK STATION	MC CH Railroad Track 2020	147035	171,000			
Base	P02400: TOTAL MILL CREEK STATION	MC Matl Handling Chutes 2020	147036	305,000			
Base	P02400: TOTAL MILL CREEK STATION	MC4 Exp Joints 2020	147043	108,603			
Base	P02400: TOTAL MILL CREEK STATION	MC2 Cooling Tower Rebuild	147046	400,000	4,250,000		
Base	P02400: TOTAL MILL CREEK STATION	MC 3 and 4 Spare GSU Trans	147048	146			
Base	P02400: TOTAL MILL CREEK STATION	MC Misc Equipment 2020	147049	197,000			
Base	P02400: TOTAL MILL CREEK STATION	MC2 Boiler Lower Slope	147056	1,061,268	2,716,475		
Base	P02400: TOTAL MILL CREEK STATION	MC3 Econ Inlet Header	147058	14,540			
Base	P02400: TOTAL MILL CREEK STATION	MC3 Thermal Spray & WW Panels	147059				2,481,587
Base	P02400: TOTAL MILL CREEK STATION	MC3 Rear Slope & Lower WW	147060	485,000	2,607,000		
Base	P02400: TOTAL MILL CREEK STATION	MC Misc Lab Equipment 2020	147062	10,000			
Base	P02400: TOTAL MILL CREEK STATION	MC Conveyor Belts 2020	147068	123,000			
Base	P02400: TOTAL MILL CREEK STATION	MC Stack/Reclaimer	147069		2,089,000	7,913,582	
Base	P02400: TOTAL MILL CREEK STATION	MC Safety Equipment 2020	147070	34,000			
Base	P02400: TOTAL MILL CREEK STATION	MC 1&2 Reactant Supply Loop	147078	51,195			
Base	P02400: TOTAL MILL CREEK STATION	MC 3&4 Reactant Supply Loop	147079		1,095,561		
Base	P02400: TOTAL MILL CREEK STATION	MC3 SCR Catalyst L4 2021	147080			363,000	1,470,000
Base	P02400: TOTAL MILL CREEK STATION	MC4 Voltage Regulator	147084	308,787			
Base	P02400: TOTAL MILL CREEK STATION	MC CH Railroad Track 2021	151240		170,617		
Base	P02400: TOTAL MILL CREEK STATION	MC Matl Handling Chutes 2021	151242		290,881		
Base	P02400: TOTAL MILL CREEK STATION	MC Limestone Lining Screw A	151243	206,791			
Base	P02400: TOTAL MILL CREEK STATION	MC1 Expansion Joints 2021	151246		99,008		
Base	P02400: TOTAL MILL CREEK STATION	MC3 Expansion Joints 2021	151247		99,008		
Base	P02400: TOTAL MILL CREEK STATION	MC Plant Fire Protection	151249		398,103		
Base	P02400: TOTAL MILL CREEK STATION	MC1 Turbine Room Roofing	151251	390,032			
Base	P02400: TOTAL MILL CREEK STATION	MC 3B GSU Transformer Install	151255	10,677			
Base	P02400: TOTAL MILL CREEK STATION	MC Misc Lab Equipment 2021	151260		72,403		
Base	P02400: TOTAL MILL CREEK STATION	MC Coal Handling Switchgear	151262		1,420,887		
Base	P02400: TOTAL MILL CREEK STATION	MC Misc Equipment 2021	151265		1,076,538		
Base	P02400: TOTAL MILL CREEK STATION	MC3 Station Switchgear/MCC	151266		1,475,163		
Base	P02400: TOTAL MILL CREEK STATION	MC4 Switchgear/MCC	151272			1,336,030	
Base	P02400: TOTAL MILL CREEK STATION	MC2 CCWHE Yuba Coolers	151276		240,000		
Base	P02400: TOTAL MILL CREEK STATION	MC3 CCWHE Yuba Coolers	151277		891,820		
Base	P02400: TOTAL MILL CREEK STATION	MC4 CCWHE Yuba Coolers	151278			749,144	
Base	P02400: TOTAL MILL CREEK STATION	MC3 Cooling Tower Structure	151283		934,437		
Base	P02400: TOTAL MILL CREEK STATION	MC Conveyor Belts 2021	151284		266,211		
Base	P02400: TOTAL MILL CREEK STATION	MC Safety Equipment 2021	151285		34,191		
Base	P02400: TOTAL MILL CREEK STATION	MC4 Thermal Spray	151288			2,287,309	
Base	P02400: TOTAL MILL CREEK STATION	MC Coal Barge Unloader MCC	151291	323,859			
Base	P02400: TOTAL MILL CREEK STATION	MC1 Boiler Air Tips	151574		242,636		
Base	P02400: TOTAL MILL CREEK STATION	MC2 Burners	151579			250,000	
Base	P02400: TOTAL MILL CREEK STATION	MC 4A Burner Nozzles	151590			279,039	
Base	P02400: TOTAL MILL CREEK STATION	MC 4B Burner Nozzles	151591			279,039	
Base	P02400: TOTAL MILL CREEK STATION	MC 4C Burner Nozzles	151592			279,039	
Base	P02400: TOTAL MILL CREEK STATION	MC 4D Burner Nozzles	151593			279,039	
Base	P02400: TOTAL MILL CREEK STATION	MC 4E Burner Nozzles	151594			279,039	
Base	P02400: TOTAL MILL CREEK STATION	MC1 DCS Hardware 2020	151784	104,448			
Base	P02400: TOTAL MILL CREEK STATION	MC Landfill Closure	151857				325,624
Base	P02400: TOTAL MILL CREEK STATION	MC CH Railroad Track 2022	153873			170,001	
Base	P02400: TOTAL MILL CREEK STATION	MC Matl Handling Chutes 2022	153874			290,881	
Base	P02400: TOTAL MILL CREEK STATION	MC4 Expansion Joints 2022	153877			100,979	
Base	P02400: TOTAL MILL CREEK STATION	MC Misc Lab Equipment 2022	153879			77,426	
Base	P02400: TOTAL MILL CREEK STATION	MC Misc Equipment 2022	153880			731,337	
Base	P02400: TOTAL MILL CREEK STATION	MC Conveyor Belts 2022	153881			289,896	
Base	P02400: TOTAL MILL CREEK STATION	MC Safety Equipment 2022	153882			34,191	
Base	P02400: TOTAL MILL CREEK STATION	MC3 Cooling Tower Elect Cable	153884	22,667			
Base	P02400: TOTAL MILL CREEK STATION	MC Flyash Silo "B" Baghouse	154325	579,146			
Base	P02400: TOTAL MILL CREEK STATION	MC3 Hydrogen Coolers	154338	(16)			

Case No. 2020-00350

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

Page 1 of 9

Arbough

Louisville Gas and Electric Company Capital Budgets 2020-2023

Base	P02400: TOTAL MILL CREEK STATION	MC4 Hydrogen Coolers	154341	13,000			
Base	P02400: TOTAL MILL CREEK STATION	MC4 Mist Eliminators	154344			1,253,150	
Base	P02400: TOTAL MILL CREEK STATION	MC1 & MC2 Hg CEMS	154377				326,801
Base	P02400: TOTAL MILL CREEK STATION	MC1 & MC2 Hg Trap System	154378				130,718
Base	P02400: TOTAL MILL CREEK STATION	MC1 & MC2 PM Probe	154379				175,969
Base	P02400: TOTAL MILL CREEK STATION	MC3 Hg CEMS	154380				326,801
Base	P02400: TOTAL MILL CREEK STATION	MC3 Hg Trap System	154381				130,718
Base	P02400: TOTAL MILL CREEK STATION	MC3 PM Probe	154382				175,969
Base	P02400: TOTAL MILL CREEK STATION	MC4 Hg Trap System	154383			125,695	
Base	P02400: TOTAL MILL CREEK STATION	MC4 Hg CEMS	154384			321,767	
Base	P02400: TOTAL MILL CREEK STATION	MC4 PM Probe	154385			175,969	
Base	P02400: TOTAL MILL CREEK STATION	MC Turbine Room LED Lighting	154388	85,869			
Base	P02400: TOTAL MILL CREEK STATION	MC1 Fire Protection	154389		148,009		
Base	P02400: TOTAL MILL CREEK STATION	MC1 LED Lighting	154390	271,194			
Base	P02400: TOTAL MILL CREEK STATION	MC2 Fire Protection	154391	(16,441)			
Base	P02400: TOTAL MILL CREEK STATION	MC2 LED Lighting	154392	266,000			
Base	P02400: TOTAL MILL CREEK STATION	MC3 Fire Protection	154393		148,009		
Base	P02400: TOTAL MILL CREEK STATION	MC3 LED Lighting	154394	301,011			
Base	P02400: TOTAL MILL CREEK STATION	MC3 O2 Probes	154395	4,105			
Base	P02400: TOTAL MILL CREEK STATION	MC4 Fire Protection	154396		148,009		
Base	P02400: TOTAL MILL CREEK STATION	MC4 LED Lighting	154397	600,000			
Base	P02400: TOTAL MILL CREEK STATION	MC3 Hardware Refresh	154404			98,669	
Base	P02400: TOTAL MILL CREEK STATION	MC4 Hardware Refresh	154405		98,669		
Base	P02400: TOTAL MILL CREEK STATION	MC3 Control Valve Steam Chest	154408	15,247			
Base	P02400: TOTAL MILL CREEK STATION	MC1 Turbine Room Roof Drains	154463	184,000			
Base	P02400: TOTAL MILL CREEK STATION	MC2 Turbine Room Roof Drains	154464	184,000			
Base	P02400: TOTAL MILL CREEK STATION	MC3 Turbine Room Roof Drains	154465	199,000			
Base	P02400: TOTAL MILL CREEK STATION	MC3 Secondary Air Meters	154541	85,002			
Base	P02400: TOTAL MILL CREEK STATION	MC Bottom Ash Hndlq Cap Spares	154547		280,000		
Base	P02400: TOTAL MILL CREEK STATION	MC GPP Capital Spares	154548		280,000		
Base	P02400: TOTAL MILL CREEK STATION	MC1 Rear RH Weld Overlay	154554	191,412	1,388,010		
Base	P02400: TOTAL MILL CREEK STATION	MC2 Rear RH Weld Overlay	154559				431,368
Base	P02400: TOTAL MILL CREEK STATION	MC2 SH Division Panels Partial	154560			192,062	567,324
Base	P02400: TOTAL MILL CREEK STATION	MC2/MC3 Boiler Room Roof Drain	154593	(5,893)			
Base	P02400: TOTAL MILL CREEK STATION	MC "A" Chiller	154594				393,712
Base	P02400: TOTAL MILL CREEK STATION	MC "B" Chiller	154595				393,712
Base	P02400: TOTAL MILL CREEK STATION	MC "C" Chiller	154596				393,712
Base	P02400: TOTAL MILL CREEK STATION	MC 1B Circ Wtr Pump Overhaul	154601		204,477		
Base	P02400: TOTAL MILL CREEK STATION	MC 1B MDBFP OVERHAUL 2021	154630		160,324		
Base	P02400: TOTAL MILL CREEK STATION	MC 1C BCP OVERHAUL 2022	154631	141,471		125,228	
Base	P02400: TOTAL MILL CREEK STATION	MC 1E Recycle Pump OVERHAUL	154633	83,324			
Base	P02400: TOTAL MILL CREEK STATION	MC 2A BCP OVERHAUL 2020	154634		125,228		
Base	P02400: TOTAL MILL CREEK STATION	MC 2B CTP OVERHAUL 2020	154639	111,344			
Base	P02400: TOTAL MILL CREEK STATION	MC 2B MDBFP OVERHAUL 2020	154640	195,045			
Base	P02400: TOTAL MILL CREEK STATION	MC 2C BCP OVERHAUL 2019	154642	120,123			
Base	P02400: TOTAL MILL CREEK STATION	MC 2F Recyc Pump OVERHAUL 2020	154644	85,008			
Base	P02400: TOTAL MILL CREEK STATION	MC 3C Recyc Pump OVERHAUL 2020	154649	74,091			
Base	P02400: TOTAL MILL CREEK STATION	MC 3D Recyc Pump OVERHAUL 2020	154650	92,040			
Base	P02400: TOTAL MILL CREEK STATION	MC 4A CTP OVERHAUL 2022	154652			157,881	
Base	P02400: TOTAL MILL CREEK STATION	MC 4B CTP OVERHAUL 2020	154654	151,000			
Base	P02400: TOTAL MILL CREEK STATION	MC 4C Recyc Pump OVERHAUL 2019	154656				99,665
Base	P02400: TOTAL MILL CREEK STATION	MC3 TDBFP OVERHAUL 2019	154659	21,759			
Base	P02400: TOTAL MILL CREEK STATION	MC4 TDBFP OVERHAUL 2022	154660			226,944	
Base	P02400: TOTAL MILL CREEK STATION	MC4 Boiler Extended Arch Inst	155419			1,968,529	
Base	P02400: TOTAL MILL CREEK STATION	MC CH Railroad Track 2023	156658				196,364
Base	P02400: TOTAL MILL CREEK STATION	MC Material Hndlq Chutes 2023	156659				349,990
Base	P02400: TOTAL MILL CREEK STATION	MC 4A Recycle Pmp OVERHAUL 22	156662			99,665	
Base	P02400: TOTAL MILL CREEK STATION	MC 4B Recycle Pmp OVERHAUL 23	156663				101,636
Base	P02400: TOTAL MILL CREEK STATION	MC 3B Mill Gearbox OVERHAUL 22	156664	231,786			
Base	P02400: TOTAL MILL CREEK STATION	MC3 TDBFP Fire Protection	156665	1,690			
Base	P02400: TOTAL MILL CREEK STATION	MC4 TDBFP Fire Protection	156667	1,690			
Base	P02400: TOTAL MILL CREEK STATION	MC2 Hardware Refresh	156668				98,669
Base	P02400: TOTAL MILL CREEK STATION	MC Misc Lab Equipment 2023	156669				80,444
Base	P02400: TOTAL MILL CREEK STATION	MC CH Swgr Medium Voltage	156670				370,036
Base	P02400: TOTAL MILL CREEK STATION	MC Misc Equipment 2023	156671				538,099
Base	P02400: TOTAL MILL CREEK STATION	MC Circ Water Piping	156716				648,008
Base	P02400: TOTAL MILL CREEK STATION	MC3 Boiler Room Louvers	156717		175,502		
Base	P02400: TOTAL MILL CREEK STATION	MC4 Boiler Room Louvers	156719		175,502		
Base	P02400: TOTAL MILL CREEK STATION	MC Conveyor Belts 2023	156724				299,716
Base	P02400: TOTAL MILL CREEK STATION	MC2 Service Water Valves 2022	156727			100,373	
Base	P02400: TOTAL MILL CREEK STATION	MC3 Expansion Joints 2023	156728				100,189
Base	P02400: TOTAL MILL CREEK STATION	MC3 Service Water Valves 2023	156729				100,373
Base	P02400: TOTAL MILL CREEK STATION	MC4 Service Water Valves 2020	156730	100,000			
Base	P02400: TOTAL MILL CREEK STATION	MC4 Service Water Valves 2022	156731			100,373	
Base	P02400: TOTAL MILL CREEK STATION	MC Safety Equipment 2023	156732				35,194
Base	P02400: TOTAL MILL CREEK STATION	MC3 Economizer 2027	156738			1,002,521	2,434,265
Base	P02400: TOTAL MILL CREEK STATION	MC3 Reheat Outlet Partial	156742	200,000	791,000		
Base	P02400: TOTAL MILL CREEK STATION	MC4 Intermediate SH 2024	156748				2,803,427
Base	P02400: TOTAL MILL CREEK STATION	MC4 IR Panels Phase 2	156749			1,833,956	
Base	P02400: TOTAL MILL CREEK STATION	MC4 Platen Partial 2024	156750				601,312
Base	P02400: TOTAL MILL CREEK STATION	MC4 SH Outlet 2020	156753	3,530,409			
Base	P02400: TOTAL MILL CREEK STATION	MC Process Wtr Sys Cap Spares	156784		236,000		
Base	P02400: TOTAL MILL CREEK STATION	MC2 Precipitator	156788	371			
Base	P02400: TOTAL MILL CREEK STATION	MC3 Precipitator	156789	1,297			
Base	P02400: TOTAL MILL CREEK STATION	MC 2B Recycle Pump O/H 2023	156791				100,909
Base	P02400: TOTAL MILL CREEK STATION	MC 3B Clg Twr Pump O/H 2023	156792				160,209
Base	P02400: TOTAL MILL CREEK STATION	MC 2A CTP Overhaul 2023	156797				155,583
Base	P02400: TOTAL MILL CREEK STATION	MC2 Feeders & Outlet Hoppers	157747	453,103			
Base	P02400: TOTAL MILL CREEK STATION	MC SynMat Plant RETIREMENT	158152	(25,000)			
Base	P02400: TOTAL MILL CREEK STATION	MC Beneficial Reuse RETIREMENT	158153	(25,000)			
Base	P02400: TOTAL MILL CREEK STATION	MC DCS Simulator	158954	780,846			
Base	P02400: TOTAL MILL CREEK STATION	MC3 CT Drift Eliminators	159585	(18)			
Base	P02400: TOTAL MILL CREEK STATION	MC Shipley Ln Prop	159692	5,335			
Base	P02400: TOTAL MILL CREEK STATION	MC4 Precip Internal 22	159894			1,861,000	
Base	P02400: TOTAL MILL CREEK STATION	MC3 PRECIP INT 21	159898		1,237,000		
Base	P02400: TOTAL MILL CREEK STATION	MC3 Voltage Regulator	159949		300,000		
Base	P02400: TOTAL MILL CREEK STATION	MC 3A Hydrocycl Fd Pump	159962	20,000			
Base	P02400: TOTAL MILL CREEK STATION	MC FILTER CLOTHS	159963				

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Base	P02400: TOTAL MILL CREEK STATION	MC 4B Hydrocycl Fd Pump	159964	20,000			
Base	P02400: TOTAL MILL CREEK STATION	MC4 WATERWALL PANEL	159966	1,583,000			
Base	P02400: TOTAL MILL CREEK STATION	MC2 RH Spray Control Valves	159967	101,821			
Base	P02400: TOTAL MILL CREEK STATION	MC4 Coal Fdrs 4D&E	159969	295,081			
Base	P02400: TOTAL MILL CREEK STATION	MC R Conveyor Upgrade	159971	123,655			
Base	P02400: TOTAL MILL CREEK STATION	MC3 WATERWALL PANEL	159972	350,000	2,129,000		
Base	P02400: TOTAL MILL CREEK STATION	MC4 Turb Cntrl Hrdw Refr	159973	220,619	60,000		
Base	P02400: TOTAL MILL CREEK STATION	MC Cybersecurity 2020	159974	50,000		50,000	
Base	P02400: TOTAL MILL CREEK STATION	MC1 Expansion Joints	159982		120,000		
Base	P02400: TOTAL MILL CREEK STATION	MC3 Expansion Joints	159983		120,000		
Base	P02400: TOTAL MILL CREEK STATION	MC4 FGD IN SW CLAD	159987	125,000			
Base	P02400: TOTAL MILL CREEK STATION	MC Xfrmr Fire Protection	159994			200,000	
Base	P02400: TOTAL MILL CREEK STATION	MC3 Spare GSU Transformer	159996		1,500,000		
Base	P02400: TOTAL MILL CREEK STATION	MC2 Hot RH Wye	160005	100,000	360,000		
Base	P02400: TOTAL MILL CREEK STATION	MC Elevator Controls	160323	300,000			
Base	P02400: TOTAL MILL CREEK STATION	MC Crane Storage Bldg	160324				150,000
Base	P02400: TOTAL MILL CREEK STATION	MC Screen Wash BP A&B	160557	407			
Base	P02400: TOTAL MILL CREEK STATION	MC3 Turbine HP Snout Rings2019	160618	34,037			
Base	P02400: TOTAL MILL CREEK STATION	MC3 Turb HP-IP Buckets 2019	160619	45,828			
Base	P02400: TOTAL MILL CREEK STATION	MC3 Turb Shaft Packing 2019	160620	95,333			
Base	P02400: TOTAL MILL CREEK STATION	MC3B Cooling Tower Pump	160707	4,397			
Base	P02400: TOTAL MILL CREEK STATION	MC3E Agitator Gearbox	160757	21,286			
Base	P02400: TOTAL MILL CREEK STATION	MC C Coal Conv Belt Repl	160794	26,000			
Base	P02400: TOTAL MILL CREEK STATION	MC Air Handling Unit #7	161069	53,768			
Base	P02400: TOTAL MILL CREEK STATION	MC3 WFGD ABSORBER INLET	161074	(287)			
Base	P02400: TOTAL MILL CREEK STATION	MC G1 Conv Blt Replace	161124	8,315			
Base	P02400: TOTAL MILL CREEK STATION	MC4A Mechanical Exhauster 2019	161180	68,686			
Base	P02400: TOTAL MILL CREEK STATION	MC 1 & 2 Wet/Dry Overlay	161630	16,240	65,000		
Base	P02400: TOTAL MILL CREEK STATION	MC 1A BCP OVERHAUL 2020	161631	120,646			
Base	P02400: TOTAL MILL CREEK STATION	MC1&2 Absorber Mechanical Seal	161709	123,529			
Base	P02400: TOTAL MILL CREEK STATION	MC Reactant Feed Pump	161710	65,000			
Base	P02400: TOTAL MILL CREEK STATION	MC 1A Hydrocyclone Feed Pump	161711	75,380			
Base	P02400: TOTAL MILL CREEK STATION	MC1 Flyash Exhauster 2020	162205	8,159			
Base	P02400: TOTAL MILL CREEK STATION	MC Landfill Closure 2020	162328	308,000			
Base	P02400: TOTAL MILL CREEK STATION	MC Gypsum Overland Belt 2020	162416	70,336			
Base	P02400: TOTAL MILL CREEK STATION	MC3 Sootblower Thrm Drain Vlvs	162417	110,000			
Base	P02400: TOTAL MILL CREEK STATION	MC4 Sootblower Thrm Drain Vlvs	162418	120,000			
Base	P02400: TOTAL MILL CREEK STATION	MC PERSONEL CARRIER	162419	16,436			
Base	P02400: TOTAL MILL CREEK STATION	MC 4 ME chevron replacement	162520			620,388	
Base	P02400: TOTAL MILL CREEK STATION	MC3 Boiler Room Roofing	162521		394,687		
Base	P02400: TOTAL MILL CREEK STATION	PWS A1&A2 Backwash Filter OH	162527				49,852
Base	P02400: TOTAL MILL CREEK STATION	PWS B1&B2 Backwash Filter OH	162528				49,852
Base	P02400: TOTAL MILL CREEK STATION	1 AQCS Air Compressor O/H 21	162546		35,016		
Base	P02400: TOTAL MILL CREEK STATION	MC2 AQCS Air Compress OH 21	162547		35,016		
Base	P02400: TOTAL MILL CREEK STATION	MC1A PJFF Air Compress OH 21	162548		30,010		
Base	P02400: TOTAL MILL CREEK STATION	MC1B PJFF Air Compress OH 21	162549		30,010		
Base	P02400: TOTAL MILL CREEK STATION	MC2A PJFF Air Compress OH 21	162550				30,010
Base	P02400: TOTAL MILL CREEK STATION	MC2B PJFF Air Compress OH 21	162551		30,010		
Base	P02400: TOTAL MILL CREEK STATION	MC3A AQCS Air Compress OH 21	162554				40,004
Base	P02400: TOTAL MILL CREEK STATION	MC4A PJFF Air Compress OH 21	162555			35,016	
Base	P02400: TOTAL MILL CREEK STATION	MC1 Inst Air Compress OH 21	162556		44,986		
Base	P02400: TOTAL MILL CREEK STATION	MC2 Inst AIR Compress OH 21	162557				44,986
Base	P02400: TOTAL MILL CREEK STATION	MC3 Inst AIRCompress OH 21	162558			44,986	
Base	P02400: TOTAL MILL CREEK STATION	MC1 HOUSE Air Compress OH 21	162559				44,986
Base	P02400: TOTAL MILL CREEK STATION	MC4 HOUSE Air Compress OH 21	162560			44,986	
Base	P02400: TOTAL MILL CREEK STATION	MC4B AQCS Air Compress OH 22	162561				40,004
Base	P02400: TOTAL MILL CREEK STATION	MC4 Inst AIR Compress OH 22	162562				44,986
Base	P02400: TOTAL MILL CREEK STATION	MC2 HOUSE Air Compress OH 22	162563			44,986	
Base	P02400: TOTAL MILL CREEK STATION	MC3 HOUSE Air Compress OH 23	162571				44,986
Base	P02400: TOTAL MILL CREEK STATION	MC 1 & 2 Fan Room Roof	162603	278,479			
Base	P02400: TOTAL MILL CREEK STATION	MC Warehouse Dock Cover	162604	115,000			
Base	P02400: TOTAL MILL CREEK STATION	MC Battery Room HVAC	162607	86,000			
Base	P02400: TOTAL MILL CREEK STATION	MC2 Clg Twr Svc Bldg HVAC	162608	78,000			
Base	P02400: TOTAL MILL CREEK STATION	MC#1 Uninterruptible Power Sup	162609	48,034			
Base	P02400: TOTAL MILL CREEK STATION	MC4 Cooling Tower Bypass Valve	162613	53,618			
Base	P02400: TOTAL MILL CREEK STATION	MC 1C BCP Motor Rewind	162675	32,662			
Base	P02400: TOTAL MILL CREEK STATION	MC3 Nox Probe Replacement 2021	162866		400,000		
Base	P02400: TOTAL MILL CREEK STATION	MC A Clearwell Pump Ovhl 2023	163144				100,000
Base	P02400: TOTAL MILL CREEK STATION	MC C Clearwell Pump Ovhl	163146			100,000	
Base	P02400: TOTAL MILL CREEK STATION	Screenhouse Bromide Conveyor	163497	15,000			
Base	P02400: TOTAL MILL CREEK STATION	Deepwell Flush Drain System	163498	41,000			
Base	P02400: TOTAL MILL CREEK STATION	MC 1C BCP OVERHAUL	163631	125,000			
Base	P02400: TOTAL MILL CREEK STATION	Shaker House Hoist	163697	65,000			
Base	P02400: TOTAL MILL CREEK STATION	MC 3A Burner Nozzles 2021	163709		279,049		
Base	P02400: TOTAL MILL CREEK STATION	MC 3B Burner Nozzles 2021	163710		279,049		
Base	P02400: TOTAL MILL CREEK STATION	MC 3C Burner Nozzles 2021	163711		279,039		
Base	P02400: TOTAL MILL CREEK STATION	MC 3D Burner Nozzles 2021	163712		279,039		
Base	P02400: TOTAL MILL CREEK STATION	MC Landfill Closure 2021	163713	1,496,894			
Base	P02400: TOTAL MILL CREEK STATION	MC2 Expansion Joints	163714				99,008
Base	P02400: TOTAL MILL CREEK STATION	MC 2A MDBFP OVERHAUL	163715				164,332
Base	P02400: TOTAL MILL CREEK STATION	MC 2B CTP OVERHAUL 2021	163716		151,252		
Base	P02400: TOTAL MILL CREEK STATION	MC 2B MDBFP OVERHAUL 2021	163717		160,877		
Base	P02400: TOTAL MILL CREEK STATION	MC 3E Recyc Pump OVERHAUL	163718		93,743		
Base	P02400: TOTAL MILL CREEK STATION	MC 3A Rec Pmp Overhaul	163719		154,293		
Base	P02400: TOTAL MILL CREEK STATION	MC Cybersecurity 2021	163722		50,000		
Base	P02400: TOTAL MILL CREEK STATION	MC Cybersecurity 2022	163723			50,000	
Base	P02400: TOTAL MILL CREEK STATION	Hydrocyclone Feed Pumps 2021	163724		224,873		
Base	P02400: TOTAL MILL CREEK STATION	MC Xfrmr Fire Protection 2021	163725		200,000		
Base	P02400: TOTAL MILL CREEK STATION	MC B Clearwell Pump Ovhl 2021	163727		100,000		
Base	P02400: TOTAL MILL CREEK STATION	MC Landfill Closure 2022	163729				49,340
	P02400: TOTAL MILL CREEK STATION Total			21,931,764	40,873,125	35,999,406	24,636,083
Base	P42110: OTHER GENERATION	MISC TOOLS	140342LGE	9,640			
Base	P42110: OTHER GENERATION	CSS Abrasive Wtr Jet	161027	81			
Base	P42110: OTHER GENERATION	CSS Cont Milling Mach	161028	(1)			
Base	P42110: OTHER GENERATION	CSS Blanche Grinder	161029	6			
Base	P42110: OTHER GENERATION	CSS Horiz Boring Mill	161030	42			
	P42110: OTHER GENERATION Total			9,768			
Base	P42125: TOTAL CENTRAL SERVICE SHOP	CSS TPO Roofing System	162330	1,294,731			

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Base	P42125: TOTAL CENTRAL SERVICE SHOP	CSS CNC Lathe	162331		328,178			
Base	P42125: TOTAL CENTRAL SERVICE SHOP	CSS Hexgon Arm	162332		96,701			
Base	P42125: TOTAL CENTRAL SERVICE SHOP	CSS Pri P90 Ironworker	162333		69,512			
Base	P42125: TOTAL CENTRAL SERVICE SHOP	CSS Water Jet Drill Head	162363	17,301				
Base	P42125: TOTAL CENTRAL SERVICE SHOP	CSS Lift Truck	162364	44,071				
Base	P42125: TOTAL CENTRAL SERVICE SHOP	CSS ROTARY AIR COMPRES	162366	62,852				
Base	P42125: TOTAL CENTRAL SERVICE SHOP	CSS Capital 2022	162564			101,230		
Base	P42125: TOTAL CENTRAL SERVICE SHOP	CSS Capital 2023	162565				101,230	
	P42125: TOTAL CENTRAL SERVICE SHOP Total			1,418,955	494,391	101,230	101,230	
Base	P42200: GENERATION SERVICES	GS GE Lab Equip	132756		51,129	49,595	49,973	
Base	P42200: GENERATION SERVICES	GS CDM Lrg Format	132931	27,555				
Base	P42200: GENERATION SERVICES	GS GE Dam Impnd	133076	36,219	35,914	34,370	32,439	
Base	P42200: GENERATION SERVICES	GS GE Test Equipment Pool LGE	136480		139,965	56,519	49,937	
Base	P42200: GENERATION SERVICES	GS SL Oil Dlectrc Test LGE	136565		25,219			
Base	P42200: GENERATION SERVICES	GS SL Oil Pwr Fact Test LGE	136566		40,335			
Base	P42200: GENERATION SERVICES	GS SL Veh 7628 Rpl LGE	136568			40,341		
Base	P42200: GENERATION SERVICES	GS SL Sonicator	139646					2,703
Base	P42200: GENERATION SERVICES	GS SL Dielectric Test	139648					9,654
Base	P42200: GENERATION SERVICES	GS GE PDM Equip Upgrade	144494	573				
Base	P42200: GENERATION SERVICES	GS CDM GMD Protection	144503	3,025		23,094	23,699	
Base	P42200: GENERATION SERVICES	GS CDM CIP Ver 8.0 LGE	144514		54,804			
Base	P42200: GENERATION SERVICES	GS CDM CIP-014 for GO	144515					45,529
Base	P42200: GENERATION SERVICES	GS GE CV Landfill Instrum	148132		42,578	43,421	44,264	
Base	P42200: GENERATION SERVICES	GS GE CV GIS	148135	45,655	42,156	20,822		
Base	P42200: GENERATION SERVICES	GS CDM CIP Ver 9.0	148155		63,235	65,343		
Base	P42200: GENERATION SERVICES	GS Gen Eng DME Modernization	155111					25,294
Base	P42200: GENERATION SERVICES	GS Gen Eng Relay Standard	155113			50,588		
Base	P42200: GENERATION SERVICES	GS GenEng LFGFI	155122			84,313	84,313	
Base	P42200: GENERATION SERVICES	GS GenEng MHM Software	155124	96,166				
Base	P42200: GENERATION SERVICES	GS GenEng Vibration Monitor	155126		75,717	50,730	37,858	
Base	P42200: GENERATION SERVICES	GS GenEng Transformer Protection	155127		116,451	134,901	134,901	
Base	P42200: GENERATION SERVICES	GS SL IC-ICP-MS	155153					126,469
Base	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR CR 2019	157470CR	(276)				
Base	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR CR 2020	157471CR	86,812				
Base	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR CR 2021	157472CR		154,227			
Base	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR CR 2022	157473CR			28,180		
Base	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR CR 2023	157474CR					30,293
Base	P42200: GENERATION SERVICES	GS SL Microwave Digester	157525					35,293
Base	P42200: GENERATION SERVICES	GS Transformer Prot TC1	158921	(1,500)				
Base	P42200: GENERATION SERVICES	GS Transformer prot CR7	158929	12,850				
Base	P42200: GENERATION SERVICES	GS CDM OT Inventory Mgmt	160043					122,058
Base	P42200: GENERATION SERVICES	GS SL Discrete Analyzer	160744	(51,688)				
Base	P42200: GENERATION SERVICES	GS SL Office HVAC	160758	(48,825)				
Base	P42200: GENERATION SERVICES	GS SL Mercury 1631	160760	(14,330)				
Base	P42200: GENERATION SERVICES	GS GL Coal Mstr Ash Anlzz	160847	43,612				
Base	P42200: GENERATION SERVICES	GS CDM MC GE SecST	161047	72,231				
Base	P42200: GENERATION SERVICES	GS GE M Viscometer	161111	(28,288)				
Base	P42200: GENERATION SERVICES	GS GE M Spark OES	161121	(35,844)				
Base	P42200: GENERATION SERVICES	GS CDM Panduit Bldcks	161123	16,111				
Base	P42200: GENERATION SERVICES	GS Transformer Prot MC2	161177	45,901				
Base	P42200: GENERATION SERVICES	GS CDM KIP Printer LGE	161315LGE	(14,212)				
Base	P42200: GENERATION SERVICES	ACCESS CONTROL OT	GSCACONTL		12,300	10,701		
Base	P42200: GENERATION SERVICES	ASSET MANGMT OT LGE	GSCASMGTL		319,800	8,866		
Base	P42200: GENERATION SERVICES	CONFIGURATION OT LGE	GSCCONFGL		16,400	3,219		
Base	P42200: GENERATION SERVICES	DISASTER RECOVER OT LGE	GSCDRBCL		7,442	4,059		
Base	P42200: GENERATION SERVICES	GS CDM OT Inv Mgmt- 2020	GSCINV20L	145,324				
Base	P42200: GENERATION SERVICES	GS CDM CIP Version 8 LGE	GSCIPV8L	41,974				
Base	P42200: GENERATION SERVICES	NETWORK MONITORING OT LGE	GSCOTNWKL		106,600	32,085		
Base	P42200: GENERATION SERVICES	NETWORK SEGMENTATION OT LGE	GSCOTSEGL		166,869	91,018		
Base	P42200: GENERATION SERVICES	VULNERABILITY MANGMT OT LGE	GSCVULMGL		20,500	5,433		
Base	P42200: GENERATION SERVICES	SPIR CT TRIMBLE COUNTY LGE	GSESPICTL		2,442			
Base	P42200: GENERATION SERVICES	SPIR OHIO FALLS LGE	GSESPIOFL		43,600			
Base	P42200: GENERATION SERVICES	SPIR TRIMBLE COUNTY LGE	GSESPIRTL		1,045			
Base	P42200: GENERATION SERVICES	TC1 MAT DGA monitor LGE	GSETCMATL	67,000				
Base	P42200: GENERATION SERVICES	GS GE Vibration Monitor Equip	GSMVMEL	76,410				
Base	P42200: GENERATION SERVICES	SYSTEM LAB TRIMBLE COUNTY- LGE	GSSLABTCL		410,000	1,373,500		
Base	P42200: GENERATION SERVICES	GS SL Smart Alarms LGE	GSSLALRML		11,444	12,062	14,421	
Base	P42200: GENERATION SERVICES	GS SL BTU Calorimeter - LGE	GSSLBTUCL	81,334				
Base	P42200: GENERATION SERVICES	GS GE Lab Equip 2020	GSSLLABEL	63,917				
Base	P42200: GENERATION SERVICES	GS SL Oil Particle Counter-LGE	GSSLOPCTL	17,461				
Base	P42200: GENERATION SERVICES	GS SL Ash Pond Wells - CR	GSSLPWCRL	72,567				
Base	P42200: GENERATION SERVICES	GS SL Lab Renovation 2021 LGE	GSSLRENOL		40,054			
Base	P42200: GENERATION SERVICES	GS SL Reagent Water Sys -LGE	GSSLRWTRL	24,960				
	P42200: GENERATION SERVICES Total			882,694	2,000,226	2,223,160	907,039	
Base	P42500: PROJECT ENGINEERING	EFFLUENT WATER STUDY-MC	133671	(5,541,621)				
Base	P42500: PROJECT ENGINEERING	EFFLUENT WATER STUDY-TC LGE	133679	(2,089,898)				
Base	P42500: PROJECT ENGINEERING	CR DEMO - PE ONLY	148469	3,732,718				
Base	P42500: PROJECT ENGINEERING	MC Gypsum	152330	(201,319)				
Base	P42500: PROJECT ENGINEERING	CANAL DEMOLITION	156485	3,749,000	7,498,957	200,000		
Base	P42500: PROJECT ENGINEERING	OF MASNRY AND TRASHRK UPGRADES	160416	3,561,101	9,430,001			
Base	P42500: PROJECT ENGINEERING	MC DIFFUSER NON ECR	162227	31,681				
Base	P42500: PROJECT ENGINEERING	Gypsum PST Replacement	162240	575,000	2,400,000			
Base	P42500: PROJECT ENGINEERING	CANE RUN 11 DEMO	162877	293,002				
Base	P42500: PROJECT ENGINEERING	SOLAR SHARE ARRAY 3	163271	128,000	307,400			
Base	P42500: PROJECT ENGINEERING	SOLAR SHARE ARRAY 4 LGE	163276		367,400			
Base	P42500: PROJECT ENGINEERING	SOLAR SHARE ARRAY 5 LGE	163278			367,400		
Base	P42500: PROJECT ENGINEERING	SOLAR SHARE ARRAY 6 LGE	163280				317,400	
Base	P42500: PROJECT ENGINEERING	SOLAR SHARE INFRA 5-8 LGE	163289				330,000	
Base	P42500: PROJECT ENGINEERING	CR RIVERBANK STABILIZATION	163382		300,000			
Base	P42500: PROJECT ENGINEERING	OF TRASH RACK GUIDES	163522	1,302,899				
	P42500: PROJECT ENGINEERING Total			5,540,563	20,303,758	897,400	317,400	
Base	P42715: TOTAL SIMPLE CYCLE	PR13 T3K Hardware	152925					284,175
Base	P42715: TOTAL SIMPLE CYCLE	PR11 Battery Replacement	157148					10,439
Base	P42715: TOTAL SIMPLE CYCLE	PR13 Battery Replacement	157167	17,440				
Base	P42715: TOTAL SIMPLE CYCLE	PR11 Aux Breaker Replace	159440			59,554		
Base	P42715: TOTAL SIMPLE CYCLE	PR12 Aux Breaker Replace	159441			59,554		
Base	P42715: TOTAL SIMPLE CYCLE	PR13A Aux Breaker Replace	159442			31,563		
Base	P42715: TOTAL SIMPLE CYCLE	PR13B Aux Breaker Replace	159444					

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Base	P42715: TOTAL SIMPLE CYCLE	PR11 Battery Replace 20	161970	13,514			
Base	P42715: TOTAL SIMPLE CYCLE	PR13 T3K Hardware Refresh	152056	11			
	P42715: TOTAL SIMPLE CYCLE Total			30,965	182,234	-	294,614
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC RECYC PUMP PIPING ELBOW	124518		2,421,330		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC COAL YARD BUILDING SIDING	124526		463,172		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 Generator Rewind	131995	564,031	2,342,400		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC PLT ENG/MTR RWNDS	133615LGE		148,856	153,322	157,922
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LAB PURCH MONITORS	133622LGE		51,476	53,058	54,639
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LAB EQUIP PURCHASES	133627LGE		157,651	33,146	34,142
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC SAFETY & ERT EQUIP	133653LGE		30,745	33,381	33,381
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC RPL FIRE SYS UNGRD PIPE	133710LGE			120,008	120,008
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 MDCT Fill & DE Replac	134109	615,459		639,994	840,232
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SDRS REPL DEMISTER WASH	134176			617,861	1,597,292
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1_PJFF B&C	135236		1,511,511		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 PJFF B&C	135252LGE			344,926	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 REPLACE AIR HEATER BASKETS	137039	20,956			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SH OUTLET TERM TUBES	138400	2,984			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 PULVERIZED GEAR BOX	138411		917,853		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC PREDICTIVE MAINT DEVICES	139682LGE		42,007	23,087	23,087
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 REPLACE BOILER ROOM ROOF	139726	440,184			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 AUX STEAM TO SRVC BUILD	139767LGE				22,435
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC REPL FIRE SYSTEM CRUSHER HOUSE	139769LGE		140,076	143,078	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 INSTALL EOD'S ON TDBFP TURBINES	139787		873,292		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 ID FAN BLADES	140604LGE			32,097	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 BATTERY REPLACEMENTS	140606LGE			39,413	19,706
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CONVEYOR BELT REPLACE	140619LGE		152,262	156,947	161,632
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SCAFFOLD DOOR UPGRADE	147455		296,022		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC C COAL CONVEYOR SPARE MTR	147470LGE	66,843			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC INSTALL MTR VALVE 8A&8B FWH	149023LGE				246,634
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC SITE PAVING	150000LGE			100,055	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC ASH POND MOWERS	150031LGE				62,522
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 UPPER ARCH REPLACEMENT	150037	61,891	320,622		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 FRONT RH ASSEMBLY REPL	150039			633,488	1,927,929
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC REPL LST TANK FLOORS	150049LGE		210,474		223,401
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 WESP WASH WATER PIPING	150051LGE			41,050	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC ELECTROMECH RELAY	150053LGE			188,864	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SH PENDANT REPL	150055LGE				57,935
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 RH PLATENT REPL	150056LGE			241,285	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC UPG COAL HAND SAMPLER	150059LGE	25,233			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SSC TILE	150064LGE	5,077			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC REPL SEWAGE TREAT PLANT	150077LGE		263,531		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 OXIDATION AIR BLOWERS	151005		466,247		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 BURNERS (A,B ELEV)	151014				380,093
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 BURNERS (E,F ELEVAT)	151016		358,132		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 TURBINE OIL COALESCE UNIT	151020				168,930
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 ELECTROMECH RELAYS	151021	15,288			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 DEMISTER WASH PUMP UPG	151029			54,902	270,288
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SSC REPLACE CHAIN	152040LGE		24,073	73,822	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 WATER WALL PANELS	152064			211,163	587,238
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC SHUTTLE BARGE WINCH UPGD	152070LGE	36,162			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC OVATION SECUTY CENTER	152079LGE			100,055	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 EXP JOINTS	152081	39,627			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 LAST STAGE BUCKETS	152104LGE	(1,495,938)	2,296,817		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC GYPSUM DEWATERING BELT	152654LGE			87,844	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 A ID FAN OVERHAUL	152659LGE			154,419	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 B ID FAN OVERHAUL	152661LGE				221,850
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 A FD FAN OVERHAUL	152663LGE			50,454	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 B FD FAN OVERHAUL	152665LGE	4,104			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 BCWP OVERHAUL	152667		127,294		135,046
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 TDBFP PUMP OVERHAULS	152670	(11,937)			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 MDBFP OVERHAUL	152673				141,986
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SO3 MONITOR	152682				337,860
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 B BFP OVERHAUL	152683LGE	129,934			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 B BFP OVERHAUL	152685LGE			32,903	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 BCWP OVERHAUL	152689LGE				61,877
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC OFFICE UPGRADES	152693LGE		205,445	109,805	108,037
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 MS TURBINE BYPASS VALVE	152695LGE		40,747		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 CEM SHELTER REPL	153009	330			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 PCM Hg MONITOR UPGRADE	153017LGE			72,077	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 A CEM FLOW MONITOR CHANGE	153018LGE			16,048	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 B CEM FLOW MONITOR CHANGE	153019LGE			16,048	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 A CEM ANALYZER CHANGEOUT	153022LGE	56,049			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC FUEL BLEND FEEDER REPL	153028LGE		143,922	43,922	43,922
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 UPPER ARCH REPL	153045LGE				48,145
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FINAL SH REPL	153047LGE	35,822			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FINAL SH REPL	153048LGE			48,145	80,242
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 PRI SH REPL	153050LGE			112,338	134,460
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 MDBFP START UPG	153055LGE	18			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC IMPOUNDMENT IMPROVEMENTS	153056LGE		39,899	22,412	22,412
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 REPL AH CE BASKETS	153059			253,395	1,425,370
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 REPL AH CE BASKETS	153060LGE		56,169	192,580	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 HEATER GA RETUBE	153062LGE			48,145	481,451
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 RE-INSULATE BOILER	153066				114,319
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SCR CATALYST L2 NEW	153077	35,178			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SCR CATALYST L3 NEW	153078	218,681	1,994,684		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SCR CATALYST L1	153079			237,347	2,135,275
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SCR CATALYST L1	153080LGE	64,589			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SCR CATALYST L2 NEW	153081LGE		130,926	392,780	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SCR CATALYST L3 NEW	153082LGE				126,126
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SSC CHAIN REPL	154701		219,654		153,930
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SSC FLIGHT REPL	154702		200,413		84,465
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SSC TILE REPL	154703		719,654		76,965
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 LOWER FURNACE WW REPL	154707	110,057		702,238	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 LOWER FURNACE WW REPL-	154708	9,089			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC COAL HANDLING D6 DOZER	154723LGE			194,178	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 BATTERY REPLACEMENTS	154738			422,325	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC SERVICE WATER PUMP OH	154741LGE				31,845
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 COOLING TOWER PUMP OH	154743				

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Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 COOLING TOWER PUMP OH	154744LGE	55,517	41,818		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC VEHICLES	154753	103,610	103,610	103,610	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LED LIGHTING	154759LGE	153,726	153,726		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 BOILER ROOF EXHAUSTERS	154761	155,379			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC HVAC UPGD	154762LGE	277,690	28,520	32,941	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SDRS SUMP UPG	154765		84,465		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 TURBINE RESEAL LPA&LPB	154784LGE				150,207
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LIMESTONE FEEDER UPG	154803LGE	135,279			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC INSIGHT CM VIB MONITOR	155077LGE	10,980	10,980		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC F COAL CONV GALLERY REBLD	155443LGE	1,177,681			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 BOILER WATER WALL	155564LGE		112,338	955,143	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 EXP JOINTS 2021	155600	499,263			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 EXP JOINT 2023	155601			253,395	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 TDBFP OVERHAUL 2021	155617	223,835			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 COAL CONDUITS 2021	155621	130,223			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 COAL CONDUITS 2023	155622			130,223	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 DIVISION PANEL RPL 2023	155625		212,189	893,744	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 MS TURBINE BP VLV	155629LGE			45,862	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 HRH TURBINE BP VLV	155647LGE		57,488		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 EXPANSION JOINTS	155651LGE	31,700			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 EXPANSION JOINTS	155653LGE		80,242		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 BURNER B,E ROWS	155659LGE			80,242	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SH DMW REPL 2021	155667			404,705	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 BOILER RM ROOF EXHST 2018	156486	75,333			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CBU BUCKETS & CHAINS 2018	156635LGE	1,942			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SCR NOX ANALYZERS	156821		122,474		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MOORING CELL REFURB	156825LGE		169,692	174,895	180,098
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MATERIAL HDLG STRUCT UPGD	156830LGE		106,058	109,393	112,595
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 WESP DRAIN PIPING	156834LGE				32,097
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC DCS SIMULATOR	156836LGE	27,292			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC PLC CONVERSION	156838LGE		106,112		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC DCS METERING UPGD	156846LGE		42,423		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MATERIAL HAND OFFICE	156848LGE	249,750			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 FRON RH BEN REP	156930	37,660			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SB DRAIN PIPING OVERHAUL	156932		230,895		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SDRS DUCT MODIFICATION	156963		126,698	2,956,275	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SDRS ME REMOVAL	156964	169,323			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FGD ME WASH PIPING	156971LGE			8,023	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FGD FRP SPARY HEADERS	156973LGE		32,092		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 DA TRAY BOX REPL	156977		84,465		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 HEATER CONTROLS UPGD	156978	118,849	384,825		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC INVERTER UPG	156980LGE		120,054		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC 480V SWGR UPG	156988LGE		219,609	226,197	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 GSU COOLING UPG	156990	506,790			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC F COAL CONV SPARE MOTOR	156994LGE	50,899			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC FIRE SYSTEM UPG	156996LGE	317,167			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 HRH ELBOW REPLACE	156999	8,787			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC STATION AIR COMP OH	157072LGE		60,033	63,635	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 HA COMP OH	157075LGE			21,344	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 IA COMP OH	157077LGE			22,949	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CRITICAL HEAT UPGD	157115LGE		90,022		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC STACK ELEVATOR REFURB	157122LGE		266,504		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC COAL HAND BUILD ROOF REPL	157150LGE		125,614	26,414	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 LOWER SLOPE WW REPL	157191LGE	44,963	180,340		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 MDBFP COOLER ADD	157246	77,811			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 ABB MAINS BREAKER UPGD	157248LGE	108			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC AMMONIA TANK WATER CURTAIN	157302LGE	1,825			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 RH ATTEMPERATORS	157779LGE			112,338	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 TURBINE VALVE UPGRADE	157785	54,168			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 FGD RECYCLE PUMP PIPING	158623	(46,030)			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC 5TH FLR RESTROOM UPGRADE	158938LGE	6,418			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LED LIGHTING 2019	159048LGE	10,790			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC WASTE SLUDGE PUMPS	159060LGE	37,309			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC SAFETY ERT 2019	159065LGE	41,550			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MOORING CELL REFURB 2019	159172LGE	(942)			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC HVAC UPGD 2019	159254LGE	4,536			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 A MILL HOT AIR GATE REPL	159389	2,424			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 AIR HEATER SB CONT VLV	159392	3,378			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC GAS LINE COMPNT UPG	159690LGE	21,861			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC PWS EQUIP/MONITORS	159864LGE	21,961	22,524	23,650	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC SLURRY TANK UPGRADE	159880LGE		42,233		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 FGD BLEED RECIRC	159882	126,698			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 FGD NOZZLE REPL	159883	1,689,300			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 FGD SULFITE PROBE	159884	168,930			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LANDFILL IMPROVEMENT	159908LGE		30,016	30,016	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 AMMONIA TANK UPGD	159910LGE	18,210			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 COAL ANALYZER	159912		168,930		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 DESP TRANSFORMERS	159913	253,395			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 DESP CONTROLLER UPG	159914	153,930			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SB CONTROL SYST UPG	159915LGE	53,804			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 FRONT RH BLEND REPL	159918	615,720		128,275	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FINAL SH INLET LEG	159920LGE	14,114			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FINAL SH INLET LEG-2	159922LGE		40,121	48,145	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FINAL SH INLET LEG -3	159924LGE		51,182	65,805	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 DCS SIMULATOR	159930	506,790	591,255		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 MDBFP/ID FAN RELAY UPG	159934LGE	7,138			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 ELEVATOR UPGRADE	159936	232,570			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LIFT STATION REPL	159937LGE	65,883	65,883	65,883	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 INSTALL LOS BUCKETS	159939LGE		104,314	234,790	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 COOLING TWR CHEM INJ	159941	852,195			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 COOLING TWR CHEM INJ	159942LGE		48,145		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 ELECTROMECH RELAYS*	160309	337,860			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 HL AIR COMP REPL	160316	6,130			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC IMPOUND IMPROVE 2019	160318LGE	337			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CRITICAL HEAT UPGD 2019	160326LGE	33,370			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MATERIAL HAND STRUCT UPGD	160337LGE	9,565			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 RH ATTEMPERATORS-SPARE	160564LGE	31,300			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 TCS L&S CTRL UPG	160571LGE	156,990			

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Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC PRED MAINT DEVICE 2019	160575LGE	3,079			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 BCWP OVERHAUL 2019	160592	1,489			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 COOLING TWR PUMP OH 2019	160597	107,315			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 IE COAL MILL GB OVERHAUL	160646	434			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MATERIAL HAND OFFICE UPGD	160677LGE	1,444			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC DCS METERING SYST UPGD	160679LGE	2,869			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC HAUL ROAD PAVING 2019	160741LGE	245,409			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC WET PIT LIFT STATION UPGD	160776LGE	55,184			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 BOILER WATER WALL PANELS	160911LGE	26,976			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 AGITATOR GEAR BOX OH	160950	29,093			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC ALL TERRAIN FORKLIFT	160969LGE	15,181			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC GYPSUM LOADOUT TRANSFORMER	161104LGE	8,223			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 FINAL RH LEAD INLET LEG	161146LGE	8,143			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 MDBFP VOITH OH	161273LGE	40,237			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 TD BFP RECIRC VALVES	161276LGE	22,725			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LAB EQUIPMENT 2020	161463LGE	17,279			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LAB MONITORS 2020	161466LGE	65,028			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SALE OF GEHL TELEHANDLER	161478	(21,064)			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LED LIGHTING 2020	161482LGE	114,566			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC SAFETY & ERT 2020	161484LGE	30,034			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC COAL CONVEYOR BELTS 2020	161486LGE	16,752			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC VEHICLES 2020	161488	101,226			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC PREDICTIVE EQUIP 2020	161489LGE	1,883			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MOORING CELL UPGD 2020	161494LGE	840			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC IMPOUND IMPROVE 2020	161496LGE	72,873			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MAT HANDLING STRUCT UPGD	161507LGE	18,663			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 MDCT FILL & DRIFT ELIM	161638	249,363			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC ELECTROMECH RELAYS 2020	161650LGE	153,052			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LAB RO SYSTEM UPGRADE	161707LGE	31,992			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 COAL MILL SPRING CAN UPGD	161909	214,974			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC UPGD SW PUMP TRAIN - C	161915LGE	61,987			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 BLEED PUMP MODIFICATION	162352	336,604			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 ECONOMIZER DRAIN UPG	162355LGE	9,121			
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 PYRITE HOPPER	162423LGE		49,553		49,553
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC AGITATOR BLADE REPLACE	162425LGE		154,751		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CLEAN VAC PIPING	162427LGE		77,145		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CHUTE REPLACEMENT	162429LGE		134,432		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MAGNETIC SEPARATOR	162431LGE		207,221		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LIMESTONE RECLAIM UPGD	162438LGE		249,736		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC UPGD LIMESTONE SCALE	162440LGE		38,388		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC SW PIPING INSTALL	162446LGE		38,421		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CCRT MAINT BUILDING	162454LGE			384,209	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 RECYCLE PUMP PIPING	162456LGE		53,607		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 COAL MILL INLET DUCT	162458		369,945		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SPRING CAN UPGRADE	162459		552,277		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SCRUB SRVC WTR PIPING	162460		218,925		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC HYDROCYCLONE UPGD	162467LGE		115,530		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC MTCE CLEAN SHOP ADDITION	162626LGE		44,732		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC INSTALL VIB MONITORING	162632LGE		10,667		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SPARE ID FAN BLADES	162645LGE		41,301		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 DESP RAPPER CNTRL UPGD	162647		28,113		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC HYDROCLONE UPGD	162677LGE		9,785		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC HL1 INJECTION SYST REPL	162683		237,900		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 RRR KNUCK/SHDP SCS	162686			333,515	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 SC FLOOR PANELS	162687			372,511	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 LOWER SLOPE STEP PNL	162699			301,967	296,007
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LIMESTONE LBU UPGD	162725LGE			282,205	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 PYRITE SUMP UPGD	162735		58,821		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC A TRAVELING WTR SCREEN	162760LGE		199,166		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC HVAC UNIT REPLACEMENT	162813LGE		72,041		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC PWS EQUIP MODIFICATION	162815LGE		1,862		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 TROLLEY SYSTEM	162904		32,108		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LIMESTONE RECLAIMER UPGD	163317LGE		172,768		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC LIMESTONE SCALE UPGD	163420LGE		14,395		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 SUBMERG SCRAPER DOOR	163429LGE		11,246		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC "E" CONVEYOR BELT REPLACE	163555LGE		124,053		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC "C" COAL CONVEYOR BELT REPL	163632LGE		65,608		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC REACTANT PREP SEAL WATER	163695LGE		30,779		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 RE-INSULATE BOILER#	163732		115,489		
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC2 CCW PUMPS OH#	163733LGE			28,077	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 FRONT LOWER SLOPE	165000		57,765	896,000	
Base	P42731: TOTAL TRIMBLE COUNTY STEAM	TC1 DIVISION PANEL REPLAC	165001		1,135		
	P42731: TOTAL TRIMBLE COUNTY STEAM Total			6,612,228	33,605,762	8,676,928	20,942,702
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT HGP Insp Unit 7	132002		276		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT HGP Insp Unit 9	132003		1,313,566	415,765	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT HGP Insp Unit 8	132004			1,309,810	500,033
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT FAST START CT6	139795LGE			196,004	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT EX2000 DIGITAL FE CT10	152001LGE		782		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT EX2000 DIGITAL FE CT9	152006LGE		407		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT LUBE OIL PUMPS	152007LGE		11,431		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TCCT UPG FIRE PROTECTION	152030LGE				181,262
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT HMI UPGRADE	152032LGE		118,241		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT CEM ANALYZER CHANGEOUT	153025LGE			83,339	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT PEEC BATTERIES	153070LGE		(7,725)		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MAJOR INSPECTION #1	153083LGE		749,082	2,295,165	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT GFI UPGRADE	153095LGE			37,502	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT REBUILD EXHAUST SILENCER	153104LGE				333,355
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT REBUILD EXHAUST SILENCER	153105LGE				333,355
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT WAREHOUSE	154792LGE			191,282	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT EMERSON PWCS	156863LGE			67,198	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MKVle PHASE 2-3 CT5	156865LGE			161,370	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MKVle PHASE 2-3 CT6	156867LGE			161,370	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MKVle PHASE 2-3 CT7	156869LGE			161,370	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MKVle PHASE 2-3 CT8	156871LGE			161,370	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MKVle PHASE 2-3 CT9	156873LGE			161,370	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MKVle PHASE 2-3 CT10	156875LGE			161,370	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT PURGE CREDIT AIR CT8	156877LGE			37,965	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT PURGE CREDIT AIR CT10	156879LGE				

Louisville Gas and Electric Company Capital Budgets 2020-2023

Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT SECURITY / SYS1 UPDT	156881LGE				28,477
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT CEMs SHELTERS 5-6	156885LGE	244,921			
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT CEM LNTY BTL TRAILER	156890LGE			6,532	
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT TURNING GEAR REFRUB	157299LGE	24,680			
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT MULTILIN UPG 2018	158328LGE		1,031		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT HYDRAULIC PUMP UPG	159873LGE		84,938		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT GFI UPGRADE	159876LGE		69,262		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT SITE HVAC REPLACEMENT	160887LGE		9,809		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT INSTALL LED LIGHTING	162218LGE		7,747		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT GAS HEATER PLC UPGD	162712LGE		72,296		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT SWITCHYARD RTU UPGD	162714LGE		72,296		
Base	P42735: TOTAL TRIMBLE COUNTY CTS	TC CT PLATFORM INSTALL	163273LGE		27,667		
	P42735: TOTAL TRIMBLE COUNTY CTS Total			2,386,514	6,054,408	506,565	876,449
Base	P42765: TOTAL BROWN CTS	BRCT6 C Inspection	123906LGE		2,825		
Base	P42765: TOTAL BROWN CTS	BRCT7 C Inspection	131972LGE		8,293,954		
Base	P42765: TOTAL BROWN CTS	BRCT6 Gen Protect Relay Upgr	155110LGE		51,256		
Base	P42765: TOTAL BROWN CTS	BRCT7 Gen Protect Relay Upgr	155144LGE		44,436		
Base	P42765: TOTAL BROWN CTS	BRCT7 GT Thermal Insulation	155150LGE		56,843	303,193	
Base	P42765: TOTAL BROWN CTS	BRCT7 Quench Cooler Nozzles	155158LGE		54,939		
Base	P42765: TOTAL BROWN CTS	BRCT 6&7 SFC Controls Upgr	157261LGE		362,608		
Base	P42765: TOTAL BROWN CTS	BRCT6 AVR Upgrade	157263LGE		88,933		
Base	P42765: TOTAL BROWN CTS	BRCT7 AVR Upgrade	157265LGE		88,459		
Base	P42765: TOTAL BROWN CTS	BRCT 6&7 CEMS	157268LGE				294,091
Base	P42765: TOTAL BROWN CTS	BRCT5 SFC Controls Upgr	157271LGE				237,988
Base	P42765: TOTAL BROWN CTS	BRCT5 DC Battery Repl	159657LGE		30,822		
Base	P42765: TOTAL BROWN CTS	BRCT6 DC Battery Repl	159659LGE		22,105		
Base	P42765: TOTAL BROWN CTS	BRCT7 DC Battery Repl	159662LGE		22,105		
Base	P42765: TOTAL BROWN CTS	BRCT6 & CT7 Flux Probe Install	160820LGE		624		
Base	P42765: TOTAL BROWN CTS	BRCT 6&7 HVAC Repl	160913LGE		(50)		
	P42765: TOTAL BROWN CTS Total			825,905	8,597,147	-	532,079
Base	P42785: TOTAL CANE RUN CCGT	CR7 Misc Project (multi-year)	144531		55,585	118,645	121,019
Base	P42785: TOTAL CANE RUN CCGT	CR7 NGCC HGP	144542		4,935,128		123,439
Base	P42785: TOTAL CANE RUN CCGT	CR7 NGCC STG	148096		225,871		
Base	P42785: TOTAL CANE RUN CCGT	CR7 T3K Hardware Refresh	152055		88,282		
Base	P42785: TOTAL CANE RUN CCGT	CR7 DCS Hardware Refresh	152776			38,955	90,895
Base	P42785: TOTAL CANE RUN CCGT	CR7 NGCC CI	154829				2,043,502
Base	P42785: TOTAL CANE RUN CCGT	CR7 UV LIGHTING	154831		(1,601)		
Base	P42785: TOTAL CANE RUN CCGT	CR7 EQ OVERHAUL	154833		98,519	308,215	44,000
Base	P42785: TOTAL CANE RUN CCGT	CR7 Ket Boil Upgrade	158876		127,579	303,665	190,405
Base	P42785: TOTAL CANE RUN CCGT	CR7 Waterbox Lining	158878		47,963		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Lightning Arrestors	159431		3,908		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Clarifier Inlet Valve	159625		5,182		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Emerson Start	160811		60,513		
Base	P42785: TOTAL CANE RUN CCGT	CR7 ICM Expansion 2019	161003		(5)		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Evap Cooling Pipe Repl	161058		23,206		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Raw Water Pump A 2019	161106		37,038		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Emerson TREX Commun	161153		(1,687)		
Base	P42785: TOTAL CANE RUN CCGT	CR7 CCI Valves 2020	161447		98,746		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Cool Towr Wall	161877		8,094		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Aux Strm Heater	161900		4,400		
Base	P42785: TOTAL CANE RUN CCGT	CR7 R1 Static Seal	162211		60,585		
Base	P42785: TOTAL CANE RUN CCGT	CR7 ST Bearings	162222		39,090		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Auto Shutdown	162282			48,843	
Base	P42785: TOTAL CANE RUN CCGT	CR7 ST SEE Replace	162287		32,402	130,229	
Base	P42785: TOTAL CANE RUN CCGT	CR7 Condensor Clean	162345		25,300		
Base	P42785: TOTAL CANE RUN CCGT	CR7 HRRH1 Vlv Act Replace	162462		3,976		
Base	P42785: TOTAL CANE RUN CCGT	CR7 ST Turning Gear Motor	162610		9,290		
Base	P42785: TOTAL CANE RUN CCGT	CR7 ISS Housing Rebuild	162688		60,491		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Sludge Pump	162810		5,500		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Spare CEM Analyzer	162859		5,952		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Air Compressor 2020	163313		7,015		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Spare Cooling Twr Fan	163315		12,214		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Sump Pumps 2020	163508		20,900		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Site Utility Vehicles 2020	163523		43,923		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Cooling Tower Motors	163553		5,500		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Plant Vehicle 2020	163655		66,500		
Base	P42785: TOTAL CANE RUN CCGT	CR7 Building Improvements	163746		22,000		
	P42785: TOTAL CANE RUN CCGT Total			6,237,359	948,552	2,299,416	313,844
Base Total				48,703,368	114,993,365	50,704,105	51,080,254
ECR Mechanism	P02400: TOTAL MILL CREEK STATION	MC4 PJFF Bags 2020	135120		1,812,183		
ECR Mechanism	P02400: TOTAL MILL CREEK STATION	MC1 PJFF Bags 2019	135122		910,000	334,000	
ECR Mechanism	P02400: TOTAL MILL CREEK STATION	MC2 PJFF Bags 2020	135123		255,834		
	P02400: TOTAL MILL CREEK STATION Total			2,978,017	334,000	-	-
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR MC 2019	157470MC		(149)		
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR TC 2019	157470TC		284		
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR MC 2020	157471MC		97,584		
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR TC 2020	157471TC		29,624		
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR MC 2021	157472MC			57,918	
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR TC 2021	157472TC			25,508	
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR MC 2022	157473MC				57,918
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR TC 2022	157473TC				25,508
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR MC 2023	157474MC				61,511
ECR Mechanism	P42200: GENERATION SERVICES	GS SL CCR WELL MONITOR TC 2023	157474TC				27,018
	P42200: GENERATION SERVICES Total			127,343	83,426	83,426	88,529
ECR Mechanism	P42500: PROJECT ENGINEERING	Environmental Compliance MC1	130875		772,579		
ECR Mechanism	P42500: PROJECT ENGINEERING	Environmental Compliance MC3	130881		(47)		
ECR Mechanism	P42500: PROJECT ENGINEERING	MC ASH POND CCR	148833		13,400,447	913,000	
ECR Mechanism	P42500: PROJECT ENGINEERING	TC AP LGE CCR	148841		192,551	6,265,350	6,265,350
ECR Mechanism	P42500: PROJECT ENGINEERING	TC GYP LGE CCR	148843		64,477	1,287,000	1,558,830
ECR Mechanism	P42500: PROJECT ENGINEERING	TC CCRT - BOTTOM ASH LGE	151115		127,150		
ECR Mechanism	P42500: PROJECT ENGINEERING	TC CCRT - FLY ASH LGE	151116		201,398		
ECR Mechanism	P42500: PROJECT ENGINEERING	TC CCRT - GYPSUM LGE	151117		119,932		
ECR Mechanism	P42500: PROJECT ENGINEERING	TC CCRT - TRANSPORT LGE	151118		1,505,076		
ECR Mechanism	P42500: PROJECT ENGINEERING	TC CCRT - LANDFILL LGE	151119		7,437,692	7,651,625	
ECR Mechanism	P42500: PROJECT ENGINEERING	MC Process Water	152381		10,045,386		
ECR Mechanism	P42500: PROJECT ENGINEERING	TC LGE Process Water	152384		712,976		
ECR Mechanism	P42500: PROJECT ENGINEERING	ELG MC ECR	152966		8,921,953	23,090,506	29,187,127
ECR Mechanism	P42500: PROJECT ENGINEERING	ELG TC LGE ECR	152967		4,751,095	9,883,292	25,411,296

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Louisville Gas and Electric Company Capital Budgets 2020-2023

ECR Mechanism	P42500: PROJECT ENGINEERING	TC CCR New Construction LGE	155513	2,092				
ECR Mechanism	P42500: PROJECT ENGINEERING	MC CCR Process Pond	160433	10,255,553				
ECR Mechanism	P42500: PROJECT ENGINEERING	TC MCCUTCHEON LAND LGE	160932	1,741				
ECR Mechanism	P42500: PROJECT ENGINEERING	MC DIFFUSER ECR	162230	340,000	11,535,900			
	P42500: PROJECT ENGINEERING Total			58,852,051	59,336,903	47,879,772	46,424,562	
ECR Mechanism	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CCRT FLYASH SPARE EQUIP	159091LGE	1,137				
ECR Mechanism	P42731: TOTAL TRIMBLE COUNTY STEAM	TC CCRT GYPSUM SPARE EQUIP	159093LGE	1,517				
	P42731: TOTAL TRIMBLE COUNTY STEAM Total			2,654	-	-	-	
ECR Mechanism Total				61,960,065	59,754,329	47,963,198	46,513,091	
Grand Total				110,663,433	174,747,694	98,667,303	97,593,345	

Note * Louisville Gas and Electric Company does not budget capital at the generating unit level.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 JJS-KU-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 LGE. 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. See 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Dated January 8, 2021

Case No. 2020-00350

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 LG&E steam facilities under current circumstances.

- b. See the response to part a.
- c. See attachment being provided in Excel format.
- d. The retirement dates for the Cane Run Units are: Unit 1 – 1985, Unit 2 – 1985, unit 3 – 1996, Unit 4 – 2015, Unit 5 – 2015, Unit 6 – 2015 and Unit 11 – 2019. See the response to Question Nos. 19(a) and 19(d).
- 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 JJS-LG&E-1.

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E ECR depreciation for the forecasted test period.

Louisville Gas & Electric
 Depreciation Reconciliation - Electric

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
LGE-131200-MC ECR Future Plant	-	-	-	-	-	24,048.70	48,097.40	48,097.40	48,097.40	48,097.40	48,097.40	48,097.40	312,633.10
LGE-131200-MC4 Boil ECR 2016 NT	146,250.21	146,250.21	146,250.21	146,250.21	146,250.21	146,250.21	146,250.21	146,250.21	146,250.21	146,250.21	146,250.21	146,250.21	1,755,002.52
LGE-131200-MC4 Boil ECR 2016-152381	762,836.71	762,836.71	762,836.71	762,836.71	762,836.71	762,836.71	762,836.71	762,836.71	762,836.71	762,836.71	762,836.71	762,836.71	9,154,040.52
LGE-131200-TC2 Boil ECR 2016 NT	98,642.45	98,642.45	98,642.45	98,642.45	98,642.45	98,642.45	98,642.45	98,642.45	98,642.45	98,642.45	98,642.45	98,642.45	1,183,709.40
LGE-131200-TC2 Boil ECR2009-151118	61,575.75	61,575.75	61,575.75	61,575.75	61,575.75	61,575.75	61,575.75	61,575.75	61,575.75	61,575.75	61,575.75	61,575.75	738,909.00
LGE-131200-TC2 Boil ECR2009-159091	72.23	72.23	72.23	72.23	72.23	72.23	72.23	72.23	72.23	72.23	72.23	72.23	866.76
LGE-131200-TC2 Boil ECR2009-159093L	497.94	497.94	497.94	497.94	497.94	497.94	497.94	497.94	497.94	497.94	497.94	497.94	5,975.28
LGE-131200-MC4 SO2 Boil ECR 2009 NT	12,570.91	12,570.91	12,570.91	12,570.91	12,570.91	12,570.91	12,570.91	12,570.91	12,570.91	12,570.91	12,570.91	12,570.91	150,850.92
LGE-131200-TC2 Boil ECR 2009 P24	164,334.42	164,334.42	164,334.42	219,413.88	274,493.33	274,493.33	274,493.33	274,493.33	274,493.33	274,493.33	274,493.33	274,493.33	2,908,363.78
LGE-131200-TC Unit 1 Boil ECR 2009 NT	24,853.90	24,853.90	24,853.90	24,853.90	24,853.90	24,853.90	24,853.90	24,853.90	24,853.90	24,853.90	24,853.90	24,853.90	298,246.80
LGE-131500-TC Unit 2 Acee ECR 2009 NT	2,425.23	2,425.23	2,425.23	2,425.23	2,425.23	2,425.23	2,425.23	2,425.23	2,425.23	2,425.23	2,425.23	2,425.23	29,102.76
LGE-131100-TC2 Struc ECR 2009 P25	614.29	614.29	614.29	614.29	614.29	614.29	614.29	614.29	614.29	614.29	614.29	614.29	7,371.48
LGE-131200-TC2 Boil ECR 2009 P25	6,732.51	6,732.51	6,732.51	6,732.51	6,732.51	6,732.51	6,732.51	6,732.51	6,732.51	6,732.51	6,732.51	6,732.51	80,790.12

Att_LGE_PSC_1-57_Depreciation_Exp_Wkpr_Electric.xlsx	16,625,862.44
LGE Electric Schedule D-2	16,625,862.36
Variance	0.08 (a)

(a) Rounding

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E coal plants are as follows:

Demolition of Retired Coal Plants	\$M
Paddy's Run	\$23.0
Cane Run	\$37.3
Canal	\$11.7

See the response to KU Question No. 18 for KU plants.

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Dated January 8, 2021

Case No. 2020-00350

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. Cane Run - the facility began initial decommissioning activities beginning in late 2015, such as the draining and disposal of oils and disconnection of miscellaneous non-essential electrical systems. The Unit 4/5 sludge processing plant was demolished in 2016. Abatement and demolition of the remaining facility began in the third quarter of 2017. This effort substantially comprised of the powerblock, chimneys, support out-structures, and a 15-megawatt combustion turbine unit. Site restoration was completed in the fourth quarter of 2020.

Canal - the facility was decommissioned years ago since its retirement in 1966, including such activities as the draining and disposal of oils, disconnection of miscellaneous non-essential electrical systems, and demolition of the chimneys to top-of-powerblock elevation. The remaining facility abatement, demolition, and restoration was awarded in the third quarter of 2020. At present, the contractor has begun abatement of hazardous substances and is expected to transition into demolition in mid-2021. Restoration is anticipated to be completed by the end of 2021.

See attached.

- b. LG&E'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. LG&E 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. LG&E'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. LG&E 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 full cost of demolition.
- d. Costs incurred by the Company for the demolition, disposal, and salvage costs/income for Cane Run Coal Fired Plant, Cane Run 11, and Canal Station are included in FERC 108. The company does not break out individual costs by unit as demolition is one effort covered by one contract. See attached.
- e. See attached. 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 and amortize over a three year period. 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 1-37 in Case No. 2018-00295. The rate of return would need to be updated to reflect the stipulation agreement reached in the case.
- g. See attached. There was no depreciation expense for Cane Run 1-6, Canal or Paddy's Run 11-12 during the applicable time period.
- h. See the response to part f.
- i. Cane Run - the facility saw the removal and off-site disposal of all hazardous substances and recycling of steel/precious metals. The powerblock 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. Exterior to the powerblock, areas were generally left as concrete slabs and gravelly roadways, allowing access to areas still in-use. The former coal pile and railway locations were restored, and native grasses were planted.

Canal – the hazardous materials within the facility will be abated and disposed of off-site and steel/precious metals will be recycled. The powerblock will be demolished and materials recycled, subsurface concrete structures will be backfilled using crushed concrete and brick generated from demolition, as well as flowable fill and import stone, resulting in a gravelly area.
- j. See attachment being provided in Excel format.
- k. Cane Run - the facility saw the removal and off-site disposal of all hazardous substances and recycling of steel/precious metals. The powerblock 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. Exterior to the powerblock, areas were generally left as concrete slabs

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Canal – the hazardous materials within the facility will be abated and disposed of off-site and steel/precious metals will be recycled. The powerblock will be demolished and materials recycled, subsurface concrete structures will be backfilled using crushed concrete and brick generated from demolition, as well as flowable fill and import stone, resulting in a gravelly area.

1. The retirement year and the KW capacity are shown in the table below. Note that the combined capacity of the Canal Station Units was 50,000 KW and the combined capacity of the Paddy’s Run Station Units was 300,000 KW.

Plant	Unit	Retirement Year	KW Capacity
Cane Run	1	1985	100,000
	2	1985	100,000
	3	1996	100,000
	4	2015	155,000
	5	2015	168,000
	6	2015	240,000
	11	2019	14,000
	Canal	1	1966
2		1966	
3		1966	
4		1966	
Paddy’s Run	1	1979	300,000
	2	1979	
	3	1981	
	4	1981	
	5	1983	
	6	1984	

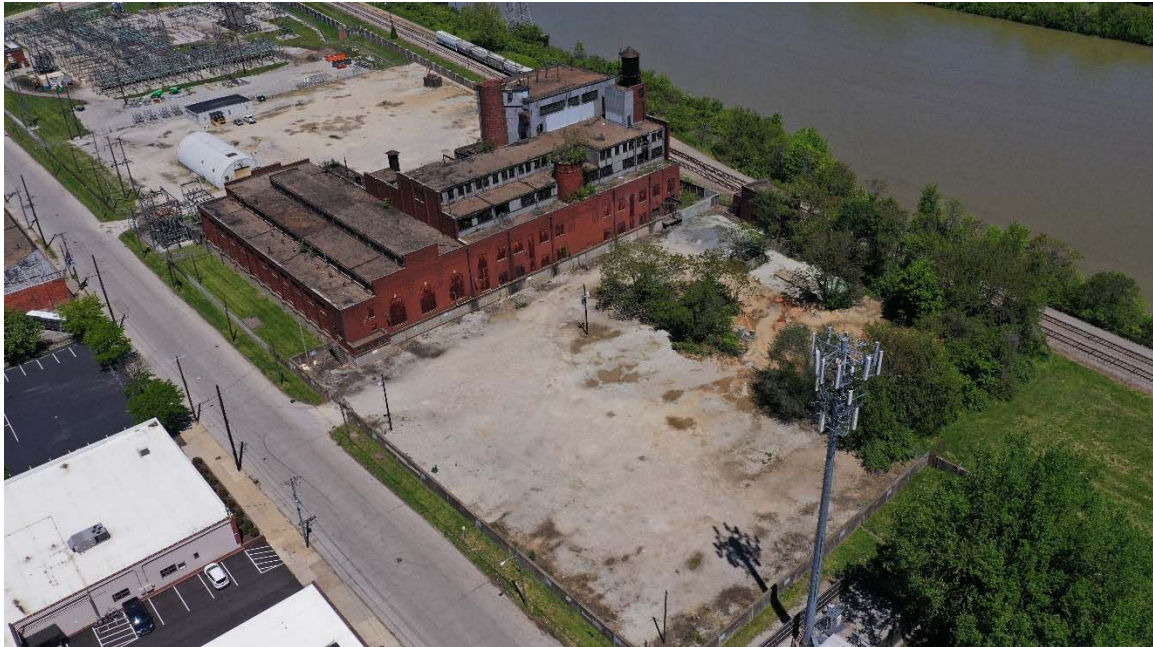
- m. See attached.
- n. It is confirmed that 1) the Companies discontinue book depreciation expense upon the retirement of applicable generating plant assets; 2) the Companies do not commence amortization in lieu of depreciation expense after the retirement of a generating plant; and 3) the Companies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



Cane Run Generating Station (2017)



Cane Run Generating Station (2020)



Canal Generating Station (2020)

PLANT	FERC	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
CANE RUN COAL FIRED (\$000)	108	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28	\$ 29	\$ 3	\$ 106	\$ 15	\$ 4	\$ 2	\$ 187
	108	2016	0	-	(0)	1	14	0	(14)	10	1	5	56	85	158
	108	2017	6	36	68	13	9	123	34	158	108	484	860	1,214	3,111
	108	2018	2,095	1,610	1,621	1,816	977	2,313	2,079	815	870	2,013	1,557	910	18,675
	108	2019	2,874	851	1,359	1,304	1,431	2,230	180	103	193	306	465	114	11,411
	108	2020	478	72	914	367	115	281	362	57	293	1,003	153	46	4,142
TOTAL CANE RUN COAL FIRED															\$ 37,685
CANE RUN 11	108	2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28	\$ (7)	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ 23
TOTAL CANE RUN 11															\$ 23
CANAL STATION	108	2018	\$ 136	\$ (2)	\$ 3	\$ 2	\$ 1	\$ 3	\$ 2	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 147
	108	2019	-	-	-	-	-	0	0	21	27	28	20	9	105
	108	2020	19	41	(9)	122	20	(57)	25	25	37	142	332	161	857
TOTAL CANAL STATION															\$ 1,109
TOTAL LGE	108	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28	\$ 29	\$ 3	\$ 106	\$ 15	\$ 4	\$ 2	\$ 187
	108	2016	0	-	(0)	1	14	0	(14)	10	1	5	56	85	158
	108	2017	6	36	68	13	9	123	34	158	108	484	860	1,214	3,111
	108	2018	2,231	1,609	1,624	1,818	978	2,316	2,081	816	870	2,013	1,557	910	18,822
	108	2019	2,874	851	1,359	1,304	1,431	2,231	180	125	219	334	485	123	11,517
	108	2020	497	114	905	488	135	252	380	82	332	1,145	485	208	5,023
TOTAL COMPANY LGE															\$ 38,817

Actuals through December 2020.



PPL companies

Memo

Date: August 5, 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 Cane Run Steam Generating Station Units 4-6

cc: Chris Garrett, Director, Accounting and Regulatory Reporting
Rusty Hudson, Director, Financial Resource Management
David Tummonds, General Manager, Cane Run Operations
Rita Toubia, Manager, Financial Reporting
Mark Payne, Manager, Cane Run Operations & Maintenance
Tim Harder, Senior Accounting Analyst, Finance & Budgeting-Power Production
Ernst & Young

Background

Cane Run Generating Unit 6 (CR 6) was retired from service in March 2015. Cane Run Generating Units 4 and 5 (CR 4/CR5) were retired from service in June 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.

Cane Run Units 4-6 are located in Jefferson County, Kentucky. Units 4, 5, and 6 began commercial operation on May 14, 1962, May 13, 1966, and May 12, 1969 respectively. The three units combined have a generator nameplate rating of 645 MW, with a net summer capacity (summer 2014) of 563 MW. Cane Run Unit 1, a 116 MW generator, began operation in November 1954. Cane Run Unit 2, also a 116 MW generator, began operation in February 1956. Units 1 and 2 were retired in January 1985. Cane Run Unit 3, a 125 MW generator, began operation in June 1958 was retired in December 1995.

Due to the impending Mercury and Air Toxics Standard (MATS), LKE performed analysis on the ability of the remaining Cane Run coal-fired generation to comply with MATS and the cost of required environmental upgrades and compared that to other least cost options. It was determined after analysis performed in 2010 and 2011 that retiring the coal units and replacing them with a combined cycle facility (Cane Run 7 or CR7) at that same location (adjacent to the coal units) was the least cost option. A Certificate for Public Convenience and Necessity

August 5, 2015
CR 4-6 Retirement
Page 2

(CPCN) for CR 7 was filed with the Kentucky Public Service Commission (KPSC) on September 15, 2011 requesting approval to build two Combustion Turbines and one Heat Recovery Steam Generator (HRSG) for a total of 640 Mw (net summer rating). The CPCN was granted by the KPSC on May 3, 2012. CR 7 was expected to be placed into commercial operation in May 2015. CR 6 was taken off-line on March 8, 2015 and retired on March 30, 2015. CR 4 and 5 were taken off-line for the last time on June 18, 2015, and retired on June 30, 2015.

To determine the proper accounting treatment, the following questions were identified and are being answered. Questions 1 through 8 relate to FERC accounting and reporting requirements and question 9 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 Cane Run 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 the applicable month of retirement (March for CR6 and June for CR 4-5) 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 future plans for the rail cars assigned to Cane Run? Rail cars may constitute an operating system which requires FERC approval of journal entries.
9. 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.

.....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

August 5, 2015
CR 4-6 Retirement
Page 4

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,*

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- (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

Q1.Does FERC provide guidance regarding a retirement of an “operating system” and, if so, is it applicable to the Cane Run 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 Cane Run 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 CR 1-6 was completed by David Tummonds, General Manager-Cane Run, Tim Harder, Senior Budget Analyst-Cane Run, Mark Payne, Manager-Operations & Maintenance-Cane Run, 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 \$32,096,708. Of this amount, \$7,293,138 represent ash pond and landfill 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 Cane Run ash pond and landfill are in the process of being closed and will remain in electric plant accounts until 2016 when final remediation activities are complete.

Q3. Will all of the assets identified for retirement be removed from the electric plant accounts in the applicable month of retirement (March for CR6 and June for CR 4-5) or over a period of time as each phase of shut down is completed?

A3. The majority of the assets identified for retirement for CR6 were removed from the electric plant accounts in March 2015. The majority of the assets identified for retirement for CR4-5 were removed from the electric plant accounts in June 2015. Assets common to all of the steam units but assigned to the CR 6 asset location were retired to FERC account 108 in June when CR 4-5 was retired. Additionally, certain assets

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remaining from CR 1-3 which were common to the entire coal facility were also retired in June 2015.

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 Cane Run (Note: GAAP is after purchase accounting not recognized by FERC for plant accounts):

	<u>FERC</u>	<u>GAAP</u>
Total CR 1 - 6 Assets before retirement	\$ 341,206,184.95	\$ 122,271,978.74
Cane Run 6 Asset retirements @ 3/30/15	\$ (130,985,124.47)	\$ (56,869,517.05)
Cane Run Units 1 - 6 Asset retirements @ 6/30/15	(178,124,352.32)	(50,917,485.63)
Total CR 1 - 6 Assets retired	\$ (309,109,476.79)	\$ (107,787,002.68)
CR 1-6 Assets remaining after retirement	\$ 32,096,708.16	\$ 14,484,976.06
Total CR 1-6 Reserve after retirement by component		
Life	\$ 10,981,998.08	\$ 28,593,730.18
Cost of Removal	(25,838,893.05)	-
Salvage	5,615,113.82	-
Total CR 1-6 Reserve after retirement	\$ (9,241,781.15)	\$ 28,593,730.18
Total Assets remaining less reserve	<u>\$ 22,854,927.01</u>	<u>\$ 43,078,706.24</u>

⁽¹⁾ The Life reserve (which is in a debit position) represents the allocated reserve for Cane Run. 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 Cane Run 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 (\$309,109,477) 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 Cane Run location will be depleted, leaving no life reserve to be applied to the \$32,096,708 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 Cane Run location or;
 - b. Moving life reserves among the plant accounts and specific unit locations for Cane Run or possibly moving life reserves from another generating location to the Cane Run 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. Yes, Tim Harder, Sr. Budget Analyst identified approximately \$885,000 in assets to be transferred to other Company locations. These assets, plus the associated reserves, will be transferred on electric plant accounts at a later date.

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

A6. Yes, AROs associated with the remediation of the coal storage, closure of generation wells and other AROs will be settled during 2015 or 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 Tim Harder, Sr. Budget Analyst, 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.

Cane Run Station Plant Closure Schedule		
	2015 Estimated	Est. Future Costs
<u>Retirement Activity</u>	(Thousands)	(Thousands)
Closure Engineering - Amec Foster Wheeler (PE Scope)	99	-
Closure Engineering - Construction Support (PE Scope)	-	25
Demolition of stack Units 1,2,3,4,5,6 (PE Scope)	-	4,199
Demolition of existing structural steel, tanks, FGDs, duct work, sludge processing buildings and equipment, coal yard equipment, dust control, lead paint and asbestos abatement where necessary (PE Scope)	-	7,027
Coal Pile Storage (ARO) (PE Scope)	-	321
Environmental Ponds (ARO) (PE Scope)	-	?
Lime barge unloading removal (PE Scope)	-	278
Circulating water piping penetration sealing (PE Scope)	-	371
Remove transformers from screenhouse roof	-	?
Salvage values of existing equipment or commodities	-	?
Gen Wells (ARO)	100	-
Septic connections: Convert sewer treatment plant to holding tank	25	-
Drain/remove oil from existing equipment and storage tanks	350	-
Remove chemicals from site	10	-
Drain/remove freon from existing equipment	125	-
Drain water from existing systems	25	-
Insert and cap 12" gas line - purge line from metering station located beside CR11	50	-
Asbestos containing materials (spot abatement)	20	-
Drain oil from any decommissioned transformers	75	-
Coal bunker cleanout (Units 4/5) 25k/bunker	75	-
High pressure cleaning for final CCR cleanup, sumps and trenches, etc.	600	-
Mercury device mitigation	25	-
Battery mitigation	50	-
Nuclear sources	100	-
(add) 15% Contingency (Non PE Scope)	245	-
Total Removal Cost	\$ 1,875	\$ 12,196
	2015 Estimated	Est. Future Costs
<u>Investment Activity</u>	(Thousands)	(Thousands)
Roofing Replacement to prevent leaks	\$ 2,335	\$ -
Provide new permanent 480 Volt feed to Plant (lighting, house crane, sumps, etc.)	300	300
All remaining plant drains must route to either the Unit 5 sump pump or the EPA (Unit 1) sump pumps	125	-
(add) 15% Contingency (Non PE Scope)	414	45
Total Investment Cost	\$ 3,174	\$ 345

? – Amount to be determined.

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Q8. What are the future plans for the rail cars assigned to Cane Run? Rail cars may constitute an operating system which requires FERC approval of journal entries.

A8. Per Esther Thompson-Long, Manager, Corporate Fuels and By-Products, the rail cars will no longer be used to transport coal. It is likely the rail cars will be sold at a later date and the need for a FERC filing will be assessed at that time. Depreciation on the rail cars will no longer be charged to the various jurisdictions fuel recovery mechanisms through Account 151, Fuel Stock. Beginning in July 2015, depreciation will be charged to Account 403, Depreciation Expense.

Q9. What are the US GAAP requirements and disclosures?

A9. 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.*

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- *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, LG&E retired CR 6 from service in March 2015 and CR 4 and CR 5 were retired from service in June 2015. As a result, LG&E reviewed the retirement for potential impairment or abandonment issues. In 2011, LG&E reviewed the 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 – LG&E 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, LG&E believes that the retirements of CR 4, CR 5 and CR 6 do not represent an abandonment even though the assets were retired sooner than expected. These units were placed in service more than 40 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 \$25 million (exclusive of \$7 million in ash pond/landfill assets which are being retired in 2016) which in relation to the total PP&E is immaterial.

As there are neither impairment issues, nor abandonment issues, LG&E 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/landfill. Although the assets are no longer used in the generation of electricity, they are used in the remaining operations at Cane Run. As such, the assets not retired will remain in the Utility Plant line on the Balance Sheet.

Historically, LG&E 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 has been to leave the remaining assets in the Utility Plant account, until they are retired, as such LG&E will not reclassify these assets. If in the next rate case the KPSC decides that the

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accounting treatment should change from previous practice, LG&E 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. LG&E has disclosed the retirements in the December 2014, Form 10-K.

Conclusion

The assets identified were retired in March 2015 and June of 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/landfill 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 (March/June 2015). No gains or losses were recognized upon the retirement of the assets.

Related Technical Research/Whitepapers

Tyrone Retirement.docx dated April 22, 2013

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

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-
- 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.

Depreciation Expense By Month for Retired Power Plants

Cane Run 11	
Jan-2018	25,123.53
Feb-2018	25,182.54
Mar-2018	25,182.54
Apr-2018	25,182.54
May-2018	25,182.54
Jun-2018	25,182.54
Jul-2018	25,182.54
Aug-2018	25,182.54
Sep-2018	25,182.54
Oct-2018	25,182.54
Nov-2018	25,182.54
Dec-2018	25,182.54
Jan-2019	25,182.54
Feb-2019	25,182.54
Mar-2019	25,182.54
Apr-2019	25,182.54
May-2019	25,182.54
Jun-2019	25,182.54
Jul-2019	25,182.54
Aug-2019	25,182.54
Sep-2019	25,182.54
Oct-2019	25,182.54
Nov-2019	15,220.00
Dec-2019	5,257.43
Jan-2020	5,257.43
Feb-2020	5,257.43
Mar-2020	5,257.43
Apr-2020	5,257.43
May-2020	5,257.43
Jun-2020	5,257.43
Jul-2020	5,257.43
Aug-2020	5,257.43
Sep-2020	5,257.43
Oct-2020	5,257.43
Nov-2020	5,257.43
Dec-2020	5,257.43
Total	637,523.46

In November 2019, the CR-11 assets relating to the generation of electricity were retired. The structural assets remaining will be retired upon completion of the demolition project.

Cane Run Steam Plant

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
500900		19	12,999									
501090			9,103									
502001		-	184	(184)								
502002			57,254									
502006		-										
505100			21,719									
506100	37,343	33,552	51,380	35,830	28,412	(16,047)	16,398	1,891	1,563	5,985	6,078	6,356
506900	1,150	2,151	1,373	1,079	1,590	1,245	1,189	1,157	818	38	39	159
509052					-							
509053												
510100			23,938									
511100	27,022	814	2,333	3,003	9,512	842	23,400	1,883				
512100			39,409									
513100			10,444									
514100		943	478		4,491							
925002	137	104	99	108	87	13	0	0	0	2	2	(9)
925902	0	0	0	0	0	0	0	0	0			
926002	122	101	88	99	57	16	8	10	9	3	3	2
926003	2,541	2,084	1,820	2,052	1,224	319	145	196	162	557	554	(238)
926004	129	105	92	104	62	16	7	10	8	36	36	15
926005	105	87	75	85	49	13	6	9	7	26	26	28
926019	228	182	164	183	120	26	9	12	10	46	46	(42)
926101	1,063	921	755	1,051	489	190	120	162	134	548	544	422
926102	842	695	602	681	394	108	52	71	58	211	209	183
926105	29	23	21	23	15	3	1	2	1	(2)	(2)	(154)
926106	233	196	166	219	119	36	19	26	22	88	88	38
926116	314	260	225	254	147	40	20	26	22	169	168	151
926117	622	542										
926118	341	247										
926198			442	(150)	(246)	6	41	56	46	187	186	284
926199			248	196	209	13	(17)	(22)	(19)	(76)	(76)	(93)
926902	6	11	6	5	8	6	6	6	4			
926903	109	214	118	101	150	121	109	115	81			
926904	5	11	6	5	7	6	5	6	4			
926905	5	10	5	5	7	5	5	5	4			
926911	78	154	84	84	124	100	91	96	67			
926912	39	77	43	36	54	44	39	42	29			
926915	1	2	1	1	1	1	1	1	1			
926916	14	27	15	14	20	16	15	15	11			
926917	47	93										
926918	(7)	(13)										
926919	7	14	7	6	9	8	7	7	5			
926990	15	29	16	14	20	16	15	16	11			
926998			51	29	43	34	31	33	23			
926999			(7)	(12)	(17)	(14)	(13)	(13)	(9)			
Grand Total	72,539	43,654	235,756	44,921	47,156	(12,815)	41,711	5,816	3,071	7,819	7,900	7,101

Cane Run Steam Plant

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
500900			(9,245)			12		12				
501090			(4,198)									
502001												
502002			(30,396)									
502006												
505100			(9,413)									
506100	7,025	6,357	672	6,961	10,019	7,460	23,564	8,121	7,353	9,210	7,835	9,110
506900	65	65	44									
509052			-				-					-
509053			-									
510100			(13,211)						5,103	1,497	(335)	11,000
511100							369					
512100			(18,797)									
513100			(5,498)									
514100												
925002	1	1	1	1	2	2	2	2	2	3	2	(21)
925902												
926002	31	28	30	31	44	33	38	36	32	31	27	33
926003	708	651	689	713	1,025	764	877	832	753	913	776	636
926004	35	31	33	34	49	37	42	40	36	26	22	5
926005	33	30	32	33	47	35	41	38	35	37	31	41
926019	49	44	47	49	70	52	60	57	51	84	72	(38)
926101	525	420	445	460	662	506	581	551	499	697	593	742
926102	262	237	250	259	373	278	319	302	274	347	295	336
926105	6											(216)
926106	85	66	69	72	104	77	88	84	76	106	90	113
926116	105	95	100	104	149	111	127	121	109	181	154	454
926117												
926118												
926198	146	87	92	96	137	12	14	13	12	21	18	22
926199	(80)	(72)	(76)	(79)	(114)	(55)	(63)	(60)	(54)	(78)	(66)	(83)
926902												
926903												
926904												
926905												
926911												
926912												
926915												
926916												
926917												
926918												
926919												
926990												
926998												
926999												
Grand Total	8,997	8,039	(88,331)	8,733	12,567	9,323	26,057	10,148	14,280	13,075	9,514	22,133

Cane Run Steam Plant

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
500900												
501090												
502001												
502002												
502006												
505100												
506100	8,909	8,546	11,894	13,982	12,511	11,545	24,624	7,111	10,631	11,126	10,353	11,610
506900					587	3,226	3,226	2,933	2,982	3,226	2,870	2,706
509052	-									-		-
509053								-	-	-	-	-
510100	15,336	45,612	(62,762)					2,000	8,844	(8,389)	7,191	
511100												
512100												
513100												
514100												
925002	2	2	2	2	2	2	2	1	2	2	2	(8)
925902					0	1	1	1	1	1	1	(2)
926002	39	37	52	49	54	47	45	33	50	52	46	(6)
926003	862	827	1,149	1,081	1,210	986	935	692	1,033	1,082	811	632
926004	38	37	51	48	53	46	44	32	49	51	9	(121)
926005	47	45	63	59	66	39	37	28	41	43	39	50
926019	59	57	79	74	83	67	63	47	70	73	66	15
926101	591	567	788	741	830	794	753	557	833	872	979	1,156
926102	373	358	498	468	524	215	204	151	225	236	213	114
926105												(217)
926106	88	84	117	110	123	126	119	88	132	138	123	146
926116	149	143	199	187	210	182	173	128	191	200	363	386
926117												
926118												
926198	253	243	337	317	355	(2)	(2)	(2)	(2)	(3)	56	65
926199	(74)	(71)	(99)	(93)	(104)	(207)	(196)	(145)	(217)	(227)	(203)	(238)
926902					3	15	15	14	14	15	13	(1)
926903					57	314	314	286	290	314	225	148
926904					3	15	15	13	14	15	3	(28)
926905					3	13	13	11	12	13	11	12
926911					39	253	253	230	234	253	272	270
926912					25	68	68	62	63	68	59	27
926915												(51)
926916					6	40	40	36	37	40	34	34
926917												
926918												
926919					4	21	21	19	20	21	18	4
926990					10	58	58	53	54	58	101	90
926998					17	(1)	(1)	(1)	(1)	(1)	16	15
926999					(5)	(66)	(66)	(60)	(61)	(66)	(56)	(56)
Grand Total	26,673	56,488	(47,633)	17,026	16,664	17,799	30,760	14,320	25,540	9,215	23,614	16,751

Cane Run CT11												
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
547010						-			-		-	-
547020	-	-			-	-			-			-
547030	39,010	35,147	28,405	22,394	23,138	22,392	23,138	23,138	22,392	23,138	28,476	38,499
547031	-	-									-	-
547040						7,031					13	
547041							-				-	
547051				274	27,082	30,102	97,472	6,224	85,624	151,197	39,497	
547052	1,139,333	2,712	9,566	79,404	55,984	63,924	105,021	62,799	102,613	19,353	76,019	141,400
547053	(1,922,042)	(22,649)	(207,256)	(185,644)	(178,927)	(186,859)	(299,752)	(227,665)	(216,260)	(256,806)	(354,852)	(478,533)
547054	782,709	19,937	197,690	105,967	95,861	92,833	97,259	158,642	28,023	86,256	239,336	337,133
548010			(0)									
549100	63	181	177	161	191	158	861	135	143	173	220	135
552100			10	(0)								
553010	16,716	1,881	14,827	5,567	6,984	6,510	13,159	19,204	5,754	20,527	5,597	5,118
554100	15	335	815	137	(134)	114			3	17	15	27
925002	77	31	45	18	22	21	61	56	12	(43)	(70)	165
926002	43	17	25	10	12	12	34	31	6	1	1	0
926003	934	376	540	223	266	253	735	676	141	76	124	(117)
926004	48	19	28	11	14	13	38	35	7	12	20	(25)
926005	37	15	21	9	10	10	29	27	6	2	3	2
926019	97	39	56	23	28	26	77	71	15	24	40	(83)
926101	235	95	136	73	87	83	239	220	46	58	96	55
926102	294	118	170	70	84	80	231	213	44	106	174	131
926105	12	5	7	3	3	3	9	8	2	(43)	(70)	59
926106	68	28	39	20	24	23	67	61	13	16	27	(0)
926116	110	44	63	26	31	30	86	79	17	56	92	89
926117	131	53										
926118	227	91										
926198			76	(63)	(76)	(72)	(208)	(192)	(40)	(48)	(79)	21
926199			131	49	58	56	161	148	31	40	65	12
Grand Total	58,117	38,475	45,570	28,732	30,744	36,742	38,715	43,912	28,590	44,113	34,744	44,089

Cane Run CT11

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
547010	-	-	-									
547020	-	-	-									
547030	39,742	36,093	28,817	22,833	23,786	22,833	23,673	23,544	22,790	0		
547031	-	-	-									
547040					565							
547041					-							
547051	-			468	22	535	2,249	190	8,730	103	2,231	87
547052	173,168	17,663	42,850	13,418	2,071	196	2,279	48	1,681	2,244	61,590	354
547053	(484,831)	(58,341)	(476,239)	(132,957)	(16,814)	(2,638)	(5,878)	(287)	(15,094)	(14,507)	(171,278)	(7,490)
547054	311,662	40,678	433,389	119,071	14,721	1,907	1,350	48	4,683	12,160	107,458	7,048
548010												
549100	135	76	132	133	172	2,723	62	76	104	79	58	
552100												
553010	5,939	6,564	7,155	9,874	4,893	5,919	7,937	24,142	24,272	554	40,605	5,809
554100	(0)	7	108			300	108	309		252	98	
925002	26	33	23	37	15	19	27	20	14	189	18	(91)
926002	12	15	10	17	7	9	12	23	33	21	2	5
926003	307	401	282	446	179	231	332	564	799	551	47	(103)
926004	15	20	14	22	9	11	16	27	38	9	1	(2)
926005	12	16	11	18	7	9	13	25	36	5	0	1
926019	27	34	24	38	15	20	28	43	57	63	6	1
926101	85	97	68	108	43	60	87	276	467	221	17	44
926102	100	128	90	142	57	74	106	194	283	300	26	73
926105	4											9
926106	24	26	18	29	11	15	21	48	75	46	4	10
926116	45	58	41	64	26	33	48	82	116	107	9	101
926117												
926118												
926198	(100)	(124)	(87)	(138)	(55)	(23)	(34)	(19)	(6)	34	3	8
926199	63	75	53	83	33	45	64	23	(17)	117	11	29
Grand Total	46,436	43,518	36,759	33,705	29,763	32,277	32,502	49,376	49,062	2,547	40,904	5,893

Cane Run CTII												
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
547010												
547020							-	-	-	-	-	-
547030												
547031												
547040												
547041												
547051								957				
547052											1,934	
547053		(22)		(1,941)				(957)			(3,039)	
547054		22		1,941							1,106	
548010												
549100												
552100				6,398	8,261	2,672	(17)					
553010	1,391	1,119	1,539	1,993	752		1,595					
554100												
925002	11	8	6	14	61							
926002	6	5	3	8	34							
926003	162	124	87	199	893							
926004	7	6	4	9	40							
926005	8	6	4	9	42							
926019	14	11	8	18	79							
926101	41	32	22	51	227							
926102	58	45	31	72	321							
926105												
926106	10	8	6	13	56							
926116	29	22	16	36	159							
926117												
926118												
926198	12	9	6	14	64							
926199	31	24	16	38	169							
Grand Total	1,780	1,418	1,748	8,869	11,159	2,672	1,578	-	-	-	-	-

Canal												
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
552100												
554100				1,884	364							
925002												
926002												
926003												
926004												
926005												
926019												
926101												
926102												
926106												
926116												
926198												
926199												
Grand Total	-	-	-	1,884	364	-	-	-	-	-	-	-

Canal												
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
552100												
554100												
925002												
926002												
926003												
926004												
926005												
926019												
926101												
926102												
926106												
926116												
926198												
926199												
Grand Total	-	-	-	-	-	-	-	-	-	-	-	-

Canal												
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
552100							1,442	(6)	74			
554100	5,137	885										
925002		7										
926002		4										
926003		103										
926004		5										
926005		5										
926019		9										
926101		26										
926102		37										
926106		7										
926116		18										
926198		7										
926199		20										
Grand Total	5,137	1,132	-	-	-	-	1,442	(6)	74	-	-	-

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

PLANT	FERC	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
CANE RUN COAL FIRED (\$000)	108	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28	\$ 29	\$ 3	\$ 106	\$ 15	\$ 4	\$ 2	\$ 187
	108	2016	0	-	(0)	1	14	0	(14)	10	1	5	56	85	158
	108	2017	6	36	68	13	9	123	34	158	108	484	860	1,214	3,111
	108	2018	2,095	1,610	1,621	1,816	977	2,313	2,079	815	870	2,013	1,557	910	18,675
	108	2019	2,874	851	1,359	1,304	1,431	2,230	180	103	193	306	465	114	11,411
	108	2020	478	72	914	367	115	253	369	57	435	215	457	-	3,733
TOTAL CANE RUN COAL FIRED															\$ 37,275
CANE RUN 11	108	2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28	\$ (7)	\$ -	\$ 100	\$ 172	\$ -	\$ -	\$ 293
TOTAL CANE RUN 11															\$ 293
CANAL STATION	108	2018	\$ 136	\$ (2)	\$ 3	\$ 2	\$ 1	\$ 3	\$ 2	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 147
	108	2019	-	-	-	-	-	0	0	21	27	28	20	9	105
	108	2020	19	41	(9)	122	20	(57)	25	25	555	775	780	1,453	3,749
	108	2021	505	605	373	355	683	605	605	505	505	555	435	1,768	7,499
	108	2022	25	50	25	100	-	-	-	-	-	-	-	-	200
TOTAL CANAL STATION															\$ 11,700
TOTAL LGE	108	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28	\$ 29	\$ 3	\$ 106	\$ 15	\$ 4	\$ 2	\$ 187
	108	2016	0	-	(0)	1	14	0	(14)	10	1	5	56	85	158
	108	2017	6	36	68	13	9	123	34	158	108	484	860	1,214	3,111
	108	2018	2,231	1,609	1,624	1,818	978	2,316	2,081	816	870	2,013	1,557	910	18,822
	108	2019	2,874	851	1,359	1,304	1,431	2,231	180	125	219	334	485	123	11,517
	108	2020	497	114	905	488	135	224	387	82	1,090	1,162	1,237	1,453	7,775
	108	2021	505	605	373	355	683	605	605	505	505	555	435	1,768	7,499
	108	2022	25	50	25	100	-	-	-	-	-	-	-	-	200
TOTAL COMPANY LGE															\$ 49,268

Note - 2021 Business Plan (actuals through August 2020)

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 expense. The team incentive measures are re-evaluated annually. However, for the sake of completeness, the table below assumes the measures and weightings used for 2020 will apply in 2021 as well for purposes of categorizing the TIA for the forecast test year. A small number of employees 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	2018	2019	Base Period	Test Period
Amount by each Goal/Target				
Cost Control	1,700,424	1,698,454	1,424,702	1,586,608
Customer Reliability	1,292,421	1,213,011	1,424,702	1,586,608
Customer Satisfaction	1,885,095	1,773,752	1,424,702	1,586,608
Safety	1,425,406	1,431,054	1,424,702	1,586,608
Individual / Team Effectiveness	4,387,130	4,257,111	4,559,046	5,077,145
Total	10,690,477	10,373,382	10,257,853	11,423,577
Customer Service and Marketing Contact Center	78,045	52,909	76,851	88,898

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 <u>\$50 incentive</u> ; (2) No ZHON in Lead area for the same reason (e.g. failure to review and cancel service orders) in the current quarter <u>\$50 incentive</u> ; (3) Zero ZHON’s in Lead area for the current quarter <u>\$50 incentive</u>	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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E information.

