

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 47 - 807 KAR 5:001 Section 16(7)(q)
Sponsoring Witness: Christopher M. Garrett

Description of Filing Requirement:

The independent auditor's annual opinion report, with any written communication from the independent auditor to the utility that indicates the existence of a material weakness in the utility's internal controls.

Response:

The independent auditor's annual opinion on the Company's financial statements is included in the Forms 10-K provided as part of the response to Filing Requirement 807 KAR 5:001 Section 16(7)(p)[Tab No.46]. LG&E has not received any written communication from its independent auditor that there are any material weaknesses in LG&E's internal controls.

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Filing Requirement
Tab 48 - 807 KAR 5:001 Section 16(7)(r)
Sponsoring Witness: Christopher M. Garrett

Description of Filing Requirement:

The quarterly reports to the stockholders for the most recent five (5) quarters.

Response:

There are no quarterly reports to LG&E's stockholders during the period referenced.

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Filing Requirement
Tab 49 - 807 KAR 5:001 Section 16(7)(s)
Sponsoring Witnesses: Christopher M. Garrett / John J. Spanos

Description of Filing Requirement:

The summary of the latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities that have adopted the commission's average depreciation rates shall provide a schedule that identifies the current and base period depreciation rates used by major plant accounts. If the required information has been filed in another commission case, a reference to that case's number shall be sufficient.

Response:

A new depreciation study is included in the testimony and exhibits of John J. Spanos.

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Filing Requirement

Tab 50 - 807 KAR 5:001 Section 16(7)(t)

Sponsoring Witnesses: Daniel K. Arbough / David S. Sinclair

Description of Filing Requirement:

A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program, or model was used for; identify the supplier of each software, program, or model; a brief description of the software, program, or model; the specifications for the computer hardware and the operating system required to run the program.

Response:

See attached.

Computer Software, Programs, and Models

Supplier	Oracle Ebusiness Suite	PowerPlan	UI Planner	ABB	R
Software / Program / Model	12.1.3	PowerPlan Version 2018.3.0.0	UI Planner 18.08.0	PROSYM 5.2.21	3.5.1
Description and Use in Application	Oracle Ebusiness Suite is used as an enterprise financial application including general ledger, accounts payable and procurement. It houses and processes financial information which feeds PowerPlan and UI Planner.	PowerPlan is used to maintain records of fixed assets including book and tax depreciation and associated deferred taxes. PowerPlan is also used for budgeting both capital expenditure and operations and maintenance expense.	UI Planner was used to create the budget data and forecast data used in the development of the base and forecast test year.	PROSYM was used to develop the generation forecast.	R was used to specify econometric models for the gas and electric load forecasts and process data in the development of these forecasts.
Hardware Specifications	Intel Xeon Gold 6148 CPU @ 2.40GHz (4 vCPU) 16 GB RAM	2 Intel Xeon CPU E5-2697 2.60GHz (8 vCPU) 16 GB RAM 8GB of RAM	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater
Operating System Specifications	Linux version 3.10.0-1160.2.2.el7.x86_64 Red Hat Enterprise Linux Server release 7.9 (Maipo)	Microsoft Server 2016	Windows 7 or higher Java Jdk6.0.24 or higher	Windows 10	Windows 10

Computer Software, Programs, and Models

Supplier	SAS	Itron	Palisade	Gannett Fleming Valuation and Rate Consultants, LLC	PeopleSoft	Adobe Acrobat
Software / Program / Model	9.4 Enterprise Guide 7.1	MetrixND 4.7	Risk 7	Proprietary Model prepared by Gannett Fleming, Inc.	PeopleSoft version 9.2.33/PeopleTools version 8.57.14	Adobe Acrobat Reader DC 2020.012
Description and Use in Application	SAS was used to create a large number of PROSYM cases and summarize those results.	MetrixND was used for the preparation of End-Use models in the load forecast.	@Risk is an add-on product for statistical modeling in Microsoft Excel that was used in the preparation of the load forecast.	Prepared the depreciation study.	Maintains Human Resource/Benefits information and calculates employee payroll.	Preserve and secure the layout of documents created in other applications.
Hardware Specifications	Intel 2 GHz processor or greater	Pentium or higher processor 100 MB hard disk space 512 MB of memory	Pentium or higher processor Excel 97 or higher 16MB RAM free	Personal or multimedia computer with 8 GB RAM	2 Application servers with 4 Intel Xeon CPU's and 16B of RAM and 2 Webservers with 2 Intel Xeon CPU's with 10GB or RAM.	Intel 2 GHz processor or greater
Operating System Specifications	Windows 10	Windows 10	Windows 10	Microsoft Office 365 Pro, Windows 10	Windows Server 2016	Windows 10

Computer Software, Programs, and Models				
Supplier	Microsoft	Microsoft	Microsoft	Microsoft
Software / Program / Model	Excel - Microsoft Office 365	Word - Microsoft Office 365	PowerPoint - Microsoft Office 365	Access Microsoft Office 365
Description and Use in Application	Microsoft Excel was used for data analysis in the development of the load (electric and gas forecast) and generation forecasts and to prepare various	Microsoft Word was used to prepare testimony and other miscellaneous schedules. Microsoft Word is an electronic word processing application.	Microsoft Power Point is a presentation program used in various attachments used in testimony and filing requirements as	Microsoft Access was used to store the results of the load (electric and gas forecast) and generation forecasts as well as process data in
Hardware Specifications	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater
Operating System Specifications	Microsoft Windows 10 Enterprise	Microsoft Windows 10 Enterprise	Microsoft Windows 10 Enterprise	Microsoft Windows 10 Enterprise

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Filing Requirement
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Sponsoring Witness: Christopher M. Garrett
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Description of Filing Requirement:

If the utility had amounts charged or allocated to it by an affiliate or a general or home office or paid monies to an affiliate or a general or home office during the base period or during the previous three (3) calendar years, the utility shall file:

- 1. A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment;*
- 2. The method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period;*
- 3. An explanation of how the allocator for both the base period and the forecasted test period were determined; and*
- 4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period is reasonable.*

Response:

- 1) The method of allocation and description of amounts allocated for costs from LG&E and KU Services Company are set forth in the attached Cost Allocation Manual. The Cost Allocation Manual is periodically filed with the Commission. The most current version is attached to this response. PPL charges are paid by LG&E and KU Services Company. These costs are either directly attributed or allocated to the utility in accordance with the Cost Allocation Manual. Generation costs and power purchases are allocated between LG&E and KU using the after-the-fact billing process described in the Power Supply System Agreement, which is also attached to this response. See attached.
- 2) See attached.
- 3) The allocator for the base and forecasted test period was determined using the methodology set forth in the Cost Allocation Manual and Power Supply System Agreement, consistent with prior years; and
- 4) The amounts charged, allocated or paid during the base period were reasonable for the following reasons:

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Filing Requirement
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- (i) the allocations are based on objective criteria and appropriately reflect cost-causation relationships;
- (ii) the allocations are made utilizing the methodology set forth in the Cost Allocation Manual or the Power Supply System Agreement; and
- (iii) the allocations are reviewed annually to ensure that they have been made in accordance with allowed allocation methodologies and reflect appropriate cost-causation relationships.

LG&E and KU Services Company

Cost Allocation Manual

Effective [January 1, 2020]

CAM	Cost Allocation Manual
CCS	Customer Care System
FERC	Federal Energy Regulatory Commission
HR	Human Resources
IT	Information Technology
KPSC	Kentucky Public Service Commission
KU	Kentucky Utilities Company
LG&E	Louisville Gas and Electric Company
LKC	LG&E and KU Capital LLC
LKE	LG&E and KU Energy LLC
LKE Foundation	LG&E and KU Foundation
LKS	LG&E and KU Services Company
PPL	PPL Corporation
PPL Capital	PPL Capital Funding, Inc.
PPLEU	PPL Electric Utilities Corporation
PPLEU Services	PPLEU Services Corporation
PPL Insurance	PPL Power Insurance, Ltd.
PPL Services	PPL Services Corporation
PUHCA 2005	The Public Utility Holding Company Act of 2005
SEC	U.S. Securities and Exchange Commission
VSCC	Virginia State Corporation Commission

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I. INTRODUCTION

PUHCA 2005 states that centralized service companies must maintain and make available to the FERC their books, accounts and other records in the specific manner and preserve them for the required periods as the FERC prescribes in Title 18 Code of Federal Regulations Part 368 of the FERC Uniform System of Accounts. These records must be in sufficient detail to permit examination, audit, and verification, as necessary and appropriate for the protection of utility customers with respect to jurisdictional rates. The purpose of this CAM is to document the methods, policies and procedures that LKS will follow in performing certain services for affiliate companies and in receiving certain services or charges for affiliated companies from PPL Services, PPLEU Services and other PPL entities. In developing this CAM the overriding goal was to protect investors and consumers by ensuring the methods, policies and procedures contained in this CAM were PUHCA 2005 compliant so that LKS, PPL Services, and PPLEU Services costs are fully segregated, and fairly and equitably allocated among the affiliate companies. LKS was authorized to conduct business as a service company for LKE and its various subsidiaries and affiliates by order of the SEC on December 6, 2000 and commenced operations January 1, 2001. LKE is a Kentucky limited liability company and the parent of KU and LG&E. KU and LG&E are subject to the jurisdiction of and oversight by the KPSC. In addition, KU is subject to the jurisdiction of and oversight by the VSCC. PPL Services and PPLEU Services are Delaware corporations authorized to conduct business as service companies for PPL and its various subsidiaries and affiliates, including LKE. Under Kentucky regulatory law, KU and LG&E are required to have a cost allocation manual on file with the KPSC. KU is required to have a services agreement for any affiliate transaction approved by the VSCC prior to the transaction.

Periodic changes to the CAM may be necessary due to future management decisions, changes in the law, interpretations by state or federal regulatory bodies, changes in structure or activities of affiliates, or other internal procedures.

II. CORPORATE ORGANIZATION

OVERVIEW

LKE is an indirect wholly owned subsidiary of PPL, headquartered in Allentown, Pennsylvania. LKE has five direct subsidiaries: LG&E, KU, LKC, and LKS. LKE has an affiliate relationship with LKE Foundation due to overseeing all operations of the foundation.

LKE and its utility subsidiaries are engaged principally in the generation, transmission, distribution and sale of electricity. LG&E is also engaged in the storage, distribution, and sale of natural gas. LKE and its subsidiaries are subject to the regulatory provisions of PUHCA 2005. LG&E and KU are subject to regulation by the FERC and the KPSC. KU is also subject to regulation by the VSCC.

PPL is a holding company with nine direct subsidiaries, including LKE, PPLEU, PPL Services, PPLEU Services, PPL Capital Funding, Inc., PPL Insurance, and PPL Energy Funding

Corporation, the direct parent of CEP Reserves Inc. PPL, PPLEU, PPL Services and PPLEU Services are subject to the provisions of PUHCA 2005.

LKE's UTILITY OPERATIONS

LG&E, incorporated in Kentucky in 1913, is a regulated public utility engaged in the generation, transmission, distribution and sale of electric energy and the storage, distribution and sale of natural gas. LG&E is a wholly owned subsidiary of LKE. LG&E supplies electricity and natural gas to customers in Louisville and adjacent areas in Kentucky.

KU, incorporated in Kentucky in 1912 and in Virginia in 1991, is a regulated public utility engaged in the generation, transmission, distribution and sale of electric energy in Kentucky and Virginia. KU is a wholly owned subsidiary of LKE.

LG&E and KU have mutual assistance agreements with PPLEU for system restoration in emergencies.

SERVICE COMPANIES

LKS, a Kentucky corporation, is a centralized service company registered under PUHCA 2005 and is authorized to conduct business as a service company for LKE and its various subsidiaries and affiliates by order of the SEC dated December 6, 2000 and commencing operation January 1, 2001. LKS is the service company for affiliated entities, including LKE, LG&E, KU, and LKC and provides a variety of administrative, management, engineering, construction, environmental and support services. LKS provides its services at cost, as permitted under PUHCA 2005.

Development of the LKS organization was predicated on the fact that if the employee performed activities benefiting more than one affiliate, that employee would become a part of the LKS organization. In many respects, employees working in typical finance, administrative and general, management and other support departments are fully subject to LKS organizational placement.

Many operational employees dedicated to providing a service to just one affiliate, by definition, are not subject to LKS placement. However, management and support staff overseeing the business activities of more than one of these operational groups are subject to LKS placement.

As a result of PPL's acquisition of LKE, PPL became a multi-state utility holding company subject to PUHCA 2005. PPL Services and PPLEU Services, Delaware corporations, are centralized services companies registered under PUHCA 2005 and authorized to conduct business as service companies for PPL and its various subsidiaries and affiliates. PPL Services and PPLEU Services are the service companies for affiliated PPL entities, including PPL Electric Utilities Corporation, and provide a variety of administrative, management, environmental, and support services. PPL Services and PPLEU Services provide their services at cost, as permitted under PUHCA 2005.

OTHER BUSINESS OPERATIONS

LKE Foundation, a charitable foundation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, makes charitable contributions to qualified entities.

LKC is a holding company for other LKE non-utility businesses which are generally inactive from an operational standpoint but have certain remaining support or contingent business obligations.

LKS transacts business for LKE Foundation, LKC and PPL and its affiliates on behalf of LKE.

LKE also receives services from CEP Reserves Inc. that benefit its non-utility activities.

III. TRANSACTIONS WITH AFFILIATES

OVERVIEW

LKE formed LKS, as a service company to provide services for affiliated companies. PPL formed PPL Services and PPLEU Services as service companies to provide services for affiliated companies. LKS, PPL Services, PPLEU Services, and affiliated companies (or their parent entities) may enter into service agreements, which may establish the general terms and conditions for providing those services, including those mentioned in Section IV of the CAM.

At formation, certain LG&E, KU and LKE employees became employees of LKS and such employees continued to provide services to the regulated and non-regulated entities. Similarly, at formation, certain PPL employees became employees of PPL Services and PPLEU Services and such employees continued to provide services to the regulated and non-regulated entities.

Regulated affiliates receive services at cost, pursuant to the service agreements. Non-regulated affiliates generally receive services at cost; however, certain services may permit pricing at fair-market value. The provisions included in contracts or service agreements govern transactions among LKS, PPL Services, PPLEU Services, and their regulated and non-regulated affiliates.

KU and LG&E are required by the KPSC and the VSCC to use the “stand alone” method for allocating their respective tax liabilities (or tax benefits) so that such tax liabilities (or tax benefits) will not exceed the tax liabilities (or tax benefits) each would incur if it filed its tax returns separately from the consolidated returns filed by PPL. KU and LG&E have filed a separate PPL Corporation and Subsidiaries tax allocation agreement with the KPSC and the VSCC. The allocation of the respective tax liabilities (or tax benefits) of KU and LG&E therefore are not within the scope of this CAM.

Definitions of Cost

Tariff Rate – The price charged to customers under applicable tariffs on file with federal or state regulatory commissions.

Fair Market Value – The price held out by a providing entity to the general public in the normal course of business (i.e. the price at which a reasonable buyer and a reasonable seller are willing to transact in the normal course of business).

Cost – The charge used for transactions with affiliates for which no tariff rate or fair market value is applicable. LKS follows the definition of cost defined in PUHCA 2005.

IV. DESCRIPTION OF SERVICES

The following table provides service descriptions along with the frequency of services provided and the primary affiliate receiving the services. See below for definitions of frequency and primary affiliates. The table also contains the cost assignment methods used to allocate indirectly attributable costs for these services, when necessary. Note that a departmental charge ratio may also be used for any service with indirectly attributable costs, but only if the use of the cost assignment method for the service would not result in the fair assignment of costs.

Detailed descriptions of cost assignment methods are provided in Section V. Also see section V for definitions of directly assignable, directly attributable and indirectly attributable. The cost assignment methods in the table below should be used only when costs of a good or service cannot be directly assignable or directly attributable.

Definitions of Frequency

Ongoing – Provided on a prearranged, continuous basis (i.e., daily)

Frequent – Provided as requested on a regular basis (i.e., several times per month)

Infrequent – Provided as requested on an irregular basis (i.e., several times per year)

Definitions of Primary Affiliates

All charges by LKS, PPL Services, and PPLEU Services to affiliated entities follow the principle of fully distributed cost. Primary affiliates receiving the service are designated below as:

R – Regulated (LG&E and KU)

NR – Non-regulated (LKE, LKC, and LKE Foundation)

A – All

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Customer and Customer-Related Services				
Customer Service	Providing call center and customer communication services for both electric and gas customers.	Number of Customers Ratio	Ongoing	R
Sales and Marketing	Providing programs for establishing strategies, oversight for marketing, sales and branding of utility and related services, and conducting marketing and sales programs for economic development and demand side management.	Number of Customers Ratio	Frequent	R
Economic Development and Major Accounts	Maintaining community development, partnerships with state, regional, and local economic development allies, and customized products and services.	Number of Customers Ratio	Frequent	R
Meter Reading Services	Providing meter reading and meter data services, including maintaining inventory, quality and environmental issues, policy and standards, technical support, and logistics.	Number of Meters Ratio	Ongoing	R
Cash Remittance	Providing remittance processing, customer payments, and collection services.	Revenue Ratio	Ongoing	R
Billing Integrity	Administering and providing customer billings and credit reviews.	Number of Customers Ratio	Ongoing	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Energy Efficiency	Providing energy efficiency programs to residential and commercial customers to encourage implementation of energy saving measures.	Number of Customers Ratio	Ongoing	R
Smart Grid Strategy	Providing leadership and direction for smart meter and smart grid strategy development, investment and decision analysis to support value-added infrastructure deployments.	Number of Customers Ratio	Ongoing	R
Field Services	Completing customer requested service orders generated through Residential Service Center, Business Service Center, KU Business Offices, Billing Integrity and Meter Assets. Supporting Meter Shop activities and Public Safety Response Team needs.	Total Utility Plant Assets Ratio	Ongoing	R
CCS Retail Business Readiness	Providing end user support services, development and capture of business metrics and development, and delivery of training for the Company's CCS.	Number of Customers Ratio	Ongoing	R
Power Production and Generation Services				
Project Engineering	Coordinating and managing all major generation construction.	Generation Ratio	Infrequent	R
System Laboratory	Providing system laboratory services to the generating stations.	Total Utility Plant Assets Ratio	Ongoing	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Generation	Providing centralized, fleet-wide technical expertise for generation asset management, technical guidance for various functional initiatives and coordination of operational research and development.	Total Utility Plant Assets Ratio; Generation Ratio	Ongoing	R
Generation Services	Providing management services and oversight to Power Generation.	Total Utility Plant Assets Ratio; Generation Ratio	Ongoing	R
Fuel Procurement	Procuring coal, natural gas, oil and other bulk materials for generation facilities and ensuring compliance with price and quality provisions of fuel contracts.	Contract Ratio	Ongoing	R

Transmission Operations & Services

Strategy, Reliability and Tariffs	Providing transmission system reliability planning and identifying current and future upgrades that are needed to maintain reliability. Providing facility ratings, drawings and reliability metrics. Coordinating and managing transmission tariffs and agreements with outside parties for use of the transmission system.	Transmission Ratio	Ongoing	R
Operations and Construction	Coordinating and managing all maintenance and capital upgrades to transmission substations. Coordinating and managing all maintenance and capital upgrades to the transmission lines. Providing transmission system control center services. Managing and maintaining the Energy Management System. Coordinating and managing the balance between scheduled transmission usage and actual transmission usage by other companies.	Transmission Ratio; Total Utility Plant Assets Ratio	Ongoing	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Reliability and Compliance	Ensuring that the Transmission Department is complying with all applicable regulatory standards.	Transmission Ratio	Ongoing	R
Energy Supply and Analysis Services				
Energy Marketing	Providing market services to take advantage of the highest excess generation prices in the openmarket.	Generation Ratio	Ongoing	R
Market Forecasting	Providing management services for financial forecasts of the utility market.	Generation Ratio	Frequent	R
Load Forecasting	Providing short- and long-term load forecasting services.	Generation Ratio	Frequent	R
Generation Planning and Analysis	Providing short- and long-term generation planning services	Generation Ratio	Ongoing	R
Distribution Operations Services				
Network Trouble and Dispatch	Providing dispatch services, reporting outage situations and coordinating restoration.	Number of Customers Ratio	Ongoing	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary</u> <u>Affiliate</u>
Electric Engineering	Providing development engineering and construction standards, distribution system planning and analysis, substation construction project management and telecommunications systems design and analyses.	Total Utility Plant Assets Ratio	Ongoing	R
Distribution Asset Management	Leading management and investment decisions regarding distribution assets, including resource allocation, developing uniform standards and procedures, determining performance targets and managing assets information and data.	Number of Customers Ratio; Total Utility Plant Assets Ratio	Ongoing	R
Forestry	Providing vegetation and tree management.	Total Utility Plant Assets Ratio	Frequent	R
Substation Construction and Maintenance	Providing engineering and design services for substation construction, maintenance and operations areas.	Total Utility Plant Assets Ratio	Frequent	R
Electric Reliability/Analysis	Providing reliability engineering for operation centers, data analytics, support of distribution information technology applications, and mapping services.	Total Utility Plant Assets Ratio	Ongoing	R
Safety and Technical Training				
Safety and Technical Training	Providing safety governance and technical training to company operations areas. Number of Employees Ratio; Revenue, Total Assets and Number of Employees Ratio; Generation Ratio	Total Utility Plant Assets Ratio; Transmission Ratio	Frequent	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Financial Planning and Budgeting Services				
Budgeting	Providing services related to managing, coordinating and reporting for the budgeting and forecasting process.	Revenue, Total Assets and Number of Employees Ratio; Transmission Ratio; Generation Ratio; Number of Customers Ratio	Frequent	A
Financial Planning	Providing financial planning and forecasting, investment analysis and investment planning reporting.	Revenue, Total Assets and Number of Employees Ratio	Frequent	A
Controller Organization Services				
Accounting and Reporting	Providing accounting and reporting in conformity with U.S. Generally Accepted Accounting Principles (GAAP) and the FERC Uniform System of Accounts (USofA), accounting research and interpretation and promulgation of accounting and internal control procedures, performing U.S. GAAP general ledger account and project analyses, reconciliations and consolidation, internal and external financial reports, and business and financial system support and consultation.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Property Accounting	Maintaining, analyzing and reporting related to property records.	Total Utility Plant Assets Ratio	Ongoing	R
Revenue Accounting	Managing and analyzing internal and external revenue reporting.	Revenue Ratio	Ongoing	R
Corporate Tax and Payroll Organization Services				
Payroll	Providing payroll services including the managing of payroll systems.	Number of Employees Ratio	Ongoing	A
Tax Accounting, Compliance and Reporting	Preparing consolidated and subsidiary federal, state and local income tax returns; current and deferred tax accounting; utility gross receipts tax; sales/use tax; property tax; LKE Foundation returns; and supporting roles for project development and tax legislation.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A
Audit Services				
Audit Services	Providing independent and objective assurance along with consulting services and internal controls system review.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Sarbanes-Oxley Compliance Services				
Sarbanes-Oxley Compliance	Providing coordination, implementation and maintenance of the Company's program for compliance with the Sarbanes-Oxley Act of 2002.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A
Treasury Services				
Treasury and Corporate Finance	Providing management and monitoring of cashflows including review and acquisition of business entity cash requirements and procurement of short-term financing and credit lines. Providing overall finance options including evaluating new financing vehicles and instruments, analyzing existing financing positions and raising long-term funds for all entities.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A
Risk Management	Managing outside providers of risk services comprised of providing insurance and assisting affiliated entities in managing property and liability risks including claims, security, environmental, safety and consulting services.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	R
Credit Administration	Providing management of credit risk for wholesale energy sales and major vendors.	Generation Ratio	Ongoing	R
Energy Marketing Trading Controls	Performing reporting on the trading portfolios. Performing validation of significant transactions, valuation algorithms, ensuring trading system security and testing trading system enhancements.	Generation Ratio	Ongoing	R

Supply Chain and Logistics Services

Supply Chain

Maintaining and analyzing the supplier base and performing supplier selection activities including contract negotiations and ongoing compliance. Providing order management, materials handling and logistics and inventory management services.

Providing order management and general field support services for system maintenance, developing and monitoring of key performance metrics, supplying day to day variance and reconciliation reporting services and performing supplier certification services. Identifying qualified minority and women owned businesses that are able to participate in competitive bidding opportunities, perform on-going work and ultimately become key suppliers to LKE and subsidiaries.

Revenue, Total
 Assets and Number
 of Employees Ratio;
 Number of
 Employees Ratio

Ongoing

A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Accounts Payable	Processing payments for purchase orders, check requests, employees' expense reimbursements, etc., and providing ad-hoc research and analysis.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A
IT Services				
IT Security	Providing services associated with non-project management, security and administrative support. This function includes developing and administering security policies and procedures. Providing services associated with compliance activities and security related administration support. This function includes development, implementation and on-going compliance activities for the NERC Critical Infrastructure Protection (CIP) Program.	Network Users Ratio; Number of Employees Ratio	Ongoing	A
IT Applications Development and Support	Providing services associated with each of the existing applications that IT provides to the business. These services include costs incurred related to application license fees and application support costs. Providing services associated with existing end user tools and related productivity software; Providing end user support services, and development.	Network Users Ratio; Number of Employees Ratio; Number of Customers Ratio; Ultimate Users Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
IT Infrastructure and Operations	Providing services related to the corporate-wide shared computing infrastructure, including servers, storage and data center operations. Providing services related to all corporate-wide network capabilities including wide area transport networks, local area networks, wireless networks, telephone systems, telecommunications for SCADA and two-way radio systems. Providing services related to a number of enterprise applications including e-mail, SharePoint, instant messaging and others. This function includes the operations of the NERC Critical Infrastructure Protection (CIP) Program.	Network Users Ratio; Number of Employees Ratio	Ongoing	A
IT Governance	Providing services including business relationship management, project management, requirements, and planning.	Network Users Ratio; Number of Employees Ratio	Ongoing	A
IT Business Services	Providing services including business analysis, testing, service management and process management	Network Users Ratio; Number of Employees Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
IT Major Projects	Providing services including software system implementations projects and software system upgrade projects.	Network Users Ratio; Number of Employees Ratio; Ultimate Users Ratio	Ongoing	A
Compliance, Legal, and Environmental Affairs Services				
Legal	Providing various legal services for all affiliated entities including in-house counsel and staff assistance in the areas of, among others, corporate and securities law, employment law, energy, public utility and regulatory law, contract law, litigation, environmental law and intellectual property law, evaluating legal claims and managing legal fees for outside counsel.	Revenue, Total Assets and Number of Employees Ratio		A
Compliance	Providing various compliance services for all affiliated entities including compliance assessment and risk management, code of conduct, anti-fraud, ethics, helpline management and Critical Infrastructure Protection (CIP) Compliance.	Number of Employees Ratio; Total Utility Plant Assets Ratio		A
Environmental Affairs	Providing management services related to performing analyses, monitoring and advocacy of regulatory and legislative environmental matters including securing of permits and approvals, providing environmental technical expertise, environmental compliance and representing the Company in industry groups and before regulatory agencies dealing with environmental issues.	Generation Ratio	Frequent	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary</u> <u>Affiliate</u>
Regulatory Affairs and Government Affairs Management Services				
Regulatory Affairs	Providing management services for compliance with all laws, regulations and other policy requirements, including regulatory filings, expert testimony, tariff administration and compliance, pricing support, and development and monitoring of positions regarding ongoing regulatory matters.	Revenue Ratio	Ongoing	R
Government Affairs Management	Maintaining relationships with government policy makers and conducting lobbying activities.	Revenue Ratio	Frequent	A
Corporate Communications and Public Affairs Management Services				
Internal Communications	Providing employee and customer-directed communications including company intranet/internet, employee newsletters, announcements, speeches, graphic design, presentations and customer newsletters and bill inserts.	Number of Employees Ratio	Frequent	A
External and Brand Communications	Providing all administrative and management support for external communication services, brand image management and corporate events.	Number of Customers Ratio	Frequent	A
Public Affairs Management	Providing community relations functions, communicating public information to local organizations and providing oversight for communications to employees.	Number of Customers Ratio	Frequent	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary</u> <u>Affiliate</u>
Operating Services				
Facilities and Buildings	Providing building and grounds maintenance including coordination of office furniture and equipment purchases/leases, space utilization and layout, and building code and fire protection services.	Facilities Ratio; Transmission Ratio; Generation Ratio	Ongoing	A
Security	Providing security personnel, security and monitoring devices for all affiliated entities.	Number of Employees Ratio	Ongoing	A
Production Mail	Providing production mail services for customer bills and other large customer mailings.	Number of Customers Ratio	Ongoing	R
Document	Providing document printing, reproduction services including mail delivery, scanning, off-site storage and document service desk support.	Number of Employees Ratio	Ongoing	A
Process Management and Performance	Provide business process improvements, operational performance measures, benchmarking studies, and rate case analysis for all of Customer Service.	Number of Customers Ratio	Ongoing	R
Right-of-Way	Obtaining and retaining easements or fee simple property for placement and operation of company and affiliate equipment as well as managing real estate assets and maintaining real estate records.	Number of Customers Ratio	Ongoing	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Transportation Services				
Transportation	Providing and operating transportation fleet for all affiliated companies including developing fleet policy, administering regulatory compliance programs, managing repair and maintenance of vehicles and procuring vehicles	Total Utility Plant Assets Ratio; Vehicle Cost Allocation Ratio	Ongoing	A
HR Services				
HR Compensation	Providing services relating to the establishment and oversight of compensation policies for employees.	Number of Employees Ratio	Frequent	A
HR Benefits	Providing services relating to the establishment and oversight of benefits plans for employees, retirees and survivors. This also includes vendor management, compliance with various laws and regulations, administrative vendor billings and maintenance of all personnel records.	Number of Employees Ratio	Frequent	A