Louisville Gas and Electric Company
Total Electric

Account	REPORTING YEARS							
	Test Year	Base Year	2020	2019	2018	2017	2016	2015
1. POWER PRODUCTION EXPENSES								
A. Steam Power Generation								
Operation								
(500) Operation Supervision and Engineering	5,359,919	4,250,295	3,897,818	5,420,308	4,862,392	4,953,655	5,202,523	7,778,894
(501) Fuel	235,364,259	213,062,808	214,740,586	246,447,762	254,423,858	255,985,169	265,508,539	293,363,305
(502) Steam Expenses	19,277,414	20,407,418	18,907,505	17,897,346	17,684,948	17,007,688	17,319,972	24,037,462
(504) Steam Transferred-Cr.	-	-	-	-	-	-	-	(5,774)
(505) Electric Expenses	2,353,024	2,597,950	2,995,827	2,983,713	2,857,716	2,617,433	2,565,759	1,656,803
(506) Miscellaneous Steam Power Expenses	16,437,786	15,686,081	14,828,238	13,654,490	14,450,722	16,179,078	16,024,641	16,389,656
(507) Rents	-	12,000	27,000	36,360	36,540	36,000	36,000	41,154
(509) Allowances	-	1	2	2	3	3	75	4,471
TOTAL Operation	278,792,402	256,016,554	255,396,976	286,439,981	294,316,179	296,779,026	306,657,509	343,265,971
Maintenance								
(510) Maintenance Supervision and Engineering	8,141,536	6,738,554	6,824,056	5,379,062	5,518,963	4,861,558	4,791,858	3,346,838
(511) Maintenance of Structures	3,444,669	3,788,809	3,854,749	4,056,331	3,055,930	2,488,939	3,611,593	2,753,377
(512) Maintenance of Boiler Plant	35,468,576	33,925,234	32,010,184	34,882,284	33,251,883	31,647,418	32,427,625	38,558,839
(513) Maintenance of Electric Plant	14,018,415	8,830,855	7,673,375	9,326,280	9,059,884	6,941,782	7,528,966	5,973,295
(514) Maintenance of Miscellaneous Steam Plant	1,551,793	1,535,352	1,904,625	2,543,075	2,348,614	2,397,858	2,524,165	9,599,669
TOTAL Maintenance	62,624,989	54,818,804	52,266,989	56,187,032	53,235,274	48,337,555	50,884,207	60,232,018
TOTAL Power Production Exp - Steam Power	341,417,391	310,835,357	307,663,965	342,627,013	347,551,453	345,116,581	357,541,716	403,497,989
B. Hydraulic Power Generation								
Operation								
(535) Operation Supervision and Engineering	116,778	127,803	167,626	157,040	124,769	130,252	126,199	124,513
(536) Water for Power	43,212	39,562	38,884	38,814	39,284	39,136	39,092	39,039
(538) Electric Expenses	324,155	349,154	332,363	337,502	371,509	370,671	304,697	267,947
(539) Misc. Hydraulic Power Generation Exp.	213,613	268,600	245,048	125,378	207,833	140,113	127,472	199,153
(540) Rents	568,902	503,307	499,058	354,983	403,362	524,198	588,213	477,265
TOTAL Operation	1,266,660	1,288,427	1,282,979	1,013,717	1,146,757	1,204,370	1,185,673	1,107,917
Maintenance								
(542) Maintenance of Structures	323,993	314,031	100,045	560,183	317,087	282,081	255,450	317,142
(543) Maintenance of Reservoirs, Dams, and Waterways	222,489	122,137	79,413	171,323	165,206	262,909	96,840	200,701
(544) Maintenance of Electric Plant	327,894	316,652	185,453	393,466	433,419	314,546	354,203	337,879
(545) Maintenance of Misc. Hydraulic Plant	56,196	29,583	21,447	76,213	69,074	64,377	56,922	35,117
TOTAL Maintenance	930,572	782,403	386,358	1,201,185	984,786	923,913	763,415	890,839
TOTAL Power Production Exp - Hydraulic Power	2,197,232	2,070,830	1,669,337	2,214,902	2,131,543	2,128,283	1,949,088	1,998,756
C. Other Power Generation								
Operation								
(546) Operation Supervision and Engineering	187,484	261,229	253,471	387,083	371,890	322,194	343,577	187,899
(547) Fuel	43,921,446	35,237,908	33,480,754	47,105,360	59,380,204	44,131,857	45,158,928	46,198,399
(548) Generation Expenses	300,829	238,718	316,997	244,808	273,056	239,454	213,926	182,717
(549) Miscellaneous Other Power Generation Expenses	1,742,424	1,474,296	1,441,919	1,336,703	1,249,297	3,111,829	1,131,762	811,542
(550) Rents	11,652	5,735	4,170	11,188	14,752	18,292	18,193	21,165
TOTAL Operation	46,163,835	37,217,887	35,497,311	49,085,142	61,289,199	47,823,626	46,866,386	47,401,722
Maintenance								
(551) Maintenance Supervision and Engineering	272,764	236,687	265,660	150,900	160,048	135,066	127,494	33,920
(552) Maintenance of Structures	235,911	728,037	440,410	400,953	444,374	296,867	298,357	110,714
(553) Maintenance of Generating and Electric Plant	3,098,761	1,614,571	1,796,226	2,040,756	1,673,231	1,543,469	1,768,527	1,410,206
(554) Maintenance of Misc. Other Power Gen. Plant	1,896,209	944,771	784,381	915,862	733,426	1,099,464	1,111,910	682,039
TOTAL Maintenance	5,503,645	3,524,067	3,286,677	3,508,471	3,011,079	3,074,866	3,306,288	2,236,879
TOTAL Power Production Expenses - Other Power	51,667,480	40,741,954	38,783,988	52,593,613	64,300,278	50,898,492	50,172,674	49,638,601

Louisville Gas and Electric Company
Total Electric

Account	REPORTING YEARS							
	Test Year	Base Year	2020	2019	2018	2017	2016	2015
D. Other Power Supply Expenses								
(555) Purchased Power	44,518,297	52,526,749	53,019,808	46,283,163	55,805,401	53,308,448	55,379,006	59,903,876
(556) System Control and Load Dispatching	1,775,597	1,376,209	1,798,590	1,185,281	1,175,828	1,158,600	1,105,413	1,266,897
(557) Other Expenses	194,885	183,274	111,782	88,697	687,242	(54,109)	46,863	724,813
TOTAL Other Power Supply Expenses	46,488,779	54,086,232	54,930,180	47,557,141	57,668,471	54,412,939	56,531,282	61,895,586
TOTAL Power Production Expenses	441,770,883	407,734,372	403,047,470	444,992,669	471,651,745	452,556,295	466,194,760	517,030,932
2. TRANSMISSION EXPENSES								
Operation								
(560) Operation Supervision and Engineering	1,374,229	1,418,195	967,762	861,686	859,705	892,859	889,517	947,956
(561) Load Dispatching	2,719,716	1,951,562	2,260,875	2,326,470	2,380,493	2,089,560	2,174,054	2,138,813
(562) Station Expenses	1,022,714	947,762	793,010	731,324	958,142	800,907	857,977	1,574,738
(563) Overhead Lines Expense	293,742	247,045	248,387	263,378	339,816	191,250	336,947	287,353
(565) Transmission of Electricity by Others	998,725	1,034,122	266,138	676,503	1,311,943	627,209	639,923	792,961
(566) Miscellaneous Transmission Expenses	12,977,686	11,865,863	11,481,182	11,309,277	8,038,863	6,522,066	6,259,347	5,887,745
(567) Rents	61,385	72,601	73,149	67,522	61,927	51,090	55,635	19,330
TOTAL Operation	19,448,197	17,537,151	16,090,503	16,236,160	13,950,889	11,174,941	11,213,400	11,648,896
Maintenance								
(569) Maintenance of Structures	-	-	-	-	-	-	-	-
(570) Maintenance of Station Equipment	1,720,071	1,542,922	1,397,627	1,573,029	1,960,913	1,481,214	1,636,156	1,639,818
(571) Maintenance of Overhead Lines	7,356,001	5,510,147	6,225,031	6,513,040	4,492,113	2,496,853	1,945,145	932,134
(573) Maintenance of Misc. Transmission Plant	236,185	176,737	263,743	251,586	210,210	190,202	198,928	266,398
TOTAL Maintenance	9,312,257	7,229,805	7,886,401	8,337,655	6,663,236	4,168,269	3,780,229	2,838,350
TOTAL Transmission Expenses	28,760,454	24,766,955	23,976,904	24,573,815	20,614,125	15,343,210	14,993,629	14,487,246
3. REGIONAL MARKET EXPENSES								
Operation								
(575.7) Market Facilitation, Monitoring and Compliance Svcs	-	122	1,865	7,075	10,086	(123,555)	(257,187)	(272,709)
TOTAL Operation	-	122	1,865	7,075	10,086	(123,555)	(257,187)	(272,709)
4. DISTRIBUTION EXPENSES								
Operation								
(580) Operation Supervision and Engineering	2,397,039	1,926,914	1,796,267	2,159,838	2,422,065	1,712,305	1,469,807	1,580,294
(581) Load Dispatching	292,953	253,245	238,533	213,647	309,019	638,892	687,246	745,703
(582) Stations Expenses	1,764,640	1,924,884	2,392,080	2,135,796	2,179,630	1,887,389	1,948,015	1,534,124
(583) Overhead Line Expenses	5,783,700	5,043,191	5,038,177	5,033,431	8,985,655	5,498,580	5,588,737	5,512,561
(584) Underground Line Expenses	6,320,821	6,451,085	6,609,330	5,964,633	417,120	464,917	457,354	683,338
(586) Meter Expenses	7,932,375	5,785,127	5,456,200	7,311,721	6,838,040	6,363,705	6,675,900	6,397,771
(587) Customer Installations Expenses	-	-	-	123	415	(26,361)	(136,418)	(183,127)
(588) Miscellaneous Expenses	7,395,817	6,272,192	6,158,084	7,226,912	5,851,440	5,037,045	4,748,413	4,034,065
(589) Rents	35,725	36,193	49,063	18,717	31,007	24,987	12,204	20,070
TOTAL Operation	31,923,070	27,692,833	27,737,734	30,064,818	27,034,391	21,601,459	21,451,258	20,324,799
Maintenance								
(590) Maintenance Supervision and Engineering	47,090	30,370	17,531	41,203	40,477	71,359	10,072	70,302
(591) Maintenance of Structures	-	1,475	5,157	16,332	2,982	7,951	696	2,286
(592) Maintenance of Station Equipment	1,865,977	1,435,338	1,118,296	1,194,720	1,051,753	1,028,738	1,130,593	1,084,361
(593) Maintenance of Overhead Lines	15,769,154	17,885,477	17,166,198	20,167,446	23,133,568	20,139,853	21,330,734	23,934,983
(594) Maintenance of Underground Lines	1,854,313	1,536,409	1,508,490	1,212,049	1,426,055	1,171,348	1,294,339	1,212,304
(595) Maintenance of Line Transformers	185,535	122,860	116,316	191,045	158,096	160,778	157,116	199,399
(596) Maintenance of Street Lighting and Signal Systems	568,134	427,622	411,090	447,900	419,554	411,185	418,544	403,750
(598) Maintenance of Miscellaneous Distribution Plant	870,332	572,000	611,701	734,385	637,011	616,090	588,179	752,563
TOTAL Maintenance	21,160,535	22,011,553	20,954,779	24,005,080	26,869,496	23,607,302	24,930,273	27,659,948
TOTAL Distribution Expenses	53,083,605	49,704,386	48,692,513	54,069,898	53,903,887	45,208,761	46,381,531	47,984,747
5. CUSTOMER ACCOUNTS EXPENSES								
Operation								
(901) Supervision	1,498,909	1,414,132	1,369,467	1,355,651	1,291,735	1,229,704	1,131,655	1,215,815

Louisville Gas and Electric Company
Total Electric

Account	REPORTING YEARS							
	Test Year	Base Year	2020	2019	2018	2017	2016	2015
(902) Meter Reading Expenses	3,820,562	3,623,935	3,571,856	3,357,161	2,634,152	2,410,404	2,380,302	2,392,784
(903) Customer Records and Collection Expenses	7,929,806	7,848,439	7,371,067	7,096,363	7,076,488	7,045,154	6,664,816	5,886,201
(904) Uncollectible Accounts	2,225,668	3,463,041	2,725,415	2,037,340	3,118,591	2,017,199	1,760,288	2,164,601
(905) Miscellaneous Customer Accounts Expenses	-	19,060	2,512	7,877	6,069	3,309	7,998	(699)
TOTAL Customer Accounts Expenses	15,474,945	16,368,607	15,040,317	13,854,392	14,127,035	12,705,770	11,945,059	11,658,702
6. CUSTOMER SERVICE AND INFORMATION EXP.								
Operation								
(907) Supervision	199,518	271,415	279,117	353,955	351,341	334,497	302,526	184,030
(908) Customer Assistance Expenses	8,214,569	7,645,010	8,806,906	7,032,820	11,999,911	14,969,842	15,113,078	13,109,791
(909) Informational and Instructional Expenses	1,201,025	1,397,136	1,018,497	1,079,676	651,027	481,599	418,345	613,839
(910) Misc. Customer Service and Information Expenses	1,144,803	1,078,306	1,020,657	712,788	598,610	670,148	627,530	398,592
TOTAL Customer Service and Information Expenses	10,759,915	10,391,867	11,125,177	9,179,239	13,600,889	16,456,086	16,461,479	14,306,252
7. SALES EXPENSES								
Operation								
(912) Demonstrating and Selling Expenses	56,160	28,080	30,416	156,201	-	-	-	-
(913) Advertising Expenses	1,043,586	1,170,550	1,135,389	1,284,717	1,183,927	1,032,261	920,198	609,852
TOTAL Sales Expenses	1,099,746	1,198,630	1,165,805	1,440,918	1,183,927	1,032,261	920,198	609,852
8. ADMINISTRATIVE AND GENERAL EXPENSES								
Operation								
(920) Administrative and General Salaries	25,891,027	24,708,958	24,425,921	26,036,930	24,819,053	25,599,201	25,699,113	25,503,188
(921) Office Supplies and Expenses	7,802,685	7,415,677	6,517,701	7,105,430	6,964,170	5,834,273	5,078,958	5,394,912
(Less) (922) Administrative Exp. Transferred-Credit	(5,240,118)	(4,742,729)	(4,683,485)	(4,845,104)	(4,378,417)	(4,312,293)	(4,523,516)	(4,172,708)
(923) Outside Services Employed	17,066,021	13,814,796	13,070,279	12,999,091	14,942,763	12,641,543	17,069,244	16,031,799
(924) Property Insurance	7,218,578	5,889,307	5,536,637	4,707,016	4,091,484	4,205,603	4,586,850	4,176,647
(925) Injuries and Damages	3,235,548	2,433,268	2,008,578	3,270,296	2,117,055	2,534,185	2,727,451	2,954,173
(926) Employee Pensions and Benefits	23,981,335	20,555,075	19,182,369	20,086,498	21,075,373	23,052,071	23,960,413	28,705,232
(927) Franchise Requirements	-	15,986	38,246	27,948	29,753	29,436	29,577	32,327
(928) Regulatory Commission Expenses	984,809	1,466,525	1,460,476	1,470,481	1,411,623	1,183,521	991,537	1,057,578
(929) (Less) Duplicate Charges-Cr.	(216,193)	(212,941)	(208,781)	(225,742)	(233,116)	(218,015)	(250,842)	(265,253)
(930.1) General Advertising Expenses	4,603	1,164	-	-	28,711	4,805	29,765	116,028
(930.2) Miscellaneous General Expenses	2,554,270	2,544,787	2,876,649	3,179,406	3,234,864	3,523,432	3,182,174	2,819,721
(931) Rents	1,807,941	2,097,070	2,014,475	2,044,355	1,815,234	1,560,673	1,078,298	1,150,194
TOTAL Operation	85,090,505	75,986,943	72,239,065	75,856,605	75,918,550	75,638,435	79,659,022	83,503,838
Maintenance								
(935) Maintenance of General Plant	1,055,259	1,030,616	987,126	1,251,504	850,467	848,054	684,452	746,596
TOTAL Admin & General Expenses	86,145,764	77,017,559	73,226,191	77,108,109	76,769,017	76,486,489	80,343,474	84,250,434
TOTAL Electric Operation and Maintenance Expenses	637,095,312	587,182,498	576,276,242	625,226,115	651,860,711	619,665,317	636,982,943	690,055,456

Louisville Gas and Electric Company
Total Gas

Account	REPORTING YEARS							
	Test Year	Base Year	2020	2019	2018	2017	2016	2015
1. PRODUCTION EXPENSES								
A. Other Gas Supply Expenses								
(801-803) Natural Gas Transmission Line Purchases	116,757,091	110,449,426	91,578,242	116,107,473	130,189,976	121,481,236	103,988,949	133,849,235
TOTAL Purchased Gas	116,757,091	110,449,426	91,578,242	116,107,473	130,189,976	121,481,236	103,988,949	133,849,235
Purchased Gas Expenses								
(805) Other Gas Purchases	-	884,080	-	-	-	-	-	-
(806) Exchange Gas	-	(4,489,407)	(222,024)	(1,098,166)	1,089,281	(350,724)	905,331	(2,599,873)
(807) Purchased Gas Expenses	1,077,654	1,070,026	1,063,877	985,389	877,784	848,373	844,632	807,713
TOTAL Purchased Gas Expenses	1,077,654	(2,535,301)	841,853	(112,777)	1,967,065	497,649	1,749,963	(1,792,160)
(808) Gas Withdrawn from Storage	(1,962,369)	441,442	3,760,981	4,841,351	(328,191)	(3,746,289)	(1,130,166)	10,392,758
Gas Used in Utility Operations - Credit								
(810) Gas Used for Compressor Station Fuel--Credit	(85,300)	(273,886)	(412,872)	(455,398)	(539,169)	(461,582)	(472,852)	(646,000)
(812) Gas Used for Other Utility Operations--Credit	-	(24,521)	(69,455)	(107,103)	(176,315)	(87,649)	(99,719)	(178,781)
TOTAL Gas Used in Utility Operations - Credit	(85,300)	(298,407)	(482,327)	(562,501)	(715,484)	(549,231)	(572,571)	(824,781)
TOTAL Production Expenses	115,787,076	108,057,160	95,698,749	120,273,546	131,113,366	117,683,365	104,036,175	141,625,052
2. NATURAL GAS, STORAGE, TERM. AND PROC. EXP.								
A. Underground Storage Expenses								
Operation								
(814) Operation Supervision and Engineering	1,152,053	999,069	960,681	937,952	976,923	1,092,080	832,314	678,309
(816) Wells Expenses	67,379	889,891	803,129	63,161	83,028	66,890	73,159	357,834
(817) Lines Expenses	456,556	431,890	416,524	429,371	335,353	412,394	409,636	770,193
(818) Compressor Station Expenses	2,565,926	2,368,129	2,315,569	2,145,279	2,361,725	2,140,562	2,232,439	2,393,159
(819) Compressor Station Fuel and Power	85,300	273,886	412,872	455,398	539,169	461,582	472,852	646,000
(821) Purification Expenses	1,378,252	1,169,937	937,959	1,934,237	1,489,337	1,929,253	1,484,683	1,449,442
(823) Gas Losses	1,440,002	1,537,963	1,260,551	1,489,104	1,675,967	2,889,006	1,495,041	1,690,061
(824) Other Expenses	-	15,740	23,690	33,312	26,706	25,814	23,537	14,508
(825) Storage Well Royalties	159,348	157,891	128,106	129,210	133,731	164,524	141,179	237,295
(826) Rents	-	-	-	-	-	-	-	-
TOTAL Operation	7,304,816	7,844,396	7,259,081	7,617,024	7,621,939	9,182,105	7,164,840	8,236,801
Maintenance								
(830) Maintenance Supervision and Engineering	634,879	652,245	654,130	584,272	603,360	621,220	584,222	463,550
(832) Maintenance of Reservoirs and Wells	912,108	188,592	158,082	1,961,882	388,352	453,720	321,659	862,913
(833) Maintenance of Lines	915,216	873,203	1,034,107	681,437	544,391	427,868	526,433	129,836
(834) Maintenance of Compressor Station Equipment	728,517	570,740	658,595	716,118	658,104	581,459	550,513	841,137
(835) Maintenance of Measuring & Regulating Station Equip	-	123,680	156,823	94,096	48,348	56,195	40,257	51,355
(836) Maintenance of Purification Equipment	872,407	574,021	513,123	686,797	787,630	842,605	850,338	979,489
(837) Maintenance of Other Equipment	340,227	423,164	425,065	208,020	229,912	355,604	334,665	91,905
TOTAL Maintenance	4,403,354	3,405,644	3,599,925	4,932,622	3,260,097	3,338,671	3,208,087	3,420,185
TOTAL Underground Storage Expenses	11,708,170	11,250,040	10,859,006	12,549,646	10,882,036	12,520,776	10,372,927	11,656,986
TOTAL Natural Gas Storage Expenses	11,708,170	11,250,040	10,859,006	12,549,646	10,882,036	12,520,776	10,372,927	11,656,986
3. TRANSMISSION EXPENSES								
Operation								
(850) Operation Supervision and Engineering	1,957,425	1,776,778	1,673,557	1,708,898	1,171,705	766,822	897,670	496,722
(851) System Control and Load Dispatching	748,013	626,813	658,342	654,157	473,261	415,652	388,326	402,192
(852) Operation Communication Equipment	-	-	-	-	-	-	-	-
(856) Mains Expenses	873,768	840,451	858,882	836,517	728,127	686,484	613,787	648,586
(859) Other Expenses	186,023	181,173	211,216	134,267	71,876	-	-	-
(860) Rents	40,133	20,631	39,026	40,969	40,132	38,392	17,922	30,565
TOTAL Operation	3,805,362	3,445,847	3,441,023	3,374,808	2,485,101	1,907,350	1,917,705	1,578,065
Maintenance								
(863) Maintenance of Mains	14,268,737	7,236,057	5,838,908	7,917,011	4,555,832	1,916,931	1,557,302	1,852,205
TOTAL Maintenance	14,268,737	7,236,057	5,838,908	7,917,011	4,555,832	1,916,931	1,557,302	1,852,205
TOTAL Transmission Expenses	18,074,099	10,681,904	9,279,931	11,291,819	7,040,933	3,824,281	3,475,007	3,430,270
4. DISTRIBUTION EXPENSES								
Operation								
(871) Distribution Load Dispatching	1,075,433	961,642	965,530	864,709	700,878	661,608	578,496	586,498
(874) Mains and Services Expense	9,885,996	10,559,776	10,416,020	9,886,121	7,552,179	3,873,129	3,362,942	3,009,171
(875) Measuring & Regulating Sta. Exp.-General	1,439,892	1,421,992	1,647,164	1,274,045	1,262,793	1,291,939	1,110,188	1,194,476

Louisville Gas and Electric Company
Total Gas

Account	REPORTING YEARS							
	Test Year	Base Year	2020	2019	2018	2017	2016	2015
(876) Measuring & Regulating Sta. Exp.-Industrial	649,731	419,881	179,836	293,782	315,775	397,917	329,012	399,444
(877) Measuring & Regulating Sta. Exp.-City Gate Chk Sta.	269,704	165,902	150,558	271,067	281,254	176,408	170,454	173,992
(878) Meter and House Regulator Expenses	2,254,644	3,006,358	3,207,202	2,134,375	2,194,111	2,166,358	1,961,834	1,912,623
(879) Customer Installations Expenses	234,605	254,183	270,354	333,823	237,822	226,835	163,881	159,276
(880) Other Expenses	8,233,534	6,981,766	6,489,870	6,022,226	5,424,062	3,910,212	3,839,290	3,175,393
(881) Rents	26,536	21,631	33,879	22,486	29,868	28,796	6,663	15,573
TOTAL Operation	24,070,075	23,793,131	23,360,413	21,102,634	17,998,742	12,733,202	11,522,760	10,626,446
Maintenance								
(886) Maintenance of Structures and Improvements	-	-	-	-	-	-	-	8,537
(887) Maintenance of Mains	12,032,879	9,277,831	8,791,611	8,866,425	9,351,066	8,818,881	9,288,176	9,794,835
(889) Maintenance of Meas. & Reg. Sta. Equipment-Gen	175,037	169,332	140,867	160,816	124,245	107,341	67,232	126,349
(890) Maintenance of Meas. & Reg. Sta. Equipment-Indust	305,563	323,448	425,421	406,308	346,352	216,510	293,221	313,324
(891) Maint. of Meas. & Reg. Sta. Equip-City Gate Chk Sta.	916,558	642,661	536,351	544,018	526,330	493,952	364,108	415,461
(892) Maintenance of Services	1,575,323	1,581,992	1,786,061	1,696,187	1,357,604	1,299,495	1,386,926	3,034,613
(894) Maintenance of Other Equipment	560,259	544,858	555,701	521,210	408,366	394,741	443,751	158,649
TOTAL Maintenance	15,565,619	12,540,122	12,236,012	12,194,964	12,113,963	11,330,920	11,843,414	13,851,768
TOTAL Distribution Expenses	39,635,694	36,333,254	35,596,425	33,297,598	30,112,705	24,064,122	23,366,174	24,478,214
5. CUSTOMER ACCOUNTS EXPENSES								
Operation								
(901) Supervision	1,177,715	1,111,104	1,076,010	1,065,155	1,014,935	966,197	889,158	994,758
(902) Meter Reading Expenses	3,001,871	2,847,378	2,806,458	2,637,770	2,069,691	1,893,888	1,870,237	1,957,732
(903) Customer Records and Collection Expenses	6,230,561	6,166,631	5,791,553	5,575,573	5,560,098	5,535,478	5,236,641	4,815,982
(904) Uncollectible Accounts	666,954	985,520	951,770	330,245	780,236	548,813	430,210	295,466
(905) Miscellaneous Customer Accounts Expenses	-	14,976	1,973	6,189	4,768	2,600	6,284	(572)
TOTAL Customer Accounts Expenses	11,077,101	11,125,608	10,627,764	9,614,932	9,429,728	8,946,976	8,432,530	8,063,366
6. CUSTOMER SERVICE AND INFORMATION EXP.								
Operation								
(907) Supervision	56,274	76,553	78,725	99,834	93,394	83,624	85,328	61,344
(908) Customer Assistance Expenses	592,190	(124,104)	(634,689)	1,787,314	3,579,011	3,939,097	3,616,475	3,488,183
(909) Informational and Instructional Expenses	681,896	602,524	533,306	448,967	208,137	98,866	100,409	188,580
(910) Misc. Customer Service and Information Expenses	333,073	298,299	287,878	201,043	159,124	167,536	176,996	132,864
TOTAL Customer Service and Information Expenses	1,663,433	853,272	265,220	2,537,158	4,039,666	4,289,123	3,979,208	3,870,971
7. SALES EXPENSES								
Operation								
(912) Demonstrating and Selling Expenses	15,840	7,920	8,579	44,057	-	-	-	-
(913) Advertising Expenses	294,345	330,155	320,238	362,356	314,715	257,517	259,480	203,284
TOTAL Sales Expenses	310,185	338,075	328,817	406,413	314,715	257,517	259,480	203,284
8. ADMINISTRATIVE AND GENERAL EXPENSES								
Operation								
(920) Administrative and General Salaries	8,591,131	8,405,601	8,377,684	8,072,112	7,982,796	7,315,921	7,274,293	6,931,034
(921) Office Supplies and Expenses	2,524,197	2,416,121	2,132,958	2,145,233	2,281,528	1,737,165	1,489,188	1,517,739
(Less) (922) Administrative Exp. Transferred-Credit	(1,333,161)	(1,180,356)	(1,161,052)	(1,107,875)	(1,019,248)	(899,745)	(885,741)	(802,466)
(923) Outside Services Employed	5,688,674	4,321,731	3,663,402	3,574,321	3,856,029	3,203,469	3,938,854	3,527,179
(924) Property Insurance	469,694	349,450	307,809	284,272	251,592	256,020	161,992	48,524
(925) Injuries and Damages	1,151,571	851,036	741,490	850,868	945,343	715,000	640,921	737,920
(926) Employee Pensions and Benefits	9,373,328	7,660,840	7,268,700	7,289,154	7,386,271	7,718,807	7,750,513	8,713,078
(927) Franchise Requirements	-	-	-	-	-	-	-	-
(928) Regulatory Commission Expenses	51,213	263,913	261,630	232,727	192,918	144,172	108,994	152,301
(929) (Less) Duplicate Charges-Cr.	(249,859)	(345,969)	(266,973)	(458,752)	(472,485)	(522,117)	(449,203)	(502,396)
(930.1) General Advertising Expenses	790	395	-	-	-	2,159	13,169	44,369
(930.2) Miscellaneous General Expenses	391,917	369,022	468,584	483,851	453,636	471,804	430,168	403,836
(931) Rents	602,647	699,023	671,492	610,651	573,232	440,190	304,135	305,748
TOTAL Operation	27,262,143	23,810,808	22,465,724	21,976,562	22,431,612	20,582,845	20,777,283	21,076,866
Maintenance								
(935) Maintenance of General Plant	474,102	463,031	443,491	562,270	382,094	381,010	293,337	319,970
TOTAL Admin & General Expenses	27,736,245	24,273,839	22,909,215	22,538,832	22,813,706	20,963,855	21,070,620	21,396,836
TOTAL Gas Operation and Maintenance Expenses	225,992,003	202,913,151	185,565,124	212,509,944	215,746,855	192,550,015	174,992,121	214,724,979

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 the response to Question No. 22. Louisville Gas and Electric Company O&M expense is 100 percent jurisdictionalized to Kentucky.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E 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 LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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	13,090,305	25,298,584	38,388,889	13,977,092	27,721,453	41,698,546	3,309,656	Increases due to Meter Asset Management System, AMS/MAM, Generation & Transmission Technical Training Center Remodel, Distribution Automation, Distribution Control Center Enhancement and GIS upgrade, offset by a database and server software license renewal paid in 2016 but not in 2017, and wind down of the SAP CCS Upgrade project.
108	Accumulated Provision For Depreciation Of Utility Plant	718,507	714,538	1,433,045	1,466,477	666,800	2,133,277	700,233	
131	Cash	(877,195)	-	(877,195)	(196,907)	-	(196,907)	680,288	
141	Notes Receivable	-	-	-	-	-	-	-	
142	Customer Accounts Receivable	-	-	-	-	-	-	-	
143	Other Accounts Receivable	8,575	-	8,575	18,292	105	18,397	9,823	
146	Accounts Receivable From Associated Companies	-	-	-	-	-	-	-	
151	Fuel Stock	337,608,573	-	337,608,573	316,528,611	-	316,528,611	(21,079,962)	
154	Plant Materials And Operating Supplies	-	-	-	44	-	44	44	
163	Stores Expense Undistributed	439,028	673,216	1,112,245	448,942	699,198	1,148,140	35,896	
165	Prepayments	5,597,208	17,969,095	23,566,303	5,120,508	12,389,601	17,510,108	(6,056,194)	
182.3	Other Regulatory Assets	2,158,449	-	2,158,449	2,582,732	-	2,582,732	424,284	
183	Preliminary Survey And Investigation Charges	734,631	1,209	735,840	1,859,352	660	1,860,012	1,124,172	Variance is due to the AMS project, which began in 2017.
183.2	Other Preliminary Survey And Investigation Charges	-	-	-	-	-	-	-	
184	Clearing Accounts	19,714,741	5,742,485	25,457,226	20,234,569	5,001,645	25,236,213	(221,013)	
186	Miscellaneous Deferred Debits	465,893	-	465,893	718,660	-	718,660	252,767	
188	Research, Development And Demonstration Expenses	54,215	391,353	445,568	-	(1,674)	(1,674)	(447,243)	
228.3	Accumulated Provision For Pensions And Benefits	5,585,775	-	5,585,775	3,986,829	-	3,986,829	(1,598,945)	
232	Accounts Payable	10,703,772	1,104,061	11,807,833	10,981,414	(133,935)	10,847,479	(960,354)	
235	Customer Deposits	-	-	-	32,528	-	32,528	32,528	
236	Taxes Accrued	(1,804,368)	-	(1,804,368)	(1,285,860)	(699)	(1,286,559)	517,810	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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	1,318,583	-	1,318,583	1,530,991	-	1,530,991	212,408	
253	Other Deferred Credits	-	-	-	30,646	-	30,646	30,646	
254	Other Regulatory Liabilities	-	-	-	-	-	-	-	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	1,689,393	2,958,938	4,648,330	865,444	3,909,123	4,774,567	126,237	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	31	-	31	2,548	81	2,628	2,597	
417.1	Expenses Of Nonutility Operations	-	-	-	403	-	403	403	
421	Miscellaneous Nonoperating Income	3,882	(17,970)	(14,088)	-	(30,674)	(30,674)	(16,586)	
426.1	Donations	1,477,528	27,893	1,505,421	158,311	(4,640)	153,672	(1,351,750)	
426.3	Penalties	5,499	26,348	31,847	-	15	15	(31,832)	
426.4	Expenditures For Certain Civic, Political And Related Activities	73,523	485,086	558,609	7,620	423,099	430,719	(127,890)	
426.5	Other Deductions	730,320	390,914	1,121,234	595,440	387,540	982,980	(138,254)	
431	Other Interest Expense	1,009	-	1,009	-	-	-	(1,009)	
454	Rent From Electric Property	-	-	-	-	-	-	-	
456	Other Electric Revenues	149	-	149	7,642	116	7,758	7,610	
456.1	Revenues From Transmission Of Electricity Of Others	-	-	-	-	-	-	-	
493	Rent From Gas Property	-	-	-	-	-	-	-	
500	Operation Supervision And Engineering	440,203	4,568,982	5,009,186	397,132	4,508,715	4,905,847	(103,339)	
501	Fuel	192,725	1,536,556	1,729,282	160,883	1,457,578	1,618,461	(110,821)	
502	Steam Expenses	131,480	27,441	158,920	31,951	20,473	52,424	(106,496)	
505	Electric Expenses	3,588	32	3,620	2,075	315	2,390	(1,230)	
506	Miscellaneous Steam Power Expenses	1,152,128	364,866	1,516,994	1,304,890	533,783	1,838,673	321,679	
510	Maintenance Supervision And Engineering	283,460	563,526	846,986	386,055	478,028	864,083	17,096	
511	Maintenance Of Structures	127,518	-	127,518	55,446	143,239	198,685	71,167	
512	Maintenance Of Boiler Plant	52,141	1,583	53,724	72,140	86	72,227	18,502	
513	Maintenance Of Electric Plant	299,204	41,092	340,296	226,730	255,026	481,756	141,460	
514	Maintenance Of Miscellaneous Steam Plant	52,642	-	52,642	43,763	2,162	45,925	(6,717)	
539	Miscellaneous Hydraulic Power Generation Expenses	1,445	-	1,445	3,430	-	3,430	1,985	
542	Maintenance Of Structures	836	-	836	(0)	-	(0)	(836)	
544	Maintenance Of Electric Plant	10,159	-	10,159	-	-	-	(10,159)	
545	Maintenance Of Miscellaneous Hydraulic Plant	4,083	-	4,083	4,901	-	4,901	817	
546	Operation Supervision And Engineering	3,469	-	3,469	17,726	35	17,761	14,293	
548	Generation Expenses	1,845	-	1,845	-	-	-	(1,845)	
549	Miscellaneous Other Power Generation Expenses	33,800	47	33,846	26,874	2,171	29,045	(4,802)	
551	Maintenance Supervision And Engineering	-	-	-	-	-	-	-	
552	Maintenance Of Structures	6,684	-	6,684	38	-	38	(6,646)	
553	Maintenance Of Generating And Electric Equipment	16,991	164	17,155	49,091	845	49,936	32,781	
554	Maintenance Of Miscellaneous Other Power Generation Plant	30,319	169	30,488	28,661	376	29,037	(1,451)	
556	System Control And Load Dispatching	4,510	1,179,358	1,183,868	1,201	1,162,178	1,163,378	(20,490)	
557	Other Expenses	-	-	-	-	-	-	-	
560	Operation Supervision And Engineering	48,065	782,849	830,915	8,779	871,563	880,343	49,428	
561.1	Load Dispatch-Reliability	16,742	221,267	238,009	(369)	222,635	222,267	(15,743)	
561.2	Load Dispatch-Monitor And Operate Transmission System	248	1,084,709	1,084,957	-	1,043,261	1,043,261	(41,696)	
561.3	Load Dispatch-Transmission Service And Scheduling	2,157	399,525	401,682	-	475,331	475,331	73,648	
561.5	Reliability, Planning And Standards Development	10,917	411,485	422,402	-	376,203	376,203	(46,199)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
561.6	Transmission Service Studies	22,587	-	22,587	663	-	663	(21,923)	
561.7	Generation Interconnection Studies	-	-	-	-	-	-	-	
562	Station Expenses	39,090	11,942	51,033	62,290	2,481	64,771	13,738	
563	Overhead Line Expenses	11,793	8,587	20,380	13,708	377	14,085	(6,296)	
566	Miscellaneous Transmission Expenses	164,808	1,362,855	1,527,663	68,854	1,294,632	1,363,486	(164,177)	
567	Rents	2,504	-	2,504	130	-	130	(2,374)	
570	Maintenance Of Station Equipment	90,158	147,022	237,180	36,130	136,373	172,504	(64,677)	
570.1	Maintenance Of Energy Storage Equipment	-	-	-	-	-	-	-	
571	Maintenance Of Overhead Lines	60,725	38,309	99,034	142,775	5,119	147,894	48,860	
573	Maintenance Of Miscellaneous Transmission Plant	85,321	113,272	198,593	92,298	86,589	178,887	(19,706)	
580	Operation Supervision And Engineering	105,013	953,616	1,058,629	147,644	1,199,372	1,347,016	288,387	
581	Load Dispatching	536,494	150,753	687,246	482,028	167,822	649,850	(37,396)	
582	Station Expenses	24,408	5	24,414	8,928	0	8,928	(15,485)	
583	Overhead Line Expenses	822,818	12,508	835,325	850,980	7,135	858,114	22,789	
586	Meter Expenses	178,623	588,466	767,090	224,047	632,690	856,737	89,647	
588	Miscellaneous Distribution Expenses	480,682	1,728,992	2,209,674	1,343,598	956,419	2,300,017	90,342	
589	Rents	3,062	-	3,062	2,760	-	2,760	(302)	
590	Maintenance Supervision And Engineering	-	1,513	1,513	142	1,559	1,701	189	
591	Maintenance Of Structures	56	-	56	-	-	-	(56)	
592	Maintenance Of Station Equipment	26,626	1	26,627	14,332	-	14,332	(12,295)	
593	Maintenance Of Overhead Lines	3,525	106,219	109,744	6,499	119,614	126,114	16,369	
594	Maintenance Of Underground Lines	-	-	-	-	-	-	-	
595	Maintenance Of Line Transformers	1,654	-	1,654	297	-	297	(1,357)	
596	Maintenance Of Street Lighting And Signal Systems	-	-	-	896	6	902	902	
597	Maintenance Of Meters	-	-	-	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	144,295	492,453	636,748	604,595	1,976	606,572	(30,176)	
807	Purchased Gas Expenses	3,926	-	3,926	1,257	-	1,257	(2,669)	
814	Operation Supervision And Engineering	123,676	-	123,676	125,083	-	125,083	1,407	
816	Wells Expenses	-	-	-	-	-	-	-	
817	Lines Expenses	-	-	-	1,162	35	1,196	1,196	
818	Compressor Station Expenses	22,840	-	22,840	15,137	-	15,137	(7,703)	
821	Purification Expenses	12	-	12	-	-	-	(12)	
825	Storage Well Royalties	3,606	-	3,606	-	-	-	(3,606)	
832	Maintenance Of Reservoirs And Wells	-	-	-	4,847	-	4,847	4,847	
833	Maintenance Of Lines	-	-	-	-	-	-	-	
834	Maintenance Of Compressor Station Equipment	3,414	-	3,414	-	-	-	(3,414)	
837	Maintenance Of Other Equipment	50,871	-	50,871	47,101	-	47,101	(3,769)	
850	Operation Supervision And Engineering	607,315	26,194	633,508	739,989	34,899	774,888	141,380	
851	System Control And Load Dispatching	110	-	110	(735)	(24)	(759)	(869)	
856	Mains Expenses	-	-	-	-	-	-	-	
859	Other Expenses	-	-	-	-	-	-	-	
860	Rents	250	-	250	-	-	-	(250)	
863	Maintenance Of Mains	1,641	-	1,641	13,818	-	13,818	12,177	
871	Distribution Load Dispatching	334	-	334	(3,024)	(39)	(3,064)	(3,398)	
874	Mains And Services Expenses	21,834	-	21,834	76,422	6	76,428	54,594	
875	Measuring And Regulating Station Expenses-General	753	-	753	608	-	608	(145)	
877	Measuring And Regulating Station Expenses-City Gate Check Stations	1,654	-	1,654	5,754	23	5,778	4,124	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
878	Meter And House Regulator Expenses	7,275	120	7,395	2,878	-	2,878	(4,517)	
879	Customer Installations Expenses	-	-	-	10	-	10	10	
880	Other Expenses	560,833	536,550	1,097,383	1,118,303	37,934	1,156,237	58,854	
881	Rents	215	-	215	-	-	-	(215)	
887	Maintenance Of Mains	5,029	15	5,044	4,607	-	4,607	(437)	
892	Maintenance Of Services	-	206,936	206,936	-	-	-	(206,936)	
894	Maintenance Of Other Equipment	231,538	105,826	337,364	291,642	-	291,642	(45,722)	
901	Supervision	170,687	1,813,487	1,984,174	171,907	2,046,710	2,218,616	234,442	
902	Meter Reading Expenses	685	221,992	222,677	388	201,611	202,000	(20,677)	
903	Customer Records And Collection Expenses	3,801,582	6,899,276	10,700,858	3,443,454	7,499,004	10,942,458	241,600	
904	Uncollectible Accounts	-	-	-	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	6,750	830	7,580	-	1,238	1,238	(6,342)	
907	Supervision	3,638	283,763	287,401	18,375	398,716	417,091	129,690	
908	Customer Assistance Expenses	15,181,303	235,586	15,416,890	15,906,371	324,811	16,231,182	814,292	
909	Informational And Instructional Advertising Expenses	485,200	23,780	508,979	434,536	146,242	580,778	71,799	
910	Miscellaneous Customer Service And Informational Expenses	219,681	605,496	825,176	109,971	721,478	831,449	6,272	
912	Demonstrating And Selling Expenses	-	-	-	-	-	-	-	
913	Advertising Expenses	1,294,230	20,077	1,314,306	1,096,094	49,484	1,145,578	(168,728)	
920	Administrative And General Salaries	1,706,258	30,358,944	32,065,202	1,830,486	30,310,624	32,141,110	75,908	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
921	Office Supplies And Expenses	865,612	5,048,534	5,914,146	354,976	6,383,902	6,738,878	824,733	
923	Outside Services Employed	7,600,951	9,658,751	17,259,702	3,983,811	4,619,332	8,603,143	(8,656,559)	
924	Property Insurance	838	235,065	235,903	19,989	245,038	265,027	29,124	
925	Injuries And Damages	2,258,576	129,823	2,388,399	(242)	209,561	209,319	(2,179,080)	
926	Employee Pensions And Benefits	4,144,443	11,955,061	16,099,505	2,204,104	13,909,061	16,113,165	13,660	
928	Regulatory Commission Expenses	41,210	-	41,210	2,060	-	2,060	(39,150)	
930.1	General Advertising Expenses	41,406	34	41,439	1,375	1,205	2,580	(38,860)	
930.2	Miscellaneous General Expenses	129,744	1,919,993	2,049,737	123,328	2,187,514	2,310,842	261,105	
931	Rents	180,327	1,077,729	1,258,056	9,108	2,287,048	2,296,155	1,038,099	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	12,780	576,449	589,230	12,175	865,739	877,914	288,684	
Grand Total		445,022,652	144,606,227	589,628,880	418,764,447	139,675,131	558,439,578	(31,189,302)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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	15,326,944	28,463,374	43,790,318	2,091,772	Net increase is due to spend related to the construction of the EOC Training Building, refresh of the SAP HANA database server, and the Distribution Control Center Enhancement; offset by higher spending in 2017 compared to 2018 for the completed CCS upgrade.
108	Accumulated Provision For Depreciation Of Utility Plant	1,576,183	420,569	1,996,752	(136,525)	
131	Cash	(65,371)	-	(65,371)	131,536	
141	Notes Receivable	-	-	-	-	
142	Customer Accounts Receivable	14,679	18	14,697	14,697	
143	Other Accounts Receivable	122,085	3,039	125,123	106,726	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	330,895,918	-	330,895,918	14,367,307	The primary driver of the variance is higher Trimble County high sulfur volume, partially offset by overall lower purchased pricing.
154	Plant Materials And Operating Supplies	-	-	-	(44)	
163	Stores Expense Undistributed	568,683	741,172	1,309,855	161,714	
165	Prepayments	5,558,540	14,014,145	19,572,686	2,062,577	Primarily due to Pollution Legal Liability Long Term Insurance Policy. Renewed the three year policy in November 2018.
182.3	Other Regulatory Assets	2,886,445	-	2,886,445	303,713	
183	Preliminary Survey And Investigation Charges	(851,753)	108	(851,644)	(2,711,656)	AMS cost writeoff
183.2	Other Preliminary Survey And Investigation Charges	-	-	-	-	
184	Clearing Accounts	20,422,711	5,938,657	26,361,368	1,125,155	Variance due to the function of the clearing account. This increase is offset in other accounts
186	Miscellaneous Deferred Debits	235,248	-	235,248	(483,412)	
188	Research, Development And Demonstration Expenses	-	-	-	1,674	
228.3	Accumulated Provision For Pensions And Benefits	6,167,575	-	6,167,575	2,180,746	Primarily due to increase in the Retiree Medical Credit.
232	Accounts Payable	11,975,378	(118,491)	11,856,887	1,009,408	Overall increase in 401K withholdings due to increased labor.
235	Customer Deposits	-	-	-	(32,528)	
236	Taxes Accrued	(991,008)	91,950	(899,058)	387,500	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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	1,675,532	-	1,675,532	144,540	
253	Other Deferred Credits	13,494	-	13,494	(17,152)	
254	Other Regulatory Liabilities	-	-	-	-	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	481,735	3,836,499	4,318,234	(456,334)	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	-	-	-	(2,628)	
417.1	Expenses Of Nonutility Operations	544	-	544	142	
421	Miscellaneous Nonoperating Income	-	(7,125)	(7,125)	23,549	
426.1	Donations	27,599	99	27,699	(125,973)	
426.3	Penalties	-	-	-	(15)	
426.4	Expenditures For Certain Civic, Political And Related Activities	(3,008)	538,544	535,536	104,817	
426.5	Other Deductions	1,127,906	352,010	1,479,915	496,935	
431	Other Interest Expense	-	-	-	-	
454	Rent From Electric Property	4,403	-	4,403	4,403	
456	Other Electric Revenues	15,710	297	16,007	8,249	
456.1	Revenues From Transmission Of Electricity Of Others	-	-	-	-	
493	Rent From Gas Property	1,978	-	1,978	1,978	
500	Operation Supervision And Engineering	229,885	4,774,772	5,004,656	98,809	
501	Fuel	49,709	1,532,580	1,582,290	(36,171)	
502	Steam Expenses	3,877	9,725	13,602	(38,822)	
505	Electric Expenses	17,814	(0)	17,814	15,424	
506	Miscellaneous Steam Power Expenses	1,187,478	679,207	1,866,685	28,012	
510	Maintenance Supervision And Engineering	(29,400)	567,847	538,448	(325,635)	
511	Maintenance Of Structures	(1,622)	205,363	203,741	5,056	
512	Maintenance Of Boiler Plant	85,353	96	85,449	13,222	
513	Maintenance Of Electric Plant	253,225	205,378	458,603	(23,153)	
514	Maintenance Of Miscellaneous Steam Plant	47,957	2,473	50,430	4,505	
539	Miscellaneous Hydraulic Power Generation Expenses	714	-	714	(2,716)	
542	Maintenance Of Structures	-	-	-	0	
544	Maintenance Of Electric Plant	4,155	-	4,155	4,155	
545	Maintenance Of Miscellaneous Hydraulic Plant	3,108	-	3,108	(1,793)	
546	Operation Supervision And Engineering	15,749	37	15,786	(1,975)	
548	Generation Expenses	4,869	-	4,869	4,869	
549	Miscellaneous Other Power Generation Expenses	179,329	15	179,344	150,299	
551	Maintenance Supervision And Engineering	-	-	-	-	
552	Maintenance Of Structures	3,302	-	3,302	3,263	
553	Maintenance Of Generating And Electric Equipment	22,532	545	23,077	(26,859)	
554	Maintenance Of Miscellaneous Other Power Generation Plant	7,575	24	7,600	(21,438)	
556	System Control And Load Dispatching	4,571	1,171,310	1,175,881	12,503	
557	Other Expenses	-	-	-	-	
560	Operation Supervision And Engineering	4,665	851,539	856,205	(24,138)	
561.1	Load Dispatch-Reliability	(0)	355,174	355,174	132,907	
561.2	Load Dispatch-Monitor And Operate Transmission System	(3,711)	1,271,333	1,267,622	224,361	
561.3	Load Dispatch-Transmission Service And Scheduling	-	434,115	434,115	(41,216)	
561.5	Reliability, Planning And Standards Development	-	322,508	322,508	(53,696)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
561.6	Transmission Service Studies	300	-	300	(364)	
561.7	Generation Interconnection Studies	-	-	-	-	
562	Station Expenses	106,069	9,277	115,346	50,575	
563	Overhead Line Expenses	45,569	662	46,231	32,146	
566	Miscellaneous Transmission Expenses	75,386	1,635,359	1,710,745	347,258	
567	Rents	100	-	100	(30)	
570	Maintenance Of Station Equipment	126,616	188,637	315,253	142,749	
570.1	Maintenance Of Energy Storage Equipment	-	-	-	-	
571	Maintenance Of Overhead Lines	132,254	10,966	143,220	(4,674)	
573	Maintenance Of Miscellaneous Transmission Plant	117,446	89,604	207,050	28,163	
580	Operation Supervision And Engineering	659,645	1,187,546	1,847,191	500,175	
581	Load Dispatching	126,232	161,481	287,713	(362,136)	
582	Station Expenses	14,971	191	15,162	6,233	
583	Overhead Line Expenses	1,101,413	9,167	1,110,579	252,465	
586	Meter Expenses	163,832	713,368	877,200	20,463	
588	Miscellaneous Distribution Expenses	1,430,602	1,048,780	2,479,382	179,366	
589	Rents	1,930	-	1,930	(830)	
590	Maintenance Supervision And Engineering	-	2,733	2,733	1,031	
591	Maintenance Of Structures	-	-	-	-	
592	Maintenance Of Station Equipment	31,558	10	31,569	17,236	
593	Maintenance Of Overhead Lines	28,809	111,950	140,760	14,646	
594	Maintenance Of Underground Lines	14,557	-	14,557	14,557	
595	Maintenance Of Line Transformers	1,210	-	1,210	913	
596	Maintenance Of Street Lighting And Signal Systems	-	-	-	(902)	
597	Maintenance Of Meters	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	589,957	2,529	592,486	(14,086)	
807	Purchased Gas Expenses	-	-	-	(1,257)	
814	Operation Supervision And Engineering	127,017	-	127,017	1,934	
816	Wells Expenses	-	-	-	-	
817	Lines Expenses	-	-	-	(1,196)	
818	Compressor Station Expenses	46,572	7	46,578	31,442	
821	Purification Expenses	4,932	-	4,932	4,932	
825	Storage Well Royalties	-	-	-	-	
832	Maintenance Of Reservoirs And Wells	-	-	-	(4,847)	
833	Maintenance Of Lines	-	-	-	-	
834	Maintenance Of Compressor Station Equipment	-	-	-	-	
837	Maintenance Of Other Equipment	67,407	-	67,407	20,306	
850	Operation Supervision And Engineering	1,111,491	52,900	1,164,392	389,504	
851	System Control And Load Dispatching	3,528	57	3,584	4,344	
856	Mains Expenses	-	-	-	-	
859	Other Expenses	-	-	-	-	
860	Rents	-	-	-	-	
863	Maintenance Of Mains	44,819	-	44,819	31,001	
871	Distribution Load Dispatching	525	-	525	3,589	
874	Mains And Services Expenses	6,286	-	6,286	(70,141)	
875	Measuring And Regulating Station Expenses-General	-	-	-	(608)	
877	Measuring And Regulating Station Expenses-City Gate Check Stations	40	-	40	(5,738)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
878	Meter And House Regulator Expenses	-	-	-	(2,878)	
879	Customer Installations Expenses	-	-	-	(10)	
880	Other Expenses	963,427	237,841	1,201,268	45,031	
881	Rents	-	-	-	-	
887	Maintenance Of Mains	23,965	2	23,967	19,360	
892	Maintenance Of Services	-	-	-	-	
894	Maintenance Of Other Equipment	275,590	-	275,590	(16,052)	
901	Supervision	102,825	2,199,540	2,302,365	83,749	
902	Meter Reading Expenses	132	246,265	246,397	44,397	
903	Customer Records And Collection Expenses	3,027,320	7,665,323	10,692,643	(249,815)	
904	Uncollectible Accounts	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	-	389	389	(849)	
907	Supervision	5,142	439,594	444,735	27,644	
908	Customer Assistance Expenses	14,214,902	342,090	14,556,992	(1,674,190)	
909	Informational And Instructional Advertising Expenses	689,325	141,796	831,122	250,343	
910	Miscellaneous Customer Service And Informational Expenses	28,860	728,911	757,771	(73,678)	
912	Demonstrating And Selling Expenses	-	-	-	-	
913	Advertising Expenses	1,414,697	77,379	1,492,076	346,498	
920	Administrative And General Salaries	1,298,474	30,856,628	32,155,101	13,992	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
921	Office Supplies And Expenses	577,995	7,625,718	8,203,714	1,464,835	Variance due primarily to AMS/MAM correction and increased IT O&M expenses.
923	Outside Services Employed	5,216,486	4,986,604	10,203,091	1,599,947	Variance due primarily to increased IT O&M and legal expenses.
924	Property Insurance	26,447	203,936	230,383	(34,644)	
925	Injuries And Damages	20,442	201,536	221,978	12,660	
926	Employee Pensions And Benefits	1,732,546	14,823,591	16,556,136	442,971	
928	Regulatory Commission Expenses	-	-	-	(2,060)	
930.1	General Advertising Expenses	24,970	3,741	28,711	26,132	
930.2	Miscellaneous General Expenses	248,619	1,712,193	1,960,812	(350,030)	
931	Rents	123,143	1,989,881	2,113,023	(183,132)	
935	Maintenance Of General Plant	13,432	894,755	908,188	30,274	
Grand Total		435,489,099	147,261,840	582,750,939	24,311,361	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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	18,299,964	27,666,131	45,966,095	2,175,777	Net increase is due to spend related to BOC renovations and repairs, EOC truck canopy gutter replacement, and IT Capital projects; offset spending for the completed the construction of the EOC Training Building and the Distribution Control Center Enhancement in 2018 instead of 2019.
108	Accumulated Provision For Depreciation Of Utility Plant	2,323,572	317,861	2,641,433	644,681	
131	Cash	10,029	-	10,029	75,400	
141	Notes Receivable	351,900	-	351,900	351,900	
142	Customer Accounts Receivable	337	3	340	(14,357)	
143	Other Accounts Receivable	1,946	(0)	1,946	(123,177)	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	326,734,219	-	326,734,219	(4,161,699)	
154	Plant Materials And Operating Supplies	-	-	-	-	
163	Stores Expense Undistributed	555,775	796,524	1,352,298	42,443	
165	Prepayments	5,809,728	15,828,164	21,637,891	2,065,205	The TVA Reliability Coordinator Agreement was prepaid in 2019, but not 2018.
182.3	Other Regulatory Assets	905,359	-	905,359	(1,981,086)	
183	Preliminary Survey And Investigation Charges	-	-	-	851,644	
183.2	Other Preliminary Survey And Investigation Charges	6,469	102	6,572	6,572	
184	Clearing Accounts	22,146,286	8,993,377	31,139,663	4,778,294	Variance due to the function of the clearing account. This increase is offset in other accounts
186	Miscellaneous Deferred Debits	585,332	-	585,332	350,084	
188	Research, Development And Demonstration Expenses	-	1,295	1,295	1,295	
228.3	Accumulated Provision For Pensions And Benefits	7,491,508	-	7,491,508	1,323,932	Primarily due to a KU VEBA contribution which was paid by LKS and incorrectly charged to LGE. The correction was made in the month incurred but did create an intercompany transaction between KU and LGE. The remainder of the variance is due to a higher 401h reimbursement.
232	Accounts Payable	11,741,246	49,704	11,790,950	(65,936)	
235	Customer Deposits	-	-	-	-	
236	Taxes Accrued	(301,379)	(947,920)	(1,249,298)	(350,240)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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	2,107,487	-	2,107,487	431,955	
253	Other Deferred Credits	-	-	-	(13,494)	
254	Other Regulatory Liabilities	-	-	-	-	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	386,999	4,086,368	4,473,367	155,133	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	8,258	191	8,449	8,449	
417.1	Expenses Of Nonutility Operations	757	-	757	213	
421	Miscellaneous Nonoperating Income	-	(9,374)	(9,374)	(2,249)	
426.1	Donations	24,736	-	24,736	(2,963)	
426.3	Penalties	-	15	15	15	
426.4	Expenditures For Certain Civic, Political And Related Activities	(5,274)	584,705	579,431	43,895	
426.5	Other Deductions	348,951	375,526	724,477	(755,438)	
431	Other Interest Expense	(1,144)	1,144	-	-	
454	Rent From Electric Property	-	-	-	(4,403)	
456	Other Electric Revenues	6,999	162	7,161	(8,847)	
456.1	Revenues From Transmission Of Electricity Of Others	-	-	-	-	
493	Rent From Gas Property	-	-	-	(1,978)	
500	Operation Supervision And Engineering	344,926	5,579,342	5,924,268	919,612	
501	Fuel	17,942	1,593,347	1,611,289	29,000	
502	Steam Expenses	-	6,648	6,648	(6,954)	
505	Electric Expenses	(2,864)	-	(2,864)	(20,678)	
506	Miscellaneous Steam Power Expenses	1,122,751	809,909	1,932,660	65,975	
510	Maintenance Supervision And Engineering	919,897	312,076	1,231,973	693,526	
511	Maintenance Of Structures	7,748	267,720	275,468	71,727	
512	Maintenance Of Boiler Plant	31,499	52	31,551	(53,898)	
513	Maintenance Of Electric Plant	220,360	112,201	332,561	(126,042)	
514	Maintenance Of Miscellaneous Steam Plant	49,351	15,477	64,828	14,398	
539	Miscellaneous Hydraulic Power Generation Expenses	4,978	-	4,978	4,265	
542	Maintenance Of Structures	-	-	-	-	
544	Maintenance Of Electric Plant	-	-	-	(4,155)	
545	Maintenance Of Miscellaneous Hydraulic Plant	7,319	-	7,319	4,211	
546	Operation Supervision And Engineering	13,060	28	13,088	(2,698)	
548	Generation Expenses	581	-	581	(4,288)	
549	Miscellaneous Other Power Generation Expenses	236,422	4	236,426	57,082	
551	Maintenance Supervision And Engineering	-	-	-	-	
552	Maintenance Of Structures	6,125	-	6,125	2,823	
553	Maintenance Of Generating And Electric Equipment	23,421	714	24,135	1,058	
554	Maintenance Of Miscellaneous Other Power Generation Plant	755	-	755	(6,845)	
556	System Control And Load Dispatching	2,638	1,182,670	1,185,308	9,427	
557	Other Expenses	-	-	-	-	
560	Operation Supervision And Engineering	33,544	828,107	861,652	5,447	
561.1	Load Dispatch-Reliability	(3,597)	521,071	517,474	162,300	
561.2	Load Dispatch-Monitor And Operate Transmission System	825	1,171,649	1,172,474	(95,148)	
561.3	Load Dispatch-Transmission Service And Scheduling	-	326,324	326,324	(107,791)	
561.5	Reliability, Planning And Standards Development	762	274,010	274,772	(47,735)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
561.6	Transmission Service Studies	35,400	-	35,400	35,100	
561.7	Generation Interconnection Studies	433	14	447	447	
562	Station Expenses	37,337	3,142	40,479	(74,867)	
563	Overhead Line Expenses	76,474	452	76,926	30,695	
566	Miscellaneous Transmission Expenses	71,365	2,003,628	2,074,993	364,249	
567	Rents	1,800	-	1,800	1,700	
570	Maintenance Of Station Equipment	8,183	356,924	365,107	49,855	
570.1	Maintenance Of Energy Storage Equipment	-	-	-	-	
571	Maintenance Of Overhead Lines	264,690	12,032	276,722	133,502	
573	Maintenance Of Miscellaneous Transmission Plant	116,460	134,070	250,530	43,480	
580	Operation Supervision And Engineering	184,931	1,378,488	1,563,420	(283,771)	
581	Load Dispatching	-	169,536	169,536	(118,178)	
582	Station Expenses	20,083	-	20,083	4,921	
583	Overhead Line Expenses	640,045	454,670	1,094,715	(15,865)	
586	Meter Expenses	231,822	757,763	989,585	112,385	
588	Miscellaneous Distribution Expenses	1,533,198	1,481,955	3,015,153	535,771	
589	Rents	-	-	-	(1,930)	
590	Maintenance Supervision And Engineering	-	2,992	2,992	259	
591	Maintenance Of Structures	-	-	-	-	
592	Maintenance Of Station Equipment	9,146	34	9,179	(22,389)	
593	Maintenance Of Overhead Lines	(13,290)	134,068	120,778	(19,982)	
594	Maintenance Of Underground Lines	(14,557)	-	(14,557)	(29,114)	
595	Maintenance Of Line Transformers	-	-	-	(1,210)	
596	Maintenance Of Street Lighting And Signal Systems	24	0	24	24	
597	Maintenance Of Meters	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	641,462	4,923	646,384	53,898	
807	Purchased Gas Expenses	-	-	-	-	
814	Operation Supervision And Engineering	120,465	-	120,465	(6,552)	
816	Wells Expenses	-	-	-	-	
817	Lines Expenses	15,053	-	15,053	15,053	
818	Compressor Station Expenses	17,061	168	17,229	(29,349)	
821	Purification Expenses	(77)	-	(77)	(5,010)	
825	Storage Well Royalties	-	-	-	-	
832	Maintenance Of Reservoirs And Wells	-	-	-	-	
833	Maintenance Of Lines	476	28	504	504	
834	Maintenance Of Compressor Station Equipment	-	-	-	-	
837	Maintenance Of Other Equipment	44,619	-	44,619	(22,788)	
850	Operation Supervision And Engineering	1,619,785	85,717	1,705,502	541,111	
851	System Control And Load Dispatching	9,563	13	9,575	5,991	
856	Mains Expenses	-	-	-	-	
859	Other Expenses	352	-	352	352	
860	Rents	-	-	-	-	
863	Maintenance Of Mains	33,818	35	33,854	(10,965)	
871	Distribution Load Dispatching	-	-	-	(525)	
874	Mains And Services Expenses	213	-	213	(6,073)	
875	Measuring And Regulating Station Expenses-General	-	-	-	-	
877	Measuring And Regulating Station Expenses-City Gate Check Stations	-	-	-	(40)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
878	Meter And House Regulator Expenses	-	-	-	-	
879	Customer Installations Expenses	-	-	-	-	
880	Other Expenses	1,287,784	134,841	1,422,625	221,357	
881	Rents	-	-	-	-	
887	Maintenance Of Mains	3,891	-	3,891	(20,076)	
892	Maintenance Of Services	660	-	660	660	
894	Maintenance Of Other Equipment	369,350	940	370,290	94,700	
901	Supervision	95,823	2,325,161	2,420,984	118,619	
902	Meter Reading Expenses	-	316,056	316,056	69,659	
903	Customer Records And Collection Expenses	856,241	7,886,124	8,742,364	(1,950,278)	
904	Uncollectible Accounts	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	-	4,737	4,737	4,348	
907	Supervision	3,380	450,425	453,805	9,070	
908	Customer Assistance Expenses	8,709,763	369,866	9,079,628	(5,477,364)	
909	Informational And Instructional Advertising Expenses	1,247,682	147,556	1,395,238	564,116	
910	Miscellaneous Customer Service And Informational Expenses	66,539	846,644	913,183	155,412	
912	Demonstrating And Selling Expenses	-	200,258	200,258	200,258	
913	Advertising Expenses	1,468,782	160,114	1,628,896	136,820	
920	Administrative And General Salaries	1,481,340	32,322,216	33,803,557	1,648,455	Variance is due primarily to annual cost of living wage increase.

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
921	Office Supplies And Expenses	483,787	7,688,082	8,171,869	(31,845)	
923	Outside Services Employed	4,184,737	3,684,881	7,869,618	(2,333,472)	
924	Property Insurance	127,995	250,228	378,222	147,839	
925	Injuries And Damages	21,429	248,000	269,430	47,451	
926	Employee Pensions And Benefits	1,262,860	14,139,338	15,402,199	(1,153,938)	
928	Regulatory Commission Expenses	1,178	-	1,178	1,178	
930.1	General Advertising Expenses	-	-	-	(28,711)	
930.2	Miscellaneous General Expenses	110,596	1,773,727	1,884,323	(76,489)	
931	Rents	21,808	664,964	686,772	(1,426,252)	
935	Maintenance Of General Plant	8,248	1,349,981	1,358,229	450,041	
Grand Total		430,098,707	152,690,118	582,788,826	37,887	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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	28,674,707	25,713,317	54,388,024	8,421,929	No explanation was provided since periods are not comparable
108	Accumulated Provision For Depreciation Of Utility Plant	2,266,177	246,022	2,512,199	(129,233)	
131	Cash	131,743	-	131,743	121,715	
141	Notes Receivable	1,310,360	-	1,310,360	958,460	
142	Customer Accounts Receivable	-	-	-	(340)	
143	Other Accounts Receivable	(0)	-	(0)	(1,947)	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	245,090,321	-	245,090,321	(81,643,898)	
154	Plant Materials And Operating Supplies	-	-	-	-	
163	Stores Expense Undistributed	495,666	667,152	1,162,818	(189,480)	
165	Prepayments	6,515,472	12,568,076	19,083,547	(2,554,344)	
182.3	Other Regulatory Assets	3,963,988	-	3,963,988	3,058,629	No explanation was provided since periods are not comparable
183	Preliminary Survey And Investigation Charges	-	-	-	-	
183.2	Other Preliminary Survey And Investigation Charges	7,342	3,834	11,176	4,604	
184	Clearing Accounts	16,613,202	9,777,432	26,390,634	(4,749,028)	
186	Miscellaneous Deferred Debits	116,017	-	116,017	(469,315)	
188	Research, Development And Demonstration Expenses	-	-	-	(1,295)	
228.3	Accumulated Provision For Pensions And Benefits	3,903,534	-	3,903,534	(3,587,974)	
232	Accounts Payable	9,342,485	(8,585)	9,333,900	(2,457,050)	
235	Customer Deposits	-	-	-	-	
236	Taxes Accrued	(133,498)	(724,936)	(858,433)	390,865	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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	2,338,356	-	2,338,356	230,869	
253	Other Deferred Credits	(900)	-	(900)	(900)	
254	Other Regulatory Liabilities	-	-	-	-	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	280,463	3,756,752	4,037,215	(436,152)	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	18,545	546	19,091	10,642	
417.1	Expenses Of Nonutility Operations	-	-	-	(757)	
421	Miscellaneous Nonoperating Income	-	(7,993)	(7,993)	1,381	
426.1	Donations	15,987	-	15,987	(8,748)	
426.3	Penalties	-	376	376	361	
426.4	Expenditures For Certain Civic, Political And Related Activities	-	495,896	495,896	(83,535)	
426.5	Other Deductions	71,352	128,258	199,610	(524,867)	
431	Other Interest Expense	(2,830)	2,830	0	0	
454	Rent From Electric Property	-	-	-	-	
456	Other Electric Revenues	-	-	-	(7,161)	
456.1	Revenues From Transmission Of Electricity Of Others	1	-	1	1	
493	Rent From Gas Property	-	-	-	-	
500	Operation Supervision And Engineering	43,456	2,586,340	2,629,796	(3,294,472)	
501	Fuel	7,945	1,378,035	1,385,980	(225,310)	
502	Steam Expenses	92,170	73,282	165,452	158,803	
505	Electric Expenses	-	-	-	2,864	
506	Miscellaneous Steam Power Expenses	841,545	2,391,565	3,233,109	1,300,449	No explanation was provided since periods are not comparable
510	Maintenance Supervision And Engineering	555,759	1,723,672	2,279,431	1,047,457	No explanation was provided since periods are not comparable
511	Maintenance Of Structures	9,502	259,247	268,749	(6,719)	
512	Maintenance Of Boiler Plant	34,715	213	34,929	3,378	
513	Maintenance Of Electric Plant	93,587	47,506	141,093	(191,468)	
514	Maintenance Of Miscellaneous Steam Plant	22,654	192	22,846	(41,982)	
539	Miscellaneous Hydraulic Power Generation Expenses	17,052	-	17,052	12,074	
542	Maintenance Of Structures	384	5	389	389	
544	Maintenance Of Electric Plant	-	-	-	-	
545	Maintenance Of Miscellaneous Hydraulic Plant	2,345	-	2,345	(4,974)	
546	Operation Supervision And Engineering	1,219	7	1,226	(11,862)	
548	Generation Expenses	-	-	-	(581)	
549	Miscellaneous Other Power Generation Expenses	191,364	2,291	193,656	(42,770)	
551	Maintenance Supervision And Engineering	137,424	368	137,792	137,792	
552	Maintenance Of Structures	-	-	-	(6,125)	
553	Maintenance Of Generating And Electric Equipment	-	-	-	(24,135)	
554	Maintenance Of Miscellaneous Other Power Generation Plant	1,421	66	1,487	732	
556	System Control And Load Dispatching	607	1,487,491	1,488,098	302,790	
557	Other Expenses	-	82,121	82,121	82,121	
560	Operation Supervision And Engineering	11,140	1,043,809	1,054,950	193,298	
561.1	Load Dispatch-Reliability	(82)	367,355	367,273	(150,200)	
561.2	Load Dispatch-Monitor And Operate Transmission System	-	932,104	932,104	(240,370)	
561.3	Load Dispatch-Transmission Service And Scheduling	2,014	251,514	253,528	(72,795)	
561.5	Reliability, Planning And Standards Development	-	59,324	59,324	(215,448)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
561.6	Transmission Service Studies	57,930	13	57,943	22,543	
561.7	Generation Interconnection Studies	1,575	20	1,595	1,148	
562	Station Expenses	37,340	1,119	38,459	(2,020)	
563	Overhead Line Expenses	21,185	366	21,551	(55,375)	
566	Miscellaneous Transmission Expenses	35,571	2,390,696	2,426,267	351,274	
567	Rents	-	-	-	(1,800)	
570	Maintenance Of Station Equipment	52,218	1,725	53,943	(311,164)	
570.1	Maintenance Of Energy Storage Equipment	-	236,165	236,165	236,165	
571	Maintenance Of Overhead Lines	137,589	10,453	148,041	(128,681)	
573	Maintenance Of Miscellaneous Transmission Plant	100,001	63,330	163,332	(87,198)	
580	Operation Supervision And Engineering	69,697	1,095,014	1,164,711	(398,709)	
581	Load Dispatching	-	160,676	160,676	(8,860)	
582	Station Expenses	37,384	825	38,209	18,125	
583	Overhead Line Expenses	57,645	804,170	861,814	(232,900)	
586	Meter Expenses	122,958	405,359	528,317	(461,268)	
588	Miscellaneous Distribution Expenses	1,014,544	1,346,013	2,360,557	(654,596)	
589	Rents	-	-	-	-	
590	Maintenance Supervision And Engineering	-	962	962	(2,030)	
591	Maintenance Of Structures	-	-	-	-	
592	Maintenance Of Station Equipment	6,453	-	6,453	(2,726)	
593	Maintenance Of Overhead Lines	1,199	114,959	116,158	(4,620)	
594	Maintenance Of Underground Lines	400	-	400	14,957	
595	Maintenance Of Line Transformers	-	-	-	-	
596	Maintenance Of Street Lighting And Signal Systems	-	-	-	(24)	
597	Maintenance Of Meters	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	379,095	7,941	387,036	(259,348)	
807	Purchased Gas Expenses	-	-	-	-	
814	Operation Supervision And Engineering	88,016	-	88,016	(32,449)	
816	Wells Expenses	7,771	626	8,397	8,397	
817	Lines Expenses	-	-	-	(15,053)	
818	Compressor Station Expenses	10,804	15	10,819	(6,411)	
821	Purification Expenses	-	-	-	77	
825	Storage Well Royalties	-	-	-	-	
832	Maintenance Of Reservoirs And Wells	-	-	-	-	
833	Maintenance Of Lines	-	-	-	(504)	
834	Maintenance Of Compressor Station Equipment	-	-	-	-	
837	Maintenance Of Other Equipment	24,629	-	24,629	(19,990)	
850	Operation Supervision And Engineering	1,297,814	83,104	1,380,918	(324,584)	
851	System Control And Load Dispatching	1,468	-	1,468	(8,108)	
856	Mains Expenses	-	-	-	-	
859	Other Expenses	36,741	267	37,009	36,656	
860	Rents	-	-	-	-	
863	Maintenance Of Mains	23,789	-	23,789	(10,064)	
871	Distribution Load Dispatching	1,876	-	1,876	1,876	
874	Mains And Services Expenses	7,860	-	7,860	7,647	
875	Measuring And Regulating Station Expenses-General	-	-	-	-	
877	Measuring And Regulating Station Expenses-City Gate Check Stations	-	-	-	-	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
878	Meter And House Regulator Expenses	18,796	221,590	240,386	240,386	
879	Customer Installations Expenses	-	-	-	-	
880	Other Expenses	964,228	103,114	1,067,343	(355,282)	
881	Rents	-	-	-	-	
887	Maintenance Of Mains	6,245	-	6,245	2,354	
892	Maintenance Of Services	-	-	-	(660)	
894	Maintenance Of Other Equipment	259,493	2,934	262,426	(107,864)	
901	Supervision	65,028	1,996,490	2,061,518	(359,466)	
902	Meter Reading Expenses	6,860	271,094	277,954	(38,102)	
903	Customer Records And Collection Expenses	554,030	5,759,892	6,313,921	(2,428,443)	
904	Uncollectible Accounts	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	-	-	-	(4,737)	
907	Supervision	-	304,384	304,384	(149,421)	
908	Customer Assistance Expenses	5,784,630	314,715	6,099,345	(2,980,283)	
909	Informational And Instructional Advertising Expenses	1,050,010	117,838	1,167,848	(227,390)	
910	Miscellaneous Customer Service And Informational Expenses	72,083	960,249	1,032,331	119,148	
912	Demonstrating And Selling Expenses	-	34,570	34,570	(165,687)	
913	Advertising Expenses	1,116,502	96,061	1,212,564	(416,332)	
920	Administrative And General Salaries	1,114,507	26,243,052	27,357,559	(6,445,998)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
921	Office Supplies And Expenses	368,479	6,483,353	6,851,832	(1,320,037)	
923	Outside Services Employed	2,688,740	3,158,638	5,847,377	(2,022,241)	
924	Property Insurance	(84,637)	192,462	107,825	(270,397)	
925	Injuries And Damages	(23,950)	251,432	227,482	(41,948)	
926	Employee Pensions And Benefits	895,842	12,310,678	13,206,520	(2,195,678)	
928	Regulatory Commission Expenses	31,445	-	31,445	30,267	
930.1	General Advertising Expenses	-	-	-	-	
930.2	Miscellaneous General Expenses	17,982	760,593	778,575	(1,105,749)	
931	Rents	119,553	582,723	702,276	15,504	
935	Maintenance Of General Plant	11,358	847,043	858,400	(499,828)	
Grand Total		341,755,488	133,042,207	474,797,695	(107,991,131)	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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	53,584,996	58,224,021	111,809,017	57,420,992	No explanation was provided since periods are not comparable
108	Accumulated Provision For Depreciation Of Utility Plant	2,857,001	277,046	3,134,047	621,847	
131	Cash	-	-	-	(131,743)	
141	Notes Receivable	-	-	-	(1,310,360)	
142	Customer Accounts Receivable	-	-	-	-	
143	Other Accounts Receivable	-	-	-	0	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	-	-	-	(245,090,321)	
154	Plant Materials And Operating Supplies	-	-	-	-	
163	Stores Expense Undistributed	253,463	1,988,429	2,241,892	1,079,073	No explanation was provided since periods are not comparable
165	Prepayments	393,268	6,605,543	6,998,812	(12,084,736)	
182.3	Other Regulatory Assets	-	-	-	(3,963,988)	
183	Preliminary Survey And Investigation Charges	-	-	-	-	
183.2	Other Preliminary Survey And Investigation Charges	3,427	58	3,485	(7,691)	
184	Clearing Accounts	1,293,967	10,761,223	12,055,189	(14,335,445)	
186	Miscellaneous Deferred Debits	29,406	-	29,406	(86,611)	
188	Research, Development And Demonstration Expenses	-	-	-	-	
228.3	Accumulated Provision For Pensions And Benefits	-	-	-	(3,903,534)	
232	Accounts Payable	(10,904)	-	(10,904)	(9,344,804)	
235	Customer Deposits	-	-	-	-	
236	Taxes Accrued	-	-	-	858,433	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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	-	-	-	(2,338,356)	
253	Other Deferred Credits	-	-	-	900	
254	Other Regulatory Liabilities	-	-	-	-	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	434,686	4,371,094	4,805,780	768,565	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	17,933	369	18,302	(788)	
417.1	Expenses Of Nonutility Operations	-	-	-	-	
421	Miscellaneous Nonoperating Income	-	-	-	7,993	
426.1	Donations	290,689	-	290,689	274,702	
426.3	Penalties	80,003	-	80,003	79,626	
426.4	Expenditures For Certain Civic, Political And Related Activities	9,143	641,875	651,017	155,122	
426.5	Other Deductions	183,894	485,011	668,905	469,295	
431	Other Interest Expense	-	-	-	(0)	
454	Rent From Electric Property	-	-	-	-	
456	Other Electric Revenues	1	-	1	1	
456.1	Revenues From Transmission Of Electricity Of Others	-	-	-	(1)	
493	Rent From Gas Property	-	-	-	-	
500	Operation Supervision And Engineering	24,823	3,506,160	3,530,983	901,187	
501	Fuel	3,236	1,420,183	1,423,419	37,439	
502	Steam Expenses	62,492	53,387	115,878	(49,574)	
505	Electric Expenses	-	-	-	-	
506	Miscellaneous Steam Power Expenses	1,708,807	3,466,566	5,175,373	1,942,264	No explanation was provided since periods are not comparable
510	Maintenance Supervision And Engineering	597,859	2,400,089	2,997,948	718,517	
511	Maintenance Of Structures	24,540	131,332	155,872	(112,877)	
512	Maintenance Of Boiler Plant	4,602	33,555	38,157	3,228	
513	Maintenance Of Electric Plant	55,514	84,583	140,097	(996)	
514	Maintenance Of Miscellaneous Steam Plant	11,218	1,714	12,931	(9,914)	
539	Miscellaneous Hydraulic Power Generation Expenses	364	-	364	(16,688)	
542	Maintenance Of Structures	-	-	-	(389)	
544	Maintenance Of Electric Plant	-	-	-	-	
545	Maintenance Of Miscellaneous Hydraulic Plant	2,327	-	2,327	(18)	
546	Operation Supervision And Engineering	-	-	-	(1,226)	
548	Generation Expenses	-	-	-	-	
549	Miscellaneous Other Power Generation Expenses	196,575	102	196,677	3,021	
551	Maintenance Supervision And Engineering	79,560	321	79,881	(57,911)	
552	Maintenance Of Structures	-	-	-	-	
553	Maintenance Of Generating And Electric Equipment	-	-	-	-	
554	Maintenance Of Miscellaneous Other Power Generation Plant	(27)	(99)	(126)	(1,613)	
556	System Control And Load Dispatching	(6)	1,376,220	1,376,214	(111,884)	
557	Other Expenses	-	66,348	66,348	(15,773)	
560	Operation Supervision And Engineering	4,657	1,412,817	1,417,475	362,525	
561.1	Load Dispatch-Reliability	(82)	433,949	433,868	66,594	
561.2	Load Dispatch-Monitor And Operate Transmission System	-	1,054,529	1,054,529	122,424	
561.3	Load Dispatch-Transmission Service And Scheduling	2,014	369,203	371,217	117,689	
561.5	Reliability, Planning And Standards Development	-	84,716	84,716	25,392	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
561.6	Transmission Service Studies	218	-	218	(57,725)	
561.7	Generation Interconnection Studies	87	-	87	(1,508)	
562	Station Expenses	27,918	728	28,646	(9,814)	
563	Overhead Line Expenses	4,246	272	4,518	(17,033)	
566	Miscellaneous Transmission Expenses	99,461	2,059,888	2,159,349	(266,918)	
567	Rents	8,574	-	8,574	8,574	
570	Maintenance Of Station Equipment	32,367	763	33,131	(20,813)	
570.1	Maintenance Of Energy Storage Equipment	-	586,970	586,970	350,805	
571	Maintenance Of Overhead Lines	126,990	6,373	133,363	(14,678)	
573	Maintenance Of Miscellaneous Transmission Plant	83,365	63,411	146,776	(16,555)	
580	Operation Supervision And Engineering	50,567	1,393,627	1,444,194	279,483	
581	Load Dispatching	17,083	185,109	202,193	41,517	
582	Station Expenses	26,619	-	26,619	(11,590)	
583	Overhead Line Expenses	31,810	1,171,639	1,203,449	341,634	
586	Meter Expenses	63,532	499,997	563,530	35,213	
588	Miscellaneous Distribution Expenses	851,362	1,786,622	2,637,983	277,426	
589	Rents	11,201	-	11,201	11,201	
590	Maintenance Supervision And Engineering	-	487	487	(476)	
591	Maintenance Of Structures	-	-	-	-	
592	Maintenance Of Station Equipment	180	-	180	(6,274)	
593	Maintenance Of Overhead Lines	1,199	59,993	61,192	(54,966)	
594	Maintenance Of Underground Lines	-	-	-	(400)	
595	Maintenance Of Line Transformers	-	-	-	-	
596	Maintenance Of Street Lighting And Signal Systems	-	-	-	-	
597	Maintenance Of Meters	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	276,593	217,072	493,665	106,629	
807	Purchased Gas Expenses	-	-	-	-	
814	Operation Supervision And Engineering	112,851	-	112,851	24,835	
816	Wells Expenses	7,763	626	8,390	(8)	
817	Lines Expenses	-	-	-	-	
818	Compressor Station Expenses	83,973	-	83,973	73,154	
821	Purification Expenses	-	-	-	-	
825	Storage Well Royalties	44,695	-	44,695	44,695	
832	Maintenance Of Reservoirs And Wells	-	-	-	-	
833	Maintenance Of Lines	-	-	-	-	
834	Maintenance Of Compressor Station Equipment	-	-	-	-	
837	Maintenance Of Other Equipment	30,545	-	30,545	5,916	
850	Operation Supervision And Engineering	1,688,738	51,984	1,740,723	359,804	
851	System Control And Load Dispatching	-	-	-	(1,468)	
856	Mains Expenses	69,921	-	69,921	69,921	
859	Other Expenses	25,438	193	25,631	(11,378)	
860	Rents	11,446	-	11,446	11,446	
863	Maintenance Of Mains	-	-	-	(23,789)	
871	Distribution Load Dispatching	-	-	-	(1,876)	
874	Mains And Services Expenses	-	-	-	(7,860)	
875	Measuring And Regulating Station Expenses-General	-	-	-	-	
877	Measuring And Regulating Station Expenses-City Gate Check Stations	-	-	-	-	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
878	Meter And House Regulator Expenses	71,495	261,596	333,091	92,705	
879	Customer Installations Expenses	-	-	-	-	
880	Other Expenses	679,703	475,211	1,154,914	87,571	
881	Rents	3,897	-	3,897	3,897	
887	Maintenance Of Mains	-	-	-	(6,245)	
892	Maintenance Of Services	-	-	-	-	
894	Maintenance Of Other Equipment	188,882	136,454	325,336	62,909	
901	Supervision	38,714	2,479,093	2,517,807	456,289	
902	Meter Reading Expenses	536	321,373	321,908	43,954	
903	Customer Records And Collection Expenses	144,716	9,677,377	9,822,093	3,508,172	No explanation was provided since periods are not comparable
904	Uncollectible Accounts	-	1,408,615	1,408,615	1,408,615	No explanation was provided since periods are not comparable
905	Miscellaneous Customer Accounts Expenses	-	32,400	32,400	32,400	
907	Supervision	-	347,930	347,930	43,546	
908	Customer Assistance Expenses	6,836,937	509,634	7,346,571	1,247,226	No explanation was provided since periods are not comparable
909	Informational And Instructional Advertising Expenses	1,377,720	148,991	1,526,710	358,862	
910	Miscellaneous Customer Service And Informational Expenses	-	1,018,667	1,018,667	(13,664)	
912	Demonstrating And Selling Expenses	-	36,000	36,000	1,430	
913	Advertising Expenses	978,359	122,154	1,100,513	(112,051)	
920	Administrative And General Salaries	920,182	32,147,169	33,067,351	5,709,792	No explanation was provided since periods are not comparable

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
921	Office Supplies And Expenses	294,844	7,945,650	8,240,494	1,388,662	No explanation was provided since periods are not comparable
923	Outside Services Employed	1,414,946	6,121,764	7,536,711	1,689,334	No explanation was provided since periods are not comparable
924	Property Insurance	-	106,580	106,580	(1,245)	
925	Injuries And Damages	159,536	154,160	313,696	86,214	
926	Employee Pensions And Benefits	1,522,858	15,301,510	16,824,368	3,617,848	No explanation was provided since periods are not comparable
928	Regulatory Commission Expenses	148,808	8,758	157,566	126,121	
930.1	General Advertising Expenses	-	1,275	1,275	1,275	
930.2	Miscellaneous General Expenses	134,194	966,212	1,100,407	321,832	
931	Rents	16,835	1,787,020	1,803,855	1,101,579	No explanation was provided since periods are not comparable
935	Maintenance Of General Plant	12,194	703,253	715,447	(142,953)	
Grand Total		80,933,547	189,554,941	270,488,488	(204,309,207)	

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 LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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	15,312,426	35,801,405	51,113,830	(60,695,186)	
108	Accumulated Provision For Depreciation Of Utility Plant	-	-	-	(3,134,047)	
131	Cash	-	-	-	-	
141	Notes Receivable	-	-	-	-	
142	Customer Accounts Receivable	-	-	-	-	
143	Other Accounts Receivable	-	-	-	-	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	-	-	-	-	
154	Plant Materials And Operating Supplies	-	-	-	-	
163	Stores Expense Undistributed	-	3,210,347	3,210,347	968,455	
165	Prepayments	-	-	-	(6,998,812)	
182.3	Other Regulatory Assets	-	1,731,348	1,731,348	1,731,348	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	-	-	-	(3,485)	
184	Clearing Accounts	850,118	9,226,764	10,076,881	(1,978,308)	
186	Miscellaneous Deferred Debits	-	-	-	(29,406)	
188	Research, Development And Demonstration Expenses	-	-	-	-	
228.3	Accumulated Provision For Pensions And Benefits	-	-	-	-	
232	Accounts Payable	-	-	-	10,904	
235	Customer Deposits	-	-	-	-	
236	Taxes Accrued	-	-	-	-	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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	-	(417,211)	(417,211)	(417,211)	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	90,254	4,861,034	4,951,288	145,508	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	13,200	-	13,200	(5,102)	
417.1	Expenses Of Nonutility Operations	-	-	-	-	
421	Miscellaneous Nonoperating Income	-	-	-	-	
426.1	Donations	362,500	-	362,500	71,811	
426.3	Penalties	160,000	-	160,000	79,997	
426.4	Expenditures For Certain Civic, Political And Related Activities	10,747	702,528	713,275	62,258	
426.5	Other Deductions	379,400	544,517	923,917	255,012	
431	Other Interest Expense	-	-	-	-	
454	Rent From Electric Property	-	-	-	-	
456	Other Electric Revenues	-	-	-	(1)	
456.1	Revenues From Transmission Of Electricity Of Others	-	-	-	-	
493	Rent From Gas Property	-	-	-	-	
500	Operation Supervision And Engineering	-	2,087,998	2,087,998	(1,442,986)	
501	Fuel	-	1,213,572	1,213,572	(209,847)	
502	Steam Expenses	7,703	95,294	102,997	(12,881)	
505	Electric Expenses	-	-	-	-	
506	Miscellaneous Steam Power Expenses	1,672,313	4,246,292	5,918,605	743,233	
510	Maintenance Supervision And Engineering	-	3,920,728	3,920,728	922,780	
511	Maintenance Of Structures	196,435	-	196,435	40,563	
512	Maintenance Of Boiler Plant	67,081	-	67,081	28,924	
513	Maintenance Of Electric Plant	-	21,254	21,254	(118,843)	
514	Maintenance Of Miscellaneous Steam Plant	3,427	-	3,427	(9,504)	
539	Miscellaneous Hydraulic Power Generation Expenses	-	-	-	(364)	
542	Maintenance Of Structures	-	-	-	-	
544	Maintenance Of Electric Plant	-	-	-	-	
545	Maintenance Of Miscellaneous Hydraulic Plant	-	-	-	(2,327)	
546	Operation Supervision And Engineering	-	-	-	-	
548	Generation Expenses	-	-	-	-	
549	Miscellaneous Other Power Generation Expenses	-	-	-	(196,677)	
551	Maintenance Supervision And Engineering	-	-	-	(79,881)	
552	Maintenance Of Structures	-	-	-	-	
553	Maintenance Of Generating And Electric Equipment	-	-	-	-	
554	Maintenance Of Miscellaneous Other Power Generation Plant	-	-	-	126	
556	System Control And Load Dispatching	-	1,775,597	1,775,597	399,383	
557	Other Expenses	-	103,254	103,254	36,906	
560	Operation Supervision And Engineering	-	1,464,602	1,464,602	47,127	
561.1	Load Dispatch-Reliability	-	449,948	449,948	16,081	
561.2	Load Dispatch-Monitor And Operate Transmission System	-	1,535,143	1,535,143	480,614	
561.3	Load Dispatch-Transmission Service And Scheduling	-	364,766	364,766	(6,451)	
561.5	Reliability, Planning And Standards Development	-	369,861	369,861	285,144	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
561.6	Transmission Service Studies	-	-	-	(218)	
561.7	Generation Interconnection Studies	-	-	-	(87)	
562	Station Expenses	-	-	-	(28,646)	
563	Overhead Line Expenses	-	-	-	(4,518)	
566	Miscellaneous Transmission Expenses	20,227	2,204,703	2,224,930	65,581	
567	Rents	-	-	-	(8,574)	
570	Maintenance Of Station Equipment	2,166	-	2,166	(30,965)	
570.1	Maintenance Of Energy Storage Equipment	-	563,857	563,857	(23,113)	
571	Maintenance Of Overhead Lines	-	-	-	(133,363)	
573	Maintenance Of Miscellaneous Transmission Plant	17,295	86,438	103,733	(43,043)	
580	Operation Supervision And Engineering	621	1,683,591	1,684,212	240,019	
581	Load Dispatching	103,000	189,951	292,951	90,759	
582	Station Expenses	-	-	-	(26,619)	
583	Overhead Line Expenses	-	1,584,037	1,584,037	380,588	
586	Meter Expenses	-	662,674	662,674	99,144	
588	Miscellaneous Distribution Expenses	42,633	2,486,338	2,528,971	(109,013)	
589	Rents	-	-	-	(11,201)	
590	Maintenance Supervision And Engineering	-	-	-	(487)	
591	Maintenance Of Structures	-	-	-	-	
592	Maintenance Of Station Equipment	-	-	-	(180)	
593	Maintenance Of Overhead Lines	-	120,303	120,303	59,111	
594	Maintenance Of Underground Lines	-	-	-	-	
595	Maintenance Of Line Transformers	-	-	-	-	
596	Maintenance Of Street Lighting And Signal Systems	-	-	-	-	
597	Maintenance Of Meters	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	11,502	584,146	595,648	101,982	
807	Purchased Gas Expenses	-	-	-	-	
814	Operation Supervision And Engineering	125,006	-	125,006	12,155	
816	Wells Expenses	-	-	-	(8,390)	
817	Lines Expenses	-	-	-	-	
818	Compressor Station Expenses	133,500	-	133,500	49,527	
821	Purification Expenses	-	-	-	-	
825	Storage Well Royalties	-	-	-	(44,695)	
832	Maintenance Of Reservoirs And Wells	-	-	-	-	
833	Maintenance Of Lines	-	-	-	-	
834	Maintenance Of Compressor Station Equipment	-	-	-	-	
837	Maintenance Of Other Equipment	-	-	-	(30,545)	
850	Operation Supervision And Engineering	1,957,426	-	1,957,426	216,704	
851	System Control And Load Dispatching	-	-	-	-	
856	Mains Expenses	150,000	-	150,000	80,079	
859	Other Expenses	-	-	-	(25,631)	
860	Rents	-	-	-	(11,446)	
863	Maintenance Of Mains	-	-	-	-	
871	Distribution Load Dispatching	-	-	-	-	
874	Mains And Services Expenses	-	-	-	-	
875	Measuring And Regulating Station Expenses-General	-	-	-	-	
877	Measuring And Regulating Station Expenses-City Gate Check Stations	-	-	-	-	

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
878	Meter And House Regulator Expenses	162,917	373,965	536,882	203,791	
879	Customer Installations Expenses	-	-	-	-	
880	Other Expenses	800,430	934,232	1,734,663	579,749	
881	Rents	-	-	-	(3,897)	
887	Maintenance Of Mains	-	-	-	-	
892	Maintenance Of Services	-	-	-	-	
894	Maintenance Of Other Equipment	17,244	370,000	387,244	61,908	
901	Supervision	-	2,676,624	2,676,624	158,817	
902	Meter Reading Expenses	-	276,671	276,671	(45,237)	
903	Customer Records And Collection Expenses	-	11,807,596	11,807,596	1,985,503	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 LG&E. The actuals hit LG&E directly and do not have intercompany impact.
904	Uncollectible Accounts	195,290	2,697,334	2,892,624	1,484,008	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 LG&E. The actuals hit LG&E directly and do not have intercompany impact.
905	Miscellaneous Customer Accounts Expenses	-	-	-	(32,400)	
907	Supervision	-	255,792	255,792	(92,138)	
908	Customer Assistance Expenses	7,762,999	1,043,759	8,806,758	1,460,188	The increase is due to higher customer participation in non-residential rebates. In addition there is some 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 LG&E. The actuals hit LG&E directly and do not have intercompany impact.
909	Informational And Instructional Advertising Expenses	50,004	165,150	215,154	(1,311,556)	
910	Miscellaneous Customer Service And Informational Expenses	-	1,477,877	1,477,877	459,210	
912	Demonstrating And Selling Expenses	-	72,000	72,000	36,000	
913	Advertising Expenses	-	57,285	57,285	(1,043,228)	
920	Administrative And General Salaries	-	34,312,936	34,312,936	1,245,585	The increased costs 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.

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
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
921	Office Supplies And Expenses	12,834	9,303,873	9,316,707	1,076,213	Variance due to increasing facilities costs.
923	Outside Services Employed	-	11,510,905	11,510,905	3,974,194	Variance due partially to outside counsel and 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	-	286,290	286,290	179,710	
925	Injuries And Damages	321,211	212,121	533,332	219,636	
926	Employee Pensions And Benefits	310,491	17,038,160	17,348,651	524,283	
928	Regulatory Commission Expenses	-	12,650	12,650	(144,916)	
930.1	General Advertising Expenses	-	2,550	2,550	1,275	
930.2	Miscellaneous General Expenses	248,000	2,120,773	2,368,773	1,268,367	The forecast/budget inadvertently included company dues as intercompany transactions. These are convenience payments which are normally excluded.
931	Rents	17,400	2,244,043	2,261,443	457,588	
935	Maintenance Of General Plant	8,784	643,367	652,151	(63,296)	
Grand Total		31,596,584	183,371,031	214,967,615	(55,520,873)	

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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. LG&E paid \$36,437,529 in property tax during 2020. See attached.

**Louisville Gas & Electric 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 ELIZABETHTOWN	KY	2019	1/10/2020	119.75
CITY OF MT WASHINGTON	KY	2019	1/10/2020	2,833.07
CITY OF RADCLIFF	KY	2019	1/10/2020	2,932.86
CITY OF SIMPSONVILLE	KY	2019	1/10/2020	10,697.40
CITY OF VINE GROVE	KY	2019	1/10/2020	955.54
MERCER COUNTY SHERIFF	KY	2019	1/10/2020	24,956.92
SHERIFF OF BARREN COUNTY	KY	2019	1/10/2020	1,883.98
SHERIFF OF BELL COUNTY	KY	2019	1/10/2020	1,118.40
SHERIFF OF BRECKINRIDGE COUNTY	KY	2019	1/10/2020	1,029.39
SHERIFF OF BULLITT COUNTY	KY	2019	1/10/2020	327,263.86
SHERIFF OF HENRY COUNTY	KY	2019	1/10/2020	32,232.54
SHERIFF OF MARION COUNTY	KY	2019	1/10/2020	93,659.92
SHERIFF OF MEADE COUNTY	KY	2019	1/10/2020	398,459.89
SHERIFF OF MUHLENBERG COUNTY	KY	2019	1/10/2020	2,320.30
SHERIFF OF NELSON COUNTY	KY	2019	1/10/2020	45,166.66
SHERIFF OF OLDHAM COUNTY	KY	2019	1/10/2020	759,512.75
SHERIFF OF SPENCER COUNTY	KY	2019	1/10/2020	1,101.17
SHERIFF OF TRIMBLE COUNTY	KY	2019	1/10/2020	240,819.53
BARDSTOWN INDEPENDENT SCHOOL DISTRICT	KY	2019	1/11/2020	35,392.61
CITY OF CLOVERPORT	KY	2019	1/11/2020	424.34
CITY OF GOSHEN	KY	2019	1/11/2020	264.08
CITY OF HILLVIEW	KY	2019	1/11/2020	2,515.94
CITY OF LORETTO	KY	2019	1/11/2020	64.38
CITY OF NEW CASTLE	KY	2019	1/11/2020	785.39
SHERIFF OF LARUE COUNTY	KY	2019	1/11/2020	447,172.57
SHERIFF OF SHELBY COUNTY	KY	2019	1/11/2020	216,065.44
SHERIFF OF WASHINGTON COUNTY	KY	2019	1/11/2020	339.61
CITY OF EMINENCE	KY	2019	1/14/2020	1,105.39
CITY OF PLEASUREVILLE	KY	2019	1/14/2020	569.35
CITY OF SHEPHERDSVILLE	KY	2019	1/14/2020	11,070.93
SHERIFF OF HART COUNTY	KY	2019	1/14/2020	79,187.71
SHERIFF OF MCCrackEN COUNTY	KY	2019	1/14/2020	4.26
SHERIFF OF METCALFE COUNTY	KY	2019	1/14/2020	326,621.96
CITY OF HODGENVILLE	KY	2019	1/17/2020	1,375.19
CITY OF PINEVILLE	KY	2019	1/17/2020	292.52
SHERIFF OF GREEN COUNTY	KY	2019	1/17/2020	267,617.35
ANCHORAGE BOARD OF EDUCATION	KY	2019	1/23/2020	16,266.56
CITY OF AUDUBON PARK	KY	2019	1/23/2020	932.27
CITY OF GRAYMOOR DEVONDALE	KY	2019	1/23/2020	737.44
CITY OF JEFFERSONTOWN	KY	2019	1/23/2020	10,649.86
CITY OF KINGSLEY	KY	2019	1/23/2020	397.62
CITY OF MORGANFIELD	KY	2019	1/23/2020	24.25
CITY OF PROSPECT	KY	2019	1/23/2020	4,017.57
CITY OF ST MATTHEWS	KY	2019	1/23/2020	6,511.49
SHERIFF OF UNION COUNTY	KY	2019	1/23/2020	39.08
CITY OF BARDSTOWN KY	KY	2019	1/30/2020	4,059.60
CITY OF HOLLOW CREEK	KY	2019	1/30/2020	457.93

**Louisville Gas & Electric 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 MEADOW VALE	KY	2019	1/30/2020	268.33
CITY OF MEADOWVIEW ESTATES	KY	2019	1/30/2020	69.45
CITY OF PEWEE VALLEY	KY	2019	1/30/2020	1,470.43
CITY OF PLANTATION	KY	2018	1/30/2020	1,978.91
CITY OF PLANTATION	KY	2019	1/30/2020	1,943.69
SHERIFF OF BULLITT COUNTY	KY	2017	2/3/2020	-154.97
SHERIFF OF JEFFERSON COUNTY	KY	2019	2/5/2020	20,753,865.24
CITY OF CAMPBELLSBURG	KY	2019	2/10/2020	298.60
CITY OF HUNTERS HOLLOW	KY	2019	2/10/2020	31.02
CITY OF MIDDLETOWN	KY	2019	2/10/2020	2,407.50
CITY OF PIONEER VILLAGE	KY	2019	2/10/2020	1,341.03
CITY OF SPRING VALLEY	KY	2019	2/10/2020	193.31
SHERIFF OF HOPKINS COUNTY	KY	2019	2/10/2020	94.09
CITY OF CREEKSIDE	KY	2018	2/13/2020	124.52
CITY OF CREEKSIDE	KY	2019	2/13/2020	123.11
CITY OF ST REGIS PARK	KY	2019	2/13/2020	201.03
CITY OF WOODLAWN PARK	KY	2019	2/13/2020	269.63
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	2/20/2020	23.00
CITY OF EARLINGTON	KY	2019	2/21/2020	23.76
CITY OF LYNDON	KY	2019	2/21/2020	1,714.50
CITY OF WEST BUECHEL	KY	2019	2/21/2020	1,136.57
CITY OF GREEN SPRING	KY	2019	2/26/2020	292.71
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	2/28/2020	79,335.49
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	3/5/2020	57,473.66
SHERIFF OF HARDIN COUNTY	KY	2019	3/5/2020	46,902.59
SHERIFF OF MUHLENBERG COUNTY	KY	2019	3/5/2020	492.10
SHERIFF OF TAYLOR COUNTY	KY	2019	3/5/2020	36.05
TREASURER OF HARRISON COUNTY	IN	2018	3/6/2020	353.92
CITY OF ANCHORAGE	KY	2019	3/12/2020	71,157.30
CITY OF NORTHFIELD	KY	2019	3/12/2020	398.65
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	3/13/2020	10,815.76
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	3/19/2020	7,053.08
CITY OF DRUID HILLS	KY	2019	3/24/2020	87.64
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	3/27/2020	14.16
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	3/27/2020	10.55
JEFFERSON COUNTY TREASURER'S OFFICE	IN	2019	4/16/2020	1,661.44
TREASURER OF CLARK COUNTY	IN	2019	4/16/2020	83,875.58
TREASURER OF FLOYD COUNTY	IN	2019	4/16/2020	195,035.80
TREASURER OF HARRISON COUNTY	IN	2019	4/16/2020	66,604.94
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	4/27/2020	160.65
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	4/27/2020	39.72
CITY OF BLUE RIDGE MANOR	KY	2019	4/29/2020	283.48
KENTUCKY STATE TREASURER (VEHICLES)	KY	2020	5/4/2020	1,239.42
CITY OF CAMBRIDGE	KY	2011	5/8/2020	131.50
CITY OF CAMBRIDGE	KY	2012	5/8/2020	140.28
CITY OF CAMBRIDGE	KY	2014	5/8/2020	150.00
CITY OF CAMBRIDGE	KY	2015	5/8/2020	166.47

**Louisville Gas & Electric 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 CAMBRIDGE	KY	2016	5/8/2020	162.81
CITY OF CAMBRIDGE	KY	2017	5/8/2020	159.48
CITY OF CAMBRIDGE	KY	2018	5/8/2020	156.75
CITY OF CAMBRIDGE	KY	2019	5/8/2020	158.97
CITY OF LAGRANGE	KY	2019	5/11/2020	4,199.18
CITY OF BELLEWOOD	KY	2019	5/22/2020	69.63
CITY OF LINCONSHIRE	KY	2019	5/22/2020	264.78
CITY OF SHIVELY	KY	2019	5/22/2020	43,227.95
CITY OF CROSSGATE	KY	2019	6/5/2020	138.32
CITY OF WATTERSON PARK	KY	2019	6/5/2020	801.17
CITY OF HEBRON ESTATES	KY	2018	6/10/2020	451.97
CITY OF HEBRON ESTATES	KY	2019	6/10/2020	469.73
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	7/1/2020	10,823.93
CITY OF SMITHFIELD	KY	2019	8/7/2020	130.41
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	8/27/2020	110.83
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	9/9/2020	37,904.07
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	9/11/2020	34,462.01
CITY OF HOUSTON ACRES	KY	2017	9/18/2020	266.59
CITY OF HOUSTON ACRES	KY	2018	9/18/2020	260.41
CITY OF HOUSTON ACRES	KY	2019	9/18/2020	259.31
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	9/28/2020	69.56
CITY OF WEST POINT	KY	2019	10/7/2020	4,075.34
SHERIFF OF HARDIN COUNTY	KY	2020	11/3/2020	43.46
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	11/20/2020	1,100.99
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	11/20/2020	1,177.68
SHERIFF OF TRIMBLE COUNTY	KY	2020	12/7/2020	500,000.00
KENTUCKY STATE TREASURER	KY	2020	12/8/2020	11,022,675.04
JEFFERSON COUNTY CLERK (VEHICLES)	KY	2020	12/21/2020	546.20
				<u>36,437,528.88</u>

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 \$11,022,675.04 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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

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PROPERTY SUMMARY BY TAXING JURISDICTION
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Name of Taxpayer Louisville Gas & Electric 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	0	0	0	0	0	0	0	206,410	3,225	552	210,187
Schools												
Common School	0	0	0	0	0	0	0	0	206,410	3,225	552	210,187
Schools Total :	0	0	0	0	0	0	0	0	206,410	3,225	552	210,187

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PROPERTY SUMMARY BY TAXING JURISDICTION
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Name of Taxpayer Louisville Gas & Electric 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	0	0	0	0	0	0	0	0	104,022	824	104,846
Schools												
Common School	0	0	0	0	0	0	0	0	0	104,022	824	104,846
Schools Total :	0	0	0	0	0	0	0	0	0	104,022	824	104,846
Cities												
Pineville	0	0	0	0	0	0	0	0	0	104,022	824	104,846
Cities Total :	0	0	0	0	0	0	0	0	0	104,022	824	104,846

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PROPERTY SUMMARY BY TAXING JURISDICTION
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Name of Taxpayer Louisville Gas & Electric 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	1,690,967	0	0	0	0	0	0	0	95,645	5,459	1,792,070
Schools												
Cloverport School	0	1,690,967	0	0	0	0	0	0	0	95,645	5,459	1,792,070
Schools Total :	0	1,690,967	0	0	0	0	0	0	0	95,645	5,459	1,792,070
Cities												
Cloverport	0	1,690,967	0	0	0	0	0	0	0	95,645	5,459	1,792,070
Cities Total :	0	1,690,967	0	0	0	0	0	0	0	95,645	5,459	1,792,070

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PROPERTY SUMMARY BY TAXING JURISDICTION
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Name of Taxpayer Louisville Gas & Electric 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	10,387,131	0	0	0	0	0	0	0	18,418,909	14,535,456	43,341,496
Schools												
Common School	0	10,387,131	0	0	0	0	0	0	0	18,418,909	14,535,456	43,341,496
Schools Total :	0	10,387,131	0	0	0	0	0	0	0	18,418,909	14,535,456	43,341,496
Cities												
Fox Chase	0	63,789	0	0	0	0	0	0	0	97,958	58,404	220,152
Hebron Estates	0	154,490	0	0	0	0	0	0	0	244,513	240,431	639,435
Hillview	0	403,506	0	0	0	0	0	0	0	644,472	963,086	2,011,064
Hunters Hollow	0	0	0	0	0	0	0	0	0	13,943	10,126	24,069
Lebanon Junction	0	0	0	0	0	0	0	0	0	292,814	16,919	309,733
Mt. Washington	0	328,915	0	0	0	0	0	0	0	1,828,391	1,062,495	3,219,801
Pioneer Village	0	249,178	0	0	0	0	0	0	0	384,519	423,460	1,057,157
Shepherdsville	0	2,744,861	0	0	0	0	0	0	0	3,725,418	4,778,225	11,248,504
Cities Total :	0	3,944,739	0	0	0	0	0	0	0	7,232,028	7,553,147	18,729,913
Fire Districts												
Mt. Washington FD	0	491,378	0	0	0	0	0	0	0	6,223,579	1,704,399	8,419,356
Nichols FD	0	768,434	0	0	0	0	0	0	0	472,616	1,475,807	2,716,856
Southeast Bullitt FD	0	0	0	0	0	0	0	0	0	700,310	25,138	725,448

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Name of Taxpayer Louisville Gas & Electric 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	
Fire Districts												
Zoneton FD	0	6,382,458	0	0	0	0	0	0	0	7,296,987	6,551,887	20,231,332
Fire Districts Total :	0	7,642,270	0	0	0	0	0	0	0	14,693,491	9,757,231	32,092,992

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Name of Taxpayer Louisville Gas & Electric 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	0	0	0	0	0	0	0	8,014,017	20,018,932	300,435	28,333,384
Schools												
Common School	0	0	0	0	0	0	0	0	8,014,017	20,018,932	300,435	28,333,384
Schools Total :	0	0	0	0	0	0	0	0	8,014,017	20,018,932	300,435	28,333,384

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Name of Taxpayer Louisville Gas & Electric Company

County of Location Hardin

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	510,786	0	0	0	0	0	0	0	3,817,577	1,560,375	5,888,738
Schools												
Common School	0	1,912	0	0	0	0	0	0	0	3,568,729	855,404	4,426,044
Elizabethtown School	0	0	0	0	0	0	0	0	0	100,174	3,051	103,225
West Point School	0	508,875	0	0	0	0	0	0	0	148,675	701,920	1,359,469
Schools Total :	0	510,786	0	0	0	0	0	0	0	3,817,577	1,560,375	5,888,738
Cities												
Elizabethtown	0	0	0	0	0	0	0	0	0	100,174	3,051	103,225
Radcliff	0	0	0	0	0	0	0	0	0	1,560,742	246,601	1,807,342
Vine Grove	0	0	0	0	0	0	0	0	0	427,075	58,945	486,019
West Point	0	478,973	0	0	0	0	0	0	0	138,928	662,494	1,280,395
Cities Total :	0	478,973	0	0	0	0	0	0	0	2,226,918	971,090	3,676,982

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Name of Taxpayer Louisville Gas & Electric 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	0	0	0	0	0	0	0	5,799,143	264,124	2,090,488	8,153,756
Schools												
Common School	0	0	0	0	0	0	0	0	5,799,143	264,124	2,090,488	8,153,756
Schools Total :	0	0	0	0	0	0	0	0	5,799,143	264,124	2,090,488	8,153,756

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Name of Taxpayer Louisville Gas & Electric Company

County of Location Henry

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	40,865	0	0	0	0	0	0	0	2,459,130	502,323	3,002,319
Schools												
Common School	0	40,865	0	0	0	0	0	0	0	1,965,180	401,384	2,407,428
Eminence Graded School	0	0	0	0	0	0	0	0	0	493,951	100,940	594,891
Schools Total :	0	40,865	0	0	0	0	0	0	0	2,459,130	502,323	3,002,319
Cities												
Campbellsburg	0	0	0	0	0	0	0	0	0	131,285	12,949	144,234
Eminence	0	0	0	0	0	0	0	0	0	264,369	85,438	349,807
New Castle	0	0	0	0	0	0	0	0	0	381,138	21,627	402,765
Pleasureville-Henry Co.	0	0	0	0	0	0	0	0	0	172,987	20,116	193,103
Smithfield	0	0	0	0	0	0	0	0	0	100,047	7,086	107,133
Cities Total :	0	0	0	0	0	0	0	0	0	1,049,826	147,216	1,197,042
Other Districts												
Little KY River Watershed	0	3,987	0	0	0	0	0	0	0	468,706	29,552	502,245
Other Districts Total :	0	3,987	0	0	0	0	0	0	0	468,706	29,552	502,245

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Name of Taxpayer Louisville Gas & Electric Company

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	
Hopkins County	0	0	0	0	0	0	0	0	0	6,581	3,682	10,262
Schools												
Common School	0	0	0	0	0	0	0	0	0	6,581	3,682	10,262
Schools Total :	0	0	0	0	0	0	0	0	0	6,581	3,682	10,262
Cities												
Earlington	0	0	0	0	0	0	0	0	0	6,581	3,682	10,262
Cities Total :	0	0	0	0	0	0	0	0	0	6,581	3,682	10,262



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PROPERTY SUMMARY BY TAXING JURISDICTION
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Name of Taxpayer Louisville Gas & Electric Company

County of Location Jefferson

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	33,657,301	1,156,630,708	0	1,136,067,131	13,123,725	0	0	0	0	785,457,488	899,861,625	4,024,797,978
Schools												
Anchorage Graded School	0	453,503	0	0	0	0	0	0	0	863,648	792,824	2,109,975
Common School	33,657,301	1,156,177,205	0	1,136,067,131	13,123,725	0	0	0	0	784,593,840	899,068,802	4,022,688,003
Schools Total :	33,657,301	1,156,630,708	0	1,136,067,131	13,123,725	0	0	0	0	785,457,488	899,861,625	4,024,797,978
Cities												
Anchorage (os Sch.Dist) & Ambula	0	531,247	0	0	24,580	0	0	0	0	1,783,084	19,394,686	21,733,597
Audubon Park	0	110,635	0	0	0	0	0	0	0	332,957	257,416	701,008
Bancroft	0	47,842	0	0	0	0	0	0	0	108,825	40,618	197,285
Barbourmeade	0	69,770	0	0	0	0	0	0	0	167,947	114,044	351,761
Beechwood Village	0	99,671	0	0	0	0	0	0	0	110,270	111,879	321,820
Bellemeade	0	59,803	0	0	0	0	0	0	0	124,192	233,325	417,320
Bellewood	0	38,872	0	0	0	0	0	0	0	36,649	23,799	99,320
Blue Ridge Manor	0	84,720	0	0	0	0	0	0	0	141,744	181,069	407,534
Briarwood	0	20,931	0	0	0	0	0	0	0	79,058	42,817	142,805
Broeck Pointe	0	0	0	0	0	0	0	0	0	34,017	10,852	44,869
Brownsboro Farm	0	80,734	0	0	0	0	0	0	0	89,918	46,274	216,925
Brownsboro Village	0	28,905	0	0	0	0	0	0	0	186,837	41,538	257,279
Cambridge	0	11,961	0	0	0	0	0	0	0	65,040	19,516	96,516
Coldstream	0	116,615	0	0	0	0	0	0	0	154,022	117,002	387,639

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PROPERTY SUMMARY BY TAXING JURISDICTION

OPERATING AND NONOPERATING PROPERTY

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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	
Cities												
Creekside	0	11,961	0	0	0	0	0	0	0	55,957	16,787	84,704
Crossgate	0	12,957	0	0	0	0	0	0	0	61,474	40,142	114,573
Douglas Hills	0	0	0	0	0	0	0	0	0	310,657	520,479	831,136
Druid Hills	0	39,868	0	0	0	0	0	0	0	86,774	30,981	157,624
Fincastle	0	0	0	0	0	0	0	0	0	209,121	126,754	335,875
Forest Hills	0	73,756	0	0	0	0	0	0	0	181,035	178,165	432,956
Glenview	0	204,326	0	0	0	0	0	0	0	349,859	259,913	814,097
Glenview Hills	0	16,944	0	0	0	0	0	0	0	62,818	53,392	133,154
Glenview Manor	0	19,934	0	0	0	0	0	0	0	51,525	35,853	107,313
Goose Creek	0	19,934	0	0	0	0	0	0	0	60,904	49,354	130,192
Graymoore-Devondale	0	359,813	0	0	0	0	0	0	0	368,720	478,087	1,206,620
Green Spring	0	0	0	0	0	0	0	0	0	78,615	98,782	177,396
Heritage Creek	0	125,586	0	0	0	0	0	0	0	414,267	532,890	1,072,743
Hickory Hill	0	0	0	0	0	0	0	0	0	3,135	10,143	13,278
Hills and Dales	0	27,908	0	0	0	0	0	0	0	48,613	24,547	101,068
Hollow Creek	0	77,744	0	0	0	0	0	0	0	134,685	86,168	298,597
Houston Acres	0	37,875	0	0	0	0	0	0	0	146,505	60,260	244,640
Hurstbourne	0	417,622	0	0	0	0	0	0	0	578,578	1,379,019	2,375,219
Hurstbourne Acres	0	70,766	0	0	0	0	0	0	0	164,096	271,240	506,103
Indian Hills	0	450,513	0	0	0	0	0	0	0	690,521	490,553	1,631,587
Jeffersontown	0	21,098,302	0	0	0	0	0	0	0	7,601,614	9,844,198	38,544,114
Kingsley	0	33,888	0	0	0	0	0	0	0	120,490	46,556	200,934

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OPERATING AND NONOPERATING PROPERTY

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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	
Cities												
Langdon Place	0	77,744	0	0	0	0	0	0	0	132,619	90,542	300,905
Lincolnshire	0	17,941	0	0	0	0	0	0	0	120,356	41,335	179,631
Louisville-Urban Services District	0	186,300,394	0	80,250	4,758,871	0	0	0	0	524,056,700	563,131,796	1,278,328,012
Lyndon	0	5,463,845	0	0	0	0	0	0	0	1,558,632	6,353,338	13,375,815
Lynnview & Garbage Fund	0	64,786	0	0	0	0	0	0	0	156,708	116,781	338,276
Manor Creek	0	9,967	0	0	0	0	0	0	0	55,178	23,192	88,338
Maryhill Estates	0	9,967	0	0	0	0	0	0	0	6,140	13,082	29,189
Meadow Vale	0	44,852	0	0	0	0	0	0	0	216,395	82,057	343,304
Meadowbrook Farm	0	7,974	0	0	0	0	0	0	0	29,878	11,983	49,835
Meadowview Estate	0	22,924	0	0	0	0	0	0	0	61,456	27,079	111,459
Middletown	0	1,375,416	0	0	0	0	0	0	0	1,783,330	6,047,145	9,205,890
Mockingbird Valley	0	36,878	0	0	0	0	0	0	0	229,778	58,233	324,889
Moorland	0	24,918	0	0	0	0	0	0	0	94,354	36,616	155,888
Murray Hill	0	0	0	0	0	0	0	0	0	96,633	26,186	122,819
Norbourne Estates	0	24,918	0	0	0	0	0	0	0	105,360	113,638	243,915
Northfield	0	170,438	0	0	0	0	0	0	0	258,864	246,873	676,175
Norwood	0	35,882	0	0	0	0	0	0	0	108,725	37,583	182,189
Old Brownsboro Place	0	33,888	0	0	0	0	0	0	0	44,101	30,656	108,645
Parkway Village	0	75,750	0	0	0	0	0	0	0	141,302	99,031	316,083
Plantation	0	107,645	0	0	0	0	0	0	0	670,237	521,544	1,299,426
Prospect	0	0	0	0	0	0	0	0	0	1,890,621	1,447,371	3,337,992
Richlawn	0	47,842	0	0	0	0	0	0	0	109,647	765,170	922,659

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OPERATING AND NONOPERATING PROPERTY

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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	
Cities												
Riverwood	0	48,839	0	0	0	0	0	0	0	145,164	54,715	248,717
Rolling Fields	0	81,730	0	0	0	0	0	0	0	192,108	98,327	372,166
Rolling Hills	0	74,753	0	0	0	0	0	0	0	141,652	123,551	339,956
Seneca Gardens	0	57,809	0	0	0	0	0	0	0	82,725	70,711	211,245
Shively	0	6,009,778	0	0	0	0	0	0	0	4,017,439	8,156,702	18,183,919
Spring Mill	0	20,931	0	0	0	0	0	0	0	56,834	22,456	100,220
Spring Valley	0	50,832	0	0	0	0	0	0	0	113,711	67,811	232,355
St. Matthews	0	4,355,995	0	0	0	0	0	0	0	3,255,746	6,559,063	14,170,803
St. Regis Park	0	127,579	0	0	0	0	0	0	0	173,302	138,213	439,094
Strathmoor Manor	0	16,944	0	0	0	0	0	0	0	59,589	100,257	176,790
Strathmoor Village	0	42,859	0	0	0	0	0	0	0	586,794	56,305	685,957
Ten Broeck	0	32,891	0	0	0	0	0	0	0	748,716	21,295	802,903
Thornhill	0	6,977	0	0	0	0	0	0	0	54,098	7,562	68,637
Watterson Park	0	436,559	0	0	0	0	0	0	0	371,661	756,749	1,564,969
Wellington	0	32,891	0	0	0	0	0	0	0	862,426	40,558	935,875
West Buechel	0	1,343,732	0	0	0	0	0	0	0	533,603	746,930	2,624,265
Westwood	0	27,908	0	0	0	0	0	0	0	217,724	97,318	342,951
Wildwood	0	28,905	0	0	0	0	0	0	0	88,353	36,830	154,088
Windy Hills	0	1,513,205	0	0	0	0	0	0	0	646,019	387,004	2,546,228
Woodland Hills	0	76,747	0	0	0	0	0	0	0	140,883	573,094	790,724
Woodlawn Park	0	80,734	0	0	0	0	0	0	0	164,409	360,323	605,466

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Name of Taxpayer Louisville Gas & Electric Company

County of Location Jefferson

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	
Cities												
Worthington Hills	0	0	0	0	0	0	0	0	0	203,512	403,366	606,878
Cities Total :	0	232,823,969	0	80,250	4,783,452	0	0	0	0	559,978,003	633,469,468	1,431,135,141
Fire Districts												
Buechel FD	0	4,409,252	0	0	0	0	0	0	0	3,769,085	8,188,346	16,366,684
Camp Taylor FD	0	3,836,580	0	0	0	0	0	0	0	4,461,273	7,325,951	15,623,804
Eastwood FD	0	5,604,773	0	0	0	0	0	0	0	6,303,952	11,846,778	23,755,503
Fairdale FD	0	10,121,685	0	0	1,344,579	0	0	0	0	21,284,315	24,209,771	56,960,351
Fern Creek FD	0	8,967,428	0	0	0	0	0	0	0	6,945,770	20,929,592	36,842,790
Harrods Creek FD	0	3,394,207	0	0	0	0	0	0	0	6,635,344	9,949,926	19,979,477
Highview FD	0	4,607,909	0	0	0	0	0	0	0	4,018,537	6,792,751	15,419,197
Jeff. Co. FD No. 26 - St. Matthews/	0	14,375,244	0	0	0	0	0	0	0	12,926,785	27,144,600	54,446,629
Jeffersontown/McMahan FD	0	23,810,789	0	0	0	0	0	0	0	17,134,867	25,886,598	66,832,254
Lake Dreamland FD	1,159,995	29,666,859	0	0	0	0	0	0	0	3,286,727	12,748,161	46,861,742
Louisville FD #4	0	151,500	0	0	0	0	0	0	0	849,597	273,829	1,274,925
Middletown/Anchorage FD	0	42,973,834	0	0	24,580	0	0	0	0	21,542,156	59,615,203	124,155,773
Okolona FD	0	15,695,685	0	0	370,695	0	0	0	0	11,388,792	23,876,803	51,331,975
Pleasure Ridge Park FD	32,497,306	789,302,888	0	1,135,986,881	2,463,034	0	0	0	0	117,023,847	76,923,351	2,154,197,307
Worthington FD	0	7,401,904	0	0	4,161,965	0	0	0	0	19,812,302	12,861,467	44,237,638
Fire Districts Total :	33,657,301	964,320,536	0	1,135,986,881	8,364,854	0	0	0	0	257,383,349	328,573,127	2,728,286,048

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Name of Taxpayer Louisville Gas & Electric 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	0	0	0	0	0	0	0	330,684	18,268,733	29,358,775	47,958,192
Schools												
Common School	0	0	0	0	0	0	0	0	330,684	18,268,733	29,358,775	47,958,192
Schools Total :	0	0	0	0	0	0	0	0	330,684	18,268,733	29,358,775	47,958,192
Cities												
Hodgenville	0	0	0	0	0	0	0	0	0	910,892	78,455	989,346
Cities Total :	0	0	0	0	0	0	0	0	0	910,892	78,455	989,346

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Name of Taxpayer Louisville Gas & Electric 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	0	0	0	0	0	0	0	0	11,206,292	413,299	11,619,591
Schools												
Common School	0	0	0	0	0	0	0	0	0	11,206,292	413,299	11,619,591
Schools Total :	0	0	0	0	0	0	0	0	0	11,206,292	413,299	11,619,591
Cities												
Loretto	0	0	0	0	0	0	0	0	0	37,191	14,310	51,501
Cities Total :	0	0	0	0	0	0	0	0	0	37,191	14,310	51,501

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Name of Taxpayer Louisville Gas & Electric 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	0	0	0	0	0	0	0	0	492	0	492
Schools												
Common School	0	0	0	0	0	0	0	0	0	492	0	492
Schools Total :	0	0	0	0	0	0	0	0	0	492	0	492
Fire Districts												
Reidland Farley FD	0	0	0	0	0	0	0	0	0	492	0	492
Fire Districts Total :	0	0	0	0	0	0	0	0	0	492	0	492
Other Districts												
Paducah Jr College - Co.	0	0	0	0	0	0	0	0	0	492	0	492
Other Districts Total :	0	0	0	0	0	0	0	0	0	492	0	492

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County of Location Meade

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	
Meade County	0	1,152,569	0	0	0	0	0	0	6,129,233	11,170,210	16,170,632	34,622,644
Schools												
Common School	0	1,152,569	0	0	0	0	0	0	6,129,233	11,170,210	16,170,632	34,622,644
Schools Total :	0	1,152,569	0	0	0	0	0	0	6,129,233	11,170,210	16,170,632	34,622,644
Cities												
Brandenburg	0	520,618	0	0	0	0	0	0	0	656,470	662,883	1,839,972
Muldraugh	0	190,372	0	0	0	0	0	0	0	510,871	313,976	1,015,219
Cities Total :	0	710,990	0	0	0	0	0	0	0	1,167,342	976,859	2,855,191
Fire Districts												
Meade Co. FD #1	0	962,197	0	0	0	0	0	0	6,129,233	10,659,338	15,856,655	33,607,424
Fire Districts Total :	0	962,197	0	0	0	0	0	0	6,129,233	10,659,338	15,856,655	33,607,424

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Name of Taxpayer Louisville Gas & Electric Company

County of Location Mercer

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	0	43,404,828	0	16,188	0	0	0	0	0	954,925	1,278,035	45,653,975
Schools												
Common School	0	43,404,828	0	16,188	0	0	0	0	0	954,925	1,278,035	45,653,975
Schools Total :	0	43,404,828	0	16,188	0	0	0	0	0	954,925	1,278,035	45,653,975
Fire Districts												
Mercer County FD	0	43,404,828	0	16,188	0	0	0	0	0	954,925	1,278,035	45,653,975
Fire Districts Total :	0	43,404,828	0	16,188	0	0	0	0	0	954,925	1,278,035	45,653,975

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Name of Taxpayer Louisville Gas & Electric Company

County of Location Metcalfe

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	
Metcalfe County	0	0	0	0	0	0	0	0	6,462,552	13,303,544	13,847,071	33,613,168
Schools												
Common School	0	0	0	0	0	0	0	0	6,462,552	13,303,544	13,847,071	33,613,168
Schools Total :	0	0	0	0	0	0	0	0	6,462,552	13,303,544	13,847,071	33,613,168

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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	0	0	0	0	0	0	0	0	230,018	34,903	264,920
Schools												
Common School	0	0	0	0	0	0	0	0	0	230,018	34,903	264,920
Schools Total :	0	0	0	0	0	0	0	0	0	230,018	34,903	264,920

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Name of Taxpayer Louisville Gas & Electric 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	0	0	0	0	0	0	0	0	5,394,542	2,337,926	7,732,468
Schools												
Bardstown Graded School	0	0	0	0	0	0	0	0	0	2,893,556	1,202,812	4,096,367
Common School	0	0	0	0	0	0	0	0	0	2,500,986	1,135,115	3,636,101
Schools Total :	0	0	0	0	0	0	0	0	0	5,394,542	2,337,926	7,732,468
Cities												
Bardstown	0	0	0	0	0	0	0	0	0	2,065,378	202,554	2,267,932
Cities Total :	0	0	0	0	0	0	0	0	0	2,065,378	202,554	2,267,932

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County of Location Oldham

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	16,965,949	0	0	312,548	0	0	0	0	20,981,952	44,838,171	83,098,620
Schools												
Common School	0	16,965,949	0	0	312,548	0	0	0	0	20,981,952	44,838,171	83,098,620
Schools Total :	0	16,965,949	0	0	312,548	0	0	0	0	20,981,952	44,838,171	83,098,620
Cities												
Crestwood	0	1,604,934	0	0	0	0	0	0	0	510,512	1,914,228	4,029,674
Goshen	0	102,661	0	0	0	0	0	0	0	201,584	474,264	778,510
LaGrange	0	0	0	0	0	0	0	0	0	1,162,642	707,132	1,869,774
Orchard Grass Hills	0	61,796	0	0	0	0	0	0	0	191,015	108,299	361,111
Pewee Valley	0	279,079	0	0	0	0	0	0	0	351,544	670,298	1,300,922
River Bluff	0	58,806	0	0	0	0	0	0	0	85,775	131,677	276,258
Cities Total :	0	2,107,277	0	0	0	0	0	0	0	2,503,073	4,005,899	8,616,248
Fire Districts												
Ballardsville FD	0	4,016,481	0	0	0	0	0	0	0	1,694,132	3,296,655	9,007,268
LaGrange FD	0	1,667,572	0	0	0	0	0	0	0	4,077,858	7,599,041	13,344,471
North Oldham FD	0	5,764,872	0	0	312,548	0	0	0	0	9,041,085	23,078,361	38,196,866
Pewee Valley FD	0	598,026	0	0	0	0	0	0	0	814,932	1,043,790	2,456,749
River Bluff and Countryside FD	0	58,806	0	0	0	0	0	0	0	85,775	131,677	276,258
South Oldham FD	0	4,030,928	0	0	0	0	0	0	0	4,073,022	7,006,630	15,110,581

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

PROPERTY SUMMARY BY TAXING JURISDICTION
OPERATING AND NONOPERATING PROPERTY



As of December 31, 2018

Page 26

Name of Taxpayer Louisville Gas & Electric Company

County of Location Oldham

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	
Fire Districts												
Westport FD	0	374,763	0	0	0	0	0	0	0	13,329	881,874	1,269,967
Worthington East FD	0	383,734	0	0	0	0	0	0	0	993,891	1,727,723	3,105,347
Fire Districts Total :	0	16,895,182	0	0	312,548	0	0	0	0	20,794,025	44,765,751	82,767,507

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

PROPERTY SUMMARY BY TAXING JURISDICTION

OPERATING AND NONOPERATING PROPERTY

J

As of December 31, 2018

Page 27Name of Taxpayer Louisville Gas & Electric CompanyCounty of Location Shelby

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	4,273,236	0	0	0	0	0	0	0	13,813,646	6,672,306	24,759,188
Schools												
Common School	0	4,273,236	0	0	0	0	0	0	0	13,813,646	6,672,306	24,759,188
Schools Total :	0	4,273,236	0	0	0	0	0	0	0	13,813,646	6,672,306	24,759,188
Cities												
Pleasureville-Shelby Co.	0	0	0	0	0	0	0	0	0	84,949	2,422	87,371
Simpsonville	0	4,210,443	0	0	0	0	0	0	0	11,260,427	6,372,504	21,843,374
Cities Total :	0	4,210,443	0	0	0	0	0	0	0	11,345,376	6,374,926	21,930,745
Fire Districts												
Bagdad FD	0	0	0	0	0	0	0	0	0	84,949	2,422	87,371
Pewee Valley FD-Shelby Co.	0	45,849	0	0	0	0	0	0	0	862,160	273,376	1,181,384
Simpsonville FD	0	4,227,387	0	0	0	0	0	0	0	12,866,537	6,390,464	23,484,389
South Oldham FD	0	0	0	0	0	0	0	0	0	0	6,044	6,044
Fire Districts Total :	0	4,273,236	0	0	0	0	0	0	0	13,813,646	6,672,306	24,759,188

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

PROPERTY SUMMARY BY TAXING JURISDICTION
OPERATING AND NONOPERATING PROPERTY



As of December 31, 2018

Page 28

Name of Taxpayer Louisville Gas & Electric 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	1,994	0	0	0	0	0	0	0	91,280	22,115	115,388
Schools												
Common School	0	1,994	0	0	0	0	0	0	0	91,280	22,115	115,388
Schools Total :	0	1,994	0	0	0	0	0	0	0	91,280	22,115	115,388
Fire Districts												
Spencer Co. FD	0	1,994	0	0	0	0	0	0	0	91,280	22,115	115,388
Fire Districts Total :	0	1,994	0	0	0	0	0	0	0	91,280	22,115	115,388

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

PROPERTY SUMMARY BY TAXING JURISDICTION
OPERATING AND NONOPERATING PROPERTY



As of December 31, 2018

Page 29

Name of Taxpayer Louisville Gas & Electric 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	0	0	0	0	0	0	0	0	3,870	0	3,870
Schools												
Common School	0	0	0	0	0	0	0	0	0	3,870	0	3,870
Schools Total :	0	0	0	0	0	0	0	0	0	3,870	0	3,870

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

PROPERTY SUMMARY BY TAXING JURISDICTION
OPERATING AND NONOPERATING PROPERTY



As of December 31, 2018

Page 30

Name of Taxpayer Louisville Gas & Electric 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	9,658,370	298,790,265	0	431,021,525	0	0	0	0	0	47,579,726	23,572,701	810,622,588
Schools												
Common School	9,658,370	298,790,265	0	431,021,525	0	0	0	0	0	47,579,726	23,572,701	810,622,588
Schools Total :	9,658,370	298,790,265	0	431,021,525	0	0	0	0	0	47,579,726	23,572,701	810,622,588
Cities												
Bedford	0	0	0	0	0	0	0	0	0	147,994	177,746	325,740
Cities Total :	0	0	0	0	0	0	0	0	0	147,994	177,746	325,740
Other Districts												
Little KY River Watershed	0	0	0	0	0	0	0	0	0	113,141	283,037	396,177
Other Districts Total :	0	0	0	0	0	0	0	0	0	113,141	283,037	396,177

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

PROPERTY SUMMARY BY TAXING JURISDICTION
OPERATING AND NONOPERATING PROPERTY



As of December 31, 2018

Page 31

Name of Taxpayer Louisville Gas & Electric 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	0	0	0	0	0	0	0	0	0	3,970	3,970
Schools												
Common School	0	0	0	0	0	0	0	0	0	0	3,970	3,970
Schools Total :	0	0	0	0	0	0	0	0	0	0	3,970	3,970
Cities												
Morganfield	0	0	0	0	0	0	0	0	0	0	3,970	3,970
Cities Total :	0	0	0	0	0	0	0	0	0	0	3,970	3,970

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

PROPERTY SUMMARY BY TAXING JURISDICTION
OPERATING AND NONOPERATING PROPERTY



As of December 31, 2018

Page 32

Name of Taxpayer Louisville Gas & Electric 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	0	0	0	0	0	0	0	0	35,452	1,474	36,926
Schools												
Common School	0	0	0	0	0	0	0	0	0	35,452	1,474	36,926
Schools Total :	0	0	0	0	0	0	0	0	0	35,452	1,474	36,926
Company Total :	43,315,672	1,533,849,298	0	1,567,104,844	13,436,273	0	0	0	26,942,039	973,680,316	1,057,412,596	5,215,741,037
Downtown Management District:										14,982,272		



STATE OF INDIANA
 DEPARTMENT OF LOCAL GOVERNMENT FINANCE
 100 North Senate Avenue, Room N-1058
 Indianapolis, Indiana 46204

ORDER

Louisville Gas and Electric Company
 Kent Blake
 PO Box 32010
 Louisville, KY 40232-2010

RE: 2020 Tentative Assessment

Whereas, the Louisville Gas and Electric Company is subject to the assessment of real and personal property under the provisions of IC 6-1.1-8;

The Indiana Department of Local Government Finance (DLGF) has examined the statements of said company, as well as any other relevant information, and has considered the other elements of value as authorized by statute. The tentative assessed value of said company for the January 1, 2020 assessment date, as determined by the DLGF is as follows:

State Distributable Property	\$18,824,570
------------------------------	--------------

This value includes all state distributable property.

This order shall become final and conclusive within ten (10) days after the receipt thereof by said company, unless a written objection and request for a preliminary conference is made within such time as provided for in IC 6-1.1-8-28. If a preliminary conference is held, the DLGF will make a final assessment of the distributable property as outlined in IC 6-1.1-8-29. Pursuant to IC 6-1/1-8-30, final assessments may be appealed to the Indiana Board of Tax Review

Pursuant to IC 6-1.1-8-19, a public utility company may, not later than sixty (60) days after filing a valid and timely statement, file an amended statement for: (1) distribution purposes; (2) a correction of errors; or (3) any other reason, except obsolescence or the credit for railroad car maintenance and improvements provided under IC 6-1.1-8.2.

If you have any questions, feel free to call the Utility Department at (317)232-3765 or (317)232-3756

DATED: 6/9/2020

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

The local assessment determinations valuing the real property component of the assessed value of the company is the responsibility of the Township or County Assessor.

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

State of Indiana

County - Clark

Page 35 of 120

Year: 2020

Public Utility Form 11-A

[1070]

Department of Local Government Finance
Public Utility Assessment

Name of Utility

Louisville Gas and Electric Company

Kent Blake, CFO

PO Box 32010

Louisville, KY 40232-2010

INSTRUCTIONS TO COUNTY AUDITOR: The County Auditor shall enter for taxation the assessed valuation of the public utility company's distributable property as shown below.

6/9/2020

Taxing District	DLGF Tax Dist Number	DLGF Distributable
CHARLESTOWN TWP	10003	\$9,410
JEFFERSONVILLE TWP-OFW	10005	\$400,960
JEFFERSONVILLE CITY-IFW	10010	\$137,420
CLARKSVILLE TOWN-IFW	10012	\$1,880
BETHLEHEM TOWNSHIP	10025	\$2,744,620
OREGON TOWNSHIP - NWFPD	10028	\$3,760
UTICA TOWNSHIP	10033	\$3,760
WASHINGTON TOWNSHIP	10034	\$3,760
Totals		\$3,305,570

This notice is certification only of the distributable assessment. The local assessment determination is the responsibility of the Township Assessors.

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

[1070]

State of Indiana
Department of Local Government Finance
Public Utility Assessment

County - Harrison
Year: 2020
Page 36 of 120
Garrett
Public Utility Form 11-A

Name of Utility
Louisville Gas and Electric Company
Kent Blake, CFO
PO Box 32010
Louisville, KY 40232-2010

INSTRUCTIONS TO COUNTY AUDITOR: The County Auditor shall enter for taxation the assessed valuation of the public utility company's distributable property as shown below.

6/9/2020

Taxing District	DLGF Tax Dist Number	DLGF Distributable
BOONE TOWNSHIP	31003	\$4,395,540
POSEY TOWNSHIP	31015	\$0
TAYLOR TOWNSHIP	31019	\$0
Totals		\$4,395,540

This notice is certification only of the distributable assessment. The local assessment determination is the responsibility of the Township Assessors.

Name of Utility

Louisville Gas and Electric Company
Kent Blake, CFO
PO Box 32010
Louisville, KY 40232-2010

INSTRUCTIONS TO COUNTY AUDITOR: The County Auditor shall enter for taxation the assessed valuation of the public utility company's distributable property as shown below.

6/9/2020

Taxing District	DLGF Tax Dist Number	DLGF Distributable
HANOVER TOWNSHIP	39002	\$9,410
MADISON TOWNSHIP	39006	\$28,240
MADISON CITY	39007	\$11,290
SALUDA TOWNSHIP	39012	\$7,530
Totals		\$56,470

This notice is certification only of the distributable assessment. The local assessment determination is the responsibility of the Township Assessors.

Total Dist Printed

Louisville Gas and Electric Company

[1070]

total Distributable
Assessment:
Page 38 of 120

Garrett
\$18,824,570

SCHEDULE A -- COMPUTATION OF ASSESSMENT

Formula	Garrett
Formula from another schedule	

Report all values at federal tax basis unless otherwise noted.
 Note: Use for all UD-45s except for use with schedule A-5 -see A-5 specific version

Taxpayer Name:
 1070 Louisville Gas and Electric Company

Prepared by: Mario Hayden
 Monday, May 11, 2020
 Assessment Year: 2020

\$ 18,824,570.00

1	Utility Plant & Property in Service	\$	57,933,785.00	1
2	Non-Utility Property			2
3	Plant held for future use			3
4	Subtotal (Sum of Lines 1, 2 and 3)	\$	57,933,785.00	4
Less: Locally Assessed Real Property included in:				
(Do not include R/O/W, easements, or towers)				
5	Utility Plant & Property in Service	\$	411,944.00	5
6	Non-Utility Property			6
7	Plant held for future use			7
8	Subtotal - Locally Assessed Real Property (Sum of Lines 5, 6, and 7)	\$	411,944.00	8
9	TOTAL COST OF PROPERTY IN SERVICE (Excluding Locally Assessed Real Prop.) (Line 4 less Line 8)	\$	57,521,841.00	9
10	Organization Expense	\$	-	10
11	Acquisition Adjustment	\$	-	11
12	ADJUSTED COST (Sum of Lines 9, 10 and 11)	\$	57,521,841.00	12
DEDUCTIONS AND EXEMPTIONS (at cost)				
13	Intangibles (ATTACH an explanation or this deduction will be denied)			13
14	Less: Intangibles for Locally Assessed Real Property	\$	-	14
15	Net Intangibles (Line 13 less Line 14)	\$	-	15
16	Industrial Air Purification Equipment in Service (Schedule A-3)	\$	-	16
17	Stream Pollution Control Equipment in Service (Schedule A-4)	\$	-	17
18	TOTAL DEDUCTIONS AND EXEMPTIONS (Sum of Lines 14, 16 and 17)	\$	-	18
19	TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (Lines 12 less Line 18)	\$	57,521,841.00	19

Enter positive or negative

SCHEDULE A -- COMPUTATION OF ASSESSMENT

Report all values at federal tax basis unless otherwise noted.

20	TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (carry forward Line 19 of Page 3)	\$	57,521,841.00	20
DEPRECIATION, AMORTIZATION AND CREDIT FOR GROSS ADDITIONS				
21	Accumulated Depreciation (as computed for Federal Tax Purposes)	\$	37,609,634.00	21
22	Accumulated Amortization Reserve			22
23	Subtotal - Depreciation and Amortization (Line 21 plus Line 22)	\$	37,609,634.00	23
24	Less: Accumulated Depreciation Applicable to Locally Assessed Real Property			24
25	Accumulated Depr. & Amortization Applicable to Pollution Control Equipment			25
26	Amortization Reserve for Locally Assessed Real Property			26
27	Amortization Reserve for Intangibles Deducted on Line 15			27
28	Subtotal - Net Depreciation and Amortization (Line 23 less Lines 24, 25, 26, and 27)	\$	37,609,634.00	28
29	Credit for Gross Additions (Schedule A-1)	\$	1,247,265.60	29
30	TOTAL DEPRECIATION, AMORTIZATION AND CREDITS (Sum of Lines 28 and 29)	\$	38,856,899.60	30
31	TENTATIVE VALUE OF PROPERTY IN SERVICE (Line 20 minus 30)	\$	18,664,941.40	31
32	MINIMUM VALUE OF PROPERTY IN SERVICE (Thirty Percent (30%) of Line 20)	\$	17,256,552.30	32
33	NET VALUE OF PLANT AND PROPERTY IN SERVICE (Greater of Lines 31 or 32)	\$	18,664,941.40	33
ADDITIONS: (report at True Tax Value from appropriate schedule)				
34	Construction In Process (Schedule A-1)	\$	159,627.70	34
35	Leased Distributable Property (Schedule A-2 not included in Line 1)	\$	-	35
36	TOTAL ADDITIONS (Line 34 plus Line 35)	\$	159,627.70	36
OTHER SCHEDULES: (if applicable)				
37	REMC Schedule (Schedule A-5)			37
38	Pipelines - Pipe Valuation (Schedule A-6)	\$	-	38
39	Pipelines - Other Property (Schedule A-7)	\$	-	39
40	Passenger Buses (Schedule A-8)	\$	-	40
41	Other (Attach an Explanation) Note: If you do not quantify and qualify an obsolescence claim it will be denied			41
42	TOTAL (sum of Lines 33, 36, 37, 38, 39, 40 and 41)	\$	18,824,569.10	42
43	ASSESSED VALUE (Line 42, round to nearest ten)	\$	18,824,570.00	43

2020

PROPERTY

TAX

BILLS

PAID

CITY OF SIMPSONVILLE

P.O. BOX 378

SIMPSONVILLE, KY 40067

(502) 722-8110

December 26, 2019

LOUISVILLE GAS & ELECTRIC CO
C/O SCOTT WILLIAMS, CORPORATE TAX DEPT
P.O. BOX 32010
LOUISVILLE, KY 40232-2010

INVOICE # PT2019

REAL ESTATE TAXES

<u>GNC</u>	<u>NAME OF TAX DISTRICT</u>	<u>REAL ESTATE</u>	<u>RATE</u>	<u>TAX DUE</u>
005250	SIMPSONVILLE	11,260,427	.095	\$10,697.40

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

Thank You,



Denise Miller
City Clerk

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

Case No. 2020-00350
 BILL NO. 264
 GNC NO. 005250
 DATE 12/20/2019
 TYPE: Carrett

Attachment to Response to AG-KIUC-1 Question No. 28
 Page 42 of 120

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: LOUISVILLE GAS & ELECTRIC 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 Tail Ca	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi ple Due Tangible	Total Real &Tangible Tax Due
REAL ESTATE CEXT	954,925.00	0.041000		391.52		0.077000		391.52
REAL ESTATE CNTY	954,925.00	0.124000		1,184.11		0.160800		1,184.11
REAL ESTATE HLTH	954,925.00	0.050000		477.46		0.050000		477.46
REAL ESTATE LIB	954,925.00	0.080000		763.94		0.080000		763.94
REAL ESTATE SOIL	954,925.00	0.007000		66.84				66.84
REAL ESTATE FIRE FIRE	954,925.00	0.060000		572.96		0.060000		572.96
SCHOOL REAL SCHL	954,925.00	0.718000		6,856.36		0.718000		6,856.36
TANGIBLE CEXT		0.041000			1,278,035.00	0.077000	984.09	984.09
TANGIBLE CNTY		0.124000			1,278,035.00	0.160800	2,055.08	2,055.08
TANGIBLE HLTH		0.050000			1,278,035.00	0.050000	639.02	639.02
TANGIBLE LIB		0.080000			1,278,035.00	0.080000	1,022.43	1,022.43
TANGIBLE FIRE FIRE		0.060000			1,278,035.00	0.060000	766.82	766.82
TANGIBLE SCHOOL SCHL		0.718000			1,278,035.00	0.718000	9,176.29	9,176.29

Signed Chris Horn
 County Clerk

Total Due: 24,956.92

RECEIVED
 JAN 02 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: LOUISVILLE GAS & ELECTRIC 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
MT WASHINGTON FD3	6,223,579.00	0.100000		6,223.58		0.100000			6,223.58
SOUTHEAST FIRE DFD2	700,310.00	0.100000		700.31		0.100000			700.31
ZONETON FIRE DIS FD4	7,296,987.00	0.100000		7,296.99		0.100000			7,296.99
NICHOLS FIRE DIS FD1	472,616.00	0.100000		472.62		0.100000			472.62
TANGIBLES CNTY		0.094000			14,535,456.00	0.099900		14,520.92	14,520.92
TANGIBLES EXT		0.009330			14,535,456.00	0.011930		1,734.08	1,734.08
TANGIBLES HLTH		0.024000			14,535,456.00	0.024000		3,488.51	3,488.51
TANGIBLES LIB		0.064000			14,535,456.00	0.065700		9,549.79	9,549.79
TANGIBLES SCHL		0.716000			14,535,456.00	0.732000		106,399.54	106,399.54
TANG MT WASHINC FD3		0.100000			1,704,399.00	0.100000		1,704.40	1,704.40
TANG SE FIRE FD2		0.100000			25,138.00	0.100000		25.14	25.14
TANG ZONETON FI FD4		0.100000			6,551,887.00	0.100000		6,551.89	6,551.89
TANG NICHOLS FIF FD1		0.100000			1,475,807.00	0.100000		1,475.81	1,475.81
REAL ESTATE CNTY	18,418,909.00	0.094000		17,313.77		0.099900			17,313.77
REAL ESTATE EXT	18,418,909.00	0.009330		1,718.48		0.011930			1,718.48
REAL ESTATE HLTH	18,418,909.00	0.024000		4,420.54		0.024000			4,420.54
REAL ESTATE LIB	18,418,909.00	0.064000		11,788.10		0.065700			11,788.10
REAL ESTATE SCHL	18,418,909.00	0.716000		131,879.39		0.732000			131,879.39

Signed Kevin Mooney
 County Clerk

Total Due: 327,263.86

RECEIVED
 DEC 30 2019
 TAX DEPT.

028455708
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

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

GNC NO. 005260
DATE 01/02/2020
TYPE: GEU
Page 44 of 120
Garrett

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

Taxpayer Name: LOUISVILLE GAS & ELECTRIC CO
ATTN
Address: C/O SCOTT WILLIAMS, DIRECTOR
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	2,459,130.00	0.046000		1,131.20		0.065000			1,131.20
EAL EST	CNTY	2,459,130.00	0.121000		2,975.55		0.159000			2,975.55
EAL EST	HLTH	2,459,130.00	0.040000		983.65		0.040000			983.65
EAL EST	LIB	2,459,130.00	0.102000		2,508.31		0.143100			2,508.31
EAL EST	SOIL	2,459,130.00	0.008900		218.86					218.86
COMMON SCHOOL	SCH1	1,965,179.00	0.738000		14,503.02		0.738000			14,503.02
MINENCE SCHOC	SCH2	493,951.00	0.804000		3,971.37		0.804000			3,971.37
WATERSHED	WS	468,706.00	0.026000		121.86					121.86
ANGIBLE	CEXT		0.046000			502,323.00	0.065000		326.51	326.51
ANGIBLE	CNTY		0.121000			502,323.00	0.159000		798.69	798.69
ANGIBLE	HLTH		0.040000			502,323.00	0.040000		200.93	200.93
ANGIBLE	LIB		0.102000			502,323.00	0.143100		718.82	718.82
COMMON SCHOOL	SCH1		0.738000			401,383.00	0.738000		2,962.21	2,962.21
MINENCE SCHOC	SCH2		0.804000			100,940.00	0.804000		811.56	811.56

Signed Shanda C Archer
County Clerk

Total Due: 32,232.54

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2019 Marion County Franchise Property Tax Statement

Jimmy Clements
Marion County Franchise Sheri

223 N. Spalding Ave
Lebanon, Ky 40033

Bill Number: 195250
District: Regular
Location:
Description: 2019 CERTIFICATION
Map Number:
Farm Acres: 0

Exemption: \$0.00

Deed:

LOUISVILLE GAS & ELECTRIC COMPANY
C/O SCOTT WILLIAMS
PO BOX 32010
LOUISVILLE KY 402322010

If Paid in 30 days	93,659.92
Penalty 5% if paid after 30 days	98,342.92
21% Penalty	113,328.50

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: 195250
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	11,206,292	9,637.41
COUNTY COUNTY TANGIBLE 2019	0.1090	413,299	450.50
SCHOOL SCHOOL REAL EST 2019	0.5920	11,206,292	66,341.25
SCHOOL SCHOOL TANGIBLE 2019	0.5920	413,299	2,446.73
AIR BOARD REAL EST 2019	0.0110	11,206,292	1,232.69
AIR BOARD TANGIBLE 2019	0.0110	413,299	45.46
HEALTH REAL EST 2019	0.0300	11,206,292	3,361.89
HEALTH TANGIBLE 2019	0.0300	413,299	123.99
CO EXT REAL EST 2019	0.0328	11,206,292	3,674.54
COUNTY EXT TANGIBLE 2019	0.0453	413,299	187.08
LIBRARY REAL EST 2019	0.0530	11,206,292	5,939.33
LIBRARY TANGIBLE 2019	0.0530	413,299	219.05

LOUISVILLE GAS & ELECTRIC COMPANY
C/O SCOTT WILLIAMS
PO BOX 32010
LOUISVILLE KY 402322010
!2019195250!

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JUN 12 2020
TAX DEPT.

	Total Tax	93,659.92
Amount Due if:		
If Paid in 30 days		93,659.92
Penalty 5% if paid after 30 days		98,342.92
21% Penalty		113,328.50

Return Tax Payment to Sheriff
 PHILLIP WIMPEE
 MEADE COUNTY
 516 HILLCREST DR STE 14
 BRANDENBURG, KY 40108
 County Clerk JUDY JORDAN
 Telephone 270-422-2152

Taxpayer Name: LOUISVILLE GAS & ELECTRIC CO
 ATTN
 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 Ca	Real Estate	Tangible	Tangible	Tangible	Tangible
REAL ESTATE CNSV	11,170,210.00	0.008000		893.62				893.62
REAL ESTATE CNTY	11,170,210.00	0.216000		24,127.65	0.379700			24,127.65
REAL ESTATE EXT	11,170,210.00	0.032000		3,574.47	0.067000			3,574.47
REAL ESTATE HLTH	11,170,210.00	0.027000		3,015.96	0.028300			3,015.96
REAL ESTATE LIB	11,170,210.00	0.098000		10,946.81	0.150000			10,946.81
REAL ESTATE SCHL	11,170,210.00	0.588000		65,680.83	0.588000			65,680.83
MEADE FD FIR1	10,659,338.00	0.075000		7,994.50	0.025000			7,994.50
CITY OF BRANDENBURG CIT1	656,470.00	0.214000		1,404.85	0.422300			1,404.85
CITY OF MULDRAPOLK CIT2	510,871.00	0.196000		1,001.31	0.327000			1,001.31
TANGIBLE CNTY		0.216000			22,299,865.00	0.379700	84,672.59	84,672.59
TANGIBLE EXT		0.032000			22,299,865.00	0.067000	14,940.91	14,940.91
TANGIBLE HLTH		0.027000			22,299,865.00	0.028300	6,310.86	6,310.86
TANGIBLE LIB		0.098000			22,299,865.00	0.150000	33,449.80	33,449.80
TANGIBLE SCHL		0.588000			22,299,865.00	0.588000	131,123.21	131,123.21
MEADE FD FIR1		0.075000			21,985,888.00	0.025000	5,496.47	5,496.47
CITY OF BRANDENBURG CIT1		0.214000			662,883.00	0.422300	2,799.35	2,799.35
CITY OF MULDRAPOLK CIT2		0.196000			313,976.00	0.327000	1,026.70	1,026.70

Signed 
 County Clerk

Total Due: 398,459.89

RECEIVED
 DEC 2 2019
 TAX DEPT.

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: LOUISVILLE GAS & ELECTRIC CO
 ATTN: SCOTT WILLIAMS
 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 Estate	Real Estate	Tangible	Tangible	Tangible	Tangible
REAL ESTATE AMB	20,981,952.00	0.047400		9,945.45		0.047400		9,945.45
REAL ESTATE BLDG	20,981,952.00	0.224000		46,999.57		0.224000		46,999.57
REAL ESTATE CNTY	20,981,952.00	0.087000		18,254.30		0.118000		18,254.30
REAL ESTATE EXT	20,981,952.00	0.014000		2,937.47		0.014300		2,937.47
REAL ESTATE HLTH	20,981,952.00	0.025000		5,245.49		0.025000		5,245.49
REAL ESTATE LIB	20,981,952.00	0.041000		8,602.60		0.093300		8,602.60
REAL ESTATE SCHL	20,981,952.00	0.564000		118,338.21		0.564000		118,338.21
TANGIBLE AMB		0.047400			44,838,171.00	0.047400	21,253.29	21,253.29
TANGIBLE BLDG		0.224000			44,838,171.00	0.224000	100,437.50	100,437.50
TANGIBLE CNTY		0.087000			44,838,171.00	0.118000	52,909.04	52,909.04
TANGIBLE EXT		0.014000			44,838,171.00	0.014300	6,411.86	6,411.86
TANGIBLE HLTH		0.025000			44,838,171.00	0.025000	11,209.54	11,209.54
TANGIBLE LIB		0.041000			44,838,171.00	0.093300	41,834.01	41,834.01
TANGIBLE SCHL		0.564000			44,838,171.00	0.564000	252,887.28	252,887.28
FIRE - LA GRANGE FLA	4,077,858.00	0.100000		4,077.86		0.100000		4,077.86
FIRE - PEWEE VALI FP	814,932.00	0.100000		814.93		0.100000		814.93
FIRE - SO OLDHAM FS	4,073,022.00	0.090000		3,665.72		0.090000		3,665.72
FIRE - BALLARDSV FB	1,694,132.00	0.100000		1,694.13		0.100000		1,694.13
FIRE - NO OLDHAM FN	9,041,085.00	0.090000		8,136.98		0.090000		8,136.98
FIRE - WORTHING1 FW	993,891.00	0.145000		1,441.14		0.145000		1,441.14
FIRE - WESTPORT FWP	13,329.00	0.100000		13.33		0.100000		13.33
FIRE - LA GRANGE FLA		0.100000			7,599,041.00	0.100000	7,599.04	7,599.04
FIRE - PEWEE VALI FP		0.100000			1,043,790.00	0.100000	1,043.79	1,043.79
FIRE - SO OLDHAM FS		0.090000			7,006,630.00	0.090000	6,305.97	6,305.97
FIRE - BALLARDSV FB		0.100000			3,296,655.00	0.100000	3,296.66	3,296.66
FIRE - NO OLDHAM FN		0.090000			23,078,361.00	0.090000	20,770.52	20,770.52
FIRE - WORTHING1 FW		0.145000			1,727,723.00	0.145000	2,505.20	2,505.20
FIRE - WESTPORT FWP		0.100000			881,874.00	0.100000	881.87	881.87

Julie K. Barr

Signed _____
 County Clerk

Total Due: 759,512.75

2019 DEC 30 PM 1:42

RECEIVED
 JAN 06 2020
 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: LOUISVILLE GAS & ELECTRIC COMP
 ATTN
 Address: C/O SCOTT WILLIAMS, DIRECTOR, CORP TAX D
 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	Multiplier	Tax Due	Total Real & Tangible Tax Due
County/School/Spcls	Real Estate	Real Estate	Real Estate	Real Estate	Tangible	Tangible	Tangible	Tangible	Tangible
REAL ESTATE CNTY	47,579,726.00	0.078000		37,112.19	0.078000				37,112.19
REAL ESTATE EXT	47,579,726.00	0.044190		21,025.48	0.051020				21,025.48
REAL ESTATE HLTH	47,579,726.00	0.040000		19,031.89	0.040000				19,031.89
REAL ESTATE LIB	47,579,726.00	0.118000		56,144.08	0.129100				56,144.08
REAL ESTATE SCHL	47,579,726.00	0.755000		359,226.93	0.755000				359,226.93
WATERSHED DISTI WSHD	113,141.00	0.026000		29.42					29.42
TANGIBLE CNTY		0.078000		23,572,701.00	0.078000			18,386.71	18,386.71
TANGIBLE EXT		0.044190		23,572,701.00	0.051020			12,027.50	12,027.50
TANGIBLE HLTH		0.040000		23,572,701.00	0.040000			9,429.08	9,429.08
TANGIBLE LIB		0.118000		23,572,701.00	0.129100			30,432.36	30,432.36
TANGIBLE SCHL		0.755000		23,572,701.00	0.755000			177,973.89	177,973.89

Signed Tina R. Browning
 County Clerk

Total Due: 740,819.53

RECEIVED
 JAN 02 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: LOUISVILLE GAS & ELECTRIC
ATTN: ATTN: SCOTT WILLIAMS
Address: CORPORATE TAX DEPARTMENT
P. O. BOX 32010
LOUISVILLE KY 40232

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- Tax plie Due Tangible	Total Real & Tangible Tax Due
REAL ESTATE CNTY	13,813,646.00	0.107000		14,780.60		0.105000		14,780.60
REAL ESTATE CON	13,813,646.00	0.010000		1,381.36				1,381.36
REAL ESTATE EXT	13,813,646.00	0.020250		2,797.26		0.020000		2,797.26
REAL ESTATE HLTH	13,813,646.00	0.037500		5,180.12		0.037500		5,180.12
REAL ESTATE LAND	13,813,646.00	0.028000		3,867.82				3,867.82
REAL ESTATE LIB	13,813,646.00	0.033000		4,558.50		0.036300		4,558.50
REAL ESTATE SCHL	13,813,646.00	0.731000		100,977.75		0.731000		100,977.75
FIRE - SIMPSONVII FD2	12,866,537.00	0.100000		12,866.54		0.100000		12,866.54
FIRE - PEWEE VAL FD5	862,160.00	0.100000		862.16		0.100000		862.16
FIRE - BAGDAD FD8	84,949.00	0.100000		84.95				84.95
TANGIBLE CNTY		0.107000			6,672,306.00	0.105000	7,005.92	7,005.92
TANGIBLE EXT		0.020250			6,672,306.00	0.020000	1,334.46	1,334.46
TANGIBLE HLTH		0.037500			6,672,306.00	0.037500	2,502.11	2,502.11
TANGIBLE LIB		0.033000			6,672,306.00	0.036300	2,422.05	2,422.05
TANGIBLE SCHL		0.731000			6,672,306.00	0.731000	48,774.56	48,774.56
FIRE - SIMPSONVII FD2		0.100000			6,390,464.00	0.100000	6,390.46	6,390.46
FIRE - PEWEE VAL FD5		0.100000			273,376.00	0.100000	273.38	273.38
FIRE - SOUTH OLD FD9		0.090000			6,044.00	0.090000	5.44	5.44

Signed 
County Clerk

Total Due: 216,065.44

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JAN 02 2020
TAX DEPT.

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DEC 30 2019
SHELBY CO. SHERIFF'S OFFICE

CITY OF SHEPHERDSVILLE

P.O. Box 400
634 Conestoga Parkway
SHEPHERDSVILLE, KY 40165

MAYOR
CURTIS HOCKENBURY

CITY COUNCIL

CITY CLERK
CR WIRTHLIN

LISA CARTER
STACEY CLINE
BONNIE ENLOW
LARRY HATFIELD
DEB HUFFMAN
KENNY NEWTON

2019 FRANCHISE TAX BILL

RECEIVED

JAN 13 2020

TAX DEPT.

Date: 1-8-2020
Louisville Gas & Electric Co.
C/O Scott Williams, Director Corp Tax Department
P.O. Box 32010
Louisville, Kentucky 40232-2010

Real Property Assessment	Tax Year	Tangible Assessment	Total Assessment
\$ 3,725,418.00	2019	\$ 4,778,225.00	\$ 8,503,643.00
13.3 per 100	Tax rate	12.8 per 100	
\$ 37,254.18	Assessment /100	\$ 47,782.25	\$ 85,036.43
\$ 4,954.81	Face Amount	\$ 6,116.13	\$ 11,070.93
\$ 99.10	2% Discount	\$ 122.32	\$ 10,849.52

Discount due by: 2-8-2020	\$	10,849.52
Face amount due by: 3-8-2020	\$	11,070.93
Penalty due after: 3-8-2020	\$	11,934.47

Makes Checks Payable To: City of Shepherdsville
P.O. Box 400 Shepherdsville, Kentucky 40165

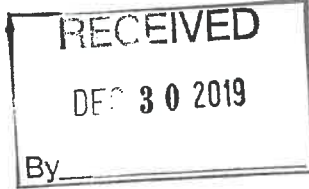
TEL: (502) 543-2923
TEL: (502) 955-7803
FAX: (502) 543-6201



Mayor - mayorhock@shepcity.com
Clerk - crwirthlin@shepcity.com
Website: shepherdsville.net

Return Tax Payment to Sheriff

Taxpayer Name: LOUISVILLE GAS & ELECTRIC CO



ATTN:
 Address: C/O SCOTT WILLIAMS, DIRECTOR, CORP TAX
 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-plier	Tax Due	Total Real & Tangible Tax Due
County/School/Spcls	Real Estate	Real Estate	Real Ca	Real Estate	Tangible	Tangible	Tangible	Tangible	Tax Due
REAL ESTATE AMB	264,124.00	0.075000		198.09		0.090000			198.09
REAL ESTATE CNTY	264,124.00	0.105000		277.33		0.121900			277.33
REAL ESTATE LIB	264,124.00	0.095000		250.92		0.156300			250.92
REAL HART SCHO SCH	264,124.00	0.606000		1,600.59		0.606000			1,600.59
TANGIBLE AMB		0.075000			7,889,631.00	0.090000		7,100.67	7,100.67
TANGIBLE CNTY		0.105000			7,889,631.00	0.121900		9,617.46	9,617.46
TANGIBLE LIB		0.095000			7,889,631.00	0.156300		12,331.49	12,331.49
TANGIBLE HART S SCH		0.606000			7,889,631.00	0.606000		47,811.16	47,811.16

Signed Lionel Sanders by [Signature]
 County Clerk

Total Due: 79,187.71



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

Make Check Payable To:

Lonnie Hodges
 Sheriff
 Metcalfe County Sheriff
 P.O. Box 371
 Edmonton, KY 42129

Commonwealth of Kentucky
 2019 Metcalfe County Franchise Bill
 Today's Date: Wednesday, January 8, 2020

LOUISVILLE GAS & ELECTRIC CO
 SCOTT WILLIAMS, CORP TAX DEPT
 P O BOX 32010
 LOUISVILLE, KY 40232-2010

Bill Date: January 8, 2020
 Bill Number: F-197
 Map Number:
 PVA Account Number:
 Tax District: 01

Property Location:

Deed Book / Deed Page:
 /

Property Description:

Farm Acres:
 County Clerk: Carol Chaney

Assessment:

Property Class	Tax Authority	Assessed Value	Rate / \$100	Tax
REAL_ESTATE	AMBULANCE	13,303,544.00	0.06200000	8,248.20
REAL_ESTATE	COUNTY	13,303,544.00	0.09200000	12,239.26
REAL_ESTATE	COUNTY_EXT	13,303,544.00	0.11082000	14,742.99
REAL_ESTATE	LIBRARY	13,303,544.00	0.12900000	17,161.57
REAL_ESTATE	SCHOOL	13,303,544.00	0.54200000	72,105.21
REAL_ESTATE	SOIL_CONS	13,303,544.00	0.01600000	2,128.57
TANG_45	AMBULANCE	20,309,623.00	0.06000000	12,185.77
TANG_45	COUNTY	20,309,623.00	0.10000000	20,309.62
TANG_45	COUNTY_EXT	20,309,623.00	0.11953600	24,277.31
TANG_45	LIBRARY	20,309,623.00	0.16320000	33,145.30
TANG_45	SCHOOL	20,309,623.00	0.54200000	110,078.16
Total Assessment:				326,621.96

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: 326,621.96

RECEIVED

JAN 13 2020

TAX DEPT.

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

Taxpayer Name: LOUISVILLE GAS & ELECTRIC
 ATTN
 Address: C/O SCOTT WILLIAMS CORP. TAX DEPT.
 PO BOX 32010
 LOUISVILLE KY 40232 2010

Name of District	Assessed Value	Real Estate Rate Per \$100 Value	Real Estate Multiplier	Tax Due Real Estate	Assessed Value Tangible	Tangible Rate Per \$100 Value	Multi-plier	Tax Due Tangible	Total Real & Tangible Tax Due
REAL ESTATE AMB	20,018,932.00	0.100000		20,018.93	8,314,452.00	0.100000		8,314.45	20,018.93
REAL ESTATE CEXT	20,018,932.00	0.055840		11,178.57	8,314,452.00	0.081390		6,766.72	11,178.57
REAL ESTATE CNTY	20,018,932.00	0.104000		20,819.69	8,314,452.00	0.104000		8,647.03	20,819.69
REAL ESTATE HLTH	20,018,932.00	0.034000		6,806.44	8,314,452.00	0.034000		2,826.91	6,806.44
REAL ESTATE LIB	20,018,932.00	0.088000		17,616.66	8,314,452.00	0.150000		12,471.68	17,616.66
REAL ESTATE SCH SCH1	20,018,932.00	0.537000		107,501.66	8,314,452.00	0.537000		44,648.61	107,501.66
TANGIBLE AMB		0.100000			8,314,452.00	0.100000		8,314.45	8,314.45
TANGIBLE CEXT		0.055840			8,314,452.00	0.081390		6,766.72	6,766.72
TANGIBLE CNTY		0.104000			8,314,452.00	0.104000		8,647.03	8,647.03
TANGIBLE HLTH		0.034000			8,314,452.00	0.034000		2,826.91	2,826.91
TANGIBLE LIB		0.088000			8,314,452.00	0.150000		12,471.68	12,471.68
TANGIBLE SCHOOL SCH1		0.537000			8,314,452.00	0.537000		44,648.61	44,648.61

Signed Jessica S. Baker
 County Clerk

Total Due: 267,617.35

RECEIVED
 JAN 15 2020
 TAX DEPT.

REMIT TO:
 ANCHORAGE BOARD OF EDUCATION
 11400 RIDGE ROAD
 ANCHORAGE, KENTUCKY 40223

INVOICE #:	FY-20-06
PAYMENT DUE: UPON RECEIPT	

TAX BILL
 BOARD OF EDUCATION OF ANCHORAGE, KENTUCKY
 Under Assessment of Jefferson County Property Valuation Administrator

Louisville Gas & Electric Company
 C/O Scott Williams, Director, Corp. Tax Department
 P.O. Box 32010
 Louisville, KY 40232-2010

DESCRIPTION OF PROPERTY	YEAR	VALUATION	TAX
Public Service Assessment based Real Property	2019	863,648	\$ 8,481.02
Public Service Assessment based Tangible Property	2019	792,824	\$ 7,785.53
PAYMENT DUE UPON RECEIPT			TOTAL:
TAX RATE: \$.982 PER \$100 VALUATION			\$ 16,266.56

RECEIVED
 JAN 20 2020
 TAX DEPT.

1/14/2020
 3:31 PM

Contact Information:
 Jonathan Travis
 Finance Officer
 502-245-8927 ext. 0
 jon.travis@anchorage.kyschools.us

Jefferson County Kentucky

2019 Property Tax Notice

Date Issued 01/21/20

Bill Year	Property ID Number	Type of Property
2191901	86-605250	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

LOUISVILLE GAS & ELECTRIC CO
 C/O SCOTT WILLIAMS, DIRECTOR
 CORP TAX DEPT
 PO BOX 32010
 LOUISVILLE KY 40232 2010

If Paid By:	Balance Due:
01/21/20-02/21/20	11,743,769.24 (Gross Tax)
02/22/20-04/15/20	14,209,960.81 (10%+10%)

CUST # 372064 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	25,886,598	Jeffersontown/McMahan Fire	.150	38,829.90
	7,325,951	Camp Taylor Fire District	.100	7,325.95
	23,876,803	Okolona Fire District	.100	23,876.80
	12,748,161	Lake Dreamland Fire District	.100	12,748.16
	76,923,351	Pleasure Ridge Park Fire Dist.	.150	115,385.03
	6,792,751	Highview Fire District	.100	6,792.75
	20,929,592	Fern Creek Fire District	.100	20,929.59
	8,188,346	Buechel Fire District	.200	16,376.69
	24,209,771	Fairdale Fire District	.100	24,209.77
	94,273,374	Anchorage/Middletown Fire	.145	136,696.39
	563,405,624	Urban Service District	.566	3,188,875.83
	27,144,600	St. Mathews/Lyndon Fire	.150	40,716.90
	58,233	Mockingbird Valley	.152	88.81
	899,861,624	Jefferson County	.166	1,493,770.30
	899,068,800	Jefferson Co. Public Schools	.736	6,617,146.37


RECEIVED
 JAN 24 2020
 TAX DEPT.

PAYMENTS APPLIED	\$.00	
DISC/LATE	\$.00	
NET PAYMENTS APPLIED	\$.00	THRU 01/22/20

↓ 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	86-605250	PERSONAL

Amount You Are Paying: 
 CUST # 372064

11,743,769.24

Property Owner:

LOUISVILLE GAS & ELECTRIC CO
 C/O SCOTT WILLIAMS, DIRECTOR
 CORP TAX DEPT
 PO BOX 32010
 LOUISVILLE KY 40232 2010

If Paid By:	Balance Due:
01/21/20-02/21/20	11,743,769.24 (Gross Tax)
02/22/20-04/15/20	14,209,960.81 (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: CORP TAX DEPT /2019 TAX YR
 Personal property file schedule

Jefferson County Kentucky 2019 Property Tax Notice

Date Issued 01/21/20

Case No. 2020-00350

Attachment to Response to AG-KIUC-1 Question No. 128
Page 60 of 120
Sheriff
Jefferson County
Garrett

Bill Year	Property ID Number	Type of Property
2191901	97-7000-0001-5250	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

LOUISVILLE GAS & ELECTRIC COMPANY
C/O SCOTT WILLIAMS, DIRECTOR
CORP TAX DEPT
PO BOX 32010
LOUISVILLE KY 40232-2010

If Paid By:	Balance Due:
01/21/20-02/21/20	6,882,022.07 (Gross Tax)
02/22/20-04/15/20	8,327,246.72 (10%+10%)

CUST # 1172286 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
Total				4461273	CMP TYLR FRN RE	.1000	4,461.27
				6945770	FRN CRK FRAN RE	.1000	6,945.77
Dist	Block	Lot	Sublot	3769085	BUECHEL FRAN RE	.2000	7,538.17
97	7000	0001	5250	21284315	F'DALE FRAN R E	.1000	21,284.32
				54293754	ANCH/MIDDL FRAN	.1450	78,725.94
				229778	MOCK VLY. FR RE	.1525	350.41
					METRO FRN REAL	.1258	988,105.52
					JCPS FRN REAL	.7360	5,774,610.67

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

Bill Year	Property ID Number	Type of Property
2191901	97-7000-0001-5250	REAL ESTATE

Amount You Are Paying:

Tax Year: 2019

CUST # 1172286

6,882,022.07

Property Owner:

LOUISVILLE GAS & ELECTRIC COMPANY
C/O SCOTT WILLIAMS, DIRECTOR
CORP TAX DEPT
PO BOX 32010
LOUISVILLE KY 40232-2010

If Paid By:	Balance Due:
01/21/20-02/21/20	6,882,022.07 (Gross Tax)
02/22/20-04/15/20	8,327,246.72 (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:
/2019 TAX YR

9770000015250219190141688202207983272467270000000006

Jefferson County Kentucky 2019 Property Tax Notice

Attachment to Response to AG-KIUC-1 Question No. J28
 Case No. 2020-00350
 Page 61 of 120
 Sheriff
 Jefferson County
 Garrett

Date Issued 01/21/20

Bill Year	Property ID Number	Type of Property
2191901	97-7000-0002-5250	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

LOUISVILLE GAS & ELECTRIC COMPANY
 C/O SCOTT WILLIAMS, DIRECTOR
 CORP TAX DEPT
 PO BOX 32010
 LOUISVILLE KY 40232-2010

If Paid By:	Balance Due:
01/21/20-02/21/20	2,128,073.93 (Gross Tax)
02/22/20-04/15/20	2,574,969.46 (10%+10%)

CUST # 1172286 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
				Total			
Dist	Block	Lot	Sublot	17134867	JTOWN/MCMA FRAN	.1500	25,702.30
97	7000	0002	5250	14982272	DMD FRN RE	.0745	11,161.79
				11388792	OKOLONA FRN R E	.1000	11,388.79
				3286727	LK DML FRN R E	.1000	3,286.73
				117023847	P.R.P. FRN R E	.1500	175,535.77
				4018537	HI-VIEW FRN R E	.1000	4,018.54
					URBAN.SD FR RE	.3577	1,877,589.83
					S.MATT/LYN FRAN	.1500	19,390.18

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	97-7000-0002-5250	REAL ESTATE

Amount You Are Paying:

CUST # 1172286

2,128,073.93

Property Owner:

LOUISVILLE GAS & ELECTRIC COMPANY
 C/O SCOTT WILLIAMS, DIRECTOR
 CORP TAX DEPT
 PO BOX 32010
 LOUISVILLE KY 40232-2010

If Paid By:	Balance Due:
01/21/20-02/21/20	2,128,073.93 (Gross Tax)
02/22/20-04/15/20	2,574,969.46 (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:
 /2019 TAX YR

9770000002525021919014121280739352574969461000000002

Disbursement Request

¹Select payment method first. This form changes based on payment method.

²Only required if provided on the original documentation from the Supplier.

³Enter special payment instructions and/or information that should be included on the payment if applicable (i.e. return check internally to employee for mailing).

Payment Method¹: Check
Company: LG&E

Check Due Date: 3/2/2020

Supplier: Jefferson County Clerk
Remit to Address: 527 W. Jefferson
City, State Zip: Louisville KY 40202
Invoice Number²: _____

	Printed Name	Signature	Title	Date
Prepared by:	Ellie Stump	<i>Ellie Stump</i>	Support Analyst Transportation	2/28/2020
Approval:	Denise Simon	<i>Denise Simon</i>	Director - Electric Reliability	2/28/2020
Approval:	_____	_____	_____	_____
Approval:	_____	_____	_____	_____

----insert additional lines above----

Reason for Expenditure

Line 1 - License and registration for LG&E March renewals, line 2 - 2020 Property Tax on March LG&E renewals

Special Instructions/Description³

Please call Ellie Stump 627-3611 when check is ready

Accounting Distributions					
Project	Task	Exp Type	Exp Org	Amount	
X98383625	165100	0699	006250	64,094.00	
X98378625	236003	0699	006250	79,335.49	
----insert additional lines above----					
			Total Disbursement	\$	143,429.49

Equipment ID	Property Tax	License & Registration	Total
1152	180.15	169.5	349.65
2467	32.53	309.5	342.03
2533	47.71	1040.5	1088.21
4403	323.97	1040.5	1364.47
4826	462.58	483.5	946.08
4827	390.48	483.5	873.98
4829	369.51	483.5	853.01
4832	405.35	1443.5	1848.85
4833	455.98	1443.5	1899.48
4834	405.35	1443.5	1848.85
4835	405.35	1443.5	1848.85
4836	405.35	1443.5	1848.85
4837	405.35	1443.5	1848.85
4838	405.35	1443.5	1848.85
4839	405.35	1443.5	1848.85
4840	405.35	1443.5	1848.85
4841	405.35	1443.5	1848.85
4843	446.77	1443.5	1890.27
4847	1812.89	1443.5	3256.39
4848	1631.26	483.5	2114.76
4849	1617.59	1443.5	3061.09
4853	1617.59	1443.5	3061.09
4854	1812.89	1443.5	3256.39
4855	1841	1443.5	3284.5
4856	446.77	1443.5	1890.27
4859	384.32	483.5	867.82
4865	1623.36	1443.5	3066.86
4866	483.41	1443.5	1926.91
4868	483.41	483.5	966.91
4869	483.41	702.5	1185.91
4870	1008.61	702.5	1711.11
4871	483.41	702.5	1185.91
4872	1008.61	702.5	1711.11
4873	1008.61	702.5	1711.11
4874	1008.61	702.5	1711.11
4875	1008.61	702.5	1711.11
4876	1008.61	702.5	1711.11
4877	1008.61	702.5	1711.11
4878	1008.61	702.5	1711.11
4880	558.7	702.5	1261.2
4891	2480.67	1443.5	3924.17
4901	1420.3	169.5	1589.8
4902	1632.19	702.5	2334.69
4905	1297.32	169.5	1466.82
4909	1313.3	169.5	1482.8
4910	1313.3	169.5	1482.8

4916	1459.22	169.5	1628.72
4930	2021.29	702.5	2723.79
5230	64.03	59.5	123.53
5251	123.32	702.5	825.82
5467	106.59	141.5	248.09
5488	46.84	21	67.84
5685	321.28	59.5	380.78
6049	120.4	21	141.4
6132	142.92	21	163.92
6144	142.92	141.5	284.42
6145	142.92	141.5	284.42
6173	347.39	1443.5	1790.89
6182	329.98	483.5	813.48
6195	397.54	1443.5	1841.04
6196	0	34	34
6341	402.92	169.5	572.42
6342	402.92	169.5	572.42
6422	404.14	169.5	573.64
6455	317.37	59.5	376.87
6486	275.03	59.5	334.53
6595	142.92	141.5	284.42
6665	136.91	21	157.91
6778	162.43	21	183.43
7601	24.02	21	45.02
7602	0	8	8
7606	58.43	21	79.43
7620	51.35	39.5	90.85
7624	192.16	59.5	251.66
7649	109.74	169.5	279.24
7659	160.34	21	181.34
7660	160.34	21	181.34
7663	220.39	21	241.39
7669	220.39	21	241.39
7698	0	34	34
7702	107.19	21	128.19
7703	112.3	21	133.3
7704	121.91	21	142.91
7705	121.91	21	142.91
7706	215.59	21	236.59
7713	269.63	21	290.63
7716	0	8	8
7721	363.91	21	384.91
7919	0	34	34
7922	86.17	169.5	255.67
7923	57.06	21	78.06
7939	83.48	21	104.48
7940	69.66	21	90.66

7941	109.3	21	130.3
8019	295.45	59.5	354.95
8020	295.45	59.5	354.95
8042	295.45	59.5	354.95
8043	295.45	59.5	354.95
8044	295.45	59.5	354.95
8046	375.32	169.5	544.82
8047	375.32	169.5	544.82
8050	293.95	59.5	353.45
8056	295.45	59.5	354.95
8074	295.45	59.5	354.95
8075	295.45	59.5	354.95
8078	295.45	59.5	354.95
8079	295.45	59.5	354.95
8080	375.32	169.5	544.82
8089	377.72	59.5	437.22
8102	370.51	59.5	430.01
8104	446.08	169.5	615.58
8105	391.53	169.5	561.03
8114	370.51	59.5	430.01
8115	219.68	169.5	389.18
8116	219.68	169.5	389.18
8117	219.68	169.5	389.18
8120	370.51	59.5	430.01
8121	370.51	59.5	430.01
8126	391.53	169.5	561.03
8127	391.53	169.5	561.03
8128	391.53	169.5	561.03
8129	391.53	169.5	561.03
8132	391.53	169.5	561.03
8133	391.53	169.5	561.03
8139	398.73	169.5	568.23
8144	391.53	169.5	561.03
8145	391.53	169.5	561.03
8147	398.73	169.5	568.23
8148	380.12	169.5	549.62
8149	380.12	169.5	549.62
8153	248.71	169.5	418.21
8154	248.71	169.5	418.21
8155	248.71	169.5	418.21
8156	248.71	169.5	418.21
8162	394.83	59.5	454.33
8163	430.51	59.5	490.01
8164	410.74	59.5	470.24
8168	366.91	59.5	426.41
8170	442.13	169.5	611.63
8171	468.23	169.5	637.73

8176	460.42	169.5	629.92
8182	333.61	59.5	393.11
8269	416.72	59.5	476.22
8280	432.46	169.5	601.96
8285	469.6	59.5	529.1
8310	558.17	169.5	727.67
	68690.28	56998.5	125688.78

Equipment ID	Property Tax	License & Registration		Garrett Taxes Only
4300	92.73	0	92.73	Taxes Only
6360	268.12	0	268.12	Taxes Only
6454	220.39	0	220.39	Taxes Only
6473	275.03	0	275.03	Taxes Only
6480	231.5	0	231.5	Taxes Only
6484	275.03	0	275.03	Taxes Only
6485	275.03	0	275.03	Taxes Only
8005	231.5	0	231.5	Taxes Only
8014	275.03	0	275.03	Taxes Only
8021	266.32	0	266.32	Taxes Only
8086	216.48	0	216.48	Taxes Only
8091	266.32	0	266.32	Taxes Only
F98	93.28	0	93.28	Taxes Only
1151	309.56	1443.5	1753.06	
1153	452.85	702.5	1155.35	
5249	102.69	483.5	586.19	
5365	63.36	141.5	204.86	
5915	82.27	21	103.27	
5946	111.1	21	132.1	
5960	97.29	21	118.29	
6232	202.37	21	223.37	
624	30.03	225.5	255.53	
6313	159.44	169.5	328.94	
6552	103.59	21	124.59	
6560	120.4	21	141.4	
722	30.03	169.5	199.53	
7603	41.74	21	62.74	
7605	58.1	21	79.1	
7610	60.31	21	81.31	
7611	70.56	21	91.56	
7614	43.24	21	64.24	
7615	41.44	21	62.44	
7623	159.14	169.5	328.64	
7642	156.07	169.5	325.57	
7645	85.57	21	106.57	
7657	103.89	21	124.89	
7661	133.92	21	154.92	
7662	164.83	21	185.83	
7665	207.18	169.5	376.68	
7668	164.83	21	185.83	
7686	257.92	21	278.92	
7689	391.53	169.5	561.03	
7690	211.98	39.5	251.48	
7701	179.56	21	200.56	
7719	425.15	21	446.15	
7720	226.69	21	247.69	

7724	242.9	21	263.9
7725	297.26	21	318.26
7933	164.83	21	185.83
7938	83.48	21	104.48
7944	1534.98	1443.5	2978.48
A88	30.03	702.5	732.53
D63	35.79	169.5	205.29
E51	61.51	141.5	203.01
F23	62.88	21	83.88
G21	96.16	39.5	135.66
	10645.21	7095.5	17740.71

Disbursement Request

12908
JEFFER030520
03-05-2020
JMJ

¹ Select payment method first. This form changes based on payment method.

² Only required if provided on the original documentation from the Supplier.

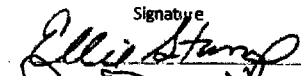

³ Enter special payment instructions and/or information that should be included on the payment if applicable (i.e. return check internally to employee for mailing).

Payment Method¹: Check
Company: LG&E

Check Due Date: 3/9/2020

Supplier: Jefferson County Clerk
Remit to Address: 527 W. Jefferson
City, State Zip: Louisville KY 40202
Invoice Number²: _____

Wm DOGGETT

Printed Name	Signature	Title	Date
Prepared by: <u>Ellie Stump</u>		<u>Support Analyst Transportation</u>	<u>3/5/2020</u>
Approval: <u>Benige Simon</u>		<u>Manager - Transportation</u>	<u>3/5/2020</u>
Approval: _____			
Approval: _____			

---insert additional lines above---

Reason for Expenditure

Special Instructions/Description³

Line 1 - License and registration for LG&E March renewals, line 2 - 2020
Property Tax on March LG&E renewals

Please call Ellie Stump 627-3611 when check is ready

Accounting Distributions

Project	Task	Exp Type	Exp Org	Amount
X98383625	165100	0699	006250	29,727.00
X98378625	236033	0699	006250	57,473.66

---insert additional lines above---

Total Disbursement \$ 87,200.66

Equipment ID	Property Tax	License & Registration	
1912	170.09	29.5	199.59
4807	329.98	702.5	1032.48
4814	396.03	702.5	1098.53
4824	695.06	1443.5	2138.56
4825	695.06	1443.5	2138.56
4879	618.1	702.5	1320.6
4881	369.32	169.5	538.82
4882	369.32	169.5	538.82
4883	618.1	1443.5	2061.6
4884	369.32	169.5	538.82
4885	549.47	1443.5	1992.97
4886	369.32	169.5	538.82
4887	369.32	169.5	538.82
4888	2451.48	1443.5	3894.98
4889	2451.48	1443.5	3894.98
4890	2451.48	1443.5	3894.98
4900	1527.53	169.5	1697.03
4903	1945.62	702.5	2648.12
4904	1323.03	169.5	1492.53
4906	1317.12	169.5	1486.62
4907	4518.16	1443.5	5961.66
4908	1313.3	169.5	1482.8
4911	1313.3	169.5	1482.8
4912	1297.32	169.5	1466.82
4913	1319.13	169.5	1488.63
4914	1313.3	169.5	1482.8
4915	3729.11	1443.5	5172.61
4917	1459.22	169.5	1628.72
4918	2680.63	1443.5	4124.13
4919	1491.64	169.5	1661.14
4921	1686.2	702.5	2388.7
4922	2021.29	702.5	2723.79
4923	1686.2	702.5	2388.7
4924	1686.2	702.5	2388.7
5690	383.12	39.5	422.62
6157	129.12	21	150.12
6226	152.53	21	173.53
6283	69.07	21	90.07
6717	139.01	21	160.01
7608	230.89	1443.5	1674.39
7609	108.08	21	129.08
7612	50.32	21	71.32
7617	44.25	21	65.25
7621	87.97	21	108.97
7625	238.7	169.5	408.2
7626	238.7	169.5	408.2

7627	557.47	1443.5	2000.97
7638	83.17	21	104.17
7639	83.17	21	104.17
7640	143.65	21	164.65
7641	68.16	21	89.16
7643	105.99	21	126.99
7671	257.92	21	278.92
7681	188.85	21	209.85
7684	60.65	21	81.65
7688	983.94	1443.5	2427.44
7700	153.43	21	174.43
7710	273.83	21	294.83
7711	273.83	21	294.83
7712	273.83	21	294.83
7714	247.41	21	268.41
7717	398.43	21	419.43
7929	46.84	21	67.84
7930	78.67	21	99.67
7934	69.07	21	90.07
7943	1080.9	1283.5	2364.4
11N	2.4	12	14.4
11P	2.4	12	14.4
11Q	2.4	12	14.4
11R	2.4	12	14.4
12K	123.65	17	140.65
18X	43.28	17	60.28
63X	1964.57	483.5	2448.07
72U	130.36	17	147.36
	56473.66	29727	86200.66

2019 Hardin County Property Tax Statement

RECEIVED
 MAR 02 2020
TAX DEPT.

John Ward
 Hardin County Sheriff
 ATTN Teri Bennett
 150 N. Provident Way, 101
 Elizabethtown, KY 42701

Bill Number: 717
 District: 2019 Regular
 Location: FRANCHISE
 Description:
 Map Number:
 Farm Acres: 0 Exemption: \$0.00 Deed:

LOUISVILLE GAS & ELECT CO
 S WILLIAMS, DIR
 P O BOX 32010
 LOUISVILLE KY 40232

N/A	[REDACTED]
DUE BY 04/01/2020	46,902.59
N/A	[REDACTED]
N/A	[REDACTED]

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: 717
 District: 2019 Regular
 Location: FRANCHISE
 Description:
 Map Number:
 Farm Acres: 0 Exemption: \$0.00 Deed:

Description	Rate Per \$100	Assessed Value	Tax
COUNTY CO REAL EST 2019	0.1220	3,817,577	4,657.44
COUNTY CO TANGIBLE 2019	0.1250	1,560,375	1,950.47
CO SCHOOL CO SCH REAL ESTATE 2019	0.6350	3,568,728	22,661.42
CO SCHOOL CO SCH TANGIBLE 2019	0.6350	855,404	5,431.82
ETOWN SCH REAL EST 2019	0.8340	100,174	835.45
ETOWN SCH TANG 2019	0.8340	3,051	25.45
W POINT SCH REAL EST 19	1.0700	148,675	1,590.82
W POINT SCH TANG 2019	1.0700	701,920	7,510.54
HEALTH REAL ESTATE 2019	0.0220	3,817,577	839.87
HEALTH TANGIBLE 2019	0.0220	1,560,375	343.28
AG EXT REAL ESTATE 2019	0.0165	3,817,577	629.52
AG EXT TANGIBLE 2019	0.0237	1,560,375	369.25
SOIL CONSERVATION 2019	0.0015	3,817,577	57.26

Total Tax	46,902.59
-----------	-----------

LOUISVILLE GAS & ELECT CO
 S WILLIAMS, DIR
 P O BOX 32010
 LOUISVILLE KY 40232
 !2019000717!

Amount Due if:	
N/A	[REDACTED]
DUE BY 04/01/2020	46,902.59
N/A	[REDACTED]
N/A	[REDACTED]

W. Thomas Hewitt
Mayor

CITY OF ANCHORAGE

2019 FRANCHISE TAX BILL

Billed to: **LOUISVILLE GAS & ELECTRIC CO**
C/O SCOTT WILLIAMS, DIRECTOR, CORP TAX DEPT.
PO BOX 32010
LOUISVILLE, KY 40232-2010

Invoice Number: 2020-03

Invoice Date: 03/3/2020

Terms: Net 30
Days

ASSESSMENT	TAX RATE	DESCRIPTION OF TAX	AMOUNT DUE
19,394,686	\$0.336	2019 Public Service Company Tax (franchise tax): assessment certified by the Revenue Cabinet City Tax, TANGIBLE PROPERTY	\$65,166.14
1,783,084	\$0.336	2019 Public Service Company Tax (franchise tax): assessment certified by the Revenue Cabinet City Tax, REAL PROPERTY	\$5,991.16
		TOTAL	\$71,157.30
		TOTAL DUE BY 04/03/2020 discount	\$70,445.72
		TOTAL DUE BY 05/03/2020	\$71,157.30
		TOTAL DUE BY 06/03/2020	\$71,868.87
		Payments received after 06/03/2020 will be assessed 1% interest per month and a 25% penalty after 120 days.	
Please note discount, interest, and penalty rates are pursuant to City of Anchorage Ordinance not KRS 134.015			

RECEIVED

MAR 11 2020

TAX DEPT.

Disbursement Request

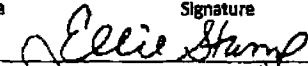
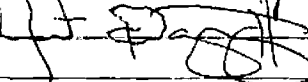
¹ Select payment method first. This form changes based on payment method.

² Only required if provided on the original documentation from the Supplier.

³ Enter special payment instructions and/or information that should be included on the payment if applicable (i.e. return check internally to employee for mailing).

Payment Method¹: Check Check Due Date: 3/16/2020
 Company: LG&E

Supplier: Jefferson County Clerk
 Remit to Address: 527 W. Jefferson
 City, State Zip: Louisville KY 40202
 Invoice Number²: _____

	Printed Name	Signature	Title	Date
Prepared by:	Elle Stump		Support Analyst Transportation	3/13/2020
Approval:	Bill Doggett		Manager - Transportation	3/13/2020
Approval:				
Approval:				

—insert additional lines above—

Reason for Expenditure

Line 1 - License and registration for LG&E March renewals, line 2 - 2020
 Property Tax on March LG&E renewals

Special Instructions/Description¹

Please call Elle Stump 627-3611 when check is ready

Accounting Distributions

Project	Task	Exp Type	Exp Org	Amount
X98383625	165100	0699	006250	2,243.50
X98378625	236033	0699	006250	10,815.76

—insert additional lines above—

Total Disbursement \$ 13,059.26

Equipment ID	Property Tax	License & Registration	
8391	254.91	21	
8392	254.91	21	
6262	350.99	483.5	
6424	404.14	169.5	
6951	266.32	21	
7687	257.92	21	
7699	341.39	21	
4920	2648.21	1443.5	
7718	102.09	21	
7734	375.78	21	
	5256.66	2243.5	7500.16

Equipment ID	Property Tax
01C	7.32
01E	3.91
02A	4.25
03B	15.05
03F	3.61
05E	3.91
07E	4.03
11B	114.76
11F	38.1
11G	20.85
11H	10.19
11J	5.92
11L	76.84
11M	32.51
11S	13.18
11V	65.74
11X	25.93
11Y	25.93
11Z	97.07
12A	58.53
12B	7.95
12C	3.91
12J	16.2
12L	51.73
12M	300.54
12N	99.2
12P	300.54
12Q	300.54
12R	8.52
12U	165.26
12V	112.36
12Y	42.25
13A	5.32
13D	114.1
13F	18.26
13G	17.22
13H	8.89
13J	7.21
13M	277.68
13N	114.1
13P	38.12
13Q	61.24
13R	21.46
13S	125.55
13T	125.55
13U	125.55

13V	125.55
13W	319.18
13X	207.43
13Y	23.38
13Z	23.38
14B	25.89
14C	3.91
14D	24.9
14F	19.26
14G	18.6
14H	16.86
14J	125.55
14K	125.55
14L	125.55
14M	125.55
14P	59.97
14Q	59.97
14R	12.65
14S	182.55
14T	189.99
14V	157.55
14W	157.55
14X	148.21
14Y	24.82
15A	8.81
15B	8.81
15C	5.17
15E	6.51
16D	4.05
17E	18.99
18C	12.84
18E	3.91
18Y	77.45
19D	3.61
19G	8.27
	5559.1

COUNTY: 10 - CLARK

SPRING INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 10-003-1070	DUPLICATE NUMBER 500504	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 003-Charlestown Township	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
by May 11, 2020: **\$78.54**



22-209-1 Access Code: XQ973S20
 *****AUTO**3-DIGIT 402
 Louisville Gas & Electric Co T1 P1
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508



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COUNTY: 10 - CLARK

FALL INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 10-003-1070	DUPLICATE NUMBER 500504	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 003-Charlestown Township	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
by November 10, 2020: **\$78.54**

Access code: XQ973S20
 Louisville Gas & Electric Co
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PROPERTY NUMBER 10-003-1070	DUPLICATE NUMBER 500504	TAX YEAR 2019 Payable 2020	DUE DATES SPRING - May 11, 2020 FALL - November 10, 2020
TAXING UNIT NAME 003-Charlestown Township	PROPERTY DESCRIPTION		

PROPERTY ADDRESS	
PROPERTY TYPE Personal	TOWNSHIP Charlestown
ACRES	BILL CODE
Total AV PTRC Rate 4.6746	LIT 1% Rate 12.6393

DATE OF STATEMENT: 04/06/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$78.54	\$78.54
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$78.54	\$78.54

Access code: XQ973S20
 Louisville Gas & Electric Co
 PO Box 32010
 Louisville KY 40232-2010

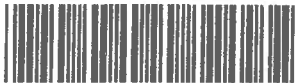


COUNTY: 10 - CLARK

SPRING INSTALLMENT REMITTANCE COUPON

Page 79 of 120

PROPERTY NUMBER 10-010-1070	DUPLICATE NUMBER 506579	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 010-City of Jeffersonville IFW	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
by May 11, 2020: **\$2,188.95**



41506-40443-1 Access Code: P4H8KY20
 Louisville Gas & Electric T133 P1
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

FALL INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 10-010-1070	DUPLICATE NUMBER 506579	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 010-City of Jeffersonville IFW	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
by November 10, 2020: **\$2,188.95**

Access code: P4H8KY20
 Louisville Gas & Electric
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PROPERTY NUMBER 10-010-1070	DUPLICATE NUMBER 506579	TAX YEAR 2019 Payable 2020	DUE DATES SPRING - May 11, 2020 FALL - November 10, 2020
TAXING UNIT NAME 010-City of Jeffersonville IFW	PROPERTY DESCRIPTION		

PROPERTY ADDRESS	
PROPERTY TYPE Personal	TOWNSHIP Jeffersonville
ACRES 4.6746	BILL CODE 12.6393
Total AV PTRC Rate 4.6746	LIT 1% Rate 12.6393

DATE OF STATEMENT: 04/06/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$2,188.95	\$2,188.95
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$2,188.95	\$2,188.95

Access code: P4H8KY20
 Louisville Gas & Electric
 PO Box 32010
 Louisville KY 40232-2010



COUNTY: 10 - CLARK

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 10-21-04-900-017.000-009	DUPLICATE NUMBER 6865192	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 009-City of Jeffersonville OFW	LEGAL DESCRIPTION Gt 49 10.386 Ac		



TOTAL AMOUNT DUE
by May 11, 2020: **\$5,643.00**

23-223-1 Access Code: YG8M5X20
 Ohio Valley Transmission Corp
 Attn: Corporate Tax Dept
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 10-21-04-900-017.000-009	DUPLICATE NUMBER 6865192	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 009-City of Jeffersonville OFW	LEGAL DESCRIPTION Gt 49 10.386 Ac		



TOTAL AMOUNT DUE
by November 10, 2020: **\$5,643.00**

Access code: YG8M5X20
 Ohio Valley Transmission Corp
 Attn: Corporate Tax Dept
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 10-21-04-900-017.000-009	DUPLICATE NUMBER 6865192	TAX YEAR 2019 Payable 2020	DUE DATES
TAXING UNIT NAME 009-City of Jeffersonville OFW	LEGAL DESCRIPTION Gt 49 10.386 Ac		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS	
PROPERTY TYPE Real	TOWNSHIP Jeffersonville
ACRES 4.6746	BILL CODE LIT 1% Rate 12.6393

DATE OF STATEMENT: 04/06/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$5,643.00	\$5,643.00
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$5,643.00	\$5,643.00

Access code: YG8M5X20
 Ohio Valley Transmission Corp
 Attn: Corporate Tax Dept
 PO Box 32010
 Louisville KY 40232-2010



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

STATE FORM 53569 (R18 / 1-20)
APPROVED BY STATE BOARD OF ACCOUNTS, 2020

TREASURER FORM TS-1A
PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENTS, 12/19/19, IC 6-1.1-22-8.1

COUNTY: 10 - CLARK

Page 81 of 120
SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 10-21-04-900-018.000-009	DUPLICATE NUMBER 6865200	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 009-City of Jeffersonville OFW	LEGAL DESCRIPTION Gt 49 7.162 Ac		



TOTAL AMOUNT DUE by May 11, 2020:	\$3,546.00
---	-------------------

23-225-1 Access Code: YG8M5X20
Ohio Valley Transmission Corp
Attn: Corporate Tax Dept
PO Box 32010
Louisville KY 40232-2010

(877) 690-3729
Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
Clark County Treasurer
P.O. Box 1508
Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 10-21-04-900-018.000-009	DUPLICATE NUMBER 6865200	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 009-City of Jeffersonville OFW	LEGAL DESCRIPTION Gt 49 7.162 Ac		



TOTAL AMOUNT DUE by November 10, 2020:	\$3,546.00
--	-------------------

Access code: YG8M5X20
Ohio Valley Transmission Corp
Attn: Corporate Tax Dept
PO Box 32010
Louisville KY 40232-2010

(877) 690-3729
Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
Clark County Treasurer
P.O. Box 1508
Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 10-21-04-900-018.000-009	DUPLICATE NUMBER 6865200	TAX YEAR 2019 Payable 2020	DUE DATES SPRING - May 11, 2020 FALL - November 10, 2020
TAXING UNIT NAME 009-City of Jeffersonville OFW	LEGAL DESCRIPTION Gt 49 7.162 Ac		

PROPERTY ADDRESS	
PROPERTY TYPE Real	TOWNSHIP Jeffersonville
ACRES 4.6746	BILL CODE LIT 1% Rate 12.6393

DATE OF STATEMENT: 04/06/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$3,546.00	\$3,546.00
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$3,546.00	\$3,546.00

Access code: YG8M5X20
Ohio Valley Transmission Corp
Attn: Corporate Tax Dept
PO Box 32010
Louisville KY 40232-2010



COUNTY: 10 - Clark

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 10-21-04-900-019.000-009	DUPLICATE NUMBER 6865208	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME City of Jeffersonville OFW	LEGAL DESCRIPTION Gt 49 1.554 Acres		



TOTAL AMOUNT DUE by May 11, 2020:	\$769.50
--	-----------------

(812)285-6209

Ohio Valley Transimisson Corp
Attn: Corporate Tax Dept
PO Box 32010
Louisville KY 40232

Remit Payment and Make Check Payable to:
Clark County Treasurer
501 E. Court Ave - Rm 125
Jeffersonville IN 47130

Reprinted: 04/16/2020 1:10 PM mhazelip1

COUNTY: 10 - Clark

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 10-21-04-900-019.000-009	DUPLICATE NUMBER 6865208	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME City of Jeffersonville OFW	LEGAL DESCRIPTION Gt 49 1.554 Acres		



TOTAL AMOUNT DUE by November 10, 2020:	\$769.50
---	-----------------

(812)285-6209

Ohio Valley Transimisson Corp
Attn: Corporate Tax Dept
PO Box 32010
Louisville KY 40232

Remit Payment and Make Check Payable to:
Clark County Treasurer
501 E. Court Ave - Rm 125
Jeffersonville IN 47130

Reprinted: 04/16/2020 1:10 PM mhazelip1

COUNTY: 10 - Clark

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 10-21-04-900-019.000-009	DUPLICATE NUMBER 6865208	TAX YEAR 2019 Payable 2020	DUE DATES SPRING - May 11, 2020 FALL - November 10, 2020
TAXING UNIT NAME City of Jeffersonville OFW	LEGAL DESCRIPTION Gt 49 1.554 Acres		

PROPERTY ADDRESS	
PROPERTY TYPE Real	TOWNSHIP: Jeffersonville
ACRES 0.0000	BILL CODE
Total AV PTRC Rate 4.6746	LIT 1% Rate 12.6393

DATE OF STATEMENT: 04/16/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$769.50	\$769.50
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Pavment Made	\$0.00	\$0.00
Total Amount Due	\$769.50	\$769.50

Ohio Valley Transimisson Corp
Attn: Corporate Tax Dept
PO Box 32010
Louisville KY 40232

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COUNTY: 10 - CLARK

SPRING INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 10-005-1070	DUPLICATE NUMBER 501040	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 005-Jeffersonville Twp OFW	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
by May 11, 2020: **\$5,110.78**

22-211-1 Access Code: XQ973S20
 Louisville Gas & Electric Co
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

FALL INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 10-005-1070	DUPLICATE NUMBER 501040	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 005-Jeffersonville Twp OFW	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
by November 10, 2020: **\$5,110.78**

Access code: XQ973S20
 Louisville Gas & Electric Co
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PROPERTY NUMBER 10-005-1070	DUPLICATE NUMBER 501040	TAX YEAR 2019 Payable 2020	DUE DATES
TAXING UNIT NAME 005-Jeffersonville Twp OFW	PROPERTY DESCRIPTION		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS	
PROPERTY TYPE Personal	TOWNSHIP Jeffersonville
ACRES	BILL CODE
Total AV PTRC Rate 4.6746	LIT 1% Rate 12.6393

Access code: XQ973S20
 Louisville Gas & Electric Co
 PO Box 32010
 Louisville KY 40232-2010

DATE OF STATEMENT: 04/06/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$5,110.78	\$5,110.78
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$5,110.78	\$5,110.78



COUNTY: 10 - Clark

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 10-14-00-100-066.000-011	DUPLICATE NUMBER 22584	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME Clarksville Town OFW	LEGAL DESCRIPTION Clark Place Old Town Lot 97-98 E 1/2		



TOTAL AMOUNT DUE by May 11, 2020:	\$126.00
--	-----------------

(812)285-6209

Ohio Valley Transmission
Attn: Corporate Tax Dept
PO Box 32010
Louisville KY 40232

Remit Payment and Make Check Payable to:
Clark County Treasurer
501 E. Court Ave - Rm 125
Jeffersonville IN 47130

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COUNTY: 10 - Clark

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 10-14-00-100-066.000-011	DUPLICATE NUMBER 22584	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME Clarksville Town OFW	LEGAL DESCRIPTION Clark Place Old Town Lot 97-98 E 1/2		



TOTAL AMOUNT DUE by November 10, 2020:	\$126.00
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(812)285-6209

Ohio Valley Transmission
Attn: Corporate Tax Dept
PO Box 32010
Louisville KY 40232

Remit Payment and Make Check Payable to:
Clark County Treasurer
501 E. Court Ave - Rm 125
Jeffersonville IN 47130

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COUNTY: 10 - Clark

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 10-14-00-100-066.000-011	DUPLICATE NUMBER 22584	TAX YEAR 2019 Payable 2020	DUE DATES SPRING - May 11, 2020 FALL - November 10, 2020
TAXING UNIT NAME Clarksville Town OFW	LEGAL DESCRIPTION Clark Place Old Town Lot 97-98 E 1/2		

PROPERTY ADDRESS	
PROPERTY TYPE Real	TOWNSHIP: Jeffersonville
ACRES 0.0000	BILL CODE
Total AV PTRC Rate 4.6746	LIT 1% Rate 12.6393

DATE OF STATEMENT: 04/16/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$126.00	\$126.00
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$126.00	\$126.00

Ohio Valley Transmission
Attn: Corporate Tax Dept
PO Box 32010
Louisville KY 40232

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COUNTY: 10 - CLARK

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 10-14-00-101-167.000-012	DUPLICATE NUMBER 22627	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 012-Clarksville Town IFW	LEGAL DESCRIPTION Town Of Clarksville 1.72 Ac		



TOTAL AMOUNT DUE
by May 11, 2020: **\$316.50**



23-219-1 Access Code: YG8M5X20
 *****AUTO**3-DIGIT 402
 Ohio Valley Transmission Corp T1 P1
 Attn: Corporate Tax Dept
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508



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COUNTY: 10 - CLARK

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 10-14-00-101-167.000-012	DUPLICATE NUMBER 22627	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 012-Clarksville Town IFW	LEGAL DESCRIPTION Town Of Clarksville 1.72 Ac		



TOTAL AMOUNT DUE
by November 10, 2020: **\$316.50**

Access code: YG8M5X20
 Ohio Valley Transmission Corp
 Attn: Corporate Tax Dept
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 10-14-00-101-167.000-012	DUPLICATE NUMBER 22627	TAX YEAR 2019 Payable 2020	DUE DATES
TAXING UNIT NAME 012-Clarksville Town IFW	LEGAL DESCRIPTION Town Of Clarksville 1.72 Ac		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS	
PROPERTY TYPE Real	TOWNSHIP Jeffersonville
ACRES	BILL CODE
Total AV PTRC Rate 4.6746	LIT 1% Rate 12.6393

DATE OF STATEMENT: 04/06/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$316.50	\$316.50
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$316.50	\$316.50

Access code: YG8M5X20
 Ohio Valley Transmission Corp
 Attn: Corporate Tax Dept
 PO Box 32010
 Louisville KY 40232-2010



COUNTY: 10 - CLARK

SPRING INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 10-012-1070	DUPLICATE NUMBER 503709	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 012-Clarksville Town IFW	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
by May 11, 2020: **\$29.25**

22-213-1 Access Code: XQ973S20
 Louisville Gas & Electric Co
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

FALL INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 10-012-1070	DUPLICATE NUMBER 503709	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 012-Clarksville Town IFW	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
by November 10, 2020: **\$29.25**

Access code: XQ973S20
 Louisville Gas & Electric Co
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PROPERTY NUMBER 10-012-1070	DUPLICATE NUMBER 503709	TAX YEAR 2019 Payable 2020	DUE DATES SPRING - May 11, 2020 FALL - November 10, 2020
TAXING UNIT NAME 012-Clarksville Town IFW	PROPERTY DESCRIPTION		

PROPERTY ADDRESS	
PROPERTY TYPE Personal	TOWNSHIP Jeffersonville
ACRES	BILL CODE
Total AV PTRC Rate 4.6746	LIT 1% Rate 12.6393

DATE OF STATEMENT: 04/06/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$29.25	\$29.25
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$29.25	\$29.25

Access code: XQ973S20
 Louisville Gas & Electric Co
 PO Box 32010
 Louisville KY 40232-2010



COUNTY: 10 - CLARK

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 SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 10-14-00-102-365.000-012	DUPLICATE NUMBER 22690	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 012-Clarksville Town IFW	LEGAL DESCRIPTION Gt 30 1.72 Ac		



TOTAL AMOUNT DUE by May 11, 2020:	\$316.50
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23-221-1 Access Code: YG8M5X20
 Ohio Valley Transmission Corp
 Attn: Corporate Tax Dept
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 10-14-00-102-365.000-012	DUPLICATE NUMBER 22690	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 012-Clarksville Town IFW	LEGAL DESCRIPTION Gt 30 1.72 Ac		



TOTAL AMOUNT DUE by November 10, 2020:	\$316.50
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Access code: YG8M5X20
 Ohio Valley Transmission Corp
 Attn: Corporate Tax Dept
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 10-14-00-102-365.000-012	DUPLICATE NUMBER 22690	TAX YEAR 2019 Payable 2020	DUE DATES
TAXING UNIT NAME 012-Clarksville Town IFW	LEGAL DESCRIPTION Gt 30 1.72 Ac		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS	
PROPERTY TYPE Real	TOWNSHIP Jeffersonville
ACRES	BILL CODE
Total AV PTRC Rate 4.6746	LIT 1% Rate 12.6393

DATE OF STATEMENT: 04/06/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$316.50	\$316.50
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$316.50	\$316.50

Access code: YG8M5X20
 Ohio Valley Transmission Corp
 Attn: Corporate Tax Dept
 PO Box 32010
 Louisville KY 40232-2010



COUNTY: 10 - CLARK

SPRING INSTALLMENT REMITTANCE COUPON

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Garrett

PARCEL NUMBER 10-24-01-800-340.000-013	DUPLICATE NUMBER 44489	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 013-Clarksville - Greater Clark OFW	LEGAL DESCRIPTION Gt 30 3.08 Ac		



TOTAL AMOUNT DUE by May 11, 2020:	\$687.00
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23-229-1 Access Code: YG8M5X20
Ohio Valley Transmission Corp
Attn: Corporate Tax Dept
PO Box 32010
Louisville KY 40232-2010

(877) 690-3729
Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
Clark County Treasurer
P.O. Box 1508
Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 10-24-01-800-340.000-013	DUPLICATE NUMBER 44489	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 013-Clarksville - Greater Clark OFW	LEGAL DESCRIPTION Gt 30 3.08 Ac		



TOTAL AMOUNT DUE by November 10, 2020:	\$687.00
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Access code: YG8M5X20
Ohio Valley Transmission Corp
Attn: Corporate Tax Dept
PO Box 32010
Louisville KY 40232-2010

(877) 690-3729
Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
Clark County Treasurer
P.O. Box 1508
Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 10-24-01-800-340.000-013	DUPLICATE NUMBER 44489	TAX YEAR 2019 Payable 2020	DUE DATES
TAXING UNIT NAME 013-Clarksville - Greater Clark OFW	LEGAL DESCRIPTION Gt 30 3.08 Ac		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS	
PROPERTY TYPE Real	TOWNSHIP Jeffersonville
ACRES	BILL CODE
Total AV PTRC Rate 4.6746	LIT 1% Rate 12.6393

DATE OF STATEMENT: 04/06/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$687.00	\$687.00
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$687.00	\$687.00

Access code: YG8M5X20
Ohio Valley Transmission Corp
Attn: Corporate Tax Dept
PO Box 32010
Louisville KY 40232-2010



COUNTY: 10 - CLARK

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 10-24-01-800-333.000-013	DUPPLICATE NUMBER 44486	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 10% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 013-Clarksville - Greater Clark OFW	LEGAL DESCRIPTION Gt 30 2.24 Ac		



TOTAL AMOUNT DUE
 by May 11, 2020: **\$18.00**

23-227-1 Access Code: YG8M5X20
 Ohio Valley Transmission Corp
 Attn: Corporate Tax Dept
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 10-24-01-800-333.000-013	DUPPLICATE NUMBER 44486	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 013-Clarksville - Greater Clark OFW	LEGAL DESCRIPTION Gt 30 2.24 Ac		



TOTAL AMOUNT DUE
 by November 10, 2020: **\$0.00**

Access code: YG8M5X20
 Ohio Valley Transmission Corp
 Attn: Corporate Tax Dept
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 10-24-01-800-333.000-013	DUPPLICATE NUMBER 44486	TAX YEAR 2019 Payable 2020	DUE DATES SPRING - May 11, 2020 FALL - November 10, 2020
TAXING UNIT NAME 013-Clarksville - Greater Clark OFW	LEGAL DESCRIPTION Gt 30 2.24 Ac		

PROPERTY ADDRESS W Highway 62 1018 Clarksville IN 47129	
PROPERTY TYPE Real	TOWNSHIP Jeffersonville
ACRES 4.6746	BILL CODE 12.6393

DATE OF STATEMENT: 04/06/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$18.00	\$0.00
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$18.00	\$0.00

Access code: YG8M5X20
 Ohio Valley Transmission Corp
 Attn: Corporate Tax Dept
 PO Box 32010
 Louisville KY 40232-2010



COUNTY: 10 - CLARK

PROPERTY NUMBER 10-025-1070	DUPLICATE NUMBER 6653486	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020. 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 025-Bethlehem Township	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
 by May 11, 2020: **\$23,022.89**



41502-40433-1 Access Code: CSLC2C20
 Louisville Gas & Electric Company T133 P1
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

FALL INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 10-025-1070	DUPLICATE NUMBER 6653486	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 025-Bethlehem Township	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
 by November 10, 2020: **\$23,022.89**

Access code: CSLC2C20
 Louisville Gas & Electric Company
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PROPERTY NUMBER 10-025-1070	DUPLICATE NUMBER 6653486	TAX YEAR 2019 Payable 2020	DUE DATES SPRING - May 11, 2020 FALL - November 10, 2020
TAXING UNIT NAME 025-Bethlehem Township	PROPERTY DESCRIPTION		

PROPERTY ADDRESS	
PROPERTY TYPE Personal	TOWNSHIP Bethlehem
ACRES	BILL CODE
Total AV PIRC Rate 4.6746	LIT 1% Rate 12.6393

DATE OF STATEMENT: 04/06/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$23,022.89	\$23,022.89
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$23,022.89	\$23,022.89

Access code: CSLC2C20
 Louisville Gas & Electric Company
 PO Box 32010
 Louisville KY 40232-2010



COUNTY: 10 - CLARK

SPRING INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 10-028-1070	DUPLICATE NUMBER 501791	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 028-Oregon Township	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
by May 11, 2020: **\$30.84**

22-215-1 Access Code: XQ973S20
 Louisville Gas & Electric Co
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

FALL INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 10-028-1070	DUPLICATE NUMBER 501791	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 028-Oregon Township	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
by November 10, 2020: **\$30.84**

Access code: XQ973S20
 Louisville Gas & Electric Co
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PROPERTY NUMBER 10-028-1070	DUPLICATE NUMBER 501791	TAX YEAR 2019 Payable 2020	DUE DATES
TAXING UNIT NAME 028-Oregon Township	PROPERTY DESCRIPTION		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS	
PROPERTY TYPE Personal	TOWNSHIP Oregon
ACRES	BILL CODE
Total AV PTRC Rate LIT 1% Rate 4.6746 12.6393	

DATE OF STATEMENT: 04/06/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$30.84	\$30.84
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$30.84	\$30.84

Access code: XQ973S20
 Louisville Gas & Electric Co
 PO Box 32010
 Louisville KY 40232-2010



COUNTY: 10 - CLARK

SPRING INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 10-033-1070	DUPLICATE NUMBER 502596	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 033-Utica Township	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
by May 11, 2020: **\$32.16**

22-217-1 Access Code: XQ973S20
 Louisville Gas & Electric Co
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

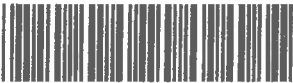
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COUNTY: 10 - CLARK

FALL INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 10-033-1070	DUPLICATE NUMBER 502596	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 033-Utica Township	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
by November 10, 2020: **\$32.16**

Access code: XQ973S20
 Louisville Gas & Electric Co
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PROPERTY NUMBER 10-033-1070	DUPLICATE NUMBER 502596	TAX YEAR 2019 Payable 2020	DUE DATES
TAXING UNIT NAME 033-Utica Township	PROPERTY DESCRIPTION		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS	
PROPERTY TYPE Personal	TOWNSHIP Utica
ACRES	BILL CODE
Total AV PTRC Rate 4.6746	LIT 1% Rate 12.6393

DATE OF STATEMENT: 04/06/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$32.16	\$32.16
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$32.16	\$32.16

Access code: XQ973S20
 Louisville Gas & Electric Co
 PO Box 32010
 Louisville KY 40232-2010



COUNTY: 10 - CLARK

PROPERTY NUMBER 10-034-1070	DUPLICATE NUMBER 502864	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 034-Washington Township	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
by May 11, 2020: **\$30.88**

41506-40445-1 Access Code: P4H8KY20
 Louisville Gas & Electric
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

FALL INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 10-034-1070	DUPLICATE NUMBER 502864	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 034-Washington Township	PROPERTY DESCRIPTION		



TOTAL AMOUNT DUE
by November 10, 2020: **\$30.88**

Access code: P4H8KY20
 Louisville Gas & Electric
 PO Box 32010
 Louisville KY 40232-2010

(877) 690-3729
 Pay online at: www.co.clark.in.us

Remit Payment and Make Check Payable to:
 Clark County Treasurer
 P.O. Box 1508
 Jeffersonville, IN 47131-1508

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COUNTY: 10 - CLARK

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PROPERTY NUMBER 10-034-1070	DUPLICATE NUMBER 502864	TAX YEAR 2019 Payable 2020	DUE DATES
TAXING UNIT NAME 034-Washington Township	PROPERTY DESCRIPTION		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS	
PROPERTY TYPE Personal	TOWNSHIP Washington
ACRES 4.6746	BILL CODE LIT 1% Rate 12.6393

DATE OF STATEMENT: 04/06/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$30.88	\$30.88
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$30.88	\$30.88

Access code: P4H8KY20
 Louisville Gas & Electric
 PO Box 32010
 Louisville KY 40232-2010



COUNTY: 22 - FLOYD

PARCEL NUMBER 22-01-02-800-001.000-001	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 001-FRANKLIN TWP.	LEGAL DESCRIPTION NW1/4 28-3-6 19.5Ac. #14 / NW 1/4 28-3-6 7.5Ac.#15 (22-01-02-800-002.000-001) 27 Total Ac.		



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TOTAL AMOUNT DUE
by May 11, 2020: **\$1,027.62**



28542-63263-1 Access Code: 78X58W20
Louisville Gas & Electric Co. T98 P1
Attn: Corp.Tax Dept.
PO Box 32010
Louisville KY 40232-2010

(877) 947-2677
Pay online at: www.govtechtaxpro.com

Remit Payment and Make Check Payable to:
Floyd County Treasurer
P.O. Box 3697
Evansville, IN 47736

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COUNTY: 22 - FLOYD

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 22-01-02-800-001.000-001	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 001-FRANKLIN TWP.	LEGAL DESCRIPTION NW1/4 28-3-6 19.5Ac. #14 / NW 1/4 28-3-6 7.5Ac.#15 (22-01-02-800-002.000-001) 27 Total Ac.		



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TOTAL AMOUNT DUE
by November 10, 2020: **\$1,027.62**

Access code: 78X58W20
Louisville Gas & Electric Co.
Attn: Corp.Tax Dept.
PO Box 32010
Louisville KY 40232-2010

(877) 947-2677
Pay online at: www.govtechtaxpro.com

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Floyd County Treasurer
P.O. Box 3697
Evansville, IN 47736

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COUNTY: 22 - FLOYD

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 22-01-02-800-001.000-001	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	DUE DATES
TAXING UNIT NAME 001-FRANKLIN TWP.	LEGAL DESCRIPTION NW1/4 28-3-6 19.5Ac. #14 / NW 1/4 28-3-6 7.5Ac.#15 (22-01-02-800-002.000-001) 27 Total Ac.		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS HIGHWAY 111 NEW ALBANY IN 47150	
PROPERTY TYPE Real Estate	TOWNSHIP FRANKLIN TWP.
ACRES 27.00	BILL CODE
1% PTR-8.5085	

Access code: 78X58W20
Louisville Gas & Electric Co.
Attn: Corp.Tax Dept.
PO Box 32010
Louisville KY 40232-2010

DATE OF STATEMENT: 04/09/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$1,027.62	\$1,027.62
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$1,027.62	\$1,027.62



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

STATE FORM 53569 (R18 / 1-20)
APPROVED BY STATE BOARD OF ACCOUNTS, 2020

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT SERVICES, IC 6-1.1-22-8.1

COUNTY: 22 - FLOYD

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SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 22-101-00038-01	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 001-FRANKLIN TWP.	LEGAL DESCRIPTION STATE UTILITY(form 11-A)		



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TOTAL AMOUNT DUE
by May 11, 2020: **\$14,179.37**



28541-63257-1 Access Code: PCMBXV20
Louisville Gas and Electric Company T98 P1
Kent Blake
PO Box 32010
Louisville KY 40232-2010

(877) 947-2677
Pay online at: www.govtechtaxpro.com

Remit Payment and Make Check Payable to:
Floyd County Treasurer
P.O. Box 3697
Evansville, IN 47736

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COUNTY: 22 - FLOYD

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 22-101-00038-01	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 001-FRANKLIN TWP.	LEGAL DESCRIPTION STATE UTILITY(form 11-A)		



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TOTAL AMOUNT DUE
by November 10, 2020: **\$14,179.37**

Access code: PCMBXV20
Louisville Gas and Electric Company
Kent Blake
PO Box 32010
Louisville KY 40232-2010

(877) 947-2677
Pay online at: www.govtechtaxpro.com

Remit Payment and Make Check Payable to:
Floyd County Treasurer
P.O. Box 3697
Evansville, IN 47736

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COUNTY: 22 - FLOYD

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 22-101-00038-01	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	DUE DATES
TAXING UNIT NAME 001-FRANKLIN TWP.	LEGAL DESCRIPTION STATE UTILITY(form 11-A)		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS (Address on File)	
PROPERTY TYPE Personal	TOWNSHIP FRANKLIN TWP.
ACRES 0.00	BILL CODE
1% PTR-8.5085	

Access code: PCMBXV20
Louisville Gas and Electric Company
Kent Blake
PO Box 32010
Louisville KY 40232-2010

DATE OF STATEMENT: 04/09/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$14,179.37	\$14,179.37
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$14,179.37	\$14,179.37



COUNTY: 22 - FLOYD

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 22-05-02-800-033.000-007	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 007-NEW ALBANY TWP.	LEGAL DESCRIPTION SE/4 28-2-6 2.72Ac./ 2.530Ac #43 / 1.706Ac #35 / 4.265 Ac. #37 / 11.221 Total Ac.		



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TOTAL AMOUNT DUE
by May 11, 2020: **\$14,039.79**



28546-63271-1 Access Code: ZGG6JM20
 Louisville Gas and Electric Company T98 P1
 Corp Tax Dept
 PO Box 32010
 Louisville KY 40232-2010

(877) 947-2677
 Pay online at: www.govtechtaxpro.com

Remit Payment and Make Check Payable to:
 Floyd County Treasurer
 P.O. Box 3697
 Evansville, IN 47736

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COUNTY: 22 - FLOYD

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 22-05-02-800-033.000-007	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 007-NEW ALBANY TWP.	LEGAL DESCRIPTION SE/4 28-2-6 2.72Ac./ 2.530Ac #43 / 1.706Ac #35 / 4.265 Ac. #37 / 11.221 Total Ac.		



+00022201917490302132

TOTAL AMOUNT DUE
by November 10, 2020: **\$14,039.79**

Access code: ZGG6JM20
 Louisville Gas and Electric Company
 Corp Tax Dept
 PO Box 32010
 Louisville KY 40232-2010

(877) 947-2677
 Pay online at: www.govtechtaxpro.com

Remit Payment and Make Check Payable to:
 Floyd County Treasurer
 P.O. Box 3697
 Evansville, IN 47736

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COUNTY: 22 - FLOYD

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 22-05-02-800-033.000-007	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	DUE DATES
TAXING UNIT NAME 007-NEW ALBANY TWP.	LEGAL DESCRIPTION SE/4 28-2-6 2.72Ac./ 2.530Ac #43 / 1.706Ac #35 / 4.265 Ac. #37 / 11.221 Total Ac.		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS 450 KENZIG RD NEW ALBANY IN 47150	DATE OF STATEMENT: 04/09/2020
PROPERTY TYPE Real Estate	TOWNSHIP NEW ALBANY TWP.
ACRES 11.22	BILL CODE
1% PTR-8.5085	

Access code: ZGG6JM20
 Louisville Gas and Electric Company
 Corp Tax Dept
 PO Box 32010
 Louisville KY 40232-2010

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$14,020.29	\$14,020.29
Other Assessment (OA)	\$19.50	\$19.50
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$14,039.79	\$14,039.79



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

STATE FORM 53569 (R18 / 1-20)
APPROVED BY STATE BOARD OF ACCOUNTS, 2020

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PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE, IC 6-1.1-22-8.1
TREASURER FORM TS-1A
Garrett
SPRING INSTALLMENT REMITTANCE COUPON

COUNTY: 22 - FLOYD

PARCEL NUMBER 22-05-02-800-035.000-007	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 007-NEW ALBANY TWP.	LEGAL DESCRIPTION 28-2-6 0.4459 Ac		



+00022201916391518751

TOTAL AMOUNT DUE
by May 11, 2020: **\$6.05**

(877) 947-2677
Pay online at: www.govtechtaxpro.com

28546-63273-1 Access Code: ZGG6JM20
Louisville Gas and Electric Company
Corp Tax Dept
PO Box 32010
Louisville KY 40232-2010

Remit Payment and Make Check Payable to:
Floyd County Treasurer
P.O. Box 3697
Evansville, IN 47736

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COUNTY: 22 - FLOYD

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 22-05-02-800-035.000-007	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 007-NEW ALBANY TWP.	LEGAL DESCRIPTION 28-2-6 0.4459 Ac		



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TOTAL AMOUNT DUE
by November 10, 2020: **\$6.05**

(877) 947-2677
Pay online at: www.govtechtaxpro.com

Access code: ZGG6JM20
Louisville Gas and Electric Company
Corp Tax Dept
PO Box 32010
Louisville KY 40232-2010

Remit Payment and Make Check Payable to:
Floyd County Treasurer
P.O. Box 3697
Evansville, IN 47736

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COUNTY: 22 - FLOYD

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 22-05-02-800-035.000-007	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	DUE DATES
TAXING UNIT NAME 007-NEW ALBANY TWP.	LEGAL DESCRIPTION 28-2-6 0.4459 Ac		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS 450 KENZIG RD NEW ALBANY IN 47150	
PROPERTY TYPE Real Estate	TOWNSHIP NEW ALBANY TWP.
ACRES 0.45	BILL CODE
1% PTR-8.5085	

Access code: ZGG6JM20
Louisville Gas and Electric Company
Corp Tax Dept
PO Box 32010
Louisville KY 40232-2010

DATE OF STATEMENT: 04/09/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$6.05	\$6.05
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$6.05	\$6.05



COUNTY: 22 - FLOYD

PARCEL NUMBER 22-05-02-800-038.000-007	(COUNTY / DUPLICATE) NUMBER 22-05-02-800-038.000-007	TAX YEAR 2019 Payable 2020	Late Payment Penalty Garnett after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 007-NEW ALBANY TWP.	LEGAL DESCRIPTION SE 1/4 28-2-6 .186 Ac		

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TOTAL AMOUNT DUE by May 11, 2020:	\$8.32
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+00022201909592838891

Autumn Grove Subdivision, LLC
c/o Real Estate Dept
820 W Broadway
LOUISVILLE, KY 40202

Remit Payment and Make Check Payable to:
FLOYD COUNTY TREASURER
PO BOX 3697
EVANSVILLE, IN 47736

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COUNTY: 22 - FLOYD

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 22-05-02-800-038.000-007	(COUNTY / DUPLICATE) NUMBER 22-05-02-800-038.000-007	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 007-NEW ALBANY TWP.	LEGAL DESCRIPTION SE 1/4 28-2-6 .186 Ac		

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TOTAL AMOUNT DUE by November 10, 2020:	\$8.32
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Autumn Grove Subdivision, LLC
c/o Real Estate Dept
820 W Broadway
LOUISVILLE, KY 40202

Remit Payment and Make Check Payable to:
FLOYD COUNTY TREASURER
PO BOX 3697
EVANSVILLE, IN 47736

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COUNTY: 22 - FLOYD

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 22-05-02-800-038.000-007	(COUNTY / DUPLICATE) NUMBER 22-05-02-800-038.000-007	TAX YEAR 2019 Payable 2020	DUE DATES SPRING - May 11, 2020 FALL - November 10, 2020
TAXING UNIT NAME 007-NEW ALBANY TWP.	LEGAL DESCRIPTION SE 1/4 28-2-6 .186 Ac		

PROPERTY ADDRESS KENZIG RD NEW ALBANY IN 47150	
PROPERTY TYPE Real Property	TOWNSHIP NEW ALBANY TWP.
ACRES 0.19	COUNTY SPECIFIC RATE / CREDIT 1% PTR-8.5085
COUNTY SPECIFIC RATE / CREDIT	COUNTY SPECIFIC RATE / CREDIT

DATE OF STATEMENT: 4/16/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$8.32	\$8.32
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
(County Specific Charge)	\$0.00	\$0.00
(County Specific Charge)	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$8.32	\$8.32

Autumn Grove Subdivision, LLC
c/o Real Estate Dept
820 W Broadway
LOUISVILLE, KY 40202

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

STATE FORM 53569 (R18 / 1-20)
APPROVED BY STATE BOARD OF ACCOUNTS, 2020

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PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE, IC 6-1.1-22-8.1

COUNTY: 22 - FLOYD

Garrett
SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 22-05-02-800-058.000-007	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 007-NEW ALBANY TWP.	LEGAL DESCRIPTION SE 1/4 28-2-6 1.988 Ac		



+00022201900095633821

TOTAL AMOUNT DUE
by May 11, 2020: **\$85.46**

(877) 947-2677
Pay online at: www.govtechtaxpro.com

28546-63275-1 Access Code: ZGG6JM20
Louisville Gas and Electric Company
Corp Tax Dept
PO Box 32010
Louisville KY 40232-2010

Remit Payment and Make Check Payable to:
Floyd County Treasurer
P.O. Box 3697
Evansville, IN 47736

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COUNTY: 22 - FLOYD

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 22-05-02-800-058.000-007	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 007-NEW ALBANY TWP.	LEGAL DESCRIPTION SE 1/4 28-2-6 1.988 Ac		



+00022201900095633822

TOTAL AMOUNT DUE
by November 10, 2020: **\$85.46**

Access code: ZGG6JM20
Louisville Gas and Electric Company
Corp Tax Dept
PO Box 32010
Louisville KY 40232-2010

(877) 947-2677
Pay online at: www.govtechtaxpro.com

Remit Payment and Make Check Payable to:
Floyd County Treasurer
P.O. Box 3697
Evansville, IN 47736

22050280005800000720192000000085467

COUNTY: 22 - FLOYD

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 22-05-02-800-058.000-007	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	DUE DATES
TAXING UNIT NAME 007-NEW ALBANY TWP.	LEGAL DESCRIPTION SE 1/4 28-2-6 1.988 Ac		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS KENZIG DR NEW ALBANY IN 47150	
PROPERTY TYPE Real Estate	TOWNSHIP NEW ALBANY TWP.
ACRES 1.99	BILL CODE
1% PTR-8.5085	

DATE OF STATEMENT: 04/09/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$85.46	\$85.46
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$85.46	\$85.46

Access code: ZGG6JM20
Louisville Gas and Electric Company
Corp Tax Dept
PO Box 32010
Louisville KY 40232-2010



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

STATE FORM 53569 (R18 / 1-20)
APPROVED BY STATE BOARD OF ACCOUNTS, 2020

PRESCRIBED BY THE DEPARTMENT OF TREASURY AND FINANCE, IC 6-1.1-22-8.1

COUNTY: 22 - FLOYD

Page 100 of 120
SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 22-107-00038-01	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 007-NEW ALBANY TWP.	LEGAL DESCRIPTION STATE UTILITY(form 11-A)		



+00022201900858637611

TOTAL AMOUNT DUE
by May 11, 2020: **\$68,117.75**

(877) 947-2677
Pay online at: www.govtechtaxpro.com

28541-63259-1 Access Code: PCMBXV20
Louisville Gas and Electric Company
Kent Blake
PO Box 32010
Louisville KY 40232-2010

Remit Payment and Make Check Payable to:
Floyd County Treasurer
P.O. Box 3697
Evansville, IN 47736

22107000380100000020191000068117759

COUNTY: 22 - FLOYD

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 22-107-00038-01	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 007-NEW ALBANY TWP.	LEGAL DESCRIPTION STATE UTILITY(form 11-A)		



+00022201900858637612

TOTAL AMOUNT DUE
by November 10, 2020: **\$68,117.75**

(877) 947-2677
Pay online at: www.govtechtaxpro.com

Access code: PCMBXV20
Louisville Gas and Electric Company
Kent Blake
PO Box 32010
Louisville KY 40232-2010

Remit Payment and Make Check Payable to:
Floyd County Treasurer
P.O. Box 3697
Evansville, IN 47736

22107000380100000020192000068117752

COUNTY: 22 - FLOYD

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 22-107-00038-01	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	DUE DATES
TAXING UNIT NAME 007-NEW ALBANY TWP.	LEGAL DESCRIPTION STATE UTILITY(form 11-A)		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS (Address on File)	
PROPERTY TYPE Personal	TOWNSHIP NEW ALBANY TWP.
ACRES 0.00	BILL CODE
1% PTR-8.5085	

Access code: PCMBXV20
Louisville Gas and Electric Company
Kent Blake
PO Box 32010
Louisville KY 40232-2010

DATE OF STATEMENT: 04/09/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$68,117.75	\$68,117.75
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$68,117.75	\$68,117.75



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

STATE FORM 53569 (R18 / 1-20)
 APPROVED BY STATE BOARD OF ACCOUNTS, 2020
COUNTY: 22 - FLOYD

TREASURER FORM TS-1A
 PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE, IC 6-1.1-22-8.1
Page 101 of 120
SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 22-108-00038-01	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME 008-NEW ALBANY CITY	LEGAL DESCRIPTION STATE UTILITY(form 11-A)		



+00022201907087653781

TOTAL AMOUNT DUE
by May 11, 2020: **\$53.54**

28541-63261-1 Access Code: PCMBXV20
 Louisville Gas and Electric Company
 Kent Blake
 PO Box 32010
 Louisville KY 40232-2010

(877) 947-2677
 Pay online at: www.govtechtaxpro.com

Remit Payment and Make Check Payable to:
 Floyd County Treasurer
 P.O. Box 3697
 Evansville, IN 47736

22108000380100000020191000000053543

COUNTY: 22 - FLOYD

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 22-108-00038-01	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME 008-NEW ALBANY CITY	LEGAL DESCRIPTION STATE UTILITY(form 11-A)		



+00022201907087653782

TOTAL AMOUNT DUE
by November 10, 2020: **\$53.54**

Access code: PCMBXV20
 Louisville Gas and Electric Company
 Kent Blake
 PO Box 32010
 Louisville KY 40232-2010

(877) 947-2677
 Pay online at: www.govtechtaxpro.com

Remit Payment and Make Check Payable to:
 Floyd County Treasurer
 P.O. Box 3697
 Evansville, IN 47736

22108000380100000020192000000053547

COUNTY: 22 - FLOYD

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 22-108-00038-01	DUPLICATE NUMBER	TAX YEAR 2019 Pay 2020	DUE DATES
TAXING UNIT NAME 008-NEW ALBANY CITY	LEGAL DESCRIPTION STATE UTILITY(form 11-A)		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS (Address on File)	
PROPERTY TYPE Personal	TOWNSHIP NEW ALBANY TWP.
ACRES 0.00	BILL CODE
1% PTR-8.5085	

Access code: PCMBXV20
 Louisville Gas and Electric Company
 Kent Blake
 PO Box 32010
 Louisville KY 40232-2010

DATE OF STATEMENT: 04/09/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$53.54	\$53.54
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$53.54	\$53.54



COUNTY: 31 - Harrison

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 SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 31-21-16-200-002.013-003	DUPLICATE NUMBER 991530	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME Boone Township	LEGAL DESCRIPTION 002-00712-00 LEASED FROM C.F.C.		