Other HR Services

Providing initiatives and programs designed to support the company's diversity strategy, with an emphasis on creating, designing and implementing the strategies and programs to achieve the company's diversity vision. This includes fostering and managing the internal and external relationships necessary to driving initiatives within the company and wider community customer base. Providing initiatives and programs designed to support personal and professional growth, with an emphasis on employee and leadership training, individual and career development, performance management, coaching, mentoring, succession planning and employee engagement. Providing communication and oversight for union matters, negotiation of union contracts and union dispute resolution services.

Number of
Employees Ratio

Frequent

A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Health and Safety	Providing services relating to the establishment and oversight of health and safety policies for employees.	Number of Employees Ratio	Frequent	A
Executive Management Services				
Executive Management	Providing executive leadership to the corporation, the cost of which is comprised of the compensation and benefits of the corporate officers and executive assistants.	Generation Ratio; Number of Customers Ratio; Network Users Ratio; Number of Employees Ratio; Revenue Ratio; Revenue, Total Assets and Number of Employees Ratio; Total Utility Plant Assets Ratio; Transmission Ratio	Ongoing	A

V. COST ASSIGNMENT METHODS

OVERVIEW

The costs of services provided by LKS, PPL Services, and PPLEU Services will be directly assigned, distributed or allocated by activity, project, program, work order or other appropriate basis. The primary basis for charges to affiliates is the direct charge method (see section VI for time reporting procedures). The methodologies listed below pertain to all other costs which are not directly assigned but which make up the fully distributed cost of providing the service.

Directly Assignable – Expenses incurred for activities and services exclusively for the benefit of one affiliate. In many respects, these types of expenses relate to non-LKS employees that perform dedicated services to one affiliate, although LKS, PPL Services and PPLEU Services employees also directly report where feasible.

Directly Attributable – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using direct measures of costs causation.

Indirectly Attributable – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using general measures of cost causation.

Unattributable – Expenses or portions thereof incurred for activities and services that have been determined as not appropriate for apportionment. The unattributable portions of these costs relate primarily to activities such as corporate diversification, political or philanthropic endeavors and, as such, may be charged, in whole or in part, to LKC.

ASSIGNMENT METHODS

LKS, PPL Services, and PPLEU Services will allocate the costs of service among the affiliated companies using one of several methods that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the service. Any of the methods may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes in the business but are generally determined annually. Any changes in the ratios, unless otherwise indicated, will be determined no later than May 1st of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year. The assignment methods used by LKS, PPL Services, and PPLEU Services are as follows:

Contract Ratio – Based on the sum of the physical amount (i.e. tons of coal, mmbtu of natural gas) of the contract for coal and natural gas fuel burned for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.

Departmental Charge Ratio – A specific department ratio based upon various factors. The departmental charge ratio typically applies to indirectly attributable costs such as departmental

administrative, support, and/or material and supply costs that benefit more than one affiliate and that require allocation using general measures of cost causation. Methods for assignment are department-specific depending on the type of service being performed and are documented and monitored by the Budget Analysts for each department. The numerator and denominator vary by department. The ratio is based upon various factors such as labor hours, labor dollars, departmental or entity headcount, capital expenditures, operations and maintenance costs, retail energy sales, charitable contributions, generating plant sites, average allocation of direct reports, net book value of utility plant, total line of business assets, electric capital expenditures, substation assets and transformer assets. The Departmental Charge Ratio will only be used with prior approval by the Controller when other applicable ratios would not result in the fair assignment of costs. These ratios are calculated on an annual basis.

Facilities Ratio – Based on a two-tiered approach with one tier based on the number of employees by department or line of business and the other tier based on the applicable department or line of business ratio. The numerator for the number of employees is the number of employees by department or line of business at the facility and the denominator is the total employees at the facility. The numerator and denominator for the applicable department or line of business for the service provided as described in this document.

Generation Ratio – Based on the annual forecast of megawatt hours, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.

Network Users Ratio – Based on the number of IT network users at the end of the previous calendar year. A two-step assignment methodology is utilized to properly allocate costs to the proper legal entity. The numerator for the first step of this ratio is the total number of network users for each specific company, and the denominator is the total number of network users for all companies in which an allocator is assigned (i.e. LG&E, KU, LKS and PPL). For the second step, the ratio of LKS network users, to total network users will then be allocated to the other companies (LG&E, KU, and LKC) based on each company's ratio of LKS labor hours to total LKS labor hours. This ratio is calculated on an annual basis.

Number of Customers Ratio – Based on the number of retail electric and/or gas customers. This ratio will be determined based on the actual number of customers at the end of the previous calendar year. In some cases, the ratio may be calculated based on the type of customer class being served (i.e. Residential, Commercial or Industrial). The numerator is the total number of each Company's retail customers. The denominator is the total number of retail customers for both LG&E and KU. This ratio is calculated on an annual basis.

Number of Employees Ratio – Based on the number of employees benefiting from the performance of a service. This ratio will be determined based on actual counts of applicable employees at the end of the previous calendar year. A two-step assignment methodology is utilized to properly allocate LKS employee costs to the proper legal entity. The numerator for the first step of this ratio is the total number of employees for each specific company, and the

denominator is the total number of employees for all companies in which an allocator is assigned (i.e. LG&E, KU and LKS). For the second step, the ratio of LKS to total employees will then be allocated to the other companies (LG&E, KU and LKC) based on each company's ratio of labor hours to total labor hours. LKC has no employees, but non-utility related labor is charged to it. In some cases, the ratio may be calculated based on the number of employees at a specific location for the first step with the ratio of LKS to total employees being allocated based on labor hours of the employees at the specific location. This ratio is calculated on an annual basis.

Number of Meters Ratio – Based on the number or types of meters being utilized by customer classes within the system for the immediately preceding twelve consecutive calendar months. The numerator is equal to the number of meters for each utility and the denominator is equal to the total meters for KU and LG&E. This ratio is calculated on an annual basis.

Ownership Percentages – Based on the contractual ownership percentages of jointly-owned generating units, information technology, facilities and other capital projects. This ratio is updated as a result of a new jointly owned capital projects and is based on the benefit to the respective company. The numerator is the specific company's forecasted usage. The denominator is the total forecasted usage of all respective companies.

Revenue Ratio – Based on the sum of the revenue for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.

Revenue, Total Assets and Number of Employees Ratio – Based on an average of the revenue, total assets and number of employee's ratios. The numerator is the sum of Revenue Ratio, Total Assets Ratio and Number of Employees Ratio for the specific company. The denominator is three – the number of ratios being averaged. This ratio is calculated on an annual basis.

Total Assets Ratio – Based on the total assets at year-end for the preceding year. In the event of joint ownership of a specific asset, asset ownership percentages are utilized to assign costs. The numerator is the total assets for each specific company at the end of the preceding year. The denominator is the sum of total assets for each company in which an allocator is assigned (LG&E, KU and LKC). This ratio is calculated on an annual basis.

Total Utility Plant Assets Ratio – Based on the total utility plant assets at year-end for the preceding year, the numerator of which is for an operating company and the denominator of which is for all operating companies. In the event of joint ownership of a specific asset, ownership percentages are utilized to assign costs. This ratio is calculated on an annual basis.

Transmission Ratio – The Transmission Coordination Agreement (TCA) provides “the contractual basis for the coordinated planning, operation, and maintenance of the combined” LG&E and KU transmission system. Pursuant to the terms of the TCA, LG&E/KU “operate their transmission systems as a single control area.” The TCA establishes cost and revenue allocations between LG&E and KU. The Transmission Ratio is based upon Schedule A

(Allocation of Operating Expenses of the Transmission System Operator) of the TCA. Transmission System Operator Company allocation percentages are calculated during June of each year to be effective July 1st of each year using the previous year's summation of the Transmission Peak Demands as found in FERC Form 1 for Kentucky Utilities Company (KU) and Louisville Gas & Electric Company (LG&E) page 400 line 17(b).

Ultimate Users Ratio – Based on the number of ultimate users of an IT product or service (i.e., software, hardware, mobile devices, etc.) at the end of the previous calendar year. A two-step assignment methodology is utilized to properly allocate costs to the proper legal entity. The numerator for the first step of this ratio is the total number of ultimate users for each specific company, and the denominator is the total number of ultimate users for all companies in which an allocator is assigned (i.e. LG&E, KU, LKS and PPL). For the second step, the ratio of LKS ultimate users, to total ultimate users will then be allocated to the other companies (LG&E, KU, and LKC) based on each company's ratio of LKS labor hours to total LKS labor hours. This ratio is calculated on an annual basis.

Vehicle Cost Allocation Ratio – Based on the costs associated with providing and operating transportation fleet for all affiliated companies including developing fleet policy, administering regulatory compliance programs, managing repair and maintenance of vehicles and procuring vehicles. Such rates are applied based on the specific equipment employment and the measured usage of services by the various company entities. This ratio is calculated monthly based on the actual transportation charges from the previous month. The numerator is the department labor charged to a specific company. The denominator is the total labor costs for the specific department. The ratio is then multiplied by the total transportation costs to determine the amount charged to each company.

VI. TIME DISTRIBUTION, BILLING AND ASSET TRANSFER POLICIES

OVERVIEW

LKS utilizes Oracle or other financial systems in which project/task combinations are set up to equate to services. In some cases, departments have set up many projects/tasks that map to services. In many cases, there is a one to one relationship between the project/task and the service. The Oracle system also automatically captures the home company (providing the service) and the charge company (receiving the service). Regardless of the method of reporting, charges related to specific services reside on the company receiving the service and therefore can be identified for billing purposes as well as for preparation of LKS financial statements. This ensures that:

1. Separation of costs among LG&E, KU, LKE's non-regulated subsidiaries and other PPL affiliates will be maintained
2. Intercompany transactions and related billings are structured so that non-regulated activities are not subsidized by regulated affiliates and regulated affiliates do not subsidize other regulated affiliates
3. Adequate audit trails exist on the books and records

BILLING POLICIES

Billings for transactions among LKS, PPL Services, PPLEU Services, and other affiliates are issued on a timely basis with documentation sufficient to provide the receiving party with enough detail to understand the nature of the billing, the relevant components, and other information as required by affiliates. Financial settlements for transactions are made within 30 days. Interest charges, which are based on market rates for similar maturities of similarly rated entities as of the date of the loan, may apply. LKS is authorized to act as payment and billing agent on behalf of LKE, LG&E, KU and LKC.

ASSET TRANSFERS

Unless otherwise permitted by regulatory authority or exception, (i) transfers or sales of assets from regulated affiliates to non-regulated affiliates will be priced at the greater of cost or fair market value; (ii) transfers or sales of assets from non-regulated affiliates to regulated affiliates will be priced at the lower of cost or fair market value and (iii) transfers of assets between regulated affiliates shall be priced at no more than cost less depreciation. Settlement of liabilities will be treated in the same manner.

TIME DISTRIBUTION

LKS has three methods of distribution to record employee salaries and wages while providing services for the affiliated entities: Positive time reporting, allocation time reporting and exception time reporting. Each department's job activities will dictate the time reporting method used.

Positive Time Reporting

Positive time reporting or direct time reporting requires all employees in a department to track all chargeable hours every day. Time may be charged to the nearest quarter hour.

Departments that have positive time reporting have labor-based activities that are easily trackable given the project/task code combinations noted above. All employees are given appropriate project numbers that are associated with the service that is being provided. The proper coding for direct assignment of costs is on various source documents, including the timekeeping system and disbursement requests. Each department or project manager is responsible for ensuring employees charge the appropriate charge codes for the services performed. This form of time reporting is documented in the timekeeping system, which upon completion, is approved by the employees' immediate supervisor.