TOTAL AMOUNT DUE by May 11, 2020:	\$165.44
--	-----------------

C.F.C. Inc.
 PO Box 32010
 Attn: Tax Dept.
 Louisville KY 40232

(812)738-2348
 Pay Online at: www.harrisoncounty.in.gov
 Remit Payment and Make Check Payable to:
 Harrison County Treasurer
 245 Atwood St. Ste 213
 Corydon IN 47112

Reprinted: 04/16/2020 12:04 PM debbid

COUNTY: 31 - Harrison

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 31-21-16-200-002.013-003	DUPLICATE NUMBER 991530	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME Boone Township	LEGAL DESCRIPTION 002-00712-00 LEASED FROM C.F.C.		



TOTAL AMOUNT DUE by November 10, 2020:	\$165.44
---	-----------------

C.F.C. Inc.
 PO Box 32010
 Attn: Tax Dept.
 Louisville KY 40232

(812)738-2348
 Pay Online at: www.harrisoncounty.in.gov
 Remit Payment and Make Check Payable to:
 Harrison County Treasurer
 245 Atwood St. Ste 213
 Corydon IN 47112

Reprinted: 04/16/2020 12:04 PM debbid

COUNTY: 31 - Harrison

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 31-21-16-200-002.013-003	DUPLICATE NUMBER 991530	TAX YEAR 2019 Payable 2020	DUE DATES
TAXING UNIT NAME Boone Township	LEGAL DESCRIPTION 002-00712-00 LEASED FROM C.F.C.		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS Kintner Bottom Road, Laconia IN 47135	
PROPERTY TYPE Real	TOWNSHIP: Boone Township
ACRES 0.0000	BILL CODE

C.F.C. Inc.
 PO Box 32010
 Attn: Tax Dept.
 Louisville KY 40232

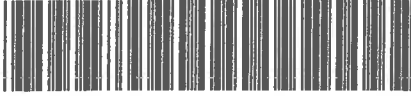
DATE OF STATEMENT: 04/16/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$165.44	\$165.44
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$321.74	\$0.00
Delinquent Penalty	\$32.18	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$353.92	\$0.00
Total Amount Due	\$165.44	\$165.44

Reprinted: 04/16/2020 12:04 PM debbid

Garrett

PROPERTY NUMBER 31-0031070	DUPLICATE NUMBER 1595275	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME Boone Township	PROPERTY DESCRIPTION STATE ASSESSMENT Public Utility Form 11-A Old # 102-00004-00		



TOTAL AMOUNT DUE by May 11, 2020:	\$32,528.84
--	--------------------

Louisville Gas & Elec. Co.
 Po Box 32010
 Louisville KY 40232-2010

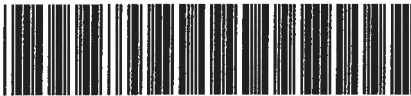
(812)738-2348
 Pay Online at: www.harrisoncounty.in.gov
 Remit Payment and Make Check Payable to:
 Harrison County Treasurer
 245 Atwood St. Ste 213
 Corydon IN 47112

Printed: 03/24/2020 12:53 PM chads

COUNTY: 31 - Harrison

FALL INSTALLMENT REMITTANCE COUPON

PROPERTY NUMBER 31-0031070	DUPLICATE NUMBER 1595275	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME Boone Township	PROPERTY DESCRIPTION STATE ASSESSMENT Public Utility Form 11-A Old # 102-00004-00		



TOTAL AMOUNT DUE by November 10, 2020:	\$32,528.84
---	--------------------

Louisville Gas & Elec. Co.
 Po Box 32010
 Louisville KY 40232-2010

(812)738-2348
 Pay Online at: www.harrisoncounty.in.gov
 Remit Payment and Make Check Payable to:
 Harrison County Treasurer
 245 Atwood St. Ste 213
 Corydon IN 47112

Printed: 03/24/2020 12:53 PM chads

COUNTY: 31 - Harrison

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PROPERTY NUMBER 31-0031070	DUPLICATE NUMBER 1595275	TAX YEAR 2019 Payable 2020	DUE DATES
TAXING UNIT NAME Boone Township	PROPERTY DESCRIPTION STATE ASSESSMENT Public Utility Form 11-A Old # 102-00004-00		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS IN	
PROPERTY TYPE Personal	TOWNSHIP: Boone Township
ACRES 0.0000	BILL CODE

Louisville Gas & Elec. Co.
 Po Box 32010
 Louisville KY 40232-2010

DATE OF STATEMENT: 03/24/2020

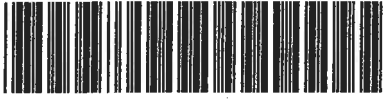
TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$32,528.84	\$32,528.84
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$32,528.84	\$32,528.84

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COUNTY: 31 - Harrison

Page 104 of 120
 Garrett

PARCEL NUMBER 31-21-09-100-001.013-003	DUPLICATE NUMBER 993869	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME Boone Township	LEGAL DESCRIPTION 002-01010-00 NW PT FRAC SEC 9-6-4 BLDG.ON LEASED GROUND FROM CEDAR FARM HARRISON		



TOTAL AMOUNT DUE by May 11, 2020:	\$63.63
--	----------------

Louisville Gas & Electric Co.
 Attn: Tax Dept PO Box 32010
 Louisville KY 40232

(812)738-2348
 Pay Online at: www.harrisoncounty.in.gov
 Remit Payment and Make Check Payable to:
 Harrison County Treasurer
 245 Atwood St. Ste 213
 Corydon IN 47112

Printed: 03/25/2020 11:56 AM chads

COUNTY: 31 - Harrison

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 31-21-09-100-001.013-003	DUPLICATE NUMBER 993869	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME Boone Township	LEGAL DESCRIPTION 002-01010-00 NW PT FRAC SEC 9-6-4 BLDG.ON LEASED GROUND FROM CEDAR FARM HARRISON		



TOTAL AMOUNT DUE by November 10, 2020:	\$63.63
---	----------------

Louisville Gas & Electric Co.
 Attn: Tax Dept PO Box 32010
 Louisville KY 40232

(812)738-2348
 Pay Online at: www.harrisoncounty.in.gov
 Remit Payment and Make Check Payable to:
 Harrison County Treasurer
 245 Atwood St. Ste 213
 Corydon IN 47112

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COUNTY: 31 - Harrison

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 31-21-09-100-001.013-003	DUPLICATE NUMBER 993869	TAX YEAR 2019 Payable 2020	DUE DATES SPRING - May 11, 2020 FALL - November 10, 2020
TAXING UNIT NAME Boone Township	LEGAL DESCRIPTION 002-01010-00 NW PT FRAC SEC 9-6-4 BLDG.ON LEASED GROUND FROM CEDAR FARM HARRISON		

PROPERTY ADDRESS Kintner Bottom Rd, Laconia IN 47135	
PROPERTY TYPE Real	TOWNSHIP: Boone Township
ACRES 0.0000	BILL CODE

Louisville Gas & Electric Co.
 Attn: Tax Dept PO Box 32010
 Louisville KY 40232

DATE OF STATEMENT: 03/25/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$63.63	\$63.63
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$63.63	\$63.63

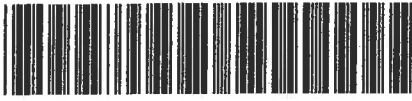
Printed: 03/25/2020 11:56 AM chads

COUNTY: 31 - Harrison

SPRING INSTALLMENT REMITTANCE COUPON

Page 105 of 120
 Garrett

PARCEL NUMBER 31-21-05-200-001.013-003	DUPLICATE NUMBER 1137559	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME Boone Township	LEGAL DESCRIPTION PT FRAC 5-6-4 Building on Leased Land 13x17 equipment shed		



TOTAL AMOUNT DUE by May 11, 2020:	\$289.36
--	-----------------

(812)738-2348
 Pay Online at: www.harrisoncounty.in.gov
 Remit Payment and Make Check Payable to:
 Harrison County Treasurer
 245 Atwood St. Ste 213
 Corydon IN 47112

Louisville Gas & Electric Co.
 Attn: Tax Dept PO Box 32010
 LOUISVILLE KY 40232

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COUNTY: 31 - Harrison

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 31-21-05-200-001.013-003	DUPLICATE NUMBER 1137559	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME Boone Township	LEGAL DESCRIPTION PT FRAC 5-6-4 Building on Leased Land 13x17 equipment shed		



TOTAL AMOUNT DUE by November 10, 2020:	\$289.36
---	-----------------

(812)738-2348
 Pay Online at: www.harrisoncounty.in.gov
 Remit Payment and Make Check Payable to:
 Harrison County Treasurer
 245 Atwood St. Ste 213
 Corydon IN 47112

Louisville Gas & Electric Co.
 Attn: Tax Dept PO Box 32010
 LOUISVILLE KY 40232

Printed: 03/25/2020 11:56 AM chads

COUNTY: 31 - Harrison

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 31-21-05-200-001.013-003	DUPLICATE NUMBER 1137559	TAX YEAR 2019 Payable 2020	DUE DATES
TAXING UNIT NAME Boone Township	LEGAL DESCRIPTION PT FRAC 5-6-4 Building on Leased Land 13x17 equipment shed		SPRING - May 11, 2020 FALL - November 10, 2020

PROPERTY ADDRESS Scenic View Dr SE, Laconia IN 47135	
PROPERTY TYPE Real	TOWNSHIP: Boone Township
ACRES 0.0000	BILL CODE

DATE OF STATEMENT: 03/25/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$289.36	\$289.36
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$289.36	\$289.36

Louisville Gas & Electric Co.
 Attn: Tax Dept PO Box 32010
 LOUISVILLE KY 40232

Printed: 03/25/2020 11:56 AM chads

COUNTY: 31 - Harrison

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 31-18-34-400-018.000-003	DUPLICATE NUMBER 993865	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after May 11, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2020.
TAXING UNIT NAME Boone Township	LEGAL DESCRIPTION 002-00794-00 PT SW QR SE QR 34-5-4 1.650 Survey On File 09-19-91		



TOTAL AMOUNT DUE by May 11, 2020:	\$255.20
--	-----------------

Louisville Gas & Electric Co.
Attn: Tax Dept PO Box 32010
Louisville KY 40232

(812)738-2348
Pay Online at: www.harrisoncounty.in.gov
Remit Payment and Make Check Payable to:
Harrison County Treasurer
245 Atwood St. Ste 213
Corydon IN 47112

Printed: 03/25/2020 11:56 AM chads

COUNTY: 31 - Harrison

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 31-18-34-400-018.000-003	DUPLICATE NUMBER 993865	TAX YEAR 2019 Payable 2020	Late Payment Penalty: 5% penalty after November 10, 2020, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2020.
TAXING UNIT NAME Boone Township	LEGAL DESCRIPTION 002-00794-00 PT SW QR SE QR 34-5-4 1.650 Survey On File 09-19-91		



TOTAL AMOUNT DUE by November 10, 2020:	\$255.20
---	-----------------

Louisville Gas & Electric Co.
Attn: Tax Dept PO Box 32010
Louisville KY 40232

(812)738-2348
Pay Online at: www.harrisoncounty.in.gov
Remit Payment and Make Check Payable to:
Harrison County Treasurer
245 Atwood St. Ste 213
Corydon IN 47112

Printed: 03/25/2020 11:56 AM chads

COUNTY: 31 - Harrison

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 31-18-34-400-018.000-003	DUPLICATE NUMBER 993865	TAX YEAR 2019 Payable 2020	DUE DATES SPRING - May 11, 2020 FALL - November 10, 2020
TAXING UNIT NAME Boone Township	LEGAL DESCRIPTION 002-00794-00 PT SW QR SE QR 34-5-4 1.650 Survey On File 09-19-91		

PROPERTY ADDRESS Kintner Bottom Rd Se, Laconia IN 47135	
PROPERTY TYPE Real	TOWNSHIP: Boone Township
ACRES 1.6500	BILL CODE

Louisville Gas & Electric Co.
Attn: Tax Dept PO Box 32010
Louisville KY 40232

DATE OF STATEMENT: 03/25/2020

TOTAL CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$255.20	\$255.20
Other Assessment (OA)	\$0.00	\$0.00
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Tax Adjustments	\$0.00	\$0.00
OA Adjustments	\$0.00	\$0.00
Payment Made	\$0.00	\$0.00
Total Amount Due	\$255.20	\$255.20

Printed: 03/25/2020 11:56 AM chads

Disbursement Request

¹Select payment method first. This form changes based on payment method.



²Only required if provided on the original documentation from the Supplier.

³Enter special payment instructions and/or information that should be included on the payment if applicable (i.e. return check internally to employee for mailing).

Payment Method¹: Check
 Company: LG&E

Check Due Date: 7/6/2020

Supplier: Jefferson County Clerk
 Remit to Address: 527 W. Jefferson
 City, State Zip: Louisville KY 40202
 Invoice Number²: _____

	Printed Name	Signature	Title	Date
Prepared by:	Ellie Stump		Support Analyst Transportation	7/1/2020
Approval:	Jeff Schneider		Manager - Transportation	7/1/2020
Approval:	_____	_____	_____	_____
Approval:	_____	_____	_____	_____

----insert additional lines above----

Reason for Expenditure

Line 1 - License and registration for LG&E Boat renewals, line 2 - 2020 Property Tax on LG&E trucks

Special Instructions/Description³

Please call Ellie Stump 627-3611 when check is ready

Accounting Distributions					
Project	Task	Exp Type	Exp Org	Amount	
X98383625	165100	0699	006250		300.00
X98378625	236033	0699	006250		10,823.93
----insert additional lines above----					
Total Disbursement				\$	11,123.93

Unit	2020 Property Taxes	License/Registration
6441	\$317.37	
6452	\$231.50	
6453	\$231.50	
6460	\$317.37	
6461	\$317.37	
6462	\$317.37	
6463	\$317.37	
6464	\$317.37	
6465	\$317.37	
6466	\$317.37	
6467	\$317.37	
6468	\$317.37	
6469	\$217.08	
6474	\$295.45	
6476	\$231.50	
6477	\$231.50	
6478	\$231.50	
6479	\$231.50	
6482	\$231.50	
6487	\$132.41	
6488	\$275.03	
6489	\$231.50	
6498	\$231.50	
8001	\$231.50	
8002	\$231.50	
8003	\$231.50	
8004	\$231.50	
8006	\$231.50	
8007	\$231.50	
8010	\$271.47	
8012	\$231.50	
8013	\$150.13	
8023	\$266.32	
8025	\$266.32	
8026	\$188.85	
8027	\$188.85	
8028	\$188.85	
8084	\$276.83	
8092	\$216.48	
8106	\$281.64	
8108	\$281.64	
KY0048KA	\$3.28	\$50.00
KY0048KB	\$3.28	\$50.00
KY0625SU	\$43.44	\$50.00

KY0625SV	\$34.84	\$50.00
KY0613RF	\$41.53	\$50.00
KY0625SW	\$43.44	\$50.00
7715	\$279.07	\$0.00
	\$10,823.93	\$300.00

Disbursement Request

JEFFER090920

Garrett

¹Select payment method first. This form changes based on payment method.



²Only required if provided on the original documentation from the Supplier.

³Enter special payment instructions and/or information that should be included on the payment if applicable (i.e. return check internally to employee for mailing).

Payment Method¹: Check
 Company: LG&E

Check Due Date: 9/10/2020

Supplier: Jefferson County Clerk
 Remit to Address: 527 W. Jefferson
 City, State Zip: Louisville KY 40202
 Invoice Number²: _____

	Printed Name	Signature	Title	Date
Prepared by:	Anthony DiCarlo		Support Analyst Transportation II	9/9/2020
Approval:	Jeff Schneider		Manager - Transportation	9/9/2020
Approval:				
Approval:				

----insert additional lines above----

Reason for Expenditure

Line 1 - License and Registration for September Renewals, Line 2 - 2020 Property tax on September Renewals

Special Instructions/Description³

Please call Ellie Stump 627-3611 when check is ready

Accounting Distributions					
Project	Task	Exp Type	Exp Org	Amount	
X97075541	G57566V	0630	005410	2,667.00	
X98378625	236033	0699	006250	37,904.07	
----insert additional lines above----					
			Total Disbursement	\$	40,571.07

Equipment ID	Property Tax	Registration	Total Due
6995	266.32	21	287.32
8022	266.32	21	287.32
8029	266.32	21	287.32
8034	188.85	21	209.85
8035	188.85	21	209.85
8036	188.85	21	209.85
8048	212.28	21	233.28
8057	266.32	21	287.32
8058	266.32	21	287.32
8059	266.32	21	287.32
8060	290.05	21	311.05
8062	188.85	21	209.85
8064	266.32	21	287.32
8065	216.18	21	237.18
8066	216.18	21	237.18
8067	216.18	21	237.18
8068	188.85	21	209.85
8071	238.4	21	259.4
8076	188.85	21	209.85
8087	216.48	21	237.48
8093	216.48	21	237.48
8094	216.48	21	237.48
8095	216.48	21	237.48
8096	216.48	21	237.48
8103	281.64	21	302.64
8107	281.64	21	302.64
8118	313.76	21	334.76
8124	216.48	21	237.48
8134	216.48	21	237.48
8135	281.64	21	302.64
8137	216.48	21	237.48
8141	306.86	21	327.86
8142	281.64	21	302.64
8143	281.64	21	302.64
8146	216.48	21	237.48
8150	305.96	21	326.96
8151	324.24	21	345.24
8152	305.96	21	326.96
8157	304.46	21	325.46
8161	248.9	21	269.9
8166	248.9	21	269.9
8167	248.9	21	269.9
8169	335.69	21	356.69
8172	326.67	21	347.67
8173	326.67	21	347.67
8177	248.9	21	269.9

8178	248.9	21	269.9
8181	305.96	21	326.96
8189	305.96	21	326.96
8191	248.9	21	269.9
8193	305.96	21	326.96
8194	305.96	21	326.96
8198	305.96	21	326.96
8199	305.96	21	326.96
8204	248.9	21	269.9
8205	248.9	21	269.9
8209	305.96	21	326.96
8210	305.96	21	326.96
8211	305.96	21	326.96
8212	305.96	21	326.96
8213	305.96	21	326.96
8214	305.96	21	326.96
8217	248.9	21	269.9
8218	305.96	21	326.96
8220	305.96	21	326.96
8223	248.9	21	269.9
8224	305.96	21	326.96
8225	305.96	21	326.96
8226	305.96	21	326.96
8227	305.96	21	326.96
8231	305.96	21	326.96
8232	305.96	21	326.96
8233	248.9	21	269.9
8235	352.35	21	373.35
8236	352.35	21	373.35
8237	352.35	21	373.35
8240	305.96	21	326.96
8245	305.96	21	326.96
8246	352.35	21	373.35
8247	352.35	21	373.35
8248	352.35	21	373.35
8249	305.96	21	326.96
8250	305.96	21	326.96
8251	305.96	21	326.96
8252	305.96	21	326.96
8253	352.35	21	373.35
8256	352.35	21	373.35
8257	305.96	21	326.96
8258	305.96	21	326.96
8259	108.09	21	129.09
8260	352.35	21	373.35
8261	352.35	21	373.35
8262	363.91	21	384.91

8266	342.58	21	363.58
8267	342.58	21	363.58
8268	342.58	21	363.58
8272	352.35	21	373.35
8273	352.35	21	373.35
8274	335.77	21	356.77
8275	342.58	21	363.58
8276	342.58	21	363.58
8279	342.58	21	363.58
8283	342.58	21	363.58
8284	382.97	21	403.97
8286	363.91	21	384.91
8290	342.58	21	363.58
8291	342.58	21	363.58
8292	342.58	21	363.58
8293	342.58	21	363.58
8294	342.58	21	363.58
8295	342.58	21	363.58
8300	342.58	21	363.58
8316	342.58	21	363.58
8317	342.58	21	363.58
8318	342.58	21	363.58
8324	363.91	21	384.91
8325	342.58	21	363.58
8326	342.58	21	363.58
8327	342.58	21	363.58
8328	342.58	21	363.58
8329	444.1	21	465.1
8330	385.37	21	406.37
8332	342.58	21	363.58
8346	369.9	21	390.9
8356	408.52	21	429.52
8360	408.52	21	429.52
8628	305.96	21	326.96
	37904.07	2667	40571.07

Disbursement Request

JEFFER091120

¹Select payment method first. This form changes based on payment method.

²Only required if provided on the original documentation from the Supplier.

³Enter special payment instructions and/or information that should be included on the payment if applicable (i.e. return check internally to employee for mailing).

Payment Method¹: Check
 Company: LG&E

Check Due Date: 9/14/2020

Supplier: Jefferson County Clerk
 Remit to Address: 527 W. Jefferson
 City, State Zip: Louisville KY 40202
 Invoice Number²: _____

	Printed Name	Signature	Title	Date
Prepared by:	Anthony DiCarlo		Support Analyst II - Transportation	9/11/2020
Approval:	Jeff Schneider		Manager - Transportation	9/11/2020
Approval:				
Approval:				

---insert additional lines above---

Reason for Expenditure

Line 1 - License and Registration for September Renewals, Line 2 - 2020 Property tax on September Renewals

Special Instructions/Description³

Please call Anthony DiCarlo 627-2797 when check is ready

Accounting Distributions				
Project	Task	Exp Type	Exp Org	Amount
X97075541	G57566V	0630	005410	2,205.00
X98378625	236033	0699	006250	34,462.01
<p>---insert additional lines above---</p>				
			Total Disbursement	\$ 36,667.01

Equipment ID	Property Tax	Registration	Total Due
8011	215.59	21	236.59
8016	188.85	21	209.85
8032	188.85	21	209.85
8033	188.85	21	209.85
8038	188.85	21	209.85
8040	188.85	21	209.85
8045	188.85	21	209.85
8049	275.03	21	296.03
8051	188.85	21	209.85
8054	295.45	21	316.45
8055	295.45	21	316.45
8070	188.85	21	209.85
8077	188.85	21	209.85
8081	162.74	21	183.74
8082	188.85	21	209.85
8083	214.08	21	235.08
8085	341.39	21	362.39
8088	343.61	21	364.61
8090	216.48	21	237.48
8097	370.51	21	391.51
8098	370.51	21	391.51
8099	370.51	21	391.51
8100	343.61	21	364.61
8101	353.01	21	374.01
8109	370.51	21	391.51
8110	370.51	21	391.51
8111	370.51	21	391.51
8113	164.83	21	185.83
8119	216.48	21	237.48
8125	370.51	21	391.51
8130	370.51	21	391.51
8131	370.51	21	391.51
8136	370.51	21	391.51
8140	216.48	21	237.48
8158	366.91	21	387.91
8159	366.91	21	387.91
8160	248.9	21	269.90
8165	248.9	21	269.90
8174	410.74	21	431.74
8175	248.9	21	269.90
8179	193.06	21	214.06
8183	366.91	21	387.91
8184	366.91	21	387.91
8185	366.91	21	387.91
8186	366.91	21	387.91
8187	366.91	21	387.91

8188	410.74	21	431.74
8192	248.9	21	269.90
8195	248.9	21	269.90
8196	248.9	21	269.90
8197	410.74	21	431.74
8200	410.74	21	431.74
8201	410.74	21	431.74
8202	337.21	21	358.21
8203	248.9	21	269.90
8206	248.9	21	269.90
8207	248.9	21	269.90
8208	248.9	21	269.90
8215	398.43	21	419.43
8216	398.43	21	419.43
8219	398.43	21	419.43
8221	340.61	21	361.61
8222	248.9	21	269.90
8228	248.9	21	269.90
8229	248.9	21	269.90
8230	248.9	21	269.90
8234	352.35	21	373.35
8239	352.35	21	373.35
8241	352.35	21	373.35
8242	352.35	21	373.35
8243	352.35	21	373.35
8244	352.35	21	373.35
8254	352.35	21	373.35
8255	352.35	21	373.35
8270	280.5	21	301.50
8271	335.77	21	356.77
8277	469.6	21	490.60
8278	469.6	21	490.60
8281	469.6	21	490.60
8282	469.6	21	490.60
8287	375.78	21	396.78
8288	375.78	21	396.78
8289	375.78	21	396.78
8296	375.78	21	396.78
8297	375.78	21	396.78
8298	375.78	21	396.78
8299	375.78	21	396.78
8301	375.78	21	396.78
8302	375.78	21	396.78
8303	469.6	21	490.60
8304	469.6	21	490.60
8306	469.6	21	490.60
8308	469.6	21	490.60

8311	398.43	21	419.43
8312	398.43	21	419.43
8313	375.78	21	396.78
8314	375.78	21	396.78
8315	375.78	21	396.78
8319	375.78	21	396.78
8320	375.78	21	396.78
8321	375.78	21	396.78
8322	375.78	21	396.78
8331	375.78	21	396.78
8396	447.87	21	468.87
8511	216.48	21	237.48
	34462.01	2205	36667.01

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: LOUISVILLE GAS AND ELECTRIC CO
 ATTN
 Address: C/O SCOTT WILLIAMS DIR CORP 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	Multiplier	Tax Due	Total Real and Tangible Tax Due
REAL ESTATE CNTY	49,490,949.00	0.0780		38,602.94		0.0780			38,602.94
REAL ESTATE EXT	49,490,949.00	0.0436		21,553.31		0.0556			21,553.31
REAL ESTATE HLTH	49,490,949.00	0.0400		19,796.38		0.0400			19,796.38
REAL ESTATE LIB	49,490,949.00	0.1170		57,904.41		0.1291			57,904.41
REAL ESTATE SCHL	49,490,949.00	0.7550		373,656.66		0.7550			373,656.66
WATERSHED DISTI WSHD	119,439.00	0.0260		31.05					31.05
TANGIBLE CNTY		0.0780			24,923,346.00	0.0780		19,440.21	19,440.21
TANGIBLE EXT		0.0436			24,923,346.00	0.0556		13,845.92	13,845.92
TANGIBLE HLTH		0.0400	0.00		24,923,346.00	0.0400		9,969.34	9,969.34
TANGIBLE LIB		0.1170			24,923,346.00	0.1291		32,176.04	32,176.04
TANGIBLE SCHL		0.7550			24,923,346.00	0.7550		188,171.26	188,171.26

Signed Tina R. Browning
 County Clerk

Total Due: 775,147.52

KENTUCKY REVENUE CABINET
DEPARTMENT OF PROPERTY VALUATION
FRANKFORT, KENTUCKY 40620

NOTICE OF ASSESSMENT FOR PUBLIC SERVICE COMPANY

LOUISVILLE GAS AND ELECTRIC COMPANY
P.O. BOX 32010
LOUISVILLE, KY 40232-2010

DATE: October 30, 2020

TAX YEAR: 2020

<u>PROPERTY CLASS</u> <u>STATE AND LOCAL</u>	<u>ASSESSMENT</u>	<u>TAX AMOUNT</u>
REAL ESTATE	1,031,844,549	1,258,850.35
*TANGIBLE PROPERTY @ .45	1,169,365,673	5,262,145.53
BUSINESS INVENTORY (OT) @ .05	23,061,660	11,530.83
 <u>STATE TAX ONLY</u>		
MANUFACTURING MACHINERY @ .15	1,610,267,392	2,415,401.09
POLLUTION CONTROL @ .15	1,568,666,760	2,353,000.14
BUSINESS INVENTORY (MM) @ .05	43,619,950	21,809.98
FOREIGN TRADE ZONE @ .001	14,512,233	145.12
INTANGIBLES @ .25	0	0.00
INTANGIBLES @ .015	0	0.00
 <u>TOTAL ASSESSMENT</u>	 <u>5,461,338,217</u>	 <u>11,322,883.04</u>

*EXCLUDES MOTOR VEHICLES & LEASED RAILCARS

CLEAN COAL INCENTIVE CREDIT **(300,208.00)**

Total Liability **11,022,675.04**

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E information.

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E was \$243,800 and in the test period was \$237,600.
- b. The rebates were recorded in FERC account 921 for the following periods requested:

Year	Amount
2018	\$243,427.13
2019	\$227,390.89
2020	\$190,984.61

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E schedule.

Case No. 2020-00350
Attachment to Response to AG-KIUC-1 Question No. 33
Page 1 of 8
Arbough/Garrett

Louisville Gas And Electric Company
Amortization Expense - Regulatory Assets (a)
Description

Description	Account Used for Amortization	Amortization Period	Order No. / Docket No.
WINTER STORM 2009 - ELECTRIC	571/593	Ongoing	KPSC 2009-00175 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371 KSPC 2018-00295
WINTER STORM 2009 - GAS	880	Ongoing	KPSC 2009-00175 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371 KSPC 2018-00295
RATE CASE EXPENSES - ELECTRIC	928	Ongoing	KPSC 2014-00372 KPSC 2016-00371 KPSC 2018-00295
RATE CASE EXPENSES - GAS	928	Ongoing	KPSC 2014-00372 KPSC 2016-00371 KPSC 2018-00295
CARBON MANAGEMENT RESEARCH GROUP	930	Aug-10 to Jul-20	KPSC 2008-00308 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371
WIND STORM REGULATORY ASSET	593	Ongoing	KPSC 2018-00295 KPSC 2008-00456 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372
INTEREST RATE SWAPS (Mark to Market)	244/427	Varying from 2020 - 2033	KPSC 2000-00275 KPSC 2003-00299 KPSC 2003-00433 KPSC 2008-00252 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371
2011 SUMMER STORM - ELECTRIC	593	Ongoing	KPSC 2018-00295 KPSC 2011-00380 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371
FORWARD STARTING SWAP LOSSES	427	Sep-15 to Oct-45	KPSC 2018-00295 KPSC 2014-00089 KPSC 2014-00372 KPSC 2016-00371
SWAP TERMINATION (Wachovia)	930	Aug-10 to Apr-35	KPSC 2018-00295 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371
SWAP TERMINATION (Bank of America)	427	Jul-17 to Mar-34	KPSC 2018-00295 KPSC 2016-00393 KPSC 2016-00371 KPSC 2018-00295
REG ASSET - PENSION GAIN-LOSS AMORTIZATION (b)	926	Rolling 15 Years	KPSC 2014-00372 KPSC 2016-00371 KPSC 2018-00295
ASC 715 - PENSION AND POSTRETIREMENT (b)	926/107	Ongoing	KPSC 2003-00433 KPSC 2008-00252 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371 KSPC 2018-00295
ASC 740 - INCOME TAXES	410, 411, 282, 283	Ongoing	FERC A104-2-000 FERC A107-1-000 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371 KSPC 2018-00295
PLANT OUTAGE NORMALIZATION	510 to 515, 549 to 554	Ongoing	KPSC 2018-00295 KPSC 2016-00371 KPSC 2018-00295
2018 SUMMER STORM	593	May-19 to Apr-29	Proposed: Case No. 2020-00350 KPSC 2018-00295 KSPC 2018-00304 KPSC 2019-00017
WINTER STORM 2018	571, 580, 583, 590, 593, 594, 595, 598	Jul-21 to Jun 31	Proposed: Case No. 2020-00350
AMI O&M - ELECTRIC (c)	N/A	N/A	Proposed: Case No. 2020-00350
AMI O&M - GAS (c)	N/A	N/A	Proposed: Case No. 2020-00350
AMI CAPITAL - ELECTRIC (c)	N/A	N/A	Proposed: Case No. 2020-00350
AMI CAPITAL - GAS (c)	N/A	N/A	Proposed: Case No. 2020-00350
Total			Proposed: Case No. 2020-00350

(a) Mechanisms and ARO's are excluded from schedule as they do not pertain to the current filing.
(b) At the time this data request was submitted the December 2020 pension remeasurement entries had not yet been booked.
(c) The amounts included in Mr. Blake's testimony have been updated for estimated AMI costs.

Case No. 2020-00350
Attachment to Response to AG-KIUC-1 Question No. 33
Page 2 of 8
Arbough/Garrett

Louisville Gas And Electric Company
Amortization Expense - Regulatory Assets (a)
Description

	Beginning Balance	2016 Annual Activity	Amortization	Ending Balance
WINTER STORM 2009 - ELECTRIC	20,015,738	-	(4,367,070)	15,648,668
WINTER STORM 2009 - GAS	76,858		(16,769)	60,089
RATE CASE EXPENSES - ELECTRIC	947,710	1,088,946	(379,199)	1,657,457
RATE CASE EXPENSES - GAS	236,927	304,524	(94,799)	446,652
CARBON MANAGEMENT RESEARCH GROUP	154,470	97,560	(97,560)	154,470
WIND STORM REGULATORY ASSET	10,789,319		(2,354,033)	8,435,286
INTEREST RATE SWAPS (Mark to Market)	47,145,364	545,823	(16,726,170)	30,965,017
2011 SUMMER STORM - ELECTRIC	3,220,850	-	(1,610,425)	1,610,425
FORWARD STARTING SWAP LOSSES	43,065,873		(2,397,987)	40,667,886
SWAP TERMINATION (Wachovia)	7,512,769	-	(388,659)	7,124,110
SWAP TERMINATION (Bank of America)	-	9,409,000		9,409,000
REG ASSET - PENSION GAIN-LOSS AMORTIZATION (b)	5,747,780	5,211,253	(73,791)	10,885,242
ASC 715 - PENSION AND POSTRETIREMENT (b)	208,956,368	26,697,256		235,653,624
ASC 740 - INCOME TAXES	13,526,884	936,822	(288,422)	14,175,284
PLANT OUTAGE NORMALIZATION				
2018 SUMMER STORM				
WINTER STORM 2018				
AMI O&M - ELECTRIC (c)				
AMI O&M - GAS (c)				
AMI CAPITAL - ELECTRIC (c)				
AMI CAPITAL - GAS (c)				
Total	361,396,910	44,291,184	(28,794,884)	376,893,210

(a) Mechanisms and ARO's are excluded from schedule as they do not pertain to the current filing.

(b) At the time this data request was submitted the December 2020 pension remeasurement entries had not yet been booked.

(c) The amounts included in Mr. Blake's testimony have been updated for estimated AMI costs.

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Louisville Gas And Electric Company
Amortization Expense - Regulatory Assets (a)
Description
WINTER STORM 2009 - ELECTRIC

Description	Beginning Balance	2017		Ending Balance
		Annual Activity	Amortization	
WINTER STORM 2009 - ELECTRIC	15,648,668		(4,367,070)	11,281,598
WINTER STORM 2009 - GAS	60,089		(16,769)	43,320
RATE CASE EXPENSES - ELECTRIC	1,657,457	556,903	(562,502)	1,651,858
RATE CASE EXPENSES - GAS	446,652	151,745	(143,534)	454,863
CARBON MANAGEMENT RESEARCH GROUP	154,470	351,120	(351,120)	154,470
WIND STORM REGULATORY ASSET	8,435,286		(2,354,033)	6,081,253
INTEREST RATE SWAPS (Mark to Market)	30,965,017	3,869,588	(8,513,181)	26,321,424
2011 SUMMER STORM - ELECTRIC	1,610,425		(1,207,819)	402,606
FORWARD STARTING SWAP LOSSES	40,667,886		(2,391,436)	38,276,450
SWAP TERMINATION (Wachovia)	7,124,110		(388,659)	6,735,451
SWAP TERMINATION (Bank of America)	9,409,000		(279,475)	9,129,525
REG ASSET - PENSION GAIN-LOSS AMORTIZATION (b)	10,885,242	8,678,237	(968,312)	18,595,167
ASC 715 - PENSION AND POSTRETIREMENT (b)	235,653,624	21,336,144	(41,786,402)	215,203,366
ASC 740 - INCOME TAXES	14,175,284	2,640	(6,643,962)	7,533,962
PLANT OUTAGE NORMALIZATION	-	3,043,316	-	3,043,316
2018 SUMMER STORM				
WINTER STORM 2018				
AMI O&M - ELECTRIC (c)				
AMI O&M - GAS (c)				
AMI CAPITAL - ELECTRIC (c)				
AMI CAPITAL - GAS (c)				
Total	376,893,210	37,989,693	(69,974,274)	344,908,629

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Louisville Gas And Electric Company
Amortization Expense - Regulatory Assets (a)
Description

	Beginning Balance	2018	Amortization	Ending Balance
	11,281,598	Annual Activity	(4,367,070)	6,914,528
WINTER STORM 2009 - ELECTRIC				
WINTER STORM 2009 - GAS	43,320		(16,769)	26,551
RATE CASE EXPENSES - ELECTRIC	1,651,858	618,737	(745,806)	1,524,789
RATE CASE EXPENSES - GAS	454,863	174,943	(192,268)	437,538
CARBON MANAGEMENT RESEARCH GROUP	154,470	97,560	(97,560)	154,470
WIND STORM REGULATORY ASSET	6,081,253		(2,354,035)	3,727,218
INTEREST RATE SWAPS (Mark to Market)	26,321,424	3,897,242	(10,322,346)	19,896,320
2011 SUMMER STORM - ELECTRIC	402,606	134,202	(536,808)	-
FORWARD STARTING SWAP LOSSES	38,276,450		(2,391,436)	35,885,014
SWAP TERMINATION (Wachovia)	6,735,451		(388,659)	6,346,792
SWAP TERMINATION (Bank of America)	9,129,525		(558,950)	8,570,575
REG ASSET - PENSION GAIN-LOSS AMORTIZATION (b)	18,595,167	6,556,823		25,151,990
ASC 715 - PENSION AND POSTRETIREMENT (b)	215,203,366	30,185,552	(22,922,817)	222,466,101
ASC 740 - INCOME TAXES	7,533,962	649,259	(1,151,405)	7,031,816
PLANT OUTAGE NORMALIZATION	3,043,316	4,372,827		7,416,143
2018 SUMMER STORM	-	2,463,048		2,463,048
WINTER STORM 2018	-	6,299,641		6,299,641
AMI O&M - ELECTRIC (c)				
AMI O&M - GAS (c)				
AMI CAPITAL - ELECTRIC (c)				
AMI CAPITAL - GAS (c)				
Total	344,908,629	55,449,834	(46,045,929)	354,312,534

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Louisville Gas And Electric Company
Amortization Expense - Regulatory Assets (a)
Description

	Beginning Balance	2019	Amortization	Ending Balance
	6,914,528	Annual Activity	(3,135,333)	3,779,195
WINTER STORM 2009 - ELECTRIC				
WINTER STORM 2009 - GAS	26,551		(12,038)	14,513
RATE CASE EXPENSES - ELECTRIC	1,524,789	268,306	(773,811)	1,019,284
RATE CASE EXPENSES - GAS	437,538	73,202	(232,010)	278,730
CARBON MANAGEMENT RESEARCH GROUP	154,470		(97,560)	56,910
WIND STORM REGULATORY ASSET	3,727,218		(1,690,075)	2,037,143
INTEREST RATE SWAPS (Mark to Market)	19,896,320	6,493,201	(4,700,998)	21,688,523
2011 SUMMER STORM - ELECTRIC	-	-	-	-
FORWARD STARTING SWAP LOSSES	35,885,014		(2,391,436)	33,493,578
SWAP TERMINATION (Wachovia)	6,346,792		(388,659)	5,958,133
SWAP TERMINATION (Bank of America)	8,570,575		(558,949)	8,011,626
REG ASSET - PENSION GAIN-LOSS AMORTIZATION (b)	25,151,990	4,101,095		29,253,085
ASC 715 - PENSION AND POSTRETIREMENT (b)	222,466,101	(26,242,375)	(20,408,040)	175,815,686
ASC 740 - INCOME TAXES	7,031,816	60,704	(170,003)	6,922,517
PLANT OUTAGE NORMALIZATION	7,416,143	9,043,005	(609,829)	15,849,319
2018 SUMMER STORM	2,463,048	-	(164,203)	2,298,845
WINTER STORM 2018	6,299,641	204,399	-	6,504,040
AMI O&M - ELECTRIC (c)				
AMI O&M - GAS (c)				
AMI CAPITAL - ELECTRIC (c)				
AMI CAPITAL - GAS (c)				
Total	354,312,534	(5,998,463)	(35,332,944)	312,981,127

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Louisville Gas And Electric Company
Amortization Expense - Regulatory Assets (a)
Description

	Beginning Balance	2020 Annual Activity	Amortization (2,519,464)	Ending Balance
WINTER STORM 2009 - ELECTRIC	3,779,195			1,259,731
WINTER STORM 2009 - GAS	14,513		(9,675)	4,838
RATE CASE EXPENSES - ELECTRIC	1,019,284	612,173	(787,814)	843,643
RATE CASE EXPENSES - GAS	278,730	173,186	(251,882)	200,034
CARBON MANAGEMENT RESEARCH GROUP	56,910	-	(56,910)	-
WIND STORM REGULATORY ASSET	2,037,143		(1,358,096)	679,047
INTEREST RATE SWAPS (Mark to Market)	21,688,523	8,871,413	(7,261,878)	23,298,058
2011 SUMMER STORM - ELECTRIC	-			-
FORWARD STARTING SWAP LOSSES	33,493,578	-	(2,397,988)	31,095,590
SWAP TERMINATION (Wachovia)	5,958,133	-	(259,106)	5,699,027
SWAP TERMINATION (Bank of America)	8,011,626	-	(558,950)	7,452,676
REG ASSET - PENSION GAIN-LOSS AMORTIZATION (b)	29,253,085	6,146,092	(46,884)	35,352,293
ASC 715 - PENSION AND POSTRETIREMENT (b)	175,815,686	(18,552,701)		157,262,985
ASC 740 - INCOME TAXES	6,922,517	14,375	(158,863)	6,778,029
PLANT OUTAGE NORMALIZATION	15,849,319	(2,462,409)	(914,744)	12,472,166
2018 SUMMER STORM	2,298,845	-	(246,305)	2,052,540
WINTER STORM 2018	6,504,040	-	-	6,504,040
AMI O&M - ELECTRIC (c)				
AMI O&M - GAS (c)				
AMI CAPITAL - ELECTRIC (c)				
AMI CAPITAL - GAS (c)				
Total	312,981,127	(5,197,871)	(16,828,559)	290,954,697

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Louisville Gas And Electric Company
Amortization Expense - Regulatory Assets (a)
Description

Description	Beginning Balance	Base Period (03/20-02/21)		Ending Balance
		Annual Activity	Amortization	
WINTER STORM 2009 - ELECTRIC	3,359,285	-	(2,519,464)	839,821
WINTER STORM 2009 - GAS	12,899	-	(9,674)	3,225
RATE CASE EXPENSES - ELECTRIC	893,502	648,618	(787,814)	754,306
RATE CASE EXPENSES - GAS	237,970	182,163	(251,882)	168,251
CARBON MANAGEMENT RESEARCH GROUP	40,650	-	(40,650)	-
WIND STORM REGULATORY ASSET	1,810,795	-	(1,358,096)	452,699
INTEREST RATE SWAPS (Mark to Market)	26,357,878	3,773,721	(5,637,989)	24,493,610
2011 SUMMER STORM - ELECTRIC	-	-	-	-
FORWARD STARTING SWAP LOSSES	33,100,465	-	(2,391,436)	30,709,029
SWAP TERMINATION (Wachovia)	5,893,356	-	(388,660)	5,504,697
SWAP TERMINATION (Bank of America)	7,918,467	-	(558,950)	7,359,517
REG ASSET - PENSION GAIN-LOSS AMORTIZATION (b)	29,253,085	7,618,043	(61,064)	36,810,064
ASC 715 - PENSION AND POSTRETIREMENT (b)	175,815,686	(1,040,359)	(21,764,349)	153,010,978
ASC 740 - INCOME TAXES	6,922,516	-	(158,864)	6,763,652
PLANT OUTAGE NORMALIZATION	16,706,219	(2,748,997)	(914,744)	13,042,478
2018 SUMMER STORM	2,257,794	-	(246,305)	2,011,489
WINTER STORM 2018	6,504,040	-	-	6,504,040
AMI O&M - ELECTRIC (c)				
AMI O&M - GAS (c)				
AMI CAPITAL - ELECTRIC (c)				
AMI CAPITAL - GAS (c)				
Total	317,084,607	8,433,190	(37,089,941)	288,427,856

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Louisville Gas And Electric Company
Amortization Expense - Regulatory Assets (a)
Description

	Beginning Balance	Forecast Test Period (07/21 - 06/22) Annual Activity	Amortization	Ending Balance
WINTER STORM 2009 - ELECTRIC	-	-	-	-
WINTER STORM 2009 - GAS	-	-	-	-
RATE CASE EXPENSES - ELECTRIC	694,317	-	(231,439)	462,878
RATE CASE EXPENSES - GAS	142,369	-	(47,457)	94,913
CARBON MANAGEMENT RESEARCH GROUP	-	-	-	-
WIND STORM REGULATORY ASSET	-	-	-	-
INTEREST RATE SWAPS (Mark to Market)	23,740,645	-	(2,245,550)	21,495,095
2011 SUMMER STORM - ELECTRIC	-	-	-	-
FORWARD STARTING SWAP LOSSES	29,909,700	-	(2,391,436)	27,518,264
SWAP TERMINATION (Wachovia)	5,375,144	-	(388,659)	4,986,485
SWAP TERMINATION (Bank of America)	7,173,200	-	(558,950)	6,614,250
REG ASSET - PENSION GAIN-LOSS AMORTIZATION (b)	40,509,232	5,299,239	(36,035)	45,772,436
ASC 715 - PENSION AND POSTRETIREMENT (b)	143,596,930	(2,711,177)	(21,046,780)	119,838,973
ASC 740 - INCOME TAXES	6,684,220	-	(18,885)	6,665,335
PLANT OUTAGE NORMALIZATION	17,486,537	(2,966,333)	(2,453,166)	12,067,037
2018 SUMMER STORM	1,929,387	-	(246,305)	1,683,082
WINTER STORM 2018	6,504,040	-	(650,404)	5,853,636
AMI O&M - ELECTRIC (c)	-	1,072,516	-	1,072,516
AMI O&M - GAS (c)	-	241,624	-	241,624
AMI CAPITAL - ELECTRIC (c)	-	167,676	-	167,676
AMI CAPITAL - GAS (c)	-	66,629	-	66,629
Total	283,745,721	1,170,174	(30,315,065)	254,600,830

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LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E schedule. Certain portions of the attachment are confidential pursuant to the Commission's February 24, 2020 Order in Case No. 2019-00370.

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Louisville Gas And Electric Company
Amortization Expense - Regulatory Liabilities (a)

Description	Account Used for Amortization	Amortization Period	Order No. / Docket No.
FASB 109 ADJ-FED INCOME TAX (ASC 740) (b)	190/282	Ongoing	KPSC 2005-00180 KPSC 2006-00457 KPSC 2009-00549 KPSC 2012-00222 KPSC 2014-00372 KSPC 2016-00371 KSPC 2018-00034 KSPC 2018-00295
REG LIABILITY - REFINED COAL (c)	454/456/501	Ongoing	KPSC 2015-00264 KSPC 2016-00371 KSPC 2018-00295 FERC EL 15-92-000 FERC EL 15-92-000
REG LIABILITY - TCJA - KPSC ONLY COAL CONTRACTS	Various 186	Apr-18 to Apr-19 Nov-10 to Dec-16	KPSC 2018-00034 FERC AC11-83-000 FERC EC10-77-000 KPSC 2010-00204 KPSC 2014-00372 KPSC 2016-00371
EMISSION ALLOWANCES	186	Nov-10 to Dec-40	FERC AC11-83-000 FERC EC10-77-000 KPSC 2010-00204 KPSC 2012-00222 KPSC 2014-00372
REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	427	Sep-15 to Oct-45	KPSC 2012-00233 KPSC 2012-00222 KPSC 2014-00372 KSPC 2016-00371 KSPC 2018-00295
MISO EXIT FEE REFUND	575	Jul-15 to Jun-17	KPSC 2003-00266 KPSC 2008-00252 KPSC 2012-00222 KPSC 2014-00372 FERC EC06-4-001 FERC ER06-20-000 FERC ER06-20-001 FERC EC06-4-000
REG LIABILITY - 2011 SUMMER STORM	593	Ongoing	KPSC 2011-00380 KPSC 2012-00222 KPSC 2014-00372 KPSC 2016-00371 KSPC 2018-00295
REG LIABILITY - UTILITY SETTLEMENT (c)			Proposed: KPSC Case No. 2020-00350

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) The amortization for the forecast test period (07/21-06/22) represents the amount for the proposed surcredit

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Louisville Gas And Electric Company
Amortization Expense - Regulatory Liabilities (a)
Description
 FASB 109 ADJ-FED INCOME TAX (ASC 740) (b)

	Beginning Balance	2016 Amortization	Annual Activity	Ending Balance
FASB 109 ADJ-FED INCOME TAX (ASC 740) (b)	35,919,540	2,038,105	2,378,368	36,259,802
REG LIABILITY - REFINED COAL (c)	-	-	292,825	292,825
REG LIABILITY - TCJA - KPSC ONLY COAL CONTRACTS	7,623,462	7,623,462	-	-
EMISSION ALLOWANCES	1,161,966	1,300,197	138,231	-
REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	39,981,220	5,620,905	4,183,273	38,543,589
MISO EXIT FEE REFUND	391,158	260,772	-	130,386
REG LIABILITY - 2011 SUMMER STORM				-
REG LIABILITY - UTILITY SETTLEMENT (c)				-
Total	85,077,347	16,843,441	6,992,696	75,226,602

(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) The amortization for the forecast test period (07/21-06/22) represents the amount for the proposed surcredit

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Louisville Gas And Electric Company
Amortization Expense - Regulatory Liabilities (a)
Description
 FASB 109 ADJ-FED INCOME TAX (ASC 740) (b)

	Beginning Balance	2017 Amortization	Annual Activity	Ending Balance
FASB 109 ADJ-FED INCOME TAX (ASC 740) (b)	36,259,802	230,076,157	753,464,903	559,648,548
REG LIABILITY - REFINED COAL (c)	292,825	166,429	596,250	722,646
REG LIABILITY - TCJA - KPSC ONLY COAL CONTRACTS	-	-	-	-
EMISSION ALLOWANCES	-	-	-	-
REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	38,543,589	1,433,703.93	-	37,109,885
MISO EXIT FEE REFUND	130,386	130,386	-	-
REG LIABILITY - 2011 SUMMER STORM				-
REG LIABILITY - UTILITY SETTLEMENT (c)				-
Total	75,226,602	231,806,676	754,061,153	597,481,079

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(b) Unprotected excess ADIT amortized in the forecast test period (07/21-06/22) as included in the surcredit

(c) The amortization for the forecast test period (07/21-06/22) represents the amount for the proposed surcredit

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Louisville Gas And Electric Company
Amortization Expense - Regulatory Liabilities (a)
Description
 FASB 109 ADJ-FED INCOME TAX (ASC 740) (b)

	Beginning Balance	2018 Amortization	Annual Activity	Ending Balance
FASB 109 ADJ-FED INCOME TAX (ASC 740) (b)	559,648,548	61,615,866	66,315,593	564,348,275
REG LIABILITY - REFINED COAL (c)	722,646	173,858	879,040	1,427,827
REG LIABILITY - TCJA - KPSC ONLY COAL CONTRACTS	-	14,605,942	21,482,428	6,876,485
EMISSION ALLOWANCES	-	-	-	-
REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	37,109,885	1,433,704	-	35,676,181
MISO EXIT FEE REFUND	-	-	-	-
REG LIABILITY - 2011 SUMMER STORM	-	(268,404)	134,202	402,606
REG LIABILITY - UTILITY SETTLEMENT (c)	-	-	-	-
Total	597,481,079	77,560,967	88,811,263	608,731,375

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(b) Unprotected excess ADIT amortized in the forecast test period (07/21-06/22) as included in the surcredit

(c) The amortization for the forecast test period (07/21-06/22) represents the amount for the proposed surcredit

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Louisville Gas And Electric Company
Amortization Expense - Regulatory Liabilities (a)
Description
 FASB 109 ADJ-FED INCOME TAX (ASC 740) (b)

	Beginning Balance	2019 Amortization	Annual Activity	Ending Balance
FASB 109 ADJ-FED INCOME TAX (ASC 740) (b)	564,348,275	23,482,363	9,997,520	550,863,432
REG LIABILITY - REFINED COAL (c)	1,427,827	5,454,828	7,431,862	3,404,862
REG LIABILITY - TCJA - KPSC ONLY COAL CONTRACTS	6,876,485 -	7,454,402 -	577,916 -	- -
EMISSION ALLOWANCES	-	-	-	-
REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	35,676,181	1,439,075	10,742	34,247,848
MISO EXIT FEE REFUND	-	-	-	-
REG LIABILITY - 2011 SUMMER STORM	402,606	(61,939)	-	464,545
REG LIABILITY - UTILITY SETTLEMENT (c)				-
Total	608,731,375	37,768,729	18,018,042	588,980,687

(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) The amortization for the forecast test period (07/21-06/22) represents the amount for the proposed surcredit

Louisville Gas And Electric Company
Amortization Expense - Regulatory Liabilities (a)
Description
 FASB 109 ADJ-FED INCOME TAX (ASC 740) (b)

	Beginning Balance	2020 Amortization	Annual Activity	Ending Balance
FASB 109 ADJ-FED INCOME TAX (ASC 740) (b)	550,863,432	15,668,751	28,751	535,223,432
REG LIABILITY - REFINED COAL (c)	3,404,862	7,943,296	6,609,899	2,071,464
REG LIABILITY - TCJA - KPSC ONLY COAL CONTRACTS	-	-	-	-
EMISSION ALLOWANCES	-	-	-	-
REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	34,247,848	1,437,632	-	32,810,217
MISO EXIT FEE REFUND	-	-	-	-
REG LIABILITY - 2011 SUMMER STORM	464,545	309,697	-	154,848
REG LIABILITY - UTILITY SETTLEMENT (c)			█	█
Total	588,980,687	25,359,376	█	█

(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) The amortization for the forecast test period (07/21-06/22) represents the amount for the proposed surcredit

Louisville Gas And Electric Company

Amortization Expense - Regulatory Liabilities (a)

Description	Beginning Balance	Base Period (03/20-02/21)		Ending Balance
		Amortization	Annual Activity	
FASB 109 ADJ-FED INCOME TAX (ASC 740) (b)	550,863,432	16,222,206	-	534,641,226
REG LIABILITY - REFINED COAL (c)	3,347,085	7,943,296	6,559,772	1,963,560
REG LIABILITY - TCJA - KPSC ONLY COAL CONTRACTS	-	-	-	-
EMISSION ALLOWANCES	-	-	-	-
REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	34,012,171	1,433,541	-	32,578,630
MISO EXIT FEE REFUND	-	-	-	-
REG LIABILITY - 2011 SUMMER STORM	412,929	309,697	-	103,232
REG LIABILITY - UTILITY SETTLEMENT (c)				
Total	588,635,617	25,908,740		

(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) The amortization for the forecast test period (07/21-06/22) represents the amount for the proposed surcredit

Louisville Gas And Electric Company
Amortization Expense - Regulatory Liabilities (a)
Description
 FASB 109 ADJ-FED INCOME TAX (ASC 740) (b)

Description	Beginning Balance	Forecast Test Period (07/21-06/22)		Ending Balance
		Amortization	Annual Activity	
FASB 109 ADJ-FED INCOME TAX (ASC 740) (b)	526,921,168	44,849,114	-	482,072,054
REG LIABILITY - REFINED COAL (c)	1,563,644	4,220,548	2,656,904	-
REG LIABILITY - TCJA - KPSC ONLY COAL CONTRACTS	-	-	-	-
EMISSION ALLOWANCES	-	-	-	-
REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	32,099,529	1,433,375	-	30,666,153
MISO EXIT FEE REFUND	-	-	-	-
REG LIABILITY - 2011 SUMMER STORM	-	-	-	-
REG LIABILITY - UTILITY SETTLEMENT (c)				
Total			2,656,904	512,738,207

(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) The amortization for the forecast test period (07/21-06/22) represents the amount for the proposed surcredit

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E schedule.

LG&E Outage - Not normalized		2015	2016	2017	2018	2019	2020
Unit	FERC	Actual	Actual	Actual	Actual	Actual	Actual
0311 - TRIMBLE COUNTY 1 - GENERATION	510	\$ -	\$ -	\$ 657,584	\$ -	\$ 10,965	\$ 338
	511	2,327	(987)	294,536	2,184	-	3,763
	512	2,192,311	86,660	4,191,657	741,050	2,029,209	410,059
	513	300,174	6,218	2,884,257	376,913	1,165,372	188,873
	514	-	-	6,324	-	-	-
0321 - TRIMBLE COUNTY 2 - GENERATION	510	-	66,543	-	-	7,821	68,390
	511	727	-	-	13,537	-	3,283
	512	131,801	299,329	406,179	816,265	325,807	599,598
	513	37,244	223,707	44,738	530,801	164,302	256,199
0401 - LGE GENERATION - COMMON	510	(90,334)	(7,152)	1,483	-	-	-
	513	-	-	-	-	-	-
0161 - CANE RUN 6 - GENERATION ⁽¹⁾	510	-	-	-	-	-	-
	511	-	-	-	-	-	-
	512	707	-	-	-	-	-
	513	394	-	-	-	-	-
0211 - MILL CREEK 1 - GENERATION	510	426,475	-	205,869	-	181,989	-
	511	-	-	137	-	116,090	-
	512	1,969,498	190,030	2,399,835	598,051	2,604,021	119,721
	513	234,337	125,463	1,306,372	109,117	3,573,001	77,609
	514	-	-	-	1,181	1,556	-
0221 - MILL CREEK 2 - GENERATION	510	394,549	-	-	-	-	31,800
	511	-	-	-	-	34,498	183
	512	1,963,564	1,768,972	279,504	2,142,726	472,774	852,660
	513	622,480	1,347,379	97,951	2,288,973	90,642	731,356
	514	-	-	1,892	4,862	-	-
0231 - MILL CREEK 3 - GENERATION	510	-	112,896	-	-	635,218	-
	511	-	-	-	69,615	2,195	24,357
	512	327,318	2,942,769	192,702	2,469,579	4,721,153	425,054
	513	124,442	1,775,339	164,988	482,873	4,635,245	924,182
	514	-	-	-	-	-	-
0241 - MILL CREEK 4 - GENERATION	510	162,660	252,274	-	511,445	60,300	38,500
	511	-	12,335	8,270	31,901	-	790
	512	382,445	2,702,899	1,202,084	4,461,512	523,646	3,437,065
	513	123,461	574,125	163,038	2,240,268	181,932	390,499
	514	-	-	1,023	1,367	-	-
0212 - MILL CREEK-SO2 UNIT 1	511	-	-	-	-	-	-
	512	-	-	-	-	-	-
0222 - MILL CREEK-SO2 UNIT 2	511	-	-	-	-	-	-
	512	-	-	-	-	-	-
0232 - MILL CREEK-SO2 UNIT 3	511	-	-	-	-	-	-
	512	-	-	-	-	-	-
0242 - MILL CREEK-SO2 UNIT 4	511	-	-	-	-	-	-
	512	-	-	-	-	-	-
0172 - CANE RUN CC GT 2016	549	16,661	4,276	51,227	103	(7)	55
	551	-	-	-	-	-	88,926
	552	1,631	21,191	37,823	55,193	20,368	74,836

LG&E Outage - Not normalized		2015	2016	2017	2018	2019	2020
Unit	FERC	Actual	Actual	Actual	Actual	Actual	Actual
	553	43,139	219,940	431,030	156,834	119,833	1,565,833
	554	18,166	68,835	80,200	96,079	36,019	202,427
0431 - PADDYS RUN GT 12	553	-	-	-	-	-	-
	554	-	-	-	-	-	-
0432 - PADDYS RUN GT 13	553	57,388	76,976	137,702	135,716	634,951	170,872
	554	-	-	-	-	-	-
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	553	-	-	720	4,715	23,612	24,745
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	553	-	-	-	20,610	24,168	11,097
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	553	737	-	19,708	58,193	9,043	48,859
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	553	-	-	18,101	15,399	18,035	679
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	553	-	-	-	24,093	11,760	26,843
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	553	-	-	-	22,487	5,058	16,074
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	553	-	-	243,103	-	-	-
	554	15,726	-	-	17,672	-	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	551	-	-	-	-	-	-
	552	-	-	-	-	-	-
	553	12,786	4,560	(2,174)	-	341,465	6,066
	554	-	-	-	-	-	-
5637 - E W BROWN COMBUSTION TURBINE UNIT 7	553	(43,973)	20,726	-	-	51,485	6,681
	554	-	-	-	-	-	-
Total		\$ 9,428,840	\$ 12,895,303	\$ 15,527,861	\$ 18,501,313	\$ 22,833,527	\$ 10,828,272

(1) Cane Run unit 6 was retired in 2015.

LG&E Outage - Not normalized			
Unit	FERC	Base Year	Test Year
0311 - TRIMBLE COUNTY 1 - GENERATION	510	\$ -	\$ 225,000
	511	3,763	
	512	421,315	3,233,963
	513	181,437	892,500
	514	-	-
0321 - TRIMBLE COUNTY 2 - GENERATION	510	74,821	-
	511	2,174	-
	512	246,906	707,941
	513	602,955	114,000
0401 - LGE GENERATION - COMMON	510	-	-
	513	-	-
0161 - CANE RUN 6 - GENERATION ⁽¹⁾	510	-	-
	511	-	-
	512	-	-
	513	-	-
0211 - MILL CREEK 1 - GENERATION	510	20,000	-
	511	-	-
	512	105,901	200,000
	513	69,295	290,000
	514	-	-
0221 - MILL CREEK 2 - GENERATION	510	56,800	-
	511	183	-
	512	739,064	595,500
	513	554,653	805,000
	514	-	-
0231 - MILL CREEK 3 - GENERATION	510	-	-
	511	-	-
	512	281,800	2,143,100
	513	392,648	1,700,000
	514	-	-
0241 - MILL CREEK 4 - GENERATION	510	45,000	-
	511	-	-
	512	2,488,719	180,000
	513	2,170,007	290,000
	514	-	-
0212 - MILL CREEK-SO2 UNIT 1	511	-	-
	512	-	55,000
0222 - MILL CREEK-SO2 UNIT 2	511	-	-
	512	-	50,000
0232 - MILL CREEK-SO2 UNIT 3	511	-	-
	512	-	200,000
0242 - MILL CREEK-SO2 UNIT 4	511	-	-
	512	-	55,000
0172 - CANE RUN CC GT 2016	549	-	-
	551	86,412	-
	552	55,052	-

LG&E Outage - Not normalized			
Unit	FERC	Base Year	Test Year
	553	1,391,868	554,022
	554	148,344	1,116,884
0431 - PADDYS RUN GT 12	553	-	-
	554	-	-
0432 - PADDYS RUN GT 13	553	218,612	131,546
	554	-	-
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	553	24,817	-
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	553	7,250	-
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	553	27,767	27,121
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	553	689	25,271
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	553	59,382	85,248
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	553	9,706	85,248
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	553	34,980	-
	554	-	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	551	-	-
	552	-	-
	553	9,595	-
	554	-	-
5637 - E W BROWN COMBUSTION TURBINE UNIT 7	553	9,771	385,905
	554	-	-
Total		\$ 10,541,685	\$ 14,148,249

(1) Cane Run unit 6 was retired in 2015.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E.

See Attachment 2 for quantification of the LG&E 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.

Louisville Gas and Electric 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	\$	266,061
2017 Deferred Cost Activity - Offset FERC 511 - Account 511100	\$	300,191
2017 Deferred Cost Activity - Offset FERC 512 - Account 512100	\$	1,368,631
2017 Deferred Cost Activity - Offset FERC 513 - Account 513100	\$	540,649
2017 Deferred Cost Activity - Offset FERC 514 - Account 514100	\$	7,347
2017 Deferred Cost Activity - Offset FERC 549 - Account 549100	\$	48,610
2017 Deferred Cost Activity - Offset FERC 551 - Account 551100	\$	(6,125)
2017 Deferred Cost Activity - Offset FERC 552 - Account 552100	\$	(124,447)
2017 Deferred Cost Activity - Offset FERC 553 - Account 553010	\$	714,135
2017 Deferred Cost Activity - Offset FERC 554 - Account 554100	\$	(71,736)
2017 Ending Balance	\$	3,043,316
2018 Deferred Cost Activity - Offset FERC 510	\$	(256,612)
2018 Deferred Cost Activity - Offset FERC 511	\$	113,281
2018 Deferred Cost Activity - Offset FERC 512	\$	3,992,498
2018 Deferred Cost Activity - Offset FERC 513	\$	574,910
2018 Deferred Cost Activity - Offset FERC 514	\$	7,409
2018 Deferred Cost Activity - Offset FERC 549	\$	(2,514)
2018 Deferred Cost Activity - Offset FERC 551	\$	(6,125)
2018 Deferred Cost Activity - Offset FERC 552	\$	(103,784)
2018 Deferred Cost Activity - Offset FERC 553	\$	90,155
2018 Deferred Cost Activity - Offset FERC 554	\$	(36,390)
2018 Ending Balance	\$	7,416,143
January-December 2019 Deferred Cost Activity - Offset FERC 510	\$	243,278
January-December 2019 Deferred Cost Activity - Offset FERC 511	\$	83,294
January-December 2019 Deferred Cost Activity - Offset FERC 512	\$	3,151,515
January-December 2019 Deferred Cost Activity - Offset FERC 513	\$	4,654,081
January-December 2019 Deferred Cost Activity - Offset FERC 514	\$	17
January-December 2019 Deferred Cost Activity - Offset FERC 549	\$	(15,281)
January-December 2019 Deferred Cost Activity - Offset FERC 551	\$	-
January-December 2019 Deferred Cost Activity - Offset FERC 552	\$	8,253
January-December 2019 Deferred Cost Activity - Offset FERC 553	\$	917,468
January-December 2019 Deferred Cost Activity - Offset FERC 554	\$	378
May-December 2019 Deferred Cost Amortization - Offset FERC 510	\$	(3,330)
May-December 2019 Deferred Cost Amortization - Offset FERC 511	\$	(29,628)
May-December 2019 Deferred Cost Amortization - Offset FERC 512	\$	(207,434)
May-December 2019 Deferred Cost Amortization - Offset FERC 513	\$	(277,281)
May-December 2019 Deferred Cost Amortization - Offset FERC 514	\$	(1,131)
May-December 2019 Deferred Cost Amortization - Offset FERC 549	\$	(3,833)
May-December 2019 Deferred Cost Amortization - Offset FERC 551	\$	1,021
May-December 2019 Deferred Cost Amortization - Offset FERC 552	\$	23,054
May-December 2019 Deferred Cost Amortization - Offset FERC 553	\$	(105,342)
May-December 2019 Deferred Cost Amortization - Offset FERC 554	\$	(5,923)
2019 Ending Balance	\$	15,849,319

Louisville Gas and Electric Company

Outage Regulatory Asset FERC 182, Acct 182386 (Liability FERC 254, Acct 254059)

January-February 2020 Deferred Cost Activity - Offset FERC 510	\$ (43,082)
January-February 2020 Deferred Cost Activity - Offset FERC 511	\$ 211
January-February 2020 Deferred Cost Activity - Offset FERC 512	\$ 27,755
January-February 2020 Deferred Cost Activity - Offset FERC 513	\$ 820,937
January-February 2020 Deferred Cost Activity - Offset FERC 514	\$ (215)
January-February 2020 Deferred Cost Activity - Offset FERC 549	\$ -
January-February 2020 Deferred Cost Activity - Offset FERC 551	\$ 2,515
January-February 2020 Deferred Cost Activity - Offset FERC 553	\$ 9,405
January-February 2020 Deferred Cost Activity - Offset FERC 552	\$ 158,632
January-February 2020 Deferred Cost Activity - Offset FERC 554	\$ 33,199
January-February 2020 Deferred Cost Amortization - Offset FERC 510	\$ (833)
January-February 2020 Deferred Cost Amortization - Offset FERC 511	\$ (7,407)
January-February 2020 Deferred Cost Amortization - Offset FERC 512	\$ (51,859)
January-February 2020 Deferred Cost Amortization - Offset FERC 513	\$ (69,320)
January-February 2020 Deferred Cost Amortization - Offset FERC 514	\$ (283)
January-February 2020 Deferred Cost Amortization - Offset FERC 549	\$ (958)
January-February 2020 Deferred Cost Amortization - Offset FERC 551	\$ 255
January-February 2020 Deferred Cost Amortization - Offset FERC 552	\$ 5,763
January-February 2020 Deferred Cost Amortization - Offset FERC 553	\$ (26,336)
January-February 2020 Deferred Cost Amortization - Offset FERC 554	\$ (1,481)
February 2020 Ending Balance	\$ 16,706,219

March 1, 2020 Beginning Balance	\$ 16,706,219	Base Year Start
March-December 2020 Deferred Cost Activity - Offset FERC 510	\$ (553,333)	
March-December 2020 Deferred Cost Activity - Offset FERC 511	\$ (64,540)	
March-December 2020 Deferred Cost Activity - Offset FERC 512	\$ (3,655,552)	
March-December 2020 Deferred Cost Activity - Offset FERC 513	\$ 44,500	
March-December 2020 Deferred Cost Activity - Offset FERC 514	\$ (1,749)	
March-December 2020 Deferred Cost Activity - Offset FERC 549	\$ (15,273)	
March-December 2020 Deferred Cost Activity - Offset FERC 551	\$ 86,412	
March-December 2020 Deferred Cost Activity - Offset FERC 552	\$ 42,937	
March-December 2020 Deferred Cost Activity - Offset FERC 553	\$ 1,514,173	
March-December 2020 Deferred Cost Activity - Offset FERC 554	\$ 100,963	
March-December 2020 Deferred Cost Amortization - Offset FERC 510	\$ (4,163)	
March-December 2020 Deferred Cost Amortization - Offset FERC 511	\$ (37,036)	
March-December 2020 Deferred Cost Amortization - Offset FERC 512	\$ (259,293)	
March-December 2020 Deferred Cost Amortization - Offset FERC 513	\$ (346,601)	
March-December 2020 Deferred Cost Amortization - Offset FERC 514	\$ (1,414)	
March-December 2020 Deferred Cost Amortization - Offset FERC 549	\$ (4,791)	
March-December 2020 Deferred Cost Amortization - Offset FERC 551	\$ 1,276	
March-December 2020 Deferred Cost Amortization - Offset FERC 552	\$ 28,817	
March-December 2020 Deferred Cost Amortization - Offset FERC 553	\$ (131,678)	
March-December 2020 Deferred Cost Amortization - Offset FERC 554	\$ (7,404)	
2020 Forecasted Ending Balance	\$ 13,442,471	
January-February 2021 Deferred Cost Activity - Offset FERC 510	\$ 1,918	
January-February 2021 Deferred Cost Activity - Offset FERC 511	\$ 211	
January-February 2021 Deferred Cost Activity - Offset FERC 512	\$ (161,616)	

Louisville Gas and Electric Company

Outage Regulatory Asset FERC 182, Acct 182386 (Liability FERC 254, Acct 254059)

January-February 2021 Deferred Cost Activity - Offset FERC 513	\$	(47,285)	
January-February 2021 Deferred Cost Activity - Offset FERC 514	\$	(215)	
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	\$	(689)	
January-February 2021 Deferred Cost Activity - Offset FERC 553	\$	(48,258)	
January-February 2021 Deferred Cost Activity - Offset FERC 554	\$	8,400	
January-February 2021 Deferred Cost Amortization - Offset FERC 510	\$	(833)	
January-February 2021 Deferred Cost Amortization - Offset FERC 511	\$	(7,407)	
January-February 2021 Deferred Cost Amortization - Offset FERC 512	\$	(51,859)	
January-February 2021 Deferred Cost Amortization - Offset FERC 513	\$	(69,320)	
January-February 2021 Deferred Cost Amortization - Offset FERC 514	\$	(283)	
January-February 2021 Deferred Cost Amortization - Offset FERC 549	\$	(958)	
January-February 2021 Deferred Cost Amortization - Offset FERC 551	\$	255	
January-February 2021 Deferred Cost Amortization - Offset FERC 552	\$	5,763	
January-February 2021 Deferred Cost Amortization - Offset FERC 553	\$	(26,336)	
January-February 2021 Deferred Cost Amortization - Offset FERC 554	\$	(1,481)	
February 2021 Forecasted Ending Balance	\$	13,042,479	Base Year End
March-June 2021 Deferred Cost Activity - Offset FERC 510	\$	518,171	
March-June 2021 Deferred Cost Activity - Offset FERC 511	\$	(2,678)	
March-June 2021 Deferred Cost Activity - Offset FERC 512	\$	442,402	
March-June 2021 Deferred Cost Activity - Offset FERC 513	\$	3,791,716	
March-June 2021 Deferred Cost Activity - Offset FERC 514	\$	(210)	
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	\$	14,458	
March-June 2021 Deferred Cost Activity - Offset FERC 554	\$	(14,888)	
March-June 2021 Deferred Cost Amortization - Offset FERC 510	\$	(1,665)	
March-June 2021 Deferred Cost Amortization - Offset FERC 511	\$	(14,814)	
March-June 2021 Deferred Cost Amortization - Offset FERC 512	\$	(103,717)	
March-June 2021 Deferred Cost Amortization - Offset FERC 513	\$	(138,641)	
March-June 2021 Deferred Cost Amortization - Offset FERC 514	\$	(566)	
March-June 2021 Deferred Cost Amortization - Offset FERC 549	\$	(1,916)	
March-June 2021 Deferred Cost Amortization - Offset FERC 551	\$	510	
March-June 2021 Deferred Cost Amortization - Offset FERC 552	\$	11,527	
March-June 2021 Deferred Cost Amortization - Offset FERC 553	\$	(52,671)	
March-June 2021 Deferred Cost Amortization - Offset FERC 554	\$	(2,962)	
June 2021 Forecasted Ending Balance	\$	17,486,536	
July 1, 2021 Beginning Balance	\$	17,486,536	Test Year Start
July 2021-June 2022 Deferred Cost Activity - Offset FERC 510	\$	(476,474)	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 511	\$	(72,386)	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 512	\$	(737,112)	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 513	\$	(2,517,649)	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 514	\$	(2,276)	

Louisville Gas and Electric Company

Outage Regulatory Asset FERC 182, Acct 182386 (Liability FERC 254, Acct 254059)

July 2021-June 2022 Deferred Cost Activity - Offset FERC 549	\$	(6,415)	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 551	\$	(19,916)	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 552	\$	(22,316)	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 553	\$	230,189	
July 2021-June 2022 Deferred Cost Activity - Offset FERC 554	\$	658,021	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 510	\$	(11,850)	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 511	\$	(58,997)	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 512	\$	(779,086)	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 513	\$	(1,208,026)	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 514	\$	(1,615)	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 549	\$	(1,863)	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 551	\$	(9,627)	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 552	\$	17,985	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 553	\$	(405,423)	
July 2021-June 2022 Deferred Cost Amortization - Offset FERC 554	\$	5,335	
June 2022 Forecasted Ending Balance	\$	12,067,037	Test Year End

Unit	Jul-Dec 2017 Actuals	2018 Actuals	2019 Actuals	Jan-Feb 2020 Actuals	Mar-Dec 2020 Actuals/Forecast ⁽¹⁾	Jan-Feb 2021 Forecast
0172 - CANE RUN CC GT 2016	\$ 632,679	\$ 308,210	\$ 176,213	\$ 257,934	\$ 1,681,676	\$ -
0211 - MILL CREEK 1 - GENERATION	(28,101)	708,348	6,476,655	1,988	175,196	20,000
0212 - MILL CREEK-SO2 UNIT 1	-	-	-	-	-	-
0221 - MILL CREEK 2 - GENERATION	655	4,436,560	597,914	254,155	1,325,700	25,000
0222 - MILL CREEK-SO2 UNIT 2	-	-	-	-	-	-
0231 - MILL CREEK 3 - GENERATION	(4,742)	3,022,068	9,993,812	807,132	674,447	-
0232 - MILL CREEK-SO2 UNIT 3	-	-	-	-	-	-
0241 - MILL CREEK 4 - GENERATION	1,388,030	7,246,492	765,878	(1,831)	4,703,725	-
0242 - MILL CREEK-SO2 UNIT 4	-	-	-	-	-	-
0311 - TRIMBLE COUNTY 1 - GENERATION	7,982,576	1,120,146	3,205,546	(10,811)	606,515	-
0321 - TRIMBLE COUNTY 2 - GENERATION	(27,485)	1,360,604	497,930	6,961	926,856	-
0401 - LGE GENERATION - COMMON	1,483	-	-	-	-	-
0432 - PADDYS RUN GT 13	137,702	135,716	634,951	(17,101)	218,612	-
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	720	4,715	23,612	-	24,817	-
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	-	20,610	24,168	-	7,250	-
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	19,707	58,193	9,043	3,459	27,767	-
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	18,101	15,399	18,035	-	689	-
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	-	24,093	11,760	0	59,382	-
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	-	22,487	5,058	7	9,706	-
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	243,103	17,672	-	-	34,980	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	-	-	341,465	-	9,595	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 7	-	-	51,485	-	9,771	-
Total Outage Expense	\$ 10,364,429	\$ 18,501,313	\$ 22,833,527	\$ 1,301,893	\$ 10,496,685	\$ 45,000
Normalized Outage Cost (based on eight-year average)	\$ 7,321,113	\$ 14,128,486	\$ 5,755,547			
Normalized Outage Cost (based on five-year historic average)			\$ 8,034,975	\$ 292,535	\$ 12,998,146	\$ 292,535
Regulatory Asset Charges - Debits	3,043,316	4,372,827	9,043,005	1,009,358	(2,501,461)	(247,535)
Regulatory Asset Amortization - Credits (2016 Case)	N/A	N/A	(609,829)	(152,457)	(762,287)	(152,457)
Regulatory Asset Amortization - Credits (2018 Case)	N/A	N/A	N/A	N/A	N/A	N/A
Regulatory Asset (Liability) Balance	\$ 3,043,316	\$ 7,416,143	\$ 15,849,319	\$ 16,706,219	\$ 13,442,471	\$ 13,042,479

*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	\$ -	\$ 1,670,906
0211 - MILL CREEK 1 - GENERATION	5,192,000	490,000
0212 - MILL CREEK-SO2 UNIT 1	-	55,000
0221 - MILL CREEK 2 - GENERATION	5,327,000	1,400,500
0222 - MILL CREEK-SO2 UNIT 2	-	50,000
0231 - MILL CREEK 3 - GENERATION	-	3,843,100
0232 - MILL CREEK-SO2 UNIT 3	-	200,000
0241 - MILL CREEK 4 - GENERATION	-	470,000
0242 - MILL CREEK-SO2 UNIT 4	-	55,000
0311 - TRIMBLE COUNTY 1 - GENERATION	-	4,351,463
0321 - TRIMBLE COUNTY 2 - GENERATION	282,299	821,941
0401 - LGE GENERATION - COMMON	-	-
0432 - PADDYS RUN GT 13	-	131,546
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	19,691	-
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	5,046	-
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	-	27,121
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	-	25,271
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	-	85,248
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	-	85,248
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	-	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	9,739	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 7	9,918	385,905
Total Outage Expense	\$ 10,845,693	\$ 14,148,249

Normalized Outage Cost (based on eight-year average)		\$ 17,114,582
Normalized Outage Cost (based on five-year historic average)	\$ 6,096,721	
Regulatory Asset Charges - Debits	4,748,972	(2,966,333)
Regulatory Asset Amortization - Credits (2016 Case)	\$ (304,915)	\$ (1,069,397)
Regulatory Asset Amortization - Credits (2018 Case)	N/A	\$ (1,383,769)
Regulatory Asset (Liability) Balance	\$ 17,486,536	\$ 12,067,037

*March - August actuals and September - December forecast.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E schedule.

LG&E Outage - Not normalized	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
0311 - TRIMBLE COUNTY 1 - GENERATION	510	\$ 657,583.99	\$ -	\$ 10,965.00	\$ -	\$ -	\$ -	\$ 225,000.00	\$ -	\$ 262,500.00	\$ -
	511	294,536	2,184	-	-	3,763	3,763	-	-	-	-
	512	4,191,657	741,050	2,029,209	-	403,068	403,068	3,233,963	406,725	3,059,850	385,050
	513	2,884,695	376,913	1,165,372	-	188,873	188,873	892,500	-	675,000	-
	514	6,324	-	-	-	-	-	-	-	-	-
0321 - TRIMBLE COUNTY 2 - GENERATION	510	-	-	7,821	63,730	11,091	74,821	-	-	-	-
	511	-	13,537	-	-	2,174	2,174	-	-	-	-
	512	406,179	816,265	325,807	164,838	85,673	250,512	189,674	707,941	492,338	941,293
	513	44,738	530,801	164,302	565,509	40,801	606,310	92,625	114,000	77,005	92,625
0401 - LGE GENERATION - COMMON	510	1,483	-	-	-	-	-	-	-	-	-
0211 - MILL CREEK 1 - GENERATION	510	205,869	-	181,989	-	-	-	450,000	-	200,000	-
	511	137	-	116,090	-	-	-	-	-	-	-
	512	2,399,835	598,051	2,604,021	-	107,698	107,698	2,046,000	200,000	1,053,800	240,000
	513	1,306,372	109,117	3,573,001	15,000	54,486	69,486	2,716,000	290,000	735,000	370,000
	514	-	1,181	1,556	-	-	-	-	-	-	-
0212 - MILL CREEK-SO2 UNIT 1	512	-	-	-	-	-	-	-	55,000	240,000	80,000
0221 - MILL CREEK 2 - GENERATION	510	-	-	-	-	31,800	31,800	450,000	-	-	425,000
	511	-	-	34,498	-	183	183	-	-	-	-
	512	279,504	2,142,726	472,774	28,000	818,284	846,284	2,146,000	595,500	230,000	1,329,000
	513	97,951	2,288,973	90,642	-	701,588	701,588	2,756,000	805,000	275,000	1,140,000
	514	1,892	4,862	-	-	-	-	-	-	-	-
0222 - MILL CREEK-SO2 UNIT 2	512	-	-	-	-	-	-	-	50,000	55,000	220,000
0231 - MILL CREEK 3 - GENERATION	510	-	-	635,218	-	-	-	-	-	425,000	-
	511	-	69,615	2,195	-	-	-	-	-	-	-
	512	192,702	2,469,579	4,721,153	203,999	172,797	376,796	2,143,100	180,000	2,389,100	230,000
	513	164,988	482,873	4,635,245	286,800	817,983	1,104,783	1,700,000	290,000	4,016,000	380,000
0232 - MILL CREEK-SO2 UNIT 3	512	-	-	-	-	-	-	200,000	55,000	475,000	215,000
0241 - MILL CREEK 4 - GENERATION	510	-	511,445	60,300	45,000	-	45,000	-	500,000	-	250,000
	511	8,270	31,901	-	-	-	-	-	-	-	-
	512	1,201,646	4,461,512	523,646	2,283,001	205,718	2,488,719	180,000	2,639,100	180,000	2,512,100
	513	163,038	2,240,268	181,932	2,134,001	34,175	2,168,176	290,000	6,826,000	380,000	2,620,000
	514	1,023	1,367	-	-	-	-	-	-	-	-
0242 - MILL CREEK-SO2 UNIT 4	512	-	-	-	-	-	-	55,000	310,000	180,000	310,000
0172 - CANE RUN CC GT 2016	549	51,227	103	(7)	-	-	-	-	-	-	-
	551	-	-	-	-	88,926	88,926	-	-	-	70,400
	552	37,823	55,193	20,368	-	65,147	65,147	-	-	-	-
	553	431,030	156,834	119,833	98,949	1,513,444	1,612,393	-	554,022	-	1,607,779
	554	80,200	96,079	36,019	-	173,143	173,143	496,299	620,585	356,472	1,794,437
0432 - PADDYS RUN GT 13	553	137,702	135,716	634,951	218,612	(17,101)	201,511	131,546	89,063	139,635	91,842
0470 - TRIMBLE COUNTY #5 COMBUSTION TURBINE	553	720	4,715	23,612	22,049	2,768	24,817	19,691	75,661	52,461	8,091
0471 - TRIMBLE COUNTY #6 COMBUSTION TURBINE	553	-	20,610	24,168	7,250	-	7,250	5,046	76,241	15,631	54,491
0474 - TRIMBLE COUNTY #7 COMBUSTION TURBINE	553	19,708	58,193	9,043	27,750	3,476	31,226	10,138	16,983	82,473	26,233
0475 - TRIMBLE COUNTY #8 COMBUSTION TURBINE	553	18,101	15,399	18,035	-	689	689	8,288	16,983	82,473	15,873
0476 - TRIMBLE COUNTY #9 COMBUSTION TURBINE	553	-	24,093	11,760	38,850	20,532	59,382	85,248	10,323	14,023	28,083
0477 - TRIMBLE COUNTY #10 COMBUSTION TURBINE	553	-	22,487	5,058	9,250	463	9,713	85,248	8,473	14,023	28,083
5635 - E W BROWN COMBUSTION TURBINE UNIT 5	553	243,103	-	-	34,980	-	34,980	-	-	-	-
	554	-	17,672	-	-	-	-	-	-	-	-
5636 - E W BROWN COMBUSTION TURBINE UNIT 6	553	(2,174)	-	341,465	9,595	-	9,595	9,739	9,885	10,083	48,285
5637 - E W BROWN COMBUSTION TURBINE UNIT 7	553	-	-	51,485	9,771	-	9,771	385,905	9,918	10,116	48,319
Grand Total		\$ 15,527,861	\$ 18,501,313	\$ 22,833,527	\$ 6,266,935	\$ 5,531,643	\$ 11,798,578	\$ 21,003,010	\$ 15,512,403	\$ 16,177,983	\$ 15,561,983

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E information.

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E 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.

Attachment to Response AG-KIUC-1 Question No. 41

Page 1 of 1

Meiman

Louisville Gas and Electric Company

Case No. 2020-00350

Question No. 41

Louisville Gas and Electric Company Total Headcount by Department

	Actuals						Budget	
	Dec-15	Dec-16	Dec-17	Dec-18	Dec-19	Dec-20	Feb-21	Jun-22
	1017	1038	1001	1045	1066	1031	1103	1113
P01000: TOTAL LGE UTILITY								
001075 001075 - TECH. AND SAFETY TRAINING DIST - LGE	1	1	1	1	1	1	1	1
001220 001220 - BUSINESS OFFICES - LGE	10	11	12	13	13	11	14	14
001280 001280 - METER READING - LGE	7	7	7	6	7	7	7	7
001295 001295 - FIELD SERVICE - LGE	24	21	22	21	22	22	22	22
001320 001320 - REVENUE PROTECTION - LGE	1	1						
001345 001345 - METER SHOP LGE	13	13	13	13	12	13	15	15
002060 002060 - CENT ENG/CONST MGMT	3	3	3		1	1	1	1
002120 002120 - OHIO FALLS	6	9	9	7	8	7	7	7
002130 002130 - CANE RUN CCGT - LGE	43	44	39	45	45	44	46	46
002140 002140 - OTH PROD OPR/MTCE			5	4	5	3	4	4
002280 021016 - DIST ANALYTICS AND SPECIAL CONTRACTS	1							
002320 002320 - MC-COMMON PLANT	99	96	89	90	92	84	89	88
002330 002330 - MC ENGINEERING AND TECHNICAL SERVICES	1	9	10	12	16	12	18	18
002340 002340 - MC COMMERCIAL OPERATIONS	9	9	8	5	6	5	5	5
002350 002350 - MC-LABORATORY	11	12	13	12	13	13	15	15
002401 002401 - GEN. MGR. MILL CREEK STATION	8	10	10	13	13	9	12	12
002480 002480 - MGR. MILL CREEK MAINTENANCE	24	17	13	17	17	17	17	17
002481 002481 - MILL CREEK MECHANICAL MAINTENANCE	32	31	29	30	31	30	31	31
002482 002482 - MILL CREEK I/E MAINTENANCE	32	32	30	31	31	30	32	32
002530 021070 - DIRECTOR - ASSET MANAGEMENT	2	1						
002560 021072 - ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	1							
002603 002603 - FINC & BUDGTNG-POWER PROD LG&E	3	3	3	3	3	3	3	3
002650 002650 - GENERAL MANAGER - TC	6	6	6	6	6	6	6	6
002670 002670 - TRIMBLE COUNTY - COMMERCIAL OPERATIONS	5	4	4	4	4	3	4	4
002680 002680 - TC ENGINEERING AND TECHNICAL SERVICES	14	12	11	12	14	13	20	20
002710 002710 - TC-LABORATORY	6	8	7	9	8	7	7	7
002720 002720 - TC OPERATIONS	9	9	13	14	14	16	15	14
002730 002730 - TC OPER-A WATCH	12	15	14	12	15	14	15	15
002740 002740 - TC OPER-B WATCH	14	14	15	14	15	13	15	15
002750 002750 - TC OPER-C WATCH	14	13	13	14	13	14	15	15
002760 002760 - TC OPER-D WATCH	16	15	14	15	15	14	15	15
002770 002770 - TC-MAINTENANCE SVCS	14	15	14	16	15	17	16	16
002780 002780 - TC-MAINTENANCE I/E	31	30	29	32	35	32	37	37
002790 002790 - TC-MTCE MECHANICAL	24	23	21	22	27	24	28	28
002820 002820 - MC-MATERIAL HANDLING	17	17	15	14	12	11	11	11
002840 002840 - TC-MATERIAL HANDLING	5	6	5	5	5	5	5	5
003030 003030 - SUBSTATION OPS.	11	10	9	10	10	10	10	10
003110 003110 - TRANSFORMERS SERVICES	8	8	7	7	5	4	7	7
003160 003160 - SC M LOUISVILLE	28	30	29	19	18	19	18	18
003210 003210 - FORESTRY	2	2	2	2	2	2	2	2
003300 003300 - ELECTRIC CONSTRUCTION CREWS-ESC	43	45	43	45	36	32	38	38
003320 003320 - STREET LIGHTING-LGE			3	3	3	3	3	3
003385 003385 - LINE LOCATING	1	2	2	2	1	2	2	2
003400 003400 - ELECTRIC CONSTRUCTION CREWS-AOC	48	45	45	43	37	42	40	40
003410 003410 - JOINT TRENCH ENHANCE AND CONNECT NETWORK	5	5	3	3	3	3	3	3
003430 003430 - NETWORK OPS. 3PH COMMERCIAL	27	27	27	26	19	22	22	22
003440 003440 - UNDERGROUND CONSTRUCTION					11	12	12	12
003450 003450 - MANAGER ELECTRIC DISTRIBUTION	6	8	8	10	16	17	16	16
003470 003470 - PERFORMANCE METRICS	7	6	5	6	6	5	6	6
003550 021075 - DESIGN, CONST. AND MATERIALS STANDARD - DIST	1							
003560 003560 - SUBSTATION RELAY, PROTECTION & CONTROL - LGE				10	11	9	11	11
004010 004010 - MANAGER DISTRIBUTION DESIGN	7	1	1					
004040 004040 - DISTRIBUTION DESIGN	24	32	33	34	35	37	36	36
004060 004060 - GAS DIST. CONTRACT CONSTRUCTION	17	17	18	21	24	23	22	22
004100 004100 - DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	2	2	2	1	1	1	1	1
004140 004140 - MANAGER, GAS CONSTRUCTION	7	8	8	9	9	9	11	11
004190 004190 - GAS DIST OPRS-REPAIR AND MAINTAIN	45	46	46	46	48	48	50	51
004220 004220 - SVC DEL-BARDSTOWN	3	4	4	4	4	4	4	4
004270 004270 - GAS DISPATCH	10	10	10	9	12	12	12	12
004280 004280 - GAS TROUBLE	16	20	20	19	18	17	17	17
004290 004290 - METER SHOP	5	5	5	5	6	7	8	8
004370 004370 - ASSET INFORMATION LGE	11	11	11	11	11	9	11	11
004380 004380 - GAS-ENGINEERS	11	11	12	13	13	12	15	15
004385 004385 - TRANSMISSION INTEGRITY & COMPLIANCE	9	9	8	10	9	10	15	16
004450 004450 - CORROSION CONTROL	10	11	10	14	13	15	14	14
004470 004470 - MULdraugh STORAGE	37	45	38	35	33	32	33	33
004475 004475 - DIR. GAS CONTROL AND STORAGE - LGE	1	1	1	3	3	3	4	4
004480 004480 - MAGNOLIA STORAGE	30	32	27	27	24	22	22	22
004490 004490 - GAS CONTROL	10	11	10	14	15	17	15	17
004500 004500 - INSTR., MEASUREMENT	8	8	9	11	11	10	10	12
004510 004510 - SYSTEM REGULATION OPERATION	17	17	16	17	17	17	18	20
004560 004560 - GAS PROCUREMENT	6	6	6	6	6	6	6	6
004600 004600 - GAS REGULATORY SERVICES	13	13	13	15	15	13	15	15

Attachment to Response AG-KIUC-1 Question No. 41

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Meiman

Louisville Gas and Electric Company

Case No. 2020-00350

Question No. 41

Louisville Gas and Electric 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							

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E information.

Louisville Gas and Electric Company
Breakdown of Payroll Dollars

Arbough/Garrett

Expenditure Org	Expenditure Org Description	Below the Line						Total
		Operating	Mechanism	Other I/S	Capitalized	Other B/S		
		2015 Payroll Costs						
000020	LG&E AND KU SERVICES COMPANY CORPORATE	94,064	-	-	-	-	94,064	
001075	TECH. AND SAFETY TRAINING DIST - LGE	29,294	-	-	-	-	29,294	
001220	BUSINESS OFFICES - LGE	365,173	-	-	-	-	365,173	
001280	METER READING - LGE	356,814	-	-	-	-	356,814	
001295	FIELD SERVICE - LGE	1,547,331	-	2,138	-	237	1,549,706	
001320	REVENUE PROTECTION - LGE	61,448	-	-	-	-	61,448	
001345	METER SHOP LGE	492,485	-	2,033	-	184,940	679,458	
002020	GENERATION SUPPORT - LGE	-	-	-	-	(3,767)	(9,740)	
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)	
002060	CENT ENG/CONST MGMT	195,790	-	-	-	18,799	214,589	
002120	OHIO FALLS	522,690	-	-	-	46,286	568,975	
002130	CANE RUN CCGT - LGE	2,458,129	-	4,894	-	395,125	2,858,148	
002320	MC-COMMON PLANT	8,119,872	(9,310)	1,377	-	311,172	8,423,112	
002330	MC ENGINEERING AND TECHNICAL SERVICES	5,000	-	-	-	-	5,000	
002340	MC COMMERCIAL OPERATIONS	172,079	-	269	-	-	332,057	
002350	MC-LABORATORY	830,332	-	306	-	-	830,638	
002401	GEN. MGR. MILL CREEK STATION	805,058	16,084	-	-	512	821,653	
002480	MGR. MILL CREEK MAINTENANCE	1,659,310	649	-	-	31,949	1,691,908	
002481	MILL CREEK MECHANICAL MAINTENANCE	2,306,725	147,761	815	-	16,645	2,471,947	
002482	MILL CREEK I/E MAINTENANCE	2,105,043	113,229	2,291	-	141,906	2,363,041	
002530	CR COMMERCIAL OPERATIONS	235,685	-	-	-	-	296,002	
002603	FINC & BUDGTNG-POWER PROD LG&E	272,108	-	-	-	-	272,108	
002650	GENERAL MANAGER - TC	357,341	4,897	-	-	84,453	446,691	
002670	TRIMBLE COUNTY - COMMERCIAL OPERATIONS	110,655	-	-	-	-	131,182	
002680	TC ENGINEERING AND TECHNICAL SERVICES	867,556	-	-	-	60,874	928,430	
002710	TC-LABORATORY	552,971	-	-	-	-	552,971	
002720	TC OPERATIONS	672,827	-	-	-	27,685	700,512	
002730	TC OPER-A WATCH	1,086,883	-	1,859	-	52,312	1,141,054	
002740	TC OPER-B WATCH	1,027,258	-	639	-	21,799	1,049,697	
002750	TC OPER-C WATCH	1,126,780	-	467	-	4,037	1,131,284	
002760	TC OPER-D WATCH	1,211,524	-	456	-	13,983	1,225,963	
002770	TC-MAINTENANCE SVCS	1,218,124	-	-	-	2,583	1,220,707	
002780	TC-MAINTENANCE I/E	2,641,177	19,401	4,706	-	49,693	2,714,977	
002790	TC-MTCE MECHANICAL	1,888,723	41,603	2,086	-	5,362	1,937,773	
002820	MC-MATERIAL HANDLING	1,156,191	324	-	-	-	1,156,515	
002840	TC-MATERIAL HANDLING	483,938	-	-	-	3,016	486,954	
003030	SUBSTATION OPS.	720,939	-	297	-	15,324	736,560	
003060	TRANSMISSION SUBSTATION ENGINEERING - LG&E	-	-	-	-	(8,759)	(8,759)	
003110	TRANSFORMERS SERVICES	281,478	-	-	-	136,904	8,957	
003160	SC M LOUISVILLE	1,140,599	-	199	-	762,493	159,699	
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	(3,646)	-	-	-	15,268	11,622	
003210	FORESTRY	136,983	-	-	-	277	137,260	
003300	ELECTRIC CONSTRUCTION CREWS-ESC	1,861,039	-	2,992	-	1,597,993	234,490	
003320	STREET LIGHTING-LGE	83	-	-	-	(83)	-	
003385	LINE LOCATING	48,430	-	-	-	-	48,430	
003400	ELECTRIC CONSTRUCTION CREWS-AOC	1,632,843	-	12,415	-	2,376,449	277,151	
003410	JOINT TRENCH ENHANCE AND CONNECT NETWORK	23,617	-	-	-	338,795	362,412	
003430	NETWORK OPS. 3PH COMMERCIAL	426,914	-	1,921	-	1,771,293	24,318	
003450	MANAGER ELECTRIC DISTRIBUTION	152,320	-	-	-	61,922	360,543	
003470	PERFORMANCE METRICS	14,266	-	-	-	-	398,474	
004010	MANAGER DISTRIBUTION DESIGN	39,732	-	-	-	350,992	121,173	
004040	DISTRIBUTION DESIGN	102,122	-	-	-	1,141,762	525,332	
004060	GAS DIST. CONTRACT CONSTRUCTION	62,888	-	-	-	1,649,100	-	
004100	DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	76,510	-	-	-	51,221	34,025	
004140	MANAGER, GAS CONSTRUCTION	-	-	-	-	573,828	17,695	
004190	GAS DIST OPRS-REPAIR AND MAINTAIN	1,682,241	226,116	909	-	2,026,038	49,147	
004210	SVC DEL-MULDRAUGH	305,641	1,700	-	-	30,353	3,384	
004220	SVC DEL-BARDSTOWN	184,130	7,610	-	-	55,093	-	
004270	GAS DISPATCH	652,911	-	-	-	147,313	-	
004280	GAS TROUBLE	1,226,367	7,937	-	-	67,575	-	
004290	METER SHOP	101,390	-	274	-	168,766	-	
004370	ASSET INFORMATION LGE	128,328	-	-	-	-	545,652	
004380	GAS-ENGINEERS	189,621	-	-	-	66,472	601,034	
004385	TRANSMISSION INTEGRITY & COMPLIANCE	560,616	-	-	-	38,921	-	
004450	CORROSION CONTROL	824,143	-	-	-	84,163	-	
004470	MULDRAUGH STORAGE	2,043,147	17,991	1,984	-	160,766	183,616	
004475	DIR. GAS CONTROL AND STORAGE - LGE	54,704	-	-	-	-	53,066	
004480	MAGNOLIA STORAGE	1,623,594	2,275	1,137	-	209,537	82,622	
004485	MAGNOLIA DISTRIBUTION, FIELD AND TRANSMISSION	258,229	1,108	288	-	15,091	2,781	
004490	GAS CONTROL	804,519	-	-	-	-	41,927	
004500	INSTR., MEASUREMENT	562,042	-	-	-	101,542	-	
004510	SYSTEM REGULATION OPERATION	1,212,163	-	810	-	100,726	46,380	
004560	GAS PROCUREMENT	567,187	-	-	-	19,256	-	
004600	GAS REGULATORY SERVICES	610,894	14,080	-	-	83,198	3,818	
005310	FACILITIES MTCE	175,733	-	-	-	791	-	
006250	CORPORATE	(2,465,632)	-	(18,276)	-	(3,700)	2,432,332	
006264	TC IMEA/IMPA PARTNER ALLOCATION	(2,368,642)	(9,409)	-	-	-	2,264,388	
006630	LGE - TELECOMMUNICATIONS	273,076	112	403	-	355,656	1,975	
008820	LGE GENERATION CHARGES	(0)	-	-	-	-	(0)	
008825	LGE GENERATION SERVICES CHARGES	(0)	-	-	-	2,143	-	
008826	LGE FUELS CHARGES	(0)	-	-	-	-	(0)	
008827	LGE PROJECT ENGINEERING CHARGES	0	-	-	-	-	0	
008890	LGE OPERATING SERVICES CHARGES	-	-	-	-	483	-	
008910	LGE IT CHARGES	(4,036)	-	-	-	36,393	-	
010603	FINC & BUDGTNG-POWER PROD KU	7,678	-	-	-	-	7,678	
011018	VEGETATION MANAGEMENT - KU	-	-	-	-	256	-	
011050	EARLINGTON METER DEPT	-	-	-	-	587	-	
011061	AREA 1	364	-	-	-	144	-	
011062	AREA 2	93	-	-	-	-	-	
011063	AREA 3	27	-	-	-	-	-	
011064	AREA 4	268	-	-	-	-	-	
011065	AREA 5	79	-	-	-	248	-	
011066	AREA 6	39	-	-	-	-	-	

Arbough/Garrett

Expenditure Org	Expenditure Org Description	Below the				Capitalized	Other B/S	Total
		Operating	Mechanism	Line	Other I/S			
011067	AREA 7	57	-	-	-	100	-	157
011068	AREA 8	59	-	-	-	364	-	424
011069	AREA 9	211	-	-	-	-	-	211
011071	AREA 11	19,266	-	-	-	-	-	19,266
011072	AREA 12	238	-	-	-	-	-	238
011090	SC AND M EARLINGTON	-	-	-	-	739	-	739
011560	EARLINGTON OPERATIONS CENTER	12,460	-	-	-	1,647	-	14,107
012050	SC AND M DANVILLE	-	-	-	-	2,000	-	2,000
012160	DANVILLE OPERATIONS CENTER	1,710	-	-	-	5,349	-	7,059
012360	RICHMOND OPERATIONS CENTER	-	-	-	-	667	-	667
012460	ELIZABETHTOWN OPERATIONS CENTER	2,096	-	-	-	667	-	2,762
012560	SHELBYVILLE OPERATIONS CENTER	1,089	-	-	-	-	-	1,089
013040	SC AND M LEXINGTON	993	-	-	-	227	-	1,220
013150	LEXINGTON OPERATIONS CENTER	4,358	-	-	-	-	4,358	8,715
013660	MAYSVILLE OPERATIONS CENTER	-	-	-	-	3,306	-	3,306
013910	CLOSED 06/20 - MANAGER - LEXINGTON OPERATIONS CENTER	16,010	-	-	-	14,813	-	30,823
014160	PINEVILLE OPERATIONS CENTER	56	-	-	-	567	-	623
014260	LONDON OPERATIONS CENTER	-	-	-	-	665	-	665
015730	GENERATION SUPPORT - KU	-	-	-	-	(13,707)	(388)	(14,095)
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	-	-	-	-	(74)	-	(74)
015970	KU - TELECOMMUNICATIONS	338,476	-	-	-	37,208	24	375,708
016220	E W BROWN - SUPT AND ADMIN	-	-	-	-	-	-	-
016230	EWB OPER / RESULTS	-	-	-	-	12,090	-	12,090
016300	EWB COMBUSTION TURBINE	-	-	-	-	420	-	420
016520	GHENT - SUPERINTENDENT	297	-	-	-	-	-	297
016680	GHENT - COAL COMBUSTION RESIDUALS	38	-	-	-	-	-	38
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	308,073	-	-	-	-	-	308,073
017660	NORTON OPERATIONS CENTER	-	-	-	-	839	-	839
018825	KU GENERATION SERVICES CHARGES	-	-	-	-	3,327	-	3,327
018910	KU IT CHARGES	5,903	-	-	-	(1,226)	-	4,677
021000	CHAIRMAN AND CEO	353,709	-	-	-	-	-	353,709
021015	01 DIRECTOR SYSTEMS, OPS AND PLANNING	67,476	-	-	-	-	93,809	161,284
021020	DIRECTOR KU OPERATIONS	6,142	-	-	-	-	-	6,142
021035	VP CUSTOMER SERVICES - SERVCO	111,167	-	-	-	-	-	111,167
021055	VP ELECTRIC DISTRIBUTION - LKS	125,733	-	-	-	-	-	125,733
021070	DIRECTOR - ASSET MANAGEMENT	24,692	-	-	-	-	35,925	60,617
021071	SYSTEM ANALYSIS AND PLANNING - DIST	138,309	-	-	-	-	152,029	290,338
021072	ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	137,161	-	-	-	-	148,443	285,604
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	3,370	-	-	-	3,101	168,798	175,269
021075	ELECTRIC CODES AND STANDARDS	73,307	-	-	-	3,926	58,062	135,295
021076	ASSET INFORMATION-LKS	7,943	-	-	-	-	48,961	56,905
021080	DISTRIBUTION SYSTEM ADMINISTRATION	216,426	-	-	-	38,738	52,860	308,023
021204	CCS RETAIL SUPPORT	471,036	-	-	-	19,084	-	490,120
021205	RESIDENTIAL SERVICE CENTER	2,838,573	-	-	-	2,323	-	2,840,895
021220	BUSINESS OFFICES	192,309	-	-	-	-	-	192,309
021225	BUSINESS SERVICE CENTER	532,738	-	-	-	-	-	532,738
021250	DIRECTOR CUSTOMER SERVICE AND MARKETING	98,406	-	-	-	-	-	98,406
021251	COMPLAINTS AND INQUIRY	149,546	-	58	-	-	-	149,604
021280	MANAGER - METER READING	166,663	-	-	-	-	-	166,663
021315	MANAGER, FIELD SERVICE OPERATIONS	311,059	-	-	-	-	-	311,059
021320	MANAGER - METER ASSET MANAGEMENT - LKS	194,412	-	-	-	-	-	194,412
021325	DIRECTOR REVENUE COLLECTION	63,177	-	-	-	-	-	63,177
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	262,687	-	-	-	11,634	-	274,321
021330	MANAGER REMITTANCE AND COLLECTION	541,259	-	-	-	-	-	541,259
021331	REVENUE ASSURANCE	135,069	-	-	-	-	-	135,069
021335	FEDERAL REGULATION & POLICY	168,479	-	4,354	-	-	-	172,833
021360	MANAGER BUSINESS SERVICES	581,660	-	3,845	-	-	-	585,505
021370	DIRECTOR, SAP UPGRADE PROJECT	52,925	-	-	-	-	-	52,925
021390	MANAGER MARKETING	171,707	-	-	-	-	-	171,707
021410	DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	97,225	-	-	-	-	-	97,225
021415	MANAGER, SMART GRID STRATEGY	51,430	36,180	-	-	-	-	87,610
021420	ENERGY EFFICIENCY OPERATIONS	-	372,744	-	-	-	-	372,744
021440	VP STATE REGULATION AND RATES	645,616	-	-	-	-	-	645,616
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	80,275	-	-	-	-	-	80,275
021520	ENERGY EFFICIENCY OPERATIONS - NON DSM	15,149	191,480	-	-	-	-	206,629
021900	PRESIDENT AND COO	226,441	-	-	-	-	-	226,441
022025	GENERATION TURBINE GENERATOR SPECIALIST	260,134	-	-	-	27,068	-	287,202
022060	DIRECTOR - GENERATION SERVICES	86,415	-	-	-	-	-	86,415
022065	MANAGER - SYSTEM LAB AND ENV. COMPL.	270,373	-	-	-	-	-	270,373
022070	RESEARCH AND DEVELOPMENT	129,503	-	-	-	-	-	129,503
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	214,496	-	-	-	-	-	214,496
022100	VP - TRANSMISSION AND GENERATION SERVICES - SERVCO	65,723	-	33	-	35,655	-	101,411
022110	MANAGER - GENERATION ENGINEERING	846,817	-	-	-	7,222	-	854,039
022200	VP - POWER GENERATION	292,686	-	-	-	7,725	14,269	314,680
022210	DIRECTOR, COMMERCIAL OPERATIONS	144,934	-	-	-	140	20,652	165,726
022220	LKS - CANE RUN COMMERCIAL OPS	51,420	-	-	-	-	18,071	69,491
022230	LKS - MILL CREEK COMMERCIAL OPS	64,776	-	-	-	-	63,336	128,111
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	146,083	-	-	-	-	103,302	249,385
022250	LKS - GHENT COMMERCIAL OPS	81,080	-	-	-	-	42,141	123,220
022260	LKS - EW BROWN COMMERCIAL OPS	68,058	-	-	-	-	20,993	89,051
022800	DIRECTOR - FUELS MANAGEMENT	278,947	-	-	-	-	-	278,947
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	424,252	7,242	-	-	-	-	431,494
022970	GENERATION SYSTEM PLANNING	237,833	-	-	-	-	-	237,833
023000	VICE PRESIDENT - TRANSMISSION	59,387	-	-	-	-	-	59,387
023005	DIR TRANS STRATEGY & PLANNING	76,079	-	-	-	-	-	76,079
023010	DIRECTOR - TRANSMISSION	78,255	-	-	-	-	-	78,255
023020	TRANSMISSION SYSTEM OPERATIONS	1,452,995	-	-	-	15,044	-	1,468,039
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	260,712	-	-	-	7,058	-	267,770
023050	TRANSMISSION STRATEGY & PLANNING	157,797	-	-	-	-	261,876	419,673
023055	TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	79,319	-	-	-	3,843	67,437	150,599
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	202,440	-	-	-	101,950	252,234	556,624
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	149,150	-	-	-	92,514	207,520	449,184
023070	MANAGER - TRANSMISSION LINES	128,573	-	-	-	145,378	317,765	591,717
023080	TRANS RELIABILITY & COMPLIANCE	115,298	-	-	-	-	-	115,298
023090	TRANSMISSION POLICY & TARIFFS	101,250	-	-	-	-	-	101,250
023110	TRANSFORMER SERVICES	11,536	-	-	-	43,617	-	55,153
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	30,536	-	-	-	6,169	47,084	83,789
023200	01 DIRECTOR LG&E DISTRIBUTION OPS	47,169	-	-	-	-	41,854	89,022
023210	LKS - FORESTRY	66,891	-	-	-	139	-	67,030
023220	MGR SYSTEM RESTORATION AND OPERATIONS	877,942	-	-	-	241,755	374,290	1,493,987