Allocation Time Reporting

Allocation time reporting allows for certain departments to set up a predefined allocation percentage to affiliated company project/tasks. This is typically the case when the department is transaction-based, therefore, performing routine, similar tasks benefiting multiple affiliates. Each department will use its ratio (see ratio assignment listing in section V) that was assigned by its Budget Analyst to allocate the appropriate time to individual charge numbers that are associated to that department's services. Unless otherwise permitted by regulatory authority or exception, the selection of ratios and the calculation of allocation percentages should be derived from or bear relationship to an empirical analysis of a prior representative period. These allocation percentages are reviewed on an annual basis to update to actual allocation percentages when needed.

Exception Time Reporting

If an employee was working on a completely new project that had not been defined within the monthly or annual allocation process, then the employee would be given the new allocation with project/task code, update his/her time allocation accordingly and get his/her manager's approval. If an allocation from a previous pay period needs to be adjusted, then that correction must be entered into the timekeeping system.

AMENDED AND RESTATED
POWER SUPPLY SYSTEM AGREEMENT

Between

Louisville Gas and Electric Company

And

Kentucky Utilities Company

March 2, 2018

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AMENDED AND RESTATED

POWER SUPPLY SYSTEM AGREEMENT

Between

Louisville Gas and Electric Company

and

Kentucky Utilities Company

THIS AMENDED AND RESTATED POWER SUPPLY SYSTEM AGREEMENT, hereinafter called "Agreement," is made and entered into as of the 2nd day of March, 2018 by and between Louisville Gas and Electric Company ("LG&E"), and Kentucky Utilities Company ("KU"), hereinafter separately referred to as "Company" and jointly as "Companies."

WHEREAS, LG&E and KU are the owners and operators of interconnected generation, transmission, and distribution facilities with which they are engaged in the business of generating, transmitting, and selling electric Capacity and Energy to the general public, to other entities, and to other electric utilities; and

WHEREAS, in 1998 LG&E's holding company parent, LG&E Energy Corp., and KU's holding company parent, KU Energy Corporation, merged, pursuant to which LG&E and KU became wholly-owned subsidiaries of an entity whose successor is now known as LG&E and KU Energy LLC ("LKE");

WHEREAS, the Companies entered into a Power Supply System Agreement, dated May 4, 1998, which set forth the terms to achieve economic benefits for their customers through operation as a single interconnected and centrally dispatched system and through coordinated planning, construction, operation and maintenance of their electric supply facilities;

WHEREAS, since the merger LG&E and KU have been operating as a single interconnected and centrally dispatched system and through coordinated planning, construction, operation, and maintenance of their electric supply facilities;

WHEREAS, due to certain changes since 1998 the Power Supply System Agreement needs to be updated and modified to reflect current operations;

NOW, THEREFORE, the Companies mutually agree as follows:

ARTICLE I

TERM OF AGREEMENT

1.1 Effective Date

This Agreement shall become effective upon the later of March 2, 2018, or such date as established by the Federal Energy Regulatory Commission. This Agreement shall continue in force and effect from the effective date hereinabove described, and continue from Year to Year thereafter until terminated by either Company.

1.2 Periodic Review

This Agreement will be reviewed periodically by the Operating Committee, as defined herein, to determine whether revisions are necessary to meet changing conditions. In the event that revisions are made by the Companies pursuant to Section 10.8, and after requisite approval or acceptance for filing by the appropriate regulatory authorities, the Operating Committee will thereafter, for the purpose of ready reference to a single document, prepare for distribution to the Companies an amended document reflecting all changes in and additions to this Agreement with notations thereon of the date amended.

ARTICLE II

DEFINITIONS

For purposes of this Agreement, the following definitions shall apply:

- 2.1. Agreement shall mean this Agreement including all attachments and schedules applying thereto and any amendments made hereafter.
- 2.2. Ancillary Services shall mean those services that are necessary to support the transmission of Capacity and Energy from resources to loads while maintaining reliable operation of the Companies' Transmission System in accordance with Good Utility Practice.
- 2.3. Capacity shall be expressed in megawatts (MW).
- 2.4. Company Demand shall mean the demand in megawatts of all retail and wholesale power customers on whose behalf the Company, by statute, franchise, regulatory requirement, or contract, has undertaken an obligation to construct and operate its power supply system to meet the reliable electric needs of such customers, integrated over a period of one Hour, plus the losses incidental to that service.
- 2.5. Company Load Responsibility shall be as follows:
 - (a) Company Peak Demand; less
 - (b) Interruptible load including direct load control included in (a) above; plus
 - (c) The contractual amount of sales and exchanges including applicable reserves during the period to other systems; less
 - (d) The contractual amount of purchases and exchanges including applicable reserves during the period from other systems.
- 2.6. Company Operating Capability shall mean the dependable net Capacity in megawatts of Generating Units of a Company carrying load or ready to take load plus firm purchases and exchanges acquired by such Company.
- 2.7. Company Peak Demand for a period shall be the highest Company Demand for any Hour during the period.
- 2.8. Economic Dispatch shall mean the distribution of total energy requirements among Power Supply Resources for System economic efficiency with due consideration of incremental generating costs, incremental transmission losses, and System security.
- 2.9. Energy shall be expressed in megawatt-hours (MWH).
- 2.10. Generating Unit shall mean an electric generator, together with its prime mover and all auxiliary and appurtenant devices and equipment designed to be operated as a unit for the production of electric Capacity and Energy.
- 2.11. Good Utility Practice shall mean any of the practices, methods and acts engaged in or approved by a significant portion of the electric utility industry during the relevant time period, or any of the practices, methods and acts which, in the exercise of reasonable judgment in light of the facts known at the time the decision was made, could have been expected to accomplish the desired result at a reasonable cost consistent with good business practices, reliability, safety and expedition. Good Utility Practice is not intended to be limited to the optimum practice, method, or act to the exclusion of all others, but rather to be acceptable practices, methods, or acts generally accepted in the region.
- 2.12. Hour shall mean a clock-hour.

- 2.13. Incremental Energy Cost shall mean the Variable Cost which a selling Company incurs in order to supply the next unit of Energy.
- 2.14. Internal Economy Energy shall mean the Energy supplied and sold by one Company to another Company to enable the purchasing Company to meet a portion of its Own Load at less cost than from its other Power Supply Resources.
- 2.15. Joint Unit shall mean any Generating Unit jointly owned, if any, by the Companies.
- 2.16. LG&E-KU Open Access Transmission Tariff shall mean the LG&E-KU Open Access Transmission Tariff filed with the Federal Energy Regulatory Commission on behalf of the Companies as it may be amended from time to time.
- 2.17. Margin for a given period shall mean the sum of the amounts developed in accordance with Section 2.17.
- 2.18. Margin on Energy Sales shall mean the difference between: (1) the revenue from off-system Energy sales and (2) the selling Company's Incremental Energy Cost incurred in making such sales.
- 2.19. Month shall mean a calendar month consisting of the applicable 24-Hour periods as measured by Eastern Standard Time.
- 2.20. Operating Committee shall mean the organization established pursuant to Section 4.1 whose duties are more fully set forth herein.
- 2.21. Own Load shall mean Energy required to meet Company Demand plus Energy associated with sales or exchanges with reserves less Energy associated with purchases or exchanges with reserves.
- 2.22. Power Supply Control Center shall mean a center operated by the Companies for the optimal utilization of both Companies' Power Supply Resources for the supply of Capacity and Energy.
- 2.23. Power Supply Resources shall mean all Energy and Capacity supply resources available to a Company.
- 2.24. System shall mean the coordinated electric generation facilities of the Companies.
- 2.25. System Demand shall mean the sum in megawatts of both Company's clock-hour Demand.
- 2.26. Transmission System shall be the facilities owned, controlled or operated by the Companies that are used to provide transmission service under the LG&E-KU Open Access Transmission Tariff.
- 2.27. Variable Cost shall be a Company's incremental generation or purchased Energy cost.
- 2.28. Year shall be a calendar year.

ARTICLE III

OBJECTIVES

3.1. Purpose

The purpose of this Agreement is to provide the contractual basis for the coordinated planning, construction, operation and maintenance of the System to achieve optimal economies, consistent with reliable electric service and environmental requirements.

ARTICLE IV

OPERATING COMMITTEE

4.1. Operating Committee

The Operating Committee is the organization established to ensure the coordinated operation of the System. The Operating Committee members shall include at least one member from LG&E and at least one member from KU who are not members of the Coordinating Committee established under the Transmission Coordination Agreement. The chairperson, who shall be the senior-most LKE officer (below the Chairman and/or President) with direct or indirect responsibility or oversight for power supply and generation dispatch functions (or such-officer's designee), shall appoint the member representative(s) of LG&E and KU. Other than the chairperson, there shall be the same number of members representing each Company. Nothing herein shall preclude a member from holding a title with, or performing functions for, both LG&E and KU, whether relating to Operating Committee activities or otherwise. Operating Committee decisions shall be by a majority vote of those present. However, any member not present may vote by proxy. The chairperson shall vote only in case of a tie.

4.2. Responsibilities of the Operating Committee

The Operating Committee shall be responsible for overseeing:

- (a) coordinated planning of the Companies' Power Supply Resources;
- (b) the design, construction, operation and maintenance of the Power Supply Control Center; and
- (c) the Economic Dispatch of the System by the Power Supply Control Center and the provision of generation-based Ancillary Services by the Companies.

4.3. Delegation and Acceptance of Authority

The Companies hereby delegate to the Operating Committee, and the Operating Committee hereby accepts, responsibility and authority for the duties listed in this Article and elsewhere in this Agreement.

4.4. Reporting

The Operating Committee shall provide periodic summary reports of its activities under this Agreement to the Companies and shall keep the Companies informed of situations or problems that may materially affect the outcome of these activities. Furthermore, the Operating Committee agrees to report to the Companies in such additional detail as is requested regarding specific issues or projects under its oversight.

4.5. Expenses

All expenses incurred by the Operating Committee in the performance of its responsibilities shall be settled in accordance with arrangements made by the Companies for services provided between or on behalf of the Companies.

ARTICLE V

GENERATION PLANNING

5.1. Generation Planning

The Companies agree that additions to Company Operating Capability shall be planned and developed on the basis that their combined individual systems constitute an integrated electric system and that the objective of their planning shall be to maximize the economy, efficiency and reliability of the System as a whole. In this connection, the Operating Committee will from time to time, as it deems appropriate, direct studies for Power Supply Resource planning purposes. If the Companies agree to participate in Joint Units, such Joint Units shall be owned in accordance with Schedule A.

ARTICLE VI

COORDINATED OPERATION

6.1. Operation of the Combined System

The System shall be operated in accordance with Economic Dispatch in order to economically meet the Company Load Responsibility of each Company and its off-System sales obligations, through the coordinated economic commitment and dispatch of the Companies' Power Supply Resources, consistent with Good Utility Practice.

6.2. Communications Facilities and Other Facilities

The Companies shall provide communications, metering and other facilities necessary for the metering and control of the Generating Units. Each Company shall be responsible for any expenses it incurs for the installation, operation and maintenance of such facilities at its own Generating Units. Any expenses incurred due to facilities required at or for the Power Supply Control Center to operate the System shall be settled in accordance with the arrangements made by the Companies for compensation for services provided between and on behalf of the Companies.

ARTICLE VII

OFF-SYSTEM CAPACITY AND ENERGY SALES AND PURCHASES

7.1. Revenues From Off-System Capacity Sales

Demand and Energy charge revenues collected from off-System Capacity sales shall be reduced by any demand charges from off-System purchases, if any, dedicated to supply the sale. The net amount of revenue shall inure to the Company providing the Capacity for the sale.

7.2. Charges for Pre-Merger Off-System Capacity Purchases

Demand and Energy charges for off-System Capacity purchases under purchase agreements entered into prior to May 4, 1998, shall remain the responsibility of the Company contracting for the purchase.

7.3. Charges for Post-Merger Off-System Capacity Purchases

Demand charges for off-System Capacity purchases under purchase agreements entered into after May 4, 1998, made to enable both Companies to reliably and economically meet their Company Load Responsibility shall be assigned to the Companies based on the ratio of the Company Load Responsibility of each Company to the sum of the Company Load Responsibility for both Companies for the appropriate time period.

7.4. Energy Sales and Purchases Off-System

The Operating Committee will assure the efficient utilization of Company Operating Capability for off-System sales of Energy available after meeting all of the requirements of the System including the Energy associated with contractual requirements for off-System Capacity sales. Any off-System economy Energy purchases or sales shall be implemented by decremental or incremental System Economic Dispatch as appropriate. Any Margin on Energy Sales to off-System entities shall be distributed to the Companies based on the amount of Energy each contributes to the transaction, in accordance with Schedule B. Any cost for Energy purchases from off-System entities shall be allocated to the Companies based on the amount of Energy replaced for each Company, in accordance with Schedule B.

ARTICLE VIII

INTER-COMPANY ENERGY EXCHANGES AND CAPACITY PURCHASES

8.1. Energy Exchanges Between the Companies

The Power Supply Control Center shall direct the scheduling of System Energy output pursuant to guidelines established by the Operating Committee to obtain the lowest cost of Energy for serving System Demand consistent with each Company's operating and security constraints, including voltage control, stability, loading of facilities, operating guides as approved by the Operating Committee, fuel commitments, environmental requirements, and continuity of service to customers.

8.2. Energy Exchange Pricing

For purposes of pricing Energy exchange between the Companies, Power Supply Resources shall be utilized in the following order:

- (a) The portion of output of a Generating Unit that is designated not to be operated in the order of lowest to highest Variable Cost due to Company operating constraints shall be allocated to the Company requiring such output;
- (b) The lowest Variable Cost generation from each Company's Operating Capability remaining after the requirements in (a) have been met shall first be allocated to serve its Own Load;
- (c) The next lowest Variable Cost portion of each Company's Operating Capability remaining after the requirements in (a) and (b) have been met shall be allocated to serve Internal Economy Energy requirements of the Companies under System Economic Dispatch; and
- (d) The next lowest Variable Cost portion of each Company's Operating Capability remaining after the requirements of (a), (b), and (c) have been met shall be available for off-System Energy sales.