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Expenditure Org	Expenditure Org Description	Below the						Total
		Operating	Mechanism	Line	Other I/S	Capitalized	Other B/S	
023550	SUBSTATION ENGINEERING AND DESIGN	24,568	-	-	-	278,043	173,175	475,785
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	274,313	-	-	-	-	-	274,313
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	85,979	-	-	-	-	-	85,979
023815	SALES ANALYSIS & FORECASTING	187,334	-	-	-	-	-	187,334
024000	VP - GAS DISTRIBUTION	255,526	-	-	-	-	7,294	262,821
024475	GAS STORAGE, CONTROL AND COMPLIANCE	68,957	-	-	-	-	146,604	215,561
025000	SVP HUMAN RESOURCES	197,326	-	-	-	-	-	197,326
025200	DIR - HUMAN RESOURCES	283,291	-	146	-	-	-	283,437
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	172,698	-	-	-	-	-	172,698
025270	INDUSTRIAL RELATIONS & HRIS	124,599	-	-	-	-	-	124,599
025300	DIRECTOR HR - CORPORATE	148,136	-	1,252	-	-	-	149,388
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	167,857	-	-	-	-	22,887	190,744
025420	CORPORATE PURCHASING	311,155	51,797	-	-	-	829	363,780
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	368,208	-	-	-	-	-	368,208
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	26,196	-	-	-	(719)	163,619	189,096
025460	MANAGER - SUPPLIER DIVERSITY	82,737	-	-	-	-	-	82,737
025470	SARBANES OXLEY	58,630	-	0	-	-	-	58,630
025500	DIRECTOR OPERATING SERVICES	102,002	-	-	-	-	-	102,002
025510	CONTRACT MANAGER - XEROX CORP.	43,988	-	-	-	-	-	43,988
025530	MANAGER TRANSPORTATION	-	-	-	-	-	124,345	124,345
025550	MANAGER OFFICE FACILITIES	133,736	-	-	-	-	-	133,736
025551	FACILITY OPERATIONS NORTH	35,246	-	-	-	-	-	35,246
025552	FACILITY OPERATIONS CENTRAL	36,383	-	-	-	-	-	36,383
025553	FACILITY OPERATIONS SOUTH	37,000	-	-	-	-	-	37,000
025555	FACILITY OPERATIONS - LEXINGTON	34,393	-	-	-	-	-	34,393
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	32,997	-	-	-	-	-	32,997
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	171,330	-	-	-	15,563	277,063	463,956
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	307,248	-	-	-	-	-	307,248
025593	PROJECT PLANNING AND MANAGEMENT	111,432	-	-	-	75,778	285	187,495
025594	CORPORATE FACILITY SERVICES	45,231	-	-	-	-	-	45,231
025620	MANAGER HEALTH AND SAFETY	108,759	-	-	-	-	-	108,759
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	627,631	-	-	-	-	-	627,631
025660	STAFFING SERVICES	236,125	-	-	-	-	-	236,125
025670	COMPENSATION/HR POLICY & COMPLIANCE	98,976	-	-	-	309	-	99,285
025680	MANAGER BENEFITS AND RECORDS	141,715	-	-	-	88,344	-	230,059
025700	DIRECTOR - HUMAN RESOURCES	329,151	-	208	-	-	-	329,359
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	225,914	-	-	-	-	-	225,914
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	225,084	-	-	-	-	5,830	230,914
025730	GAS SAFETY AND TECHNICAL TRAINING	270,410	-	-	-	-	-	270,410
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	174,531	152	1,282	-	-	-	175,964
025775	HRIS	139,905	-	-	-	9,633	-	149,537
025780	MANAGER DIVERSITY STRATEGY	51,571	-	-	-	-	-	51,571
026020	FINANCIAL PLANNING & BUDGETING	115,182	-	-	-	-	-	115,182
026030	GENERATION, PE, AND SAFETY BUDGETING	315,610	-	-	-	105,301	422	421,333
026045	DIRECTOR CORPORATE TAX	364,206	-	-	-	-	-	364,206
026050	CFO	145,948	-	560	-	-	-	146,508
026080	MANAGER REVENUE ACCOUNTING	268,884	-	-	-	-	-	268,884
026120	MANAGER PROPERTY ACCOUNTING	360,373	-	-	-	-	-	360,373
026130	CONTROLLER	115,643	-	-	-	-	-	115,643
026135	DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	90,449	-	-	-	-	-	90,449
026140	MANAGER - FINANCIAL PLANNING	233,197	-	-	-	-	-	233,197
026145	SHARED SERVICES & CORPORATE BUDGETING	213,706	-	-	-	-	-	213,706
026150	FINANCIAL ACCOUNTING AND ANALYSIS	194,233	-	-	-	267	-	194,500
026155	FINANCIAL REPORTING	188,391	-	-	-	-	-	188,391
026160	REGULATORY ACCOUNTING AND REPORTING	241,775	-	-	-	-	-	241,775
026170	MANAGER - CUSTOMER ACCOUNTING	1,004,002	-	-	-	-	-	1,004,002
026190	CORPORATE ACCOUNTING	193,123	-	-	-	-	-	193,123
026200	SUPPLY CHAIN SUPPORT	426,773	-	-	-	847	-	427,620
026310	MANAGER PAYROLL	169,824	-	-	-	3,346	-	173,170
026330	TREASURER	119,000	-	-	-	-	-	119,000
026350	RISK MANAGEMENT	111,350	-	-	-	160	-	111,510
026370	CORPORATE FINANCE	188,929	-	-	-	-	-	188,929
026390	CREDIT/CONTRACT ADMINISTRATION	135,438	-	-	-	652	-	136,090
026400	AUDIT SERVICES	446,403	-	-	-	-	-	446,403
026490	CHIEF INFORMATION OFFICER	84,012	-	-	-	-	-	84,012
026492	SER IT CHARGES	-	-	-	-	(60,978)	-	(60,978)
026496	IT SOURCE PROJECT CLEARING	-	-	-	-	(12,491)	-	(12,491)
026600	IT INFRASTRUCTURE AND OPERATIONS	156,177	-	-	-	3,322	-	159,499
026615	ARCHITECTURE AND ENGINEERING	821,824	-	-	-	120,407	61	942,291
026625	TRANSPORT ENGINEERING	961,278	-	-	-	58,693	-	1,019,971
026634	CLOSED DATA CENTER OPERATIONS	(258)	-	-	-	-	-	(258)
026635	WORKSTATION ENGINEERING	895,365	-	-	-	105,278	162	1,000,805
026636	IT CIP INFRASTRUCTURE	10,385	-	-	-	8,820	-	19,204
026637	DATA CENTER OPERATIONS	30,919	-	-	-	3,403	-	34,323
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	390,526	-	-	-	127,124	-	517,650
026646	INFRASTRUCTURE SERVICES	48,514	-	-	-	1,223	-	49,737
026680	CLIENT SUPPORT SERVICES	194,570	-	-	-	5,991	-	200,562
026740	IT SECURITY AND RISK MANAGEMENT	107,078	-	-	-	-	-	107,078
026742	IT SECURITY	336,395	-	-	-	21,550	-	357,945
026744	IT SECURITY RISK MANAGEMENT	174,610	-	-	-	77,165	-	251,775
026760	IT TRAINING	124,220	-	-	-	-	-	124,220
026772	TECHNOLOGY SUPPORT CENTER	449,313	-	-	-	-	-	449,313
026774	DESKTOP OPERATIONS	337,714	-	-	-	96,268	-	433,982
026850	VP EXTERNAL AFFAIRS	1,097	-	163,315	-	-	-	164,412
026900	LEGAL DEPARTMENT - LKS	1,058,423	-	7,416	-	81,095	-	1,146,934
026905	COMPLIANCE DEPT	318,735	-	-	-	-	-	318,735
026910	GENERAL COUNSEL - LKS	154,901	-	-	-	-	-	154,901
026920	DIRECTOR - CORPORATE COMMUNICATION	152,667	-	-	-	-	-	152,667
026925	VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	234,102	-	-	-	-	-	234,102
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	497,926	-	-	-	11,717	-	509,643
027600	IT BUSINESS SERVICES	114,756	-	-	-	-	-	114,756
027610	IT PROJECT MANAGEMENT OFFICE	379,490	-	-	-	326,037	-	705,527
027620	IT BUSINESS ANALYSIS	442,009	-	-	-	203,410	-	645,419
027630	IT QUALITY ASSURANCE	51,645	-	-	-	55,363	-	107,007
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	312,642	-	-	-	-	-	312,642
027800	IT APPLICATION PLANNING, EXECUTION AND SUPPORT	66,156	-	-	-	-	-	66,156
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	369,943	-	-	-	127,000	-	496,943
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	290,327	4,354	-	-	196,060	-	490,741
027830	IT CUSTOMER RELATIONSHIP AND BILLING	407,698	15,846	-	-	163,949	-	587,493
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	366,475	-	-	-	248,089	-	614,564

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Expenditure Org	Expenditure Org Description	Below the						Total
		Operating	Mechanism	Line	Other I/S	Capitalized	Other B/S	
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	423,861	-	-	-	65,060	-	488,921
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	390,440	-	-	-	148,932	-	539,372
027870	IT DEVELOPMENT AND SUPPORT	33,235	-	-	-	-	-	33,235
029640	SVP ENERGY SUPPLY AND ANALYSIS	119,123	-	-	-	-	-	119,123
029660	DIRECTOR - POWER SUPPLY	908,369	-	-	-	-	-	908,369
029750	PROJECT ENGINEERING	15,587	-	1,890	-	2,699,479	54,337	2,771,293
029760	GENERATION SAFETY	127,850	-	-	-	-	-	127,850
023810	CLOSED 01/20 - ECONOMIC ANALYSIS	204,196	-	-	-	-	-	204,196
027000	CLOSED 06/16 - CHIEF ADMINISTRATIVE OFFICER - SERVCO	42,152	-	-	-	-	-	42,152
027640	CLOSED 10/16 - MANAGER - IT SERVICE MANAGEMENT PROCESS	239,738	-	-	-	-	-	239,738
002560	CR OPERATIONS	438,464	-	-	-	66,155	1,180	505,799
022805	CORPORATE FUELS RISK MANAGEMENT	104,642	-	-	-	-	-	104,642
023015	TRANSMISSION BALANCING AUTHORITY	1,700	-	-	-	-	-	1,700
002030	G.M.-CANE RUN, OHIO FALLS AND CT	3,301,501	-	389,987	-	22,492	-	3,713,980
002280	MGR. CANE RUN MAINTENANCE	206,572	-	-	-	62,840	-	269,413
002281	CANE RUN MECHANICAL MAINTENANCE	162,591	-	-	-	21,374	-	183,966
002282	CANE RUN I/E MAINTENANCE	356,179	-	-	-	14,308	-	370,487
002510	CR-COMMON PLANT	1,457,866	-	-	-	10,707	-	1,468,573
002540	CR-LABORATORY	185,311	-	-	-	25,633	-	210,944
002830	CR-MATERIAL HANDLING	165,600	-	-	-	-	-	165,600
003550	SUBSTATION ENGINEERING AND DESIGN	2,675	-	-	-	14,957	18,288	35,920
008828	LGE COMMERCIAL OPERATIONS CHARGES	(0)	-	-	-	-	-	(0)
008833	LGE - TRIMBLE COUNTY COMMERCIAL OPS	(0)	-	-	-	-	-	(0)
008834	LGE - GHENT COMMERCIAL OPS	(0)	-	-	-	-	-	(0)
008880	LGE ENERGY SUPPLY AND ANALYSIS CHARGES	0	-	-	-	-	-	0
008892	LGE - MGR. TECH TRAINING GENERATION CHARGES	0	-	-	-	-	-	0
009910	LCC IT CHARGES	-	-	-	-	3,687	-	3,687
015160	CLOSED 10/16 - MIT-DIST SVCS AND CUST SVC	-	-	-	-	(9,368)	-	(9,368)
016005	KU CT ALLOCATION FROM TRIMBLE COUNTY	-	-	-	-	-	-	-
016006	KU TC2 ALLOCATION FROM TRIMBLE COUNTY	(30,492)	-	-	-	-	-	(30,492)
016700	KU CT ALLOCATION FROM PR13	-	-	-	-	-	-	-
026480	INFORMATION TECHNOLOGY - ROLLUP	-	-	-	-	111,337	-	111,337
Total Labor		93,106,432	1,255,509	604,034	-	22,759,868	12,600,450	130,326,294
Total Off-Duty		14,055,214	202,904	41,362	-	3,325,555	2,029,850	19,654,885
Total Employee Benefits		49,557,288	471,054	145,967	-	11,731,296	7,015,700	68,921,305
Total Payroll Taxes		8,833,193	63,831	38,570	-	2,084,221	1,204,194	12,224,008
Total 2015 Payroll Costs		165,552,127	1,993,299	829,933	-	39,900,939	22,850,194	231,126,492

2016 Payroll Costs

000020	LG&E AND KU SERVICES COMPANY CORPORATE	(118,857)	-	11,500	-	(450)	2,345	(105,462)
001075	TECH. AND SAFETY TRAINING DIST - LGE	32,242	-	-	-	-	-	32,242
001220	BUSINESS OFFICES - LGE	361,557	-	-	-	-	-	361,557
001280	METER READING - LGE	336,592	-	-	-	-	-	336,592
001295	FIELD SERVICE - LGE	1,490,483	-	2,198	-	-	-	1,492,681
001320	REVENUE PROTECTION - LGE	61,701	-	-	-	-	-	61,701
001345	METER SHOP LGE	663,686	-	1,787	-	128,854	-	794,326
002020	GENERATION SUPPORT - LGE	-	-	-	-	(0)	-	(0)
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)
002060	CENT ENG/CONST MGMT	194,268	-	-	-	-	-	194,268
002120	OHIO FALLS	572,881	-	-	-	53,013	-	625,894
002130	CANE RUN CCGT - LGE	4,166,011	-	3,373	-	97	-	4,169,481
002320	MC-COMMON PLANT	7,976,443	1,750	3,623	-	246,618	-	8,228,433
002330	MC ENGINEERING AND TECHNICAL SERVICES	757,457	-	-	-	-	-	757,457
002340	MC COMMERCIAL OPERATIONS	169,587	-	-	-	-	340,377	509,964
002350	MC-LABORATORY	893,847	-	1,115	-	-	-	894,962
002401	GEN. MGR. MILL CREEK STATION	820,286	187	-	-	-	-	820,473
002480	MGR. MILL CREEK MAINTENANCE	1,468,644	3,191	-	-	2,354	(1,635)	1,472,555
002481	MILL CREEK MECHANICAL MAINTENANCE	2,170,435	247,054	598	-	29,874	-	2,447,962
002482	MILL CREEK I/E MAINTENANCE	2,340,547	159,227	4,579	-	94,352	-	2,598,705
002530	CR COMMERCIAL OPERATIONS	46,885	-	-	-	-	36,527	83,412
002603	FINC & BUDGTNG-POWER PROD LG&E	276,466	-	-	-	-	-	276,466
002650	GENERAL MANAGER - TC	445,799	-	-	-	15,297	-	461,096
002655	TRIMBLE COUNTY CTS	(35,272)	-	-	-	13,051	-	(22,222)
002670	TRIMBLE COUNTY - COMMERCIAL OPERATIONS	98,939	-	-	-	-	114,444	213,383
002680	TC ENGINEERING AND TECHNICAL SERVICES	787,434	-	-	-	30,669	-	818,103
002710	TC-LABORATORY	553,211	-	-	-	45	-	553,257
002720	TC OPERATIONS	737,507	-	-	-	11,251	-	748,759
002730	TC OPER-A WATCH	962,605	-	14,279	-	2,194	-	979,078
002740	TC OPER-B WATCH	1,158,120	-	301	-	2,883	-	1,161,304
002750	TC OPER-C WATCH	1,171,630	-	453	-	559	-	1,172,642
002760	TC OPER-D WATCH	1,240,652	-	-	-	671	-	1,241,323
002770	TC-MAINTENANCE SVCS	1,400,562	-	-	-	13,049	-	1,413,611
002780	TC-MAINTENANCE I/E	2,588,647	18,815	2,960	-	(1,713,607)	-	896,814
002790	TC-MTCE MECHANICAL	1,877,286	22,154	1,665	-	7,078	-	1,908,183
002820	MC-MATERIAL HANDLING	1,238,533	1,048	-	-	-	-	1,239,581
002840	TC-MATERIAL HANDLING	447,212	-	-	-	-	-	447,212
003030	SUBSTATION OPS.	665,462	-	-	-	54,941	31,859	752,261
003070	LGE TRANSMISSION LINES	164	-	-	-	(649)	-	(485)
003110	TRANSFORMERS SERVICES	239,420	-	-	-	150,875	12,034	402,329
003160	SC M LOUISVILLE	1,212,656	-	-	-	699,609	155,064	2,067,329
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	-	-	-	-	195	-	195
003210	FORESTRY	142,074	-	-	-	674	-	142,748
003230	STORM RESTORATION	-	-	-	-	290	4,789	5,079
003300	ELECTRIC CONSTRUCTION CREWS-ESC	1,531,056	-	1,962	-	2,076,105	238,649	3,847,771
003385	LINE LOCATING	72,815	-	-	-	-	-	72,815
003400	ELECTRIC CONSTRUCTION CREWS-AOC	1,483,583	-	14,093	-	2,638,240	206,523	4,342,439
003410	JOINT TRENCH ENHANCE AND CONNECT NETWORK	20,668	-	161	-	361,370	-	382,199
003430	NETWORK OPS. 3PH COMMERCIAL	401,859	-	2,626	-	1,860,548	31,574	2,296,606
003450	MANAGER ELECTRIC DISTRIBUTION	151,985	-	-	-	96,947	418,570	667,502
003470	PERFORMANCE METRICS	12,300	-	-	-	-	349,807	362,107
004010	MANAGER DISTRIBUTION DESIGN	29,662	-	-	-	119,110	69,647	218,419
004040	DISTRIBUTION DESIGN	98,039	-	1,972	-	1,230,015	597,472	1,927,498
004060	GAS DIST. CONTRACT CONSTRUCTION	30,003	-	-	-	1,712,008	-	1,742,012
004100	DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	109,357	-	-	-	55,252	36,754	201,362

Expenditure Org	Expenditure Org Description	Below the					Capitalized	Other B/S	Total
		Operating	Mechanism	Line	Other I/S				
004140	MANAGER, GAS CONSTRUCTION	1,188	-	-	-	587,602	63,474	652,264	
004190	GAS DIST OPRS-REPAIR AND MAINTAIN	1,569,511	278,848	607	-	2,139,649	52,696	4,041,312	
004210	SVC DEL-MULDRAUGH	5,868	-	-	-	-	-	5,868	
004220	SVC DEL-BARDSTOWN	193,950	17,722	-	-	82,393	-	294,065	
004270	GAS DISPATCH	636,709	-	-	-	145,086	-	781,795	
004280	GAS TROUBLE	1,389,548	15,544	-	-	91,468	-	1,496,559	
004290	METER SHOP	92,115	-	297	-	193,620	-	286,032	
004370	ASSET INFORMATION LGE	132,858	-	-	-	-	528,004	660,861	
004380	GAS-ENGINEERS	96,857	-	-	-	65,585	703,737	866,178	
004385	TRANSMISSION INTEGRITY & COMPLIANCE	585,678	-	-	-	6,661	20,729	613,068	
004450	CORROSION CONTROL	795,892	-	-	-	92,487	-	888,379	
004470	MULDRAUGH STORAGE	2,390,433	13,396	3,273	-	311,712	90,129	2,808,943	
004475	DIR. GAS CONTROL AND STORAGE - LGE	55,311	-	-	-	-	51,583	106,894	
004480	MAGNOLIA STORAGE	1,919,758	958	5,534	-	148,366	56,499	2,131,115	
004490	GAS CONTROL	823,707	-	-	-	-	48,934	872,641	
004500	INSTR., MEASUREMENT	481,952	-	-	-	155,797	-	637,749	
004510	SYSTEM REGULATION OPERATION	1,083,295	-	378	-	169,889	41,593	1,295,156	
004560	GAS PROCUREMENT	619,160	-	-	-	-	-	619,160	
004600	GAS REGULATORY SERVICES	683,857	2,467	-	-	99,663	3,940	789,927	
005310	FACILITIES MTCE	144,272	-	-	-	527	-	144,799	
006250	CORPORATE	(2,742,919)	-	(32,629)	-	-	2,625,588	(149,960)	
006264	TC IMEA/IMPA PARTNER ALLOCATION	(2,499,977)	(7,111)	-	-	-	2,403,168	(103,920)	
006630	LGE - TELECOMMUNICATIONS	306,993	76	1,259	-	206,809	17	515,154	
008890	LGE OPERATING SERVICES CHARGES	-	-	-	-	554	-	554	
008910	LGE IT CHARGES	14,199	-	-	-	21,180	-	35,379	
010603	FINC & BUDGTNG-POWER PROD KU	2,693	-	-	-	-	-	2,693	
011066	AREA 6	412	-	-	-	-	-	412	
011069	AREA 9	453	-	-	-	-	-	453	
011071	AREA 11	496	-	-	-	455	-	952	
012050	SC AND M DANVILLE	25	-	-	-	1,490	-	1,515	
012160	DANVILLE OPERATIONS CENTER	-	-	-	-	1,969	1,782	3,751	
012360	RICHMOND OPERATIONS CENTER	-	-	-	-	-	-	-	
012460	ELIZABETHTOWN OPERATIONS CENTER	-	-	-	-	11,068	-	11,068	
013040	SC AND M LEXINGTON	488	-	-	-	1,188	18	1,694	
013660	MAYSVILLE OPERATIONS CENTER	-	-	-	-	142	-	142	
013910	CLOSED 06/20 - MANAGER - LEXINGTON OPERATIONS CENTER	1,385	-	-	-	14,196	1,207	16,788	
014160	PINEVILLE OPERATIONS CENTER	-	-	-	-	41	-	41	
014370	ASSET INFORMATION - KU	-	-	-	-	9,917	-	9,917	
014940	SC AND M PINEVILLE	327	-	-	-	6,116	-	6,442	
015730	GENERATION SUPPORT - KU	-	-	-	-	(0)	-	(0)	
015970	KU - TELECOMMUNICATIONS	354,933	-	-	-	68,565	603	424,100	
016130	GREEN RIVER - OPERATIONS	30,291	-	-	-	-	-	30,291	
016230	EWB OPER / RESULTS	-	-	-	-	245	-	245	
016260	EWB E AND I MNTC	-	-	-	-	5,650	-	5,650	
016650	GHEHT - OPERATIONS SHIFTS	-	-	-	-	794	-	794	
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	273,998	-	-	-	-	-	273,998	
017660	NORTON OPERATIONS CENTER	-	-	-	-	64	-	64	
018910	KU IT CHARGES	9,114	-	-	-	27,785	-	36,899	
021000	CHAIRMAN AND CEO	367,639	-	-	-	-	-	367,639	
021015	01 DIRECTOR SYSTEMS, OPS AND PLANNING	74,063	-	-	-	-	116,641	190,703	
021020	DIRECTOR KU OPERATIONS	1,589	-	-	-	-	-	1,589	
021035	VP CUSTOMER SERVICES - SERVCO	111,338	-	-	-	-	-	111,338	
021055	VP ELECTRIC DISTRIBUTION - LKS	107,690	-	-	-	-	2,022	109,712	
021070	DIRECTOR - ASSET MANAGEMENT	27,408	-	-	-	-	40,114	67,522	
021071	SYSTEM ANALYSIS AND PLANNING - DIST	121,199	-	-	-	4,191	144,581	269,972	
021072	ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	98,454	-	-	-	3,723	70,541	172,717	
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	1,283	-	-	-	774	176,294	178,351	
021075	ELECTRIC CODES AND STANDARDS	75,758	-	-	-	11,541	109,947	197,247	
021076	ASSET INFORMATION-LKS	17,620	-	-	-	-	104,051	121,671	
021080	DISTRIBUTION SYSTEM ADMINISTRATION	316,627	-	-	-	37,427	-	354,054	
021204	CCS RETAIL SUPPORT	341,257	-	-	-	364	-	341,621	
021205	RESIDENTIAL SERVICE CENTER	3,029,621	-	-	-	935	-	3,030,556	
021220	BUSINESS OFFICES	217,409	-	-	-	-	-	217,409	
021225	BUSINESS SERVICE CENTER	496,876	-	-	-	-	-	496,876	
021250	DIRECTOR CUSTOMER SERVICE AND MARKETING	102,900	-	-	-	-	-	102,900	
021251	COMPLAINTS AND INQUIRY	145,983	-	0	-	-	-	145,983	
021280	MANAGER - METER READING	163,726	-	-	-	-	-	163,726	
021315	MANAGER, FIELD SERVICE OPERATIONS	341,076	-	972	-	-	-	342,048	
021320	MANAGER - METER ASSET MANAGEMENT - LKS	202,564	-	-	-	-	-	202,564	
021325	DIRECTOR REVENUE COLLECTION	60,159	-	-	-	-	-	60,159	
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	278,228	-	-	-	6,969	-	285,197	
021330	MANAGER REMITTANCE AND COLLECTION	591,176	-	-	-	611	-	591,787	
021331	REVENUE ASSURANCE	132,286	-	-	-	-	-	132,286	
021335	FEDERAL REGULATION & POLICY	200,892	-	-	-	-	-	200,892	
021360	MANAGER BUSINESS SERVICES	560,409	-	(363)	-	-	-	560,046	
021370	DIRECTOR, SAP UPGRADE PROJECT	42,806	324	-	-	500,591	-	543,721	
021390	MANAGER MARKETING	159,810	-	-	-	-	-	159,810	
021410	DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	98,896	-	-	-	-	-	98,896	
021415	MANAGER, SMART GRID STRATEGY	80,022	31,156	-	-	-	9,456	120,634	
021420	ENERGY EFFICIENCY OPERATIONS	2,220	386,524	-	-	-	-	388,743	
021440	VP STATE REGULATION AND RATES	709,685	-	-	-	-	-	709,685	
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	91,619	-	-	-	-	-	91,619	
021520	ENERGY EFFICIENCY OPERATIONS - NON DSM	2,879	272,719	-	-	-	-	275,598	
021900	PRESIDENT AND COO	246,680	-	-	-	-	-	246,680	
022025	GENERATION TURBINE GENERATOR SPECIALIST	440,877	-	-	-	6,113	-	446,990	
022060	DIRECTOR - GENERATION SERVICES	139,208	-	238	-	-	373	139,819	
022065	MANAGER - SYSTEM LAB AND ENV. COMPL.	365,144	-	-	-	-	-	365,144	
022070	RESEARCH AND DEVELOPMENT	147,888	-	-	-	-	-	147,888	
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	286,420	-	-	-	-	-	286,420	
022100	VP - TRANSMISSION AND GENERATION SERVICES - SERVCO	82,419	-	-	-	43,719	-	126,137	
022110	MANAGER - GENERATION ENGINEERING	1,310,087	-	-	-	7,716	-	1,317,803	
022200	VP - POWER GENERATION	439,205	-	-	-	91,152	33,150	563,507	
022210	DIRECTOR, COMMERCIAL OPERATIONS	147,714	-	-	-	-	77,141	224,855	
022220	LKS - CANE RUN COMMERCIAL OPS	55,344	-	-	-	-	130,892	186,235	
022230	LKS - MILL CREEK COMMERCIAL OPS	90,517	-	-	-	-	109,706	200,223	
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	70,244	-	-	-	-	146,786	217,030	
022250	LKS - GHEHT COMMERCIAL OPS	84,564	-	-	-	-	63,503	148,067	
022260	LKS - EW BROWN COMMERCIAL OPS	84,387	-	-	-	-	37,953	122,341	
022800	DIRECTOR - FUELS MANAGEMENT	223,978	-	-	-	-	-	223,978	
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	815,818	7,233	-	-	-	-	823,051	

Expenditure Org	Expenditure Org Description	Below the						Total
		Operating	Mechanism	Line	Other I/S	Capitalized	Other B/S	
022970	GENERATION SYSTEM PLANNING	368,916	-	-	-	-	368,916	
023000	VICE PRESIDENT - TRANSMISSION	60,240	-	-	-	-	60,240	
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	3,451	-	-	-	3,464	6,915	
023005	DIR TRANS STRATEGY & PLANNING	53,826	-	-	-	26,161	79,987	
023010	DIRECTOR - TRANSMISSION	31,683	-	-	-	26,089	57,772	
023020	TRANSMISSION SYSTEM OPERATIONS	1,442,911	-	-	-	-	1,442,911	
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	261,812	-	-	-	-	261,812	
023050	TRANSMISSION STRATEGY & PLANNING	171,683	-	-	-	262,862	434,546	
023055	TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	76,922	-	-	-	81,163	158,085	
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	278,795	-	-	52,011	200,578	531,383	
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	140,212	-	-	118,813	215,540	474,564	
023070	MANAGER - TRANSMISSION LINES	109,541	-	-	121,728	421,223	652,491	
023076	TRANSMISSION PROJECT MANAGEMENT	-	-	-	-	975	975	
023080	TRANS RELIABILITY & COMPLIANCE	117,877	-	-	-	-	117,877	
023090	TRANSMISSION POLICY & TARIFFS	106,068	-	-	-	-	106,068	
023110	TRANSFORMER SERVICES	8,900	-	-	48,988	-	57,888	
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	11,653	-	-	1,964	81,902	95,519	
023200	01 DIRECTOR LG& DISTRIBUTION OPS	48,001	-	-	-	40,402	88,402	
023210	LKS - FORESTRY	70,275	-	-	-	-	70,275	
023220	MGR SYSTEM RESTORATION AND OPERATIONS	959,668	-	-	304,172	387,811	1,651,650	
023550	SUBSTATION ENGINEERING AND DESIGN	27,670	-	-	219,807	193,365	440,841	
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	308,612	-	-	-	-	308,612	
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	79,130	-	-	-	-	79,130	
023815	SALES ANALYSIS & FORECASTING	156,182	-	-	-	-	156,182	
024000	VP - GAS DISTRIBUTION	274,424	-	-	-	-	274,424	
024475	GAS STORAGE, CONTROL AND COMPLIANCE	76,480	-	-	327	151,182	227,989	
025000	SVP HUMAN RESOURCES	197,168	-	-	-	-	197,168	
025200	DIR - HUMAN RESOURCES	266,133	-	-	-	-	266,133	
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	249,588	-	-	-	-	249,588	
025270	INDUSTRIAL RELATIONS & HRIS	119,790	-	-	-	-	119,790	
025300	DIRECTOR HR - CORPORATE	156,257	-	-	-	-	156,257	
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	168,547	-	-	-	31,490	200,036	
025415	IT SOURCING AND CONTRACT MANAGEMENT	272,491	-	-	-	-	272,491	
025420	CORPORATE PURCHASING	196,253	30,451	-	-	-	226,704	
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	336,519	-	-	-	-	336,519	
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	21,569	-	-	-	178,914	200,482	
025460	MANAGER - SUPPLIER DIVERSITY	53,180	-	-	-	655	53,835	
025470	SARBANES OXLEY	68,222	-	-	-	-	68,222	
025500	DIRECTOR OPERATING SERVICES	105,636	-	-	-	-	105,636	
025510	CONTRACT MANAGER - XEROX CORP.	45,934	-	-	-	-	45,934	
025530	MANAGER TRANSPORTATION	-	-	-	-	130,520	130,520	
025550	MANAGER OFFICE FACILITIES	143,563	-	-	663	161	144,387	
025551	FACILITY OPERATIONS NORTH	38,267	-	-	-	-	38,267	
025552	FACILITY OPERATIONS CENTRAL	37,647	-	-	-	-	37,647	
025553	FACILITY OPERATIONS SOUTH	38,492	-	-	-	-	38,492	
025555	FACILITY OPERATIONS - LEXINGTON	35,611	-	-	-	-	35,611	
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	39,113	-	-	-	-	39,113	
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	179,272	-	-	19,611	286,734	485,618	
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	290,144	-	-	-	-	290,144	
025593	PROJECT PLANNING AND MANAGEMENT	108,198	-	-	67,384	754	176,336	
025594	CORPORATE FACILITY SERVICES	44,074	-	-	(681)	-	43,393	
025620	MANAGER HEALTH AND SAFETY	113,803	-	-	-	-	113,803	
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	654,190	-	-	-	-	654,190	
025660	STAFFING SERVICES	264,652	-	-	-	-	264,652	
025670	COMPENSATION/HR POLICY & COMPLIANCE	99,315	-	-	-	-	99,315	
025680	MANAGER BENEFITS AND RECORDS	194,929	-	-	1,608	-	196,537	
025700	DIRECTOR - HUMAN RESOURCES	293,889	-	-	-	-	293,889	
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	256,705	-	-	0	-	256,705	
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	223,001	-	-	-	3,073	226,074	
025730	GAS SAFETY AND TECHNICAL TRAINING	399,160	-	-	217	-	399,378	
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	182,641	-	-	-	-	182,641	
025775	HRIS	167,360	-	-	-	-	167,360	
025780	MANAGER DIVERSITY STRATEGY	43,586	-	-	-	-	43,586	
026020	FINANCIAL PLANNING & BUDGETING	131,383	-	-	-	-	131,383	
026030	GENERATION, PE, AND SAFETY BUDGETING	318,635	-	-	129,919	2,708	451,261	
026045	DIRECTOR CORPORATE TAX	353,813	-	-	-	-	353,813	
026050	CFO	159,081	-	-	-	-	159,081	
026080	MANAGER REVENUE ACCOUNTING	265,106	-	-	-	-	265,106	
026120	MANAGER PROPERTY ACCOUNTING	370,094	-	-	-	-	370,094	
026130	CONTROLLER	120,594	-	-	-	-	120,594	
026135	DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	82,731	-	-	-	-	82,731	
026140	MANAGER - FINANCIAL PLANNING	228,486	-	-	-	-	228,486	
026145	SHARED SERVICES & CORPORATE BUDGETING	226,478	-	-	14,888	-	241,366	
026150	FINANCIAL ACCOUNTING AND ANALYSIS	202,010	-	-	-	-	202,010	
026155	FINANCIAL REPORTING	196,942	-	-	-	-	196,942	
026160	REGULATORY ACCOUNTING AND REPORTING	266,895	-	-	-	-	266,895	
026170	MANAGER - CUSTOMER ACCOUNTING	947,300	-	-	885	-	948,185	
026190	CORPORATE ACCOUNTING	215,703	-	-	-	-	215,703	
026200	SUPPLY CHAIN SUPPORT	384,447	-	-	-	-	384,447	
026310	MANAGER PAYROLL	178,712	-	-	-	-	178,712	
026330	TREASURER	126,291	-	-	-	-	126,291	
026350	RISK MANAGEMENT	99,447	-	-	-	-	99,447	
026370	CORPORATE FINANCE	174,565	-	-	-	-	174,565	
026390	CREDIT/CONTRACT ADMINISTRATION	131,286	-	-	-	-	131,286	
026400	AUDIT SERVICES	427,719	-	402	-	-	428,121	
026490	CHIEF INFORMATION OFFICER	189,359	-	-	-	-	189,359	
026492	SER IT CHARGES	20	-	-	-	(51,312)	(51,292)	
026496	IT SOURCE PROJECT CLEARING	-	-	-	-	(16,198)	(16,198)	
026600	IT INFRASTRUCTURE AND OPERATIONS	116,345	-	-	21,118	-	137,462	
026615	ARCHITECTURE AND ENGINEERING	304,704	-	-	21,684	-	326,388	
026625	TRANSPORT ENGINEERING	363,743	-	-	107,765	118	471,625	
026634	CLOSED DATA CENTER OPERATIONS	41,793	-	-	-	-	41,793	
026635	WORKSTATION ENGINEERING	488,057	-	-	62,598	-	550,655	
026636	IT CIP INFRASTRUCTURE	347,277	-	-	24,948	-	372,225	
026637	DATA CENTER OPERATIONS	501,144	-	-	32,335	-	533,480	
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	814,456	-	-	42,006	171	856,633	
026646	INFRASTRUCTURE SERVICES	676,067	-	-	122,077	-	798,143	
026680	CLIENT SUPPORT SERVICES	84,059	-	-	638	-	84,697	
026740	IT SECURITY AND RISK MANAGEMENT	121,094	-	-	-	-	121,094	
026742	IT SECURITY	471,897	-	-	39,669	-	511,566	

Expenditure Org	Expenditure Org Description	Below the							Total
		Operating	Mechanism	Line	Other I/S	Capitalized	Other B/S		
026744	IT SECURITY RISK MANAGEMENT	179,299	-	-	-	37,817	-	217,117	
026760	IT TRAINING	123,637	-	-	-	108	-	123,744	
026772	TECHNOLOGY SUPPORT CENTER	466,125	-	-	-	21,992	-	488,117	
026774	DESKTOP OPERATIONS	327,831	-	-	-	101,842	51	429,724	
026850	VP EXTERNAL AFFAIRS	-	-	195,888	-	-	-	195,888	
026900	LEGAL DEPARTMENT - LKS	1,143,530	-	9,511	-	113,880	-	1,266,921	
026905	COMPLIANCE DEPT	332,893	-	-	-	-	-	332,893	
026910	GENERAL COUNSEL - LKS	159,048	-	-	-	-	-	159,048	
026920	DIRECTOR - CORPORATE COMMUNICATION	149,665	-	-	-	-	-	149,665	
026925	VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	244,887	-	-	-	-	-	244,887	
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	538,461	-	-	-	-	-	538,461	
027600	IT BUSINESS SERVICES	138,439	-	-	-	4,001	-	142,440	
027610	IT PROJECT MANAGEMENT OFFICE	402,297	-	-	-	301,342	16,076	719,714	
027620	IT BUSINESS ANALYSIS	447,349	-	-	-	221,595	-	668,945	
027630	IT QUALITY ASSURANCE	67,470	-	-	-	66,537	-	134,006	
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	307,197	-	-	-	-	-	307,197	
027800	IT APPLICATION PLANNING, EXECUTION AND SUPPORT	87,160	-	-	-	4,312	6,512	97,984	
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	398,616	-	-	-	121,908	-	520,524	
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	290,711	-	-	-	191,345	-	482,056	
027830	IT CUSTOMER RELATIONSHIP AND BILLING	229,309	17,877	-	-	280,484	15,322	542,992	
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	394,467	-	-	-	172,644	318	567,429	
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	465,244	-	-	-	48,134	-	513,378	
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	391,400	-	-	-	232,038	-	623,439	
027870	IT DEVELOPMENT AND SUPPORT	48,565	-	-	-	73,239	5,172	126,975	
029640	SVP ENERGY SUPPLY AND ANALYSIS	111,792	-	-	-	-	-	111,792	
029660	DIRECTOR - POWER SUPPLY	888,186	-	-	-	-	-	888,186	
029750	PROJECT ENGINEERING	36,243	-	-	-	2,764,190	36,194	2,836,627	
029760	GENERATION SAFETY	178,974	-	-	-	-	-	178,974	
023810	CLOSED 01/20 - ECONOMIC ANALYSIS	95,607	-	-	-	-	-	95,607	
027640	CLOSED 10/16 - MANAGER - IT SERVICE MANAGEMENT PROCESS	4,030	-	-	-	-	-	4,030	
002560	CR OPERATIONS	51,913	-	-	-	29,546	-	81,458	
022805	CORPORATE FUELS RISK MANAGEMENT	2,125	-	-	-	-	-	2,125	
002030	G.M.-CANE RUN, OHIO FALLS AND CT	2,680	-	6,600	-	-	-	9,280	
002280	MGR. CANE RUN MAINTENANCE	10,811	-	-	-	39,415	-	50,226	
002990	TRIMBLE COUNTY 2 CONSTRUCTION - LGE	-	-	-	-	919,527	-	919,527	
008834	LGE - GHENT COMMERCIAL OPS	(9,812)	-	-	-	-	9,812	(0)	
008835	LGE - BROWN COMMERCIAL OPS	(24,040)	-	-	-	-	24,040	(0)	
009910	LCC IT CHARGES	283	-	-	-	-	-	283	
015795	TRIMBLE COUNTY 2 CONSTRUCTION - KU	-	-	-	-	801,885	-	801,885	
008965	LGE - FED REGULATORY CHARGES	134,380	-	-	-	-	-	134,380	
Total Labor		88,424,021	1,509,085	261,212	-	23,435,349	13,553,157	127,182,824	
Total Off-Duty		14,049,292	239,117	47,359	-	3,442,500	2,199,043	19,977,310	
Total Employee Benefits		41,979,096	455,285	161,521	-	10,273,075	6,611,752	59,480,728	
Total Payroll Taxes		8,323,775	69,268	27,729	-	2,169,446	1,268,279	11,858,497	
Total 2016 Payroll Costs		152,776,184	2,272,754	497,820	-	39,320,371	23,632,231	218,499,359	

2017 Payroll Costs

000020	LG&E AND KU SERVICES COMPANY CORPORATE	2,834	-	-	-	-	1,003	3,837
001075	TECH. AND SAFETY TRAINING DIST - LGE	42,286	-	-	-	-	316	42,602
001220	BUSINESS OFFICES - LGE	364,846	-	-	-	-	-	364,846
001280	METER READING - LGE	346,803	-	-	-	55	-	346,858
001295	FIELD SERVICE - LGE	1,486,224	-	-	-	558	-	1,486,782
001320	REVENUE PROTECTION - LGE	25,503	-	-	-	-	-	25,503
001345	METER SHOP LGE	655,374	-	304	-	97,456	39,516	792,651
001411	CS PROJECT SERVICES - LGE	-	-	-	-	7,677	(148,280)	(140,603)
002020	GENERATION SUPPORT - LGE	-	-	-	-	-	(205,219)	(205,219)
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)
002060	CENT ENG/CONST MGMT	206,693	-	-	-	304	-	206,997
002120	OHIO FALLS	640,712	-	-	-	53,389	-	694,101
002130	CANE RUN CCGT - LGE	3,983,043	-	1,553	-	4,614	-	3,989,210
002140	OTH PROD OPR/MTCE	154,870	-	320	-	101	-	155,291
002320	MC-COMMON PLANT	7,638,405	-	2,411	-	180,310	-	7,821,127
002330	MC ENGINEERING AND TECHNICAL SERVICES	874,278	-	-	-	16,839	-	891,117
002340	MC COMMERCIAL OPERATIONS	156,038	-	575	-	-	314,466	471,079
002350	MC-LABORATORY	869,661	-	496	-	35,709	-	905,866
002400	MC4-OPERATIONS	-	-	-	-	-	158	158
002401	GEN. MGR. MILL CREEK STATION	810,892	-	-	-	58,603	-	869,495
002480	MGR. MILL CREEK MAINTENANCE	1,245,984	4,215	-	-	20,237	-	1,270,436
002481	MILL CREEK MECHANICAL MAINTENANCE	1,924,539	313,801	626	-	86,683	-	2,325,649
002482	MILL CREEK I/E MAINTENANCE	2,174,881	168,796	14,465	-	140,387	-	2,498,529
002530	CR COMMERCIAL OPERATIONS	2,136	-	-	-	-	6,409	8,546
002603	FINC & BUDGTNG-POWER PROD LG&E	274,863	-	-	-	-	-	274,863
002650	GENERAL MANAGER - TC	480,531	-	156	-	697	-	481,384
002655	TRIMBLE COUNTY CTS	-	-	-	-	10,607	-	10,607
002670	TRIMBLE COUNTY - COMMERCIAL OPERATIONS	103,550	-	205	-	-	120,365	224,120
002680	TC ENGINEERING AND TECHNICAL SERVICES	764,035	-	-	-	77,814	-	841,849
002710	TC-LABORATORY	562,601	-	-	-	18,620	-	581,221
002720	TC OPERATIONS	689,598	-	-	-	56,758	-	746,356
002730	TC OPER-A WATCH	1,061,006	-	1,385	-	7,859	-	1,070,250
002740	TC OPER-B WATCH	1,087,964	-	1,106	-	12,510	-	1,101,580
002750	TC OPER-C WATCH	1,110,363	-	480	-	30,722	-	1,141,565
002760	TC OPER-D WATCH	1,298,362	-	-	-	14,084	-	1,312,447
002770	TC-MAINTENANCE SVCS	1,417,362	-	-	-	63,852	-	1,481,214
002780	TC-MAINTENANCE I/E	2,433,039	22,809	2,850	-	113,584	-	2,572,283
002790	TC-MTCE MECHANICAL	2,007,322	17,995	1,885	-	38,110	-	2,065,312
002800	FUELS MANAGEMENT	-	-	-	-	6,971	-	6,971
002820	MC-MATERIAL HANDLING	1,195,257	1	-	-	3,330	-	1,198,588
002840	TC-MATERIAL HANDLING	418,583	-	-	-	-	-	418,583
003030	SUBSTATION OPS.	603,586	-	740	-	112,976	88,700	806,003
003110	TRANSFORMERS SERVICES	207,878	-	-	-	168,177	6,162	382,217
003160	SC M LOUISVILLE	1,243,817	-	796	-	860,655	116,721	2,221,988
003210	FORESTRY	140,464	-	-	-	949	9,384	150,797
003230	STORM RESTORATION	11,536	-	-	-	-	(11,536)	-
003300	ELECTRIC CONSTRUCTION CREWS-ESC	1,563,869	-	2,886	-	2,210,135	437,758	4,214,647

Expenditure Org	Expenditure Org Description	Below the					Capitalized	Other B/S	Total
		Operating	Mechanism	Line	Other I/S				
003320	STREET LIGHTING-LGE	-	-	-	-	120,602	-	120,602	
003385	LINE LOCATING	100,097	-	-	-	-	-	100,097	
003400	ELECTRIC CONSTRUCTION CREWS-AOC	1,499,549	-	12,924	-	2,455,171	485,523	4,453,167	
003410	JOINT TRENCH ENHANCE AND CONNECT NETWORK	8,709	-	-	-	299,207	4,023	311,939	
003430	NETWORK OPS. 3PH COMMERCIAL	354,003	-	1,215	-	2,124,085	40,297	2,519,600	
003450	MANAGER ELECTRIC DISTRIBUTION	185,112	-	-	-	102,017	499,547	786,676	
003470	PERFORMANCE METRICS	13,482	-	-	-	-	317,089	330,571	
004010	MANAGER DISTRIBUTION DESIGN	-	-	-	-	45,328	21,905	67,234	
004040	DISTRIBUTION DESIGN	107,523	-	264	-	1,424,385	721,968	2,254,139	
004060	GAS DIST. CONTRACT CONSTRUCTION	55,075	-	114	-	1,804,100	-	1,859,289	
004100	DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	113,389	-	-	-	39,162	56,973	209,524	
004140	MANAGER, GAS CONSTRUCTION	3,559	-	-	-	606,105	51,898	661,561	
004190	GAS DIST OPRS-REPAIR AND MAINTAIN	1,435,273	257,188	1,670	-	2,215,865	38,864	3,948,860	
004220	SVC DEL-BARDSTOWN	244,334	6,001	272	-	93,132	-	343,740	
004270	GAS DISPATCH	695,901	14,859	-	-	88,677	-	799,438	
004280	GAS TROUBLE	1,718,312	14,057	-	-	55,816	-	1,788,185	
004290	METER SHOP	85,174	2,104	417	-	221,550	-	309,245	
004370	ASSET INFORMATION LGE	126,439	-	-	-	-	547,691	674,130	
004380	GAS-ENGINEERS	131,467	-	-	-	232,422	579,060	942,949	
004385	TRANSMISSION INTEGRITY & COMPLIANCE	577,916	-	-	-	23,702	23,148	624,766	
004450	CORROSION CONTROL	768,977	-	-	-	49,877	-	818,854	
004470	MULDRAUGH STORAGE	2,450,715	7,594	666	-	446,945	82,324	2,988,245	
004475	DIR. GAS CONTROL AND STORAGE - LGE	46,888	-	-	-	-	43,078	89,966	
004480	MAGNOLIA STORAGE	1,889,882	713	2,975	-	206,944	40,745	2,141,258	
004490	GAS CONTROL	882,447	-	-	-	(2,444)	50,844	930,847	
004500	INSTR., MEASUREMENT	576,917	-	-	-	55,765	-	632,681	
004510	SYSTEM REGULATION OPERATION	1,257,089	-	336	-	150,612	43,707	1,451,744	
004560	GAS PROCUREMENT	624,451	-	-	-	-	-	624,451	
004600	GAS REGULATORY SERVICES	835,103	-	-	-	79,574	4,006	918,683	
005310	FACILITIES MTCE	146,445	-	-	-	6,159	-	152,605	
006250	CORPORATE	(2,599,690)	-	(35,773)	-	-	2,582,076	(53,387)	
006264	TC IMEA/IMPA PARTNER ALLOCATION	(2,530,538)	(6,307)	-	-	-	2,451,932	(84,913)	
006630	LGE - TELECOMMUNICATIONS	373,088	-	1,744	-	132,193	354	507,380	
008677	LGE FINANCIAL PLANNING ANALYSIS	22,512	-	-	-	-	-	22,512	
008678	LGE FINANCIAL PLANNING	(22,512)	-	-	-	-	-	(22,512)	
008820	LGE GENERATION CHARGES	42,302	-	-	-	-	-	42,302	
008825	LGE GENERATION SERVICES CHARGES	-	-	15,748	-	-	-	15,748	
008827	LGE PROJECT ENGINEERING CHARGES	205,219	-	-	-	-	-	205,219	
008840	LGE METERING CHARGES	-	-	-	-	-	148,280	148,280	
008890	LGE OPERATING SERVICES CHARGES	(8,489)	-	-	-	(2,765)	-	(11,254)	
008910	LGE IT CHARGES	94,443	-	-	-	(5,788)	-	88,655	
008912	LGE ENTERPRISE SECURITY CHARGES	(88,282)	-	-	-	-	-	(88,282)	
011015	VP - ELECTRIC DISTRIBUTION - KU	-	-	-	-	-	(843)	(843)	
011063	AREA 3	9,298	-	-	-	-	-	9,298	
011064	AREA 4	0	-	-	-	-	-	0	
011069	AREA 9	781	-	-	-	-	-	781	
011072	AREA 12	1,050	-	-	-	-	-	1,050	
011370	FIELD SERVICES - KU	512	-	-	-	-	-	512	
011411	CS PROJECT SERVICES - KU	-	-	-	-	8,032	-	8,032	
012160	DANVILLE OPERATIONS CENTER	4,138	-	-	-	-	-	4,138	
012460	ELIZABETHTOWN OPERATIONS CENTER	278	-	-	-	9,408	-	9,686	
012560	SHELBYVILLE OPERATIONS CENTER	4,585	-	-	-	3,464	-	8,049	
013040	SC AND M LEXINGTON	26	-	-	-	560	-	586	
013150	LEXINGTON OPERATIONS CENTER	177	-	-	-	139	-	316	
013910	CLOSED 06/20 - MANAGER - LEXINGTON OPERATIONS CENTER	-	-	-	-	12,502	-	12,502	
014370	ASSET INFORMATION - KU	-	-	-	-	1,759	-	1,759	
014940	SC AND M PINEVILLE	43	-	-	-	1	317	362	
015970	KU - TELECOMMUNICATIONS	361,678	-	-	-	16,725	24	378,427	
016230	EWB OPER / RESULTS	-	-	-	-	0	-	0	
016250	EWB EQUIP MNTC	-	-	-	-	3,120	-	3,120	
016260	EWB E AND I MNTC	-	-	-	-	280	-	280	
016300	EWB COMBUSTION TURBINE	-	-	-	-	51,619	-	51,619	
016360	EWB MAINTENANCE	-	-	-	-	9,995	-	9,995	
016530	GHEINT - PLANNING	-	-	-	-	8,455	-	8,455	
016660	GHEINT-ASST SUPT MNTC	-	-	-	-	657	-	657	
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	237,054	-	-	-	-	-	237,054	
018820	KU GENERATION CHARGES	34,120	-	-	-	-	-	34,120	
018890	KU OPERATING SERVICES CHARGES	(14,298)	-	-	-	-	-	(14,298)	
018910	KU IT CHARGES	-	-	-	-	10,697	-	10,697	
021000	CHAIRMAN AND CEO	368,297	-	-	-	-	-	368,297	
021015	01 DIRECTOR SYSTEMS, OPS AND PLANNING	77,117	-	-	-	12,533	128,563	218,213	
021016	DISTRIBUTION ANALYTICS & RESOURCE PLANNING	50,109	-	-	-	-	62,316	112,426	
021035	VP CUSTOMER SERVICES - SERVCO	104,797	-	-	-	-	2,160	106,957	
021055	VP ELECTRIC DISTRIBUTION - LKS	111,799	-	-	-	-	-	111,799	
021070	DIRECTOR - ASSET MANAGEMENT	18,347	-	-	-	-	43,811	62,158	
021071	SYSTEM ANALYSIS AND PLANNING - DIST	153,392	-	-	-	-	164,380	317,772	
021072	ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	45,036	-	-	-	-	40,708	85,744	
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	36,329	-	-	-	375	128,808	165,512	
021075	ELECTRIC CODES AND STANDARDS	82,836	-	-	-	8,314	117,597	208,748	
021076	ASSET INFORMATION-LKS	26,544	-	-	-	1,169	119,222	146,935	
021080	DISTRIBUTION SYSTEM ADMINISTRATION	351,920	-	-	-	19,945	-	371,865	
021204	CCS RETAIL SUPPORT	372,458	-	-	-	1,409	-	373,867	
021205	RESIDENTIAL SERVICE CENTER	3,123,353	-	-	-	787	-	3,124,140	
021220	BUSINESS OFFICES	250,723	-	-	-	59	-	250,782	
021225	BUSINESS SERVICE CENTER	539,043	-	-	-	-	-	539,043	
021250	DIRECTOR CUSTOMER SERVICE AND MARKETING	92,422	-	-	-	-	-	92,422	
021251	COMPLAINTS AND INQUIRY	149,555	-	-	-	-	-	149,555	
021280	MANAGER - METER READING	147,636	-	-	-	-	-	147,636	
021315	MANAGER, FIELD SERVICE OPERATIONS	382,019	-	-	-	-	-	382,019	
021320	MANAGER - METER ASSET MANAGEMENT - LKS	165,345	-	-	-	-	-	165,345	
021325	DIRECTOR REVENUE COLLECTION	55,892	-	-	-	-	-	55,892	
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	325,194	-	-	-	1,197	17,220	343,611	
021330	MANAGER REMITTANCE AND COLLECTION	567,286	-	-	-	24	-	567,311	
021331	REVENUE ASSURANCE	135,771	-	-	-	20	6,092	141,884	
021335	FEDERAL REGULATION & POLICY	39,347	-	4,500	-	669	-	44,516	
021360	MANAGER BUSINESS SERVICES	611,440	-	-	-	-	-	611,440	
021370	DIRECTOR, SAP UPGRADE PROJECT	174,349	-	-	-	339,857	3,064	517,271	
021390	MANAGER MARKETING	172,528	-	-	-	-	10,926	183,455	
021410	DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	90,379	-	-	-	-	11,805	102,184	
021411	CS PROJECT SERVICES - LKS	(6,257)	8,836	-	-	74,959	41,413	118,951	

Expenditure Org	Expenditure Org Description	Below the						Total
		Operating	Mechanism	Line	Other I/S	Capitalized	Other B/S	
021415	MANAGER, SMART GRID STRATEGY	79,558	2,086	-	-	-	3,477	85,122
021420	ENERGY EFFICIENCY OPERATIONS	7,454	321,682	-	-	19,340	7,081	355,557
021440	VP STATE REGULATION AND RATES	692,418	-	-	-	23	-	692,440
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	95,512	-	-	-	59	-	95,571
021520	ENERGY EFFICIENCY OPERATIONS - NON DSM	1,534	259,859	-	-	20,176	13,471	295,040
021900	PRESIDENT AND COO	266,030	-	-	-	-	-	266,030
021904	CHIEF OPERATING OFFICER	149,168	-	-	-	-	-	149,168
022025	GENERATION TURBINE GENERATOR SPECIALIST	302,346	-	-	-	10,903	-	313,249
022060	DIRECTOR - GENERATION SERVICES	119,868	-	332	-	-	-	120,200
022065	MANAGER - SYSTEM LAB AND ENV. COMPL.	355,817	-	-	-	-	-	355,817
022070	RESEARCH AND DEVELOPMENT	165,958	-	-	-	789	-	166,747
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	241,651	-	-	-	2,524	-	244,175
022100	VP - TRANSMISSION AND GENERATION SERVICES - SERVCO	19,468	-	-	-	16,018	-	35,487
022110	MANAGER - GENERATION ENGINEERING	1,341,306	-	-	-	32,758	-	1,374,064
022200	VP - POWER GENERATION	484,210	-	-	-	140,983	-	625,193
022210	DIRECTOR, COMMERCIAL OPERATIONS	92,431	-	-	-	25,402	63,833	181,665
022220	LKS - CANE RUN COMMERCIAL OPS	78,834	-	-	-	-	156,561	235,394
022230	LKS - MILL CREEK COMMERCIAL OPS	95,903	-	-	-	-	112,562	208,465
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	74,776	-	-	-	-	173,212	247,987
022250	LKS - GHENT COMMERCIAL OPS	69,916	-	-	-	5,434	74,795	150,144
022260	LKS - EW BROWN COMMERCIAL OPS	57,352	-	-	-	1,289	63,928	122,569
022270	LKS - RIVERPORT COMMERCIAL OPS	25,194	-	-	-	-	21,974	47,168
022800	DIRECTOR - FUELS MANAGEMENT	222,220	-	-	-	-	-	222,220
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	717,197	(740)	-	1,240	18	-	717,715
022970	GENERATION SYSTEM PLANNING	436,192	-	-	-	637	-	436,829
023000	VICE PRESIDENT - TRANSMISSION	62,108	-	-	-	-	-	62,108
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	7,823	-	-	-	-	45,695	53,518
023005	DIR TRANS STRATEGY & PLANNING	41,314	-	-	-	-	39,988	81,302
023010	DIRECTOR - TRANSMISSION	60,643	-	-	-	-	-	60,643
023020	TRANSMISSION SYSTEM OPERATIONS	1,462,485	-	-	-	2,255	-	1,464,740
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	251,617	-	-	-	1,577	-	253,195
023050	TRANSMISSION STRATEGY & PLANNING	181,370	-	-	-	373	261,266	443,009
023055	TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	78,254	-	-	-	620	122,758	201,631
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	239,229	-	-	-	116,912	238,056	594,196
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	126,211	-	-	-	110,160	192,354	428,726
023070	MANAGER - TRANSMISSION LINES	80,608	-	(24)	-	98,018	459,272	637,874
023076	TRANSMISSION PROJECT MANAGEMENT	865	-	-	-	-	73,480	74,346
023080	TRANS RELIABILITY & COMPLIANCE	26,019	-	-	-	-	-	26,019
023090	TRANSMISSION POLICY & TARIFFS	118,165	-	-	-	-	-	118,165
023110	TRANSFORMER SERVICES	7,935	-	-	-	45,592	-	53,527
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	16,438	-	-	-	-	41,530	57,968
023200	01 DIRECTOR LG&E DISTRIBUTION OPS	41,346	-	-	-	20,794	54,766	116,907
023210	LKS - FORESTRY	72,717	-	-	-	-	-	72,717
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,146,516	-	-	-	384,437	391,452	1,922,405
023550	SUBSTATION ENGINEERING AND DESIGN	17,177	-	-	-	258,233	164,735	440,146
023551	DISTRIBUTION ASSETS & STANDARDS	3,271	-	-	-	15,497	123,630	142,398
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	265,336	-	-	-	-	-	265,336
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	74,640	-	-	-	-	-	74,640
023815	SALES ANALYSIS & FORECASTING	183,814	-	-	-	-	-	183,814
024000	VP - GAS DISTRIBUTION	243,944	-	-	-	-	-	243,944
024475	GAS STORAGE, CONTROL AND COMPLIANCE	77,498	-	-	-	-	154,361	231,859
025000	SVP HUMAN RESOURCES	145,425	-	-	-	-	-	145,425
025200	DIR - HUMAN RESOURCES	256,952	-	-	-	-	-	256,952
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	263,911	-	-	-	1,449	-	265,360
025270	INDUSTRIAL RELATIONS & HRIS	155,093	-	-	-	-	-	155,093
025300	DIRECTOR HR - CORPORATE	185,769	-	-	-	-	-	185,769
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	183,662	-	-	-	4,106	26,197	213,965
025415	IT SOURCING AND CONTRACT MANAGEMENT	271,111	-	-	-	2,845	-	273,956
025420	CORPORATE PURCHASING	204,723	37,099	-	-	3,902	-	245,724
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	328,116	-	-	-	9,904	-	338,020
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	18,136	-	-	-	1,082	164,600	183,819
025460	MANAGER - SUPPLIER DIVERSITY	59,231	-	-	-	-	-	59,231
025470	SARBANES OXLEY	72,848	-	-	-	-	-	72,848
025500	DIRECTOR OPERATING SERVICES	110,707	-	-	-	-	-	110,707
025510	CONTRACT MANAGER - XEROX CORP.	45,647	-	-	-	-	-	45,647
025530	MANAGER TRANSPORTATION	-	-	-	-	3,132	126,587	129,719
025550	MANAGER OFFICE FACILITIES	173,970	-	-	-	-	-	173,970
025551	FACILITY OPERATIONS NORTH	39,204	-	-	-	-	-	39,204
025552	FACILITY OPERATIONS CENTRAL	35,708	-	-	-	-	-	35,708
025553	FACILITY OPERATIONS SOUTH	36,337	-	-	-	-	-	36,337
025555	FACILITY OPERATIONS - LEXINGTON	31,484	-	-	-	-	-	31,484
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	37,847	-	-	-	-	-	37,847
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	147,715	-	-	-	67,572	315,971	531,258
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	279,753	-	-	-	10,585	-	290,337
025593	PROJECT PLANNING AND MANAGEMENT	115,768	-	364	-	110,674	979	227,785
025594	CORPORATE FACILITY SERVICES	47,334	-	-	-	-	-	47,334
025620	MANAGER HEALTH AND SAFETY	127,895	-	1,927	-	-	-	129,822
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	744,100	-	655	-	470	-	745,225
025660	STAFFING SERVICES	308,691	-	74	-	-	-	308,765
025670	COMPENSATION/HR POLICY & COMPLIANCE	118,392	-	-	-	-	-	118,392
025680	MANAGER BENEFITS AND RECORDS	192,583	-	-	-	-	-	192,583
025700	DIRECTOR - HUMAN RESOURCES	260,683	-	-	-	-	-	260,683
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	261,076	-	-	-	-	-	261,076
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	243,838	-	-	-	-	11,018	254,856
025730	GAS SAFETY AND TECHNICAL TRAINING	439,181	-	-	-	30	-	439,212
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	136,559	-	3,469	-	-	-	140,028
025775	HRIS	161,283	-	-	-	4,751	-	166,033
025780	MANAGER DIVERSITY STRATEGY	48,747	-	-	-	-	-	48,747
026020	FINANCIAL PLANNING & BUDGETING	135,525	-	-	-	-	-	135,525
026030	GENERATION, PE, AND SAFETY BUDGETING	327,066	-	-	-	102,118	-	429,184
026045	DIRECTOR CORPORATE TAX	371,873	-	674	-	-	-	372,547
026050	CFO	167,823	-	-	-	-	-	167,823
026080	MANAGER REVENUE ACCOUNTING	279,522	-	-	-	17,768	-	297,290
026120	MANAGER PROPERTY ACCOUNTING	380,082	-	-	-	-	-	380,082
026130	CONTROLLER	121,430	-	-	-	-	-	121,430
026135	DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	86,366	-	-	-	-	-	86,366
026140	MANAGER - FINANCIAL PLANNING	241,106	-	-	-	-	-	241,106
026145	SHARED SERVICES & CORPORATE BUDGETING	244,676	-	-	-	44	-	244,720
026150	FINANCIAL ACCOUNTING AND ANALYSIS	205,076	-	-	-	2,583	-	207,659
026155	FINANCIAL REPORTING	213,528	-	-	-	-	-	213,528

Expenditure Org	Expenditure Org Description	Below the					Capitalized	Other B/S	Total
		Operating	Mechanism	Line	Other I/S				
026160	REGULATORY ACCOUNTING AND REPORTING	245,450	-	-	-	-	-	245,450	
026170	MANAGER - CUSTOMER ACCOUNTING	931,052	-	-	-	10,527	-	941,578	
026190	CORPORATE ACCOUNTING	243,951	-	-	-	829	-	244,780	
026200	SUPPLY CHAIN SUPPORT	314,090	-	-	-	803	-	314,893	
026310	MANAGER PAYROLL	172,117	-	-	-	-	-	172,117	
026330	TREASURER	133,553	-	-	-	-	-	133,553	
026350	RISK MANAGEMENT	103,253	-	1,571	-	-	-	104,824	
026370	CORPORATE FINANCE	168,876	-	-	-	-	-	168,876	
026390	CREDIT/CONTRACT ADMINISTRATION	130,180	-	-	-	2,731	-	132,911	
026400	AUDIT SERVICES	478,402	-	1,215	-	-	-	479,617	
026490	CHIEF INFORMATION OFFICER	87,970	-	-	-	-	-	87,970	
026492	SER IT CHARGES	-	-	-	-	(2,407)	-	(2,407)	
026600	IT INFRASTRUCTURE AND OPERATIONS	208,573	-	-	-	44,118	-	252,691	
026615	ARCHITECTURE AND ENGINEERING	167,133	-	-	-	15,573	-	182,706	
026625	TRANSPORT ENGINEERING	370,249	-	-	-	41,939	-	412,188	
026630	DATA NETWORKING	368,442	-	61	-	79,546	-	448,049	
026634	CLOSED DATA CENTER OPERATIONS	64,331	-	-	-	-	-	64,331	
026635	WORKSTATION ENGINEERING	367,720	-	-	-	83,846	-	451,566	
026636	IT CIP INFRASTRUCTURE	332,441	-	-	-	50,569	-	383,010	
026637	DATA CENTER OPERATIONS	622,816	-	-	-	87,266	-	710,082	
026638	GLOBAL NOC	109,121	-	-	-	2,660	-	111,782	
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	284,235	-	-	-	27,493	-	311,728	
026646	INFRASTRUCTURE SERVICES	726,195	-	-	-	107,339	-	833,534	
026739	ENTERPRISE SECURITY	11,631	-	-	-	-	-	11,631	
026740	IT SECURITY AND RISK MANAGEMENT	112,478	-	-	-	-	-	112,478	
026742	IT SECURITY	447,661	-	-	-	24,192	-	471,853	
026744	IT SECURITY RISK MANAGEMENT	249,192	-	-	-	47,760	-	296,952	
026749	ENTERPRISE SECURITY SOURCE PROJECT CLEARING	7,041	-	-	-	-	-	7,041	
026760	IT TRAINING	154,937	-	-	-	10	-	154,947	
026772	TECHNOLOGY SUPPORT CENTER	477,301	-	-	-	3,490	-	480,791	
026774	DESKTOP OPERATIONS	314,555	-	-	-	144,454	24	459,033	
026850	VP EXTERNAL AFFAIRS	-	-	132,233	-	-	-	132,233	
026900	LEGAL DEPARTMENT - LKS	1,175,285	-	1,007	-	123,813	-	1,300,105	
026905	COMPLIANCE DEPT	351,850	-	-	-	-	-	351,850	
026910	GENERAL COUNSEL - LKS	129,496	-	-	-	-	-	129,496	
026920	DIRECTOR - CORPORATE COMMUNICATION	165,846	-	-	-	-	-	165,846	
026925	VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	203,112	-	-	-	-	-	203,112	
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	525,328	-	-	-	-	-	525,328	
027600	IT BUSINESS SERVICES	141,328	-	-	-	14,877	-	156,206	
027610	IT PROJECT MANAGEMENT OFFICE	424,656	-	-	-	295,956	22,365	742,977	
027620	IT BUSINESS ANALYSIS	367,888	-	-	-	226,207	24,837	618,931	
027630	IT QUALITY ASSURANCE	94,968	-	-	-	45,323	656	140,946	
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	173,364	-	-	-	1,388	-	174,752	
027800	IT APPLICATION PLANNING, EXECUTION AND SUPPORT	59,496	-	2,600	-	66,921	83,480	212,497	
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	329,312	-	-	-	189,884	-	519,196	
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	199,404	-	-	-	252,149	-	451,553	
027830	IT CUSTOMER RELATIONSHIP AND BILLING	189,104	-	-	-	269,961	2,539	461,604	
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	362,226	-	-	-	224,217	2,985	589,427	
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	371,083	-	-	-	112,600	-	483,683	
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	424,032	-	-	-	309,952	-	733,984	
027870	IT DEVELOPMENT AND SUPPORT	119,595	-	-	-	18,317	-	137,912	
029640	SVP ENERGY SUPPLY AND ANALYSIS	109,844	-	-	-	13,564	-	123,408	
029660	DIRECTOR - POWER SUPPLY	959,808	-	-	-	991	-	960,799	
029750	PROJECT ENGINEERING	3,326	-	-	-	2,947,428	-	2,950,753	
029760	GENERATION SAFETY	188,901	-	-	-	-	-	188,901	
	Total Labor	88,812,235	1,437,071	186,469	11,541	25,728,284	14,345,318	130,520,918	
	Total Off-Duty	14,105,775	228,027	36,764	953	3,728,883	2,305,657	20,406,057	
	Total Employee Benefits	42,053,836	405,655	96,902	2,816	10,952,399	6,831,803	60,343,411	
	Total Payroll Taxes	8,364,644	59,915	21,513	667	2,390,421	1,355,472	12,192,632	
	Total 2017 Payroll Costs	153,336,489	2,130,668	341,648	15,977	42,799,987	24,838,250	223,463,019	

2018 Payroll Costs

000020	LG&E AND KU SERVICES COMPANY CORPORATE	118,653	-	-	-	2,656	(773,180)	(651,870)
001075	TECH. AND SAFETY TRAINING DIST - LGE	42,545	-	-	-	-	(215)	42,330
001220	BUSINESS OFFICES - LGE	467,504	-	-	-	-	-	467,504
001280	METER READING - LGE	388,604	-	-	-	863	-	389,467
001295	FIELD SERVICE - LGE	1,558,859	-	2,725	-	10,359	-	1,571,944
001345	METER SHOP LGE	507,705	-	321	-	274,183	2,857	785,066
001420	DEMAND SIDE MGMT-DSM	105,325	-	-	-	(105,325)	-	-
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)
002060	CENT ENG/CONST MGMT	89,250	-	-	-	-	-	89,250
002120	OHIO FALLS	627,631	-	-	-	78,072	-	705,703
002130	CANE RUN CCGT - LGE	3,943,410	42	25	-	5,682	-	3,949,159
002140	OTH PROD OPR/MTCE	454,932	-	-	-	-	-	454,932
002320	MC-COMMON PLANT	8,094,562	226	3,382	-	241,145	-	8,339,315
002330	MC ENGINEERING AND TECHNICAL SERVICES	992,105	-	-	-	21,955	-	1,014,059
002340	MC COMMERCIAL OPERATIONS	150,359	-	-	-	-	212,478	362,837
002350	MC-LABORATORY	886,773	-	392	-	39,065	-	926,230
002401	GEN. MGR. MILL CREEK STATION	909,447	21,198	-	-	5,623	-	936,268
002480	MGR. MILL CREEK MAINTENANCE	1,343,394	319	-	-	3,317	-	1,347,030
002481	MILL CREEK MECHANICAL MAINTENANCE	1,920,601	335,068	634	-	189,388	-	2,445,691
002482	MILL CREEK IE MAINTENANCE	2,377,020	198,104	3,146	-	172,400	-	2,750,671
002603	FINC & BUDGTNG-POWER PROD LG&E	287,391	-	-	-	-	-	287,391
002650	GENERAL MANAGER - TC	491,501	-	-	-	87	-	491,588
002670	TRIMBLE COUNTY - COMMERCIAL OPERATIONS	125,669	-	-	-	-	96,597	222,266
002680	TC ENGINEERING AND TECHNICAL SERVICES	931,244	-	-	-	29,726	-	960,970
002710	TC-LABORATORY	614,352	-	-	-	20,955	-	635,306
002720	TC OPERATIONS	936,494	-	-	-	185,158	-	1,121,652
002730	TC OPER-A WATCH	1,128,844	-	-	-	-	-	1,128,844
002740	TC OPER-B WATCH	1,168,113	-	1,287	-	-	-	1,169,400
002750	TC OPER-C WATCH	1,275,293	-	-	-	1,929	-	1,277,222
002760	TC OPER-D WATCH	1,348,805	-	-	-	7,102	-	1,355,907
002770	TC-MAINTENANCE SVCS	1,271,345	-	-	-	68,853	-	1,340,198
002780	TC-MAINTENANCE I/E	2,576,444	35,235	2,463	-	110,455	-	2,724,596
002790	TC-MTCE MECHANICAL	1,974,427	29,050	1,739	-	31,415	-	2,036,631
002820	MC-MATERIAL HANDLING	1,202,443	1,702	-	-	3,941	-	1,208,086

Expenditure Org	Expenditure Org Description	Below the						Total
		Operating	Mechanism	Line	Other I/S	Capitalized	Other B/S	
002840	TC-MATERIAL HANDLING	406,458	-	-	-	-	-	406,458
003030	SUBSTATION OPS.	623,317	-	-	-	98,924	107,488	829,729
003060	TRANSMISSION SUBSTATION ENGINEERING - LG&E	4,412	-	-	-	(4,412)	-	-
003070	LGE TRANSMISSION LINES	186	-	-	-	(186)	-	-
003110	TRANSFORMERS SERVICES	206,415	-	-	-	164,637	3,350	374,402
003160	SC M LOUISVILLE	1,124,686	-	(39)	-	328,955	101,897	1,555,499
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	20,711	-	-	-	(19,289)	-	1,421
003210	FORESTRY	151,743	-	-	-	454	-	152,197
003230	STORM RESTORATION	124,821	-	-	-	-	-	124,821
003300	ELECTRIC CONSTRUCTION CREWS-ESC	2,153,625	-	4,354	-	2,086,577	631,483	4,876,039
003320	STREET LIGHTING-LGE	1,331	-	-	-	211,903	-	213,234
003385	LINE LOCATING	113,071	-	-	-	-	-	113,071
003400	ELECTRIC CONSTRUCTION CREWS-AOC	1,910,670	-	6,508	-	2,312,080	776,838	5,006,095
003410	JOINT TRENCH ENHANCE AND CONNECT NETWORK	11,949	-	-	-	230,489	-	242,438
003430	NETWORK OPS. 3PH COMMERCIAL	490,912	-	2,336	-	2,116,228	27,310	2,636,786
003450	MANAGER ELECTRIC DISTRIBUTION	233,920	-	-	-	111,730	646,952	992,602
003470	PERFORMANCE METRICS	16,490	-	-	-	-	306,605	323,095
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	246,004	-	-	-	507,350	14,647	768,001
004010	MANAGER DISTRIBUTION DESIGN	-	-	-	-	48,107	28,864	76,971
004040	DISTRIBUTION DESIGN	365,802	-	502	-	1,529,852	824,086	2,720,241
004060	GAS DIST. CONTRACT CONSTRUCTION	153,333	313	5,010	-	1,610,638	205,378	1,974,672
004100	DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	57,761	-	-	-	1,708	110,712	170,181
004140	MANAGER, GAS CONSTRUCTION	15,138	-	-	-	525,279	169,608	710,025
004190	GAS DIST OPRS-REPAIR AND MAINTAIN	1,690,160	160,874	1,599	-	1,863,584	386,937	4,103,155
004220	SVC DEL-BARDSTOWN	313,139	3,409	-	-	38,612	-	355,160
004270	GAS DISPATCH	722,665	2,842	-	-	64,484	-	789,991
004280	GAS TROUBLE	1,976,425	12,061	282	-	55,746	201	2,044,716
004290	METER SHOP	72,409	541	-	-	260,163	-	333,113
004370	ASSET INFORMATION LGE	169,633	-	-	-	2,501	537,127	709,261
004380	GAS-ENGINEERS	179,147	-	-	-	263,416	495,613	938,177
004385	TRANSMISSION INTEGRITY & COMPLIANCE	730,647	-	-	-	19,295	24,189	774,131
004450	CORROSION CONTROL	1,184,092	-	-	-	65,026	-	1,249,118
004470	MULDRAUGH STORAGE	2,408,421	6,633	-	-	231,147	109,299	2,755,501
004475	DIR. GAS CONTROL AND STORAGE - LGE	83,463	-	-	-	(523)	81,928	164,868
004480	MAGNOLIA STORAGE	1,909,549	1,475	10,056	-	218,182	77,733	2,216,995
004485	MAGNOLIA DISTRIBUTION, FIELD AND TRANSMISSION	-	-	-	-	3	-	3
004490	GAS CONTROL	977,256	-	-	-	45	61,137	1,038,439
004500	INSTR., MEASUREMENT	632,768	-	-	-	56,865	-	689,633
004510	SYSTEM REGULATION OPERATION	1,394,996	-	293	-	89,935	79,472	1,564,696
004560	GAS PROCUREMENT	653,443	-	-	-	-	-	653,443
004600	GAS REGULATORY SERVICES	704,372	-	-	-	11,229	-	715,601
004610	DISTRIBUTION INTEGRITY & COMPLIANCE	240,246	-	-	-	4,742	13,903	258,891
004620	PIPELINE SAFETY MANAGEMENT SYSTEMS	167,574	-	-	-	-	-	167,574
004630	OPERATOR QUALIFICATIONS PROGRAM	106,977	-	-	-	330	-	107,308
004640	COMPLIANCE/ENVIRONMENTAL COORDINATOR	54,544	-	-	-	-	-	54,544
005310	FACILITIES MTCE	134,500	-	-	-	2,854	616	137,970
006250	CORPORATE	(3,528,654)	-	(45,810)	-	-	3,805,925	231,461
006264	TC IMEA/IMPA PARTNER ALLOCATION	(2,550,078)	(9,439)	-	-	-	2,465,387	(94,129)
006630	LGE - TELECOMMUNICATIONS	374,046	-	2,025	-	172,124	518	548,712
008825	LGE GENERATION SERVICES CHARGES	(13,598)	-	-	-	-	-	(13,598)
008827	LGE PROJECT ENGINEERING CHARGES	-	-	-	-	172	-	172
008910	LGE IT CHARGES	30,638	-	-	-	(30,638)	-	-
011018	VEGETATION MANAGEMENT - KU	381	-	-	-	-	-	381
011061	AREA 1	23	-	-	-	-	-	23
011062	AREA 2	-	-	-	-	49	-	49
011063	AREA 3	69	-	-	-	-	-	69
011064	AREA 4	594	-	-	-	8	-	602
011065	AREA 5	345	-	-	-	140	-	486
011066	AREA 6	161	-	-	-	-	-	161
011067	AREA 7	46	-	-	-	-	-	46
011068	AREA 8	23	-	-	-	86	-	109
011069	AREA 9	565	-	-	-	-	-	565
011070	AREA 10	145	-	-	-	-	-	145
011072	AREA 12	3,961	-	-	-	-	-	3,961
011075	TECH. AND SAFETY TRAINING DIST - KU	-	-	-	-	-	(215)	(215)
011370	FIELD SERVICES - KU	1,988	-	-	-	414	-	2,402
011560	EARLINGTON OPERATIONS CENTER	41,326	-	-	-	20,240	-	61,566
012160	DANVILLE OPERATIONS CENTER	8,811	-	-	-	8,195	-	17,006
012360	RICHMOND OPERATIONS CENTER	22,046	-	-	-	9,345	-	31,391
012460	ELIZABETHTOWN OPERATIONS CENTER	9,492	-	-	-	6,687	-	16,178
012560	SHELBYVILLE OPERATIONS CENTER	230	-	-	-	10,483	-	10,713
013040	SC AND M LEXINGTON	-	-	-	-	68	-	68
013150	LEXINGTON OPERATIONS CENTER	37,560	-	-	-	54,838	-	92,398
013660	MAYSVILLE OPERATIONS CENTER	12,945	-	-	-	841	-	13,786
014160	PINEVILLE OPERATIONS CENTER	230	-	-	-	-	-	230
014260	LONDON OPERATIONS CENTER	5,733	-	-	-	10,007	-	15,740
014370	ASSET INFORMATION - KU	4,979	-	-	-	1,267	-	6,246
014940	SC AND M PINEVILLE	122	-	-	-	-	-	122
015324	LXINGTON MATERIAL LOGISTICS	-	-	-	-	577	-	577
015326	EARLINGTON MATERIAL LOGISTICS	-	-	-	-	113	-	113
015490	PAYROLL	(4)	-	-	-	-	-	(4)
015820	KU METER SHOP	2,851	-	-	-	167	-	3,018
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	-	-	-	-	6,680	-	6,680
015970	KU - TELECOMMUNICATIONS	345,891	-	-	-	33,050	293	379,234
016230	EWB OPER / RESULTS	-	-	-	-	14,825	-	14,825
016360	EWB MAINTENANCE	-	-	-	-	10,240	-	10,240
016530	GHEENT - PLANNING	-	-	-	-	3,533	-	3,533
016540	GH ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	-	585	585
016650	GHEENT - OPERATIONS SHIFTS	-	-	-	-	24,613	-	24,613
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	265,601	-	-	-	-	-	265,601
017660	NORTON OPERATIONS CENTER	-	-	-	-	576	-	576
018827	KU PROJECT ENGINEERING CHARGES	-	-	-	-	258	-	258
018850	KU RETAIL BUSINESS CHARGES	(391)	-	-	-	-	-	(391)
018890	KU OPERATING SERVICES CHARGES	240	-	-	-	-	-	240
020899	IC INCL. LKS-PPL SERV ISD - INFORMATION TECHNOLOGY	(5,965)	-	-	-	-	-	(5,965)
021000	CHAIRMAN AND CEO	117,870	-	-	-	-	-	117,870
021015	01 DIRECTOR SYSTEMS, OPS AND PLANNING	83,946	-	-	-	47,182	135,751	266,879
021016	DISTRIBUTION ANALYTICS & RESOURCE PLANNING	65,289	-	-	-	37	74,257	139,583
021035	VP CUSTOMER SERVICES - SERVCO	117,373	-	-	-	-	-	117,373
021055	VP ELECTRIC DISTRIBUTION - LKS	116,259	-	-	-	-	-	116,259

Expenditure Org	Expenditure Org Description	Below the					Capitalized	Other B/S	Total
		Operating	Mechanism	Line	Other I/S				
021070	DIRECTOR - ASSET MANAGEMENT	18,067	-	-	-	-	49,684	67,751	
021071	SYSTEM ANALYSIS AND PLANNING - DIST	155,067	-	-	-	2,332	176,736	334,134	
021072	ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	41,300	-	-	-	738	45,468	87,506	
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	47,794	-	-	-	3,259	112,847	163,900	
021075	ELECTRIC CODES AND STANDARDS	94,245	-	-	-	1,142	122,911	218,298	
021076	ASSET INFORMATION-LKS	34,486	-	-	-	6,590	135,239	176,314	
021078	PROTECTION & CONTROL ENGINEERING	7,878	-	-	-	2,500	13,914	24,292	
021080	DISTRIBUTION SYSTEM ADMINISTRATION	202,817	-	-	-	62,273	-	265,090	
021204	CCS RETAIL SUPPORT	529,333	-	-	-	12,421	-	541,754	
021205	RESIDENTIAL SERVICE CENTER	3,364,717	-	3,450	-	984	-	3,369,150	
021220	BUSINESS OFFICES	159,060	-	-	-	1,872	-	160,932	
021221	CIVIC AFFAIRS	117,716	-	-	-	49	-	117,765	
021225	BUSINESS SERVICE CENTER	563,708	-	-	-	3,906	-	567,614	
021250	DIRECTOR CUSTOMER SERVICE AND MARKETING	96,166	-	-	-	-	-	96,166	
021251	COMPLAINTS AND INQUIRY	153,838	-	-	-	-	-	153,838	
021280	MANAGER - METER READING	186,201	-	-	-	264	-	186,465	
021315	MANAGER, FIELD SERVICE OPERATIONS	412,668	-	-	-	62	-	412,730	
021320	MANAGER - METER ASSET MANAGEMENT - LKS	215,004	-	-	-	53	-	215,057	
021325	DIRECTOR REVENUE COLLECTION	69,384	-	-	-	-	-	69,384	
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	355,562	-	293	-	-	-	355,855	
021330	MANAGER REMITTANCE AND COLLECTION	405,004	-	-	-	2,417	7,290	414,711	
021331	REVENUE ASSURANCE	151,607	-	-	-	198	2,280	154,084	
021335	FEDERAL REGULATION & POLICY	79,012	-	-	-	-	-	79,012	
021360	MANAGER BUSINESS SERVICES	631,725	-	76	-	103	-	631,905	
021370	DIRECTOR, SAP UPGRADE PROJECT	1,370	-	-	-	-	-	1,370	
021390	MANAGER MARKETING	187,465	-	-	-	10,692	-	198,156	
021410	DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	84,512	-	6,279	-	-	2,867	93,658	
021411	CS PROJECT SERVICES - LKS	124,288	29,141	241,265	-	153,196	(289,151)	258,738	
021415	MANAGER, SMART GRID STRATEGY	84,375	-	-	-	-	-	84,375	
021420	ENERGY EFFICIENCY OPERATIONS	-	273,001	-	-	25,648	0	298,649	
021440	VP STATE REGULATION AND RATES	682,373	-	(0)	-	578	-	682,951	
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	96,370	-	-	-	230	-	96,599	
021520	ENERGY EFFICIENCY OPERATIONS - NON DSM	21,138	215,697	-	-	32,310	833	269,979	
021900	PRESIDENT AND COO	260,677	-	-	-	-	-	260,677	
021904	CHIEF OPERATING OFFICER	160,068	-	-	-	-	-	160,068	
022025	GENERATION TURBINE GENERATOR SPECIALIST	422,909	-	-	-	2,282	-	425,191	
022060	DIRECTOR - GENERATION SERVICES	142,086	-	-	-	240	-	142,326	
022065	MANAGER - SYSTEM LAB AND ENV. COMPL.	384,590	-	-	-	-	-	384,590	
022070	RESEARCH AND DEVELOPMENT	155,187	-	-	-	-	-	155,187	
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	264,588	-	-	-	4,088	-	268,675	
022110	MANAGER - GENERATION ENGINEERING	1,456,937	-	-	-	2,214	117	1,459,268	
022200	VP - POWER GENERATION	518,051	-	-	-	163,975	-	682,027	
022210	DIRECTOR, COMMERCIAL OPERATIONS	105,229	-	-	-	15,840	77,840	198,910	
022220	LKS - CANE RUN COMMERCIAL OPS	50,468	-	-	-	-	169,563	220,031	
022230	LKS - MILL CREEK COMMERCIAL OPS	103,210	-	-	-	-	172,452	275,662	
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	82,416	-	-	-	-	203,583	285,999	
022250	LKS - GHENT COMMERCIAL OPS	61,358	-	-	-	2,452	87,051	150,861	
022260	LKS - EW BROWN COMMERCIAL OPS	48,784	-	-	-	1,781	76,041	126,606	
022270	LKS - RIVERPORT COMMERCIAL OPS	51,828	-	-	-	-	43,034	94,863	
022800	DIRECTOR - FUELS MANAGEMENT	355,149	-	-	-	6,609	0	361,758	
022810	DIRECTOR - CORPORA TE FUELS AND BY PRODUCTS	620,067	-	-	-	8,439	56	628,562	
022970	GENERATION SYSTEM PLANNING	463,198	-	-	-	-	-	463,198	
023000	VICE PRESIDENT - TRANSMISSION	79,337	-	-	-	-	-	79,337	
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	26,841	-	-	-	-	43,154	69,994	
023005	DIR TRANS STRATEGY & PLANNING	38,654	-	-	-	-	41,579	80,234	
023010	DIRECTOR - TRANSMISSION	77,331	-	-	-	-	-	77,331	
023020	TRANSMISSION SYSTEM OPERATIONS	1,435,605	-	-	-	1,181	752	1,437,538	
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	244,986	-	-	-	13,133	-	258,119	
023050	TRANSMISSION STRATEGY & PLANNING	163,132	-	-	-	1,678	320,772	485,581	
023055	TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	69,252	-	-	-	11,705	130,033	210,990	
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	199,138	-	-	-	195,511	345,789	740,438	
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	155,333	-	-	-	122,912	234,704	512,949	
023070	MANAGER - TRANSMISSION LINES	105,561	-	-	-	100,440	545,283	751,283	
023076	TRANSMISSION PROJECT MANAGEMENT	640	-	-	-	8,158	136,723	145,521	
023090	TRANSMISSION POLICY & TARIFFS	119,071	-	-	-	-	-	119,071	
023110	TRANSFORMER SERVICES	11,685	-	-	-	34,213	-	45,899	
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	12,069	-	-	-	251	35,693	48,014	
023200	01 DIRECTOR LG&E DISTRIBUTION OPS	49,034	-	-	-	54,804	62,943	166,780	
023210	LKS - FORESTRY	70,846	-	-	-	-	-	70,846	
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,440,646	-	-	-	429,085	462,829	2,332,560	
023550	SUBSTATION ENGINEERING AND DESIGN	9,615	-	-	-	260,572	215,697	485,883	
023551	DISTRIBUTION ASSETS & STANDARDS	6,351	-	-	-	3,904	163,810	174,064	
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	87,275	-	-	-	-	9,849	97,123	
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	220,262	-	-	-	-	1,783	222,045	
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	82,217	-	-	-	-	-	82,217	
023815	SALES ANALYSIS & FORECASTING	206,199	-	-	-	-	-	206,199	
024000	VP - GAS DISTRIBUTION	267,369	-	-	-	-	-	267,369	
024475	GAS STORAGE, CONTROL AND COMPLIANCE	78,390	-	-	-	636	159,367	238,393	
025000	SVP HUMAN RESOURCES	163,256	-	-	-	-	-	163,256	
025200	DIR - HUMAN RESOURCES	245,373	-	-	-	-	-	245,373	
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	279,053	-	-	-	1,959	-	281,012	
025270	INDUSTRIAL RELATIONS & HRIS	161,640	-	-	-	-	-	161,640	
025300	DIRECTOR HR - CORPORATE	172,404	-	-	-	-	-	172,404	
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	114,931	-	-	-	287	22,920	138,138	
025415	IT SOURCING AND CONTRACT MANAGEMENT	284,395	-	-	-	2,577	-	286,972	
025420	CORPORATE PURCHASING	200,677	40,635	-	-	269	-	241,581	
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	275,074	-	-	-	6,776	70,555	352,405	
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	34,098	-	-	-	2,310	141,463	177,872	
025460	MANAGER - SUPPLIER DIVERSITY	60,976	-	-	-	-	-	60,976	
025470	SARBANES OXLEY	65,624	-	-	-	-	-	65,624	
025500	DIRECTOR OPERATING SERVICES	119,564	-	-	-	-	-	119,564	
025510	CONTRACT MANAGER - XEROX CORP.	93,851	-	-	-	-	-	93,851	
025530	MANAGER TRANSPORTATION	-	-	-	-	-	120,668	120,668	
025550	MANAGER OFFICE FACILITIES	182,801	-	-	-	25,282	-	208,082	
025551	FACILITY OPERATIONS NORTH	66,408	-	-	-	3,242	649	70,298	
025552	FACILITY OPERATIONS CENTRAL	37,609	-	-	-	-	-	37,609	
025553	FACILITY OPERATIONS SOUTH	37,158	-	-	-	-	-	37,158	
025555	FACILITY OPERATIONS - LEXINGTON	31,013	-	-	-	-	-	31,013	
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	35,722	-	-	-	-	-	35,722	
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	116,593	-	-	-	107,496	358,710	582,799	

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Expenditure Org	Expenditure Org Description	Below the Line							Total
		Operating	Mechanism	Other I/S	Capitalized	Other B/S			
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	269,937	-	-	4,906	-	-	274,843	
025593	PROJECT PLANNING AND MANAGEMENT	117,039	-	239	164,052	441	-	281,771	
025594	CORPORATE FACILITY SERVICES	49,586	-	-	-	-	-	49,586	
025620	MANAGER HEALTH AND SAFETY	143,540	-	-	-	-	-	143,540	
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	807,661	-	-	165	-	-	807,826	
025660	STAFFING SERVICES	328,695	-	-	-	-	-	328,695	
025670	COMPENSATION/HR POLICY & COMPLIANCE	137,009	-	-	-	-	-	137,009	
025680	MANAGER BENEFITS AND RECORDS	217,219	598	-	-	-	-	217,818	
025700	DIRECTOR - HUMAN RESOURCES	288,130	-	-	-	-	-	288,130	
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	317,337	-	-	-	-	-	317,337	
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	280,365	-	-	118	42,159	-	322,642	
025730	GAS SAFETY AND TECHNICAL TRAINING	509,195	-	-	611	28,062	-	537,868	
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	137,074	-	8,738	-	-	-	145,811	
025775	HRIS	133,695	-	-	22,320	-	-	156,015	
025780	MANAGER DIVERSITY STRATEGY	49,628	-	-	-	-	-	49,628	
026020	FINANCIAL PLANNING & BUDGETING	137,437	-	-	-	-	-	137,437	
026030	GENERATION, PE, AND SAFETY BUDGETING	254,501	-	-	112,983	-	-	367,484	
026045	DIRECTOR CORPORATE TAX	362,735	-	-	99	-	-	362,834	
026050	CFO	169,647	-	6,307	-	-	-	175,954	
026080	MANAGER REVENUE ACCOUNTING	288,463	-	-	6,184	1,641	-	296,289	
026120	MANAGER PROPERTY ACCOUNTING	396,519	-	-	60	-	-	396,579	
026130	CONTROLLER	110,924	-	-	-	-	-	110,924	
026135	DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	88,283	-	-	-	-	-	88,283	
026140	MANAGER - FINANCIAL PLANNING	250,421	-	-	-	-	-	250,421	
026145	SHARED SERVICES & CORPORATE BUDGETING	262,702	-	-	-	-	-	262,702	
026150	FINANCIAL ACCOUNTING AND ANALYSIS	217,340	-	-	72	-	-	217,413	
026155	FINANCIAL REPORTING	203,570	-	-	254	-	-	203,824	
026160	REGULATORY ACCOUNTING AND REPORTING	229,267	-	2,059	-	-	-	231,325	
026170	MANAGER - CUSTOMER ACCOUNTING	944,570	-	-	27,802	2,123	-	974,495	
026175	TRANSMISSION, GAS, & ES BUDGETING	24,450	-	-	-	-	-	24,450	
026190	CORPORATE ACCOUNTING	269,798	-	-	190	-	-	269,988	
026200	SUPPLY CHAIN SUPPORT	342,551	-	-	468	21,558	-	364,577	
026310	MANAGER PAYROLL	183,185	-	-	3,654	-	-	186,839	
026330	TREASURER	136,547	-	-	-	-	-	136,547	
026350	RISK MANAGEMENT	114,917	-	787	-	-	-	115,704	
026370	CORPORATE FINANCE	179,873	-	-	-	-	-	179,873	
026390	CREDIT/CONTRACT ADMINISTRATION	144,417	-	-	-	-	-	144,417	
026400	AUDIT SERVICES	462,787	-	605	591	-	-	463,983	
026490	CHIEF INFORMATION OFFICER	187,902	-	-	-	-	-	187,902	
026492	SER IT CHARGES	23	-	-	9,045	-	-	9,068	
026600	IT INFRASTRUCTURE AND OPERATIONS	348,417	-	-	24,204	786	-	373,407	
026625	TRANSPORT ENGINEERING	384,591	-	-	97,955	1,349	-	483,894	
026630	DATA NETWORKING	339,178	-	-	144,306	-	-	483,484	
026635	WORKSTATION ENGINEERING	170,326	-	-	167,689	-	-	338,015	
026636	IT CIP INFRASTRUCTURE	306,623	-	-	45,502	-	-	352,125	
026637	DATA CENTER OPERATIONS	801,643	-	-	159,764	-	-	961,407	
026638	GLOBAL NOC	163,718	-	-	9,728	-	-	173,446	
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	320,142	-	-	57,258	-	-	377,400	
026646	INFRASTRUCTURE SERVICES	777,594	-	-	67,297	-	-	844,892	
026680	CLIENT SUPPORT SERVICES	190,885	-	-	29,398	-	-	220,283	
026739	ENTERPRISE SECURITY	1,163	-	-	-	-	-	1,163	
026740	IT SECURITY AND RISK MANAGEMENT	130,885	-	-	-	-	-	130,885	
026742	IT SECURITY	465,708	-	-	41,642	-	-	507,350	
026744	IT SECURITY RISK MANAGEMENT	239,764	-	-	57,421	-	-	297,185	
026760	IT TRAINING	140,636	-	-	-	-	-	140,636	
026772	TECHNOLOGY SUPPORT CENTER	462,632	-	-	912	-	-	463,543	
026774	DESKTOP OPERATIONS	301,625	-	-	129,695	-	-	431,319	
026850	VP EXTERNAL AFFAIRS	-	-	168,596	-	-	-	168,596	
026900	LEGAL DEPARTMENT - LKS	1,144,179	-	4,184	89,248	-	-	1,237,610	
026905	COMPLIANCE DEPT	369,467	-	-	-	-	-	369,467	
026910	GENERAL COUNSEL - LKS	182,465	-	-	-	-	-	182,465	
026920	DIRECTOR - CORPORATE COMMUNICATION	190,970	-	-	-	-	-	190,970	
026925	VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	203,698	-	-	-	-	-	203,698	
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	555,436	-	-	2,374	-	-	557,810	
027600	IT BUSINESS SERVICES	156,854	-	-	19,627	-	-	176,480	
027610	IT PROJECT MANAGEMENT OFFICE	334,529	-	-	391,987	3,558	-	730,074	
027620	IT BUSINESS ANALYSIS	386,906	-	-	253,467	-	-	640,372	
027630	IT QUALITY ASSURANCE	95,192	-	-	41,507	-	-	136,699	
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	196,352	-	-	2,437	-	-	198,790	
027660	IT SERVICE MANAGEMENT	20,054	-	-	-	-	-	20,054	
027800	IT APPLICATION PLANNING, EXECUTION AND SUPPORT	50,859	-	-	26,303	7,570	-	84,732	
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	363,999	-	-	129,506	-	-	493,505	
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	537,472	65	-	362,813	18,138	-	918,488	
027830	IT CUSTOMER RELATIONSHIP AND BILLING	681	-	-	(681)	-	-	-	
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	392,787	-	-	258,522	-	-	651,310	
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	354,178	-	-	123,452	-	-	477,631	
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	453,126	-	-	191,265	-	-	644,391	
027870	IT DEVELOPMENT AND SUPPORT	142,972	-	-	33,657	-	-	176,629	
029640	SVP ENERGY SUPPLY AND ANALYSIS	114,417	-	-	20,505	-	-	134,923	
029660	DIRECTOR - POWER SUPPLY	957,527	-	-	1,441	-	-	958,967	
029750	PROJECT ENGINEERING	44,064	-	-	2,882,972	-	-	2,927,037	
029760	GENERATION SAFETY	206,724	-	-	138	-	-	206,862	
	Total Labor	94,644,357	1,332,260	446,110	12,380	25,038,523	16,808,118	138,281,750	
	Total Off-Duty	14,390,518	184,245	38,485	1,426	3,492,240	2,502,642	20,609,556	
	Total Employee Benefits	38,890,484	324,315	101,374	4,604	9,212,429	7,047,657	55,580,863	
	Total Payroll Taxes	8,773,842	52,168	22,802	1,159	2,290,756	1,529,567	12,670,295	
	Total 2018 Payroll Costs	156,699,201	1,892,988	608,771	19,569	40,033,949	27,887,985	227,142,462	

2019 Payroll Costs								
000020	LG&E AND KU SERVICES COMPANY CORPORATE	(5)	-	-	-	-	-	(5)
001035	VP CUSTOMER SERVICES - LGE	-	-	-	-	(310)	-	(310)
001075	TECH. AND SAFETY TRAINING DIST - LGE	40,026	-	-	-	-	-	40,026
001220	BUSINESS OFFICES - LGE	480,104	-	-	-	-	-	480,104
001280	METER READING - LGE	360,752	-	551	-	-	-	361,303
001295	FIELD SERVICE - LGE	1,470,219	-	309	-	17,641	-	1,488,169
001345	METER SHOP LGE	684,706	-	650	-	152,638	-	837,994
002020	GENERATION SUPPORT - LGE	-	-	-	-	2,475	-	2,475
002041	LGE - CANE RUN 7 ALLOCATIONS	(3,826,295)	-	-	-	-	-	(3,826,295)

Expenditure Org	Expenditure Org Description	Below the					Capitalized	Other B/S	Total
		Operating	Mechanism	Line	Other I/S				
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	(7,720,666)	(109,991)	-	-	-	-	(7,830,656)	
002060	CENT ENG/CONST MGMT	56,601	-	-	-	-	-	56,601	
002120	OHIO FALLS	643,304	-	-	-	6,542	-	649,847	
002130	CANE RUN CCGT - LGE	3,988,717	-	-	-	4,341	-	3,993,058	
002140	OTH PROD OPR/MTCE	474,989	-	-	-	8,935	-	483,923	
002320	MC-COMMON PLANT	7,832,318	1,515	21,032	-	131,258	-	7,986,123	
002330	MC ENGINEERING AND TECHNICAL SERVICES	1,044,802	-	-	-	9,073	380	1,054,255	
002340	MC COMMERCIAL OPERATIONS	182,516	-	-	-	-	144,699	327,216	
002350	MC-LABORATORY	936,356	-	813	-	88,714	-	1,025,883	
002401	GEN. MGR. MILL CREEK STATION	947,621	6,750	-	-	5,072	-	959,443	
002480	MGR. MILL CREEK MAINTENANCE	1,502,040	8,812	-	-	26,768	-	1,537,620	
002481	MILL CREEK MECHANICAL MAINTENANCE	1,856,747	319,098	-	-	152,849	-	2,328,694	
002482	MILL CREEK I/E MAINTENANCE	2,467,438	219,839	2,409	-	153,727	-	2,843,412	
002603	FINC & BUDGTNG-POWER PROD LG&E	261,979	-	-	-	-	-	261,979	
002650	GENERAL MANAGER - TC	537,434	(15,163)	-	-	1,305	-	523,576	
002670	TRIMBLE COUNTY - COMMERCIAL OPERATIONS	131,142	-	-	-	-	100,637	231,779	
002680	TC ENGINEERING AND TECHNICAL SERVICES	962,768	-	-	-	131,705	0	1,094,472	
002710	TC-LABORATORY	685,465	-	-	-	44,260	-	729,725	
002720	TC OPERATIONS	960,786	72,491	-	-	111,618	-	1,144,895	
002730	TC OPER-A WATCH	1,189,465	-	10,000	-	47	-	1,199,512	
002740	TC OPER-B WATCH	1,173,224	-	4,622	-	-	-	1,177,846	
002750	TC OPER-C WATCH	1,316,395	-	-	-	320	-	1,316,715	
002760	TC OPER-D WATCH	1,363,225	-	689	-	11,145	-	1,375,058	
002770	TC-MAINTENANCE SVCS	1,376,736	70,041	-	-	68,053	-	1,514,830	
002780	TC-MAINTENANCE I/E	2,510,049	50,436	2,495	-	147,778	-	2,710,758	
002790	TC-MTCE MECHANICAL	1,987,978	59,259	2,197	-	120,021	-	2,169,455	
002820	MC-MATERIAL HANDLING	1,093,024	-	-	-	4,037	-	1,097,061	
002840	TC-MATERIAL HANDLING	394,034	-	-	-	-	-	394,034	
003030	SUBSTATION OPS.	634,433	-	-	-	118,798	91,424	844,655	
003060	TRANSMISSION SUBSTATION ENGINEERING - LG&E	45	-	-	-	(1,058)	-	(1,012)	
003070	LGE TRANSMISSION LINES	1,490	-	-	-	(1,490)	-	-	
003110	TRANSFORMERS SERVICES	169,733	-	-	-	175,162	-	344,894	
003160	SC M LOUISVILLE	1,058,317	-	-	-	438,578	111,239	1,608,134	
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	(4,909)	-	-	-	5,921	-	1,012	
003210	FORESTRY	138,916	-	-	-	-	-	138,916	
003300	ELECTRIC CONSTRUCTION CREWS-ESC	1,897,936	-	14,081	-	2,144,271	88,251	4,144,539	
003320	STREET LIGHTING-LGE	-	-	-	-	201,513	-	201,513	
003385	LINE LOCATING	123,647	-	-	-	-	-	123,647	
003400	ELECTRIC CONSTRUCTION CREWS-AOC	1,469,516	-	4,048	-	2,154,113	65,512	3,693,188	
003410	JOINT TRENCH ENHANCE AND CONNECT NETWORK	5,327	-	-	-	283,679	-	289,005	
003430	NETWORK OPS. 3PH COMMERCIAL	297,879	-	913	-	2,087,123	19,022	2,404,937	
003440	UNDERGROUND CONSTRUCTION	66,901	-	214	-	281,247	261,187	609,549	
003450	MANAGER ELECTRIC DISTRIBUTION	235,431	-	567	-	604,821	448,171	1,288,989	
003470	PERFORMANCE METRICS	14,925	-	-	-	-	369,302	384,228	
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	310,950	-	-	-	487,097	4,398	802,445	
004040	DISTRIBUTION DESIGN	139,187	-	1,579	-	1,520,216	1,075,129	2,736,110	
004060	GAS DIST. CONTRACT CONSTRUCTION	135,303	-	321	-	1,672,120	311,425	2,119,169	
004100	DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	46,526	-	-	-	-	117,989	164,516	
004140	MANAGER, GAS CONSTRUCTION	5,264	-	-	-	469,795	330,142	805,200	
004190	GAS DIST OPRS-REPAIR AND MAINTAIN	1,752,370	197,272	6,210	-	2,123,413	168,239	4,247,505	
004220	SVC DEL-BARDSTOWN	288,098	5,991	619	-	89,450	-	384,158	
004270	GAS DISPATCH	745,899	314	767	-	96,342	-	843,323	
004280	GAS TROUBLE	1,820,160	6,838	1,470	-	28,929	-	1,857,397	
004290	METER SHOP	107,893	3,467	-	-	291,487	-	402,848	
004370	ASSET INFORMATION LGE	139,828	-	-	-	4,986	558,878	703,692	
004380	GAS-ENGINEERS	160,885	-	-	-	270,284	634,405	1,065,574	
004385	TRANSMISSION INTEGRITY & COMPLIANCE	860,573	-	-	-	12,634	9,102	882,310	
004450	CORROSION CONTROL	1,333,407	-	-	-	47,283	651	1,381,341	
004470	MULDRAUGH STORAGE	2,337,210	18,233	657	-	303,606	81,490	2,741,196	
004475	DIR. GAS CONTROL AND STORAGE - LGE	131,880	-	-	-	656	130,289	262,825	
004480	MAGNOLIA STORAGE	1,862,595	-	-	-	313,809	39,624	2,216,028	
004490	GAS CONTROL	1,200,134	-	-	-	-	78,469	1,278,603	
004500	INSTR., MEASUREMENT	741,555	-	252	-	34,225	-	776,032	
004510	SYSTEM REGULATION OPERATION	1,344,559	-	291	-	110,651	46,120	1,501,621	
004560	GAS PROCUREMENT	678,028	-	-	-	-	-	678,028	
004600	GAS REGULATORY SERVICES	850,280	-	-	-	2,151	-	852,430	
004610	DISTRIBUTION INTEGRITY & COMPLIANCE	372,584	-	-	-	7,127	-	379,711	
004620	PIPELINE SAFETY MANAGEMENT SYSTEMS	287,471	-	-	-	-	-	287,471	
004630	OPERATOR QUALIFICATIONS PROGRAM	288,334	-	-	-	-	-	288,334	
004640	COMPLIANCE/ENVIRONMENTAL COORDINATOR	60,422	-	-	-	2,108	-	62,530	
005310	FACILITIES MTCE	136,360	-	-	-	2,730	-	139,091	
006250	CORPORATE	(3,144,484)	-	(39,297)	-	-	3,142,952	(40,829)	
006264	TC IMEA/IMPA PARTNER ALLOCATION	(2,626,392)	(31,768)	-	-	-	2,567,996	(90,164)	
006630	LGE - TELECOMMUNICATIONS	371,664	42	264	-	242,604	322	614,895	
008825	LGE GENERATION SERVICES CHARGES	-	-	-	-	189	-	189	
008826	LGE FUELS CHARGES	905	-	-	-	-	-	905	
008910	LGE IT CHARGES	13,206	-	-	-	(13,206)	-	-	
011061	AREA 1	1,110	-	-	-	-	-	1,110	
011069	AREA 9	219	-	-	-	-	-	219	
011070	AREA 10	20	-	-	-	-	-	20	
011071	AREA 11	229	-	-	-	-	-	229	
011072	AREA 12	383	-	-	-	-	-	383	
011370	FIELD SERVICES - KU	308	-	-	-	-	-	308	
011560	EARLINGTON OPERATIONS CENTER	-	-	-	-	1,552	-	1,552	
012050	SC AND M DANVILLE	1,148	-	-	-	-	-	1,148	
012160	DANVILLE OPERATIONS CENTER	4,882	-	419	-	12,398	-	17,699	
012360	RICHMOND OPERATIONS CENTER	8,565	-	-	-	5,717	-	14,282	
012460	ELIZABETHTOWN OPERATIONS CENTER	2,922	-	-	-	497	-	3,419	
012560	SHELBYVILLE OPERATIONS CENTER	6,546	-	-	-	4,015	-	10,561	
013040	SC AND M LEXINGTON	329	-	-	-	1,531	109	1,969	
013150	LEXINGTON OPERATIONS CENTER	25,922	-	-	-	22,004	-	47,926	
013560	SUBSTATION RELAY, PROTECTION & CONTROL - KU	98	-	-	-	3,328	-	3,427	
013660	MAYSVILLE OPERATIONS CENTER	10,824	-	-	-	-	-	10,824	
014260	LONDON OPERATIONS CENTER	-	-	-	-	1,755	-	1,755	
014370	ASSET INFORMATION - KU	2,452	-	-	-	3,127	1,226	6,805	
014940	SC AND M PINEVILLE	-	-	-	-	-	150	150	
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	-	-	-	-	9,923	-	9,923	
015970	KU - TELECOMMUNICATIONS	440,425	-	-	-	24,155	470	465,050	

Expenditure Org	Expenditure Org Description	Below the					Capitalized	Other B/S	Total
		Operating	Mechanism	Line	Other I/S				
016230	EWB OPER / RESULTS	-	-	-	-	13,215	-	13,215	
016300	EWB COMBUSTION TURBINE	-	-	-	-	31,027	-	31,027	
016380	SOLAR SHARE PROGRAM	1,694	-	-	-	-	-	1,694	
016390	BROWN SOLAR	123	-	-	-	-	-	123	
016550	GHEINT - MECHANICAL MNTC	1,302	-	-	-	-	-	1,302	
016630	GHEINT - COMMERCIAL	-	-	-	-	162	-	162	
016640	GHEINT - STATION LAB	715	-	-	-	-	-	715	
016650	GHEINT - OPERATIONS SHIFTS	-	-	-	-	15,268	-	15,268	
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	259,713	-	-	-	-	-	259,713	
017660	NORTON OPERATIONS CENTER	456	-	-	-	-	-	456	
018826	KU FUELS CHARGES	483	-	-	-	-	-	483	
018910	KU IT CHARGES	624	-	-	-	25,726	-	26,350	
020899	I/C INCL: LKS-PPL SERV ISD - INFORMATION TECHNOLOGY	(2,048)	-	-	-	-	-	(2,048)	
021000	CHAIRMAN AND CEO	49,859	-	-	-	-	-	49,859	
021015	01 DIRECTOR SYSTEMS, OPS AND PLANNING	77,204	-	-	-	86,210	113,181	276,596	
021016	DISTRIBUTION ANALYTICS & RESOURCE PLANNING	79,707	-	-	-	2,402	89,992	172,101	
021020	DIRECTOR KU OPERATIONS	-	-	-	-	78	-	78	
021035	VP CUSTOMER SERVICES - SERVCO	119,423	-	-	-	-	-	119,423	
021055	VP ELECTRIC DISTRIBUTION - LKS	123,181	-	-	-	-	-	123,181	
021070	DIRECTOR - ASSET MANAGEMENT	11,376	-	-	-	-	68,855	80,231	
021071	SYSTEM ANALYSIS AND PLANNING - DIST	154,335	-	-	-	-	178,077	332,411	
021072	ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	37,853	-	-	-	-	36,547	74,400	
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	44,066	-	-	-	-	58,552	102,618	
021075	ELECTRIC CODES AND STANDARDS	90,090	-	-	-	7,880	131,913	229,883	
021076	ASSET INFORMATION-LKS	20,484	-	-	-	32,455	98,967	151,906	
021078	PROTECTION & CONTROL ENGINEERING	35,182	-	-	-	3,594	68,634	107,410	
021080	DISTRIBUTION SYSTEM ADMINISTRATION	185,930	-	-	-	70,359	-	256,290	
021204	CCS RETAIL SUPPORT	582,311	1,485	-	-	10,071	-	593,866	
021205	RESIDENTIAL SERVICE CENTER	3,376,144	-	-	-	2,219	-	3,378,363	
021220	BUSINESS OFFICES	126,417	-	-	-	-	-	126,417	
021221	CIVIC AFFAIRS	157,216	-	-	-	-	-	157,216	
021225	BUSINESS SERVICE CENTER	534,324	-	-	-	1,211	-	535,534	
021250	DIRECTOR CUSTOMER SERVICE AND MARKETING	100,574	-	-	-	-	-	100,574	
021251	COMPLAINTS AND INQUIRY	163,428	-	-	-	-	-	163,428	
021280	MANAGER - METER READING	237,601	-	-	-	-	-	237,601	
021315	MANAGER, FIELD SERVICE OPERATIONS	438,014	-	3,283	-	-	-	441,297	
021320	MANAGER - METER ASSET MANAGEMENT - LKS	210,747	-	-	-	-	-	210,747	
021325	DIRECTOR REVENUE COLLECTION	72,151	-	-	-	-	-	72,151	
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	350,431	-	284	-	-	-	350,715	
021330	MANAGER REMITTANCE AND COLLECTION	294,418	-	-	-	10,783	-	305,201	
021331	REVENUE ASSURANCE	158,765	-	-	-	4,955	-	163,720	
021335	FEDERAL REGULATION & POLICY	103,734	-	-	-	-	-	103,734	
021360	MANAGER BUSINESS SERVICES	630,964	-	-	-	892	-	631,856	
021390	MANAGER MARKETING	145,318	-	-	-	-	-	145,318	
021410	DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	91,767	255	-	-	-	-	92,022	
021411	CS PROJECT SERVICES - LKS	101,907	78,769	292,036	-	20,533	(292,036)	201,209	
021415	MANAGER, SMART GRID STRATEGY	67,697	23,956	-	-	-	-	91,654	
021420	ENERGY EFFICIENCY OPERATIONS	41,968	100,643	-	-	-	-	142,611	
021440	VP STATE REGULATION AND RATES	670,423	-	-	-	-	-	670,423	
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	102,007	-	-	-	-	-	102,007	
021520	ENERGY EFFICIENCY OPERATIONS - NON DSM	38,297	120,425	-	-	756	-	159,478	
021900	PRESIDENT AND COO	248,216	-	-	-	-	-	248,216	
021904	CHIEF OPERATING OFFICER	182,484	-	-	-	-	-	182,484	
022025	GENERATION TURBINE GENERATOR SPECIALIST	332,385	-	-	-	14,451	-	346,836	
022060	DIRECTOR - GENERATION SERVICES	149,103	-	-	-	-	-	149,103	
022065	MANAGER - SYSTEM LAB AND ENV. COMPL.	435,422	-	-	-	-	-	435,422	
022070	RESEARCH AND DEVELOPMENT	177,566	-	-	-	-	-	177,566	
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	347,536	-	-	-	-	-	347,536	
022110	MANAGER - GENERATION ENGINEERING	1,587,528	-	-	-	-	-	1,587,528	
022200	VP - POWER GENERATION	380,384	-	-	-	55,698	-	436,082	
022210	DIRECTOR, COMMERCIAL OPERATIONS	132,809	-	-	-	12,908	90,543	236,261	
022220	LKS - CANE RUN COMMERCIAL OPS	56,619	-	-	-	-	187,566	244,185	
022230	LKS - MILL CREEK COMMERCIAL OPS	65,954	-	-	-	1,204	193,461	260,619	
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	74,202	-	-	-	-	193,482	267,684	
022250	LKS - GHEINT COMMERCIAL OPS	42,663	-	-	-	909	100,737	144,309	
022260	LKS - EW BROWN COMMERCIAL OPS	43,380	-	-	-	-	78,651	122,031	
022270	LKS - RIVERPORT COMMERCIAL OPS	84,516	-	-	-	-	37,641	122,156	
022800	DIRECTOR - FUELS MANAGEMENT	376,609	-	-	-	-	-	376,609	
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	602,048	-	-	-	8,240	-	610,288	
022970	GENERATION SYSTEM PLANNING	447,912	-	-	-	-	-	447,912	
023000	VICE PRESIDENT - TRANSMISSION	84,978	-	-	-	-	-	84,978	
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	27,062	-	-	-	-	35,808	62,870	
023005	DIR TRANS STRATEGY & PLANNING	44,889	-	-	-	-	40,796	85,685	
023010	DIRECTOR - TRANSMISSION	81,161	-	-	-	-	-	81,161	
023020	TRANSMISSION SYSTEM OPERATIONS	1,256,141	-	-	-	1,669	1,903	1,259,714	
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	260,793	-	-	-	29,929	-	290,721	
023050	TRANSMISSION STRATEGY & PLANNING	166,841	-	-	-	968	298,958	466,767	
023055	TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	60,222	-	-	-	46,837	125,999	233,058	
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	171,657	-	-	-	146,164	348,959	666,779	
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	212,418	-	-	-	117,985	258,629	589,031	
023070	MANAGER - TRANSMISSION LINES	106,684	-	-	-	123,270	608,128	838,082	
023076	TRANSMISSION PROJECT MANAGEMENT	3,225	-	-	-	13,170	147,082	163,476	
023090	TRANSMISSION POLICY & TARIFFS	112,719	-	-	-	-	-	112,719	
023110	TRANSFORMER SERVICES	1,017	-	-	-	2,283	-	3,300	
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	12,853	-	-	-	-	38,300	51,153	
023200	01 DIRECTOR LG&E DISTRIBUTION OPS	39,207	-	-	-	58,761	73,704	171,672	
023210	LKS - FORESTRY	77,664	-	-	-	-	-	77,664	
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,357,397	-	-	-	314,063	597,070	2,268,529	
023550	SUBSTATION ENGINEERING AND DESIGN	10,529	-	-	-	338,531	217,109	566,169	
023551	DISTRIBUTION ASSETS & STANDARDS	7,644	-	-	-	13,173	150,653	171,471	
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	69,522	-	-	-	-	12,035	81,557	
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	217,894	-	-	-	-	-	217,894	
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	86,359	-	-	-	-	-	86,359	
023815	SALES ANALYSIS & FORECASTING	168,651	-	-	-	-	-	168,651	
024000	VP - GAS DISTRIBUTION	265,062	-	-	-	-	-	265,062	
024475	GAS STORAGE, CONTROL AND COMPLIANCE	73,371	-	-	-	-	148,848	222,219	
025000	SVP HUMAN RESOURCES	163,471	-	-	-	-	-	163,471	
025200	DIR - HUMAN RESOURCES	397,486	-	-	-	-	-	397,486	
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	270,373	-	-	-	1,029	-	271,402	
025270	INDUSTRIAL RELATIONS & HRIS	20,205	-	-	-	-	-	20,205	

Expenditure Org	Expenditure Org Description	Below the							Total
		Operating	Mechanism	Line	Other I/S	Capitalized	Other B/S		
025300	DIRECTOR HR - CORPORATE	176,194	-	-	-	-	-	176,194	
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	151,426	-	-	-	-	20,161	171,587	
025415	IT SOURCING AND CONTRACT MANAGEMENT	294,225	-	-	-	-	-	294,225	
025420	CORPORATE PURCHASING	202,323	13,776	-	-	-	-	216,099	
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	268,788	-	-	-	4,506	79,023	352,317	
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	15,980	-	-	-	-	162,970	178,950	
025460	MANAGER - SUPPLIER DIVERSITY	57,481	-	-	-	-	-	57,481	
025470	SARBANES OXLEY	79,172	-	-	-	-	-	79,172	
025500	DIRECTOR OPERATING SERVICES	126,366	-	-	-	-	-	126,366	
025510	CONTRACT MANAGER - XEROX CORP.	113,790	-	-	-	13,919	-	127,709	
025530	MANAGER TRANSPORTATION	-	-	-	-	-	118,898	118,898	
025550	MANAGER OFFICE FACILITIES	175,108	-	-	-	16,427	-	191,535	
025551	FACILITY OPERATIONS NORTH	72,589	-	-	-	5,703	-	78,292	
025552	FACILITY OPERATIONS CENTRAL	44,539	-	-	-	433	-	44,972	
025553	FACILITY OPERATIONS SOUTH	62,426	-	-	-	2,605	-	65,030	
025555	FACILITY OPERATIONS - LEXINGTON	53,391	-	-	-	-	-	53,391	
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	31,202	-	-	-	363	-	31,565	
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	111,541	-	-	-	95,744	397,016	604,301	
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	274,071	-	-	-	2,030	-	276,101	
025593	PROJECT PLANNING AND MANAGEMENT	64,171	-	7	-	236,931	340	301,449	
025594	CORPORATE FACILITY SERVICES	48,655	-	-	-	544	-	49,199	
025620	MANAGER HEALTH AND SAFETY	245,512	-	0	-	-	-	245,512	
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	782,282	126	-	-	14,251	-	796,659	
025660	STAFFING SERVICES	363,240	-	-	-	3,823	-	367,063	
025670	COMPENSATION/HR POLICY & COMPLIANCE	119,922	-	-	-	325	-	120,247	
025680	MANAGER BENEFITS AND RECORDS	226,650	-	-	-	4,934	-	231,584	
025700	DIRECTOR - HUMAN RESOURCES	161,912	-	-	-	-	-	161,912	
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	348,561	-	-	-	-	-	348,561	
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	307,933	-	-	-	-	-	307,933	
025730	GAS SAFETY AND TECHNICAL TRAINING	749,509	-	-	-	1,395	-	750,905	
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	134,806	-	2,979	-	-	-	137,786	
025775	HRIS	155,723	-	-	-	20,682	-	176,405	
025780	MANAGER DIVERSITY STRATEGY	67,748	-	3,854	-	-	-	71,601	
026020	FINANCIAL PLANNING & BUDGETING	168,808	-	-	-	36,737	-	205,544	
026030	GENERATION, PE, AND SAFETY BUDGETING	115,040	-	-	-	77,410	-	192,450	
026045	DIRECTOR CORPORATE TAX	365,200	-	-	-	9,065	-	374,265	
026050	CFO	167,257	-	8,577	-	-	-	175,834	
026080	MANAGER REVENUE ACCOUNTING	370,599	-	-	-	-	-	370,599	
026110	LKS - MANAGER - FINANCIAL SYSTEMS AND PROCESSES	146,204	-	-	-	17,798	-	164,001	
026120	MANAGER PROPERTY ACCOUNTING	345,651	-	-	-	10,975	-	356,626	
026130	CONTROLLER	114,365	-	-	-	-	-	114,365	
026135	DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	85,101	-	-	-	-	-	85,101	
026140	MANAGER - FINANCIAL PLANNING	250,532	-	-	-	16,312	-	266,844	
026145	SHARED SERVICES & CORPORATE BUDGETING	277,511	-	-	-	19,662	-	297,173	
026150	FINANCIAL ACCOUNTING AND ANALYSIS	25,066	-	-	-	-	-	25,066	
026155	FINANCIAL REPORTING	230,409	-	-	-	-	-	230,409	
026160	REGULATORY ACCOUNTING AND REPORTING	246,693	-	337	-	12,925	-	259,956	
026170	MANAGER - CUSTOMER ACCOUNTING	1,040,910	925	-	-	21,035	-	1,062,870	
026175	TRANSMISSION, GAS, & ES BUDGETING	201,325	-	-	-	-	-	201,325	
026190	CORPORATE ACCOUNTING	258,678	-	-	-	368	-	259,046	
026200	SUPPLY CHAIN SUPPORT	327,171	-	-	-	2,247	29,582	359,000	
026310	MANAGER PAYROLL	175,328	-	-	-	15,288	-	190,616	
026330	TREASURER	132,495	-	-	-	-	-	132,495	
026350	RISK MANAGEMENT	139,447	-	(222)	-	-	-	139,224	
026370	CORPORATE FINANCE	189,590	-	-	-	-	-	189,590	
026390	CREDIT/CONTRACT ADMINISTRATION	139,001	-	-	-	-	-	139,001	
026400	AUDIT SERVICES	449,888	-	-	-	276	-	450,164	
026490	CHIEF INFORMATION OFFICER	190,230	-	-	-	-	-	190,230	
026496	IT SOURCE PROJECT CLEARING	-	-	-	-	-	(1,707)	(1,707)	
026600	IT INFRASTRUCTURE AND OPERATIONS	375,322	-	-	-	21,186	-	396,508	
026625	TRANSPORT ENGINEERING	401,805	-	-	-	143,587	1,446	546,838	
026630	DATA NETWORKING	494,684	-	-	-	79,646	216	574,546	
026635	WORKSTATION ENGINEERING	247,112	-	-	-	149,869	-	396,981	
026636	IT CIP INFRASTRUCTURE	326,957	-	-	-	88,390	-	415,347	
026637	DATA CENTER OPERATIONS	820,509	-	-	-	137,432	66	958,006	
026638	GLOBAL NOC	197,978	-	-	-	25,806	-	223,784	
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	402,791	1,911	-	-	93,713	-	498,414	
026646	INFRASTRUCTURE SERVICES	828,572	-	-	-	65,657	-	894,229	
026680	CLIENT SUPPORT SERVICES	122,893	-	-	-	3,076	-	125,969	
026740	IT SECURITY AND RISK MANAGEMENT	167,418	-	-	-	-	-	167,418	
026742	IT SECURITY	573,027	-	-	-	13,907	-	586,933	
026744	IT SECURITY RISK MANAGEMENT	280,947	-	-	-	53,197	-	334,144	
026760	IT TRAINING	145,176	-	-	-	-	-	145,176	
026772	TECHNOLOGY SUPPORT CENTER	468,842	-	-	-	308	-	469,150	
026774	DESKTOP OPERATIONS	390,121	-	(3)	-	119,176	53	509,347	
026850	VP EXTERNAL AFFAIRS	-	-	184,214	-	-	-	184,214	
026900	LEGAL DEPARTMENT - LKS	1,193,466	-	1,941	-	25,346	-	1,220,753	
026905	COMPLIANCE DEPT	383,454	-	-	-	-	-	383,454	
026910	GENERAL COUNSEL - LKS	182,777	-	-	-	-	-	182,777	
026920	DIRECTOR - CORPORATE COMMUNICATION	184,798	-	-	-	-	-	184,798	
026925	VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	226,338	-	-	-	-	-	226,338	
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	625,365	-	-	-	3,895	-	629,259	
027600	IT BUSINESS SERVICES	130,399	-	-	-	-	-	130,399	
027610	IT PROJECT MANAGEMENT OFFICE	475,432	8,411	-	-	339,171	-	823,014	
027620	IT BUSINESS ANALYSIS	396,983	-	-	-	224,396	-	621,379	
027630	IT QUALITY ASSURANCE	125,817	-	-	-	31,086	-	156,903	
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	294,348	-	-	-	(19,034)	-	275,314	
027660	IT SERVICE MANAGEMENT	129,198	-	-	-	1,015	-	130,213	
027800	IT APPLICATION PLANNING, EXECUTION AND SUPPORT	55,787	4,016	-	-	7,524	-	67,327	
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	424,200	-	-	-	145,147	-	569,347	
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	642,255	3,997	-	-	215,712	-	861,964	
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	424,039	-	-	-	264,802	-	688,841	
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	422,953	-	-	-	71,745	-	494,699	
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	395,875	-	-	-	170,986	-	566,860	
027870	IT DEVELOPMENT AND SUPPORT	186,239	-	-	-	110,697	-	296,936	
029640	SVP ENERGY SUPPLY AND ANALYSIS	110,350	-	-	-	25,647	-	135,997	
029660	DIRECTOR - POWER SUPPLY	887,420	-	-	-	-	-	887,420	
029750	PROJECT ENGINEERING	94,754	-	-	-	2,347,349	3,607	2,445,710	
029760	GENERATION SAFETY	216,011	-	-	-	-	-	216,011	
	Total Labor	96,369,379	1,242,170	536,427	12,277	25,357,282	16,349,813	139,867,348	

Expenditure Org	Expenditure Org Description	Below the Line						Total
		Operating	Mechanism	Other I/S	Capitalized	Other B/S		
Total Off-Duty		14,872,662	182,196	47,194	1,503	3,461,870	2,690,479	21,255,904
Total Employee Benefits		38,150,402	252,279	110,208	4,330	9,341,698	6,814,638	54,673,555
Total Payroll Taxes		8,910,267	33,606	26,108	1,138	2,314,144	1,519,316	12,804,578
Total 2019 Payroll Costs		158,302,710	1,710,250	719,937	19,247	40,474,994	27,374,246	228,601,385

Base Year Payroll Costs								
000020	LG&E AND KU SERVICES COMPANY CORPORATE	(24,696)	-	-	-	(7,313)	-	(32,009)
001075	TECH. AND SAFETY TRAINING DIST - LGE	52,508	-	-	-	-	-	52,508
001220	BUSINESS OFFICES - LGE	444,409	-	-	-	-	-	444,409
001280	METER READING - LGE	400,486	-	-	-	-	-	400,486
001295	FIELD SERVICE - LGE	1,653,824	-	-	-	(0)	-	1,653,824
001345	METER SHOP LGE	566,065	-	-	-	294,246	-	860,311
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)
002060	CENT ENG/CONST MGMT	61,629	-	-	-	-	-	61,629
002120	OHIO FALLS	520,395	-	-	-	35,284	-	555,679
002130	CANE RUN CCGT - LGE	3,851,764	-	-	-	8,957	-	3,860,721
002140	OTH PROD OPR/MTCE	405,768	-	-	-	1,260	-	407,028
002320	MC-COMMON PLANT	7,640,592	7,246	-	-	38,408	-	7,686,246
002330	MC ENGINEERING AND TECHNICAL SERVICES	1,091,124	-	-	-	12,723	-	1,103,847
002340	MC COMMERCIAL OPERATIONS	149,394	-	-	-	-	169,816	319,210
002350	MC-LABORATORY	1,011,804	-	-	-	39,172	-	1,050,975
002401	GEN. MGR. MILL CREEK STATION	1,089,590	66,847	-	-	604	-	1,157,041
002480	MGR. MILL CREEK MAINTENANCE	1,592,762	844	-	-	-	-	1,593,606
002481	MILL CREEK MECHANICAL MAINTENANCE	2,040,630	367,209	329	-	59,230	-	2,467,397
002482	MILL CREEK I/E MAINTENANCE	2,389,999	109,507	587	-	26,346	-	2,526,439
002603	FINC & BUDGTNG-POWER PROD LG&E	277,721	-	-	-	-	-	277,721
002650	GENERAL MANAGER - TC	527,219	-	-	-	-	-	527,219
002670	TRIMBLE COUNTY - COMMERCIAL OPERATIONS	127,015	-	-	-	-	89,863	216,878
002680	TC ENGINEERING AND TECHNICAL SERVICES	1,153,099	-	-	-	27,544	-	1,180,643
002710	TC-LABORATORY	614,148	-	-	-	-	-	614,148
002720	TC OPERATIONS	1,358,864	35,851	-	-	38,525	-	1,433,241
002730	TC OPER-A WATCH	1,200,739	-	-	-	-	-	1,200,739
002740	TC OPER-B WATCH	1,204,667	-	-	-	-	-	1,204,667
002750	TC OPER-C WATCH	1,340,888	-	-	-	2,361	-	1,343,249
002760	TC OPER-D WATCH	1,296,645	-	-	-	1,562	-	1,298,207
002770	TC-MAINTENANCE SVCS	1,429,787	140,484	-	-	21,808	-	1,592,079
002780	TC-MAINTENANCE I/E	2,703,669	58,884	1,124	-	39,378	-	2,803,054
002790	TC-MTCE MECHANICAL	2,074,850	89,500	144	-	16,302	-	2,180,796
002820	MC-MATERIAL HANDLING	921,248	-	-	-	214	-	921,463
002840	TC-MATERIAL HANDLING	464,250	-	-	-	-	-	464,250
003030	SUBSTATION OPS.	621,187	-	-	-	10,349	110,641	742,177
003070	LGE TRANSMISSION LINES	58,929	-	-	-	-	-	58,929
003110	TRANSFORMERS SERVICES	181,502	-	-	-	187,164	-	368,666
003160	SC M LOUISVILLE	1,019,176	-	-	-	474,871	140,930	1,634,976
003200	NETWORK RESTORATION AND DISPATCH	20,000	-	-	-	-	-	20,000
003210	FORESTRY	288,020	-	-	-	-	-	288,020
003300	ELECTRIC CONSTRUCTION CREWS-ESC	758,265	-	2,166	-	(282,958)	45,778	523,251
003320	STREET LIGHTING-LGE	-	-	-	-	(26,230)	-	(26,230)
003385	LINE LOCATING	117,636	-	-	-	-	-	117,636
003400	ELECTRIC CONSTRUCTION CREWS-AOC	748,697	-	1,071	-	204,888	15,929	970,585
003410	JOINT TRENCH ENHANCE AND CONNECT NETWORK	398	-	-	-	(42,512)	-	(42,114)
003430	NETWORK OPS. 3PH COMMERCIAL	163,432	-	-	-	(101,185)	666	62,914
003440	UNDERGROUND CONSTRUCTION	451,331	-	-	-	3,017,575	456,451	3,925,356
003450	MANAGER ELECTRIC DISTRIBUTION	1,646,433	-	286	-	6,821,458	432,961	8,901,139
003470	PERFORMANCE METRICS	8,298	-	-	-	-	398,434	406,732
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	281,093	-	-	-	411,806	48,021	740,920
004040	DISTRIBUTION DESIGN	100,475	-	-	-	1,010,552	1,527,010	2,638,037
004060	GAS DIST. CONTRACT CONSTRUCTION	25,794	483	-	-	1,476,992	551,145	2,054,413
004100	DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	41,893	-	-	-	-	118,666	168,558
004140	MANAGER, GAS CONSTRUCTION	841	-	-	-	1,098,157	184,722	1,283,720
004190	GAS DIST OPRS-REPAIR AND MAINTAIN	2,013,718	168,044	-	-	2,125,882	230,517	4,538,161
004220	SVC DEL-BARDSTOWN	230,643	1,035	-	-	112,819	-	344,497
004270	GAS DISPATCH	741,150	925	1,165	-	158,060	404	901,704
004280	GAS TROUBLE	1,805,205	1,201	-	-	(4,224)	-	1,802,181
004290	METER SHOP	127,058	-	-	-	258,446	-	385,504
004370	ASSET INFORMATION LGE	163,999	-	-	-	3,955	527,720	695,674
004380	GAS-ENGINEERS	136,170	-	-	-	86,620	817,949	1,040,739
004385	TRANSMISSION INTEGRITY & COMPLIANCE	911,176	-	-	-	3,203	4,431	918,810
004450	CORROSION CONTROL	1,021,744	-	-	-	227,312	(651)	1,248,404
004470	MULDRAUGH STORAGE	2,436,295	6,189	-	-	225,437	78,317	2,746,238
004475	DIR. GAS CONTROL AND STORAGE - LGE	167,206	-	-	-	(65)	139,657	306,798
004480	MAGNOLIA STORAGE	1,874,811	3,820	-	-	115,457	41,894	2,035,983
004490	GAS CONTROL	1,380,607	-	-	-	-	71,221	1,451,829
004500	INSTR., MEASUREMENT	769,432	-	-	-	28,262	-	797,694
004510	SYSTEM REGULATION OPERATION	1,356,388	141	-	-	243,782	57,371	1,657,682
004560	GAS PROCUREMENT	700,945	-	-	-	1,880	-	702,825
004600	GAS REGULATORY SERVICES	837,394	-	-	-	441	-	837,835
004610	DISTRIBUTION INTEGRITY & COMPLIANCE	332,558	-	-	-	3,013	-	335,571
004620	PIPELINE SAFETY MANAGEMENT SYSTEMS	380,600	-	-	-	164	-	380,764
004630	OPERATOR QUALIFICATIONS PROGRAM	354,633	-	-	-	-	-	354,633
004640	COMPLIANCE/ENVIRONMENTAL COORDINATOR	69,765	-	-	-	-	5,284	75,050
004700	DIRECTOR, GAS ASSET INTEGRITY MANAGEMENT AND COMPLIANCE	113,061	-	-	-	-	-	113,061
005310	FACILITIES MTCE	139,907	-	-	-	(1,724)	-	138,183
006250	CORPORATE	(3,220,719)	-	(6,005)	-	(24,192)	3,126,034	(124,883)
006264	TC IMEA/IMPA PARTNER ALLOCATION	(2,499,394)	(42,341)	-	-	-	2,490,736	(50,999)
006630	LGE - TELECOMMUNICATIONS	323,129	-	40	-	900,564	110	1,223,843
008810	LGE - ELECTRIC DISTRIBUTION CHARGES	(14,000)	-	-	-	-	-	(14,000)
008811	EDO VP	(17,563)	-	-	-	-	-	(17,563)
008812	ELECTRIC CODES AND STANDARDS	(4,300)	-	-	-	-	-	(4,300)
008813	EDO ASSET INFORMATION	843	-	-	-	-	0	843
008815	LGE - GAS CHARGES	(57,558)	-	-	-	-	-	(57,558)
008816	LGE - GDO DIRECTOR GCS	(2,075)	-	-	-	-	-	(2,075)
008820	LGE GENERATION CHARGES	66,796	-	-	-	-	-	66,796
008890	LGE OPERATING SERVICES CHARGES	10,935	-	-	-	(1,633)	68,142	77,444
008910	LGE IT CHARGES	82	-	-	-	24,496	-	24,579

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Expenditure Org	Expenditure Org Description	Below the					Capitalized	Other B/S	Total
		Operating	Mechanism	Line	Other I/S				
008970	LGE ENVIRONMENTAL CHARGES	15,575	-	-	-	-	-	15,575	
011061	AREA 1	118	-	-	-	-	-	118	
011062	AREA 2	0	-	-	-	-	-	0	
011090	SC AND M EARLINGTON	74	-	-	-	-	-	74	
011370	FIELD SERVICES - KU	1,833	-	643	-	794	1,918	5,188	
011560	EARLINGTON OPERATIONS CENTER	-	-	-	-	1,230	-	1,230	
012050	SC AND M DANVILLE	-	-	-	-	(252)	-	(252)	
012160	DANVILLE OPERATIONS CENTER	-	-	-	-	14,392	-	14,392	
012360	RICHMOND OPERATIONS CENTER	-	-	-	-	909	-	909	
012560	SHELBYVILLE OPERATIONS CENTER	-	-	-	-	396	-	396	
013040	SC AND M LEXINGTON	-	-	-	-	(420)	-	(420)	
013080	ELECTRIC SYSTEM RESTORATION AND DISTRIBUTION - KU	(19,565)	-	-	-	-	-	(19,565)	
013150	LXINGTON OPERATIONS CENTER	131	-	-	-	4,391	-	4,521	
013660	MAYSVILLE OPERATIONS CENTER	-	-	-	-	2,610	-	2,610	
014160	PINEVILLE OPERATIONS CENTER	-	-	1,025	-	(7,082)	-	(6,058)	
014260	LONDON OPERATIONS CENTER	-	-	1,022	-	(5,756)	-	(4,734)	
014370	ASSET INFORMATION - KU	5,164	-	-	-	4,262	337	9,763	
014940	SC AND M PINEVILLE	-	-	329	-	-	-	329	
015326	EARLINGTON MATERIAL LOGISTICS	-	-	-	-	53	-	53	
015820	KU METER SHOP	-	-	-	-	639	-	639	
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	-	-	-	-	(136)	-	(136)	
015970	KU - TELECOMMUNICATIONS	471,326	-	-	-	372,136	-	843,462	
016230	EWB OPER / RESULTS	-	-	-	-	2,292	-	2,292	
016300	EWB COMBUSTION TURBINE	-	-	-	-	961	-	961	
016380	SOLAR SHARE PROGRAM	5,302	-	-	-	-	-	5,302	
016390	BROWN SOLAR	17,372	-	-	-	-	-	17,372	
016520	GHEENT - SUPERINTENDENT	22,574	-	-	-	-	-	22,574	
016630	GHEENT - COMMERCIAL	103	-	-	-	0	-	103	
016650	GHEENT - OPERATIONS SHIFTS	-	-	-	-	1,351	-	1,351	
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	244,700	-	-	-	-	-	244,700	
017660	NORTON OPERATIONS CENTER	-	-	-	-	(6,642)	-	(6,642)	
018811	EDO VP	(23,282)	-	-	-	-	-	(23,282)	
018812	ELECTRIC CODES AND STANDARDS	(4,300)	-	-	-	-	-	(4,300)	
018813	EDO ASSET INFORMATION	422	-	-	-	-	-	422	
018890	KU OPERATING SERVICES CHARGES	-	-	-	-	(1,762)	-	(1,762)	
018910	KU IT CHARGES	-	-	-	-	(12,222)	-	(12,222)	
018970	KU ENVIRONMENTAL CHARGES	9,874	-	-	-	-	-	9,874	
021000	CHAIRMAN AND CEO	172,506	-	-	-	-	-	172,506	
021015	01 DIRECTOR SYSTEMS, OPS AND PLANNING	67,202	-	-	-	(13,125)	150,993	205,071	
021016	DISTRIBUTION ANALYTICS & RESOURCE PLANNING	80,463	-	-	-	1,434	115,268	197,165	
021017	ASSET INFORMATION & DATA ANALYTICS	3,254	-	-	-	-	7,268	10,523	
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	1,742	-	-	-	-	2,228	3,970	
021019	DISTRIBUTION RELIABILITY	8,839	-	-	-	-	28,832	37,672	
021035	VP CUSTOMER SERVICES - SERVCO	61,733	-	-	-	-	-	61,733	
021055	VP ELECTRIC DISTRIBUTION - LKS	36,761	-	-	-	-	68,029	104,789	
021070	DIRECTOR - ASSET MANAGEMENT	11,209	-	-	-	-	67,956	79,166	
021071	SYSTEM ANALYSIS AND PLANNING - DIST	156,424	-	-	-	-	195,642	352,066	
021072	ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	49,133	-	-	-	(48)	55,395	104,480	
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	61,577	-	-	-	-	39,987	101,564	
021075	ELECTRIC CODES AND STANDARDS	87,110	-	-	-	-	130,427	217,537	
021076	ASSET INFORMATION-LKS	67,625	-	-	-	3,667	114,229	185,520	
021078	PROTECTION & CONTROL ENGINEERING	42,155	-	-	-	-	110,577	152,732	
021080	DISTRIBUTION SYSTEM ADMINISTRATION	238,200	-	-	-	34,712	-	272,912	
021204	CCS RETAIL SUPPORT	642,753	-	128	-	(236)	-	642,645	
021205	RESIDENTIAL SERVICE CENTER	3,435,185	-	-	-	12,050	2,994	3,450,229	
021220	BUSINESS OFFICES	165,552	-	-	-	-	-	165,552	
021221	CIVIC AFFAIRS	170,378	-	-	-	-	-	170,378	
021225	BUSINESS SERVICE CENTER	569,989	-	-	-	-	-	569,989	
021250	DIRECTOR CUSTOMER SERVICE AND MARKETING	100,133	-	-	-	-	-	100,133	
021251	COMPLAINTS AND INQUIRY	146,005	-	-	-	-	-	146,005	
021280	MANAGER - METER READING	246,286	-	-	-	-	-	246,286	
021315	MANAGER, FIELD SERVICE OPERATIONS	444,024	-	-	-	-	-	444,024	
021320	MANAGER - METER ASSET MANAGEMENT - LKS	213,981	-	-	-	(16,094)	-	197,887	
021325	DIRECTOR REVENUE COLLECTION	74,183	-	-	-	-	-	74,183	
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	451,873	-	-	-	(206)	-	451,667	
021330	MANAGER REMITTANCE AND COLLECTION	331,662	-	-	-	-	-	331,662	
021331	REVENUE ASSURANCE	160,063	-	-	-	-	-	160,063	
021335	FEDERAL REGULATION & POLICY	137,053	-	-	-	-	-	137,053	
021360	MANAGER BUSINESS SERVICES	678,078	-	-	-	(7,080)	-	670,998	
021390	MANAGER MARKETING	(16,078)	-	-	-	-	-	(16,078)	
021410	DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	101,749	-	-	-	-	-	101,749	
021411	CS PROJECT SERVICES - LKS	104,359	59,348	-	-	17,075	-	180,782	
021415	MANAGER, SMART GRID STRATEGY	62,004	75,986	-	-	-	-	137,990	
021420	ENERGY EFFICIENCY OPERATIONS	19,905	184,266	-	-	-	-	204,171	
021440	VP STATE REGULATION AND RATES	675,377	-	-	-	-	-	675,377	
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	106,182	-	-	-	-	-	106,182	
021520	ENERGY EFFICIENCY OPERATIONS - NON DSM	116,880	34,754	-	-	-	-	151,634	
021900	PRESIDENT AND COO	148,694	-	-	-	-	-	148,694	
021904	CHIEF OPERATING OFFICER	185,761	-	-	-	-	-	185,761	
022020	GENERATION SUPPORT	2,168	-	-	-	-	-	2,168	
022025	GENERATION TURBINE GENERATOR SPECIALIST	267,417	-	-	-	14,000	-	281,417	
022060	DIRECTOR - GENERATION SERVICES	118,647	-	-	-	-	-	118,647	
022065	MANAGER - SYSTEM LAB AND ENV. COMPL.	485,702	-	-	-	-	-	485,702	
022070	RESEARCH AND DEVELOPMENT	164,758	-	-	-	-	-	164,758	
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	556,529	-	-	-	-	-	556,529	
022110	MANAGER - GENERATION ENGINEERING	1,035,304	-	-	-	-	-	1,035,304	
022111	CIVIL ENGINEERING	98,525	-	-	-	-	-	98,525	
022112	ELECTRICAL ENGINEERING	214,075	-	-	-	-	-	214,075	
022113	MECHANICAL ENGINEERING	258,388	-	-	-	-	-	258,388	
022114	PERFORMANCE ENGINEERING	133,693	-	-	-	-	-	133,693	
022200	VP - POWER GENERATION	317,902	-	-	-	758	17,759	336,419	
022210	DIRECTOR, COMMERCIAL OPERATIONS	69,295	-	-	-	21,453	63,966	154,714	
022220	LKS - CANE RUN COMMERCIAL OPS	46,517	-	-	-	-	127,108	173,625	
022230	LKS - MILL CREEK COMMERCIAL OPS	54,605	-	-	-	7,729	137,744	200,078	
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	56,857	-	-	-	-	139,331	196,188	
022250	LKS - GHEENT COMMERCIAL OPS	48,303	-	-	-	0	90,543	138,846	
022260	LKS - EW BROWN COMMERCIAL OPS	37,122	-	-	-	-	81,501	118,623	
022270	LKS - RIVERPORT COMMERCIAL OPS	85,732	-	-	-	-	78,791	164,523	
022800	DIRECTOR - FUELS MANAGEMENT	339,226	-	-	-	3,544	-	342,771	
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	554,934	-	-	-	12,057	-	566,991	

Expenditure Org	Expenditure Org Description	Below the					Capitalized	Other B/S	Total
		Operating	Mechanism	Line	Other I/S				
022970	GENERATION SYSTEM PLANNING	419,455	-	-	-	-	-	419,455	
023000	VICE PRESIDENT - TRANSMISSION	93,359	-	-	-	-	-	93,359	
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	16,279	-	-	-	-	59,914	76,193	
023005	DIR TRANS STRATEGY & PLANNING	50,876	-	-	-	-	39,559	90,435	
023010	DIRECTOR - TRANSMISSION	77,811	-	-	-	-	-	77,811	
023020	TRANSMISSION SYSTEM OPERATIONS	1,046,455	-	-	-	-	3,938	1,050,393	
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	375,603	-	-	-	-	38,382	413,985	
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	298,714	-	-	-	18,910	-	317,624	
023050	TRANSMISSION STRATEGY & PLANNING	42,982	-	-	-	-	294,197	337,179	
023055	TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	79,761	-	-	-	762	143,924	224,448	
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	185,744	-	-	-	41,234	263,784	490,763	
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	248,250	-	-	-	596,499	398,605	1,243,353	
023070	MANAGER - TRANSMISSION LINES	119,984	-	-	-	359,640	692,717	1,172,341	
023076	TRANSMISSION PROJECT MANAGEMENT	861	-	-	-	13,665	172,318	186,844	
023090	TRANSMISSION POLICY & TARIFFS	126,595	-	-	-	-	-	126,595	
023110	TRANSFORMER SERVICES	534	-	-	-	16,261	-	16,795	
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	16,946	-	-	-	-	45,406	62,353	
023200	01 DIRECTOR LG&E DISTRIBUTION OPS	56,458	-	-	-	(9,067)	75,481	122,871	
023210	LKS - FORESTRY	30,064	-	-	-	-	-	30,064	
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,312,292	-	-	-	41,579	752,788	2,106,658	
023550	SUBSTATION ENGINEERING AND DESIGN	60,602	-	-	-	138,189	356,945	555,736	
023551	DISTRIBUTION ASSETS & STANDARDS	5,188	-	-	-	(359)	190,944	195,772	
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	34,684	-	-	-	-	18,671	53,355	
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	274,521	-	-	-	-	-	274,521	
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	91,023	-	-	-	-	-	91,023	
023815	SALES ANALYSIS & FORECASTING	212,901	-	-	-	-	-	212,901	
024000	VP - GAS DISTRIBUTION	165,184	-	-	-	-	115,335	280,519	
024475	GAS STORAGE, CONTROL AND COMPLIANCE	79,308	-	-	-	-	172,624	251,932	
025000	SVP HUMAN RESOURCES	147,538	-	-	-	-	-	147,538	
025200	DIR - HUMAN RESOURCES	436,341	-	-	-	-	-	436,341	
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	260,913	-	-	-	-	-	260,913	
025300	DIRECTOR HR - CORPORATE	198,239	-	-	-	-	-	198,239	
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	137,613	-	-	-	45,064	20,470	203,147	
025415	IT SOURCING AND CONTRACT MANAGEMENT	311,351	-	-	-	499	744	312,593	
025420	CORPORATE PURCHASING	227,798	1,523	-	-	315	-	229,636	
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	262,761	-	-	-	6,689	84,671	354,121	
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	(1,763)	(4,534)	-	-	3,539	221,406	218,648	
025460	MANAGER - SUPPLIER DIVERSITY	57,468	-	-	-	3,348	-	60,816	
025470	SARBANES OXLEY	83,494	-	-	-	-	-	83,494	
025500	DIRECTOR OPERATING SERVICES	131,751	-	-	-	-	-	131,751	
025510	CONTRACT MANAGER - XEROX CORP.	(63)	-	-	-	(10,001)	-	(10,064)	
025530	MANAGER TRANSPORTATION	-	-	-	-	-	122,582	122,582	
025550	MANAGER OFFICE FACILITIES	215,738	-	-	-	(54)	-	215,684	
025551	FACILITY OPERATIONS NORTH	71,745	-	-	-	(2,109)	-	69,636	
025552	FACILITY OPERATIONS CENTRAL	10,882	-	-	-	(808)	-	10,074	
025553	FACILITY OPERATIONS SOUTH	61,519	-	-	-	-	-	61,519	
025555	FACILITY OPERATIONS - LEXINGTON	43,375	-	-	-	(444)	-	42,931	
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	39,276	-	-	-	-	-	39,276	
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	93,909	-	-	-	43,427	315,923	453,259	
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	296,938	-	-	-	14,073	-	311,011	
025593	PROJECT PLANNING AND MANAGEMENT	85,963	-	238	-	275,844	-	362,045	
025594	CORPORATE FACILITY SERVICES	47,795	-	-	-	-	-	47,795	
025620	MANAGER HEALTH AND SAFETY	305,081	-	-	-	-	-	305,081	
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	1,352,731	-	-	-	119	-	1,352,850	
025660	STAFFING SERVICES	324,739	-	-	-	(2,310)	-	322,429	
025670	COMPENSATION/HR POLICY & COMPLIANCE	129,720	-	-	-	-	-	129,720	
025680	MANAGER BENEFITS AND RECORDS	251,851	-	-	-	89	-	251,941	
025700	DIRECTOR - HUMAN RESOURCES	94,419	-	-	-	-	-	94,419	
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	362,364	-	-	-	-	-	362,364	
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	339,137	-	-	-	-	-	339,137	
025730	GAS SAFETY AND TECHNICAL TRAINING	873,181	-	-	-	-	-	873,181	
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	143,882	-	-	-	-	-	143,882	
025775	HRIS	196,111	-	-	-	7,111	-	203,221	
025780	MANAGER DIVERSITY STRATEGY	56,764	-	-	-	-	-	56,764	
026020	FINANCIAL PLANNING & BUDGETING	146,662	-	-	-	-	-	146,662	
026030	GENERATION, PE, AND SAFETY BUDGETING	139,472	-	-	-	43,051	-	182,523	
026045	DIRECTOR CORPORATE TAX	361,510	-	-	-	9,102	-	370,612	
026050	CFO	184,905	-	2,228	-	-	-	187,133	
026080	MANAGER REVENUE ACCOUNTING	384,382	-	275	-	1,278	-	385,935	
026110	LKS - MANAGER - FINANCIAL SYSTEMS AND PROCESSES	144,093	-	-	-	88,615	-	232,708	
026120	MANAGER PROPERTY ACCOUNTING	384,463	-	-	-	(291)	-	384,173	
026130	CONTROLLER	33,149	-	-	-	-	-	33,149	
026135	DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	88,642	-	-	-	-	-	88,642	
026140	MANAGER - FINANCIAL PLANNING	209,886	-	-	-	77,330	-	287,215	
026145	SHARED SERVICES & CORPORATE BUDGETING	258,819	-	-	-	633	-	259,453	
026155	FINANCIAL REPORTING	237,958	-	-	-	-	-	237,958	
026160	REGULATORY ACCOUNTING AND REPORTING	255,964	-	-	-	1,041	-	257,006	
026170	MANAGER - CUSTOMER ACCOUNTING	1,137,624	-	-	-	8,556	-	1,146,180	
026175	TRANSMISSION, GAS, & ES BUDGETING	286,278	-	-	-	-	-	286,278	
026190	CORPORATE ACCOUNTING	288,388	-	-	-	4,617	-	293,005	
026200	SUPPLY CHAIN SUPPORT	290,013	-	-	-	9,203	27,929	327,146	
026310	MANAGER PAYROLL	198,960	-	-	-	3,399	-	202,358	
026330	TREASURER	137,555	-	-	-	-	-	137,555	
026350	RISK MANAGEMENT	128,898	-	894	-	-	-	129,792	
026370	CORPORATE FINANCE	186,306	-	-	-	-	-	186,306	
026390	CREDIT/CONTRACT ADMINISTRATION	151,022	-	-	-	-	-	151,022	
026400	AUDIT SERVICES	519,469	-	-	-	4,708	-	524,177	
026490	CHIEF INFORMATION OFFICER	290,636	-	-	-	-	-	290,636	
026492	SER IT CHARGES	-	-	-	-	22,222	-	22,222	
026600	IT INFRASTRUCTURE AND OPERATIONS	407,982	-	-	-	372,891	-	780,873	
026625	TRANSPORT ENGINEERING	428,792	-	-	-	630,941	444	1,060,176	
026630	DATA NETWORKING	519,799	-	-	-	63,960	-	583,759	
026635	WORKSTATION ENGINEERING	409,674	-	-	-	(38,116)	-	371,557	
026636	IT CIP INFRASTRUCTURE	419,893	-	-	-	(31,812)	-	388,081	
026637	DATA CENTER OPERATIONS	917,285	-	-	-	99,949	-	1,017,235	
026638	GLOBAL NOC	218,578	-	-	-	25,363	-	243,941	
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	497,951	-	-	-	26,937	-	524,888	
026646	INFRASTRUCTURE SERVICES	867,078	-	-	-	19,081	-	886,159	
026680	CLIENT SUPPORT SERVICES	83,516	-	-	-	-	-	83,516	
026740	IT SECURITY AND RISK MANAGEMENT	172,288	-	-	-	-	-	172,288	

Expenditure Org	Expenditure Org Description	Below the							Total
		Operating	Mechanism	Line	Other I/S	Capitalized	Other B/S		
026742	IT SECURITY	613,617	-	-	-	7,517	-	621,133	
026744	IT SECURITY RISK MANAGEMENT	378,558	-	-	-	29,025	-	407,583	
026760	IT TRAINING	161,521	-	-	-	-	-	161,521	
026772	TECHNOLOGY SUPPORT CENTER	475,398	-	-	-	370	-	475,769	
026774	DESKTOP OPERATIONS	377,644	-	7	-	93,979	-	471,630	
026850	VP EXTERNAL AFFAIRS	-	-	208,551	-	-	-	208,551	
026900	LEGAL DEPARTMENT - LKS	1,097,349	-	-	-	17,761	-	1,115,111	
026905	COMPLIANCE DEPT	395,151	-	-	-	-	-	395,151	
026910	GENERAL COUNSEL - LKS	198,986	-	-	-	-	-	198,986	
026920	DIRECTOR - CORPORATE COMMUNICATION	198,935	-	-	-	-	-	198,935	
026925	VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	237,160	-	-	-	-	-	237,160	
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	678,681	-	-	-	8,854	-	687,535	
027600	IT BUSINESS SERVICES	171,285	-	-	-	-	-	171,285	
027610	IT PROJECT MANAGEMENT OFFICE	380,997	742	-	-	161,325	-	543,063	
027620	IT BUSINESS ANALYSIS	353,839	-	-	-	141,316	-	495,155	
027630	IT QUALITY ASSURANCE	123,057	-	-	-	23,319	-	146,376	
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	259,834	-	-	-	12,832	-	272,666	
027660	IT SERVICE MANAGEMENT	145,361	-	-	-	436	-	145,797	
027800	IT APPLICATION PLANNING, EXECUTION AND SUPPORT	32,317	-	-	-	-	-	32,317	
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	355,758	-	-	-	178,766	-	534,524	
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	541,230	-	-	-	210,958	-	752,188	
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	534,254	-	-	-	133,171	-	667,424	
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	429,712	-	-	-	54,299	-	484,011	
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	477,380	-	-	-	90,466	-	567,845	
027870	IT DEVELOPMENT AND SUPPORT	168,356	-	-	-	83,069	-	251,426	
029640	SVP ENERGY SUPPLY AND ANALYSIS	118,252	-	-	-	15,285	-	133,537	
029645	DATA ANALYTICS - LKS	(10,504)	-	-	-	-	-	(10,504)	
029660	DIRECTOR - POWER SUPPLY	948,913	-	-	-	-	-	948,913	
029750	PROJECT ENGINEERING	41,556	-	-	-	1,429,524	1,965	1,473,045	
029760	GENERATION SAFETY	233,181	-	-	-	-	-	233,181	
	Total Labor	98,468,707	1,212,454	216,246	12,271	25,593,685	18,410,659	143,914,023	
	Total Off-Duty	14,702,654	185,652	36,801	1,631	3,542,118	2,881,745	21,350,602	
	Total Employee Benefits	38,759,512	243,307	97,849	4,339	8,778,723	7,664,449	55,548,179	
	Total Payroll Taxes	9,976,862	34,151	21,264	962	2,457,234	1,816,183	14,306,656	
	Total Base Year Payroll Costs	161,907,735	1,675,564	372,160	19,203	40,371,759	30,773,036	235,119,459	

Test Year Payroll Costs								
001075	TECH. AND SAFETY TRAINING DIST - LGE	41,791	-	-	-	-	-	41,791
001220	BUSINESS OFFICES - LGE	599,087	-	-	-	-	-	599,087
001280	METER READING - LGE	404,906	-	-	-	-	-	404,906
001295	FIELD SERVICE - LGE	1,696,267	-	-	-	-	-	1,696,267
001345	METER SHOP LGE	846,607	-	-	-	452,746	-	1,299,353
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)
002044	LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	(9,065,685)	(194,496)	-	-	-	-	(9,260,181)
002060	CENT ENG/CONST MGMT	61,959	-	-	-	-	-	61,959
002120	OHIO FALLS	513,675	-	-	-	-	-	513,675
002130	CANE RUN CCGT - LGE	4,066,399	-	-	-	-	-	4,066,399
002140	OTH PROD OPR/MTCE	410,148	-	-	-	-	-	410,148
002320	MC-COMMON PLANT	7,712,004	-	-	-	-	-	7,712,004
002330	MC ENGINEERING AND TECHNICAL SERVICES	1,270,215	-	-	-	-	-	1,270,215
002340	MC COMMERCIAL OPERATIONS	132,166	-	-	-	-	170,828	302,995
002350	MC-LABORATORY	1,079,095	-	-	-	-	-	1,079,095
002401	GEN. MGR. MILL CREEK STATION	1,350,650	-	-	-	-	-	1,350,650
002480	MGR. MILL CREEK MAINTENANCE	1,735,734	-	-	-	-	-	1,735,734
002481	MILL CREEK MECHANICAL MAINTENANCE	2,511,622	2	-	-	-	-	2,511,624
002482	MILL CREEK I/E MAINTENANCE	2,653,477	-	-	-	-	-	2,653,477
002603	FINC & BUDGTNG-POWER PROD LG&E	283,472	-	-	-	-	-	283,472
002650	GENERAL MANAGER - TC	1,455,159	-	-	-	-	-	1,455,159
002670	TRIMBLE COUNTY - COMMERCIAL OPERATIONS	135,291	-	-	-	-	109,801	245,092
002680	TC ENGINEERING AND TECHNICAL SERVICES	1,355,551	89,682	-	-	-	-	1,445,233
002710	TC-LABORATORY	616,394	-	-	-	-	-	616,394
002720	TC OPERATIONS	1,455,187	60,633	-	-	-	-	1,515,820
002730	TC OPER-A WATCH	1,298,431	-	-	-	-	-	1,298,431
002740	TC OPER-B WATCH	1,285,894	-	-	-	-	-	1,285,894
002750	TC OPER-C WATCH	1,454,954	-	-	-	-	-	1,454,954
002760	TC OPER-D WATCH	1,393,468	-	-	-	-	-	1,393,468
002770	TC-MAINTENANCE SVCS	1,610,857	121,247	-	-	-	-	1,732,104
002780	TC-MAINTENANCE I/E	2,106,432	26,751	-	-	-	-	2,133,183
002790	TC-MTCE MECHANICAL	2,305,400	103,963	-	-	-	-	2,409,363
002820	MC-MATERIAL HANDLING	973,459	-	-	-	-	-	973,459
002840	TC-MATERIAL HANDLING	455,736	-	-	-	-	-	455,736
003030	SUBSTATION OPS.	671,667	-	-	-	-	200,830	872,497
003070	LGE TRANSMISSION LINES	92,996	-	-	-	-	-	92,996
003110	TRANSFORMERS SERVICES	220,551	-	-	-	313,930	-	534,481
003160	SC M LOUISVILLE	1,063,915	-	-	-	358,977	164,400	1,587,292
003210	FORESTRY	144,023	-	-	-	-	-	144,023
003385	LINE LOCATING	126,622	-	-	-	-	-	126,622
003440	UNDERGROUND CONSTRUCTION	728,328	-	-	-	2,779,292	507,500	4,015,120
003450	MANAGER ELECTRIC DISTRIBUTION	3,396,071	-	-	-	5,941,653	406,000	9,743,723
003470	PERFORMANCE METRICS	-	-	-	-	-	404,248	404,248
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	315,675	-	-	-	382,625	69,816	768,116
004040	DISTRIBUTION DESIGN	55,000	-	-	-	1,082,387	1,878,925	3,016,312
004060	GAS DIST. CONTRACT CONSTRUCTION	-	-	-	-	1,051,832	896,277	1,948,109
004100	DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	49,288	-	-	-	-	115,005	164,293
004140	MANAGER, GAS CONSTRUCTION	-	-	-	-	836,211	-	836,211
004190	GAS DIST OPRS-REPAIR AND MAINTAIN	1,991,387	224,547	-	-	2,426,690	178,312	4,820,936
004220	SVC DEL-BARDSTOWN	257,812	-	-	-	94,053	-	351,865
004270	GAS DISPATCH	787,163	-	-	-	158,044	-	945,208
004280	GAS TROUBLE	1,796,489	-	-	-	-	-	1,796,489
004290	METER SHOP	142,607	-	-	-	387,924	-	530,531
004370	ASSET INFORMATION LGE	156,993	-	-	-	-	559,910	716,903
004380	GAS-ENGINEERS	198,135	-	-	-	-	990,625	1,188,760
004385	TRANSMISSION INTEGRITY & COMPLIANCE	1,041,909	-	-	-	(20,771)	-	1,021,139
004450	CORROSION CONTROL	1,045,788	-	-	-	61,000	-	1,106,788
004470	MULDRAUGH STORAGE	2,458,267	-	-	-	218,309	82,800	2,759,376
004475	DIR. GAS CONTROL AND STORAGE - LGE	267,555	-	-	-	-	82,390	349,945

Expenditure Org	Expenditure Org Description	Below the					Capitalized	Other B/S	Total
		Operating	Mechanism	Line	Other I/S				
004480	MAGNOLIA STORAGE	2,042,818	-	-	-	41,000	41,520	2,125,338	
004490	GAS CONTROL	1,531,449	-	-	-	-	40,000	1,571,449	
004500	INSTR., MEASUREMENT	981,727	-	-	-	10,000	-	991,727	
004510	SYSTEM REGULATION OPERATION	1,432,707	-	-	-	238,515	-	1,671,222	
004560	GAS PROCUREMENT	707,309	-	-	-	-	-	707,309	
004600	GAS REGULATORY SERVICES	953,509	-	-	-	-	-	953,509	
004610	DISTRIBUTION INTEGRITY & COMPLIANCE	518,100	-	-	-	-	-	518,100	
004620	PIPELINE SAFETY MANAGEMENT SYSTEMS	569,314	-	-	-	-	-	569,314	
004630	OPERATOR QUALIFICATIONS PROGRAM	358,695	-	-	-	-	-	358,695	
004700	DIRECTOR, GAS ASSET INTEGRITY MANAGEMENT AND COMPLIANCE	169,966	-	-	-	-	-	169,966	
005310	FACILITIES MTCE	134,690	-	-	-	-	-	134,690	
006250	CORPORATE	(3,667,288)	-	-	-	-	3,097,787	(569,501)	
006264	TC IMEA/IMPA PARTNER ALLOCATION	(2,372,469)	(51,945)	-	-	-	2,424,414	-	
006630	LGE - TELECOMMUNICATIONS	293,282	-	-	-	268,118	-	561,400	
008820	LGE GENERATION CHARGES	0	-	-	-	-	-	0	
008890	LGE OPERATING SERVICES CHARGES	66,593	-	-	-	-	414,987	481,580	
015970	KU - TELECOMMUNICATIONS	434,615	-	-	-	-	-	434,615	
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	269,169	-	-	-	-	-	269,169	
021000	CHAIRMAN AND CEO	312,576	-	-	-	-	-	312,576	
021015	01 DIRECTOR SYSTEMS, OPS AND PLANNING	8,203	-	-	-	-	94,133	102,335	
021016	DISTRIBUTION ANALYTICS & RESOURCE PLANNING	42,337	-	-	-	-	127,010	169,346	
021017	ASSET INFORMATION & DATA ANALYTICS	14,580	-	-	-	-	43,811	58,390	
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	37,511	-	-	-	-	12,349	49,859	
021019	DISTRIBUTION RELIABILITY	53,831	-	-	-	-	179,592	233,423	
021035	VP CUSTOMER SERVICES - SERVCO	(252,747)	-	-	-	-	-	(252,747)	
021055	VP ELECTRIC DISTRIBUTION - LKS	(108,695)	-	-	-	-	99,588	(9,107)	
021070	DIRECTOR - ASSET MANAGEMENT	12,040	-	-	-	-	57,581	69,621	
021071	SYSTEM ANALYSIS AND PLANNING - DIST	132,010	-	-	-	-	201,801	333,811	
021072	ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	54,266	-	-	-	-	72,759	127,025	
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	57,224	-	-	-	-	69,986	127,210	
021075	ELECTRIC CODES AND STANDARDS	70,090	-	-	-	-	139,797	209,887	
021076	ASSET INFORMATION-LKS	36,636	-	-	-	-	124,172	160,808	
021078	PROTECTION & CONTROL ENGINEERING	58,308	-	-	-	-	123,896	182,204	
021080	DISTRIBUTION SYSTEM ADMINISTRATION	222,985	-	-	-	-	-	222,985	
021204	CCS RETAIL SUPPORT	678,371	-	-	-	-	-	678,371	
021205	RESIDENTIAL SERVICE CENTER	3,713,376	-	-	-	-	-	3,713,376	
021220	BUSINESS OFFICES	158,817	-	-	-	-	-	158,817	
021221	CIVIC AFFAIRS	169,127	-	-	-	-	-	169,127	
021225	BUSINESS SERVICE CENTER	614,484	-	-	-	-	-	614,484	
021250	DIRECTOR CUSTOMER SERVICE AND MARKETING	102,893	-	-	-	-	-	102,893	
021251	COMPLAINTS AND INQUIRY	171,739	-	-	-	-	-	171,739	
021280	MANAGER - METER READING	257,158	-	-	-	-	-	257,158	
021315	MANAGER, FIELD SERVICE OPERATIONS	477,512	-	-	-	-	-	477,512	
021320	MANAGER - METER ASSET MANAGEMENT - LKS	296,206	-	-	-	54,966	-	351,172	
021325	DIRECTOR REVENUE COLLECTION	77,201	-	-	-	-	-	77,201	
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	508,573	-	-	-	-	-	508,573	
021330	MANAGER REMITTANCE AND COLLECTION	554,272	-	-	-	-	-	554,272	
021335	FEDERAL REGULATION & POLICY	161,572	-	-	-	-	-	161,572	
021360	MANAGER BUSINESS SERVICES	670,807	-	-	-	-	-	670,807	
021410	DIRECTOR BUSINESS & ECONOMIC DEVELOPMENT AND ENERGY EFFICIENCY	101,627	-	-	-	-	-	101,627	
021411	CS PROJECT SERVICES - LKS	74,312	-	-	-	322,920	-	397,232	
021415	MANAGER, SMART GRID STRATEGY	-	303,080	-	-	-	-	303,080	
021420	ENERGY EFFICIENCY OPERATIONS	61,980	-	-	-	-	-	61,980	
021440	VP STATE REGULATION AND RATES	669,465	-	-	-	-	-	669,465	
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	99,153	-	-	-	-	-	99,153	
021520	ENERGY EFFICIENCY OPERATIONS - NON DSM	164,738	-	-	-	-	-	164,738	
021904	CHIEF OPERATING OFFICER	128,044	-	-	-	-	-	128,044	
022025	GENERATION TURBINE GENERATOR SPECIALIST	278,499	-	-	-	13,000	-	291,499	
022060	DIRECTOR - GENERATION SERVICES	162,687	-	-	-	-	-	162,687	
022065	MANAGER - SYSTEM LAB AND ENV. COMPL.	459,378	-	-	-	-	-	459,378	
022070	RESEARCH AND DEVELOPMENT	165,399	-	-	-	-	-	165,399	
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	527,273	-	-	-	-	-	527,273	
022110	MANAGER - GENERATION ENGINEERING	524,966	-	-	-	-	-	524,966	
022112	ELECTRICAL ENGINEERING	517,071	-	-	-	-	-	517,071	
022113	MECHANICAL ENGINEERING	635,394	-	-	-	-	-	635,394	
022114	PERFORMANCE ENGINEERING	319,104	-	-	-	-	-	319,104	
022200	VP - POWER GENERATION	(418,408)	-	-	-	-	15,930	(402,477)	
022210	DIRECTOR, COMMERCIAL OPERATIONS	68,440	-	-	-	-	84,773	153,213	
022220	LKS - CANE RUN COMMERCIAL OPS	26,452	-	-	-	-	67,180	93,632	
022230	LKS - MILL CREEK COMMERCIAL OPS	37,498	-	-	-	-	101,432	138,929	
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	30,562	-	-	-	-	80,129	110,691	
022250	LKS - GHENT COMMERCIAL OPS	39,051	-	-	-	-	99,330	138,382	
022260	LKS - EW BROWN COMMERCIAL OPS	29,451	-	-	-	-	80,688	110,139	
022270	LKS - RIVERPORT COMMERCIAL OPS	83,201	-	-	-	-	57,818	141,019	
022800	DIRECTOR - FUELS MANAGEMENT	279,787	-	-	-	-	-	279,787	
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	452,518	-	-	-	13,200	-	465,718	
022970	GENERATION SYSTEM PLANNING	327,672	-	-	-	-	-	327,672	
023000	VICE PRESIDENT - TRANSMISSION	75,292	-	-	-	-	-	75,292	
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	7,334	-	-	-	-	66,003	73,337	
023005	DIR TRANS STRATEGY & PLANNING	89,131	-	-	-	-	-	89,131	
023010	DIRECTOR - TRANSMISSION	82,942	-	-	-	-	-	82,942	
023020	TRANSMISSION SYSTEM OPERATIONS	1,111,857	-	-	-	-	22,945	1,134,802	
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	345,581	-	-	-	-	62,147	407,728	
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	317,795	-	-	-	-	-	317,795	
023050	TRANSMISSION STRATEGY & PLANNING	287,143	-	-	-	-	111,667	398,809	
023055	TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	91,999	-	-	-	-	150,103	242,101	
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	258,134	-	-	-	-	171,482	429,617	
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	323,213	-	-	-	248,227	463,845	1,035,286	
023070	MANAGER - TRANSMISSION LINES	200,167	-	-	-	357,581	658,695	1,216,442	
023076	TRANSMISSION PROJECT MANAGEMENT	1,131	-	-	-	-	225,032	226,163	
023090	TRANSMISSION POLICY & TARIFFS	126,840	-	-	-	-	-	126,840	
023110	TRANSFORMER SERVICES	11,906	-	-	-	49,548	-	61,454	
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	30,570	-	-	-	-	46,563	77,133	
023200	01 DIRECTOR LG&E DISTRIBUTION OPS	9,429	-	-	-	-	142,963	152,392	
023210	LKS - FORESTRY	79,787	-	-	-	-	-	79,787	
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,344,640	-	-	-	60,000	738,045	2,142,685	
023550	SUBSTATION ENGINEERING AND DESIGN	17,905	-	-	-	79,013	526,496	623,413	
023551	DISTRIBUTION ASSETS & STANDARDS	7,764	-	-	-	-	196,863	204,627	
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	17,458	-	-	-	-	30,555	48,013	
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	242,554	-	-	-	-	-	242,554	

Expenditure Org	Expenditure Org Description	Below the						Total
		Operating	Mechanism	Line	Other I/S	Capitalized	Other B/S	
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	97,076	-	-	-	-	97,076	
023815	SALES ANALYSIS & FORECASTING	211,933	-	-	-	-	211,933	
024000	VP - GAS DISTRIBUTION	(84,342)	-	-	-	-	86,249	
024475	GAS STORAGE, CONTROL AND COMPLIANCE	81,684	-	-	-	170,591	254,222	
025000	SVP HUMAN RESOURCES	130,643	-	-	-	-	130,643	
025200	DIR - HUMAN RESOURCES	466,670	-	-	-	-	466,670	
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	228,422	-	-	-	-	228,422	
025300	DIRECTOR HR - CORPORATE	212,679	-	-	-	-	212,679	
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	202,807	-	-	-	17,635	220,443	
025415	IT SOURCING AND CONTRACT MANAGEMENT	325,239	-	-	-	-	325,239	
025420	CORPORATE PURCHASING	241,813	-	-	-	-	241,813	
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	298,946	-	-	-	89,295	388,241	
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	-	-	-	-	291,812	291,812	
025460	MANAGER - SUPPLIER DIVERSITY	67,301	-	-	-	-	67,301	
025470	SARBANES OXLEY	87,225	-	-	-	-	87,225	
025500	DIRECTOR OPERATING SERVICES	131,171	-	-	-	-	131,171	
025530	MANAGER TRANSPORTATION	-	-	-	-	124,769	124,769	
025550	MANAGER OFFICE FACILITIES	216,320	-	-	-	-	216,320	
025551	FACILITY OPERATIONS NORTH	71,986	-	-	-	-	71,986	
025552	FACILITY OPERATIONS CENTRAL	18,194	-	-	-	-	18,194	
025553	FACILITY OPERATIONS SOUTH	63,218	-	-	-	-	63,218	
025555	FACILITY OPERATIONS - LEXINGTON	52,898	-	-	-	-	52,898	
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	72,161	-	-	-	-	72,161	
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	67,629	-	-	-	4,564	72,194	
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	341,833	-	-	-	-	341,833	
025593	PROJECT PLANNING AND MANAGEMENT	92,922	-	-	-	344,520	437,442	
025594	CORPORATE FACILITY SERVICES	52,887	-	-	-	-	52,887	
025620	MANAGER HEALTH AND SAFETY	302,820	-	-	-	-	302,820	
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	1,446,131	-	-	-	-	1,446,131	
025660	STAFFING SERVICES	391,129	-	-	-	-	391,129	
025670	COMPENSATION/HR POLICY & COMPLIANCE	149,616	-	-	-	-	149,616	
025680	MANAGER BENEFITS AND RECORDS	260,718	-	-	-	-	260,718	
025700	DIRECTOR - HUMAN RESOURCES	123,457	-	-	-	-	123,457	
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	385,579	-	-	-	-	385,579	
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	352,992	-	-	-	-	352,992	
025730	GAS SAFETY AND TECHNICAL TRAINING	892,675	-	-	-	-	892,675	
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	149,917	-	-	-	-	149,917	
025775	HRIS	219,360	-	-	-	-	219,360	
025780	MANAGER DIVERSITY STRATEGY	68,995	-	-	-	-	68,995	
026020	FINANCIAL PLANNING & BUDGETING	147,160	-	-	-	-	147,160	
026030	GENERATION, PE, AND SAFETY BUDGETING	107,572	-	-	-	69,021	176,593	
026045	DIRECTOR CORPORATE TAX	395,865	-	-	-	-	395,865	
026050	CFO	59,334	-	-	-	-	59,334	
026080	MANAGER REVENUE ACCOUNTING	393,192	-	-	-	-	393,192	
026110	LKS - MANAGER - FINANCIAL SYSTEMS AND PROCESSES	258,431	-	-	-	-	258,431	
026120	MANAGER PROPERTY ACCOUNTING	365,633	-	-	-	-	365,633	
026130	CONTROLLER	119,412	-	-	-	-	119,412	
026135	DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	91,677	-	-	-	-	91,677	
026140	MANAGER - FINANCIAL PLANNING	285,344	-	-	-	-	285,344	
026145	SHARED SERVICES & CORPORATE BUDGETING	257,355	-	-	-	-	257,355	
026155	FINANCIAL REPORTING	222,546	-	-	-	-	222,546	
026160	REGULATORY ACCOUNTING AND REPORTING	262,039	-	-	-	-	262,039	
026170	MANAGER - CUSTOMER ACCOUNTING	1,188,373	-	-	-	-	1,188,373	
026175	TRANSMISSION, GAS, & ES BUDGETING	272,062	-	-	-	-	272,062	
026190	CORPORATE ACCOUNTING	310,493	-	-	-	-	310,493	
026200	SUPPLY CHAIN SUPPORT	312,722	-	-	-	42,644	355,366	
026310	MANAGER PAYROLL	205,054	-	-	-	-	205,054	
026330	TREASURER	141,967	-	-	-	-	141,967	
026350	RISK MANAGEMENT	130,709	-	-	-	-	130,709	
026370	CORPORATE FINANCE	207,024	-	-	-	-	207,024	
026390	CREDIT/CONTRACT ADMINISTRATION	148,221	-	-	-	-	148,221	
026400	AUDIT SERVICES	530,555	-	-	-	-	530,555	
026490	CHIEF INFORMATION OFFICER	139,129	-	-	-	-	139,129	
026600	IT INFRASTRUCTURE AND OPERATIONS	403,540	-	-	-	28,315	431,855	
026625	TRANSPORT ENGINEERING	470,877	-	-	-	140,681	611,558	
026630	DATA NETWORKING	612,712	-	-	-	147,149	759,861	
026635	WORKSTATION ENGINEERING	433,820	-	-	-	124,647	558,467	
026636	IT CIP INFRASTRUCTURE	392,776	-	-	-	59,553	452,329	
026637	DATA CENTER OPERATIONS	1,053,183	-	-	-	102,551	1,155,734	
026638	GLOBAL NOC	244,114	-	-	-	28,166	272,280	
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	429,214	-	-	-	127,296	556,511	
026646	INFRASTRUCTURE SERVICES	922,670	-	-	-	14,847	937,518	
026680	CLIENT SUPPORT SERVICES	92,108	-	-	-	-	92,108	
026740	IT SECURITY AND RISK MANAGEMENT	179,832	-	-	-	-	179,832	
026742	IT SECURITY	633,730	-	-	-	16,820	650,551	
026744	IT SECURITY RISK MANAGEMENT	366,535	-	-	-	58,622	425,156	
026760	IT TRAINING	167,407	-	-	-	-	167,407	
026772	TECHNOLOGY SUPPORT CENTER	519,648	-	-	-	-	519,648	
026774	DESKTOP OPERATIONS	379,049	-	-	-	140,199	519,248	
026850	VP EXTERNAL AFFAIRS	-	-	211,207	-	-	211,207	
026900	LEGAL DEPARTMENT - LKS	1,005,917	-	-	-	19,553	1,025,471	
026905	COMPLIANCE DEPT	413,026	-	-	-	-	413,026	
026910	GENERAL COUNSEL - LKS	169,126	-	-	-	-	169,126	
026920	DIRECTOR - CORPORATE COMMUNICATION	179,422	-	-	-	-	179,422	
026925	VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	242,969	-	-	-	-	242,969	
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	698,227	-	-	-	-	698,227	
027600	IT BUSINESS SERVICES	201,927	-	-	-	-	201,927	
027610	IT PROJECT MANAGEMENT OFFICE	580,984	-	-	-	293,784	874,769	
027620	IT BUSINESS ANALYSIS	380,708	-	-	-	310,678	691,386	
027630	IT QUALITY ASSURANCE	78,412	-	-	-	100,500	178,911	
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	336,744	-	-	-	-	336,744	
027660	IT SERVICE MANAGEMENT	137,771	-	-	-	-	137,771	
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	587,785	-	-	-	80,917	668,702	
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	120,450	-	-	-	752,643	873,093	
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	534,190	-	-	-	316,089	850,280	
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	506,509	-	-	-	59,389	565,898	
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	603,804	-	-	-	155,972	759,776	
027870	IT DEVELOPMENT AND SUPPORT	271,633	-	-	-	94,983	366,616	
029640	SVP ENERGY SUPPLY AND ANALYSIS	76,108	-	-	-	18,462	94,570	
029645	DATA ANALYTICS - LKS	176,564	-	-	-	-	176,564	

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Arbough/Garrett

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
029660	DIRECTOR - POWER SUPPLY	965,888	-	-	-	-	-	965,888
029750	PROJECT ENGINEERING	56,527	-	-	-	1,888,035	-	1,944,563
029760	GENERATION SAFETY	224,775	-	-	-	-	-	224,775
	Total Labor	103,844,213	683,464	211,207	13,200	23,761,182	19,297,384	147,810,651
	Total Off-Duty	16,025,520	105,764	35,610	-	3,321,031	3,138,064	22,625,989
	Total Employee Benefits	44,891,218	286,002	96,031	-	9,155,608	7,903,250	62,332,109
	Total Payroll Taxes	10,394,404	67,496	19,858	-	2,379,334	1,897,971	14,759,062
	Total Test Year Payroll Costs	175,155,355	1,142,726	362,705	13,200	38,617,155	32,236,670	247,527,811

Most other labor costs are not allocated to the expenditure org (department) level and are accounted for in Corporate.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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

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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. 2020-00350

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	62	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. 2020-00350

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. 2020-00350

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. 2020-00350(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	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)

Louisville Gas and Electric Company
Case No. 2020-00350
Headcount for the Forecasted Period ended June 30, 2022

Line of Business - Louisville Gas and Electric Company	June 30, 2022
P40600: TOTAL CHIEF OPERATING OFFICER	1,099
P41100: ELECTRIC DISTRIBUTION	235
P41130: SAFETY AND TECHNICAL TRAINING	1
P41300: GAS DISTRIBUTION	311
P42100: GENERATION	484
P43000: CUSTOMER SERVICES	68
P46000: TOTAL CHIEF FINANCIAL OFFICER	14
P44000: INFORMATION TECHNOLOGY	11
P46600: TREASURER	3
Grand Total	1,113

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY
 OPERATING EXPENSE LABOR BY FERC ACCOUNT
 FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021 AND FOR
 ENDED JUNE 30, 2022

FERC	Base Period	Forecasted Period
408	9,976,862	10,394,404
500	3,753,802	4,833,151
501	2,288,070	2,022,760
502	9,286,269	8,401,418
505	2,592,089	2,353,025
506	3,613,433	2,840,902
510	5,646,989	6,958,149
511	175,650	37,524
512	4,612,700	5,245,655
513	2,824,267	3,904,313
514	76,468	149,297
535	98,600	116,778
538	341,361	324,157
539	12,074	-
542	42,122	62,307
543	23,867	44,500
544	124,542	89,666
546	230,258	151,779
548	172,786	205,665
549	775,089	938,830
551	205,709	219,080
552	117,277	101,515
553	512,200	442,873
554	344,235	370,266
556	1,355,041	1,748,697
560	1,248,410	1,177,483
561	1,740,623	2,466,282
562	351,009	485,059
563	9,794	12,872
566	100,059	132,214
570	801,585	874,996
571	162,219	170,496
573	217	-
580	1,576,932	1,258,820
581	185,097	189,951

LOUISVILLE GAS AND ELECTRIC COMPANY
 OPERATING EXPENSE LABOR BY FERC ACCOUNT
 FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021 AND FOR
 ENDED JUNE 30, 2022

FERC	Base Period	Forecasted Period
582	1,023,887	1,089,117
583	2,516,186	2,676,867
584	449,933	464,149
586	3,168,341	3,909,110
588	1,947,961	1,894,948
590	14,575	-
591	477	-
592	450,356	452,081
593	1,728,297	1,953,942
594	629,368	756,273
595	75,848	91,174
596	6,362	7,506
598	568	-
807	875,478	888,028
814	885,455	993,224
816	139,271	57,971
817	280,794	270,998
818	665,877	963,187
821	705,416	698,622
830	567,400	548,724
832	127,728	103,397
833	418,467	533,214
834	335,662	351,918
835	92,792	-
836	309,108	349,288
837	295,155	181,811
850	1,122,481	1,153,160
851	597,998	653,979
856	400,872	443,976
859	112,304	107,754
863	1,175,013	1,323,831
871	934,605	1,052,442
874	1,922,414	2,254,732
875	1,100,151	1,066,981
876	334,361	520,391

LOUISVILLE GAS AND ELECTRIC COMPANY
 OPERATING EXPENSE LABOR BY FERC ACCOUNT
 FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021 AND FOR
 ENDED JUNE 30, 2022

FERC	Base Period	Forecasted Period
877	113,181	169,979
878	1,106,496	1,207,060
879	219,184	201,058
880	3,094,468	3,449,368
887	5,130,713	4,827,762
889	140,286	96,797
890	255,458	232,884
891	308,597	504,765
892	292,434	379,079
894	131,511	106,999
901	2,413,672	2,517,128
902	817,396	839,273
903	7,684,465	8,117,419
907	328,635	240,853
908	399,293	546,938
910	456,994	544,081
920	33,114,563	34,482,041
921	6,755	3,572
922	(4,473,557)	(4,726,988)
925	196,650	432,083
926	28,215,704	33,350,301
930	211,470	213,663
935	954,698	877,203
	\$ 161,907,736	\$ 175,150,997

Y
UNT
THE 12 MONTHS

Variance

(417,542)
(1,079,349)
265,310
884,851
239,064
772,531
(1,311,160)
138,126
(632,955)
(1,080,046)
(72,829)
(18,178)
17,204
12,074
(20,185)
(20,633)
34,876
78,479
(32,879)
(163,741)
(13,371)
15,762
69,327
(26,031)
(393,656)
70,927
(725,659)
(134,050)
(3,078)
(32,155)
(73,411)
(8,277)
217
318,112
(4,854)

Y
UNT
THE 12 MONTHS

Variance

(65,230)
(160,681)
(14,216)
(740,769)
53,013
14,575
477
(1,725)
(225,645)
(126,905)
(15,326)
(1,144)
568
(12,550)
(107,769)
81,300
9,796
(297,310)
6,794
18,676
24,331
(114,747)
(16,256)
92,792
(40,180)
113,344
(30,679)
(55,981)
(43,104)
4,550
(148,818)
(117,837)
(332,318)
33,170
(186,030)

Y
UNT
THE 12 MONTHS

Variance

(56,798)
(100,564)
18,126
(354,900)
302,951
43,489
22,574
(196,168)
(86,645)
24,512
(103,456)
(21,877)
(432,954)
87,782
(147,645)
(87,087)
(1,367,478)
3,183
253,431
(235,433)
(5,134,597)
(2,193)
77,495
<u>\$ (13,243,261)</u>

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E schedule. LG&E's capacity purchase and tolling agreement for 165 MW from East Kentucky Power Cooperative's Bluegrass Unit 3 terminated in April 2019.

LOUISVILLE GAS AND ELECTRIC 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	-	52	-	-	29	-	-	-	-	-	-	-	81
EAST KENTUCKY POWER COOPERATIVE, INC.	-	616	22,600	8,215	37,618	13,325	4,297	20,830	1	245	59,004	1	166,753
ILLINOIS MUNICIPAL ELECTRIC AGENCY	33	95	-	772	683	1,078	904	1,289	1,429	975	990	641	8,891
INDIANA MUNICIPAL POWER AGENCY	36	45	-	1,068	1,292	1,497	1,301	1,682	1,821	1,179	1,386	731	12,039
KENTUCKY MUNICIPAL ENERGY AGENCY	-	-	-	-	-	102	338	-	-	68	114	338	960
KENTUCKY MUNICIPAL POWER AGENCY	702	182	7,659	1,428	1,937	2,438	3,484	2,535	1,421	975	661	377	23,799
OHIO VALLEY ELECTRIC CORPORATION	1,734,562	1,130,898	1,264,624	1,056,941	595,450	1,061,820	1,165,311	1,051,063	688,643	1,049,144	1,456,468	1,327,471	13,582,392
OWENSBORO MUNICIPAL UTILITIES	2,777	4,088	6,230	7,772	6,412	5,696	5,836	4,924	1,759	6,623	5,698	5,387	63,203
PJM INTERCONNECTION LLC	-	-	-	71	-	-	-	-	-	-	8,298	-	8,369
TENNESSEE VALLEY AUTHORITY	-	27,442	(454)	-	15,989	(523)	19,290	0	-	363	-	-	62,107
INTERNAL PURCHASED POWER													
KENTUCKY UTILITIES COMPANY	883,260	60,938	745,193	1,068,804	541,642	945,190	1,009,546	586,757	1,250,867	414,640	1,930,388	324,415	9,761,641
CAPACITY													
OHIO VALLEY ELECTRIC CORPORATION DEMAND	1,178,660	1,416,944	2,022,021	954,248	2,464,602	1,325,895	1,555,536	1,469,998	1,898,592	1,871,414	1,748,344	1,764,283	19,670,536
EAST KENTUCKY POWER COOPERATIVE, INC. DEMAND	825,636	826,408	825,827	828,606	806,850	835,939	870,083	806,531	835,271	825,840	844,635	816,051	9,947,676

Purchased Power expense included in the base revenue requirement for the 2016 and 2018 rate case was \$29,245,261 and \$27,272,357, respectively. Energy amounts are not readily available. Recoverable through the Fuel Adjustment Clause.

*Energy is not forecast at the counterparty level

LOUISVILLE GAS AND ELECTRIC 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													
EAST KENTUCKY POWER COOPERATIVE, INC.	15,319	-	475	8,311	14,849	17,849	1,209	10,219	4,522	-	-	1,529	74,282
ILLINOIS MUNICIPAL ELECTRIC AGENCY	922	593	-	-	5,685	1,724	675	786	-	100	-	-	10,486
INDIANA MUNICIPAL POWER AGENCY	1,396	816	-	-	6,215	2,408	879	971	1,001	698	797	623	15,804
KENTUCKY MUNICIPAL ENERGY AGENCY	280	-	85	216	509	143	-	37	-	31	116	2,022	3,439
KENTUCKY MUNICIPAL POWER AGENCY	5,094	457	472	841	6,169	4,610	2,347	2,875	1,790	1,380	1,702	2,952	30,689
OXMOOR CENTER MANAGEMENT OFFICE	-	-	-	-	893	221	146	98	63	360	369	-	2,150
OHIO VALLEY ELECTRIC CORPORATION	1,402,867	931,809	1,387,591	1,094,793	826,434	1,161,229	1,285,747	1,223,818	1,017,595	862,340	1,289,972	1,295,233	13,779,428
OWENSBORO MUNICIPAL UTILITIES	14,997	3,742	583	16,807	19,222	9,446	6,279	5,897	6,629	15,707	31,339	23,612	154,260
TENNESSEE VALLEY AUTHORITY	-	-	-	-	-	-	-	-	-	17,571	9,191	(223)	26,539
INTERNAL PURCHASED POWER													
KENTUCKY UTILITIES COMPANY	4,429,493	617,191	299,252	581,679	803,217	433,524	632,380	479,892	695,622	1,089,203	1,084,042	268,278	11,413,772
CAPACITY													
OHIO VALLEY ELECTRIC CORPORATION DEMAND	1,209,534	1,455,762	1,528,814	2,123,466	2,057,183	1,638,244	1,546,287	1,594,682	1,676,577	1,941,797	1,436,350	1,826,910	20,035,606
EAST KENTUCKY POWER COOPERATIVE, INC. DEMAND	857,713	822,183	856,945	846,629	861,189	865,759	876,122	864,783	865,230	857,405	847,409	837,579	10,258,946

Purchased Power expense included in the base revenue requirement for the 2016 and 2018 rate case was \$29,245,261 and \$27,272,357, respectively. Energy amounts are not readily available. Recoverable through the Fuel Adjustment Clause.
*Energy is not forecast at the counterparty level

LOUISVILLE GAS AND ELECTRIC 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													
EAST KENTUCKY POWER COOPERATIVE, INC.	-	24,973	-	-	-	-	-	2,702	8,022	28	1,488	-	37,213
ILLINOIS MUNICIPAL ELECTRIC AGENCY	124	-	25	-	-	-	-	-	-	-	-	-	149
INDIANA MUNICIPAL POWER AGENCY	664	545	259	-	750	3,256	981	3,956	7,749	4,768	5,861	5,759	34,548
KENTUCKY MUNICIPAL ENERGY AGENCY	75	16	-	-	7,729	(4,939)	11,872	3,111	1,356	2,128	2,627	2,473	26,448
KENTUCKY MUNICIPAL POWER AGENCY	1,311	834	1,360	1,471	1,865	3,600	4,288	3,718	3,520	1,227	3,669	1,111	27,974
MALL ST. MATTHEWS	18	203	179	642	255	163	97	73	50	131	168	279	2,258
OXMOOR CENTER MANAGEMENT OFFICE	658	416	685	936	553	315	171	232	307	366	308	91	5,038
OHIO VALLEY ELECTRIC CORPORATION	1,462,956	886,849	1,446,869	842,485	1,022,860	1,251,108	1,316,479	1,316,735	1,075,189	1,495,897	1,337,932	1,625,428	15,080,787
OWENSBORO MUNICIPAL UTILITIES	8,938	6,977	6,920	1,792	9,980	5,134	3,223	4,520	9,473	6,379	7,475	5,647	76,458
PJM INTERCONNECTION LLC	-	-	-	38,628	1,446	-	-	2,305	-	-	-	-	42,379
SIMPSONVILLE SOLAR ARRAY ONE	-	-	-	-	-	-	-	8	798	809	578	412	2,605
TENNESSEE VALLEY AUTHORITY	4,687	(230)	-	1,671	-	-	-	-	-	-	-	-	6,128
INTERNAL PURCHASED POWER													
KENTUCKY UTILITIES COMPANY	674,601	422,893	263,027	224,547	453,547	1,039,394	1,120,147	494,256	624,159	157,611	888,020	248,961	6,611,163
CAPACITY													
OHIO VALLEY ELECTRIC CORPORATION DEMAND	1,980,298	1,553,280	1,616,692	2,420,706	1,753,747	1,548,241	1,614,517	1,607,708	1,695,916	1,815,450	1,496,775	1,790,527	20,893,857
EAST KENTUCKY POWER COOPERATIVE, INC. DEMAND	852,949	831,633	890,399	861,177	-	-	-	-	-	-	-	-	3,436,158

Purchased Power expense included in the base revenue requirement for the 2016 and 2018 rate case was \$29,245,261 and \$27,272,357, respectively. Energy amounts are not readily available. Recoverable through the Fuel Adjustment Clause.
*Energy is not forecast at the counterparty level

LOUISVILLE GAS AND ELECTRIC 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			
DCL INC	-	221	221
EAST KENTUCKY POWER COOPERATIVE, INC.	-	763	763
INDIANA MUNICIPAL POWER AGENCY	5,504	4,201	9,705
KENTUCKY MUNICIPAL ENERGY AGENCY	1,270	6,593	7,863
KENTUCKY MUNICIPAL POWER AGENCY	1,738	180	1,918
MALL ST. MATTHEWS	190	153	343
OXMOOR CENTER MANAGEMENT OFFICE	159	230	389
OHIO VALLEY ELECTRIC CORPORATION	1,246,890	1,099,763	2,346,653
OWENSBORO MUNICIPAL UTILITIES	7,957	4,529	12,486
PJM INTERCONNECTION LLC	3,593	7,711	11,304
SIMPSONVILLE SOLAR ARRAY ONE	392	294	686
TENNESSEE VALLEY AUTHORITY	28,003	56,026	84,029
INTERNAL PURCHASED POWER			
KENTUCKY UTILITIES COMPANY	138,989	42,548	181,537
CAPACITY			
OHIO VALLEY ELECTRIC CORPORATION DEMAND	1,828,777	1,224,871	3,053,648

Purchased Power expense included in the base revenue requirement for the 2016 and 2018 rate case was \$29,245,261 and \$27,272,357, respectively. Energy amounts are not readily available. Recoverable through the Fuel Adjustment Clause.

*Energy is not forecast at the counterparty level

LOUISVILLE GAS AND ELECTRIC 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*													
DCL INC	42	462	658	181	400	-	-	-	-	-	-	-	1,743
EAST KENTUCKY POWER COOPERATIVE, INC.	-	608	-	2,224	3,850	-	-	-	-	-	-	-	6,682
INDIANA MUNICIPAL POWER AGENCY	7,998	8,074	14,729	13,057	9,911	9,958	-	-	-	-	-	-	63,727
KENTUCKY MUNICIPAL ENERGY AGENCY	2,844	7,634	2,846	1,421	4,269	3,595	-	-	-	-	-	-	22,609
KENTUCKY MUNICIPAL POWER AGENCY	937	439	1,934	4,096	6,521	3,206	-	-	-	-	-	-	17,133
MALL ST. MATTHEWS	388	1,010	750	1,044	(325)	107	-	-	-	-	-	-	2,974
OXMOOR CENTER MANAGEMENT OFFICE	573	1,506	-	2,167	291	172	-	-	-	-	-	-	4,709
OHIO VALLEY ELECTRIC CORPORATION	1,117,184	679,990	619,243	1,217,481	1,312,463	1,163,619	721,202	700,638	778,803	872,849	820,509	797,449	10,801,431
OWENSBORO MUNICIPAL UTILITIES	2,070	5,968	2,916	5,343	7,601	7,342	-	-	-	-	-	-	31,240
PJM INTERCONNECTION LLC	24,299	2,465	4,183	10,220	-	-	-	-	-	-	-	-	41,167
SIMPSONVILLE SOLAR ARRAY ONE	563	786	1,528	1,330	982	633	-	-	-	-	-	-	5,822
TENNESSEE VALLEY AUTHORITY	133,210	40,321	21,969	10,292	13,325	12,809	-	-	-	-	-	-	231,926
PJM (MKT)	-	-	-	-	-	-	118,677	20,105	23,198	7,758	-	3,898	173,635
PURCHASED POWER FOR OFF-SYSTEM SALES	-	-	-	-	-	-	-	1,671	-	-	-	-	1,671
INTERNAL PURCHASED POWER													
KENTUCKY UTILITIES COMPANY	21,795	871,719	3,879,725	3,311,263	4,210,144	2,628,010	1,229,812	368,725	1,532,478	611,720	423,111	365,391	19,453,892
CAPACITY													
OHIO VALLEY ELECTRIC CORPORATION DEMAND	1,748,365	1,990,272	1,721,863	1,527,905	1,632,423	1,826,166	1,959,931	1,876,196	1,865,699	2,138,411	1,701,274	1,677,884	21,666,389

Purchased Power expense included in the base revenue requirement for the 2016 and 2018 rate case was \$29,245,261 and \$27,272,357, respectively. Energy amounts are not readily available. Recoverable through the Fuel Adjustment Clause.
*Energy is not forecast at the counterparty level

LOUISVILLE GAS AND ELECTRIC 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)	15,400	-	26,065	54,211	95,677
OHIO VALLEY ELECTRIC CORPORATION	882,257	728,496	733,976	772,384	3,117,113
PURCHASED POWER FOR OFF-SYSTEM SALES	155	504	847	-	1,507
INTERNAL PURCHASED POWER					
KENTUCKY UTILITIES COMPANY	734,290	13,709	539,280	1,471,868	2,759,147
CAPACITY					
OHIO VALLEY ELECTRIC CORPORATION DEMAND	1,779,942	2,439,795	1,962,577	1,901,239	8,083,553

Purchased Power expense included in the base revenue requirement for the 2016 and 2018 rate case was \$29,245,261 and \$27,272,357, respectively. Energy amounts are not readily available. Recoverable through the Fuel Adjustment Clause.

*Energy is not forecast at the counterparty level

LOUISVILLE GAS AND ELECTRIC 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)	62,413	46,032	83,648	85,078	7,800	922	-	-	5,432	469	16,859	36,621	345,275
OHIO VALLEY ELECTRIC CORPORATION	899,153	891,035	740,622	756,681	885,276	770,685	882,675	767,703	807,858	797,073	718,118	809,087	9,725,966
PURCHASED POWER FOR OFF-SYSTEM SALES	55	-	-	-	-	391	906	-	-	688	-	522	2,562
INTERNAL PURCHASED POWER													
KENTUCKY UTILITIES COMPANY	1,713,801	1,664,150	1,774,394	3,270,788	37,966	363,548	320,416	224,738	370,869	18,930	554,985	1,072,718	11,387,303
CAPACITY													
OHIO VALLEY ELECTRIC CORPORATION DEMAND	1,989,472	1,869,709	2,033,212	1,980,870	1,770,270	1,883,212	1,793,175	1,774,706	1,912,916	2,234,755	2,024,406	1,790,487	23,057,191

Purchased Power expense included in the base revenue requirement for the 2016, 2018, and 2020 rate case was \$29,245,261, \$27,272,357, and \$23,057,191, respectively. Energy amounts are not readily available. Recoverable through the Fuel Adjustment Clause.

*Energy is not forecast at the counterparty level

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E schedule.

Louisville Gas and Electric Company Case No. 2020-00350					
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	\$ 2,475,932	\$ 588,547	\$ -	\$ 441,410	\$ 147,137
February 2017 ⁽²⁾	213,814	139,030	-	17,016	122,014
March 2017	2,062,075	474,066	-	355,550	118,517
April 2017	542,566	90,661	-	67,996	22,665
May 2017 ⁽³⁾	1,368,230	157,140	-	246,829	(89,689)
June 2017 ⁽³⁾	121,794	181,539	-	7,181	174,358
July 2017	134,387	21,357	-	16,018	5,339
August 2017	47,000	3,236	-	2,427	809
September 2017	400,824	98,245	-	73,684	24,561
October 2017	767,228	109,198	-	81,898	27,299
November 2017	72,351	3,858	-	2,894	965
December 2017	1,195,581	300,451	-	225,338	75,113
January 2018	\$ 18,801,374	\$ 11,451,772	-	\$ 8,588,829	\$ 2,862,943
February 2018	460,739	53,944	-	40,458	13,486
March 2018	532,575	116,419	-	87,314	29,105
April 2018	1,433,214	358,945	-	269,209	89,736
May 2018	901,101	199,169	-	149,377	49,792
June 2018	529,943	143,265	-	107,449	35,816
July 2018	666,011	137,011	-	102,758	34,253
August 2018 ⁽²⁾	665,606	231,569	-	118,082	113,487
September 2018	1,827,183	821,467	-	616,100	205,367
October 2018	1,376,362	395,526	-	296,645	98,882
November 2018	1,271,799	224,431	-	168,323	56,108
December 2018	1,735,436	407,226	-	305,420	101,807
January 2019	\$ 1,897,848	\$ 622,166	-	\$ 466,624	\$ 155,541
February 2019	1,043,643	203,480	-	152,610	50,870
March 2019	601,014	72,150	-	54,112	18,037
April 2019	416,752	(7,735)	-	(5,801)	(1,934)
May 2019	599,419	184,897	-	138,673	46,224
June 2019	365,322	67,134	-	50,350	16,783
July 2019	571,220	86,789	-	65,092	21,697
August 2019	232,107	28,342	-	21,256	7,085
September 2019	637,242	208,333	-	156,250	52,083
October 2019	693,159	199,615	-	149,711	49,904
November 2019	1,105,391	215,768	-	161,826	53,942
December 2019	497,549	48,554	-	36,415	12,138

Louisville Gas and Electric Company Case No. 2020-00350					
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	\$ 760,605	\$ 117,395	-	\$ 88,046	\$ 29,349
February 2020	261,703	32,921	-	24,691	8,230
March 2020	78,204	7,932	-	5,949	1,983
April 2020	88,894	(550)	-	(413)	(138)
May 2020	88,268	1,722	-	1,291	430
June 2020	165,373	1,314	-	986	329
July 2020	363,185	5,690	-	4,268	1,423
August 2020	321,962	11,148	-	8,361	2,787
September 2020	418,516	27,067	-	20,300	6,767
October 2020	465,573	60,938	-	45,704	15,235
November 2020	829,439	93,250	-	69,937	23,312
December 2020	2,022,841	354,943	-	266,207	88,736
January 2021	\$ 2,075,879	\$ 532,722	-	\$ 399,542	\$ 133,181
February 2021	1,466,191	332,084	-	249,063	83,021
March 2021	569,675	90,986	-	68,240	22,747
April 2021	162,860	21,799	-	16,350	5,450
May 2021	463,304	42,454	-	31,840	10,613
June 2021	190,867	17,250	-	12,938	4,313
July 2021	66,205	6,655	-	4,991	1,664
August 2021	53,413	5,427	-	4,070	1,357
September 2021	235,293	31,439	-	23,579	7,860
October 2021	9,133	881	-	660	220
November 2021	145,846	24,859	-	18,644	6,215
December 2021	1,510,350	272,274	-	204,205	68,068
January 2022	\$ 1,661,867	\$ 389,947	-	\$ 292,460	\$ 97,487
February 2022	957,173	174,725	-	131,043	43,681
March 2022	1,050,630	200,447	-	150,336	50,112
April 2022	94,752	12,021	-	9,015	3,005
May 2022	251,676	33,841	-	25,381	8,460
June 2022	65,949	11,132	-	8,349	2,783

(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 2014-00372.

(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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E 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	7,762,827	p.17	5,523,059
Less: Actuarial NPPC allocated to LG&E by LKS	(7,823,106)	p.5	(7,061,658)
Plus: 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	2,643,341	p.5	2,021,515
Pension Settlements	(243,140)	p.4	(42,787)
Miscellaneous allocations intercompany adjustment	287,670	p.17	1,117,060
	<u>3,163,912</u>		<u>1,866,492</u>
	<u>NPPC</u>		<u>NPPC</u>
NPPC Per Actuary	<u>2021</u>		<u>2020</u>
LG&E	3,467,928	p.4	1,546,205
	x 6/12		x 10/12
Period from July 2021 to Dec. 2021	<u>1,733,964</u>		<u>1,288,504</u>
			Period from March 2020 to Dec. 2020
NPPC Per Actuary	<u>2022</u>		<u>2021</u>
LG&E	2,859,895	p.4	3,467,928
	x 6/12		x 2/12
Period from Jan. 2022 to June 2022	<u>1,429,948</u>		<u>577,988</u>
			Period from Jan. 2021 to Feb. 2021
NPPC Per Actuary	<u>3,163,912</u>		<u>1,866,492</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
	a 128,362	93,835

Test Year 2022	LG&E	KU
Annual Settlement Cost	p.16 229,556	168,924
6 mos.	x 6/12	x 6/12
	a 114,778	84,462

July 2021 to June 2022	p.1 sum a =	243,140	178,297
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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	p.1 42,787	31,278

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						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						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						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)												
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	8,475,425	÷ 12 x 6 mos. =	4,237,712	2021	(586,315)	÷ 12 x 6 mos. =	(293,158)	
p.6 2022	7,625,569	÷ 12 x 6 mos. =	3,812,785	p.6 2022	(486,325)	÷ 12 x 6 mos. =	(243,163)	
			8,050,497	p.17			(536,320)	p.1
Capital & Miscellaneous BS		KU by LKS						
2021	2,800,958	÷ 12 x 6 mos. =	1,400,479	2021	8,138,046	÷ 12 x 6 mos. =	4,069,023	
p.6 2022	2,485,724	÷ 12 x 6 mos. =	1,242,862	p.6 2022	7,508,167	÷ 12 x 6 mos. =	3,754,084	
			2,643,341	p.1,17			7,823,106	p.1

Allocated Pension Expense for PowerPlan/UI Cash Flow Adjustments
2022

	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												
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												
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	6,316,495	(12,239,541)	23,928	-	0.00	1,609,049	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	(464,405)	464,405				-	(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	2,239,628	-	-	-	4,725,352
Step 3: Double Corridor Adjustments												
LG&E to KU	p.11,5	17,415				17,415	p.11	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	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	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												
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												
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												
LG&E to KU	p.13	53,861				53,861	p.13 O	-				-
KU to KU		110,418				110,418	P	77,291				77,291
ServCo to KU		97,352				97,352	Q	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)												
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			
O&M (KU)		KU by LG&E			
2020	6,273,059	÷ 12 x 10 mos. =	5,227,549	2020	(253,901) ÷ 12 x 10 mos. = (211,584)
p.5 2021	8,475,425	÷ 12 x 2 mos. =	1,412,571	p.5 2021	(586,315) ÷ 12 x 2 mos. = (97,719)
			6,640,120	p.17	(309,303)
Capital & Other (KU)		KU by LKS			
2020	1,865,627	÷ 12 x 10 mos. =	1,554,689	2020	6,846,381 ÷ 12 x 10 mos. = 5,705,318
p.5 2021	2,800,958	÷ 12 x 2 mos. =	466,826	p.5 2021	8,138,046 ÷ 12 x 2 mos. = 1,356,341
			2,021,515	p.1,17	7,061,658

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%

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	p.13 12,483,342	p.13 7,949,968	p.13 9,155,142	p.13 4,746,322
Net periodic pension cost	1,546,205	(282,195)	14,500,649	10,091,829
	p.1,8	p.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			
	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
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

Allocation Percentages

	2021-2025
KU Jurisdictional Allocators:	
KU - KY	94.087%
KU - VA	4.742%
KU - FERC	1.171%
KU - TN	0.000%
	100.000%

Double Corridor Adjustments

Adjust for Labor to LKC:	V	
Labor % Allocated to LKC	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%
DC Adj - \$ Allocated to PPL	-	-
	-	-
Adjust for KU Jurisdictions:		
Total Labor % Allocated to KU	100.000%	52.272%
Total Labor \$ Allocated to KU	3,599,636	2,170,189
	1,694,472	1,558,083
sum U	5.913%	5.913%
Jurisdictional % - FERC/VA/TN	5.913%	5.913%
DC Adj - KU Jurisdictions	212,846	134,352
(less) Capital & Miscellaneous	(86,889)	(31,476)
DC Adj - KU Juris. Expense Test Year	125,958	102,876

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

- 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.

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%

Received from Willis Towers Watson on 4/30/2020

**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.

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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)

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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 \$	p,4 LGE	p,4 KU	ServCo (Reg & Fin)**	Total
2021	256,724	187,670	240,428	684,822
2022	229,566	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

	Pension Base Year		Pension Test Year	
Total NPPC including all company allocations	LGE		LGE	
Per filing	7,922,629	p.18	10,571,682	p.18
Per initial allocation	8,661,635	= sum of 1	10,693,838	= sum of 2
Variance	(739,006)		(122,156)	

O&M Only

Per filing	5,523,059	p.1,18	7,762,827	p.1,18
Per initial allocation	6,640,120	p.8 1	8,050,497	p.5 2
Variance	(1,117,061)	p.1	(287,670)	p.1

Capital Only

Per filing	2,399,570	p.18	2,808,855	p.18
Per initial allocation	2,021,515	p.8 1	2,643,341	p.5 2
Variance	378,055		165,514	

LGE BASE	Base (from calc)	AG Adjustment	Total	Summarized	Filing Requirement 16(8)g	Difference	For Q 42
Construction and Other							
401 k					2,631,194		1,619,305
Dental					5,284,238		249,663
FASB 112							358
Life							233,955
LTD							211,670
Medical							5,034,574
Offduty					6,647,948		6,647,948
Other Benefits					1,081,320		566,067
Payroll Taxes					4,329,794		4,329,794
Pension	2,207,130	192,440	2,399,570	3,069,987	3,069,987	-	2,399,570
Retiree Medical							670,417
RIA							1,011,889
TIA					4,721,927		4,721,927
Tuition							4,890
Workers Comp							64,380
Total	26,496,634	1,149,765	27,646,399	27,646,399	27,766,408	120,009	27,766,408
Operating							
401 k					6,196,381		3,805,756
Dental					12,419,202		588,698
FASB 112							34
Life							550,308
LTD							433,223
Medical							11,830,503
Offduty					14,702,654		14,702,654
Other Benefits					2,705,825		1,113,392
Payroll Taxes					9,976,862		9,976,862
Pension	5,523,059		5,523,059	7,180,252	7,180,252	-	5,523,059
Retiree Medical							1,657,194
RIA							2,390,625
TIA					10,257,853		10,257,853
Tuition							412,218
Workers Comp							196,650
Total	63,369,131		63,369,131	63,369,131	63,439,028	69,897	63,439,028
Total Burdens							
401 k					8,827,575		5,425,061
Dental					17,703,439		838,362
FASB 112							391
Life							784,263
LTD							644,893
Medical							16,865,077
Offduty					21,350,602		21,350,602
Other Benefits					3,787,145		1,679,459
Payroll Taxes					14,306,656		14,306,656
Pension	7,730,189	192,440	7,922,629	10,250,239	10,250,239	-	7,922,629
Retiree Medical							2,327,611
RIA							3,402,514
TIA					14,979,780		14,979,780
Tuition							417,108
Workers Comp							261,030
Total	89,865,765	1,149,765	91,015,530	91,015,530	91,205,436	189,906	91,205,436

p.17

p.17

p.6

LGE TEST	Base (from calc)	AG Adjustment	Total	Summarized	Filing Requirement 16(8)g	Difference	For Q 42
Construction and Other							
401 k					2,665,016		1,554,635
Dental					5,693,958		225,234
FASB 112							-
Life							252,654
LTD							273,092
Medical							5,468,724
Offduty					6,600,469		6,600,469
Other Benefits					738,417		16,600
Payroll Taxes					4,364,658		4,364,658
Pension	2,434,187	374,668	2,808,855	3,690,156	3,690,156	-	2,808,855
Retiree Medical							881,301
RIA							1,110,381
TIA					4,653,343		4,653,343
Tuition							-
Workers Comp							196,071
Total	26,701,185	2,224,976	28,926,161	28,926,161	28,406,018	(520,143)	28,406,018
Operating							
401 k					6,603,829		3,868,405
Dental					14,045,166		555,030
FASB 112							-
Life							637,354
LTD							681,635
Medical							13,490,136
Offduty					16,025,520		16,025,520
Other Benefits					3,132,417		956,577
Payroll Taxes					10,394,404		10,394,404
Pension	7,762,827		7,762,827	9,686,229	9,686,229	-	7,762,827
Retiree Medical							1,923,402
RIA							2,735,424
TIA					11,423,577		11,423,577
Tuition							424,768
Workers Comp							432,083
Total	71,662,270		71,662,270	71,662,270	71,311,142	(351,128)	71,311,142
Total Burdens							
401 k					9,268,845		5,423,040
Dental					19,739,124		780,264
FASB 112							-
Life							890,008
LTD							954,727
Medical							18,958,860
Offduty					22,625,989		22,625,989
Other Benefits					3,870,834		973,177
Payroll Taxes					14,759,062		14,759,062
Pension	10,197,014	374,668	10,571,682	13,376,385	13,376,385	-	10,571,682
Retiree Medical							2,804,703
RIA							3,845,805
TIA					16,076,921		16,076,921
Tuition							424,768
Workers Comp							628,154
Total	98,363,455	2,224,976	100,588,431	100,588,431	99,717,160	(871,271)	99,717,160

p.17

p.17

p.6

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E 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	1,923,402	p.11	1,657,194
Plus: Actuarial NPPC allocated to LG&E by LKS	17,793	p.5	266,650
Plus: Actuarial NPPC allocated to KU by LG&E	502,152	p.5	508,355
Plus: Actuarial NPPC Allocation to capital projects and other miscellaneous Balance Sheet accounts	901,393	p.5	823,874
Miscellaneous allocations intercompany adjustment	<u>(154,744)</u>	p.11	<u>(138,158)</u>
NPPC	<u><u>3,189,996</u></u>		<u><u>3,117,915</u></u>

NPPC Per Actuary	<u>2021</u>		NPPC Per Actuary	<u>2020</u>
LG&E	3,209,734	p.4	LG&E	3,099,551
	<u>x 6/12</u>			<u>x 10/12</u>
Period from July 2021 to Dec. 2021	<u>1,604,867</u>		Period from March 2020 to Dec. 2020	<u>2,582,959</u>
NPPC Per Actuary	<u>2022</u>		NPPC Per Actuary	<u>2021</u>
LG&E	3,170,258	p.4	LG&E	3,209,734
	<u>x 6/12</u>			<u>x 2/12</u>
Period from Jan. 2022 to June 2022	<u>1,585,129</u>		Period from Jan. 2021 to Feb. 2021	<u>534,956</u>
NPPC Per Actuary	<u><u>3,189,996</u></u>		NPPC Per Actuary	<u><u>3,117,915</u></u>

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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.1, 5, 9 p.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.1, 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
2021

Total Post-Retirement 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. LPI and WKE)	p.4 3,209,734	p.4 692,293	p.4 25,705		-	3,927,732	p.4 3,209,734	p.4 692,293	p.4 25,705		-	3,927,732
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	2,276,153	409,683	19,936		-	2,705,772	933,581	282,610	5,769		-	1,221,960
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	9,609	10,289	(19,936)	39	-	(0)	2,621	3,148	(5,769)	-	-	-
Allocate LG&E to KU (% includes O&M/Cap Split)		p.7 15.03%						p.7 0.71%				
\$ Allocated to KU from LG&E	(482,486)	482,486					(22,774)	22,774				
Allocated Expense	1,803,276	902,457	-	39	-	2,705,772	913,428	308,532	-	-	-	1,221,960
Step 3: Add LPI & WKE (100% LKC Expense)												
LPI and WKE Union/NonUnion (O&M Only)				(234,965)								
Total Allocated Expense (Incl. LPI and WKE)	1,803,276	902,457	-	(234,926)	-	2,470,807	913,428	308,532	-	-	-	1,221,960
											Total Expense	3,692,767

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Test Year									
Expense in test year					LGE by KU				
2021	1,803,276	*6/12 =	901,638.11		2021	505,259	*6/12 =	252,629.69	
2022 p.6	1,734,041	*6/12 =	867,020.29		2022 p.6	499,045	*6/12 =	249,522.64	
			<u>1,768,658.40</u>	p.11				<u>502,152.32</u>	p.1
Capital & MISC BS					LGE by LKS				
2021	913,428	*6/12 =	456,714.01		2021	12,230	*6/12 =	6,114.80	
2022 p.6	889,358	*6/12 =	444,679.24		2022 p.6	(47,814)	*6/12 =	(23,906.84)	
			<u>901,393.25</u>	p.1,11				<u>(17,792.04)</u>	p.1

Allocated Post-Retirement Expense for PowerPlant/UI Cash Flow Adjustments
2022

	O&M						Capital/Other Balance Sheet					
	LG&E	KU	LKS	LKE Other	PAA	Total	LG&E	KU	LKS	LKE Other	PAA	Total
Total Post-Retirement Expense - Regulatory View												
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	p.5 (37,567)	(40,225)	77,944	(152)	-	0	p.5 (10,247)	(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	(476,552)	p.5 476,552					(22,494)	p.5 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)	p.5 1,734,041	836,797	-	(251,471)	-	2,319,366	p.5 889,358	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				
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%

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	p.2 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%	p.3 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.1,8		p.3,8	p.2,8
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 LGE		OPEB Test Year LGE	
<hr/>				
Total NPPC including all company allocations				
Per filing	2,327,611	C p.12	2,804,703	F p.12
Per initial allocation	2,342,910	=sum of 1	2,670,052	=sum of 2
Variance	<u>(15,299)</u>		<u>134,651</u>	
<hr/>				
O&M Only				
Per filing	1,657,194	B p.1,12	1,923,402	E p.1,12
Per initial allocation	1,519,036	1 p.8	1,768,658	2 p.5
Variance	<u>138,158</u>	p.1	<u>154,744</u>	p.1
<hr/>				
Capital Only				
Per filing	670,417	A p.12	881,301	D p.12
Per initial allocation	823,874	1 p.8	901,393	2 p.5
Variance	<u>(153,457)</u>		<u>(20,092)</u>	

LGE BASE	Base (from calc)	AG Adjustment	Total	Summarized	Filing Requirement 16(8)g	Difference	For Q 42
Construction and Other							
401 k					2,631,194		1,619,305
Dental					5,284,238		249,663
FASB 112							358
Life							233,955
LTD							211,670
Medical							5,034,574
Offduty					6,647,948		6,647,948
Other Benefits					1,081,320		566,067
Payroll Taxes					4,329,794		4,329,794
Pension					3,069,987		2,399,570
Retiree Medical	668,134	2,283	670,417				670,417
RIA							1,011,889
TIA					4,721,927		4,721,927
Tuition							4,890
Workers Comp							64,380
Total	26,496,634	1,149,765	27,646,399	27,646,399	27,766,408	120,009	27,766,408
Operating							
401 k					6,196,381		3,805,756
Dental					12,419,202		588,698
FASB 112							34
Life							550,308
LTD							433,223
Medical							11,830,503
Offduty					14,702,654		14,702,654
Other Benefits					2,705,825		1,113,392
Payroll Taxes					9,976,862		9,976,862
Pension					7,180,252		5,523,059
Retiree Medical	1,657,194		1,657,194				1,657,194
RIA							2,390,625
TIA					10,257,853		10,257,853
Tuition							412,218
Workers Comp							196,650
Total	63,369,131		63,369,131	63,369,131	63,439,028	69,897	63,439,028
Total Burdens							
401 k					8,827,575		5,425,061
Dental					17,703,439		838,362
FASB 112							391
Life							784,263
LTD							644,893
Medical							16,865,077
Offduty					21,350,602		21,350,602
Other Benefits					3,787,145		1,679,459
Payroll Taxes					14,306,656		14,306,656
Pension					10,250,239		7,922,629
Retiree Medical	2,325,328	2,283	2,327,611				2,327,611
RIA							3,402,514
TIA					14,979,780		14,979,780
Tuition							417,108
Workers Comp							261,030
Total	89,865,765	1,149,765	91,015,530	91,015,530	91,205,436	189,906	91,205,436

A p.11

B p.11

C p.11

LGE TEST	Base (from calc)	AG Adjustment	Total	Summarized	Filing Requirement 16(8)g	Difference	For Q 42
Construction and Other							
401 k					2,665,016		1,554,635
Dental					5,693,958		225,234
FASB 112							-
Life							252,654
LTD							273,092
Medical							5,468,724
Offduty					6,600,469		6,600,469
Other Benefits					738,417		16,600
Payroll Taxes					4,364,658		4,364,658
Pension					3,690,156		2,808,855
Retiree Medical	880,732	569	881,301				881,301
RIA							1,110,381
TIA					4,653,343		4,653,343
Tuition							-
Workers Comp							196,071
Total	26,701,185	2,224,976	28,926,161	28,926,161	28,406,018	(520,143)	28,406,018
Operating							
401 k					6,603,829		3,868,405
Dental					14,045,166		555,030
FASB 112							-
Life							637,354
LTD							681,635
Medical							13,490,136
Offduty					16,025,520		16,025,520
Other Benefits					3,132,417		956,577
Payroll Taxes					10,394,404		10,394,404
Pension					9,686,229		7,762,827
Retiree Medical	1,923,402		1,923,402				1,923,402
RIA							2,735,424
TIA					11,423,577		11,423,577
Tuition							424,768
Workers Comp							432,083
Total	71,662,270		71,662,270	71,662,270	71,311,142	(351,128)	71,311,142
Total Burdens							
401 k					9,268,845		5,423,040
Dental					19,739,124		780,264
FASB 112							-
Life							890,008
LTD							954,727
Medical							18,958,860
Offduty					22,625,989		22,625,989
Other Benefits					3,870,834		973,177
Payroll Taxes					14,759,062		14,759,062
Pension					13,376,385		10,571,682
Retiree Medical	2,804,134	569	2,804,703				2,804,703
RIA							3,845,805
TIA					16,076,921		16,076,921
Tuition							424,768
Workers Comp							628,154
Total	98,363,455	2,224,976	100,588,431	100,588,431	99,717,160	(871,271)	99,717,160

D p.11

E p.11

F p.11

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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. LG&E's costs for the year 2020 and the forecasted test year are included in the table below.

	2020	Test Year
Labor & Burdens	\$ 357,923	\$ 368,700
EEI	54,997	57,323
Akin Gump	51,300	55,200
Greater Louisville Inc	-	37,250
McBrayer, McGinnis, Leslie, Kirkland	43,207	27,600
The Rotunda Group LLC	21,080	27,600
Civic Point / Frost Brown Todd	28,000	27,600
Kentucky Chamber Dues	26,080	26,320
Law Office of J. Christopher Lagow	16,689	11,500
Runswitch LLC	-	9,200
External Affairs Non-Labor Expenses	31,175	77,510
All Other Non-Labor	34,899	25,473
Total	\$ 665,351	\$ 751,276

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E schedule. Schedule B-5 does not reflect amounts related to the PSC Assessment. Pursuant to the Kentucky Public Service Commission Order issued in Case No. 2000-00080 dated September 27, 2000, the PSC Assessment should not be included in the calculation of rate base.