Internal Economy Energy shall be priced in accordance with Schedule C.

ARTICLE IX

POWER SUPPLY CONTROL CENTER

9.1. Power Supply Control Center

The Operating Committee shall oversee the operation of a Power Supply Control Center adequately equipped and staffed to meet the requirements of the Companies for efficient, economical and reliable operation as contemplated by this Agreement.

9.2. Expenses

All expenses for operation of the Power Supply Control Center shall be billed monthly to each Company, in accordance with Schedule D.

ARTICLE X

GENERAL

10.1. Regulatory Authorization

This Agreement is subject to certain regulatory approvals and the Companies shall diligently seek all necessary regulatory authorization for this Agreement.

10.2. Effect on Other Agreements

This Agreement shall not modify the obligations of either Company under any agreement between such Company and others not parties to this Agreement in effect at the date of this Agreement.

10.3. Schedules

The basis of compensation for the use of facilities and for the Capacity and Energy provided or supplied by a Company to the other Company under this Agreement shall be in accordance with arrangements agreed upon from time to time between the Companies, each of which, when signed by the parties thereto and approved or accepted for filing by the appropriate regulatory authority, shall become a part of this Agreement.

10.4. Measurements

All quantities of Capacity and Energy exchanged or flowing between the systems of the Companies, shall be determined by meters installed at each interconnection, unless otherwise agreed to by the Companies.

10.5. Billing

Bills for services rendered hereunder shall be calculated in accordance with applicable Schedules, and shall be issued on a Monthly basis for services performed during the preceding Month.

10.6. Waivers

Any waiver at any time by a Company of its rights with respect to a default by the other Company under this Agreement shall not be deemed a waiver with respect to any subsequent default of similar or different nature.

10.7. Successors and Assigns; No Third Party Beneficiary

This Agreement shall inure to and be binding upon the successors and assigns of the respective Companies, but shall not be assignable by either Company without the written consent of the other Company, except upon foreclosure of a mortgage or deed of trust.

Garrett

Nothing expressed or mentioned or to which reference is made in this Agreement is intended or shall be construed to give any person or corporation other than the Companies any legal or equitable right, remedy or claim under or in respect of this Agreement or any provision herein contained, expressly or by reference, or any Schedule hereto, this Agreement, any such Schedule and any and all conditions and provisions hereof and thereof being intended to be and being for the sole and exclusive benefit of the Companies, and for the benefit of no other person or corporation.

10.8. Amendment

It is contemplated by the Companies that it may be appropriate from time to time to change, amend, modify or supplement this Agreement or the schedules which are attached to this Agreement, to reflect changes in operating practices or costs of operations or for other reasons. This Agreement may be changed, amended, modified or supplemented by an instrument in writing executed by the Companies after requisite approval or acceptance for filing by the appropriate regulatory authorities.

10.9. Independent Contractors

By entering into this Agreement the Companies shall not become partners, and as to each other and to third persons, the Companies shall remain independent contractors in all matters relating to this Agreement.

10.10. Responsibility and Liability

The liability of the Companies shall be several, not joint or collective. Each Company shall be responsible only for its obligations, and shall be liable only for its proportionate share of the costs and expenses as provided in this Agreement, and any liability resulting hereto from. Each Company will defend, indemnify, and save harmless the other Company hereto from and against any and all liability, loss, costs, damages, and expenses, including reasonable attorney's fees, caused by or growing out of the gross negligence, willful misconduct, or breach of this Agreement by such indemnifying Company.

Garrett

IN WITNESS WHEREOF, each Company has caused this Agreement to be executed and attested by their duly authorized officers on the day and year first above written.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: *Lonnie E. Bellare*

Name: Lonnie E. Bellare

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: *Lonnie E. Bellare*

Name: Lonnie E. Bellare

Title: SVP Ops

SCHEDULE A

JOINT UNIT

1. Purpose

The purpose of this Schedule is to provide the basis for the Companies' participation in Joint Units.

2. Ownership

- (a) Every Joint Unit shall be owned by the Companies as tenants in common. Ownership shares in each Joint Unit shall be allocated by the Operating Committee prior to the time the unit is authorized thru the Capital and Investment Review Policy (or successor policy) of LG&E and KU Energy LLC. However, each Company shall own at least 25 megawatts of each Joint Unit unless otherwise agreed to by the Operating Committee. Each Company shall be responsible for its pro-rata share of the costs of construction of the unit and shall contribute such funds when billed.
- (b) When a new Joint Unit is installed at a site already occupied by one or more existing (i.e., pre-merger) Generating Units, the Operating Committee shall identify any existing facilities that will be common to the new Joint Unit and the existing Generating Unit(s) and the portion of the common facilities to be allocated to the new Joint Unit. The Company owning the existing common facilities shall be compensated for the use of those common facilities.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

SCHEDULE B

DISTRIBUTION OF MARGIN FOR OFF-SYSTEM SALES AND COST FOR ENERGY PURCHASES

1. Purpose

The purpose of this Schedule is to establish the basis for distributing between the Companies the cost of Energy purchases and the Margin on Energy Sales of off-System Energy.

2. Off-System Energy Purchases

Any cost for Energy purchases of off-System Energy during an Hour shall be allocated to the Companies in proportion to the megawatt-hours of Energy replaced for each Company during the Hour as a result of the purchases.

3. Off-System Energy Sales

Any Margin on Sales of off-System Energy during an Hour shall be distributed to the Companies in proportion to the Energy generated by each Company for such sales unless such Energy was generated for off-System Sales as a result of a Company's purchase of Internal Economy Energy pursuant to Schedule C, in which case the Margin from such sales shall inure to the benefit of the Company furnishing the Internal Economy Energy.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SUP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SUP Ops

SCHEDULE C

PAYMENTS AND RECEIPTS FOR INTERNAL ECONOMY ENERGY EXCHANGES
BETWEEN THE COMPANIES

1. Purpose

The purpose of this Schedule is to provide the basis for determining payments and receipts between the Companies for Internal Economy Energy exchanges.

2. Hourly Calculations

The payments and receipts of Section 3 of this Schedule are calculated Hourly, but are accumulated and billed Monthly between the Companies.

3. Payments and Receipts

The purchasing Company shall pay, and the selling Company shall receive, an amount based on the incremental fuel cost of the selling Company plus one half of the difference between the incremental fuel cost of the selling Company and the avoided fuel cost of the purchasing Company.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

SCHEDULE D

DISTRIBUTION OF OPERATING EXPENSES OF THE POWER SUPPLY CONTROL CENTER

1. Purpose

The purpose of this Schedule is to provide a basis for the distribution between the Companies of the costs incurred in operating the Power Supply Control Center.

2. Costs

Costs for the purpose of this Schedule shall include all costs incurred in maintaining and operating the Power Supply Control Center including, among others, such items as salaries, wages, rentals, the cost of materials and supplies, interest, taxes, depreciation, transportation, travel expenses, consulting, and other professional services.

3. Distribution of Costs

All costs other than those relating to a special service or study shall be billed to the Companies in proportion to all firm kilowatt hour electric sales made by each Company for the preceding Year. In the event the Power Supply Control Center performs a special service or study in which both Companies are not proportionately interested, any resulting cost shall be distributed as agreed to by the Companies.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E. Bellare

Name: Lonnie E. Bellare

Title: SUP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E. Bellare

Name: Lonnie E. Bellare

Title: SUP Ops

Louisville Gas & Electric Company
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Kentucky Utilities Company	LG&E and KU Energy LLC	LG&E and KU Energy Marketing Inc.	Subtotal
Calendar Year 2017¹							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	266	11,102,451	17,514			11,120,232
	CONTRACT RATIO - LG&E, KU (coal)		1,677,169	(23)			1,677,147
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT		48,559				48,559
	DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM		40,395				40,395
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS		243,231	1,995			245,226
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE		382,305	150			382,455
	DIRECT ²	180,006	418,764,447	13,430,635	46,257,573	(1,625)	478,631,037
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		1,611,354	37			1,611,391
	FACILITIES RATIO		1,724,458				1,724,458
	GENERATION RATIO - LG&E & KU		5,878,521	2,725			5,881,246
	NETWORK USERS RATIO		31,907,818	684,096			32,591,914
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		2,176,121				2,176,121
	NUMBER OF CUSTOMERS RATIO		36,643,199	100,938			36,744,136
	NUMBER OF EMPLOYEES RATIO	31	15,699,895	272,823			15,972,749
	NUMBER OF METERS RATIO		1,099,655				1,099,655
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	(0)	419,797				419,796
	OWNERSHIP %		2,462,564	67,676,672			70,139,236
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			11,095,781			11,095,781
	REVENUE RATIO - LG&E & KU	135	2,754,469	(22)			2,754,582
	TOTAL ASSETS RATIO	(1)	3,242,967	356			3,243,322
	TOTAL UTILITY PLANT ASSETS RATIO	25	10,730,124	56,970			10,787,119
	TRANSMISSION RATIO	16	9,372,916	615,593			9,988,524
	ULTIMATE USERS RATIO		(9,457)				(9,457)
	VEHICLE COST ALLOCATION RATIO		466,618	246,663			713,281
	Grand Total	180,478	558,439,578	94,202,902	46,257,573	(1,625)	699,078,906
Calendar Year 2018¹							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	22,886	9,449,633	13,954			9,486,473
	CONTRACT RATIO - LG&E, KU (coal)		1,762,139				1,762,139
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT		400,845				400,845
	DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM		316,950				316,950
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS		89,503	102			89,605
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE		709,210	(64)			709,146
	DIRECT ²	25,581	435,489,099	32,262,660	15,544,505		483,321,845
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		1,354,699	2,009			1,356,708
	FACILITIES RATIO		1,285,755				1,285,755
	GENERATION RATIO - LG&E & KU		6,060,931	7,676			6,068,607
	NETWORK USERS RATIO	14,315	36,466,475	580,233			37,061,023
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		1,943,923	220			1,944,144
	NUMBER OF CUSTOMERS RATIO		38,392,010	375,889			38,767,899
	NUMBER OF EMPLOYEES RATIO	12,159	14,750,436	231,627	864		14,995,086
	NUMBER OF METERS RATIO		1,246,292	(189)			1,246,103
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		428,506				428,506
	OWNERSHIP %		1,950,378	67,218,975			69,169,353
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			16,651,397			16,651,397
	REVENUE RATIO - LG&E & KU		4,243,677	2,211			4,245,888
	TOTAL ASSETS RATIO		4,465,931	1,744			4,467,675
	TOTAL UTILITY PLANT ASSETS RATIO		10,243,659	13,483			10,257,142
	TRANSMISSION RATIO		11,963,380	1,407,081			13,370,460
	ULTIMATE USERS RATIO		(35)				(35)
	VEHICLE COST ALLOCATION RATIO		(262,458)	173,313			(89,145)
	Grand Total	74,940	582,750,939	118,942,322	15,545,369	-	717,313,570

¹Actual dollars presented for calendar year 2017 through 2019 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.

²Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including LG&E, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Louisville Gas & Electric Company
Intercompany Charges

Period	Allocation Method	Carryforward Subtotal from Previous Page	PPL Capital Funding, Inc.	PPL Corporation	PPL Services Corporation	PPL EU Services Corporation	PPL Power Insurance, Ltd.	Grand Total
Calendar Year 2017¹								
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	11,120,232						11,120,232
	CONTRACT RATIO - LG&E, KU (coal)	1,677,147						1,677,147
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT	48,559						48,559
	DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM	40,395						40,395
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS	245,226						245,226
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	382,455						382,455
	DIRECT ²	478,631,037	2,028	283,505	3,683,561			482,600,130
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	1,611,391						1,611,391
	FACILITIES RATIO	1,724,458						1,724,458
	GENERATION RATIO - LG&E & KU	5,881,246						5,881,246
	NETWORK USERS RATIO	32,591,914						32,591,914
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	2,176,121						2,176,121
	NUMBER OF CUSTOMERS RATIO	36,744,136						36,744,136
	NUMBER OF EMPLOYEES RATIO	15,972,749						15,972,749
	NUMBER OF METERS RATIO	1,099,655						1,099,655
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	419,796						419,796
	OWNERSHIP %	70,139,236						70,139,236
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	11,095,781						11,095,781
	REVENUE RATIO - LG&E & KU	2,754,582						2,754,582
	TOTAL ASSETS RATIO	3,243,322						3,243,322
	TOTAL UTILITY PLANT ASSETS RATIO	10,787,119						10,787,119
	TRANSMISSION RATIO	9,988,524						9,988,524
	ULTIMATE USERS RATIO	(9,457)						(9,457)
	VEHICLE COST ALLOCATION RATIO	713,281						713,281
	Grand Total	699,078,906	2,028	283,505	3,683,561	-	-	703,047,999
Calendar Year 2018¹								
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	9,486,473						9,486,473
	CONTRACT RATIO - LG&E, KU (coal)	1,762,139						1,762,139
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT	400,845						400,845
	DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM	316,950						316,950
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS	89,605						89,605
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	709,146						709,146
	DIRECT ²	483,321,845	2,028	167,217	3,073,485	6,390		486,570,964
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	1,356,708						1,356,708
	FACILITIES RATIO	1,285,755						1,285,755
	GENERATION RATIO - LG&E & KU	6,068,607						6,068,607
	NETWORK USERS RATIO	37,061,023						37,061,023
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	1,944,144						1,944,144
	NUMBER OF CUSTOMERS RATIO	38,767,899						38,767,899
	NUMBER OF EMPLOYEES RATIO	14,995,086						14,995,086
	NUMBER OF METERS RATIO	1,246,103						1,246,103
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	428,506						428,506
	OWNERSHIP %	69,169,353						69,169,353
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	16,651,397						16,651,397
	REVENUE RATIO - LG&E & KU	4,245,888						4,245,888
	TOTAL ASSETS RATIO	4,467,675						4,467,675
	TOTAL UTILITY PLANT ASSETS RATIO	10,257,142						10,257,142
	TRANSMISSION RATIO	13,370,460						13,370,460
	ULTIMATE USERS RATIO	(35)						(35)
	VEHICLE COST ALLOCATION RATIO	(89,145)						(89,145)
	Grand Total	717,313,570	2,028	167,217	3,073,485	6,390	-	720,562,689

¹Actual dollars presented for calendar year 2017 through 2019 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.

²Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including LG&E, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Louisville Gas & Electric Company
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Kentucky Utilities Company	LG&E and KU Energy LLC	LG&E and KU Energy Marketing Inc.	Subtotal
Calendar Year 2019¹							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	1,022	9,005,688	646			9,007,357
	CONTRACT RATIO - LG&E, KU (coal)		1,762,776				1,762,776
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT		128,537				128,537
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS		884				884
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE		611,080	(41)			611,039
	DIRECT ^{2,3}	4,652	430,098,707	607,052,481	10,408,784		1,047,564,624
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		1,332,743	(2)			1,332,741
	FACILITIES RATIO		1,479,044				1,479,044
	GENERATION RATIO - LG&E & KU		5,888,126	8,742			5,896,869
	NETWORK USERS RATIO		43,166,620	779,023			43,945,643
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		1,899,164	127			1,899,292
	NUMBER OF CUSTOMERS RATIO	677	36,360,589	97,724			36,458,991
	NUMBER OF EMPLOYEES RATIO	2,820	17,569,866	414,404			17,987,091
	NUMBER OF METERS RATIO		1,415,402	124			1,415,525
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	1,467	(366,371)	29,655			(335,249)
	OWNERSHIP %		1,519,081	73,355,523			74,874,604
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			8,871,354			8,871,354
	REVENUE RATIO - LG&E & KU		4,446,836	1,253			4,448,089
	TOTAL ASSETS RATIO		3,119,528	2,109			3,121,637
	TOTAL UTILITY PLANT ASSETS RATIO		10,716,270	31,550			10,747,820
	TRANSMISSION RATIO		12,834,133	648,766			13,482,900
	VEHICLE COST ALLOCATION RATIO		(199,879)	135,559			(64,319)
	Grand Total	10,638	582,788,826	691,429,000	10,408,784	-	1,284,637,247

¹Actual dollars presented for calendar year 2017 through 2019 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.

²Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including LG&E, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

³Includes \$583,580,000 in intercompany borrowings from KU.

Louisville Gas & Electric Company
Intercompany Charges

Period	Allocation Method	Carryforward Subtotal from Previous Page	PPL Capital Funding, Inc.	PPL Corporation	PPL Services Corporation	PPL EU Services Corporation	PPL Power Insurance, Ltd.	Grand Total
Calendar Year 2019¹								
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	9,007,357						9,007,357
	CONTRACT RATIO - LG&E, KU (coal)	1,762,776						1,762,776
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT	128,537						128,537
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS	884						884
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	611,039						611,039
	DIRECT ^{2,3}	1,047,564,624	2,028	426,199	3,240,653	20,432		1,051,253,935
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	1,332,741						1,332,741
	FACILITIES RATIO	1,479,044						1,479,044
	GENERATION RATIO - LG&E & KU	5,896,869						5,896,869
	NETWORK USERS RATIO	43,945,643						43,945,643
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	1,899,292						1,899,292
	NUMBER OF CUSTOMERS RATIO	36,458,991						36,458,991
	NUMBER OF EMPLOYEES RATIO	17,987,091						17,987,091
	NUMBER OF METERS RATIO	1,415,525						1,415,525
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	(335,249)						(335,249)
	OWNERSHIP %	74,874,604						74,874,604
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	8,871,354						8,871,354
	REVENUE RATIO - LG&E & KU	4,448,089						4,448,089
	TOTAL ASSETS RATIO	3,121,637						3,121,637
	TOTAL UTILITY PLANT ASSETS RATIO	10,747,820						10,747,820
	TRANSMISSION RATIO	13,482,900						13,482,900
	VEHICLE COST ALLOCATION RATIO	(64,319)						(64,319)
	Grand Total	1,284,637,247	2,028	426,199	3,240,653	20,432	-	1,288,326,559

¹Actual dollars presented for calendar year 2017 through 2019 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.

²Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including LG&E, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

³Includes \$583,580,000 in intercompany borrowings from KU.

Louisville Gas & Electric Company
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Kentucky Utilities Company	LG&E and KU Energy LLC	LG&E and KU Energy Marketing Inc.	Subtotal
Base Period¹:							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	167	26,167,696	33			26,167,896
	CONTRACT RATIO - LG&E, KU (coal)		1,619,952				1,619,952
	DIRECT ²		80,933,547	4,336,566			85,270,113
	FACILITIES RATIO		3,050,977	75,577			3,126,553
	GENERATION RATIO - LG&E & KU		14,847,895	30,750			14,878,645
	NETWORK USERS RATIO		52,907,499	2,100,768			55,008,266
	NUMBER OF CUSTOMERS RATIO		35,950,134	103,396			36,053,530
	NUMBER OF EMPLOYEES RATIO		23,424,127	(29,501)			23,394,626
	NUMBER OF METERS RATIO		420,167				420,167
	OWNERSHIP %		2,626,175	20,207,935			22,834,110
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			19,581,844			19,581,844
	REVENUE RATIO - LG&E & KU		4,848,914	1,289			4,850,203
	TOTAL UTILITY PLANT ASSETS RATIO		10,400,529	16,353			10,416,883
	TRANSMISSION RATIO	14	12,980,630	98,117			13,078,761
	VEHICLE COST ALLOCATION RATIO		310,248	70,000			380,248
	Grand Total	182	270,488,488	46,593,128	-	-	317,081,797
Forecasted Test Period¹:							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES		23,322,485				23,322,485
	CONTRACT RATIO - LG&E, KU (coal)		1,390,454				1,390,454
	DIRECT ²		31,596,584	(63,152)			31,533,432
	FACILITIES RATIO		4,903,128	153,920			5,057,048
	GENERATION RATIO - LG&E & KU		15,639,900				15,639,900
	NETWORK USERS RATIO		32,384,785	603,267			32,988,052
	NUMBER OF CUSTOMERS RATIO		54,306,822				54,306,822
	NUMBER OF EMPLOYEES RATIO		17,843,281				17,843,281
	NUMBER OF METERS RATIO		418,996				418,996
	OWNERSHIP %		2,858,510	2,784,032			5,642,542
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			11,387,303			11,387,303
	REVENUE RATIO - LG&E & KU		6,836,530				6,836,530
	TOTAL UTILITY PLANT ASSETS RATIO		11,049,897				11,049,897
	TRANSMISSION RATIO		12,416,241				12,416,241
	Grand Total	-	214,967,615	14,865,369	-	-	229,832,984

¹Actual dollars presented for calendar year 2017 through 2019 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.

²Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including LG&E, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Louisville Gas & Electric Company
Intercompany Charges

Period	Allocation Method	Carryforward Subtotal from Previous Page	PPL Capital Funding, Inc.	PPL Corporation	PPL Services Corporation	PPL EU Services Corporation	PPL Power Insurance, Ltd.	Grand Total
Base Period¹:								
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	26,167,896						26,167,896
	CONTRACT RATIO - LG&E, KU (coal)	1,619,952						1,619,952
	DIRECT ²	85,270,113			2,125,008		193,473	87,588,595
	FACILITIES RATIO	3,126,553						3,126,553
	GENERATION RATIO - LG&E & KU	14,878,645						14,878,645
	NETWORK USERS RATIO	55,008,266						55,008,266
	NUMBER OF CUSTOMERS RATIO	36,053,530						36,053,530
	NUMBER OF EMPLOYEES RATIO	23,394,626						23,394,626
	NUMBER OF METERS RATIO	420,167						420,167
	OWNERSHIP %	22,834,110						22,834,110
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	19,581,844						19,581,844
	REVENUE RATIO - LG&E & KU	4,850,203						4,850,203
	TOTAL UTILITY PLANT ASSETS RATIO	10,416,883						10,416,883
	TRANSMISSION RATIO	13,078,761						13,078,761
	VEHICLE COST ALLOCATION RATIO	380,248						380,248
	Grand Total	317,081,797	-	-	2,125,008	-	193,473	319,400,279
Forecasted Test Period¹:								
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	23,322,485						23,322,485
	CONTRACT RATIO - LG&E, KU (coal)	1,390,454						1,390,454
	DIRECT ²	31,533,432			2,204,207			33,737,639
	FACILITIES RATIO	5,057,048						5,057,048
	GENERATION RATIO - LG&E & KU	15,639,900						15,639,900
	NETWORK USERS RATIO	32,988,052						32,988,052
	NUMBER OF CUSTOMERS RATIO	54,306,822						54,306,822
	NUMBER OF EMPLOYEES RATIO	17,843,281						17,843,281
	NUMBER OF METERS RATIO	418,996						418,996
	OWNERSHIP %	5,642,542						5,642,542
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	11,387,303						11,387,303
	REVENUE RATIO - LG&E & KU	6,836,530						6,836,530
	TOTAL UTILITY PLANT ASSETS RATIO	11,049,897						11,049,897
	TRANSMISSION RATIO	12,416,241						12,416,241
	Grand Total	229,832,984	-	-	2,204,207	-	-	232,037,191

¹Actual dollars presented for calendar year 2017 through 2019 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.

²Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including LG&E, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 52 - 807 KAR 5:001 Section 16(7)(v)
Sponsoring Witness: William Steven Seelye

Description of Filing Requirement - Section 16(7)(v):

If the utility provides gas, electric, sewage, or water utility service and has annual gross revenues greater than \$5,000,000 in the division for which a rate adjustment is sought, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period.

Response:

Please refer to the testimony and exhibits of William Steven Seelye.

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 53 - 807 KAR 5:001 Section 16(7)(w)
Sponsoring Witness: Robert M. Conroy

Description of Filing Requirement - Section 16(7)(w):

Incumbent local exchange carriers with fewer than 50,000 access lines shall not be required to file cost of service studies, except as directed by the commission. Local exchange carriers with more than 50,000 access lines shall file:

- 1. A jurisdictional separations study consistent with 47 C.F.R. Part 36; and*
- 2. Service specific cost studies to support the pricing of all services that generate annual revenue greater than \$1,000,000 except local exchange access:
 - a. Based on current and reliable data from a single time period; and*
 - b. Using generally recognized fully allocated, embedded, or incremental cost principles.**

Response:

Not applicable to LG&E's Application.

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 54 - 807 KAR 5:001 Section 16(8)(a)
Sponsoring Witness: Christopher M. Garrett

Description of Filing Requirement:

A jurisdictional financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase.

Response:

See attached.

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350 - ELECTRIC OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2022

SCHEDULE

DESCRIPTION

A OVERALL FINANCIAL SUMMARY

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
OVERALL FINANCIAL SUMMARY
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE A
PAGE 1 OF 1
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$
1	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	J	2,738,630,585	3,467,272,435
2	ADJUSTED OPERATING INCOME	C-1	175,965,756	150,339,126
3	EARNED RATE OF RETURN (2 / 1)		6.43%	4.34%
4	REQUIRED RATE OF RETURN	J	7.13%	7.17%
5	REQUIRED OPERATING INCOME (1 x 4)		195,208,495	248,435,857
6	OPERATING INCOME DEFICIENCY (5 - 2)		19,242,739	98,096,731
7	GROSS REVENUE CONVERSION FACTOR	H	1.337837	1.337837
8	REVENUE DEFICIENCY (6 x 7)		25,743,639	131,237,389
9	REVENUE INCREASE REQUESTED	C-1		131,073,276
10	ADJUSTED OPERATING REVENUES	C-1		1,120,075,935
11	REVENUE REQUIREMENTS (9 + 10)			<u>1,251,149,211</u>

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350 - GAS OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2022

SCHEDULE

DESCRIPTION

A OVERALL FINANCIAL SUMMARY

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
OVERALL FINANCIAL SUMMARY
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE A
PAGE 1 OF 1
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$
1	CAPITALIZATION ALLOCATED TO GAS OPERATIONS	J	843,166,510	1,061,806,095
2	ADJUSTED OPERATING INCOME	C-1	55,323,680	53,663,785
3	EARNED RATE OF RETURN (2 / 1)		6.56%	5.05%
4	REQUIRED RATE OF RETURN	J	7.13%	7.17%
5	REQUIRED OPERATING INCOME (1 x 4)		60,100,572	76,080,179
6	OPERATING INCOME DEFICIENCY (5 - 2)		4,776,893	22,416,394
7	GROSS REVENUE CONVERSION FACTOR	H	1.337837	1.337837
8	REVENUE DEFICIENCY (6 x 7)		6,390,702	29,989,470
9	REVENUE INCREASE REQUESTED	C-1		29,988,054
10	ADJUSTED OPERATING REVENUES	C-1		232,551,013
11	REVENUE REQUIREMENTS (9 + 10)			<u>262,539,067</u>

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 55 - 807 KAR 5:001 Section 16(8)(b)
Sponsoring Witness: Christopher M. Garrett

Description of Filing Requirement:

A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base.

Response:

See attached.

SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350 - ELECTRIC OPERATIONS

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2022

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
B-1	RATE BASE SUMMARY
B-2	PLANT IN SERVICE BY MAJOR GROUPING
B-2.1	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
B-2.2	ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
B-2.4	PROPERTY MERGED OR ACQUIRED
B-2.5	LEASED PROPERTY
B-2.6	PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
B-2.7	PROPERTY EXCLUDED FROM RATE BASE
B-3	ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.1	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.2	DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
B-4	CONSTRUCTION WORK IN PROGRESS
B-4.1	ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
B-4.2	CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
B-5	ALLOWANCE FOR WORKING CAPITAL
B-5.1	OTHER WORKING CAPITAL COMPONENTS
B-5.2	CASH WORKING CAPITAL COMPONENTS
B-6	DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
B-7	JURISDICTIONAL PERCENTAGES
B-7.1	JURISDICTIONAL STATISTICS - RATE BASE
B-7.2	EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES
B-8	COMPARATIVE BALANCE SHEETS

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL RATE BASE SUMMARY
AS OF FEBRUARY 28, 2021
AS OF JUNE 30, 2022

DATA: BASE FORECASTED PERIOD

SCHEDULE B-1

TYPE OF FILING: ORIGINAL UPDATED REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S): SEE BELOW

WITNESS: C. M. GARRETT

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD	13 MONTH AVG FORECAST PERIOD
			\$	\$
ELECTRIC:				
1	Plant in Service	B-2	4,930,045,442	6,292,254,684
2	Property Held for Future Use	B-2.6	3,120,151	3,120,151
3	Accumulated Depreciation and Amortization	B-3	<u>(1,849,892,674)</u>	<u>(2,177,184,344)</u>
4	Net Plant in Service (Lines 1+2+3)		3,083,272,919	4,118,190,490
5	Construction Work in Progress	B-4	<u>81,208,918</u>	<u>67,176,874</u>
6	Net Plant (Lines 4+5)		3,164,481,837	4,185,367,365
7	Cash Working Capital Allowance	B-5	93,058,291	124,454,261
8	Other Working Capital Allowances	B-5	89,207,773	92,011,515
9	Customer Advances for Construction	B-6	(2,369,448)	(2,369,448)
10	Deferred Income Taxes	B-6	(685,909,317)	(939,385,876)
11	Investment Tax Credits	B-6	-	-
12	Other Items	B-6	<u>-</u>	<u>-</u>
13	Rate Base (Lines 6 through 12)		<u>2,658,469,135</u>	<u>3,460,077,817</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2
PAGE 1 OF 2
WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY \$	JURIS. PERCENT	JURISDICTIONAL TOTAL \$	ADJUSTMENTS \$	ADJUSTED JURISDICTION \$
ELECTRIC:						
1	INTANGIBLE PLANT	2,240	100.000%	2,240	-	2,240
2	STEAM PRODUCTION	3,486,098,137	100.000%	3,486,098,137	(1,583,889,549)	1,902,208,589
3	HYDO PRODUCTION	149,770,353	100.000%	149,770,353	(289,911)	149,480,443
4	OTHER PRODUCTION	406,793,079	100.000%	406,793,079	(111,984)	406,681,095
5	TRANSMISSION	527,218,080	100.000%	527,218,080	(198,562)	527,019,518
6	DISTRIBUTION	1,718,579,964	100.000%	1,718,579,964	(3,192,629)	1,715,387,334
7	GENERAL	26,958,224	100.000%	26,958,224	(6,858,569)	20,099,655
8	COMMON	<u>209,166,568</u>	100.000%	<u>209,166,568</u>	-	<u>209,166,568</u>
9	TOTAL ELECTRIC	<u><u>6,524,586,646</u></u>		<u><u>6,524,586,646</u></u>	<u><u>(1,594,541,203)</u></u>	<u><u>4,930,045,442</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD_X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	13 MO AVG ADJUSTED JURISDICTION
		\$		\$	\$	\$
	ELECTRIC:					
1	INTANGIBLE PLANT	2,240	100.000%	2,240	-	2,240
2	STEAM PRODUCTION	3,583,568,805	100.000%	3,583,568,805	(474,373,453)	3,109,195,352
3	HYDO PRODUCTION	159,877,855	100.000%	159,877,855	(289,911)	159,587,945
4	OTHER PRODUCTION	418,401,959	100.000%	418,401,959	(111,984)	418,289,975
5	TRANSMISSION	566,495,147	100.000%	566,495,147	(198,562)	566,296,585
6	DISTRIBUTION	1,789,875,084	100.000%	1,789,875,084	(3,192,629)	1,786,682,455
7	GENERAL	27,938,321	100.000%	27,938,321	(6,911,957)	21,026,365
8	COMMON	<u>231,173,767</u>	100.000%	<u>231,173,767</u>	-	<u>231,173,767</u>
9	TOTAL ELECTRIC	<u>6,777,333,179</u>		<u>6,777,333,179</u>	<u>(485,078,495)</u>	<u>6,292,254,684</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.1
PAGE 1 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
1		<u>Electric Intangible Plant</u>					
2	301	Organization	2,240		2,240	-	2,240
3	302	Franchises and Consents	-		-	-	-
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	2,240		2,240	-	2,240
6		<u>Electric Steam Production</u>					
7	310	Land and Land Rights	10,581,051		10,581,051	(2,947,905)	7,633,146
8	311	Structures and Improvements	287,703,435		287,703,435	(16,879,448)	270,823,987
9	312	Boiler Plant Equipment	2,675,264,284		2,675,264,284	(1,456,133,016)	1,219,131,268
10	313	Engines and engine-driven generators	-		-	-	-
11	314	Turbogenerator Units	240,218,685		240,218,685	-	240,218,685
12	315	Accessory Electric Equipment	186,380,752		186,380,752	(46,821,771)	139,558,981
13	316	Misc Power Plant Equip	25,733,755		25,733,755	(891,234)	24,842,521
14	317	ARO Cost Steam Production	60,216,175		60,216,175	(60,216,175)	-
15		Total Electric Steam Production	3,486,098,137		3,486,098,137	(1,583,889,549)	1,902,208,589
16		<u>Electric Hydro Production</u>					
17	330	Land and Land Rights	7		7	-	7
18	331	Structures and Improvements	7,461,038		7,461,038	-	7,461,038
19	332	Reservoirs, Dams, and Water	19,384,087		19,384,087	-	19,384,087
20	333	Water Wheels, Turbines, Generators	114,581,033		114,581,033	-	114,581,033
21	334	Accessory Electric Equipment	6,568,796		6,568,796	-	6,568,796
22	335	Misc Power Plant Equipment	199,629		199,629	-	199,629
23	336	Roads, Railroads, and Bridges	1,285,853		1,285,853	-	1,285,853
24	337	ARO Cost Hydro Production	289,911		289,911	(289,911)	-
25		Total Electric Hydro Production	149,770,353		149,770,353	(289,911)	149,480,443
26		<u>Electric Other Production</u>					
27	340	Land and Land Rights	406,526		406,526	-	406,526
28	341	Structures and Improvements	35,473,862		35,473,862	-	35,473,862
29	342	Fuel Holders, Producers, Accessories	24,505,082		24,505,082	-	24,505,082
30	343	Prime Movers	251,045,209		251,045,209	-	251,045,209

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF FEBRUARY 28, 2021

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.1

PAGE 2 OF 6

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
31	344	Generators	58,527,066		58,527,066	-	58,527,066
32	345	Accessory Electric Equipment	31,493,234		31,493,234	-	31,493,234
33	346	Misc Power Plant Equipment	5,230,118		5,230,118	-	5,230,118
34	347	ARO Cost Other Production	111,984		111,984	(111,984)	-
35		Total Electric Other Production	406,793,079		406,793,079	(111,984)	406,681,095
36		<u>Electric Transmission</u>					
37	350	Land and Land Rights	11,144,015		11,144,015	-	11,144,015
38	352	Structures and Improvements	17,711,717		17,711,717	-	17,711,717
39	353	Station Equipment	253,204,299		253,204,299	-	253,204,299
40	354	Towers and Fixtures	46,357,266		46,357,266	-	46,357,266
41	355	Poles and Fixtures	119,680,941		119,680,941	-	119,680,941
42	356	OH Conductors and Devices	68,481,848		68,481,848	-	68,481,848
43	357	Underground Conduit	1,941,042		1,941,042	-	1,941,042
44	358	UG Conductors and Devices	8,498,391		8,498,391	-	8,498,391
45	359	ARO Cost Elec Transmission	198,562		198,562	(198,562)	-
46		Total Electric Transmission	527,218,080		527,218,080	(198,562)	527,019,518
47		<u>Electric Distribution</u>					
48	360	Land and Land Rights	4,117,062		4,117,062	-	4,117,062
49	361	Structures and Improvements	26,597,291		26,597,291	-	26,597,291
50	362	Station Equipment	184,483,429		184,483,429	-	184,483,429
51	364	Poles, Towers, and Fixtures	244,800,767		244,800,767	-	244,800,767
52	365	OH Conductors and Devices	409,382,630		409,382,630	-	409,382,630
53	366	Underground Conduit	98,149,795		98,149,795	-	98,149,795
54	367	UG Conductors and Devices	352,797,527		352,797,527	-	352,797,527
55	368	Line Transformers	178,694,295		178,694,295	-	178,694,295
56	369	Services	41,451,763		41,451,763	-	41,451,763
57	370	Meters	45,137,583		45,137,583	(3,015,392)	42,122,191
58	371	Install on Customer Premise	183,388		183,388	-	183,388
59	373	Street Lighting / Signal Systems	132,607,197		132,607,197	-	132,607,197
60	374	ARO Cost Elec Distribution	177,237		177,237	(177,237)	-
61		Total Electric Distribution	1,718,579,964		1,718,579,964	(3,192,629)	1,715,387,334

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.1
PAGE 3 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
62		<u>Electric General Plant</u>					
63	389	Land and Land Rights	-		-	-	-
64	390	Structures and Improvements	-		-	-	-
65	391	Office Furniture and Equipment	-		-	-	-
66	392	Transportation Equipment	8,541,162		8,541,162	-	8,541,162
67	393	Stores Equipment	-		-	-	-
68	394	Tools, Shop, and Garage Equipment	9,074,445		9,074,445	-	9,074,445
69	395	Laboratory Equipment	-		-	-	-
70	396	Power Operated Equipment	2,484,048		2,484,048	-	2,484,048
71	397	Communication Equipment	6,858,569		6,858,569	(6,858,569)	0
72	398	Miscellaneous Equipment	-		-	-	-
73		Total Electric General Plant	<u>26,958,224</u>		<u>26,958,224</u>	(6,858,569)	20,099,655
74		<u>Common Plant (1)</u>					
75	301	Organization	57,810		57,810	-	57,810
76	302	Franchises and Consents	-		-	-	-
77	303	Misc Intangible Plant	65,120,082		65,120,082	-	65,120,082
78	389	Land and Land Rights	1,079,432		1,079,432	-	1,079,432
79	390	Structures and Improvements	78,442,959		78,442,959	-	78,442,959
80	391	Office Furniture and Equipment	30,548,511		30,548,511	-	30,548,511
81	392	Transportation Equipment	344,780		344,780	-	344,780
82	393	Stores Equipment	1,306,780		1,306,780	-	1,306,780
83	394	Tools, Shop, and Garage Equipment	2,802,565		2,802,565	-	2,802,565
84	395	Laboratory Equipment	-		-	-	-
85	396	Power Operated Equipment	512,859		512,859	-	512,859
86	397	Communication Equipment	28,950,791		28,950,791	-	28,950,791
87	398	Miscellaneous Equipment	-		-	-	-
88	399	ARO Cost Common	-		-	-	-
89		Total Common Plant allocated to Electric	<u>209,166,568</u>		<u>209,166,568</u>	-	209,166,568
90		TOTAL ELECTRIC PLANT IN SERVICE	<u>6,524,586,646</u>		<u>6,524,586,646</u>	(1,594,541,203)	<u>4,930,045,442</u>

(1) 69% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):.

SCHEDULE B-2.1
PAGE 4 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG	JURIS. PERCENT	JURISDICTIONAL	ADJUSTMENTS	ADJUSTED
			FORECAST PERIOD TOTAL COMPANY		TOTAL		JURISDICTION
			\$	100%	\$	\$	\$
1		<u>Electric Intangible Plant</u>					
2	301	Organization	2,240		2,240	-	2,240
3	302	Franchises and Consents	-		-	-	-
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	2,240		2,240	-	2,240
6		<u>Electric Steam Production</u>					
7	310	Land and Land Rights	10,581,051		10,581,051	(2,587,053)	7,993,998
8	311	Structures and Improvements	288,551,392		288,551,392	(347,709)	288,203,683
9	312	Boiler Plant Equipment	2,759,149,289		2,759,149,289	(423,661,923)	2,335,487,367
10	313	Engines and engine-driven generators	-		-	-	-
11	314	Turbogenerator Units	245,956,305		245,956,305	-	245,956,305
12	315	Accessory Electric Equipment	188,478,049		188,478,049	(1,372,769)	187,105,280
13	316	Misc Power Plant Equip	44,448,720		44,448,720	-	44,448,720
14	317	ARO Cost Steam Production	46,403,999		46,403,999	(46,403,999)	-
15		Total Electric Steam Production	3,583,568,805		3,583,568,805	(474,373,453)	3,109,195,352
16		<u>Electric Hydro Production</u>					
17	330	Land and Land Rights	7		7	-	7
18	331	Structures and Improvements	15,090,965		15,090,965	-	15,090,965
19	332	Reservoirs, Dams, and Water	19,384,087		19,384,087	-	19,384,087
20	333	Water Wheels, Turbines, Generators	117,035,131		117,035,131	-	117,035,131
21	334	Accessory Electric Equipment	6,568,796		6,568,796	-	6,568,796
22	335	Misc Power Plant Equipment	223,106		223,106	-	223,106
23	336	Roads, Railroads, and Bridges	1,285,853		1,285,853	-	1,285,853
24	337	ARO Cost Hydro Production	289,911		289,911	(289,911)	-
25		Total Electric Hydro Production	159,877,855		159,877,855	(289,911)	159,587,945
26		<u>Electric Other Production</u>					
27	340	Land and Land Rights	406,526		406,526	-	406,526
28	341	Structures and Improvements	35,468,790		35,468,790	-	35,468,790
29	342	Fuel Holders, Producers, Accessories	24,491,402		24,491,402	-	24,491,402
30	343	Prime Movers	257,209,637		257,209,637	-	257,209,637