Louisville Gas and Electric Company
Case No. 2020-00350
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	\$ 887,180	\$ 486,149	\$ 85,117	\$ 5,414,743	\$ 4,919,060	\$ 4,424,317	\$ 3,959,757	\$ 3,465,014	\$ 2,962,725	\$ 2,465,466	\$ 1,968,208	\$ 1,666,592
165002	PREPAID TAXES	1,176,116	940,893	705,669	470,446	235,223	-	2,735,736	2,487,032	2,238,329	1,989,626	1,740,923	1,492,219
165013	PREPAID RIGHTS OF WAY	13,334	13,334	13,334	13,334	13,334	13,334	13,334	13,334	13,334	13,334	13,334	13,334
165018	PREPAID RISK MGMT AND WC	90,500	90,500	90,500	90,500	90,500	90,500	90,500	90,500	90,500	90,500	90,500	90,500
165025	PREPAID SALES & OTHER TAXES	-	-	-	231,806	202,520	173,589	144,657	115,726	86,794	57,863	28,931	-
165026	PREPAID ADP FUNDING	34,510	34,510	34,510	34,510	34,510	34,510	34,510	34,510	34,510	34,510	34,510	34,510
165100	PREPAID OTHER	927,237	1,494,734	1,338,114	1,294,655	1,097,854	1,032,370	848,771	982,971	893,038	664,738	702,404	926,955
165101	PREPAID IT CONTRACTS	7,148,240	6,555,455	6,169,782	7,061,210	8,056,367	7,439,553	7,258,210	6,860,659	6,981,401	7,363,103	7,661,604	7,944,213
165102	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - PREPAID INSURANCE	(26,437)	(38,705)	(30,173)	(21,641)	(117,318)	(106,371)	(95,424)	(84,477)	(74,054)	(63,107)	(52,160)	(41,213)
165201	PREPAID IT CONTRACTS-LT	4,649,516	4,511,474	4,645,197	4,503,217	4,414,144	4,547,658	4,759,903	5,205,890	5,451,285	5,386,610	5,312,370	5,358,974
165203	PREPAID RIGHTS OF WAY-LT	106,667	106,667	106,667	106,667	93,333	93,333	93,333	93,333	93,333	93,333	93,333	93,333
165204	PREPAID INSURANCE - LONG TERM	433,193	354,431	315,050	275,668	236,287	196,906	157,525	118,144	78,762	39,381	(0)	-
165900	PREPAID OTHER - INDIRECT	931,183	2,123,199	1,901,899	1,696,745	1,516,649	1,314,174	1,039,635	1,838,374	1,730,793	1,498,997	1,307,030	1,493,178
165950	PREPAID INSURANCE - INDIRECT	2,266,233	2,127,274	1,947,662	1,778,194	1,608,726	1,439,258	1,269,790	1,100,321	1,090,245	919,957	749,669	540,000
Total - FERC Account 165		\$ 18,637,471	\$ 18,799,913	\$ 17,323,328	\$ 22,950,055	\$ 22,401,190	\$ 20,693,130	\$ 22,310,236	\$ 22,321,330	\$ 21,670,995	\$ 20,554,312	\$ 19,650,657	\$ 19,612,596

Louisville Gas and Electric Company
Case No. 2020-00350
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	Jul-2021	
PREPAID INSURANCE																			
165001	PREPAID INSURANCE	\$ 85,117	\$ 5,414,743	\$ 4,919,060	\$ 4,424,317	\$ 3,959,757	\$ 3,465,014												
165102	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - PREPAID INSURANCE	(30,173)	(21,641)	(117,318)	(106,371)	(95,424)	(84,477)												
165204	PREPAID INSURANCE - LONG TERM	315,050	275,668	236,287	196,906	157,525	118,144												
165950	PREPAID INSURANCE - INDIRECT	1,947,662	1,778,194	1,608,726	1,439,258	1,269,790	1,100,321												
	Subtotal - PREPAID INSURANCE	2,317,657	7,446,965	6,646,755	5,954,109	5,291,647	4,599,001	3,943,362	3,341,570	3,144,232	2,488,379	4,109,926	3,370,448	2,630,969	8,368,325	7,561,508	6,754,691	5,947,873	
PREPAID TAXES																			
165002	PREPAID TAXES	705,669	470,446	235,223	-	2,735,736	2,487,032												
165025	PREPAID SALES & OTHER TAXES	-	231,806	202,520	173,589	144,657	115,726												
	Subtotal - PREPAID TAXES	705,669	702,252	437,743	173,589	2,880,393	2,602,758	2,354,055	2,105,352	1,856,649	1,607,945	1,359,242	1,110,539	861,836	613,132	364,429	115,726	2,906,176	
PREPAID IT CONTRACTS																			
165101	PREPAID IT CONTRACTS	6,169,782	7,061,210	8,056,367	7,439,553	7,258,210	6,860,659												
165201	PREPAID IT CONTRACTS-LT	4,645,197	4,503,217	4,414,144	4,547,658	4,759,903	5,205,890												
	Subtotal - PREPAID IT CONTRACTS	10,814,979	11,564,427	12,470,512	11,987,210	12,018,112	12,066,549	11,433,963	11,029,481	10,418,009	10,798,474	13,205,006	12,549,159	11,497,033	11,894,071	10,871,269	11,400,563	11,083,076	
PREPAID RIGHTS OF WAY																			
165013	PREPAID RIGHTS OF WAY	13,334	13,334	13,334	13,334	13,334	13,334												
165203	PREPAID RIGHTS OF WAY-LT	106,667	106,667	93,333	93,333	93,333	93,333												
	Subtotal - PREPAID RIGHTS OF WAY	120,000	120,000	106,667	106,667	106,667	106,667	106,667	106,667	106,667	106,667	106,667	106,667	106,667	106,667	106,667	106,667	106,667	
PREPAID OTHER																			
165018	PREPAID RISK MGMT AND WC	90,500	90,500	90,500	90,500	90,500	90,500												
165026	PREPAID ADP FUNDING	34,510	34,510	34,510	34,510	34,510	34,510												
165100	PREPAID OTHER	1,338,114	1,294,655	1,097,854	1,032,370	848,771	982,971												
165900	PREPAID OTHER - INDIRECT	1,901,899	1,696,745	1,516,649	1,314,174	1,039,635	1,838,374												
	Subtotal - PREPAID OTHER	3,365,023	3,116,411	2,739,513	2,471,554	2,013,416	2,946,355	3,859,962	3,768,077	3,676,192	3,584,307	3,593,994	3,501,705	3,409,416	3,317,127	3,224,838	3,132,549	3,040,260	
	Total - FERC Account 165	\$ 17,323,328	\$ 22,950,055	\$ 22,401,190	\$ 20,693,130	\$ 22,310,236	\$ 22,321,330	\$ 21,698,009	\$ 20,351,147	\$ 19,201,749	\$ 18,585,772	\$ 22,374,835	\$ 20,638,517	\$ 18,505,921	\$ 24,299,322	\$ 22,128,711	\$ 21,510,195	\$ 23,084,053	

Note: Forecasted periods are not budgeted to the six digit FERC account, as such forecasted amounts are shown in total for each subsection.

Louisville Gas and Electric Company
Case No. 2020-00350
FERC Account 165 - Prepayments
Base Period - Test Year

Account	Account Description	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											
165102	TC2 NON-JURISDICTIONAL CONTRA (IMEA-IMPACT) - PREPAID INSURANCE											
165204	PREPAID INSURANCE - LONG TERM											
165950	PREPAID INSURANCE - INDIRECT											
	Subtotal - PREPAID INSURANCE	5,323,882	4,515,837	3,878,417	3,549,938	2,738,108	4,515,464	3,682,891	2,850,319	8,841,605	7,983,606	7,125,608
PREPAID TAXES												
165002	PREPAID TAXES											
165025	PREPAID SALES & OTHER TAXES											
	Subtotal - PREPAID TAXES	2,652,499	2,398,822	2,145,144	1,891,467	1,637,790	1,384,112	1,130,435	876,758	623,080	369,403	115,726
PREPAID IT CONTRACTS												
165101	PREPAID IT CONTRACTS											
165201	PREPAID IT CONTRACTS-LT											
	Subtotal - PREPAID IT CONTRACTS	10,005,923	9,622,023	9,123,976	8,416,558	8,413,766	11,511,512	10,833,028	9,723,532	10,093,155	9,082,223	9,679,526
PREPAID RIGHTS OF WAY												
165013	PREPAID RIGHTS OF WAY											
165203	PREPAID RIGHTS OF WAY-LT											
	Subtotal - PREPAID RIGHTS OF WAY	106,667	106,667	106,667	106,667	106,667	106,667	106,667	106,667	106,667	106,667	106,667
PREPAID OTHER												
165018	PREPAID RISK MGMT AND WC											
165026	PREPAID ADP FUNDING											
165100	PREPAID OTHER											
165900	PREPAID OTHER - INDIRECT											
	Subtotal - PREPAID OTHER	2,947,971	3,861,174	3,768,885	3,676,596	3,584,307	3,596,337	3,503,835	3,411,333	3,318,831	3,226,329	3,133,827
	Total - FERC Account 165	\$ 21,036,942	\$ 20,504,522	\$ 19,023,089	\$ 17,641,226	\$ 16,480,637	\$ 21,114,092	\$ 19,256,856	\$ 16,968,608	\$ 22,983,338	\$ 20,768,229	\$ 20,161,354

Note: Forecasted periods are not budgeted to the six digit FERC account, as such forecasted amounts are shown in total for each subsection.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E 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 and postretirement regulatory assets. The balance

represents accumulated unamortized prior service costs and net actuarial losses of the plans. 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 LG&E for LG&E'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 LG&E. 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. There is no balance referenced on Schedule B-5.2, page 5 of 6 for account 254 Regulatory Liability – Postretirement. Were there a balance, it would represent accumulated unamortized prior service costs and net actuarial gains of the postretirement plan.

- j. See the response to subpart i.
- k. See the response to subpart 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 Companies’ position.¹ The Companies propose the same treatment in this case. 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. See the response to part i. above indicating that there is no Regulatory Liability – Post Retirement balance for LG&E. LG&E has a regulatory asset balance for post retirement per part d. above. LG&E has not included any regulatory liability balances on this schedule consistent with its treatment in the previous rate case.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.

The Companies also note that they 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 No. 2018-00295, Order (Ky. PSC Apr. 30, 2019).

Louisville Gas & Electric

	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																									Schedule B-5.2
128.1 - Other spec funds - investments-LG&E Electric	23,635	24,573	25,512	26,450	27,388	31,050	31,957	32,864	33,772	34,679	35,586	36,494	37,401	38,308	39,216	40,123	41,030	44,037	44,977	45,918	46,859	47,799	48,740	42,037	
128.1 - Other spec funds - investments-LG&E Gas	10,688	11,113	11,537	11,961	12,385	14,041	14,452	14,862	15,272	15,683	16,093	16,503	16,914	17,324	17,734	18,144	18,555	19,914	20,340	20,765	21,190	21,616	22,041	19,010	
	34,324	35,686	37,049	38,411	39,773	45,091	46,409	47,726	49,044	50,362	51,679	52,997	54,314	55,632	56,950	58,267	59,585	63,951	65,317	66,683	68,049	69,415	70,781	61,048	
Change in forecasted balance from prior month		1,362	1,362	1,362	1,362	5,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	4,366	1,366	1,366	1,366	1,366	1,366		

Components of change in balance from prior month:

Monthly Service Cost, Interest Cost & EROA						1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,366	1,366	1,366	1,366	1,366	1,366	
Annual Estimated Contribution						p.6a 4,000												p.6a 3,000						
						(1,362)	(1,362)	(1,362)	(1,362)	(1,362)	(1,362)	(1,362)	(1,362)	(1,362)	(1,362)	(1,362)	(1,362)	(1,362)	(1,362)	(1,362)	(1,362)	(1,362)	(1,362)	

Components of account balance Aug 2020:

Actuary Report	31,615	p.3
Funded Status	(1,291)	p.4
Pension Contribution	4,000	p.11
	34,324	

Components of Monthly Service Cost, Interest Cost &

	EROA: p.5	2020	p.6	2021	p.6	2022
Service Cost		3,445		3,580		3,381
Interest Cost		18,500		17,147		16,504
Estimated Return on Assets		(38,295)		(36,539)		(36,277)
Annual Total		(16,350)		(15,812)		(16,392)
Monthly Total		(1,362)		(1,318)		(1,366)

Louisville Gas & Electric

	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-Electric	134,609	133,874	132,819	131,764	133,021	131,866	130,711	129,898	128,743	127,588	126,776	125,621	124,466	123,653	122,498	121,343	120,530	119,380	118,231	117,285	116,135	114,985	114,040	120,380
182 - Regulatory assets Pension & Postretirement-Gas	60,873	60,541	60,064	59,587	60,155	59,633	59,110	58,743	58,220	57,698	57,331	56,808	56,286	55,919	55,396	54,874	54,506	53,986	53,466	53,039	52,519	51,999	51,571	54,439
	195,483	194,414	192,883	191,351	193,176	191,498	189,821	188,641	186,964	185,286	184,106	182,429	180,752	179,571	177,894	176,217	175,037	173,367	171,697	170,324	168,654	166,984	165,611	174,819
Change in forecasted balance from prior month		(1,068)	(1,532)	(1,532)	1,824	(1,677)	(1,677)	(1,180)	(1,677)	(1,677)	(1,180)	(1,677)	(1,677)	(1,180)	(1,677)	(1,677)	(1,180)	(1,670)	(1,670)	(1,373)	(1,670)	(1,670)	(1,373)	Schedule B-5.2

Components of change in balance from prior month:

Monthly Amortization of Prior Service Cost and Gains/Losses	↓ (1,532)	(1,532)	(1,532)	(1,532)	(1,532)	(1,677)	(1,677)	(1,677)	(1,677)	(1,677)	(1,677)	(1,677)	(1,677)	(1,677)	(1,677)	(1,677)	(1,677)	(1,677)	(1,677)	(1,677)	(1,670)	(1,670)	(1,670)	(1,670)	(1,670)
LKS to KU Regulatory Asset Adjustment (Qtrly)	↓ 463				463			497			497										297			297	
Estimated Settlement				p.9	2,893																				
	(1,068)	(1,532)	(1,532)	(1,532)	1,824	(1,677)	(1,677)	(1,180)	(1,677)	(1,677)	(1,180)	(1,677)	(1,677)	(1,180)	(1,677)	(1,677)	(1,180)	(1,670)	(1,670)	(1,373)	(1,670)	(1,670)	(1,373)		

Components of account balance Aug 2020:

Actuary Report	172,525	p.3
Actuary Report	3,291	p.3a
Funded Status	1,157	p.4
Funded Status	1,291	p.4
Double Corridor Allocation Calculation (CY)	1,298	p.2
Double Corridor Allocation Calculation (CY)	(1,079)	p.2f
Double Corridor Allocation Calculation (CY)	(35)	p.2f
Double Corridor Allocation Calculation (PY)	29,253	p.7
Amortization	↓ (11,930)	
Amortization	↓ (288)	
	195,483	

Components of Amortization:

	Jan-Aug-2020			2020			2021			2022		
	p.5a Pension	p.5b PRW	Total	p.5a Pension	p.5b PRW	Total	p.6b Pension	p.6c PRW	Total	p.6b Pension	p.6c PRW	Total
Amortization of Prior Service Cost	5,412	790	6,202	5,412	790	6,202	5,192	538	5,730	4,858	538	5,396
Amortization of Gains and Losses	12,483	(358)	12,125	12,483	(358)	12,125	14,087		14,087	14,394		14,394
Estimated impact of 2020 Settlement									p.6e 257			p.6e 230
Variance in double corridor and 15-year amortization						p.13 52			p.14 56			p.14 21
Annual Total	17,895	432	18,380			18,380			20,130			20,041
Monthly Total	11,930	288	12,218			12,218			1,677			1,670

	2020	2021	2022
LKS to KU Reg Adjustment Allocation (Annual)	p.13 1,853	p.15 1,988	p.15 1,188
LKS to KU Regulatory Asset Adjustment (Qtrly)	463	497	297

Louisville Gas & Electric

	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)-Electric	3,118	3,097	3,087	3,081	3,079	3,077	3,073	3,070	3,067	3,061	3,058	3,051	3,044	3,039	3,036	3,033	3,030	3,030	3,028	3,029	3,023	3,025	3,026	3,035
228.2 - Accumulated prov for pen (O/LT Liab)-Gas	781	802	812	818	820	822	826	829	832	838	841	848	855	860	863	866	869	869	871	870	876	874	873	864
228.6 - Accumulated prov for pen (O/LT Liab FAS 106)-Electric	48,032	47,723	47,732	47,819	47,794	47,944	48,053	48,019	48,141	48,232	48,188	48,247	48,307	48,235	48,353	48,479	48,444	48,603	48,754	48,768	48,847	49,043	49,056	48,563
228.6 - Accumulated prov for pen (O/LT Liab FAS 106)-Gas	12,023	12,349	12,562	12,698	12,738	12,811	12,925	12,963	13,064	13,195	13,243	13,407	13,570	13,646	13,751	13,847	13,886	13,947	14,015	14,006	14,147	14,170	14,162	13,830
Accumulated Provision for Post Retirement Benefits	63,955	63,971	64,193	64,415	64,431	64,654	64,877	64,881	65,103	65,326	65,330	65,553	65,775	65,780	66,002	66,225	66,229	66,448	66,668	66,673	66,893	67,112	67,117	66,293
Change in forecasted balance from prior month		16	222	222	16	223	223	4	223	223	4	223	223	4	223	223	4	219	219	5	219	219	5	Schedule B-5.2
Components of change in balance from prior month:																								
Monthly Service Cost, Interest Cost & EROA		222	222	222	222	223	223	223	223	223	223	223	223	223	223	223	223	223	219	219	219	219	219	219
Quarterly Estimated VEBA Contribution		(509)			(509)			(527)			(527)			(527)			(527)			(528)			(528)	
Quarterly Estimated Employee Contributions		303			303			308			308			308			308			314			314	
		16	222	222	16	223	223	4	223	223	4	223	223	4	223	223	4	219	219	5	219	219	5	

Components of account balance Aug 2020: 228.6

Actuary Report	(61,065)	p.3a	
Payments	200	p.10	228.2
VEBA Contribution	1,966	p.11b	ASC 712 3,876 p.8
Funded Status	(1,157)	p.4	RDS payment 23 p.12
	(60,056)	A	3,899 A
			sum of A 63,955 Total

Components of Monthly Service Cost, Interest Cost & EROA:

	2020 p.5b	2021 p.6c	2022 p.6c
Service Cost	893	924	900
Interest Cost	2,795	2,596	2,496
Estimated Return on Assets	(1,021)	(849)	(764)
Annual Total	2,667	2,672	2,632
Monthly Total	222	223	219

	2020 p.6f	2021 p.6d	2022 p.6d
Funding	6,368	6,696	6,605
Quarterly	1,592	1,674	1,651
Less: Employee Contributions	303	308	314
Quarterly funding	1,289	1,366	1,337
% of Benefit Payment Eligible for Reimbursement	0.84	0.84	0.84
401(h) Reimbursement Eligible Benefit Payments	1,083	1,147	1,123
Less: Quarterly	1,592	1,674	1,651
Net VEBA Contribution	(509)	(527)	(528)

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	P.1a 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)

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 MyPlan 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"/>			
		Not	Include Subtotal	Order
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Company	<input type="checkbox"/>		<input checked="" type="checkbox"/>	<input type="checkbox"/>
Product	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Organization	<input type="checkbox"/>	028%	<input type="checkbox"/>	<input type="checkbox"/>
Expenditure Org	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Description	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Enabled Flag	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Summary Flag	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Start Date Active	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
End Date Active	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Validation Status Id	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Effective Month Number	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Division	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
eo company	<input type="checkbox"/>	P00020: TOTAL LG&E AND KU SERVICES COMPANY	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Account	<input type="checkbox"/>	1840%	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Intercompany	<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"/>
Location	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Project	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Task	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Work Order	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Debit Credit	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Quantity	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Amount	<input type="checkbox"/>		<input checked="" type="checkbox"/>	<input type="checkbox"/>
Month Number	<input type="checkbox"/>	BETWEEN '202001' AND '202008'	<input type="checkbox"/>	<input type="checkbox"/>
Month Period	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
GL Journal Category	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Source	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Amount Type	<input type="checkbox"/>	Actuals	<input type="checkbox"/>	<input type="checkbox"/>
GL ID	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Batch ID	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Cwip Charge Status	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CR ID	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Balances ID	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

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			
	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**

- 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"/>
Description	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Enabled Flag	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Summary Flag	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Start Date Active	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
End Date Active	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Validation Status Id	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Effective Month Number	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Division	<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"/>
Debit Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quantity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amount	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Month Number	<input type="checkbox"/> BETWEEN '202001' AND '202008'	<input type="checkbox"/>	<input type="checkbox"/>
Month Period	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
GL Journal Category	<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"/>
GL ID	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Batch ID	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cwip Charge Status	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CR ID	<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	

PowerPlan PTAXPROD Database

File Edit Subsystem Batch Admin Preferences Window Help

Projects Assets CR MyPlan 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 type="checkbox"/> P01000: TOTAL LGE UTILITY	<input checked="" type="checkbox"/>
		Account	<input checked="" type="checkbox"/> 1840%	<input checked="" 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 type="checkbox"/>	<input checked="" 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

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

 Leichthy, 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: Leichthy, Doug <Doug.Leichthy@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: Leichthy, Doug <Doug.Leichthy@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>\$ A 24,223,201</u>	<u>\$ A 7,391,859</u>	<u>\$ (178,106,816)</u>	<u>\$ 30,690,208</u>			<u>\$ (178,106,816)</u>
	Sum of A = 31,615,060 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	79,091,627	74,272,454	102,267,657	103,386,930			139,963,707
Accumulated other comprehensive income	<u>\$ B 95,957,778</u>	<u>\$ B 76,567,243</u>	<u>\$ 110,600,284</u>	<u>\$ 105,042,060</u>			<u>\$ 148,296,334</u>
	Sum of B= 172,525,021 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)		-	p.1b (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.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.1a,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

	LG&E				KU	
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	A1	p.1 1,291,454	A2	A3	3,150,280	A4
	LG&E				KU	
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	p.1a	(1,291,454)			(3,150,280)	
Check		-			-	
		4%			10%	

Post Retirement

	LG&E				KU	
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	B1	p.1b 1,156,590	B2	B3	304,361	B4 B5
	LG&E				KU	
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	p.1a	(1,156,590)			(304,361)	
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	p.4 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	p.4 173,816,475	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	p.1 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	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.

Funded Status	1 Regulatory	2 Financial	3 Regulatory
Funded Status	81,226,168	58,433,681	69,114,436
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

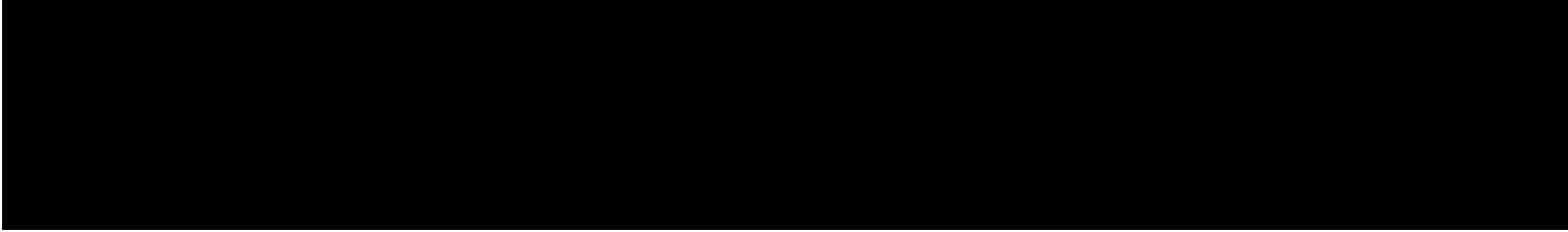
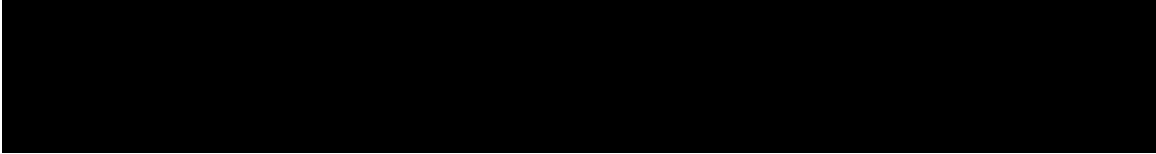
	Regulatory LG&E	Regulatory KU	Financial Servco		Regulatory Servco
Service cost	p.1 3,580,296	6,608,020	12,268,898		12,268,898
Interest cost	17,146,740	13,751,864	21,020,556		21,020,556
Expected return on assets	(36,538,591)	(29,069,210)	(29,387,843)		(29,387,843)
Amortizations:					
Transition	-	-	-		-
Prior service cost	5,192,346	565,441	1,871,259		1,871,259
(Gain)/loss	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	p.1 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	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.



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 NPFC: 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	p.1 4,000,000	2,000,000	17,000,000
12/31/2022	p.1 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 p.1b 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	p.1a 537,870	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 p.1b 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	p.1a 537,870	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	KU	ServCo
2020	6,717,220	4,750,378	3,148,186
2021 p.1b	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)

File Message Help Acrobat Tell me what you want to do

Ignore Delete Archive Reply Reply Forward Meeting 2019 Year End To Manager Deborah Brewer Done Team Email Reply & Delete

Junk Delete Respond More Quick Steps Move OneNote Mark Unread Categorize Follow Up Translate Find Related Select Editing Speech Zoom Report Phishing

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	p.1a 256,724	187,670	240,428	684,822
2022	p.1a 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:

- 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

**LG&E & KU Energy LLC
Estimated Benefit Payments For Postretirement Benefit Plans**

Fiscal Year	Non-Union			LG&E Union
	LG&E	KU	ServCo	
2019	2,412,140	4,443,983	2,654,190	3,808,102
2020	A 2,509,768	4,626,204	3,038,421	A 3,858,533
2021	2,547,638	4,683,911	3,337,945	3,833,782

sum of A= 6,368,301 p.1b

Estimated Contributions to 401(h) Account

Fiscal Year	401(h) Account
2019	-
2020	-
2021	-

Notes

1. These accounting projections are based on the January 1, 2019 valuation results provided on May 6, 2019. 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 May 7, 2019 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.
2. Discount rate is 4.00%. This discount rate is 32 basis points lower than the discount rate selected at December 31, 2018 based on changes in corporate bond rates through April 19, 2019.
3. 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). 401(h) amounts are assumed to earn 7.25% per annum in 2019 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 (\$0 in 2019 and projected to be \$0 in 2020-2024). Benefit payments are assumed to be paid from the 401(h) account beginning in Q4 of 2019, to the extent allowable.
4. Service cost is assumed to decrease 6.00% per year. 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 Non-union, +1.5%; KU, +1.6%; Servco, +1.4%; LG&E Union, +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 Non-union, +2.2%; KU, +1.9%; Servco, +2.4%; LPI/WKE NU, +2.1%; LG&E Union, +2.4%.

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
	p.1a	29,253,085	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	\$ p.1b 3,875,958	44	
Kentucky Utilities	4,784,954	120,033	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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U.S. 10 Year Treasury Note

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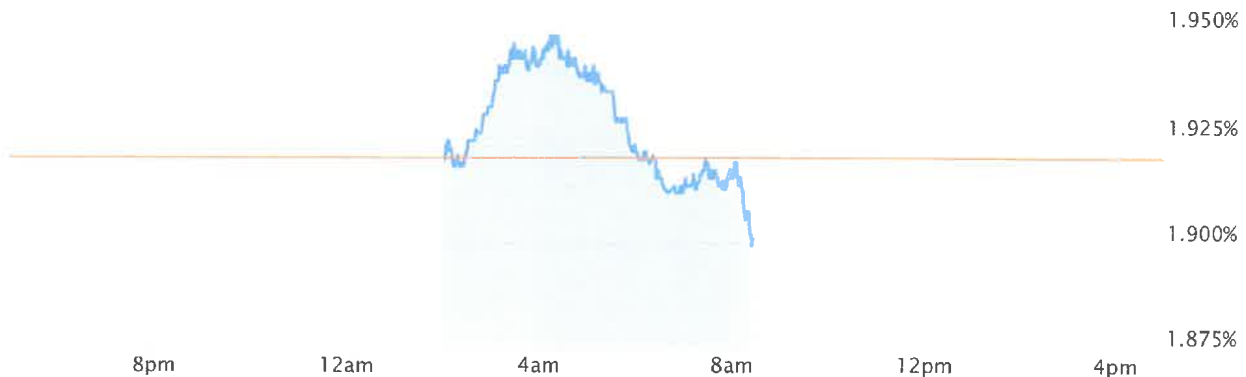
Last Updated: Jan 2, 2020 8:26 a.m. EST

p.8 **1.901%**
▼ -0.019

PREVIOUS CLOSE

1.92%

< Advanced Charting ▼



Trending Tickers Powered by

Case No. 2020-00350

Attachment to Response to AG-KIUC-1 Question No. 54(c)(e)(h)

Page 31 of 42

Garrett

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		
					LGE	2,892,826	p.1a	
					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>	p.1b
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>	

**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 p.1,11a
KU	\$ 1,000,000
	<u>\$ 22,000,000</u>

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

PPR F185307
PPL RETIREMENT PLAN
LGE AND KU PENSION PLAN

TRANSACTION REPORT
FOR THE PERIOD 01 JANUARY 2020 THROUGH 31 JANUARY 2020

2020-01-31 CYCLE A 23:08:59 RUN DATE: 19-FEB-20

PAGE: 1
M2572I

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	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 p.11	0.00	
<u>TOTAL</u> EMPLOYER CONTRIBUTIONS				22,000,000.00	0.00	0.00

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)
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		
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 p.1b
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 p.1b		
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	\$p.1b 23,016		\$ 23,016
KU	32,732	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
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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

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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	223,943	p.1a 55,537	110,183	p.1a 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

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 plus Estimated Settlement Cost email 9/10/2020

	2021		2022	
	KU	LGE	KU	LGE
Double Corridor	13,081,719	19,806,921	11,328,251	16,583,266
15 Year Amort	9,482,083	14,343,861	9,633,779	14,623,972
Difference	3,599,636	5,463,060	1,694,472	1,959,294
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	3,599,636	897,083	1,694,472	321,733
Jurisdictional % - FERC/VA/TN	5.913%	5.913%	5.913%	5.913%
DC Adj - KU Jurisdictions	212,846	53,045	100,194	19,024
Total DC Adjustment (Before PAA)	212,846	53,045	100,194	19,024
Regulatory Asset Adjustments				
Amortization Difference	3,599,636	5,463,060	1,694,472	1,959,294
DC Adjustment	212,846	53,045	100,194	19,024
Subtotal Before LKS Allocation	3,386,790	5,410,015	1,594,278	1,940,270
LKS Allocation %	52.731%	47.269%	52.731%	47.269%
LKS Reg Adjustment Allocation	2,218,083	p.1a 1,988,320	1,325,060	p.1a 1,187,802

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 55

Responding Witness: Christopher M. Garrett

- Q-55. Refer to Schedule B-5 page 2 of 2 at line 3 (Gas), which provides the 13 month average amounts of Prepayments in Rate Base (Gas). 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 (Gas), including contra-asset amounts, explain why they are not reflected.
- A-55. See the response to Question No. 53.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 56

Responding Witness: Christopher M. Garrett

- Q-56. Refer to Schedule B-5.2, page 5 of 6 (Gas), which provides the 13 month average amounts of Additional Sources and Uses of Cash Working Capital in Rate Base (Gas).
- 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 Company forecasts a balance in account 184 Pension Clearing instead of \$0, especially given the Company’s 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 Company's 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 Company's 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-56.

- a. The Company identified an inadvertent error within its cash working capital calculation for LG&E gas. Specifically, the gas balance sheet account balances associated with Schedule B-5.2 did not reflect current period data. The corrected data is attached.
- b. See the response to Question No. 54.
- c. See the response to Question No. 54.
- d. See the response to Question No. 54.
- e. See the response to Question No. 54.
- f. See the response to Question No. 54.
- g. See the response to Question No. 54.

- h. See the response to Question No. 54.
- i. See the response to Question No. 54.
- j. See the response to Question No. 54.
- k. See the response to Question No. 54.
- l. See the response to Question No. 54.
- m. See the response to Question No. 54.

LG&E

Balance Sheet Account Balances - for Lead Lag study (50000)

LG&E Gas	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22		
Assets																																
128.1 - Other spec funds - investments	9,845	9,845	11,091	11,091	11,091	10,688	10,688	10,688	11,113	11,537	11,961	12,385	14,041	14,452	14,862	15,272	15,683	16,093	16,503	16,914	17,324	17,734	18,144	18,555	19,914	20,340	20,765	21,190	21,616	22,041		
182 - Regulatory assets Pension & Postretirement	63,858	63,858	62,545	62,545	62,545	61,768	61,768	60,873	60,541	60,064	59,587	60,155	59,633	59,110	58,743	58,220	57,698	57,331	56,808	56,286	55,919	55,396	54,874	54,506	53,986	53,466	53,039	52,519	51,999	51,571		
183.1 - Preliminary survey and investigation charges	199	199	200	201	188	188	190	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170		
183.2 - Other Preliminary Survey	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
184.2 - Clearing Accounts (Accr Pension)	-	-	1,050	-	-	2,546	-	-	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394		
184.5 - Clearing Accounts (O/LT Liab) 106/112	(80)	(153)	(221)	(293)	(364)	(415)	(480)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)		
186.2 - Misc deferred debits (O/Assets LT)	33	31	4	5	2	8	9	8	8	8	8	8	8	8	8	8	9	9	9	9	9	9	9	9	9	9	9	9	9	9		
186.6 - Misc Def Debits LTFC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
188.1 - Misc Def Debits Resrch/Dev/Demo Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Liabilities																																
228.4 - Accum Provision Inj & Dam (Accr Sal & Ben)	102	102	104	106	106	103	103	103	106	107	108	108	108	109	109	110	110	111	112	113	113	114	114	114	114	114	115	115	115	115		
228.5 - Accum Provision Inj & Dam (O/LT Liab)	533	533	507	519	519	484	484	475	487	494	498	499	500	503	504	506	509	511	516	520	523	525	527	528	529	529	529	529	532	532		
228.2 - Accumulated prov for pen (O/LT Liab)	757	757	762	781	781	781	781	802	812	818	820	822	826	829	832	838	841	848	855	860	863	866	869	869	871	871	870	876	874	873		
228.3 - Accumulated provision for pensions and benefits	(1,142)	(1,048)	0	(957)	(865)	-	(2,300)	-	-	-	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
228.6 - Accumulated prov for pen (O/LT Liab FAS 106)	11,907	11,905	11,944	12,083	12,083	12,290	12,035	12,023	12,349	12,562	12,698	12,738	12,811	12,925	12,963	13,064	13,195	13,243	13,407	13,570	13,646	13,751	13,847	13,886	13,947	14,015	14,086	14,147	14,170	14,162		
242.0 - Misc current liab	1,037	982	2,231	1,111	1,252	1,121	997	1,037	1,058	1,068	1,069	1,065	1,061	1,060	1,056	1,053	1,053	1,050	1,052	1,054	1,053	1,050	1,046	1,042	1,036	1,030	1,022	1,022	1,012	1,005		
242.1 - Misc Cur & Accr Liab (AP)	940	1,117	1,111	848	559	147	222	245	252	255	257	258	259	260	261	262	263	264	267	269	270	271	272	273	274	274	274	275	275	275		
242.2 - Misc Cur & Accr Liab (Accr Sal & Ben)	718	721	1,114	172	170	326	332	382	432	478	526	588	650	52	115	176	239	302	369	434	498	560	621	689	756	70	137	206	275			
242.21 - Post Retirement Benefit - Current	421	421	421	431	431	431	431	443	449	452	453	454	457	458	460	463	464	468	472	475	477	479	480	480	481	481	481	484	483	483		
242.7 - Vested Vacation Unfunded Reserve	1,192	1,192	1,295	1,327	1,327	1,416	1,416	1,454	1,473	1,484	1,488	1,491	1,499	1,503	1,510	1,519	1,525	1,538	1,551	1,560	1,566	1,571	1,576	1,577	1,579	1,578	1,588	1,585	1,584			
242.9 - Medical Expense Unfunded Reserve	432	432	455	432	432	716	432	432	432	432	432	432	432	432	432	432	432	432	432	432	432	432	432	432	432	432	432	432	432	432		
253.0 - Other deferred credits current	-	-	-	193	559	7	-	7	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8		
253.1 - Other deferred credits - non current	92	90	89	84	83	83	92	93	96	97	98	98	98	99	99	100	100	101	101	102	103	103	104	104	104	104	104	105	105	104		
253.3 - Other deferred credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 57

Responding Witness: Lonnie E. Bellar

Q-57. Refer to Mr. Bellar's Direct Testimony at page 50 in regards to the 11 additional positions for the LG&E gas operations. Please provide a listing of the various positions, indicating which have already been filled, and the estimated salary and other payroll costs assumed for each position in the test year.

A-57. The 11 additional positions are:

Incremental Positions:	Date Filled
Business Data Analyst	
Business Data Analyst	
Lead Engineer-Codes & Standards	
Senior Gas Storage Specialist	
Compliance Field Coordinator	
SR & O Technician	
SR & O Technician	
Gas Controller	Aug-20
Gas Controller	Aug-20
Director Integrity Management & Compliance	Jun-20
SR & O Technician	Jul-20

See attached. Certain information requested is confidential and proprietary and is being provided under seal pursuant to a petition for confidential protection.

The entire attachment is
Confidential and
provided separately
under seal.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Dated January 8, 2021

Case No. 2020-00350

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. As discussed in the response to Question No. 56, subpart a, the Company identified an inadvertent error with its cash working capital calculation and is providing an updated rate base and capitalization reconciliation schedule which is attached in Excel format. While the error was directly related to the cash working capital calculation for gas operations, the error also resulted in an offsetting change to both electric and gas capitalization to reflect the revised electric and gas jurisdictional rate base percentages. Additionally, the Company discovered an error with its ADIT balance included in rate base. The Company erroneously picked up the 13 month average ADIT balance on Schedule B-6 from the supporting workbook tab DEFTAX F rather than the pro rata ADIT balance. The impact of the errors on LG&E's rate base and capitalization are as follows: Electric operations rate base (\$1,500,756); Gas operations rate base \$25,563,792; Electric operations capitalization (\$19,588,199); and Gas operations capitalization of \$19,588,199.

Additionally, the Company is providing a summary schedule to highlight and explain the differences between the two valuations in the updated rate base and capitalization reconciliation schedule. 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. 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 attached being provided in Excel format.

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 by customer are \$3.122 million (OMU), \$2.365 million (KMPA), and \$3.533 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 2-33.
 - b. See the response to PSC 2-33.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Dated January 8, 2021

Case No. 2020-00350

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_LGE_PSC_1-57_LGE_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. 2018-00295. See the following attachment to PSC 1-56 for the expense lead analysis performed in the most recent lead-lag study:

“2020_Att_LGE_PSC_1-57_LGE_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. 2018-00295. 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 148.70 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 LG&E Electric Schedule B-5.2, pages 1 and 4 of 6, and line 28 “Other Taxes” of LG&E Gas Schedule B-5.2, pages 1 and 3 of 4). The 148.70 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 LG&E Electric Schedule B-5.2, pages 1 and 4 of 6, and in line 12 “Other O&M” of LG&E Gas Schedule B-5.2, pages 1 and 3 of 4, with an expense lead of 49.19 days. The expense lead day analysis used to determine the 49.19 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 49.19 expense lead days. This current methodology results in an understatement of cash working capital.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 accounts.
- 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Dated January 8, 2021

Case No. 2020-00350

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.

- 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 66

Responding Witness: Christopher M. Garrett

- Q-66. Refer to Schedule B-8 TC (Gas) (Schedule B-8 pages 1 and 2).
- a. Explain why the Company utilized the same account 190 ADIT for the forecast year as the base year.
 - b. Provide a detailed schedule of the 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 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 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 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-66.
- a. See the response to Question No. 64, part a.

- b. See the response to Question No. 64, part b.
- c. The Company does not utilize Account 281 for recording ADIT.
- d. See the response to Question No. 64, part b.
- e. See the response to Question No. 64, part b.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 67

Responding Witness: Christopher M. Garrett

- Q-67. Refer to Schedule B-8 E (Gas) (Schedule B-8 pages 3 and 4).
- a. Provide a detailed schedule of the 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 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 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 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-67.
- a. See the response to Question No. 64, part b.
 - 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Dated January 8, 2021

Case No. 2020-00350

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 and is allocated amongst rate classes based on the number of customers in each rate class in the Cost of Service Study.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
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Case No. 2020-00350

Question No. 71

Responding Witness: Kent W. Blake

- Q-71. Reference the Blake testimony at 8: 14-16, regarding the payment LG&E received from Big Rivers Electric Corp. (“BREC”) in Case No. 2019-00370. Provide the most recent update regarding any construction start date for the NuCor Steel plant in Brandenburg.
- a. Explain at what point both BREC and LG&E will consider this payment to be final and non-refundable to BREC.
 - b. Explain any potential tax consequences of both the one-time payment and the annual payments BREC will make to LG&E.
- A-71.
- a. Per the Settlement Agreement, the referenced payment received on September 15, 2020 is refunded to Big Rivers at their request within 30 days if Nucor (or a Nucor affiliate or successor) fails to locate its proposed facility in the Disputed Territory, no later than January 1, 2023.
 - b. Both the one-time payment and the annual payments are considered taxable income for federal and state income tax purposes in the year of receipt.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Dated January 8, 2021

Case No. 2020-00350

Question No. 72

Responding Witness: Kent W. Blake

Q-72. Reference the Blake testimony, p. 9: 3-13.

- a. Provide the amount of the annual payment BREC will make to LG&E as a result of the settlement reached in Case No. 2019-00370.
- b. Explain the meaning of the phrase, “. . . the Companies propose that such payments be directed toward economic development.”
- c. Explain how LG&E’s ratepayers benefit from the Company’s decision to not allow ratepayers to receive any portion of the annual payments.
- d. Provide a discussion regarding all factors LG&E considered in making the decision to not return the annual payments from BREC to LG&E ratepayers.

A-72.

- a. The amount of the annual BREC payment is confidential pursuant to the Commission’s March 9, 2020 Order in Case No. 2019-00370. The confidential amount is being produced pursuant to the Companies’ Confidentiality Agreements with the AG and KIUC.
- b. The Companies propose that payments from the settlement be used for planning, development, and execution of strategies to enhance the economic viability of the LG&E service territory.
- c. Case No. 2019-00370 generally related to a disputed service territory issue. Had LG&E been successful with its position in the proceeding, the Company would have added a new large customer that would contribute to the sharing of fixed costs across among LG&E’s customers. The Companies’ proposal involves providing the large up-front payment back to customers via the Economic Relief Surcredit. The annual payments, if and when received, would be directed toward economic development for the potential addition of other new customers or expansions of existing customers that would contribute to the sharing of fixed costs among LG&E’s customers. Economic development, in general, also benefits the service territory via job creation, a

broader tax base and other commercial development. As discussed in testimony, the Companies are willing to provide an accounting for such funds to the Commission on an annual basis. If it is later determined that the entirety of the annual payment cannot be timely and prudently invested in economic development for the benefit of the LG&E service territory and its customers, the application and ratemaking treatment of this annual payment can be reassessed.

See b above. In addition, as discussed in testimony, the first annual payment is due at the beginning of the year after Nucor Corporation commences operations. The Companies expect the first payment will be due in 2023. Because the Companies do not expect the payment for at least 2 more years, and there is no absolute assurance if and when the Nucor facility will begin operations, the Companies determined the most reasonable course of action at this time was to commit the payments to economic development if and when received.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
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Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

**Response to Joint Initial Data Requests of the Attorney General and KIUC
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Case No. 2020-00350

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 2-64 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Dated January 8, 2021

Case No. 2020-00350

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 LG&E is \$314,406. The amount included in the forecasted period for LG&E is \$461,410. 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. This 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 46% of the LKE portion of the premium to LG&E.
 - 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 charges 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 80

Responding Witness: Christopher M. Garrett

- Q-80. Reference Filing Requirement Tab 59,³ pp. 2-3 (Schedule F-1),⁴ 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.

³ 807 KAR 5:001 Sec. 16(8)(f)

⁴ Pagination is identical in both Case Nos. 2020-00349 and 2020-00350.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 82

Responding Witness: Robert M. Conroy

- Q-82. Confirm that in LG&E rate case 2003-00433, the Commission in its Final Order dated June 30, 2004, relying in part on data broken down by NARUC operating expense category, at pp. 51-52, removed 45.35% of LG&E's dues paid to Edison Electric Institute ("EEI"), for a total exclusion of \$88,614, because EEI applied that portion of the dues LG&E paid toward: (i) legislative advocacy; (ii) regulatory advocacy; and (iii) public relations [for purposes of these data requests, hereinafter jointly referred to as "covered activities"].
- A-82. 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."⁵

⁵ *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).

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 83

Responding Witness: N/A

Q-83. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO
MAINTAIN NUMBERING WITH CASE NO. 2020-00349]

A-83. N/A

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 84

Responding Witness: N/A

Q-84. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO
MAINTAIN NUMBERING WITH CASE NO. 2020-00349]

A-84. N/A

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 85

Responding Witness: Christopher M. Garrett

- Q-85. 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 LG&E dues which that organization applies to such activities, both in dollar terms and percentages of total dues.
- a. American Gas Association (AGA);
 - b. Kentucky Gas Association;
 - c. Southern Gas Association;
 - d. Chartwell Inc.;
 - e. Class Of 85 Regulatory Response Group;
 - f. Climate Legal Resource Group;
 - g. Coal Combustion Residuals;
 - h. Cross Cutting Issues;
 - i. E Source Companies LLC;
 - j. Edison Electric Institute (EEI);
 - k. Electric Power Research Institute (EPRI);
 - l. Midwest Ozone Group;
 - m. New Source Review;

- n. University Of Missouri-Fri/Pud;
- o. Utility Air Regulation Group (UARG);
- p. Utility Solid Waste Activities Group (USWAG); and
- q. Utility Water Act Group (UWAG).

A-85.

LG&E 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. American Gas Association (AGA) engages in covered activities. For the test period, 4.0% of AGA dues or \$9,000 are non-recoverable.
- b. Kentucky Gas Association does not engage in covered activities.
- c. Southern Gas Association does not engage in covered activities.
- d. Chartwell Inc. does not engage in covered activities.
- e. Class Of 85 Regulatory Response Group does not engage in covered activities.
- f. Climate Legal Resource Group does not engage in covered activities.
- g. Coal Combustion Residuals does not engage in covered activities.
- h. Cross Cutting Issues does not engage in covered activities.
- i. E Source Companies LLC does not engage in covered activities.
- j. Edison Electric Institute (EEI) engages in covered activities. For the test period, 15.0% of EEI dues or \$57,323 are non-recoverable for LG&E.
- k. Electric Power Research Institute (EPRI) does not engage in covered activities.
- l. Midwest Ozone Group (MOG) does not engage in covered activities.
- m. New Source Review does not engage in covered activities.

- n. The Company did not identify University Of Missouri-Fri/Pud on Schedule F-1 because the invoice was less than \$5,000. University of Missouri-Fri/Pud does not engage in covered activities.
- o. Utility Air Regulation Group (UARG) engaged in covered activities. UARG dissolved in 2019.
- p. Utility Solid Waste Activities Group (USWAG) engages in covered activities. For the test period, 3.0% of USWAG dues or \$750 are non-recoverable for LG&E.
- q. Utility Water Act Group (UWAG) does not engage in covered activities.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 87

Responding Witness: Christopher M. Garrett

- Q-87. Regarding LG&E's dues paid to the AGA, provide the percentage of those dues which go to the following:
- a. Public Affairs activities, including but not limited to: (i) providing members with information on legislative developments; (ii) preparing testimony, comments, and filings regarding legislative activities; and (iii) lobbying on behalf of the industry; and
 - b. Political Contributions;
 - c. Media Communications, including but not limited to: (i) institutional advertising to enhance the image of the gas industry; (ii) general promotional advertising to promote the use of natural gas over other resources; (iii) gas-fired equipment promotions, including residential equipment such as boilers, furnaces, ranges, water heaters; (iv) commercial and industrial gas equipment; and (v) promotions of Power Generation gas equipment.
- A-87. See the response to Question No. 88. LG&E is not aware of the specific allocation of how the AGA spends the dues it collects beyond the breakdown the AGA provides. LG&E has excluded the appropriate amount of unrecoverable dues based on the information provided from the AGA.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 88

Responding Witness: Christopher M. Garrett

Q-88. State whether the AGA continues to break out dues that its members pay by operating expense category, as was provided in LG&E's responses to post-hearing data requests, item no. 11, in Case No. 2003-00433.⁶ Provide the most recent such break-out.

A-88. Yes, see attached.

⁶ Accessible at: https://psc.ky.gov/PSCSCF/2003%20cases/2003-00434/KU_Response_051704.pdf

AMERICAN GAS ASSOCIATION
2020 - 2021 BUDGETS

All Programs	\$	%	\$	%
	2020	2020	2021	2021
	Allocation	Allocation	Allocation	Allocation
Communications	\$ 3,112,000	8.25%	\$ 3,409,000	8.63%
Corporate Affairs	\$ 4,803,000	12.73%	\$ 4,222,000	10.69%
Energy Markets, Analysis, and Standards	\$ 4,846,000	12.84%	\$ 4,841,000	12.26%
General and Administrative	\$ 8,448,000	22.39%	\$ 8,466,000	21.44%
General Counsel and Regulatory Affairs	\$ 2,718,000	7.20%	\$ 3,180,000	8.05%
Government Affairs and Public Policy	\$ 4,772,000	12.65%	\$ 5,428,000	13.75%
Industry Finance & Administrative Programs	\$ 1,347,000	3.57%	\$ 1,294,000	3.28%
Operations and Engineering	\$ 7,690,000	20.38%	\$ 8,651,000	21.91%
Expense Budget	\$ 37,736,000	100.00%	\$ 39,491,000	100.00%

Note

AGA estimates that lobbying related expenses, as defined under IRC Section 162, will account for 6.2% of member dues in 2020 and 3.8% of member dues in 2021.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 89

Responding Witness: Christopher M. Garrett

- Q-89. State whether any portion of LG&E's dues paid to the AGA, Southern Gas Association, and/or the Kentucky Gas Association are used by those organizations for any one or more of the following:
- a. public affairs and/or lobbying;
 - b. media communications and national advertising;
 - c. institutional advertising to enhance the image of the gas industry;
 - d. general promotional advertising to promote the use of natural gas over other resources;
 - e. gas-fired equipment promotions, including residential equipment such as furnaces, ranges, water heaters, and commercial and industrial gas equipment; and/or
 - f. promotions of power generation gas equipment.
- A-89. The AGA engages in one or more of the identified activities. LG&E is not aware of the specific allocation of how the AGA spends the dues it collects beyond the breakdown the AGA provides. See the response to Question No. 88. The Southern Gas Association and Kentucky Gas Association do not engage in the identified activities.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 92

Responding Witness: Robert M. Conroy

- Q-92. Provide copies⁷ 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.

⁷ Links to web sites containing open access to the reports will suffice.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 from 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



Post Office Box 79226
Baltimore, Maryland 21279-0226
Telephone (202)824-7256
Fax (202)824-9156/ Email: jpierce@aga.org

LG&E-KU, PPL Companies

2020 DUES

Year ending December 31, 2020

Full Member Company [X] Limited Member Company []

A.G.A. Dues Rules are attached. Dues are based upon the following operating income information (\$000):

2016 47,294 2017 49,385 2018 49,997 Average 48,892

YOUR 2019 DUES WERE \$ 218,521

YOUR 2020 DUES ARE \$ 226,716

2020 Payment Schedule

[/] Full amount enclosed [] Semi-annually (Jan.1, July 1)
[] Quarterly (Jan.1, Apr.1, July 1, Oct.1) [] Other (Please state)

Please return this completed form to the A.G.A. Treasurer at the above address. Payments may also be directed to the address noted above.

Invoice to: [] Approved: []
[] Title []
[] Date: []

Phone: () - [] Fax () - []

IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2020 dues - the portion that is allocable to lobbying is 6.2%.

Lobbying - 14,056.39
Total less lobbying - \$212,659.61



Post Office Box 79226
Baltimore, Maryland 21279-0226
Telephone (202)824-7256
Fax (202)824-7256/ Email: jpierce@aga.org

LG&E-KU, PPL Companies

2021 DUES

Year ending December 31, 2021

Full Member Company [X] Limited Member Company []

A.G.A. Dues Rules are attached. Dues are based upon the following operating income information (\$000):

2017 49,385 2018 49,997 2019 55,864 Average 51,749

YOUR 2020 DUES WERE \$ 226,716

YOUR 2021 DUES ARE \$ 233,563

2021 Payment Schedule

[X] Full amount enclosed [] Semi-annually (Jan.1, July 1)
[] Quarterly (Jan.1, Apr.1, July 1, Oct.1) [] Other (Please state)

Please return this completed form to the A.G.A. Treasurer at the above address. Payments may also be directed to the address noted above.

Invoice to: [] Approved: []
[] Title []
[] Date: []

Phone: () -

Email

IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2021 dues -- the portion that is allocable to lobbying is 3.8%.

Lobbying - \$8,875.40
Total less lobbying - \$224,687.60

BAKER BOTTS LLP

THE WARNER
1299 PENNSYLVANIA AVE., NW
WASHINGTON, D.C.
20004-2400

TEL +1 202.639.7700
FAX +1 202.639.7890
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RIYADH
SAN FRANCISCO
WASHINGTON

October 25, 2019

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, 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

THE WARNER
1299 PENNSYLVANIA AVE., NW
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20004-2400

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PALO ALTO
RIYADH
SAN FRANCISCO
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

BALANCE DUE

\$15,995.00

P.O. # 154878

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



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220 West Main Street
Louisville, KY 40202

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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: [REDACTED]
 Term: Net 30

Description	Quantity	Price	Discount	Amount
2020 USWAG Membership Dues	1	\$73,773.75	\$0.00	\$73,773.75

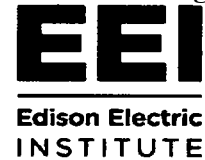
Lobby - \$2,213.22
 Total less lobby - \$71,560.53
 LGE - \$28,771.75
 KU - \$42,788.78

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

2E
2F
2G

- 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
- The portion of the 2020 industry issues support relating to influencing legislation is estimated to be 24%. 2I
- 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.
- 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.

Invoice Total	1,435,253.00
Exclude 2019 Contribution	30,000.00
New Invoice Total	<u>1,405,253.00</u> 2D

Reply Reply All Forward IM
Tue 1/7/2020 8:15 AM



Ackerman, Danielle [PPL]
RE: 2018 EEI dues recalc

To: Findley, Josh; Bush, Tom
Cc: Romanko, Vicki

Hi Josh,

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 recalc

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

1,405,253 * 65% = \$913,414

Lobby - \$127,899

Total less lobby = \$785,515

LG&E -\$311,648

KU - \$473,867

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 ^v

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 \ A
4AG 59.86%	\$ 546,769.89	KU \ B
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	- C
8.33%	8.33%	0
\$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	026910
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: 80030052
 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: 00037052
 Invoice Date: 01/07/2020
 Page: 2 of 2
 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

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 Total \$145,150.92
\$2,907,700.45



INVOICE

Invoice: 0000000062
 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



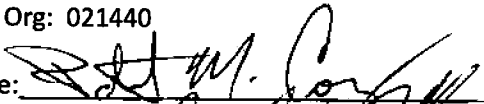
University of Missouri-Columbia
Phone: 573-882-2155

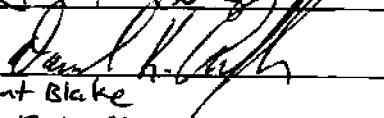
March 19, 2020

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: 
Dott 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
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P. O. Box 32010
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Hunton Andrews Kurth LLP

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951 EAST BYRD STREET
RICHMOND, VIRGINIA 23219-4074

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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	\$	()
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**

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 #102178123

June 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 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. Ehrler, 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**

December 3, 2020

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

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

Kentucky Gas Association

2896 Butterworth Road
 P.O. Box 29
 Murray, KY 42071

Phone # 800.455.9427
 Fax # 270.489.0061

n.morton@kygas.org
 www.kygaz.org

Date	Sale No.
8/29/2019	1608

Sold To
Barry R Walker Louisville Gas & Electric Company 820 West Broadway Louisville, KY 40202

Description	Qty	Check No.	Payment Method	Project
			Rate	Amount
Corporate Membership Dues renewal for fiscal year 2019 -2020 for Louisville Gas & Electric Company (Barry R. Walker)			10,000.00	10,000.00
			Total	\$10,000.00

Kentucky Gas Association

2896 Butterworth Road
 P.O. Box 29
 Murray, KY 40371

Phone f 800.455.9427

Fax f 270.489.0061

n.mortino@kygas.org

www.kygas.org

Sales Receipt

Date	Sale No.
11/23/2020	1779

Sold To

Aleisha Walsh
 Louisville Gas & Electric
 820 W Broadway
 Louisville, KY 40202

Description	Qty	Check No.	Payment Method	Project
			Rate	AMOUNT
Corporate Membership Dues Renewal for Fiscal Year 2020 - 2021 for Louisville Gas & Electric Company (Barry E. Walker)			10,000.00	10,000.00
			Total	\$10,000.00

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

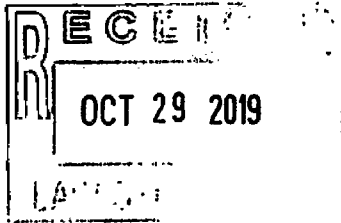
LG&E - \$6,240.00
KU - \$9,760.00

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



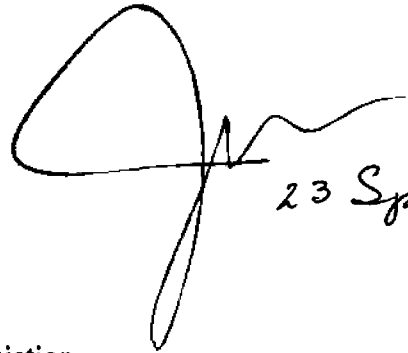
Invoice Number	Invoice Description	Invoice Date	Invoice Due Date	Order Number	PO#
701726	Southern Gas Association (10/01/2019-12/31/2019)	09/09/2019	10/01/2019	449847	

Bill To: 220
LG&E and KU Energy LLC
220 W. Main Street
Louisville, KY 40202

Ship To: 220
LG&E and KU Energy LLC
220 W. Main Street
Louisville, KY 40202

Date	Description	Quantity	Rate	Tax	Tax Rate	Amount
09/09/2019	SGA Distribution Membership	1				5,550.00
Total Invoice:						5,550.00
Balance:						5,550.00

Southern Gas Association
3030 LBJ Freeway, Suite 1500, Dallas, TX 75234
Phone: 972-620-8505 Fax: 972-620-1613
Email: memberservices@southernngas.org



23 Sept. 2019

Check enclosed payable to Southern Gas Association.

ACH Electronic Funds transfer to Southern Gas Association request.

Contact Linda Todd at ltodd@southernngas.org.

Please include a copy of this statement with your check.



Dear: Lonnie Bellar
LG&E and KU Energy LLC

Thank you for being a loyal and engaged member of the SGA family.

For many years SGA has invoiced our member companies in three groupings. Your company has been in the October group and normally you would now be receiving an invoice for one years' membership spanning from October 2019 through September 2020. However, to comply with FASB dues recognition and testing that will come into in 2020 we are transitioning to a calendar year billing process. To facilitate this transition the invoice you are receiving now will be for a three-month period, or the balance of this year. At the end of 2019 you will receive an invoice for the full year of 2020 which will be our standard practice going forward.

The annual dues for your company are \$17,400.00 but as per the description above you will be receiving an invoice in the amount of \$5550.00.

At SGA we do more than provide training and networking opportunities, we are champions for the natural gas industry. Together with our members we are thought leaders tackling important conversations about the issues that face our industry. Several initiatives launched this year including Natural Gas Champions training, a communication training to enable your employees to have constructive conversations about how natural gas fits into the clean energy solution. These initiatives are a reflection of how SGA is adapting to meet the changing environment we face.

Since 1908, the Southern Gas Association has been investing in the people who make up the natural gas industry. Our story is more than a century old. A lot has changed over the years, but one thing remains the same: our commitment to innovate, connect and work together to write the next chapter for a sustainable tomorrow. Thank you again for your continued support of our industry through your membership in SGA.

President and Chief Executive Officer

McDonald, Rosanna

From: Mooney, Lisa
Sent: Monday, December 16, 2019 2:31 PM
To: Walker, Barry
Cc: McDonald, Rosanna
Subject: SGA Invoice

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: 1 Barry Walker

Hi Barry,

Below is the annual SGA membership invoice. Thanks in advance for processing it for payment. We appreciate your help.

Lisa

From: memberservices@southerngas.org <memberservices@southerngas.org>
Sent: Tuesday, December 10, 2019 5:14 PM
To: Bellar, Lonnie <Lonnie.Bellar@lge-ku.com>
Subject: Invoice for your Membership Renewal



Membership INVOICE

Due Upon Receipt

Member ID #: 220

LG&E and KU Energy LLC
220 W. Main Street
Louisville, KY 40202

Phone: (502) 627-2000
Email: lonnie.bellar@lge-ku.com
Date: 12/10/2019

Renewal Period	Description	Price	Invoice #
01/01/2020 - 12/31/2020	SGA Distribution Membership (Southern Gas Association)	22,200.00	702888

Make your check payable to: Southern Gas Association

Mail to: 3030 LBJ Freeway, Suite 1500, Dallas, TX 75234

Questions: contact Member Services: 972.620.4012 or email: MemberServices@southernngas.org

Dear Lonnie:

Thank you for your continued support and commitment to SGA! When you received your 2019 modified invoice, we shared that SGA would be transitioning to single cycle billing to comply with FASB dues recognition and testing that will come into effect this year. As previously described, you are now receiving an invoice for the full year of 2020 which will be our standard practice going forward.

In 2019 SGA members benefited from a number of important initiatives:

1. **Natural Gas Champions** — This is SGA's unique leading-edge training for all industry employees. To date we have trained more than 850 employees from more than 100 companies. And in 2019, we added 10 web-based training modules on subjects like hydraulic fracturing and understanding renewables.
2. **Simplified Association Structure** — Several changes to the organization have been made recently, all designed to foster efficiency, improve two-way communications and boost the learning and professional development leadership offering.
3. **Thought-leadership – SGA** partnered with Adamantine Energy, a top advisor to energy companies, to bring you a three-part series exclusively for SGA members on how natural gas industry companies can reduce their social risk.

In 2020 we plan to do even more including delivering a series of workshops, white papers and a technical guideline to help with Management of Change and operationalizing PSMS. As you can see, your SGA membership provides more than provide training and networking opportunities, we are champions for the natural gas industry. Together with you, our members we are thought leaders tackling important conversations about the issues that face our industry. We hope that you will take advantage of Natural Gas Champions training, a communication training to enable your employees to have constructive conversations about how natural gas fits into the clean energy solution. These initiatives are a reflection of how SGA is adapting to meet the changing environment we face.

Since 1908, the Southern Gas Association has been investing in the people who make up the natural gas industry. Our story is more than a century old. A lot has changed over the years, but one thing remains the same: our commitment to innovate, connect and work together to write the next chapter for a sustainable tomorrow. Thank you again for your continued support of our industry through your membership in SGA.

Suzanne Ogle
President and Chief Executive Officer

Rieth, Tom

From: Walsh, Aleisha
Sent: Thursday, November 19, 2020 1:45 PM
To: Rieth, Tom
Subject: FW: SGA Invoice for your Membership Renewal

From: Mooney, Lisa <Lisa.Mooney@lge-ku.com>
Sent: Tuesday, November 17, 2020 9:07 AM
To: Walker, Barry <Barry.Walker@lge-ku.com>; Walsh, Aleisha <Aleisha.Walsh@lge-ku.com>
Subject: SGA Invoice for your Membership Renewal

Hi Barry & Aleisha,

Hope you both are doing well.

Please process for payment.

Thanks,
Lisa

From: memberservices@southerngas.org <memberservices@southerngas.org>
Sent: Monday, November 16, 2020 10:09 AM
To: Bellar, Lonnie <Lonnie.Bellar@lge-ku.com>
Subject: Invoice for your Membership Renewal



Membership INVOICE

Due Upon Receipt

Member ID #: 220

LG&E and KU Energy LLC
220 W. Main Street
Louisville, KY 40202

Phone: (502) 627-2000
Email: lonnie.bellar@lge-ku.com
Date: 11/16/2020

Renewal Period	Description	Price	Invoice #
01/01/2021 - 12/31/2021	SGA Distribution Membership (Southern Gas Association)	22,200.00	707248
01/01/2021 - 12/31/2021	4% Merchant Fee ..if paying by credit card (Southern Gas Association)	888.00	707248

Make your check payable to: Southern Gas Association
Mail to: 3030 LBJ Freeway, Suite 1500, Dallas, TX 75234

Questions: contact Member Services: 972.620.4012 or email: MemberServices@southernngas.org

Dear Lonnie:

"Success" is a team effort. As an energy leader, you know our companies operate in volatile, uncertain, complex, and ambiguous environments that require forward-thinking, well trained, and highly skilled employees to succeed. LG&E and KU Energy LLC, as a member and other SGA members, your collaborators are joined together under the trade association umbrella for our mutual success and the betterment of the natural gas industry. Your "team" is SGA.

For more than 112 years, the Southern Gas Association has provided members a place to learn, connect, and develop profitable business relationships. As a result, our members have advanced and refined how to produce, transport, market, and deliver natural gas. An increasingly diverse, complex, and competitive natural gas ecosystem presents many challenges and creates as many or more opportunities for growth, efficiency, and success. For natural gas companies to grow and thrive, they need a market structure that encourages investment and an opportunity to drive innovation through cooperative relationships with others in the industry. The trade association "format" suits these goals better than any other paradigm, and the Southern Gas Association reflects what's best about a trade association's benefits.

Each year the Southern Gas Association works diligently with our 600+ members to move the natural gas industry forward. Between committees, operating, associate members, and staff, we've built a community that works together to make a difference in the natural gas industry.

In 2020, the Southern Gas Association rose to unprecedented challenges and provided our members with virtual high-impact learning and professional development that drives outstanding performance, safety, and innovation. Professionals who engaged with the suite of Southern Gas Association programs and training returned to their companies invigorated, with tools for action.

Accomplishments and activities during the first three-quarters of 2020

ADVOCATE: SGA advocated for natural gas through positive communication programs and campaigns such as *Natural Gas Champions* and *Natural Gas Take Action Month*. The #GASisKEY campaign increased knowledge about the benefits of natural gas and will use improved public sentiment to encourage policies favorable to the natural gas industry; so you can continue to grow your business and serve your customers. Advocacy as a unique member benefit that, to be honest, is nearly impossible to ascribe monetary value. But without these efforts, we can say with certainty that it would be more challenging to produce, market, transport, and deliver gas, not to mention run your business.

EDUCATE: As of Q3, nearly 9,000 professionals have participated in our robust suite of events and training both in-person and online. Many of these events were free for members. Those that were not were at the deeply discounted member rate. Our *Virtual Natural Gas Connect Academy* and *Spring Gas Virtual Conference* provided much-needed training to thousands of industry professionals stuck in their homes as a result of COVID-19.

The SGA Network delivered professional development, technical, and leadership training and for members on-demand. Our Network subscription members' employees took hundreds of skill-building courses on distribution and pipeline operations, end-use codes and standards, industry awareness, leadership and management, legal and regulatory compliance, safety, health and environmental, and sales and marketing, all at no cost.

The opportunities continue. We have a packed training schedule in November and December, including our popular **Introduction to the Natural Gas Industry** and **Presenting Virtually for Impact** classes and our **Pipeline Design, Engine Emissions Stack Testing & Analyzer**, and **DOT 192 Compliance** workshops. Take advantage of a 10% discount on new registrations for upcoming 2020 live courses by using the code "RENEWAL".

CONNECT: Although COVID-19 has changed how we connect recently, SGA members have the opportunity to come together through networking events, meetings, service projects, and committees and through our social media channels and targeted email newsletters. In February, before the Coronavirus shut down America, 400 members attended the *Technical Conference on*



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

Daniel T. Bennett

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



499 S. Capitol Street, SW
Suite 401
Washington, DC 20003
202-765-2166
Fax: 202-765-2167

Invoice

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>21,267.62</p> <p>9,783.10 - 46% Lobbying</p> <p>11,484.52</p> <p>LG&E - \$4,823.50</p> <p>KU - \$6,661.02</p> <p><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 <10,076.60> - 46% Lobbying 11,829.05 LG&E - \$5,323.07 KU - \$6,505.98	
<div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> 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. </div>	
Total	\$21,905.65

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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. LG&E 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. LG&E 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 LG&E 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Dated January 8, 2021

Case No. 2020-00350

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.

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.

Greater Louisville Inc. (GLI): GLI is an independent, not-for-profit organization that serves as the Metro Chamber of Commerce and economic development leader for the Greater Louisville region that is dedicated to connecting and

growing businesses. It leads economic development for the region, driving job creating and entrepreneurship.

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

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 ratepayers 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.

American Gas Association ("AGA") services include:

Communications develops informational material for member companies and consumers and coordinates media activity. Educates the public on the safety and benefits of natural gas.

Corporate Affairs provides opportunities for interaction between member companies and the financial community. The focus is to promote interest in the investment opportunities in the industry.

Energy Markets, Analysis, and Standards includes:

1. Energy Markets provides insight and analysis on emerging policies and actions that have the potential of impacting natural gas distribution companies and their customers.
2. Energy Analysis provides analytical support to key areas of focus including natural gas market fundamentals, local gas utility operations and financial performance, general industry data, critical gas supply/demand developments, winter heating season planning, energy efficiency, greenhouse gas emissions, and other environmental issues.

3. Standards support the development of building energy codes and standards that help enhance natural gas safety.

General and Administrative includes:

1. Office of the President provides senior management guidance for all AGA activities.
2. Human Resources develops and administers employee programs and provides office and personnel services.
3. Finance and Administration develops and administers financial accounting and treasury services and maintains computer services capability.

General Counsel and Regulatory Affairs includes:

1. General Counsel provides legal counsel to the Association.
2. Regulatory Affairs provides members with information on FERC and regulatory developments; prepares testimony, comments, and filings regarding regulatory activities.

Government Affairs and Public Policy provides members with information on legislative developments; prepares testimony, comments, and filings regarding legislative activities, lobbies on behalf of the industry and its customers to achieve the Association's advocacy priorities.

Industry Finance and Administration develops and implements programs in such areas as accounting, human resources, and risk management for member companies.

Operations and Engineering develops and implements programs and practices to meet the operational, safety, and engineering needs of the industry.

Kentucky Gas Association (KGA): The KGA supports the natural gas industry in the commonwealth. The KGA provides leadership and professionalism through educational and training opportunities, which improve industry safety, customer service, and natural gas efficiency. The KGA disseminates industry related information and technical data and advances and promotes safety in the areas of production, transmission, distribution, and sale of and use of natural gas. The KGA also monitors legislation in the Commonwealth and works to educate the membership about legislation that pertains to the natural gas community.

Southern Gas Association (SGA): The SGA is a natural gas trade association with the mission of advancing the natural gas industry and individuals by linking people, ideas, and information. Committees and volunteers organize workshops,

roundtables, webinars, conferences, and joint industry projects. The SGA helps to advance the gas industry for a safe and sustainable future.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 2020 invoice from EEI.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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. LG&E does not collect and retain the requested information for its corporate files. See the response to Question No. 93.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 101

Responding Witness: Christopher M. Garrett

Q-101. Provide EEI's most recent IRS Form 990.

A-101. EEI's most recent IRS Form 990 is available through the IRS's Tax Exempt Organization Search at <https://apps.irs.gov/app/eos/>.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 102

Responding Witness: Robert M. Conroy

- Q-102. Do the Companies' EEI dues contribute to the salary, benefits and expenses of the EEI Executive Vice President for Public Policy and External Affairs, or any other EEI officer or employee who has led an effort EEI undertook to rebrand the utility industry?
- A-102. LG&E does not collect and retain the requested information for its corporate files. See the response to Question No. 93.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 103

Responding Witness: Christopher M. Garrett

- Q-103. Do any of the Companies' personnel actively participate on Committees and/or perform any other work for any Dues Requiring Organization or any other industry organization to which one or both Companies belong, including but not limited to EEI?
- a. If so, state specifically which employees participate, how they are compensated for their time (amount and source of compensation), and the purpose and accomplishments of any such association related work.
 - b. List any and all reimbursements received from industry associations, for work performed for such organizations by the Companies' employees.
- A-103. Company employees participate in various industry associations and organizations 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. Since the conclusion of the Companies' 2018 rate cases, no employees have been compensated for their work for any Dues Requiring Organization or industry organization.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 104

Responding Witness: Daniel K. Arbough

- Q-104. Provide all credit rating agency reports (Standard and Poor's, Moody's, Fitch) on LG&E and KU from January 2018 through the most recent month in 2021. Consider this an ongoing request such that when updated reports are filed, LG&E and KU will provide these updated reports.
- A-104. The LG&E credit rating agency reports from Standard and Poor's and Moody's are attached. S&P did not publish a report in 2018. Fitch no longer rates the debt of LG&E per the Company's request.

The KU credit rating agency reports are being provided in response to the same question in Case No. 2020-00349.



CREDIT OPINION

25 October 2018

Update

Rate this Research

RATINGS

Louisville Gas & Electric Company

Domicile	Louisville, Kentucky, United States
Long Term Rating	A3
Type	LT Issuer Rating
Outlook	Stable

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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CLIENT SERVICES

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Asia Pacific	852-3551-3077
Japan	81-3-5408-4100
EMEA	44-20-7772-5454

Louisville Gas & Electric Company

Update to credit analysis

Summary

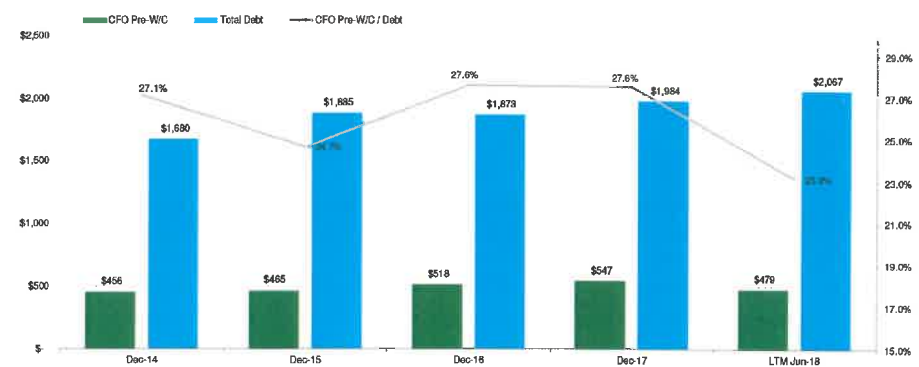
Louisville Gas & Electric Company's (LG&E) credit strengths include the credit supportive regulatory environment in Kentucky and a stable financial profile that produces relatively consistent credit metrics. LG&E represents approximately 17% of the cash flow to its ultimate parent company, PPL Corporation (PPL). LG&E's cash flow was negatively impacted by the US Tax Cuts and Jobs Act, but the credit metrics remain adequate for its credit profile. We expect LG&E's large capital investment program to slightly pressure certain credit metrics. Some of the other credit negative drivers include a lack of fuel and geographic diversity.

The Kentucky regulatory environment is supportive due to its transparent recovery framework. LG&E has various tracker mechanisms approved by the commission and they provide a timely recovery of the company's investment costs. In September 2018, LG&E filed for a rate case requesting an electric and gas rate increase of \$35 million and \$25 million, respectively. A final decision is expected by April 2019.

We expect LG&E's ratio of cash flow from operations before changes in working capital (CFO pre-WC) to debt to range from 20% to 24%, which is weaker than its historical level.

Exhibit 1

Historical CFO pre-WC, Total Debt and CFO pre-WC to Debt (\$MM)



Source: Moody's Financial Metrics

Credit strengths

- » Supportive regulatory environment in Kentucky

- » Adequate financial profile with transparent and predictable cash flows

Credit challenges

- » Large capital investment program
- » High coal concentration in its generation fuel mix
- » Elevated carbon transition risk

Rating outlook

The stable outlook reflects our expectation that Kentucky regulatory environment will remain credit supportive for regulated utilities and will provide a long-term transition with respect to the use of coal in its fuel mix. The stable outlook also incorporates our view that LG&E will continue to generate stable cash flow and adequate financial metrics while it executes a large capital investment program, including a ratio of CFO pre-WC to debt in the 20%-24% range.

Factors that could lead to an upgrade

LG&E's rating could be upgraded if its financial metrics improve, including CFO pre-WC to debt at or above 26% on a sustained basis. An upgrade is also possible if LG&E's regulatory environment materially improves and provides more favorable regulatory recovery mechanisms. However, it is unlikely that LG&E's rating will be upgraded while the company executes on its large capital investment program and faces a slight negative impact in cash flows due to tax reform.

Factors that could lead to a downgrade

LG&E's ratings could be downgraded if there is a significant deterioration in the credit supportiveness of the regulatory environments. Additionally, LG&E's rating could be downgraded if its financial metrics deteriorate, such that CFO pre-WC to debt declines below 20% for an extended period of time.

Key indicators

Exhibit 2

Louisville Gas & Electric Company [1]

	Dec-14	Dec-15	Dec-16	Dec-17	LTM Jun-18
CFO Pre-W/C + Interest / Interest	10.1x	8.8x	8.0x	8.5x	7.5x
CFO Pre-W/C / Debt	27.1%	24.7%	27.6%	27.6%	23.2%
CFO Pre-W/C – Dividends / Debt	20.5%	18.4%	20.8%	17.9%	15.9%
Debt / Capitalization	37.0%	37.5%	35.3%	39.1%	39.4%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.
Source: Moody's Financial Metrics

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moody's.com for the most updated credit rating action information and rating history.

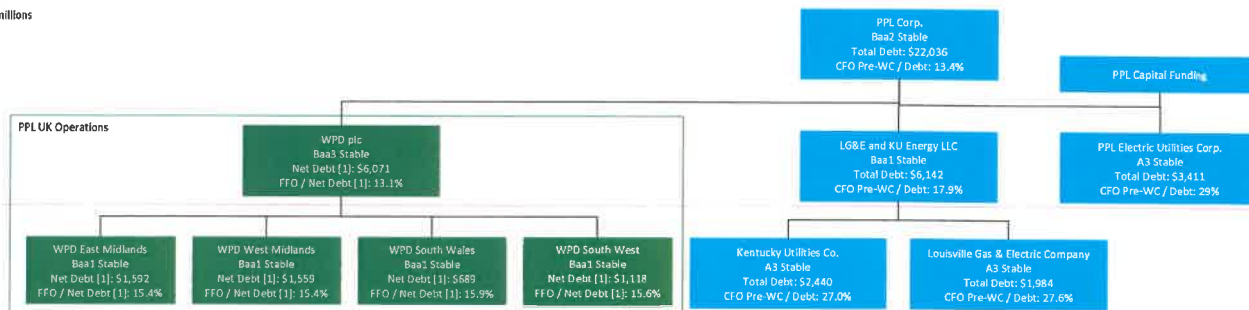
Profile

Louisville Gas and Electric Company (LG&E) is a wholly owned regulated public utility subsidiary of LG&E and KU Energy LLC (LKE, Baa1 Stable) that is engaged in the generation, transmission and distribution of electricity and the storage, distribution and sale of natural gas in Kentucky. LG&E provides electric service to approximately 411,000 customers in Louisville and delivers natural gas service to approximately 326,000 customers in its electric service area and eight additional counties in Kentucky. LG&E is regulated by the Kentucky Public Service Commission.

LG&E and its affiliate, Kentucky Utilities Company (KU, A3 Stable), are the two main operating entities of LKE. LKE is wholly owned by PPL Corporation (PPL, Baa2 Stable), a diversified utility holding company headquartered in Allentown, PA.

**Exhibit 3
Organizational Structure
As of 12/31/2017**

\$ in millions



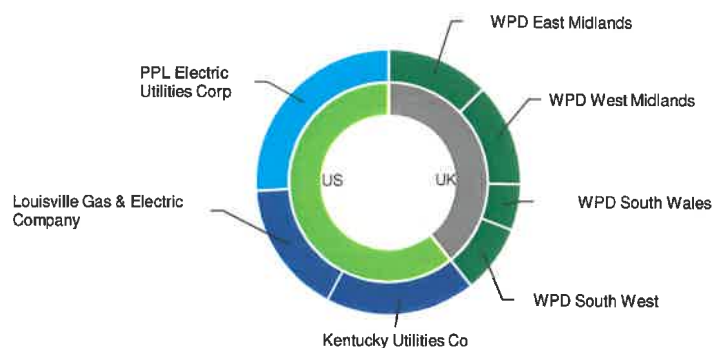
[1] As of 3/31/2018; CFO Pre-WC to Debt is not a key metric we use for WPD and subsidiaries. WPD and subsidiaries are assessed under the Regulated Electric and Gas Networks Industry Grid

[2] Metrics are based on 'adjusted' financial data and incorporate Moody's Global Standard Adjustments for non-financial corporations.

Source: Moody's Financial Metrics, Company

**Exhibit 4
PPL's rate base breakdown between the US and UK jurisdictions**

- Regulated network
- Regulated utility without generation
- Regulated utility with generation



Source: Company Reports

Detailed credit considerations

Supportive regulatory environment in Kentucky

LG&E is a regulated electric and gas utility in Kentucky regulated by the Kentucky Public Service Commission (KPSC). From a credit perspective, we consider the regulatory framework in Kentucky to be constructive for long-term credit quality. In Kentucky, the KPSC has approved various tracker mechanisms, allowing timely cost recovery for utility investments outside of a rate case, credit positive, since LG&E is going through a large capital expenditure plan. LG&E's tracker mechanisms include a Fuel Adjustment Clause (FAC),

an Environmental Cost Recovery Surcharge (ECR) and a Demand-Side Management (DSM) Cost Recovery Mechanism. Riders for LG&E's gas operations include a Gas Supply Clause (GSC) and Gas Line Tracker (GLT). LG&E does not have a decoupling mechanism in place, which subjects LG&E's revenue to some volatility. However, LG&E's impact on its revenue from non-weather related demand fluctuations is adjusted through the DSM mechanism.

LG&E's last general rate raise concluded in June 2017. LG&E had requested a \$94 million electric revenue increase and a \$14 million gas revenue increase. LG&E was authorized \$57 million and \$7 million, respectively, based on a settlement. The settlement provided for a 9.7% return on equity (ROE) but did not specify the allowed equity capitalization. In its order, the KPSC excluded the recovery of certain costs for funding employee retirement plans.

In March 2018, the KPSC required LG&E's electric and gas rates to be reduced by \$79 million and \$17 million, respectively, over the period of April 2018 through April 2019, to account for the impact of the federal Tax Cuts and Jobs Act (TCJA) of 2017. In September 2018, the KPSC adopted a revised tax-related rate reduction of \$74 million and \$16 million for LG&E.

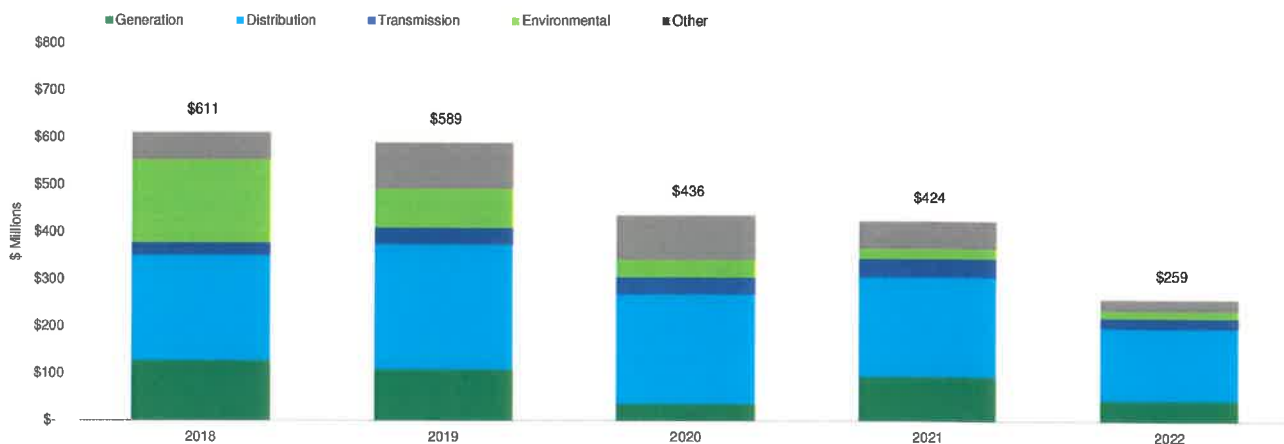
In September 2018, LG&E filed for its latest rate case with the KPSC, requesting a \$35 million electric rate increase and \$25 million gas rate increase based on a 10.42% ROE, equity layer of 52.84%, and a test year ending April 2020. This rate case filing will also reconsider the existing proceeding relating to the rate reduction impact of the TCJA. The final decision is expected to be in April 2019.

High capital investment plan over the next five years

Over the next five years, LG&E plans to spend approximately \$2.3 billion in capital expenditures, which is sizable considering the latest estimated value of its \$3.4 billion capitalization for rate making LG&E expects to invest. Approximately \$1.1 billion on distribution facilities, \$408 million on generating facilities, \$335 million on environmental, \$161 million will be spent on transmission facilities, and \$331 million on other expenses. The total projected capital investment represents about 44% of LG&E's net book value of property, plant and equipment, which was about \$5.3 billion at the end of year end 2017.

Exhibit 5

Projected Capital Investment Plan



Source: Company Reports

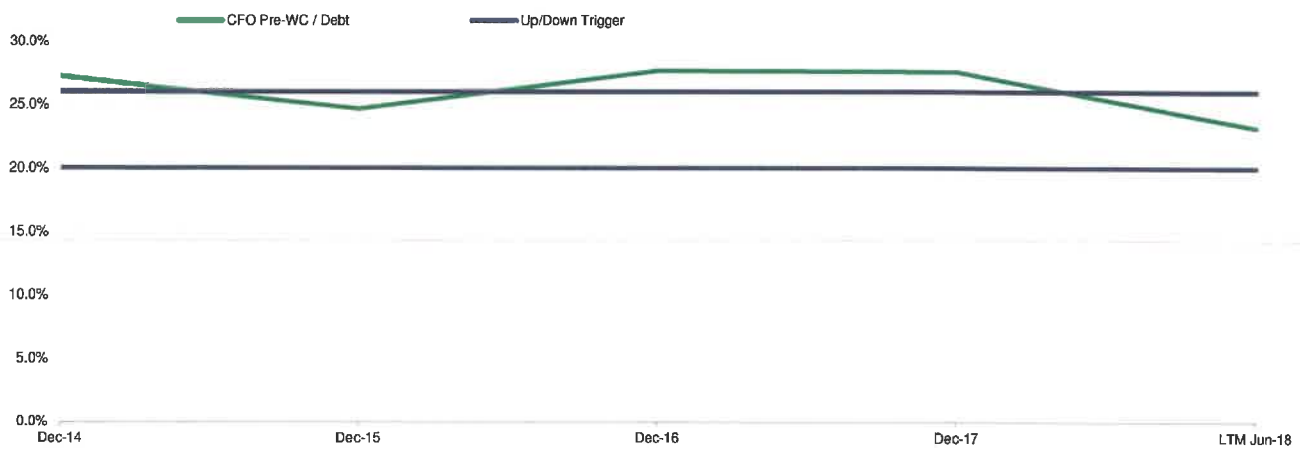
We expect the regulatory lag related to LG&E's large capital investment to be somewhat moderated by Kentucky's supportive regulatory environment, especially regarding the environmental expenditures through the ECR. The KPSC is also authorized to grant return on construction work in progress (CWIP) in rate case proceedings, a credit positive. Moreover, the ECR minimizes regulatory lag for investments associated with coal combustion waste. The terms of the ECR allow LG&E to receive a return on and of investments two months after the capital is deployed. We view this to be credit supportive compared to the traditional rate-making process where there would be longer regulatory lag due to the length of the construction period and subsequent rate case proceedings.

Adequate financial profile, but weaker credit metrics

LG&E has historically maintained a strong financial profile with its ratio of CFO pre-WC to debt staying in the mid to high-20% range. However, we expect metrics to weaken to the low-20% range over the next 12-18 months. Metrics at these levels still position the company in-line with its credit profile. As of the last twelve months (LTM) period ending 30 June 2018, CFO pre-WC to debt was 23.2% and 25.1% on average for the past three years. The decline in metrics is caused by elevated capital investments as well as the negative impact of tax reform. However, existing cost recovery mechanisms should result in timely recovery of investments and should help LG&E maintain its key credit metrics within the adequate ranges. Also, the \$73 million capital contribution received from PPL as of LTM 30 June 2018 slightly helped to mitigate the pressure on its metrics.

Exhibit 6

LG&E's Historical CFO pre-WC to Debt vs Rating Triggers



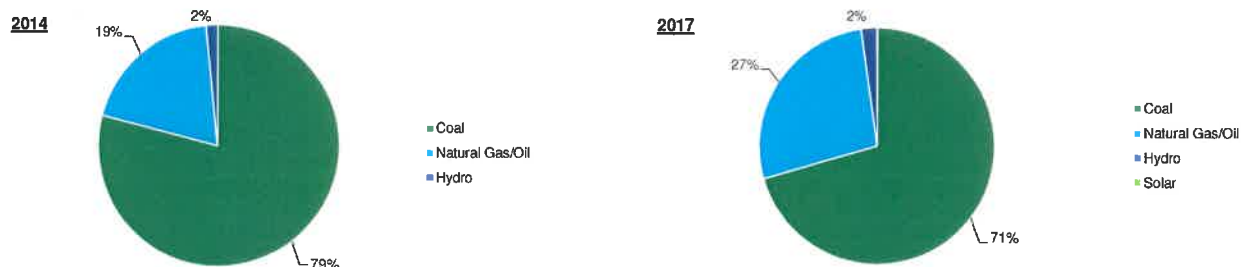
Source: Moody's Financial Metrics

Elevated carbon transition risk within the regulated utility sector

LG&E has elevated carbon transition risk within the US regulated utility sector because it is a vertically integrated utility that has a large, fossil based, installed generation capacity. Kentucky's political and regulatory environment is supportive of coal mining and related industries. LG&E has a total generation capacity of 2.9 GW, and 2.1 GW (71%) is coal-fired, which provides the majority (90%) of LG&E's electricity generation output. The remaining 10% of the generating output is comprised mainly of gas/oil-fired, hydro, and solar facilities. LG&E's generation fuel mix became more diversified when a new gas-fired power plant replaced its older coal-fired power plants. In June 2015, the 660 MW gas plant at Cane Run started its commercial operations, replacing a retired coal-fired plant at Cane Run.

Exhibit 7

LG&E Generation Mix (MW)



Source: Company Reports

Fuel concentration in coal is typically considered to be a significant credit negative. However, we do not view LG&E's high reliance on coal to be as negative as some other companies because the state of Kentucky is very supportive of the coal industry. This support

is evidenced by the ECR, which provides the company with credit supportive terms for its investments in coal-related environmental expenditures. However, LG&E is exposed to the risk of potentially needing to make a more rapid transition to clean energy in the future if carbon policies change.

Liquidity analysis

We expect LG&E to maintain an adequate but weaker liquidity profile over the next 12-18 months. LG&E has a P-2 short-term commercial paper rating.

LG&E's liquidity is supported by a \$500 million syndicated credit facility that expires in January 2023 and a \$200 million term loan credit facility expiring in October 2019. This \$200 million term loan is now current, weakening LG&E's overall liquidity. As of 30 June 2018, the credit facility had \$317 million of available capacity. LG&E's credit facility contains one financial covenant, a limitation on the ratio of debt to capitalization of 70%, which the company was in compliance with at the end of the second quarter of 2018. The facility does not contain a material adverse change clause.

Over the LTM period ending 30 June 2018, LG&E generated cash flow from operations of approximately \$516 million, spent about \$590 million in capital investments and paid \$151 million in dividends, resulting in a negative free cash flow of approximately \$225 million. The shortfall was partially financed with equity contributions from the parent. Due to the high level of planned capital investments, we expect KU to remain in a negative free cash flow position over the next 12-18 months.

LG&E's next long-term debt maturity is \$300 million of secured notes due in 2025.

LG&E and KU Energy (LKE), the intermediate parent company of LG&E, manages the liquidity of its utility operations through its two subsidiaries on a consolidated basis, although each utility has a separate credit facility. Also, LKE has a \$75 million syndicated credit facility that expires on 30 October 2018, further weakening overall family's liquidity. KU has a separate \$400 million syndicated credit facility maturing in January 2023. As of 30 June 2018, KU had \$267 million available. The facility contains a financial covenant requiring that the companies' debt to total capitalization not exceed 70%. All entities were in compliance as of 30 June 2018.

Rating methodology and scorecard factors

Exhibit 8

Rating Factors

Louisville Gas & Electric Company

Rating Factors

Louisville Gas & Electric Company -Private		Current LTM 6/30/2018		Moody's 12-18 Month Forward View As of Date Published [3]	
Regulated Electric and Gas Utilities Industry Grid [1][2]		Measure	Score	Measure	Score
Factor 1 : Regulatory Framework (25%)					
a) Legislative and Judicial Underpinnings of the Regulatory Framework		A	A	A	A
b) Consistency and Predictability of Regulation		A	A	A	A
Factor 2 : Ability to Recover Costs and Earn Returns (25%)					
a) Timeliness of Recovery of Operating and Capital Costs		Baa	Baa	Baa	Baa
b) Sufficiency of Rates and Returns		A	A	A	A
Factor 3 : Diversification (10%)					
a) Market Position		Baa	Baa	Baa	Baa
b) Generation and Fuel Diversity		Baa	Baa	Baa	Baa
Factor 4 : Financial Strength (40%)					
a) CFO pre-WC + Interest / Interest (3 Year Avg)		7.7x	Aa	5.5x - 6.5x	Aa
b) CFO pre-WC / Debt (3 Year Avg)		25.1%	A	20% - 24%	Baa
c) CFO pre-WC – Dividends / Debt (3 Year Avg)		17.1%	A	10% - 15%	Baa
d) Debt / Capitalization (3 Year Avg)		37.0%	A	37% - 40%	A
Rating:					
Grid-Indicated Rating Before Notching Adjustment			A2		A3
HoldCo Structural Subordination Notching			0	0	0
a) Indicated Rating from Grid			A2		A3
b) Actual Rating Assigned			A3		A3

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 6/30/2018(L)

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

Source: Moody's Financial Metrics

Appendix

Exhibit 9

Cash Flow and Credit Metrics [1]

CF Metrics	Dec-14	Dec-15	Dec-16	Dec-17	LTM Jun-18
As Adjusted					
FFO	473	526	589	557	551
+/- Other	(17)	(61)	(71)	(10)	(72)
CFO Pre-WC	456	465	518	547	479
+/- ΔWC	(79)	111	11	(22)	37
CFO	377	576	529	525	516
- Div	112	119	128	192	151
- Capex	662	699	452	471	590
FCF	(397)	(242)	(51)	(138)	(225)
(CFO Pre-W/C) / Debt	27.1%	24.7%	27.6%	27.6%	23.2%
(CFO Pre-W/C - Dividends) / Debt	20.5%	18.4%	20.8%	17.9%	15.9%
FFO / Debt	28.2%	27.9%	31.4%	28.1%	26.7%
RCF / Debt	21.5%	21.6%	24.6%	18.4%	19.4%
Revenue	1,533	1,444	1,430	1,453	1,492
Cost of Goods Sold	641	504	457	451	471
Interest Expense	50	60	74	73	74
Net Income	171	180	205	216	242
Total Assets	5,682	6,124	6,360	6,619	6,709
Total Liabilities	3,521	3,810	3,900	4,107	4,113
Total Equity	2,161	2,314	2,460	2,512	2,596

[1] All figures & ratios calculated using Moody's estimates & standard adjustments. Periods are Financial Year-End unless indicated. LTM = Last Twelve Months.
Source: Moody's Financial Metrics

Exhibit 10

Peer Comparison Table [1]

(in US millions)	Louisville Gas & Electric Company			Kentucky Power Company			Black Hills Power, Inc.			Empire District Electric Company (The)		
	A3 Stable			Baa2 Negative			A3 Stable			Baa1 Stable		
	FYE	FYE	LTM	FYE	FYE	LTM	FYE	FYE	LTM	FYE	FYE	LTM
Revenue	1,430	1,453	1,492	655	643	659	268	288	293	613	627	682
CFO Pre-W/C	518	547	479	110	150	136	87	87	96	210	202	258
Total Debt	1,873	1,984	2,067	936	934	940	354	351	351	927	893	894
CFO Pre-W/C / Debt	27.6%	27.6%	23.2%	11.7%	16.1%	14.5%	24.5%	24.7%	27.5%	22.7%	22.7%	28.8%
CFO Pre-W/C - Dividends / Debt	20.8%	17.9%	15.9%	7.0%	12.3%	12.6%	9.6%	12.7%	12.7%	17.8%	18.6%	21.9%
Debt / Capitalization	35.3%	39.1%	39.4%	41.3%	46.8%	45.8%	37.4%	41.2%	41.4%	42.6%	44.9%	44.7%

[1] All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months.
Source: Moody's Financial Metrics

Ratings

Exhibit 11

Category	Moody's Rating
LOUISVILLE GAS & ELECTRIC COMPANY	
Outlook	Stable
Issuer Rating	A3
First Mortgage Bonds	A1
Senior Secured	A1
Sr Unsec Bank Credit Facility	A3
Bkd LT IRB/PC	A1
Commercial Paper	P-2
Bkd Other Short Term	P-2
ULT PARENT: PPL CORPORATION	
Outlook	Stable
Issuer Rating	Baa2
PARENT: LG&E AND KU ENERGY LLC	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1

Source: Moody's Investors Service

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CREDIT OPINION

25 October 2019

Update

✓ Rate this Research

RATINGS

Louisville Gas & Electric Company

Domicile	Louisville, Kentucky, United States
Long Term Rating	A3
Type	LT Issuer Rating
Outlook	Stable

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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Louisville Gas & Electric Company

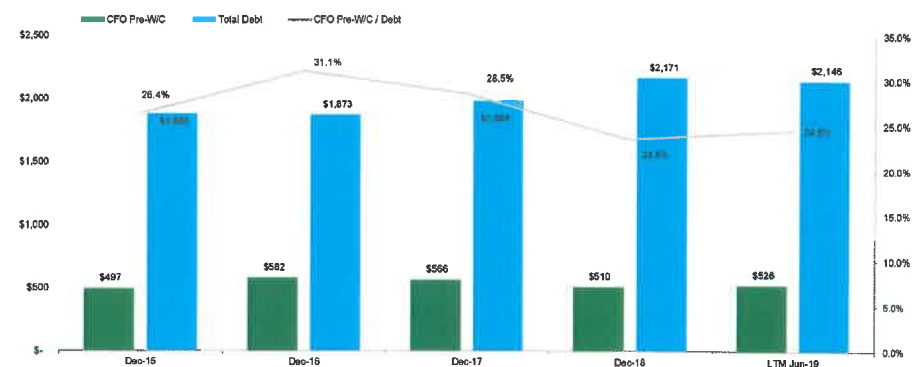
Update to credit analysis

Summary

Louisville Gas & Electric Company's (LG&E) credit reflects its supportive regulatory relationship in the state of Kentucky, where it has utility operations. LG&E has stable utility operations that have produced relatively consistent credit metrics historically. LG&E represents approximately 17% of the cash flow to its ultimate parent company, PPL Corporation (PPL). LG&E's large capital investment plan may pressure the ratio of cash flow from operations before changes in working capital (CFO pre-WC) to debt to a 21% to 24% range, which is slightly weaker than its historical level. To a lesser extent, LG&E's positive factors are also somewhat offset by a lack of fuel and geographic diversity.

The Kentucky regulatory environment is supportive due to its relatively transparent recovery framework. LG&E has various tracker mechanisms allowed by the Kentucky Public Service Commission (KPSC) and they provide a timely recovery of the company's investment costs. In April 2019, LG&E reached a settlement in an electric and gas rate case for about \$2 million and \$19 million by the commission, respectively.

Exhibit 1
Historical CFO Pre-WC, Total Debt and CFO Pre-WC to Debt (\$MM)



Source: Moody's Financial Metrics

Credit strengths

- » Supportive regulatory environment in Kentucky
- » Adequate financial profile with transparent and predictable cash flows

Credit challenges

- » Slightly pressured credit metrics due to large capital investment program
- » High coal concentration in its generation fuel mix
- » Elevated carbon transition risk

Rating outlook

The stable outlook reflects our expectation that the regulatory environment in Kentucky will remain consistent and supportive. The stable outlook also incorporates our view that LG&E will continue to generate stable cash flow and adequate financial metrics while it executes a large capital investment program, including a ratio of CFO pre-WC to debt in the 21%-24% range.

Factors that could lead to an upgrade

LG&E's rating could be upgraded if its financial metrics increase, including CFO pre-WC to debt at or above 26% on a sustained basis. An upgrade is also possible if LG&E's regulatory environment materially improves and provides more favorable regulatory recovery mechanisms. However, it is unlikely that LG&E's rating will be upgraded while the company executes on its large capital investment program and faces a slight negative impact in cash flows due to tax reform.

Factors that could lead to a downgrade

LG&E's ratings could be downgraded if there is a significant deterioration in the credit supportiveness of the regulatory environments. Additionally, LG&E's rating could be downgraded if its financial metrics deteriorate, such that CFO pre-WC to debt declines below 20% for an extended period of time.

Key indicators

Exhibit 2

Louisville Gas & Electric Company [1]

	Dec-15	Dec-16	Dec-17	Dec-18	LTM Jun-19
CFO Pre-W/C + Interest / Interest	9.3x	8.9x	8.7x	7.5x	7.3x
CFO Pre-W/C / Debt	26.4%	31.1%	28.5%	23.5%	24.5%
CFO Pre-W/C – Dividends / Debt	20.1%	24.2%	18.9%	16.3%	17.7%
Debt / Capitalization	37.5%	35.3%	39.1%	39.7%	38.7%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.
Source: Moody's Financial Metrics

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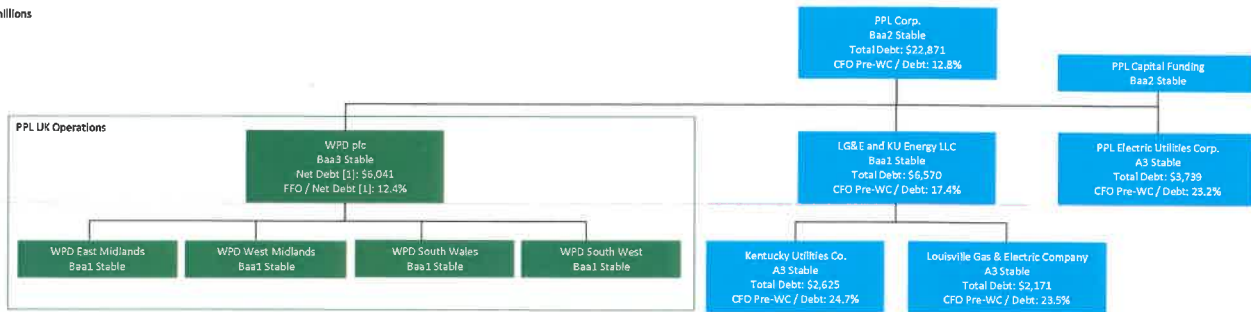
Profile

Louisville Gas and Electric Company (LG&E) is a wholly owned regulated public utility subsidiary of LG&E and KU Energy LLC (LKE, Baa1 stable) that is engaged in the generation, transmission and distribution of electricity and the storage, distribution and sale of natural gas in Kentucky. LG&E provides electric service to approximately 414,000 customers in Louisville and delivers natural gas service to approximately 328,000 customers in its electric service area and eight additional counties in Kentucky. LG&E is regulated by the Kentucky Public Service Commission.

LG&E and its affiliate, Kentucky Utilities Company (KU, A3 stable), are the two main operating entities of LKE. LKE is wholly owned by PPL Corporation (PPL, Baa2 stable), a diversified utility holding company headquartered in Allentown, PA.

Exhibit 3
Organizational Structure
As of 12/31/2018

\$ in millions



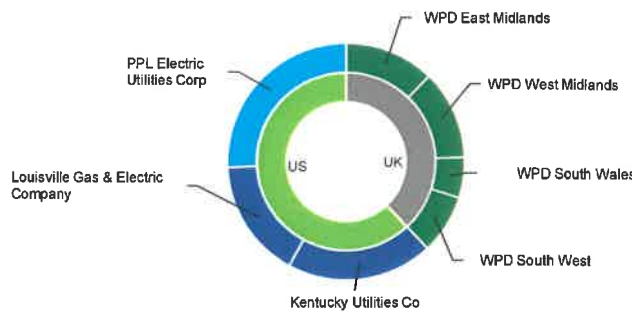
[1] As of 3/31/2019; CFO Pre-WC to Debt is not a key metric we use for WPD and subsidiaries. WPD and subsidiaries are assessed under the Regulated Electric and Gas Networks Industry Grid

[2] Metrics are based on 'adjusted' financial data and incorporate Moody's Global Standard Adjustments for non-financial corporations.

Source: Moody's Financial Metrics, Company

Exhibit 4
PPL's rate base breakdown between the US and UK jurisdictions

- Regulated network
- Regulated utility without generation
- Regulated utility with generation



Source: Company Reports

Detailed credit considerations

Supportive regulatory environment in Kentucky

LG&E is a regulated electric and gas utility in Kentucky regulated by the KPSC. The regulatory framework in Kentucky is constructive for long-term credit quality. The KPSC has approved various tracker mechanisms, allowing timely cost recovery of utility investments outside of a rate case, credit positive, since LG&E is going through a large capital expenditure plan. LG&E's tracker mechanisms include a Fuel Adjustment Clause (FAC), an Environmental Cost Recovery Surcharge (ECR) and a Demand-Side Management (DSM) Cost Recovery Mechanism. Riders for LG&E's gas operations include a Gas Supply Clause (GSC) and Gas Line Tracker (GLT). LG&E does not

have a decoupling mechanism in place, which subjects LG&E's revenue to some volatility. However, LG&E's impact on its revenue from non-weather related demand fluctuations is adjusted through the DSM mechanism.

LG&E's latest general rate case concluded in April 2019. LG&E had requested a \$35 million electric rate increase and \$25 million gas rate increase based on a 10.42% return on equity (ROE) and equity layer of 52.84%. The settlement provided about a \$2 million and \$19 million revenue increase, respectively. The revenue increase was based on a 9.73% ROE but did not specify the allowed equity layer.

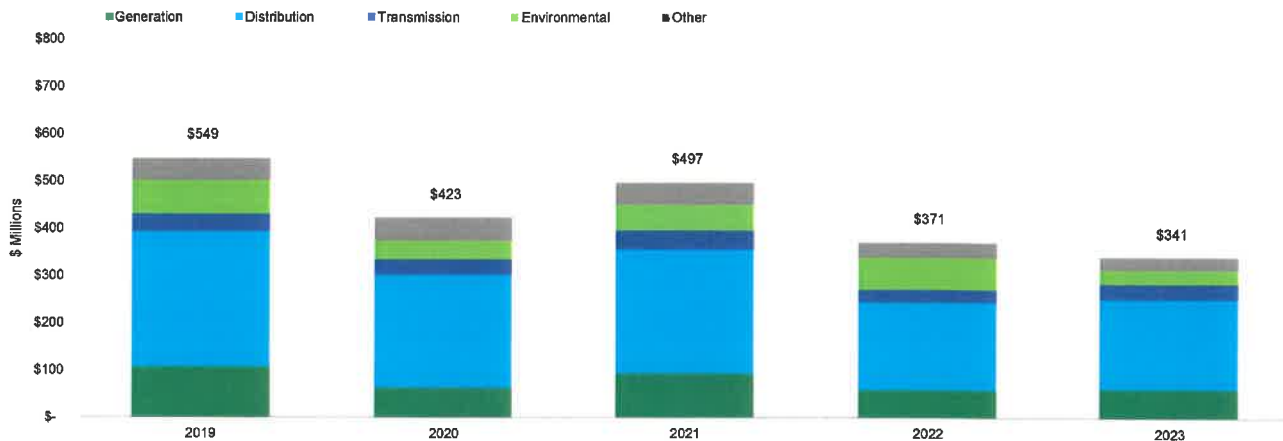
In March 2018, the KPSC required LG&E's electric and gas rates to be reduced by \$79 million and \$17 million, respectively, over the period between April 2018 and April 2019 to account for the impact of the federal tax reform. In September 2018, the KPSC adopted a revised tax-related rate reduction of \$74 million and \$16 million for LG&E. In the latest rate case filing, LG&E was also looking to terminate the Tax Cuts and Jobs Act (TCJA) bill credit mechanism once new rates were in effect. The termination was approved, which represented a total annual revenue increase of \$73 million at LG&E, effective as of May 2019.

Large capital investment plan in the near-term

LG&E is currently in the midst of a large capital investment plan and expects to spend approximately \$2.2 billion over the next five years including spend under mechanism. LG&E's latest estimated value of its capitalization for ratemaking purpose excluding mechanism capitalization was approximately \$3.4 billion. Approximately \$1.2 billion will be spent on distribution facilities, \$381 million on generating facilities, \$261 million on environmental, \$173 million on transmission facilities, and \$201 million on other expenses. The total projected capital investment represents about 39% of LG&E's net book value of property, plant and equipment, which was about \$5.6 billion at the end of 2018.

Exhibit 5

Projected Capital Investment Plan



Source: Company Reports

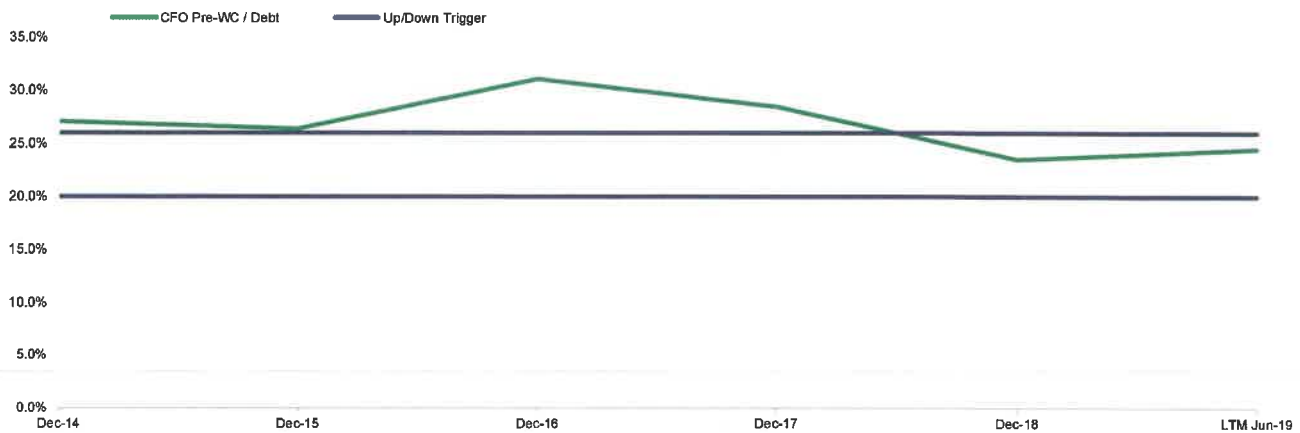
We expect regulatory lag related to LG&E's large capital investment to be somewhat moderated by Kentucky's supportive regulatory environment, especially regarding environmental expenditures through the ECR. The KPSC is also authorized to grant a return on construction work in progress (CWIP) in rate case proceedings, a credit positive. Moreover, the ECR minimizes regulatory lag for investments associated with coal combustion waste. The terms of the ECR allow LG&E to receive a return on and of investments two months after the capital is deployed. We view this to be credit supportive compared to the traditional rate-making process where there would be longer regulatory lag due to the length of the construction period and subsequent rate case proceedings.

Stable financial profile, but slightly pressured credit metrics

LG&E has historically maintained a strong financial profile with its ratio of CFO pre-WC to debt staying in the mid to high-20% range. However, we expect metrics to weaken to the low 20% range over the next 12-18 months. LG&E's metrics are currently and will remain appropriately positioned for its credit profile. As of the last twelve month (LTM) period ending 30 June 2019, CFO pre-WC to debt

was 24.5% and 27.5% on average for the past three years. The decline in metrics is caused by elevated capital investments as well as the negative impact of tax reform. However, prudent cost recovery mechanisms that are in place should result in timely recovery of investments and should help LG&E maintain its key credit metrics within the adequate range. Also, capital contributions received from LKE of approximately \$65 million as of LTM 30 June 2019 has slightly helped mitigate the pressure on its cash flow.

Exhibit 6
LG&E's Historical CFO pre-WC to Debt vs Financial Metric Upgrade/Downgrade Thresholds

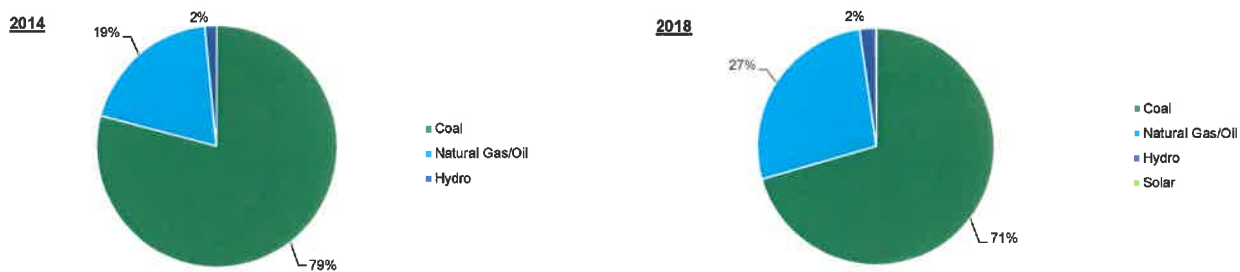


Source: Moody's Financial Metrics

Environmental, social and governance considerations

LG&E has elevated carbon transition risk within the US regulated utility sector because it is a vertically integrated utility that has a large, fossil based generation capacity. Kentucky's political and regulatory environment is supportive of coal mining and related industries. LG&E has a total generation capacity of 2.9 GW, and 2.1 GW (71%) is coal-fired, which provides the majority (87%) of LG&E's electricity generation output. The remaining 13% of the generating output is comprised mainly of gas/oil-fired, hydro, and solar facilities. LG&E's generation fuel mix became more diversified when a new gas-fired power plant replaced some older coal-fired power plants. In June 2015, the 660 MW gas plant at Cane Run started its commercial operations, replacing a retired coal-fired plant at Cane Run.

Exhibit 7
LG&E Generation Mix (MW)



Source: Company Reports

Fuel concentration in coal is typically considered to be a significant credit negative. However, we do not view LG&E's high reliance on coal to be as negative as some other companies because the state of Kentucky is very supportive of the coal industry. This support is evidenced by the ECR, which provides the company with credit supportive terms for its investments in coal-related environmental expenditures. However, LG&E is exposed to the risk of potentially needing to make a more rapid transition to clean energy in the future if carbon policies change.

Liquidity analysis

We expect LG&E to maintain an adequate liquidity profile over the next 12-18 months. Although the utility has an elevated capital investment program over the next few years, we anticipate its liquidity will be supported by relatively stable and predictable cash flows and good access to capital markets.

LG&E's liquidity is supported by a \$500 million syndicated credit facility that expires in January 2024. As of 30 June 2019, the credit facility had \$404 million of available capacity. LG&E's credit facility contains one financial covenant, a limitation on the ratio of debt to capitalization of 70%, which the company was in compliance with at the end of the second quarter of 2019. The facility does not contain a material adverse change clause. LG&E had a \$200 million term loan facility that was set to expire in October 2019. In April 2019, LG&E issued \$400 million of first mortgage bonds due 2049. The proceeds were used to repay commercial paper and LG&E's term loan.

Over the LTM period ending 30 June 2019, LG&E generated cash flow from operations of approximately \$446 million, spent about \$482 million in capital investments and paid \$146 million in dividends, resulting in a negative free cash flow of approximately \$182 million. The shortfall was partially financed with equity contributions from the parent. Due to the high level of planned capital investments, we expect LG&E to remain in a negative free cash flow position over the next 12-18 months.

LG&E's next long-term debt maturity is \$292 million of secured notes due in 2021. This reflects the timing of potential remarketing of municipal bonds before the bonds' final maturities. The next state debt maturity is not until 2025 when the \$300 million senior secured notes are due.

LG&E and KU Energy (LKE), the intermediate parent company of LG&E, manages the liquidity of its two subsidiaries on a consolidated basis, although each utility has a separate credit facility. KU has a separate \$400 million syndicated credit facility maturing in January 2024. As of 30 June 2019, KU had \$400 million available. The facility contains a financial covenant requiring that the companies' debt to total capitalization not exceed 70%. All entities were in compliance as of 30 June 2019.

Rating methodology and scorecard factors

Exhibit 8

Rating Factors

Louisville Gas & Electric Company

Regulated Electric and Gas Utilities Industry Scorecard [1][2]	Current LTM 6/30/2019		Moody's 12-18 Month Forward View As of Date Published [3]	
	Measure	Score	Measure	Score
Factor 1 : Regulatory Framework (25%)				
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	A	A	A	A
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	Baa	Baa	Baa	Baa
b) Sufficiency of Rates and Returns	A	A	A	A
Factor 3 : Diversification (10%)				
a) Market Position	Baa	Baa	Baa	Baa
b) Generation and Fuel Diversity	Baa	Baa	Baa	Baa
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	8.2x	Aaa	6x - 6.5x	Aa
b) CFO pre-WC / Debt (3 Year Avg)	27.5%	A	21% - 24%	A
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	19.6%	A	12% - 15%	Baa
d) Debt / Capitalization (3 Year Avg)	37.9%	A	38% - 40%	A
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		A2		A3
HoldCo Structural Subordination Notching		0		0
a) Scorecard Indicated Outcome		A2		A3
b) Actual Rating Assigned		A3		A3

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 6/30/2019(L)

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

Source: Moody's Financial Metrics

Appendix

Exhibit 9

Cash Flow and Credit Metrics [1]

CF Metrics	Dec-15	Dec-16	Dec-17	Dec-18	LTM Jun-19
As Adjusted					
FFO	526	589	557	518	526
+/- Other	(29)	(7)	9	(8)	-
CFO Pre-WC	497	582	566	510	526
+/- ΔWC	111	11	(22)	29	(38)
CFO	608	593	544	539	488
- Div	119	128	192	156	146
- Capex	699	452	471	567	494
FCF	(210)	13	(119)	(184)	(152)
(CFO Pre-W/C) / Debt	26.4%	31.1%	28.5%	23.5%	24.5%
(CFO Pre-W/C - Dividends) / Debt	20.1%	24.2%	18.9%	16.3%	17.7%
FFO / Debt	27.9%	31.4%	28.1%	23.9%	24.5%
RCF / Debt	21.6%	24.6%	18.4%	16.7%	17.7%
Revenue	1,444	1,430	1,453	1,496	1,486
Cost of Good Sold	504	457	451	496	481
Interest Expense	60	74	73	79	84
Net Income	180	205	216	204	190
Total Assets	6,124	6,360	6,619	6,947	6,939
Total Liabilities	3,810	3,900	4,107	4,275	4,205
Total Equity	2,314	2,460	2,512	2,672	2,734

[1] All figures and ratios are calculated using Moody's estimates and standard adjustments. Periods are Financial Year-End unless indicated. LTM = Last Twelve Months
Source: Moody's Financial Metrics

Exhibit 10

Peer Comparison Table [1]

(in US millions)	Louisville Gas & Electric Company			Kentucky Power Company			Black Hills Power, Inc.			Empire District Electric Company (The)		
	A3 Stable			Baa3 Stable			A3 Stable			Baa1 Stable		
	FYE	FYE	LTM	FYE	FYE	LTM	FYE	FYE	LTM	FYE	FYE	LTM
	Dec-17	Dec-18	Jun-19	Dec-17	Dec-18	Mar-19	Dec-17	Dec-18	Jun-19	Dec-17	Dec-18	Jun-19
Revenue	1,453	1,496	1,486	643	642	635	288	298	302	627	698	662
CFO Pre-W/C	566	510	526	150	95	97	87	95	90	202	265	239
Total Debt	1,984	2,171	2,146	934	951	959	364	438	403	893	912	908
CFO Pre-W/C / Debt	28.5%	23.5%	24.5%	16.1%	10.0%	10.1%	23.8%	21.7%	22.4%	22.7%	29.0%	26.3%
CFO Pre-W/C - Dividends / Debt	18.9%	16.3%	17.7%	12.3%	10.0%	10.1%	12.3%	13.5%	19.9%	18.6%	18.6%	17.5%
Debt / Capitalization	39.1%	39.7%	38.7%	46.8%	45.6%	45.3%	42.1%	45.9%	42.5%	44.9%	44.9%	44.6%

[1] All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months. RUR* = Ratings under Review, where UPG = for upgrade and DNG = for downgrade
Source: Moody's Financial Metrics

Ratings

Exhibit 11

Category	Moody's Rating
LOUISVILLE GAS & ELECTRIC COMPANY	
Outlook	Stable
Issuer Rating	A3
First Mortgage Bonds	A1
Senior Secured	A1
Sr Unsec Bank Credit Facility	A3
Bkd LT IRB/PC	A1
Commercial Paper	P-2
Bkd Other Short Term	P-2
ULT PARENT: PPL CORPORATION	
Outlook	Stable
Issuer Rating	Baa2
PARENT: LG&E AND KU ENERGY LLC	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1

Source: Moody's Investors Service

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CREDIT OPINION

23 October 2020

Update

✓ Rate this Research

RATINGS

Louisville Gas & Electric Company

Domicile	Louisville, Kentucky, United States
Long Term Rating	A3
Type	LT Issuer Rating
Outlook	Stable

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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Louisville Gas & Electric Company

Update to credit analysis

Summary

Louisville Gas & Electric Company's (LG&E) credit strengths include its supportive regulatory environment in the state of Kentucky. Historically, LG&E has produced relatively consistent credit metrics due to its stable utility operations, and it represents approximately 19% of the cash flow to its ultimate parent company, PPL Corporation (PPL). Going forward, we believe LG&E's large capital investment plan may pressure its ratio of cash flow from operations before changes in working capital (CFO pre-WC) to debt to the 23% to 25% range, which is slightly weaker than its historical level. To a lesser extent, LG&E's positive credit factors are also somewhat offset by a lack of fuel and geographic diversity.

The regulatory environment of Kentucky has a transparent recovery framework. LG&E has various tracker mechanisms allowed by the Kentucky Public Service Commission (KPSC), providing timely recovery of some of the company's investment costs. LG&E's latest rate case concluded in April 2019 when a settlement was approved by the commission, resulting in an aggregate revenue increase of approximately \$21 million and with a \$52 million credit from the elimination of the Tax Cuts and Jobs Act (TCJA) it will be an annual increase of \$73 million. The settlement was based on a return on equity of 9.725%.

Recent developments

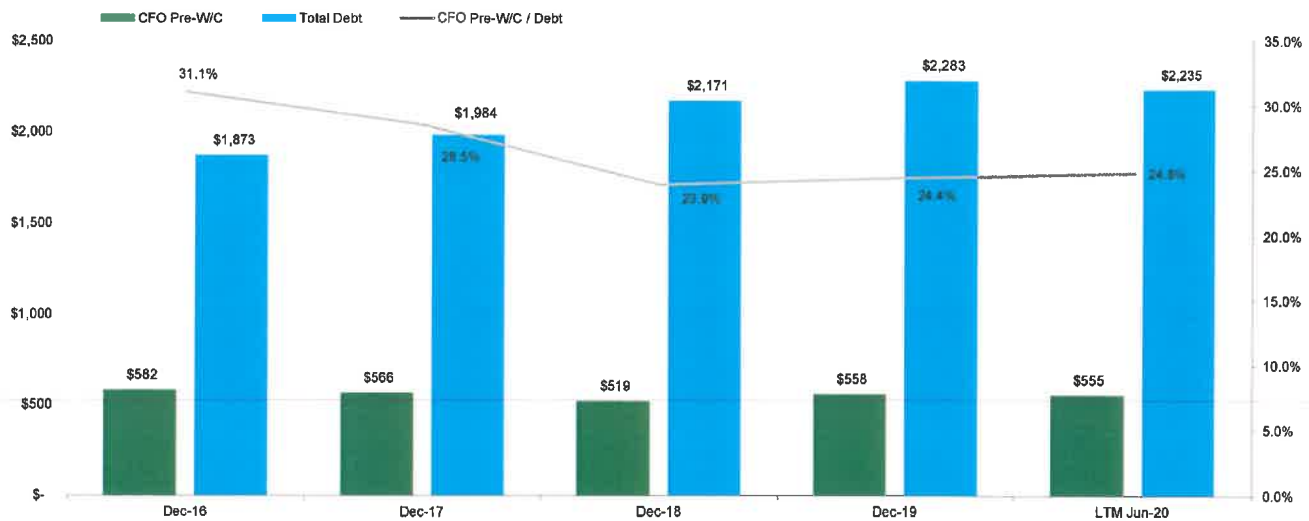
In August 2020, PPL announced that it had initiated a process to sell its utility assets in the United Kingdom that have a total estimated rate base of around \$10 billion and approximately \$8 billion of debt. If PPL is successful in divesting its UK assets, we estimate its Kentucky operations will proportionally increase to more than half of its rate base from around 37%. Due to their vertically integrated utility business models, with coal as the primary fuel source for its generation in Kentucky, we would view PPL's overall business risk to be higher.

The rapid spread of the coronavirus outbreak, severe global economic shock and asset price volatility are creating a severe and extensive credit shock across many sectors, regions and markets. The combined credit effects of these developments are unprecedented. We regard the coronavirus outbreak as a social risk under our ESG framework, given the substantial implications for public health and safety.

We expect LG&E to be relatively resilient to recessionary pressures related to the coronavirus because of its rate regulated business model and timely cost recovery mechanisms. Nevertheless, we are watching for electricity usage declines, utility bill payment delinquency, and the regulatory response to counter these effects on earnings and cash flow. As events related to the coronavirus continue, we are taking into consideration a wider range of

potential outcomes, including more severe downside scenarios. The effects of the pandemic could result in financial metrics that are weaker than expected; however, we see these issues as temporary and not reflective of the long-term financial profile or credit quality of LG&E.

Exhibit 1
Historical CFO Pre-WC, Total Debt and CFO Pre-WC to Debt (\$MM)



Source: Moody's Financial Metrics

Credit strengths

- » Supportive regulatory framework in Kentucky
- » Stable financial profile with transparent and predictable cash flow

Credit challenges

- » Slightly pressured credit metrics due to large capital investment program
- » High coal concentration in its generation fuel mix
- » Elevated carbon transition risk

Rating outlook

LG&E's stable outlook reflects our expectation that the regulatory environment in Kentucky will remain consistent and supportive. The stable outlook also incorporates our view that LG&E will continue to generate stable cash flow and adequate financial metrics while it executes a large capital investment program.

Factors that could lead to an upgrade

LG&E's rating could be upgraded if its financial metrics increase, including CFO pre-WC to debt at or above 26% on a sustained basis. An upgrade is also possible if LG&E's regulatory environment materially improves and provides more favorable regulatory recovery mechanisms. However, it is unlikely that LG&E's rating will be upgraded while the company is in the midst of a large capital investment program and faces a slight negative impact in cash flow due to tax reform.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moody's.com for the most updated credit rating action information and rating history.

Factors that could lead to a downgrade

LG&E's rating could be downgraded if there is a significant deterioration in the credit supportiveness of the regulatory environment. Additionally, the rating could be downgraded if its financial metrics deteriorate, such that CFO pre-WC to debt declines below 20% for an extended period of time.

Key indicators

Exhibit 2

Louisville Gas & Electric Company [1]

	Dec-16	Dec-17	Dec-18	Dec-19	LTM Jun-20
CFO Pre-W/C + Interest / Interest	8.9x	8.7x	7.6x	7.3x	7.3x
CFO Pre-W/C / Debt	31.1%	28.5%	23.9%	24.4%	24.8%
CFO Pre-W/C – Dividends / Debt	24.2%	18.9%	16.7%	16.5%	16.5%
Debt / Capitalization	35.3%	39.1%	39.7%	39.9%	38.7%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.
Source: Moody's Financial Metrics

Profile

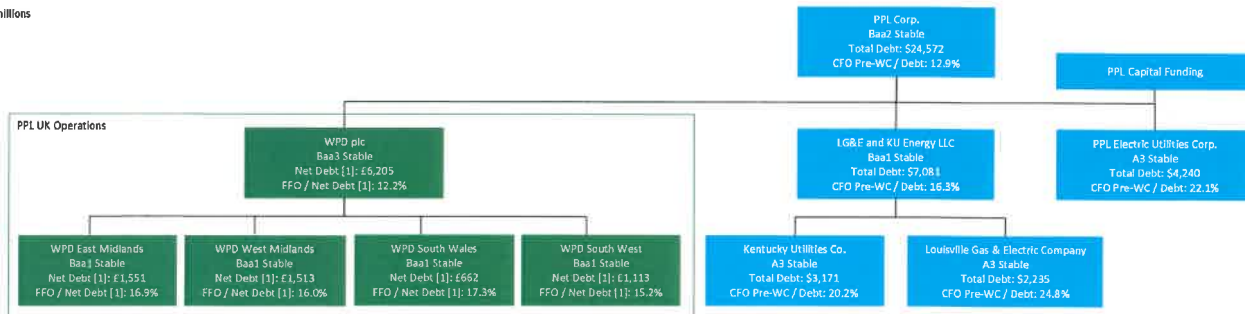
Louisville Gas and Electric Company (LG&E) is a wholly owned regulated public utility subsidiary of LG&E and KU Energy LLC (LKE, Baa1 stable) that is engaged in the generation, transmission and distribution of electricity and the storage, distribution and sale of natural gas in Kentucky. LG&E provides electric service to approximately 418,000 customers in Louisville and delivers natural gas service to approximately 329,000 customers in its electric service area and eight additional counties in Kentucky. LG&E is regulated by the Kentucky Public Service Commission.

LG&E and its affiliate, Kentucky Utilities Company (KU, A3 stable), are the two main operating entities of LKE. LKE is wholly owned by PPL Corporation (PPL, Baa2 stable), a diversified utility holding company headquartered in Allentown, PA.

Exhibit 3

Organizational Structure As of LTM 30 June 2020

\$ in millions



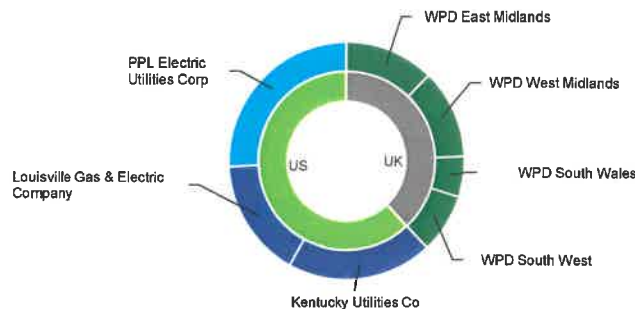
[1] As of 3/31/2020; CFO Pre-WC to Debt is not a key metric we use for WPD and subsidiaries. WPD and subsidiaries are assessed under the Regulated Electric and Gas Networks Industry Grid.

[2] Metrics are based on 'adjusted' financial data and incorporate Moody's Global Standard Adjustments for non-financial corporations.
Source: Moody's Financial Metrics

Exhibit 4

PPL's rate base breakdown between the US and UK jurisdictions

- Regulated network
- Regulated utility without generation
- Regulated utility with generation



Source: Company Reports

Detailed credit considerations

Supportive regulatory environment in Kentucky

We view the regulatory framework provided by Kentucky to be supportive. The KPSC has approved various tracker mechanisms that provide timely recovery of costs outside of a general rate case. Some of these authorized tracker mechanisms include a Fuel Adjustment Clause (FAC), an Environmental Cost Recovery Surcharge (ECR), a Gas Supply Clause (GSC), a Gas Line Tracker (GLT), and a Demand-Side Management (DSM) Cost Recovery Mechanism. The Kentucky operating utilities do not have decoupling mechanisms in place, which subjects LG&E's revenue to some volatility. However, the impact of non-weather related demand fluctuations on its revenue is minimized because of the DSM mechanism.

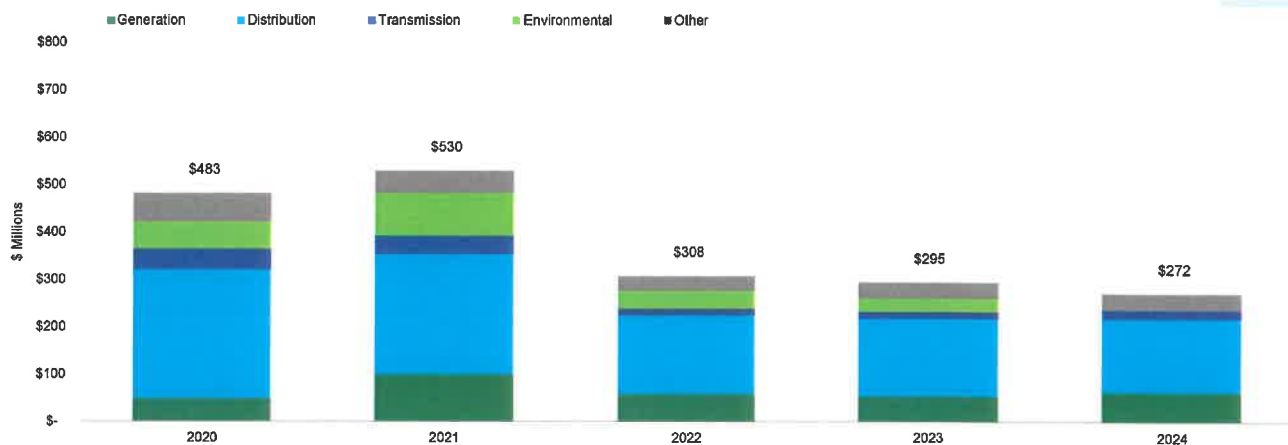
LG&E's latest general rate case concluded in April 2019. LG&E had requested a \$35 million electric rate increase and a \$25 million gas rate increase based on a 10.42% return on equity (ROE) and equity layer of 52.84%. The settlement approved by the KPSC resulted in a total revenue increase of about \$21 million based on a 9.725% ROE. Also, the KPSC approved the termination of the Tax Cuts and Jobs Act (TCJA) bill credit mechanism, which was used to reduce both electric and gas rates to reflect the impact of tax reform. With the new rates from the latest rate case implemented, the termination was implemented. This represented a total annual revenue increase of \$73 million for LG&E, effective as of May 2019.

Large capital investment plan in the near-term

LG&E is currently in the midst of a large capital investment plan and expects to spend approximately \$1.9 billion over the next five years including the investment that would be recovered under mechanism. Approximately \$1.0 billion will be spent on distribution facilities, \$322 million on generating facilities, \$214 million on environmental, \$132 million on transmission facilities, and \$207 million on other expenses. The total projected capital investment represents about 33% of LG&E's net book value of property, plant and equipment, which was about \$5.8 billion at the end of 2019.

Exhibit 5

Projected Capital Investment Plan



Source: Company Reports

We expect regulatory lag related to this capital investment plan to be somewhat moderated by Kentucky's supportive regulatory environment, especially regarding environmental investments through the ECR. The KPSC is also authorized to grant a return on construction work in progress (CWIP) in rate case proceedings, a credit positive. Moreover, the ECR minimizes regulatory lag for investments associated with coal combustion waste. The terms of the ECR allow LG&E to receive a return on and of investments two months after the capital is deployed. We view this to be credit supportive compared to the traditional ratemaking process where there would be longer regulatory lag due both to the length of the construction period and subsequent rate case proceedings.

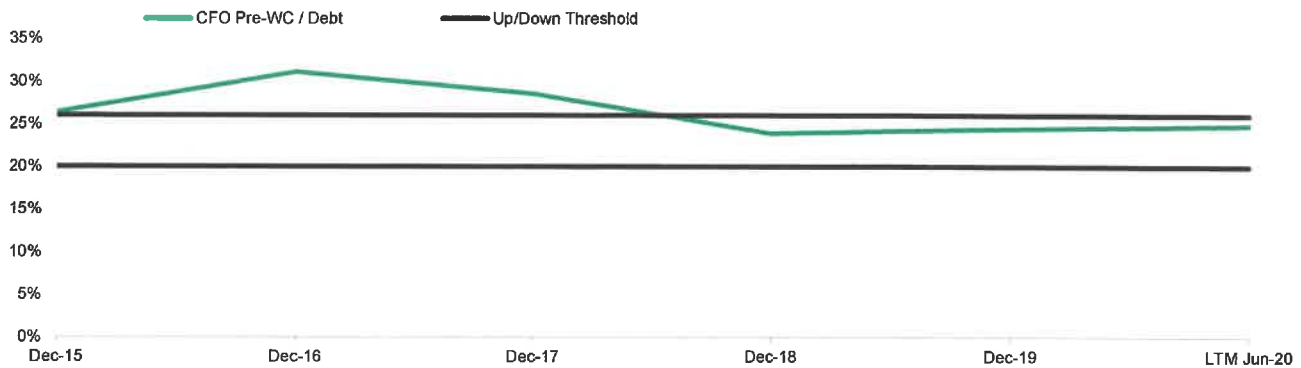
Stable financial profile, but slightly pressured credit metrics

Historically, LG&E has maintained a strong financial profile with its ratio of CFO pre-WC to debt staying in the mid to high-20% range. This metric was negatively impacted by the tax reform and we expect it to continue to weaken over the next 12-18 months, with the elevated capital investment the primary driver of the pressure. Furthermore, it is possible that metrics may weaken further due the negative impact of the COVID pandemic. However, we do not expect the impact to be material because the utility experienced an increase in the residential usage while commercial and industrial customer usage declined. In 2019, residential electric sales generated approximately 40% of LG&E's total revenue while commercial and industrial sales contributed the remainder.

LG&E's metrics are currently and will remain appropriately positioned for its credit profile. As of the last twelve month (LTM) period ending 30 June 2020, the utility's CFO pre-WC to debt was 24.8%, or 25.5% on average for the past three years. The decline in metrics from historical levels has been caused by elevated capital investments as well as the negative impact of tax reform. However, prudent cost recovery mechanisms that are in place should result in timely recovery of investments and help LG&E maintain its key credit metrics within an adequate range. Also, capital contributions received from LKE of approximately \$53 million as of LTM 30 June 2020 has slightly helped to mitigate the pressure on its cash flow.

Exhibit 6

LG&E's Historical CFO pre-WC to Debt vs Financial Metric Upgrade/Downgrade Thresholds



The financial metric threshold indicated are one of several factors that could result in an upgrade or downgrade of the ratings if they are above or below that level for a sustained period. Source: Moody's Financial Metrics

ESG considerations

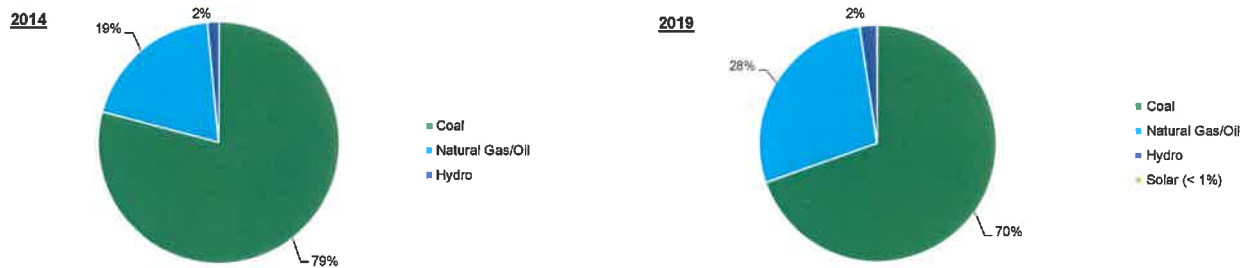
Environmental

LG&E has elevated carbon transition risk within the US regulated utility sector because it is a vertically integrated utility that has large, fossil based generation capacity. LG&E has total generation capacity of 2.8 GW, of which 1.9 GW (70%) is coal-fired, which provides the majority (86%) of LG&E's electricity generation output. The remaining 14% of the generating output is comprised mainly of gas/oil-fired, hydro, and solar facilities. LG&E's generation fuel mix became more diversified in 2015 when the new 660 MW Cane Run gas-fired power plant started commercial operations, replacing the retired Tyrone and Green River coal-fired power plants as well as the Cane Run coal plant.

LG&E and KU received approval from the KPSC to develop a 4 MW solar facility to service a solar share program. The solar share program is a voluntary program that allows customers to subscribe for capacity in the solar share facility. In January 2020, LG&E and KU requested approval from the KSPC for the purchase of 100 MW of solar power in connection with the green tariff option established in the most recent Kentucky rate cases. KSPC has approved the solar contract subject to changes. LG&E and KU will purchase the initial 20 years of output of a proposed third-party solar generation facility and resell the majority of the power as renewable energy to two large industrial customers and use the remaining power for other customers.

Exhibit 7

LG&E Generation Mix (MW)



Source: Company reports

Fuel concentration in coal is typically considered to be a significant credit negative. However, we do not view LG&E's high reliance on coal to be as negative as some other companies because the state of Kentucky is very supportive of the coal industry. This support is evidenced by the ECR, which provides the company with credit supportive terms for its investments in coal-related environmental expenditures. However, LG&E is exposed to the risk of potentially needing to make a more rapid transition to clean energy in the future if carbon policies change.

PPL has enhanced transparency and disclosure, especially related to its environmental risks, over the last three years. PPL published a 2019 sustainability report, has set a more aggressive carbon reduction goal of at least 80% from 2010 levels by 2050 and has accelerated its previous 70% goal by 10 years to 2040. It also reiterated the assessment outcome for considering a two-degree scenario analysis based on the recommendations of the Task Force on Climate-Related Financial Disclosure (TCFD). Under these carbon regulation policy scenarios, PPL's analysis indicated that CO₂ emissions from the company's Kentucky utilities' generation assets would be reduced 45-90% from 2005 levels by 2050.

Social

Social risks are primarily related to LG&E's customer and regulatory relations as well as demographic and societal trends. LG&E's regulatory environment, as well as its interaction with the KPSC, is important in considering the company's social risk. Also, the safety and reliability of its operations are extremely important social considerations. Given recent developments related to the COVID-19 pandemic, there is a possibility of increasing social risk longer term as the affordability of the utility bill and prolonged recessionary impact have a negative impact on LG&E.

Governance

As a subsidiary of PPL, corporate governance considerations include the financial policy and risk management of its parent company. We note that a stable financial position is an important characteristic for managing environmental and social risks.

Liquidity analysis

We expect LG&E to maintain an adequate liquidity profile over the next 12-18 months. Although the utility has an elevated capital investment program over the next few years, we anticipate that its liquidity will be supported by relatively stable and predictable cash flows and good access to capital markets.

LG&E's liquidity is supported by a \$500 million syndicated credit facility that expires in January 2024. As of 30 June 2020, the credit facility had \$500 million of available capacity. LG&E's credit facility contains one financial covenant, a limitation on the ratio of debt to capitalization of 70%, which the company was in compliance with at the end of the second quarter of 2020. The facility does not contain a material adverse change clause.

Over the LTM period ending 30 June 2020, LG&E generated cash flow from operations of approximately \$553 million, spent about \$483 million in capital investments and paid \$187 million in dividends, resulting in a negative free cash flow of approximately \$122 million. The shortfall was partially financed with equity contributions from the parent. Due to the high level of planned capital investments, we expect LG&E to remain in a negative free cash flow position over the next 12-18 months.

LG&E's next long-term debt puts are \$128 million of revenue bonds with a mandatory purchase in April 2021, \$70 million of first mortgage bonds due May 2021, \$66 million of revenue bonds with a mandatory purchase in June 2021, and \$27.5 million of first mortgage bonds due September 2021, respectively. The next stated debt maturity is not until 2025 when \$300 million of senior secured notes are due.

LG&E and KU Energy (LKE), the intermediate parent company of LG&E, manages the liquidity of its two subsidiaries on a consolidated basis, although each utility has a separate credit facility. KU has a separate \$400 million syndicated credit facility maturing in January 2024. As of 30 June 2020, KU had all \$400 million available. The facility contains a financial covenant requiring that the companies' debt to total capitalization not exceed 70%. All entities were in compliance as of 30 June 2020.

Rating methodology and scorecard factors

Exhibit 8

Rating Factors

Louisville Gas & Electric Company

Regulated Electric and Gas Utilities Industry Scorecard [1][2]	Current LTM 6/30/2020		Moody's 12-18 Month Forward View As of Date Published [3]	
	Measure	Score	Measure	Score
Factor 1 : Regulatory Framework (25%)				
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	A	A	A	A
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	Baa	Baa	Baa	Baa
b) Sufficiency of Rates and Returns	A	A	A	A
Factor 3 : Diversification (10%)				
a) Market Position	Baa	Baa	Baa	Baa
b) Generation and Fuel Diversity	Baa	Baa	Baa	Baa
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	7.6x	Aa	6.5x - 7.5x	Aa
b) CFO pre-WC / Debt (3 Year Avg)	25.5%	A	23% - 25%	A
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	18.0%	A	13% - 18%	Baa
d) Debt / Capitalization (3 Year Avg)	38.9%	A	38% - 40%	A
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		A2		A3
HoldCo Structural Subordination Notching		0		0
a) Scorecard-Indicated Outcome		A2		A3
b) Actual Rating Assigned		A3		A3

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 6/30/2020(L)

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

Source: Moody's Financial Metrics™

Appendix

Exhibit 9

Cash Flow and Credit Metrics [1]

CF Metrics	Dec-16	Dec-17	Dec-18	Dec-19	LTM Jun-20
As Adjusted					
FFO	589	557	527	548	549
+/- Other	(7)	9	(8)	10	6
CFO Pre-WC	582	566	519	558	555
+/- ΔWC	11	(22)	29	(19)	(2)
CFO	593	544	548	539	553
- Div	128	192	156	182	187
- Capex	452	471	567	493	483
FCF	13	(119)	(175)	(136)	(117)
(CFO Pre-W/C) / Debt	31.1%	28.5%	23.9%	24.4%	24.8%
(CFO Pre-W/C - Dividends) / Debt	24.2%	18.9%	16.7%	16.5%	16.5%
FFO / Debt	31.4%	28.1%	24.3%	24.0%	24.6%
RCF / Debt	24.6%	18.4%	17.1%	16.0%	16.2%
Revenue	1,430	1,453	1,496	1,500	1,485
Cost of Good Sold	457	451	496	444	400
Interest Expense	74	73	79	88	89
Net Income	205	216	204	231	242
Total Assets	6,360	6,619	6,947	7,133	7,156
Total Liabilities	3,900	4,107	4,275	4,390	4,316
Total Equity	2,460	2,512	2,672	2,743	2,840

[1] All figures and ratios are calculated using Moody's estimates and standard adjustments. Periods are Financial Year-End unless indicated. LTM = Last Twelve Months
Source: Moody's Financial Metrics

Exhibit 10

Peer Comparison Table [1]

(in US millions)	Louisville Gas & Electric Company			Kentucky Power Company			Black Hills Power, Inc.			Empire District Electric Company (The)		
	A3 Stable			Baa3 Stable			A3 Stable			Baa1 Stable		
	FYE Dec-18	FYE Dec-19	LTM Jun-20	FYE Dec-18	FYE Dec-19	LTM Jun-20	FYE Dec-18	FYE Dec-19	LTM Jun-20	FYE Dec-18	FYE Dec-19	LTM Jun-20
Revenue	1,496	1,500	1,485	642	619	579	298	291	277	698	644	602
CFO Pre-W/C	519	558	555	95	93	97	95	89	88	265	211	209
Total Debt	2,171	2,283	2,235	951	1,037	1,088	398	447	483	912	898	898
CFO Pre-W/C / Debt	23.9%	24.4%	24.8%	10.0%	8.9%	8.9%	23.9%	19.9%	18.1%	29.0%	23.5%	23.3%
CFO Pre-W/C - Dividends / Debt	16.7%	16.5%	16.5%	10.0%	8.4%	8.9%	14.9%	19.9%	14.0%	18.6%	20.2%	21.6%
Debt / Capitalization	39.7%	39.9%	38.7%	45.6%	46.4%	47.0%	43.6%	44.4%	46.2%	44.9%	42.8%	42.5%

[1] All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months. RUR* = Ratings under Review, where UPG = for upgrade and DNC = for downgrade
Source: Moody's Financial Metrics

Ratings

Exhibit 11

Category	Moody's Rating
LOUISVILLE GAS & ELECTRIC COMPANY	
Outlook	Stable
Issuer Rating	A3
First Mortgage Bonds	A1
Senior Secured	A1
Sr Unsec Bank Credit Facility	A3
Bkd LT IRB/PC	A1
Commercial Paper	P-2
Bkd Other Short Term	P-2
ULT PARENT: PPL CORPORATION	
Outlook	Stable
Issuer Rating	Baa2
PARENT: LG&E AND KU ENERGY LLC	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1

Source: Moody's Investors Service

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FEBRUARY 7, 2019 1

Outlook: Stable

The stable rating outlook on LG&E reflects that of parent PPL Corp. (PPL). The stable outlook over the next 24 months is based on PPL's excellent business risk profile, which we view to be at the upper end of the range, and significant financial risk profile, which is at the lower end of the range. Under our base-case scenario, we expect that adjusted funds from operations (FFO) to debt will range from 13%-14%, while adjusted debt to EBITDA will remain elevated at over 5x.

Downside scenario

We could lower the ratings over the next 24 months on PPL and its subsidiaries if core credit ratios weakened enough that adjusted FFO to debt fell below 13% on a consistent basis while still at the current level of business risk.

Upside scenario

Given our assessment of business risk and our base-case scenario for financial performance, we do not anticipate higher rating during the outlook period. However, higher ratings would largely depend on PPL consistently achieving adjusted FFO to debt of more than 18% while maintaining the current level of business risk.

Our Base-Case Scenario

Assumptions	Key Metrics
-------------	-------------

- In 2018, gross margin is affected by tax reform-related customer bill credits.
- Beginning in 2019, gross margin improves due to timely recovery of costs and from rate cases.
- Higher capital expenditures in 2019 of around \$590 million, reflecting upgrades to distribution equipment and improvements to generation assets to comply with environmental regulations.
- Annual dividends of \$165 million.
- All debt maturities refinanced.

	2019E	2020E	2021E
Adjusted FFO to debt (%)	19-21	19-21	-
Adjusted FFO cash interest coverage (x)	6.5-7.1	6.6-7.2	-
Adjusted debt to EBITDA (x)	3.6-4	3.4-3.8	-

E--Estimate. FFO--Funds from operations.

Base-case projections

- After dividends and elevated capital spending, discretionary cash flow is expected to be negative and partly funded with debt.
- Adjusted FFO to debt declines to around 20% after the impact of U.S. tax reform.

- Debt leverage as reflected by debt to EBITDA remains in the 3.5x-4x range.

Company Description

LG&E, operating in and around Louisville, Ky., is a vertically integrated electric utility serving 400,000 customers and a natural gas distribution utility serving around 320,000 customers.

Business Risk: Excellent

We assess LG&E's business risk profile based primarily on the company's regulated utilities, which comprise vertically integrated electric and natural gas distribution operations, as well as Kentucky's generally constructive regulatory framework.

With its customer base of about 400,000 electric and about 320,000 natural gas customers, LG&E has some scale. Its largely residential and commercial customer base insulates the company from fluctuations in demand and stabilizes its cash flows. Our assessment also accounts for the company's moderate operating diversity due to its electric and natural gas operations.

The company has about 3,000 megawatts of generation capacity, which has higher operating risk than transmission and distribution operations. The company has been upgrading its coal-fired generation plants to comply with environmental regulations. While the capital costs of these upgrades are significant, spending can be recovered through an environmental cost recovery mechanism, which limits regulatory lag and supports the credit profile. Under Kentucky Public Service Commission regulation, the company benefits from other mechanisms such as a gas line tracker and a pass-through fuel cost mechanism, which help stabilize of the company's returns. Moreover, the company's low-cost, coal-fired generation and efficient operations contribute to overall competitive rates for customers.

Peer comparison

LG&E is in line with regulated electricity generation and natural gas distribution peers such as Southern Indiana Gas & Electric Co. (SIGECO) as well as Wisconsin Public Service Corp. (WPS). LG&E has greater customer scale than the smaller SIGECO, which has only 150,000 electricity and 110,000 gas customers in Indiana. Similar to LG&E in Kentucky, SIGECO does benefit from a generally supportive regulatory environment in Indiana as well as various recovery mechanisms like fuel and purchased gas surcharges. In 2019, we expect LG&E to have weaker cash flow measures than SIGECO. We view WPS as a similarly sized peer to LG&E because it has 450,000 electric and 325,000 natural gas customers. WPS' timely recovery of costs through regulatory mechanisms and stable operating cash flow contribute to FFO to debt of about 21%, about in line with LG&E.

Financial Risk: Significant

Under our base-case scenario, we expect that LG&E's adjusted FFO to debt will be in the 19%-21% range in 2019 as customer bill credits from the tax reform are only modestly offset by other revenue increases. In addition, ongoing

discretionary cash flow deficits due to heightened capital expenditures are expected to be at least partly funded externally with debt. We anticipate that debt leverage, as indicated by debt to EBITDA, will remain around 3.5x.

In 2020 and 2021, we anticipate that cost recovery and potential rate cases will lift credit measures modestly. We base our risk assessment on our medial table benchmarks, which are more moderate than those used for a typical corporate issuer. This reflects the company's steady cash flow and rate-regulated utility operations and effective regulatory risk management.

Liquidity: Adequate

We assess LG&E's stand-alone liquidity as adequate because we believe its liquidity sources are likely to cover uses by more than 1.1x over the next 12 months and meet cash outflows even if EBITDA declines 10%. We believe LG&E has sound banking relationships, the ability to absorb high-impact low probability events without the need for refinancing, and a satisfactory standing in the credit markets.

Principal Liquidity Sources	Principal Liquidity Uses
<ul style="list-style-type: none"> • Estimated cash FFO of about \$550 million; and • Revolving credit facility availability of \$500 million. 	<ul style="list-style-type: none"> • Debt maturities of about \$375 million; • Capital spending of about \$350 million; and • Dividends of about \$165 million.

Debt maturities

- 2019: \$334 million
- 2020: \$0
- 2021: \$0
- 2022: \$0

Covenant Analysis

Compliance expectations

As of Sept. 30, 2018, LG&E was in compliance with the financial covenants in its credit facilities and had sufficient cushion. Under our base-case scenario, we expect LG&E will remain in compliance with these covenants. We expect that even if forecast EBITDA declines 10%, the company will remain in compliance with the covenants.

Requirements

- Total debt-to-capitalization ratio of 70% or less.
- The covenant thresholds remain unchanged through the expiration of the credit facility in 2023.

Environmental, Social, And Governance

Environmental factors are material in our rating analysis, while social and governance factors are not.

Most of the total generation capacity--about 3,000 megawatts--is from coal, which represents an environmental risk factor. By 2050, PPL intends to reduce its carbon footprint by 70%. In Kentucky, the company is seeking a green energy tariff that would help grow renewable energy. The company expects to replace much of its coal-based generation with a combination of natural gas and renewables.

Social factors are neutral to our ESG assessment and are consistent with what we see across the industry for other publicly traded utilities. By pursuing greater renewable generation, the company is meeting customer demand for greener energy. Governance factors are also neutral to our ESG assessment, and the company's governance practices are consistent with what we see across the industry for other publicly traded utilities.

Group Influence

Under our group rating methodology we consider LG&E a core subsidiary of parent PPL Corp., reflecting our view that LG&E is highly unlikely to be sold, is integral to the group's overall strategy, possesses a strong long-term commitment from senior management, and is closely linked to the parent's name and reputation. As a result, the issuer credit rating on LG&E is 'A-', in line with the group credit profile of 'a-'.

Issue Ratings - Subordination Analysis

The short-term rating on LG&E is 'A-2', based on our issuer credit rating.

Issue Ratings - Recovery Analysis

Key analytical factors

LG&E's first-mortgage bonds benefit from a first-priority lien on substantially all of the utility's real property owned or subsequently acquired. Collateral coverage of over 1.5x supports a recovery rating of '1+' and an issue rating one notch above the issuer credit rating

Ratings Score Snapshot

Issuer Credit Rating

A-/Stable/A-2

Business risk: Excellent

- **Country risk:** Very low
- **Industry risk:** Very low
- **Competitive position:** Excellent

Financial risk: Significant

- **Cash flow/Leverage:** Significant

Anchor: a-

Modifiers

- **Diversification/Portfolio effect:** Neutral (no impact)
- **Capital structure:** Neutral (no impact)
- **Financial policy:** Neutral (no impact)
- **Liquidity:** Adequate (no impact)
- **Management and governance:** Satisfactory (no impact)
- **Comparable rating analysis:** Neutral (no impact)

Stand-alone credit profile : a-

- **Group credit profile:** a-
- **Entity status within group:** Core (no impact)

Related Criteria

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- Criteria - Corporates - General: Corporate Methodology, Nov. 19, 2013
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- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities And Insurers, Nov. 13, 2012
- General Criteria: Use Of CreditWatch And Outlooks, Sept. 14, 2009

- Criteria - Insurance - General: Hybrid Capital Handbook: September 2008 Edition, Sept. 15, 2008

Business And Financial Risk Matrix						
Business Risk Profile	Financial Risk Profile					
	Minimal	Modest	Intermediate	Significant	Aggressive	Highly leveraged
Excellent	aaa/aa+	aa	a+/a	a-	bbb	bbb-/bb+
Strong	aa/aa-	a+/a	a-/bbb+	bbb	bb+	bb
Satisfactory	a/a-	bbb+	bbb/bbb-	bbb-/bb+	bb	b+
Fair	bbb/bbb-	bbb-	bb+	bb	bb-	b
Weak	bb+	bb+	bb	bb-	b+	b/b-
Vulnerable	bb-	bb-	bb-/b+	b+	b	b-

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Louisville Gas & Electric Co.

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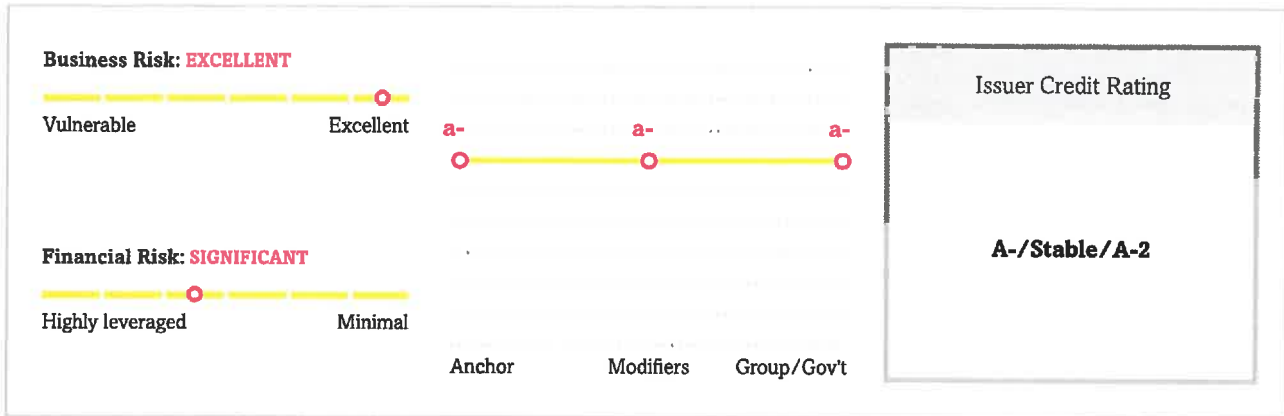
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Ratings Score Snapshot

Related Criteria

Louisville Gas & Electric Co.



Credit Highlights

Overview	
Key strengths	Key risks
Vertically integrated electric and natural gas distribution utility.	Geographic concentration in Louisville, Ky. and modest customer base has limited scale.
Credit-supportive and constructive regulatory environment in Kentucky.	Negative discretionary cash flow after capital spending and dividends.
Balanced capital structure supports overall credit quality.	Generation subject to environmental compliance rules.
	Tax reform temporarily weakens operating cash flow.

Kentucky's regulation supports credit quality. Louisville Gas & Electric Co. (LG&E) benefits from other mechanisms such as a gas line tracker and a pass-through fuel cost mechanism that help stabilize operating cash flow.

Debt leverage remains modest for regulated utilities overall. Debt leverage, as reflected in debt to EBITDA, is expected to remain modest for utilities in the mid- to high-3x range over the next few years, in part from timely cost recovery through rates.

Capital spending has been high as a result of environmental compliance. The company has had higher capital spending to comply with the Environmental Protection Agency's (EPA's) Clean Air Act rules for coal combustion waste and byproducts created through coal-fired generation. LG&E is entitled to cost recovery through an environmental cost recovery mechanism.

Outlook: Stable

The stable rating outlook on LG&E reflects that of parent PPL Corp. (PPL). The stable outlook over the next 24 months is based on PPL's excellent business risk profile, which we view to be at the upper end of the range, and significant financial risk profile, which is at the lower end of the range. Under our base-case scenario, we expect that adjusted funds from operations (FFO) to debt will range from 13%-14%, while adjusted debt to EBITDA will remain elevated at over 5x.

Downside scenario

We could lower the ratings over the next 24 months on PPL and its subsidiaries if core credit ratios weakened enough that adjusted FFO to debt fell below 13% on a consistent basis while still at the current level of business risk.

Upside scenario

Given our assessment of business risk and our base-case scenario for financial performance, we do not anticipate higher rating during the outlook period. However, higher ratings would largely depend on PPL consistently achieving adjusted FFO to debt of more than 18% while maintaining the current level of business risk.

Our Base-Case Scenario

Assumptions

- In 2018, gross margin is affected by tax reform-related customer bill credits.
- Beginning in 2019, gross margin improves due to timely recovery of costs and from rate cases.
- Higher capital expenditures in 2019 of around \$590 million, reflecting upgrades to distribution equipment and improvements to generation assets to comply with environmental regulations.
- Annual dividends of \$165 million.
- All debt maturities refinanced.

Key Metrics

	2019E	2020E	2021E
Adjusted FFO to debt (%)	19-21	19-21	-
Adjusted FFO cash interest coverage (x)	6.5-7.1	6.6-7.2	-
Adjusted debt to EBITDA (x)	3.6-4	3.4-3.8	-

E--Estimate. FFO--Funds from operations.

Base-case projections

- After dividends and elevated capital spending, discretionary cash flow is expected to be negative and partly funded with debt.
- Adjusted FFO to debt declines to around 20% after the impact of U.S. tax reform.

- Debt leverage as reflected by debt to EBITDA remains in the 3.5x-4x range.

Company Description

LG&E, operating in and around Louisville, Ky., is a vertically integrated electric utility serving 400,000 customers and a natural gas distribution utility serving around 320,000 customers.

Business Risk: Excellent

We assess LG&E's business risk profile based primarily on the company's regulated utilities, which comprise vertically integrated electric and natural gas distribution operations, as well as Kentucky's generally constructive regulatory framework.

With its customer base of about 400,000 electric and about 320,000 natural gas customers, LG&E has some scale. Its largely residential and commercial customer base insulates the company from fluctuations in demand and stabilizes its cash flows. Our assessment also accounts for the company's moderate operating diversity due to its electric and natural gas operations.

The company has about 3,000 megawatts of generation capacity, which has higher operating risk than transmission and distribution operations. The company has been upgrading its coal-fired generation plants to comply with environmental regulations. While the capital costs of these upgrades are significant, spending can be recovered through an environmental cost recovery mechanism, which limits regulatory lag and supports the credit profile. Under Kentucky Public Service Commission regulation, the company benefits from other mechanisms such as a gas line tracker and a pass-through fuel cost mechanism, which help stabilize of the company's returns. Moreover, the company's low-cost, coal-fired generation and efficient operations contribute to overall competitive rates for customers.

Peer comparison

LG&E is in line with regulated electricity generation and natural gas distribution peers such as Southern Indiana Gas & Electric Co. (SIGECO) as well as Wisconsin Public Service Corp. (WPS). LG&E has greater customer scale than the smaller SIGECO, which has only 150,000 electricity and 110,000 gas customers in Indiana. Similar to LG&E in Kentucky, SIGECO does benefit from a generally supportive regulatory environment in Indiana as well as various recovery mechanisms like fuel and purchased gas surcharges. In 2019, we expect LG&E to have weaker cash flow measures than SIGECO. We view WPS as a similarly sized peer to LG&E because it has 450,000 electric and 325,000 natural gas customers. WPS' timely recovery of costs through regulatory mechanisms and stable operating cash flow contribute to FFO to debt of about 21%, about in line with LG&E.

Table 1

Peer Comparison			
Industry sector: combo			
	Louisville Gas & Electric Co.	Southern Indiana Gas & Electric Co.	Wisconsin Public Service Corp.
Rating as of Jan. 15, 2019	A-/Stable/A-2	A-/Watch Neg/--	A-/Stable/A-2
--Fiscal year ended Dec. 31, 2017--			
(Mil. \$)			
Revenues	1,453.0	662.0	1,485.4
EBITDA	650.4	252.3	444.0
FFO	551.9	181.6	349.8
Net income from continuing operations	213.0	79.9	154.9
Cash flow from operations	537.2	151.8	529.5
Capital expenditures	459.2	150.0	356.0
Free operating cash flow	78.0	1.8	173.5
Discretionary cash flow	(114.0)	(53.1)	(21.5)
Cash and short-term investments	15.0	2.3	7.9
Debt	2,154.8	740.6	1,569.0
Equity	2,527.0	873.0	1,617.3
Adjusted ratios			
EBITDA margin (%)	44.8	38.1	29.9
Return on capital (%)	7.6	8.4	7.5
EBITDA interest coverage (x)	7.2	6.8	6.9
FFO cash interest coverage (X)	9.9	6.2	7.3
Debt/EBITDA (x)	3.3	2.9	3.5
FFO/debt (%)	25.6	24.5	22.3
Cash flow from operations/debt (%)	24.9	20.5	33.7
Free operating cash flow/debt (%)	3.6	0.2	11.1
Discretionary cash flow/debt (%)	(5.3)	(7.2)	(1.4)

FFO—Funds from operations.

Table 2

Peer Metrics			
	Louisville Gas & Electric	Southern Indiana Gas & Electric Co.	Wisconsin Public Service Corp.
Long-term (foreign currency)	A-/Stable	BBB+/Stable	A-/Stable
Short-term (foreign currency)	A-2		A-2
Business risk profile	Excellent	Excellent	Excellent
Financial risk profile	Significant	Significant	Significant
Anchor	a-	a-	a-
Capital structure	Neutral	Neutral	Neutral
Liquidity	Adequate	Adequate	Adequate
Financial policy	Neutral	Neutral	Neutral
Management/governance	Satisfactory	Satisfactory	Satisfactory

Table 2

Peer Metrics (cont.)			
	Louisville Gas & Electric	Southern Indiana Gas & Electric Co.	Wisconsin Public Service Corp.
Comparable rating analysis	Neutral	Positive	Neutral
Stand-alone credit profile	a-	a	a-
GRM adjustment	0	-2	0
Issuer credit rating	A-	BBB+	A-

GRM—Group rating methodology.

Financial Risk: Significant

Under our base-case scenario, we expect that LG&E's adjusted FFO to debt will be in the 19%-21% range in 2019 as customer bill credits from the tax reform are only modestly offset by other revenue increases. In addition, ongoing discretionary cash flow deficits due to heightened capital expenditures are expected to be at least partly funded externally with debt. We anticipate that debt leverage, as indicated by debt to EBITDA, will remain around 3.5x.

In 2020 and 2021, we anticipate that cost recovery and potential rate cases will lift credit measures modestly. We base our risk assessment on our medial table benchmarks, which are more moderate than those used for a typical corporate issuer. This reflects the company's steady cash flow and rate-regulated utility operations and effective regulatory risk management.

Table 3

Financial Summary					
Industry sector: combo					
--Fiscal year ended Dec. 31--					
	2017	2016	2015	2014	2013
Rating history	A-/Stable/A-2	A-/Stable/A-2	A-/Stable/A-2	BBB/Watch Pos/A-2	BBB/Stable/A-2
(Mil. \$)					
Revenues	1,453.0	1,430.0	1,444.0	1,533.0	1,410.0
EBITDA	650.4	621.8	564.1	495.0	463.2
FFO	551.9	536.1	498.5	454.5	342.6
Net income from continuing operations	213.0	203.0	185.0	169.0	163.0
Cash flow from operations	537.2	523.3	570.6	374.5	370.7
Capital expenditures	459.2	440.2	689.9	656.0	577.0
Free operating cash flow	78.0	83.1	(119.3)	(281.5)	(206.3)
Dividends paid	192.0	128.0	119.0	112.0	99.0
Discretionary cash flow	(114.0)	(44.9)	(238.3)	(393.5)	(305.3)
Debt	2,154.8	2,105.7	2,120.5	1,785.1	1,574.9
Preferred stock	0.0	0.0	0.0	0.0	0.0
Equity	2,527.0	2,476.0	2,330.0	2,174.0	1,960.0
Debt and equity	4,681.8	4,581.7	4,450.5	3,959.1	3,534.9

Table 3

Financial Summary (cont.)					
Industry sector: combo					
	--Fiscal year ended Dec. 31--				
	2017	2016	2015	2014	2013
Adjusted ratios					
EBITDA margin (%)	44.8	43.5	39.1	32.3	32.8
EBITDA interest coverage (x)	7.2	6.8	7.5	8.8	9.9
FFO cash interest coverage (x)	9.9	9.7	11.9	11.1	10.8
Debt/EBITDA (x)	3.3	3.4	3.8	3.6	3.4
FFO/debt (%)	25.6	25.5	23.5	25.5	21.8
Cash flow from operations/debt (%)	24.9	24.9	26.9	21.0	23.5
Free operating cash flow/debt (%)	3.6	3.9	(5.6)	(15.8)	(13.1)
Discretionary cash flow/debt (%)	(5.3)	(2.1)	(11.2)	(22.0)	(19.4)
Net cash flow/capex (%)	78.4	92.7	55.0	52.2	42.2
Return on capital (%)	7.6	7.7	7.5	7.4	7.8
Return on common equity (%)	8.5	8.4	8.2	8.2	8.6
Common dividend payout ratio (unadjusted) (%)	90.1	63.1	64.3	66.3	60.7

FFO—Funds from operations.

Liquidity: Adequate

We assess LG&E's stand-alone liquidity as adequate because we believe its liquidity sources are likely to cover uses by more than 1.1x over the next 12 months and meet cash outflows even if EBITDA declines 10%. We believe LG&E has sound banking relationships, the ability to absorb high-impact low probability events without the need for refinancing, and a satisfactory standing in the credit markets.

Principal Liquidity Sources

- Estimated cash FFO of about \$550 million; and
- Revolving credit facility availability of \$500 million.

Principal Liquidity Uses

- Debt maturities of about \$375 million;
- Capital spending of about \$350 million; and
- Dividends of about \$165 million.

Debt maturities

- 2019: \$334 million
- 2020: \$0
- 2021: \$0
- 2022: \$0

Covenant Analysis

Compliance expectations

As of Sept. 30, 2018, LG&E was in compliance with the financial covenants in its credit facilities and had sufficient cushion. Under our base-case scenario, we expect LG&E will remain in compliance with these covenants. We expect that even if forecast EBITDA declines 10%, the company will remain in compliance with the covenants.

Requirements

- Total debt-to-capitalization ratio of 70% or less.
- The covenant thresholds remain unchanged through the expiration of the credit facility in 2023.

Environmental, Social, And Governance

Environmental factors are material in our rating analysis, while social and governance factors are not.

Most of the total generation capacity--about 3,000 megawatts--is from coal, which represents an environmental risk factor. By 2050, PPL intends to reduce its carbon footprint by 70%. In Kentucky, the company is seeking a green energy tariff that would help grow renewable energy. The company expects to replace much of its coal-based generation with a combination of natural gas and renewables.

Social factors are neutral to our ESG assessment and are consistent with what we see across the industry for other publicly traded utilities. By pursuing greater renewable generation, the company is meeting customer demand for greener energy. Governance factors are also neutral to our ESG assessment, and the company's governance practices are consistent with what we see across the industry for other publicly traded utilities.

Group Influence

Under our group rating methodology we consider LG&E a core subsidiary of parent PPL Corp., reflecting our view that LG&E is highly unlikely to be sold, is integral to the group's overall strategy, possesses a strong long-term commitment from senior management, and is closely linked to the parent's name and reputation. As a result, the issuer credit rating on LG&E is 'A-', in line with the group credit profile of 'a-'.

Issue Ratings - Subordination Analysis

The short-term rating on LG&E is 'A-2', based on our issuer credit rating.

Issue Ratings - Recovery Analysis

Key analytical factors

LG&E's first-mortgage bonds benefit from a first-priority lien on substantially all of the utility's real property owned or subsequently acquired. Collateral coverage of over 1.5x supports a recovery rating of '1+' and an issue rating one notch above the issuer credit rating

Reconciliation

Table 4

Reconciliation Of Louisville Gas & Electric Co. Reported Amounts With S&P Global Ratings' Adjusted Amounts
(Mil. \$)

--Rolling 12 months ended Sept. 30, 2018--

Louisville Gas & Electric Co. reported amounts.

	Debt	Shareholders' equity	Revenues	EBITDA	Operating income	Interest expense	EBITDA	Cash flow from operations	Dividends paid	Capital expenditures
	1,984	2,645	1,491	599	406	75	599	504	155	585
S&P Global Ratings' adjustments										
Interest expense (reported)	--	--	--	--	--	--	(75)	--	--	--
Interest income (reported)	--	--	--	--	--	--	--	--	--	--
Current tax expense (reported)	--	--	--	--	--	--	(7)	--	--	--
Operating leases	33	--	--	15	3	3	12	12	--	--
Postretirement benefit obligations/deferred compensation	1	--	--	5	5	0	5	(1)	--	--
Surplus cash	(11)	--	--	--	--	--	--	--	--	--
Power purchase agreements	74	--	--	6	5	5	1	1	--	1
Asset retirement obligations	85	--	--	7	7	7	(3)	13	--	--
Nonoperating income (expense)	--	--	--	--	(11)	--	--	--	--	--
Debt - accrued interest not included in reported debt	24	--	--	--	--	--	--	--	--	--
Debt - issuance cost	11	--	--	--	--	--	--	--	--	--
EBITDA - other income/(expense)	--	--	--	13	13	--	13	--	--	--
EBITDA - other	--	--	--	(4)	(4)	--	(4)	--	--	--
D&A - other	--	--	--	--	(13)	--	--	--	--	--
Interest expense - other	--	--	--	--	--	5	(5)	--	--	--
Total adjustments	216	0	0	42	5	19	(62)	25	0	1

Table 4

Reconciliation Of Louisville Gas & Electric Co. Reported Amounts With S&P Global Ratings' Adjusted Amounts (Mil. \$) (cont.)

S&P Global Ratings' adjusted amounts

	Debt	Equity	Revenues	EBITDA	EBIT	Interest expense	Funds from Operations	Cash flow from operations	Dividends paid	Capital expenditures
	2,200	2,645	1,491	641	411	94	537	529	155	586

D&A--Depreciation and amortization.

Ratings Score Snapshot

Issuer Credit Rating

A-/Stable/A-2

Business risk: Excellent

- **Country risk:** Very low
- **Industry risk:** Very low
- **Competitive position:** Excellent

Financial risk: Significant

- **Cash flow/Leverage:** Significant

Anchor: a-

Modifiers

- **Diversification/Portfolio effect:** Neutral (no impact)
- **Capital structure:** Neutral (no impact)
- **Financial policy:** Neutral (no impact)
- **Liquidity:** Adequate (no impact)
- **Management and governance:** Satisfactory (no impact)
- **Comparable rating analysis:** Neutral (no impact)

Stand-alone credit profile : a-

- **Group credit profile:** a-
- **Entity status within group:** Core (no impact)

Related Criteria

- Criteria - Corporates - General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
- Criteria - Corporates - General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers,

Dec. 16, 2014

- Criteria - Corporates - General: Corporate Methodology: Ratios And Adjustments, Nov. 19, 2013
- Criteria - Corporates - General: Corporate Methodology, Nov. 19, 2013
- Criteria - Corporates - Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- General Criteria: Group Rating Methodology, Nov. 19, 2013
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- Criteria - Corporates - Utilities: Collateral Coverage And Issue Notching Rules For '1+' And '1' Recovery Ratings On Senior Bonds Secured By Utility Real Property, Feb. 14, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities And Insurers, Nov. 13, 2012
- General Criteria: Use Of CreditWatch And Outlooks, Sept. 14, 2009
- Criteria - Insurance - General: Hybrid Capital Handbook: September 2008 Edition, Sept. 15, 2008

Business And Financial Risk Matrix

Business Risk Profile	Financial Risk Profile					
	Minimal	Modest	Intermediate	Significant	Aggressive	Highly leveraged
Excellent	aaa/aa+	aa	a+/a	a-	bbb	bbb-/bb+
Strong	aa/aa-	a+/a	a-/bbb+	bbb	bb+	bb
Satisfactory	a/a-	bbb+	bbb/bbb-	bbb-/bb+	bb	b+
Fair	bbb/bbb-	bbb-	bb+	bb	bb-	b
Weak	bb+	bb+	bb	bb-	b+	b/b-
Vulnerable	bb-	bb-	bb-/b+	b+	b	b-

Ratings Detail (As Of February 7, 2019)

Louisville Gas & Electric Co.

Issuer Credit Rating	A-/Stable/A-2
Commercial Paper	
Local Currency	A-2
Senior Secured	A

Issuer Credit Ratings History

01-Jun-2015	Foreign Currency	A-/Stable/A-2
10-Jun-2014		BBB/Watch Pos/A-2
15-Apr-2011		BBB/Stable/A-2
01-Jun-2015	Local Currency	A-/Stable/A-2
10-Jun-2014		BBB/Watch Pos/A-2
15-Apr-2011		BBB/Stable/A-2

Ratings Detail (As Of February 7, 2019) (cont.)

Related Entities

Kentucky Utilities Co.

Issuer Credit Rating A-/Stable/A-2

Commercial Paper

Local Currency A-2

Senior Secured A

LG&E and KU Energy LLC

Issuer Credit Rating A-/Stable/--

Senior Unsecured BBB+

PPL Capital Funding Inc.

Issuer Credit Rating A-/Stable/A-2

PPL Corp.

Issuer Credit Rating A-/Stable/A-2

PPL Electric Utilities Corp.

Issuer Credit Rating A-/Stable/A-2

Commercial Paper

Local Currency A-2

Senior Secured A

Western Power Distribution (East Midlands) PLC

Issuer Credit Rating A-/Stable/A-2

Senior Unsecured A-

Western Power Distribution PLC

Issuer Credit Rating A-/Stable/A-2

Senior Unsecured BBB+

Western Power Distribution (South Wales) PLC

Issuer Credit Rating A-/Stable/A-2

Senior Unsecured A-

Western Power Distribution (South West) PLC

Issuer Credit Rating A-/Stable/A-2

Senior Unsecured A-

Western Power Distribution (West Midlands) PLC

Issuer Credit Rating A-/Stable/A-2

Senior Unsecured A-

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Louisville Gas & Electric Co.

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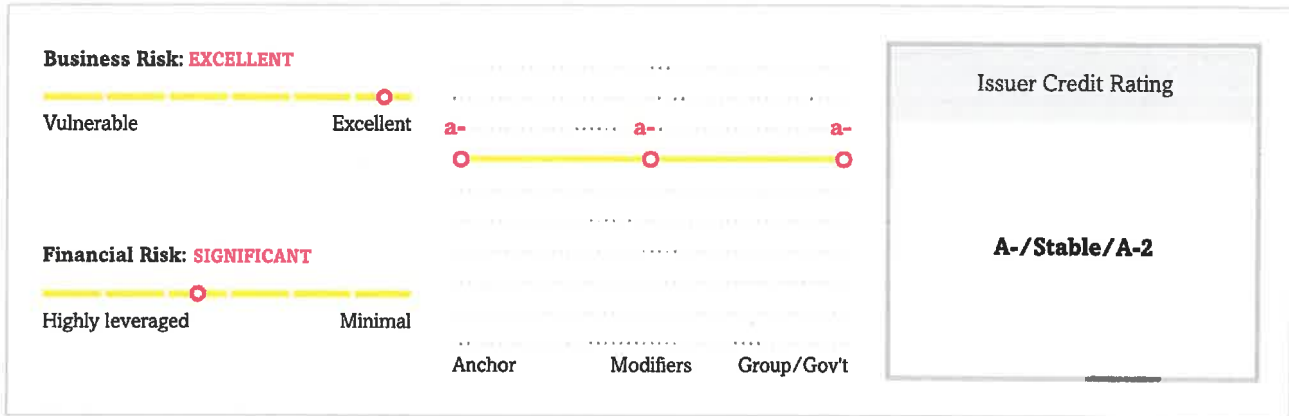
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Related Criteria

Louisville Gas & Electric Co.



Credit Highlights

Overview	
Key strengths	Key risks
Vertically integrated electric and natural gas distribution utility.	Geographic concentration in Louisville, Ky. and modest customer base with limited scale.
The credit-supportive and constructive regulatory environment in Kentucky.	Negative discretionary cash flow after capital spending and dividends.
Balanced capital structure supports overall credit quality.	Generation is subject to environmental-compliance rules.

Kentucky's regulatory environment supports the company's credit quality. Louisville Gas & Electric Co. (LG&E) benefits from mechanisms, such as a gas line tracker and a pass-through fuel cost mechanism, that help stabilize its operating cash flow.

Debt leverage at regulated utilities remains modest. We expect the debt leverage, reflected in debt to EBITDA, of the company's regulated utilities to remain modest in the high-3x to low-4x range over the next few years due, in part, to their timely cost recovery through rate increases.

Capital spending has been high due to environmental compliance. The company has had to increase its capital spending to comply with the Environmental Protection Agency's (EPA) Clean Air Act rules for coal combustion waste and the byproducts created through coal-fired generation. LG&E is entitled to recover these costs through an environmental cost-recovery mechanism.

Outlook: Stable

The stable outlook on LG&E reflects our stable outlook on its parent, PPL Corp., over the next 24 months. The stable outlook on PPL reflects our excellent assessment of its business risk profile, which we consider to be at the stronger end of our range for an excellent assessment. It also incorporates our significant assessment of the company's financial risk profile, which we believe is at the weaker end of our range for a significant assessment. Under our base-case scenario, PPL's adjusted funds from operations (FFO)-to-debt ratio will average about 14% while its adjusted debt to EBITDA remains elevated at about 5x.

Downside scenario

We could lower our ratings on PPL and its subsidiaries over the next 24 months if the company's core credit ratios weaken such that its adjusted FFO to debt remains consistently below 13% without any changes to its business risk.

Upside scenario

Given our assessment of the company's business risk and our base-case assumptions, we do not anticipate raising our ratings on PPL or its subsidiaries over our outlook period. However, we could raise our ratings if PPL improves its adjusted FFO-to-debt ratio to more than 18% on a consistent basis while maintaining its current level of business risk.

Our Base-Case Scenario

Assumptions

- Gross margin improves in 2020 on base-rate increases and cost recovery;
- Gross margin increases in 2021 due to the timely recovery of costs and successful rate cases;
- Higher capital expenditure in 2020 of about \$420 million for upgrades to distribution equipment and improvements to generation assets to comply with environmental regulations;
- Annual dividends of about \$230 million; and
- All debt maturities are refinanced.

Key Metrics

	2020e	2021f	2022f
FFO to debt (%)	20-22	19-21	19-21
FFO cash interest coverage (x)	6.5-7.1	6.0-6.4	5.7-6.1
Debt to EBITDA (x)	3.6-4.0	3.6-4.0	3.6-4.0

e--Estimate. f--Forecast. FFO--Funds from operations.
Note: All figures are S&P-adjusted.

Company Description

LG&E, which operates in and around Louisville, Ky., is a vertically integrated electric utility that serves 400,000 customers and a natural gas distribution utility serving around 320,000 customers.

Business Risk: Excellent

Our assessment of LG&E's business risk profile primarily reflects its regulated utilities, which comprise vertically integrated electric and natural gas distribution operations, and Kentucky's generally constructive regulatory framework.

With a customer base of about 400,000 electric and about 320,000 natural gas customers, LG&E has some scale. In addition, its largely residential and commercial customer base insulates it against fluctuations in demand and stabilizes its cash flows. Our assessment also incorporates the company's moderate operating diversity due to its electric and natural gas operations.

The company has about 3,000 megawatts of generation capacity, which entails greater operating risk than its transmission and distribution operations. The company has been upgrading its coal-fired generation plants to comply with environmental regulations. While the capital costs for these upgrades are significant, LG&E can recover these costs through an environmental cost recovery mechanism, which limits its regulatory lag and supports its credit profile. The company is regulated by the Kentucky Public Service Commission and benefits from other mechanisms, such as a gas line tracker and a pass-through fuel cost mechanism, that help stabilize its returns. Moreover, LG&E's low-cost, coal-fired generation and efficient operations contribute to the overall competitive rates it offers its customers.

Table 1

Peer Comparison			
Industry sector: combo			
	Louisville Gas & Electric Co.	Southern Indiana Gas & Electric Co.	Wisconsin Public Service Corp.
Ratings as of Jan. 15, 2019	A-/Stable/A-2	A-/Watch Neg/--	A-/Stable/A-2
--Fiscal year ended Dec. 31, 2017--			
(Mil. \$)			
Revenue	1,453.0	662.0	1,485.4
EBITDA	650.4	252.3	444.0
FFO	551.9	181.6	349.8
Net income from continuing operations	213.0	79.9	154.9
Cash flow from operations	537.2	151.8	529.5
Capital expenditure	459.2	150.0	356.0
Free operating cash flow	78.0	1.8	173.5
Discretionary cash flow	(114.0)	(53.1)	(21.5)

Table 1

Peer Comparison (cont.)			
Industry sector: combo			
	Louisville Gas & Electric Co.	Southern Indiana Gas & Electric Co.	Wisconsin Public Service Corp.
Cash and short-term investments	15.0	2.3	7.9
Debt	2,154.8	740.6	1,569.0
Equity	2,527.0	873.0	1,617.3
Adjusted ratios			
EBITDA margin (%)	44.8	38.1	29.9
Return on capital (%)	7.6	8.4	7.5
EBITDA interest coverage (x)	7.2	6.8	6.9
FFO cash interest coverage (X)	9.9	6.2	7.3
Debt/EBITDA (x)	3.3	2.9	3.5
FFO/debt (%)	25.6	24.5	22.3
Cash flow from operations/debt (%)	24.9	20.5	33.7
Free operating cash flow/debt (%)	3.6	0.2	11.1
Discretionary cash flow/debt (%)	(5.3)	(7.2)	(1.4)

FFO—Funds from operations.

Financial Risk: Significant

Under our base-case scenario, we expect that LG&E's adjusted FFO to debt will be in the 19%-21% range in 2020 as it no longer experiences the negative effects of U.S. tax reform. Additionally, we foresee some uplift because the company will increase its regular base rate and recovery. This uplift is offset by LG&E's ongoing discretionary cash flow deficits due to its heightened capital expenditure, which we expect it will fund, at least partly, with external debt. We anticipate that the company's debt leverage will remain about 3.8x.

In 2021 and 2022, we anticipate that LG&E's cost recovery and potential rate cases will be offset by its increased capital spending and elevated dividend program, which will slightly weaken its credit measures. We base our risk assessment on our medial volatility table benchmarks, which are more relaxed than the benchmarks we use for a typical corporate issuer. This reflects the company's steady cash flow, rate-regulated utility operations, and effective regulatory risk management.

Table 2

Financial Summary					
Industry sector: combo					
	—Fiscal year ended Dec. 31—				
	2018	2017	2016	2015	2014
(Mil. \$)					
Revenue	1,496.0	1,453.0	1,430.0	1,444.0	1,533.0
EBITDA	618.9	650.4	621.8	564.1	495.0

Table 2

Financial Summary (cont.)					
Industry sector: combo					
	--Fiscal year ended Dec. 31--				
	2018	2017	2016	2015	2014
Funds from operations (FFO)	533.7	555.6	591.4	589.3	382.4
Interest expense	93.8	90.0	90.6	73.9	54.6
Cash interest paid	78.2	72.7	73.4	55.8	47.6
Cash flow from operations	454.7	525.6	494.4	562.3	375.4
Capital expenditure	555.2	459.2	440.2	689.9	656.0
Free operating cash flow (FOCF)	(100.5)	66.4	54.2	(127.6)	(280.6)
Discretionary cash flow (DCF)	(256.5)	(125.6)	(73.8)	(246.6)	(392.6)
Cash and short-term investments	10.0	15.0	5.0	19.0	10.0
Gross available cash	10.0	15.0	5.0	19.0	10.0
Debt	2,297.0	2,132.8	2,082.7	2,109.5	1,779.1
Equity	2,687.0	2,527.0	2,476.0	2,330.0	2,174.0
Adjusted ratios					
EBITDA margin (%)	41.4	44.8	43.5	39.1	32.3
Return on capital (%)	8.0	9.4	9.3	9.0	8.8
EBITDA interest coverage (x)	6.6	7.2	6.9	7.6	9.1
FFO cash interest coverage (x)	7.8	8.6	9.1	11.6	9.0
Debt/EBITDA (x)	3.7	3.3	3.3	3.7	3.6
FFO/debt (%)	23.2	26.1	28.4	27.9	21.5
Cash flow from operations/debt (%)	19.8	24.6	23.7	26.7	21.1
FOCF/debt (%)	(4.4)	3.1	2.6	(6.0)	(15.8)
DCF/debt (%)	(11.2)	(5.9)	(3.5)	(11.7)	(22.1)

Liquidity: Adequate

We assess LG&E's stand-alone liquidity as adequate because we expect its liquidity sources will likely be more than 1.1x its uses over the next 12 months and anticipate that its net sources will remain positive even if its EBITDA declines by 10%. We believe LG&E has sound banking relationships, the ability to absorb high-impact, low-probability events without refinancing, and a satisfactory standing in the credit markets.

Principal Liquidity Sources

- Estimated cash FFO of about \$500 million; and
- Revolving credit facility availability of \$500 million.

Principal Liquidity Uses

- Debt maturities of about \$230 million;
- Capital spending of about \$450 million as of the end of the third quarter; and
- Dividends of about \$210 million.

Environmental, Social, And Governance

Environmental factors are material to our rating analysis, though social and governance factors are not.

Most of the LG&E's total generation capacity--about 3,000 megawatts--comes from coal, which represents an environmental risk factor. By 2050, PPL intends to reduce its carbon footprint by 70%. In Kentucky, the company is seeking a green energy tariff that would help it expand its renewable energy generation. The company expects to replace much of its coal-based generation with a combination of natural gas and renewables.

Social factors are neutral to our ESG assessment and are consistent with what we see across the industry for other publicly traded utilities. By pursuing greater renewable generation, the company is meeting customer demand for greener energy. Governance factors are also neutral to our ESG assessment and the company's governance practices are consistent with what we see across the industry for other publicly traded utilities.

Group Influence

Under our group rating methodology, we consider LG&E to be a core subsidiary of its parent PPL Corp., which reflects our view that the company is highly unlikely to be sold, is integral to the group's overall strategy, possesses a strong long-term commitment from senior management, and is closely linked to the parent's name and reputation. Therefore, we rate LG&E 'A-', which is in line with our 'a-' group credit profile.

Issue Ratings - Subordination Analysis

Our short-term 'A-2' rating on LG&E is based on our long-term issuer credit rating on the company.

Issue Ratings - Recovery Analysis

Key analytical factors

- LG&E's first-mortgage bonds benefit from a first-priority lien on substantially all of the utility's real property owned or subsequently acquired. Collateral coverage of more than 1.5x supports a recovery rating of '1+' and an issue-level rating one notch above the long-term issuer credit rating.

Reconciliation

Table 3

Reconciliation Of Louisville Gas & Electric Co. Reported Amounts With S&P Global Ratings' Adjusted Amounts (Mil. \$)

--Fiscal year ended Dec. 31, 2018--

Louisville Gas & Electric Co. reported amounts							
	Debt	EBITDA	Operating income	Interest expense	S&P Global Ratings' adjusted EBITDA	Cash flow from operations	Capital expenditure
	2,088.0	580.0	385.0	76.0	618.9	443.0	554.0
S&P Global Ratings' adjustments							
Cash taxes paid	--	--	--	--	(7.0)	--	--
Cash taxes paid: Other	--	--	--	--	--	--	--
Cash interest paid	--	--	--	--	(71.0)	--	--
Operating leases	24.3	12.5	2.0	2.0	(2.0)	10.5	--
Postretirement benefit obligations/deferred compensation	3.2	--	--	--	--	--	--
Accessible cash and liquid investments	(10.0)	--	--	--	--	--	--
Power purchase agreements	73.8	6.4	5.2	5.2	(5.2)	1.2	1.2
Asset retirement obligations	81.4	6.0	6.0	6.0	--	--	--
Nonoperating income (expense)	--	--	(10.0)	--	--	--	--
Debt: Other	36.4	--	--	--	--	--	--
EBITDA: other income/(expense)	--	14.0	14.0	--	--	--	--
Depreciation and amortization: other	--	--	(14.0)	--	--	--	--
Interest expense: Other	--	--	--	4.7	--	--	--
Total adjustments	209.0	38.9	3.2	17.8	(85.2)	11.7	1.2
S&P Global Ratings' adjusted amounts							
	Debt	EBITDA	EBIT	Interest expense	Funds from operations	Cash flow from operations	Capital expenditure
	2,297.0	618.9	388.2	93.8	533.7	454.7	555.2

Ratings Score Snapshot

Issuer Credit Rating

A-/Stable/A-2

Business risk: Excellent

- **Country risk:** Very low
- **Industry risk:** Very low
- **Competitive position:** Excellent

Financial risk: Significant

- **Cash flow/leverage:** Significant

Anchor: a-

Modifiers

- **Diversification/portfolio effect:** Neutral (no impact)
- **Capital structure:** Neutral (no impact)
- **Financial policy:** Neutral (no impact)
- **Liquidity:** Adequate (no impact)
- **Management and governance:** Satisfactory (no impact)
- **Comparable rating analysis:** Neutral (no impact)

Stand-alone credit profile : a-

- **Group credit profile:** a-
- **Entity status within group:** Core (no impact)

Related Criteria

- Criteria - Corporates - General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
- Criteria - Corporates - General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- ARCHIVE | Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments, Nov. 19, 2013
- Criteria - Corporates - General: Corporate Methodology, Nov. 19, 2013
- Criteria - Corporates - Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- ARCHIVE | General Criteria: Group Rating Methodology, Nov. 19, 2013
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- Criteria - Corporates - Utilities: Collateral Coverage And Issue Notching Rules For '1+' And '1' Recovery Ratings On Senior Bonds Secured By Utility Real Property, Feb. 14, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities And Insurers, Nov. 13, 2012
- General Criteria: Use Of CreditWatch And Outlooks, Sept. 14, 2009
- ARCHIVE | Criteria | Insurance | General: Hybrid Capital Handbook: September 2008 Edition, Sept. 15, 2008

Business And Financial Risk Matrix

Business Risk Profile	Financial Risk Profile					
	Minimal	Modest	Intermediate	Significant	Aggressive	Highly leveraged
Excellent	aaa/aa+	aa	a+/a	a-	bbb	bbb-/bb+
Strong	aa/aa-	a+/a	a-/bbb+	bbb	bb+	bb
Satisfactory	a/a-	bbb+	bbb/bbb-	bbb-/bb+	bb	b+
Fair	bbb/bbb-	bbb-	bb+	bb	bb-	b
Weak	bb+	bb+	bb	bb-	b+	b/b-
Vulnerable	bb-	bb-	bb-/b+	b+	b	b-

Ratings Detail (As Of March 16, 2020)*

Louisville Gas & Electric Co.

Issuer Credit Rating	A-/Stable/A-2
Commercial Paper	
Local Currency	A-2
Senior Secured	A

Issuer Credit Ratings History

01-Jun-2015	Foreign Currency	A-/Stable/A-2
10-Jun-2014		BBB/Watch Pos/A-2
15-Apr-2011		BBB/Stable/A-2
01-Jun-2015	Local Currency	A-/Stable/A-2
10-Jun-2014		BBB/Watch Pos/A-2
15-Apr-2011		BBB/Stable/A-2

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LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 105

Responding Witness: Daniel K. Arbough

- Q-105. Refer to Mr. Arbough's Direct Testimony. Provide all cost of capital exhibits from the J Schedules and associated work papers and supporting documentation in spreadsheet format with cell formulas intact. Include LG&E's and KU's weighted average cost of debt and all supporting work papers.
- A-105. See the file named "2020_Att_LGE_PSC_1-56_Sch_J.xlsx" (Att-PSC1-56-File47) provided in response to PSC 1-56.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 106

Responding Witness: Christopher M. Garrett

Q-106. Provide the earned return on equity for LG&E and KU for the calendar years 2015 - 2019. Provide all supporting work papers and documentation, including spreadsheets with cell formulas intact.

A-106. See the attachment being provided in Excel format for the LG&E information.

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 107

Responding Witness: Daniel K. Arbough

- Q-107. Provide the historical capital structures for LG&E and KU for the calendar years 2015 - 2019. Provide supporting work papers and documentation, including spreadsheets with cell formulas intact.
- A-107. See attachment to PSC 1-22 for the historical capital structure. See attached for LG&E's supporting documentation.

Louisville Gas and Electric Company
Comparative Balance Sheets as of December 31, 2019 and 2018

	This Year	Last Year		This Year	Last Year
Assets			Liabilities and Proprietary Capital		
Utility Plant			Proprietary Capital		
Utility Plant at Original Cost.....	\$ 7,897,828,715.76	\$ 7,582,220,834.60	Common Stock.....	\$ 425,170,424.09	\$ 425,170,424.09
Less: Reserves for Depreciation and Amortization.....	2,307,519,594.91	2,248,094,903.91	Less: Common Stock Expense.....	835,888.64	835,888.64
Total.....	5,590,309,120.85	5,334,125,930.69	Paid-In Capital.....	626,081,499.00	601,081,499.00
			Retained Earnings.....	1,323,397,866.88	1,272,593,970.51
Inv Ohio Valley Electric Corporation.....	594,286.00	594,286.00	Total Proprietary Capital.....	2,373,813,901.33	2,298,010,004.96
Nonutility Property - Less Reserve.....	616,214.14	616,214.14	Other Long-Term Debt.....	2,019,897,919.77	1,820,175,035.83
Special Funds.....	31,615,059.34	(0.34)	Total Long-Term Debt.....	2,019,897,919.77	1,820,175,035.83
Total.....	32,825,559.48	1,210,499.80	Total Capitalization.....	4,393,711,821.10	4,118,185,040.79
Cash.....	7,628,480.99	9,831,174.25	Current and Accrued Liabilities		
Cu Temporary Cash Investments.....	6,826,681.92	195,521.68	Notes Payable.....	238,410,370.59	279,133,251.11
Accounts Receivable - Less Reserve.....	238,268,008.04	216,887,829.14	Accounts Payable.....	188,487,320.73	182,427,290.30
Accounts Receivable from Associated Companies.....	18,477,347.26	24,378,090.54	Accounts Payable to Associated Companies.....	30,919,593.66	25,807,792.11
Materials and Supplies - At Average Cost			Customer Deposits.....	30,933,613.62	29,075,693.96
Fuel.....	42,724,983.45	42,155,676.45	Taxes Accrued.....	32,242,651.51	25,785,114.49
Plant Materials and Operating Supplies.....	42,515,892.62	38,423,226.21	Interest Accrued.....	15,322,627.16	11,067,870.10
Stores Expense.....	2,165,244.34	4,878,404.13	Miscellaneous Current and Accrued Liabilities.....	51,439,825.37	43,777,467.40
Gas Stored Underground.....	34,882,736.74	41,213,191.79	Total.....	584,756,012.64	598,084,588.53
Emission Allowances.....	139.72	142.77	Deferred Credits and Other		
Prepayments.....	18,344,565.18	15,477,576.57	Accumulated Deferred Income Taxes.....	955,296,830.29	907,970,993.45
Miscellaneous Current and Accrued Assets.....	351,900.00	-	Investment Tax Credit.....	33,671,738.24	34,269,388.65
Total.....	412,185,980.26	393,440,833.53	Regulatory Liabilities.....	590,676,312.77	619,153,587.98
Unamortized Debt Expense.....	17,327,206.45	13,189,872.29	Customer Advances for Construction.....	7,962,142.94	10,026,748.73
Unamortized Loss on Bonds.....	13,517,723.59	14,538,953.74	Asset Retirement Obligations.....	81,952,991.18	119,468,849.37
Accumulated Deferred Income Taxes.....	258,040,884.95	280,220,560.67	Other Deferred Credits.....	507,697.15	1,771,793.27
Deferred Regulatory Assets.....	397,142,284.96	442,981,978.41	Miscellaneous Long-Term Liabilities.....	18,003,876.18	2,995,563.44
Other Deferred Debits.....	10,131,977.50	9,336,422.62	Accum Provision for Pension & Postretirement Benefits....	64,941,315.55	77,118,497.54
De Total.....	696,160,077.45	760,267,787.73	Total.....	1,753,012,904.30	1,772,775,422.43
Total Assets.....	\$ 6,731,480,738.04	\$ 6,489,045,051.75	Total Liabilities and Stockholders' Equity.....	\$ 6,731,480,738.04	\$ 6,489,045,051.75

January 27, 2020

Louisville Gas and Electric Company
Comparative Balance Sheets as of December 31, 2017 and 2016

Assets	This Year	Last Year	Liabilities and Proprietary Capital	This Year	Last Year
Utility Plant			Proprietary Capital		
Utility Plant at Original Cost.....	\$ 7,155,496,765.76	\$ 6,769,097,283.29	Common Stock.....	\$ 425,170,424.09	\$ 425,170,424.09
Less: Reserves for Depreciation and Amortization....	<u>2,144,465,520.54</u>	<u>2,053,028,396.72</u>	Less: Common Stock Expense.....	835,888.64	835,888.64
Total.....	<u>5,011,031,245.22</u>	<u>4,716,068,886.57</u>	Paid-In Capital.....	518,081,499.00	488,081,499.00
			Retained Earnings.....	<u>1,196,179,717.20</u>	<u>1,174,083,950.71</u>
Investments			Total Proprietary Capital.....	<u>2,138,595,751.65</u>	<u>2,086,499,985.16</u>
Ohio Valley Electric Corporation.....	594,286.00	594,286.00	Other Long-Term Debt.....	<u>1,719,992,046.58</u>	<u>1,629,913,007.86</u>
Nonutility Property - Less Reserve.....	567,536.62	567,536.62	Total Long-Term Debt.....	<u>1,719,992,046.58</u>	<u>1,629,913,007.86</u>
Special Funds.....	<u>-</u>	<u>3,450,337.05</u>	Total Capitalization.....	<u>3,858,587,798.23</u>	<u>3,716,412,993.02</u>
Total.....	<u>1,161,822.62</u>	<u>4,612,159.67</u>			
Current and Accrued Assets			Current and Accrued Liabilities		
Cash.....	8,004,169.11	4,492,084.89	Notes Payable.....	<u>198,888,138.18</u>	<u>168,714,278.87</u>
Temporary Cash Investments.....	6,665,307.67	295,810.56	Accounts Payable.....	<u>196,952,370.35</u>	<u>159,143,116.05</u>
Accounts Receivable - Less Reserve.....	220,485,261.19	195,117,574.93	Accounts Payable to Associated Companies.....	22,497,456.87	25,844,665.58
Accounts Receivable from Associated Companies....	24,486,942.12	28,083,431.43	Customer Deposits.....	27,456,982.14	26,675,849.91
Materials and Supplies - At Average Cost			Taxes Accrued.....	24,804,245.48	40,246,771.67
Fuel.....	44,674,354.25	60,061,204.27	Interest Accrued.....	10,602,817.42	10,665,488.23
Plant Materials and Operating Supplies.....	35,480,555.35	34,700,604.69	Miscellaneous Current and Accrued Liabilities.....	<u>47,939,725.92</u>	<u>53,252,120.63</u>
Stores Expense.....	7,654,120.14	6,716,994.38	Total.....	<u>529,141,736.36</u>	<u>484,542,290.94</u>
Gas Stored Underground.....	42,560,968.24	41,703,684.89			
Emission Allowances.....	146.92	151.44	Deferred Credits and Other		
Prepayments.....	<u>14,947,783.59</u>	<u>15,041,152.06</u>	Accumulated Deferred Income Taxes.....	891,659,401.15	1,232,442,675.51
Total.....	<u>404,959,608.58</u>	<u>386,212,693.54</u>	Investment Tax Credit.....	35,252,004.65	36,357,160.65
			Regulatory Liabilities.....	600,465,355.63	80,265,594.11
Deferred Debits and Other			Customer Advances for Construction.....	17,274,172.39	6,471,505.19
Unamortized Debt Expense.....	<u>13,944,469.14</u>	<u>14,453,918.48</u>	Asset Retirement Obligations.....	130,270,438.89	168,407,830.94
Unamortized Loss on Bonds.....	<u>15,557,927.33</u>	<u>15,588,304.02</u>	Other Deferred Credits.....	2,097,058.43	1,946,440.02
Accumulated Deferred Income Taxes.....	319,875,911.36	258,465,334.75	Miscellaneous Long-Term Liabilities.....	4,017,396.23	3,869,120.45
Deferred Regulatory Assets.....	414,621,892.13	456,353,743.27	Accum Provision for Pension & Postretirement Benefits....	<u>120,771,318.28</u>	<u>129,016,150.52</u>
Other Deferred Debits.....	<u>8,383,803.86</u>	<u>7,976,721.05</u>	Total.....	<u>1,801,807,145.65</u>	<u>1,658,776,477.39</u>
Total.....	<u>772,384,003.82</u>	<u>752,838,021.57</u>	Total Liabilities and Stockholders' Equity.....	<u>\$ 6,189,536,680.24</u>	<u>\$ 5,859,731,761.35</u>
Total Assets.....	<u>\$ 6,189,536,680.24</u>	<u>\$ 5,859,731,761.35</u>			

January 25, 2018

Louisville Gas and Electric Company
Comparative Balance Sheets as of December 31, 2015 and 2014

Assets	This Year	Last Year	Liabilities and Proprietary Capital	This Year	Last Year
Utility Plant			Proprietary Capital		
Utility Plant at Original Cost.....	\$ 6,523,426,436.56	\$ 6,382,762,019.87	Common Stock.....	\$ 425,170,424.09	\$ 425,170,424.09
Less: Reserves for Depreciation and Amortization.....	2,015,937,460.48	2,416,826,219.77	Less: Common Stock Expense.....	835,888.64	835,888.64
Total.....	4,507,488,976.08	3,965,935,800.10	Paid-In Capital.....	417,081,499.00	327,081,499.00
Investments			Other Comprehensive Income.....	-	-
Ohio Valley Electric Corporation.....	594,286.00	594,286.00	Retained Earnings.....	1,098,854,462.71	1,032,434,889.14
Nonutility Property - Less Reserve.....	567,535.13	568,051.84	Total Proprietary Capital.....	1,940,270,497.16	1,783,850,923.59
Special Funds.....	9,111,613.40	20,873,649.84	Other Long-Term Debt.....	1,654,729,467.65	1,354,743,585.78
Total.....	10,273,434.53	22,035,987.68	Total Long-Term Debt.....	1,654,729,467.65	1,354,743,585.78
Current and Accrued Assets			Total Capitalization.....	3,594,999,964.81	3,138,594,509.37
Cash.....	2,749,464.21	4,471,662.22	Current and Accrued Liabilities		
Special Deposits.....	-	-	ST Notes Payable to Associated Companies.....	-	-
Temporary Cash Investments.....	16,031,631.89	5,476,947.62	Notes Payable.....	141,969,180.01	263,956,483.33
Accounts Receivable - Less Reserve.....	165,958,510.51	193,836,265.11	Accounts Payable.....	172,152,825.79	245,177,038.42
Notes Receivable from Associated Companies.....	-	-	Accounts Payable to Associated Companies.....	24,563,440.46	20,016,015.43
Accounts Receivable from Associated Companies.....	16,375,433.66	97,209,024.27	Customer Deposits.....	25,405,487.76	24,498,183.30
Materials and Supplies - At Average Cost.....			Taxes Accrued.....	19,925,518.88	18,869,564.99
Fuel.....	71,040,238.38	66,567,148.57	Dividends Declared.....	-	-
Plant Materials and Operating Supplies.....	32,048,293.29	35,430,432.09	Interest Accrued.....	10,946,603.47	5,870,902.91
Stores Expense.....	5,546,727.58	6,352,862.07	Miscellaneous Current and Accrued Liabilities.....	70,058,014.62	107,542,869.93
Gas Stored Underground.....	42,068,559.83	54,151,379.40	Total.....	465,021,070.99	685,931,058.31
Emission Allowances.....	159.09	6,328.97	Deferred Credits and Other		
Prepayments.....	6,472,536.96	7,636,886.04	Accumulated Deferred Income Taxes.....	1,089,626,416.50	857,528,991.76
Miscellaneous Current and Accrued Assets.....	411.87	-	Investment Tax Credit.....	34,643,470.65	35,982,104.65
Total.....	358,291,967.27	471,138,936.36	Regulatory Liabilities.....	89,547,280.36	89,485,208.96
Deferred Debits and Other			Customer Advances for Construction.....	7,428,646.39	8,234,051.24
Unamortized Debt Expense.....	15,881,934.90	12,997,479.51	Asset Retirement Obligations.....	189,099,814.48	85,375,725.04
Unamortized Loss on Bonds.....	16,863,861.47	18,031,262.30	Other Deferred Credits.....	4,017,629.15	14,609,362.50
Accumulated Deferred Income Taxes.....	261,142,312.27	157,876,610.00	Miscellaneous Long-Term Liabilities.....	4,249,577.64	4,272,804.90
Deferred Regulatory Assets.....	434,413,096.84	410,620,298.44	Accum Provision for Pension & Postretirement Benefits.....	132,307,531.03	142,374,774.68
Other Deferred Debits.....	6,585,818.64	3,752,217.02	Total.....	1,550,920,366.20	1,237,863,023.73
Total.....	734,887,024.12	603,277,867.27	Total Liabilities and Stockholders' Equity.....	\$ 5,610,941,402.00	\$ 5,062,388,591.41
Total Assets.....	\$ 5,610,941,402.00	\$ 5,062,388,591.41			

January 27, 2016

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 108

Responding Witness: Adrien M. McKenzie

- Q-108. Refer to Exhibit No. 8 attached to the Direct Testimony of Mr. McKenzie.
- a. Provide the source documents for the allowed return on equity by year.
 - b. Provide updated allowed ROEs through 2020 using the latest available data. Provide this data by rate case decision.
- A-108.
- a. Please refer to the file “WP-36”, which is included in Mr. McKenzie’s workpapers provided in response to PSC 2-67.
 - b. As indicated at footnote (a) to page 3 of Exhibit No. 8, Mr. McKenzie’s application of the risk premium approach relies on the annual average allowed ROE for electric utilities in “general” rate cases, as reported in RRA Regulatory Focus. RRA Regulatory Focus has not yet published comparable data for 2020. See the response to PSC 2-69(b) for an excerpt from the October 20, 2020 edition of RRA Regulatory Focus listing the results of individual rate cases through the end of September 30, 2020.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 109

Responding Witness: Daniel K. Arbough

- Q-109. Provide any analyses performed by Mr. McKenzie, Mr. Arbough, or other persons at LG&E and KU that quantify the credit metrics used by Standard and Poor's and/or Moody's showing that Mr. McKenzie's recommended ROE is necessary to maintain the Companies' financial integrity and its current credit ratings. If no such analyses were performed, please so state. If such analyses were performed, please provide all associated spreadsheets and supporting documentation.
- A-109. The credit metrics for the Company, and the supporting calculations have been provided in the response to DOD/FEA 1-40. The requested ROE is not set based on the credit metric impacts, but rather is set based on what is a fair, just, and reasonable return that allows the Company to attract the necessary equity capital in the market. However, the ROE is a key component impacting the credit metrics of the Company.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 110

Responding Witness: Adrien M. McKenzie

- Q-110. Please provide all work papers and supporting documentation used by Mr. McKenzie in the preparation of his Direct Testimony and Exhibits. Please include the analyses Mr. McKenzie used to select the proxy group, the companies excluded from the group, and the basis for such exclusion.
- A-110. See the response to PSC 2-67 for all workpapers and supporting documentation used by Mr. McKenzie, except for court and regulatory orders, which are publicly available from the respective authorities. With respect to the determination of the proxy group, please refer to the tab labelled "Proxy Group Criteria" in the Excel file "2020_Att_KU_LGE_PSC_1-56_Exhibit_McKenzie_2-12.xlsx" in response to PSC 1-56.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 111

Responding Witness: Adrien M. McKenzie

- Q-111. Refer to page 22, lines 6 through 13 of Mr. McKenzie's Direct Testimony. If not provided previously, please provide the supporting analysis, work papers, and documentation for the increase in beta values for the proxy group and LG&E/KU.
- A-111. Please refer to the tab labelled "Proxy Group Risk Measures" in the Excel file provided as "2020_Att_KU_LGE_PSC_1-56_Exhibit_McKenzie_2-12.xlsm" in response to PSC 1-56 which contains the tabulation and calculation of the average beta values for the proxy group. Please refer to the file "WP-29" provided in response to PSC 2-67 for the Value Line source documents supporting the average beta of 0.87. Please refer to the file "WP 40" provided in response to PSC 2-67 for the Value Line source documents supporting the average beta of 0.56. Please refer to the file "WP-41" provided in response to PSC 2-67 for the Value Line source documents supporting the 0.70 and 1.10 beta values for LGE/KU's parent, PPL.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 112

Responding Witness: Robert M. Conroy / William Steven Seelye

- Q-112. Reference the Conroy testimony generally. Explain whether the EV charging classes are being subsidized by the other classes. If so, provide the amount of the subsidy through the forecast test period.
- A-112. No, the EV charging classes are not being subsidized by the other classes. See the testimonies of Mr. Conroy at page 18 and Mr. Seelye at page 65.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Dated January 8, 2021

Case No. 2020-00350

Question No. 113

Responding Witness: David S. Sinclair

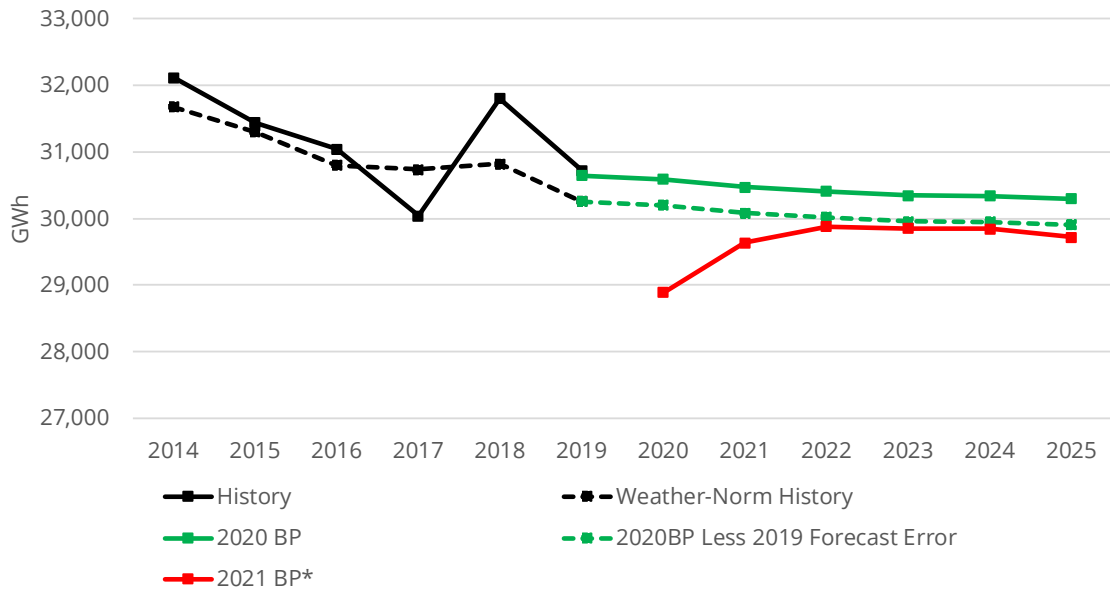
- Q-113. With regard to the direct testimony of David Sinclair generally, please explain if the COVID pandemic has skewed or altered the sales and load forecasts for KU, LG&E electric, and/or LG&E gas. If the answer is affirmative, please quantify the forecast adjustments (alterations) due to COVID by Company and rate schedule. If the answer is negative, please explain why recognition was not given to the COVID pandemic within the Companies' sales and load forecasts.
- A-113. The impacts of the COVID pandemic on the sales and load forecasts are discussed in Mr. Sinclair's testimony on pages 6 through 9. The forecast was not "skewed or altered" to reflect the pandemic but rather incorporates the economic and usage implications of the pandemic directly in the forecast process as discussed in Mr. Sinclair's testimony.

As discussed by Mr. Sinclair, there is no doubt that the pandemic has had a real impact on the Companies' sales, some of which will likely dissipate over time and others that could be long-lasting. The Companies have not quantified this impact by company and rate. A way to approximate the pandemic impacts on the total sales forecast is to adjust the 2021 BP forecast for the error in the 2020 BP forecast for the year 2019. The table below contains the Companies' actual and forecasted sales as presented in Figure 2 on page 8 of Mr. Sinclair's testimony. In 2019, weather-normalized actual sales were 390 GWh lower than the 2020BP forecast. Holding the 2019 forecast error constant and assuming the only reason the 2021 BP forecast differs from the 2020 BP forecast is due to COVID (which is not likely), then an estimate of the impact of the COVID pandemic on the 2021BP forecast is created by subtracting this difference from the plan-over-plan forecast differences (2021BP less 2020BP). Using this approach, the likely impact of the pandemic largely disappears by 2022.

Historical and Forecasted Billed Sales (GWh, Combined Companies)**

	[A]	[B]	[C]	[D]	[E]	[E]-[D]
Year	History	Weather -Norm History	2020 BP	2020 BP [C] Less 2019 Forecast Error	2021 BP*	Est. COVID Impact
2014	32,115	31,681				
2015	31,445	31,301				
2016	31,046	30,798				
2017	30,043	30,736				
2018	31,808	30,818				
2019	30,725	30,255	30,645	30,255		
2020			30,594	30,204	28,893	-1,311
2021			30,476	30,086	29,638	-448
2022			30,411	30,021	29,882	-140
2023			30,350	29,960	29,852	-108
2024			30,342	29,952	29,847	-105
2025			30,302	29,912	29,718	-193

Historical and Forecasted Billed Sales (GWh, Combined Companies)**



*2020 value includes 5 months of actual sales and 7 months of forecasted sales.

**Data excludes sales to departed municipal customers.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 114

Responding Witness: David S. Sinclair / William Steven Seelye

- Q-114. With regard to the forecasted electric hourly energy sales by class as referenced in the direct testimony of witness David Sinclair, page 12, lines 1-6, please provide each forecasted hourly energy (MWH) sales for:
- a. each KY Jurisdictional retail tariff rate schedule for KU;
 - b. each KY Jurisdictional retail special contract for KU;
 - c. VA Jurisdictional (total) for KU;
 - d. FERC Jurisdictional for KU;
 - e. KU unaffiliated (non-LG&E) off-system sales (sales for resale) delineated for each type of off-system sales as shown in the Company's FERC Form 1 (e.g., RQ, OS, SF, etc.);
 - f. KU sales to LG&E;
 - g. each KY Jurisdictional retail tariff rate schedule for LG&E;
 - h. each KY Jurisdictional retail special contract for LG&E;
 - i. FERC Jurisdictional for LG&E;
 - j. LG&E unaffiliated (non-KU) off-system sales (sales for resale) delineated for each type of off-system sales as shown in the Company's FERC Form 1 (e.g., RQ, OS, SF, etc.);
 - k. LG&E sales to KU; and,
 - l. total system (KU and LG&E combined).

In this response, indicate if each hourly energy amount in (a) through (l) is measured at generation or at meter. If hourly amounts in (a) through (l) are

measured at meter, please provide loss factors for each item in (a) through (l). Provide in executable electronic (Excel, Microsoft Access or ASCII comma-delimited) format.

- A-114. See attachment being provided in Excel format. These items are measured at generation.

There are no data to provide for items (b) and (i).

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 115

Responding Witness: David S. Sinclair / William Steven Seelye

- Q-115. For each of the last two years (or the most recent 24 months available), provide the following MWH sales (loads) for every hour during the 24-month period:
- a. each KY Jurisdictional retail tariff rate schedule for KU;
 - b. each KY Jurisdictional retail special contract for KU;
 - c. VA Jurisdictional (total) for KU;
 - d. FERC Jurisdictional for KU;
 - e. KU unaffiliated (non-LG&E) off-system sales (sales for resale) delineated for each type of off-system sales as shown in the Company's FERC Form 1 (e.g., RQ, OS, SF, etc.);
 - f. KU sales to LG&E;
 - g. each KY Jurisdictional retail tariff rate schedule for LG&E;
 - h. each KY Jurisdictional retail special contract for LG&E;
 - i. FERC Jurisdictional for LG&E;
 - j. LG&E unaffiliated (non-KU) off-system sales (sales for resale) delineated for each type of off-system sales as shown in the Company's FERC Form 1 (e.g., RQ, OS, SF, etc.);
 - k. LG&E sales to KU; and,
 - l. total system (KU and LG&E combined).

In this response, indicate if each hourly energy amount in (a) through (l) is measured at generation or at meter. If hourly amounts in (a) through (l) are measured at meter, please provide loss factors for each item in (a) through (l).

Provide in executable electronic (Excel, Microsoft Access or ASCII comma-delimited) format.

A-115. Items (a), (c-d), and (g-h): See attachment being provided in Excel format. These items are measured at generation. The attachment contains class hourly loads for the 12-months including January 2019, February 2020, and March 2019 to December 2019. The Companies have not estimated class hourly loads for the 12 months prior to January 2019.

Items (e-f) and (j-l): See attachment being provided in Excel format. These items are measured at generation.

There are no data to provide for items (b) and (i).

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 116

Responding Witness: Christopher M. Garrett

- Q-116. For the most recent 36-month period, please provide monthly number of customers and kWh sales by jurisdictional rate schedule separately for KU and LG&E electric.
- A-116. See the responses to Question No. 180, part a for kWh sales by jurisdictional rate schedule and Question No. 180, part c for monthly numbers of customers for LG&E.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 117

Responding Witness: David S. Sinclair

Q-117. With regard to the generation, sales for resale and purchased power forecasts referenced in the direct testimony of witness David Sinclair, pages 23-28, please provide:

- a. forecasted hourly (MWH) generation output by unit;
- b. forecasted hourly KU purchased power from unaffiliated companies;
- c. forecasted hourly KU purchased power from LG&E;
- d. forecasted hourly LG&E purchased power from unaffiliated companies;
- e. forecasted hourly LG&E purchased power from KU; and,
- f. forecasted curtailed hourly (MW or MWH) load (at generation).

Provide in executable electronic (Excel, Microsoft Access or ASCII comma-delimited) format.

A-117. See attachment being provided in Excel format.

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 118

Responding Witness: David S. Sinclair

- Q-118. For each of the last two years (or the most recent 24 months available), provide the following:
- a. hourly (MWH) generation output by unit;
 - b. hourly KU purchased power from unaffiliated companies;
 - c. hourly KU purchased power from LG&E;
 - d. hourly LG&E purchased power from unaffiliated companies;
 - e. hourly LG&E purchased power from KU; and,
 - f. curtailed hourly (MW or MWH) load (at generation).

Provide in executable electronic (Excel, Microsoft Access or ASCII comma-delimited) format.

- A-118. See attachment being provided in Excel format.

For part (a), the net generation volumes for Trimble County Units 1 and 2 reflect the Companies' collective 75 percent ownership share of these units.

For part (f), the attachment includes the load curtailed during this period from testing the Companies' direct load control ("DLC") system. There were no actual DLC events or physical curtailments of customers participating in the Companies' curtailable service rider tariffs during this period.

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 119

Responding Witness: David S. Sinclair

- Q-119. With regard to forecasted wholesale market electricity prices discussed in the Attachment to Filing Requirement Tab 16 – 807 KAR 5:001 Sec. 16(7)(c) G [Generation Forecast Process], please provide hourly wholesale electricity prices as utilized in the Companies' Generation Forecast Process. Provide in executable electronic (Excel, Microsoft Access or ASCII comma-delimited) format.
- A-119. See attachment being provided in Excel format.

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 120

Responding Witness: David S. Sinclair

- Q-120. For each of the last two years (or most recent 24 months available), provide actual hourly wholesale market electricity prices consistent with the PJM-South Import pricing point as discussed in the Attachment to Filing Requirement Tab 16 – 807 KAR 5:001 Sec. 16(7)(c) G [Generation Forecast Process]. Provide in executable electronic (Excel, Microsoft Access or ASCII comma-delimited) format.
- A-120. See attachment being provided in Excel format.

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 121

Responding Witness: David S. Sinclair / William Steven Seelye

- Q-121. With regard to Mr. Seelye's LOLP study, provide a detailed explanation along with all mathematical formulae showing how hourly LOLP was calculated. In this response, specifically explain how off-system sales, wholesale purchases of power, curtailment capabilities, reserve margin requirements, and outage rates are considered, evaluated, and quantified in developing hourly LOLP.
- A-121. See attached. The information requested is confidential and proprietary and is being provided under seal pursuant to a petition for confidential protection.

No off-system sales and wholesale purchases of power were modeled in the LOLP study. In addition to the Companies' firm supply-side capacity resources, the analysis assumed that the Companies could curtail up to 127 MW of CSR-related load. The generation resources in the LOLP study reflect the characteristics of the Companies' existing resources that were acquired to meet the Companies' forecasted load obligations, based on the reserve margin target range developed in the Companies' 2018 Integrated Resource Plan ("IRP"). Forecasted outage rates are included in the generating unit characteristics considered in the LOLP analysis.

The entire attachment is
Confidential and
provided separately
under seal.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 122

Responding Witness: David S. Sinclair / William Steven Seelye

- Q-122. With regard to Mr. Seelye's LOLP study, provide all analyses, workpapers, spreadsheets, etc. showing the following:
- a. forecasted hourly system Loss of Load Probability;
 - b. forecasted hourly system load (MW);
 - c. forecasted hourly forced outage MW (by unit as available);
 - d. forecasted hourly planned outage MW (by unit as available);
 - e. forecasted available generation production from KU/LG&E-owned facilities;
 - f. forecasted wholesale sales (if applicable or utilized in determining hourly LOLP);
 - g. forecasted wholesale purchased power (if applicable or utilized in determining hourly LOLP); and,
 - h. forecasted required reserve margin (percent or MW as applicable).

In this response, provide all data and formulae necessary to replicate each hourly system Loss of Load Probability. Provide all data in executable electronic (Excel) format. If data is not available in Excel format, provide ASCII comma-delimited format with all fields defined.

- A-122.
- a. See attachment being provided in Excel format.
 - b. See the response to part (a).
 - c. PROSYM's process for calculating LOLP does not simulate forced outages for each unit on an hourly basis.

- d. Planned outages were not considered in the LOLP calculation.
- e. See attachments being provided in Excel format. Note that maximum capacity in the outage rate table varies by month.
- f. See the response to Question No. 121.
- g. See the response to Question No. 121.
- h. See the response to Question No. 123(a).

In addition, a number of PROSYM files are being provided in response to this request. The Company is providing them on the Company's HighQ site subject to a motion to deviate because the files cannot be uploaded to the Commission's website. Access to the HighQ site will be available to the Commission and all parties to the case.

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Dated January 8, 2021

Case No. 2020-00350

Question No. 123

Responding Witness: David S. Sinclair

- Q-123. Provide LG&E and KU individual and combined generation reserve margins for the following period:
- a. fully forecasted test year;
 - b. most recent actual period during 2020;
 - c. actual as of year-end 2019; and,
 - d. actual as of year-end 2018.
- A-123. The Companies develop a target reserve margin range for planning sufficient supply resources to reliably meet the combined Companies' anticipated peak hour load obligation and account for resource outage risk and load variability at every moment of the year. At any point in time, the Companies take actions to address momentary demand and system operational issues. The planning reserve margin is designed to allow the combined Companies to reliably address these uncertainties at the lowest reasonable cost. For further information regarding the development of the Companies' target reserve margin, see the Companies' 2018 Integrated Resource Plan. Because the Companies jointly plan the combined system, the Companies do not develop a target reserve margin range or a planning reserve margin for each individual company on a standalone basis. Although a comparison of each company's allocated supply resources and forecasted summer peak load can be performed, there is no target reserve margin range to which these figures can be compared.
- a. The planning reserve margin for the forecasted test period is 24.4 percent for the combined Companies. The capacity of the supply resources that have been allocated to each company over the years is higher than the forecasted summer peak demand in the forecasted test period by 41.8 percent for KU and by 0.4 percent for LG&E.
 - b. The planning reserve margin for 2020 was 28.5 percent for the combined Companies, which is based on the Companies' 2021 Business Plan peak load

forecast reflecting the impact of COVID-19 in 2020. The capacity of the supply resources that have been allocated to each company over the years was higher than the 2020 forecasted summer peak by 47.8 percent for KU and by 3.2 percent for LG&E.

- c. The planning reserve margin for 2019 was 23.5 percent for the combined Companies. The capacity of the supply resources that have been allocated to each company over the years was higher than the 2019 forecasted summer peak demand by 33.5 percent for KU and by 9.7 percent for LG&E.
- d. The planning reserve margin for 2018 was 24.7 percent for the combined Companies. The capacity of the supply resources that have been allocated to each company over the years was higher than the 2018 forecasted summer peak by 30.3 percent for KU and by 16.4 percent for LG&E.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 124

Responding Witness: William Steven Seelye

Q-124. Provide all workpapers, analyses, spreadsheets, etc. showing the development of each class' weighted LOLP as shown in Exhibit WSS-21. Provide in executable electronic (Excel) format.

A-124. See attachment provided in Excel format.

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 125

Responding Witness: David S. Sinclair

- Q-125. With regard to the Companies' 2018 Integrated Resource Plan ("IRP"),⁸ please provide an unredacted copy of Table 8-6 (page 8-11 of Report).
- A-125. See attached. Certain information requested is confidential and proprietary and is being provided under seal pursuant to the Commission's November 16, 2018 Order in Case No. 2018-00348.

⁸ In Re: Electronic 2018 Joint Integrated Resource Plan Of Louisville Gas And Electric Company And Kentucky Utilities Company, Case No. 2018-00348.

CONFIDENTIAL INFORMATION REDACTED

Table 8-6: Cost of Fuel (\$/MMBtu)

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Bluegrass/EKPC																
Brown 1																
Brown 2																
Brown 3																
Brown 5																
Brown 6																
Brown 7																
Brown 8																
Brown 9																
Brown 10																
Brown 11																
Brown Solar																
Cane Run 7																
Cane Run 11																
Dix Dam 1-3																
Ghent 1																
Ghent 2																
Ghent 3																
Ghent 4																
Haefling 1-2																
Mill Creek 1																
Mill Creek 2																
Mill Creek 3																
Mill Creek 4																
Ohio Falls 1-8																
Paddy's Run 11																
Paddy's Run 12																
Paddy's Run 13																
Trimble County 1																
Trimble County 2																
Trimble County 5																
Trimble County 6																
Trimble County 7																
Trimble County 8																
Trimble County 9																
Trimble County 10																
Zorn 1																
Solar Share																