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.1
PAGE 5 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
31	344	Generators	57,778,232		57,778,232	-	57,778,232
32	345	Accessory Electric Equipment	31,434,984		31,434,984	-	31,434,984
33	346	Misc Power Plant Equipment	11,500,404		11,500,404	-	11,500,404
34	347	ARO Cost Other Production	111,984		111,984	(111,984)	-
35		Total Electric Other Production	418,401,959		418,401,959	(111,984)	418,289,975
36		<u>Electric Transmission</u>					
37	350	Land and Land Rights	11,144,015		11,144,015	-	11,144,015
38	352	Structures and Improvements	17,711,717		17,711,717	-	17,711,717
39	353	Station Equipment	276,932,748		276,932,748	-	276,932,748
40	354	Towers and Fixtures	46,357,266		46,357,266	-	46,357,266
41	355	Poles and Fixtures	129,841,806		129,841,806	-	129,841,806
42	356	OH Conductors and Devices	73,869,601		73,869,601	-	73,869,601
43	357	Underground Conduit	1,941,042		1,941,042	-	1,941,042
44	358	UG Conductors and Devices	8,498,391		8,498,391	-	8,498,391
45	359	ARO Cost Elec Transmission	198,562		198,562	(198,562)	-
46		Total Electric Transmission	566,495,147		566,495,147	(198,562)	566,296,585
47		<u>Electric Distribution</u>					
48	360	Land and Land Rights	4,117,062		4,117,062	-	4,117,062
49	361	Structures and Improvements	26,819,975		26,819,975	-	26,819,975
50	362	Station Equipment	191,865,291		191,865,291	-	191,865,291
51	364	Poles, Towers, and Fixtures	250,357,989		250,357,989	-	250,357,989
52	365	OH Conductors and Devices	433,877,604		433,877,604	-	433,877,604
53	366	Underground Conduit	104,044,069		104,044,069	-	104,044,069
54	367	UG Conductors and Devices	371,991,842		371,991,842	-	371,991,842
55	368	Line Transformers	182,077,170		182,077,170	-	182,077,170
56	369	Services	41,665,746		41,665,746	-	41,665,746
57	370	Meters	45,323,877		45,323,877	(3,015,392)	42,308,485
58	371	Install on Customer Premise	183,388		183,388	-	183,388
59	373	Street Lighting / Signal Systems	137,373,834		137,373,834	-	137,373,834
60	374	ARO Cost Elec Distribution	177,237		177,237	(177,237)	-
61		Total Electric Distribution	1,789,875,084		1,789,875,084	(3,192,629)	1,786,682,455

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):.

SCHEDULE B-2.1
PAGE 6 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
62		<u>Electric General Plant</u>					
63	389	Land and Land Rights	-		-	-	-
64	390	Structures and Improvements	-		-	-	-
65	391	Office Furniture and Equipment	-		-	-	-
66	392	Transportation Equipment	8,541,162		8,541,162	-	8,541,162
67	393	Stores Equipment	-		-	-	-
68	394	Tools, Shop, and Garage Equipment	10,001,154		10,001,154	-	10,001,154
69	395	Laboratory Equipment	-		-	-	-
70	396	Power Operated Equipment	2,484,048		2,484,048	-	2,484,048
71	397	Communication Equipment	6,911,957		6,911,957	(6,911,957)	-
72	398	Miscellaneous Equipment	-		-	-	-
73		Total Electric General Plant	<u>27,938,321</u>		<u>27,938,321</u>	(6,911,957)	21,026,365
74		<u>Common Plant (1)</u>					
75	301	Organization	57,810		57,810	-	57,810
76	302	Franchises and Consents	-		-	-	-
77	303	Misc Intangible Plant	78,530,749		78,530,749	-	78,530,749
78	389	Land and Land Rights	1,079,432		1,079,432	-	1,079,432
79	390	Structures and Improvements	82,434,494		82,434,494	-	82,434,494
80	391	Office Furniture and Equipment	31,074,366		31,074,366	-	31,074,366
81	392	Transportation Equipment	344,780		344,780	-	344,780
82	393	Stores Equipment	1,392,747		1,392,747	-	1,392,747
83	394	Tools, Shop, and Garage Equipment	2,805,345		2,805,345	-	2,805,345
84	395	Laboratory Equipment	-		-	-	-
85	396	Power Operated Equipment	512,859		512,859	-	512,859
86	397	Communication Equipment	32,941,184		32,941,184	-	32,941,184
87	398	Miscellaneous Equipment	-		-	-	-
88	399	ARO Cost Common	-		-	-	-
89		Total Common Plant allocated to Electric	<u>231,173,767</u>		<u>231,173,767</u>	-	231,173,767
90		TOTAL ELECTRIC PLANT IN SERVICE	<u>6,777,333,179</u>		<u>6,777,333,179</u>	(485,078,495)	<u>6,292,254,684</u>

(1) 69% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
ADJUSTMENTS TO PLANT IN SERVICE
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.2
PAGE 1 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	310	Land and Land Rights	(2,947,905)	100.000%	(2,947,905)		ECR amounts excluded from rate base
2	311	Structures and Improvements	(16,879,448)	100.000%	(16,879,448)		ECR amounts excluded from rate base
3	312	Boiler Plant Equipment	(1,456,133,016)	100.000%	(1,456,133,016)		ECR amounts excluded from rate base
4	315	Accessory Electric Equipment	(46,821,771)	100.000%	(46,821,771)		ECR amounts excluded from rate base
5	316	Misc Power Plant Equip	(891,234)	100.000%	(891,234)		ECR amounts excluded from rate base
6	317	ARO Cost Steam Production	(60,216,175)	100.000%	(60,216,175)		ARO amounts excluded from rate base
7	337	ARO Cost Hydro Production	(289,911)	100.000%	(289,911)		ARO amounts excluded from rate base
8	347	ARO Cost Other Production	(111,984)	100.000%	(111,984)		ARO amounts excluded from rate base
9	359	ARO Cost Elec Transmission	(198,562)	100.000%	(198,562)		ARO amounts excluded from rate base
10	374	ARO Cost Elec Distribution	(177,237)	100.000%	(177,237)		ARO amounts excluded from rate base
11	370	Meters	(3,015,392)	100.000%	(3,015,392)		DSM amounts excluded from rate base
12	397	Communication Equipment	<u>(6,858,569)</u>	100.000%	<u>(6,858,569)</u>		DSM amounts excluded from rate base
13		TOTAL ADJUSTMENTS	<u><u>(1,594,541,203)</u></u>		<u><u>(1,594,541,203)</u></u>		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
ADJUSTMENTS TO PLANT IN SERVICE
AS OF JUNE 30, 2022

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.2
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	310	Land and Land Rights	(2,587,053)	100.000%	(2,587,053)		ECR amounts excluded from rate base
2	311	Structures and Improvements	(347,709)	100.000%	(347,709)		ECR amounts excluded from rate base
3	312	Boiler Plant Equipment	(423,661,923)	100.000%	(423,661,923)		ECR amounts excluded from rate base
4	315	Accessory Electric Equipment	(1,372,769)	100.000%	(1,372,769)		ECR amounts excluded from rate base
5	316	Misc Power Plant Equip	-	100.000%	-		ECR amounts excluded from rate base
6	317	ARO Cost Steam Production	(46,403,999)	100.000%	(46,403,999)		ARO amounts excluded from rate base
7	337	ARO Cost Hydro Production	(289,911)	100.000%	(289,911)		ARO amounts excluded from rate base
8	347	ARO Cost Other Production	(111,984)	100.000%	(111,984)		ARO amounts excluded from rate base
9	359	ARO Cost Elec Transmission	(198,562)	100.000%	(198,562)		ARO amounts excluded from rate base
10	370	Meters	(3,015,392)	100.000%	(3,015,392)		DSM amounts excluded from rate base
11	374	ARO Cost Elec Distribution	(177,237)	100.000%	(177,237)		ARO amounts excluded from rate base
12	397	Communication Equipment	<u>(6,911,957)</u>	100.000%	<u>(6,911,957)</u>		DSM amounts excluded from rate base
13		TOTAL ADJUSTMENTS	<u><u>(485,078,495)</u></u>		<u><u>(485,078,495)</u></u>		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM MARCH 1, 2020 TO FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3

PAGE 1 OF 6

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD
			BEGINNING BALANCE				ENDING BALANCE
			\$	\$	\$	\$	\$
1		<u>Electric Intangible Plant</u>					
2	301	Organization	2,240	-	-	-	2,240
3	302	Franchises and Consents	-	-	-	-	-
4	303	Misc Intangible Plant	-	-	-	-	-
5		Total Intangible Plant	2,240	-	-	-	2,240
6		<u>Electric Steam Production</u>					
7	310	Land and Land Rights	10,194,406	386,645	-	-	10,581,051
8	311	Structures and Improvements	283,836,884	5,080,440	(1,213,889)	-	287,703,435
9	312	Boiler Plant Equipment	2,640,687,788	43,587,639	(9,011,143)	-	2,675,264,284
10	313	Engines and engine-driven generators	-	-	-	-	-
11	314	Turbogenerator Units	238,420,187	2,274,046	(475,549)	-	240,218,685
12	315	Accessory Electric Equipment	186,364,384	323,577	(307,208)	-	186,380,752
13	316	Misc Power Plant Equip	22,597,231	3,242,722	(106,197)	-	25,733,755
14	317	ARO Cost Steam Production	61,831,116	(0)	(4,416,554)	2,801,613	60,216,175
15		Total Electric Steam Production	3,443,931,996	54,895,069	(15,530,541)	2,801,613	3,486,098,137
16		<u>Electric Hydro Production</u>					
17	330	Land and Land Rights	7	-	-	-	7
18	331	Structures and Improvements	5,666,241	1,794,797	-	-	7,461,038
19	332	Reservoirs, Dams, and Water	19,221,695	162,392	-	-	19,384,087
20	333	Water Wheels, Turbines, Generators	114,581,033	-	-	-	114,581,033
21	334	Accessory Electric Equipment	6,558,058	27,732	(16,994)	-	6,568,796
22	335	Misc Power Plant Equipment	333,947	(31,220)	(103,098)	-	199,629
23	336	Roads, Railroads, and Bridges	12,119	1,273,734	-	-	1,285,853
24	337	ARO Cost Hydro Production	289,911	-	-	-	289,911
25		Total Electric Hydro Production	146,663,010	3,227,435	(120,092)	-	149,770,353
26		<u>Electric Other Production</u>					
27	340	Land and Land Rights	406,526	-	-	-	406,526
28	341	Structures and Improvements	35,465,573	33,909	(25,620)	-	35,473,862
29	342	Fuel Holders, Producers, Accessories	24,506,286	-	(1,205)	-	24,505,082
30	343	Prime Movers	246,297,810	6,211,333	(1,463,934)	-	251,045,209

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM MARCH 1, 2020 TO FEBRUARY 28, 2021

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3

PAGE 2 OF 6

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD
			BEGINNING BALANCE				ENDING BALANCE
			\$	\$	\$	\$	\$
31	344	Generators	59,000,064	173,061	(646,060)	-	58,527,066
32	345	Accessory Electric Equipment	31,095,881	431,861	(34,509)	-	31,493,234
33	346	Misc Power Plant Equipment	5,066,314	163,803	-	-	5,230,118
34	347	ARO Cost Other Production	111,984	-	-	-	111,984
35		Total Electric Other Production	401,950,439	7,013,968	(2,171,328)	-	406,793,079
36		<u>Electric Transmission</u>					
37	350	Land and Land Rights	11,144,015	-	-	-	11,144,015
38	352	Structures and Improvements	17,430,048	286,233	(4,565)	-	17,711,717
39	353	Station Equipment	237,831,162	16,767,951	(1,394,814)	-	253,204,299
40	354	Towers and Fixtures	45,139,197	982,267	-	235,802	46,357,266
41	355	Poles and Fixtures	107,463,373	12,457,059	(3,689)	(235,802)	119,680,941
42	356	OH Conductors and Devices	67,446,781	1,036,905	(1,838)	-	68,481,848
43	357	Underground Conduit	1,941,042	-	-	-	1,941,042
44	358	UG Conductors and Devices	8,498,391	-	-	-	8,498,391
45	359	ARO Cost Elec Transmission	198,562	-	-	-	198,562
46		Total Electric Transmission	497,092,570	31,530,415	(1,404,906)	-	527,218,080
47		<u>Electric Distribution</u>					
48	360	Land and Land Rights	4,117,062	-	-	-	4,117,062
49	361	Structures and Improvements	12,951,867	13,653,570	(8,147)	-	26,597,291
50	362	Station Equipment	168,599,418	16,060,612	(176,600)	-	184,483,429
51	364	Poles, Towers, and Fixtures	224,050,235	22,276,354	(1,525,822)	-	244,800,767
52	365	OH Conductors and Devices	381,104,902	30,331,205	(2,053,477)	-	409,382,630
53	366	Underground Conduit	91,252,426	7,459,619	(562,251)	-	98,149,795
54	367	UG Conductors and Devices	318,574,010	35,118,547	(895,031)	-	352,797,527
55	368	Line Transformers	174,391,898	5,009,578	(707,181)	-	178,694,295
56	369	Services	39,602,902	1,859,869	(11,007)	-	41,451,763
57	370	Meters	43,713,726	1,866,273	(442,416)	-	45,137,583
58	371	Install on Customer Premise	175,551	7,837	-	-	183,388
59	373	Street Lighting / Signal Systems	126,310,685	7,740,622	(1,444,109)	-	132,607,197
60	374	ARO Cost Elec Distribution	177,237	-	-	-	177,237
61		Total Electric Distribution	1,585,021,918	141,384,086	(7,826,041)	-	1,718,579,964

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM MARCH 1, 2020 TO FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3
PAGE 3 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
62	E	<u>Electric General Plant</u>					
63	389	Land and Land Rights	-	-	-	-	-
64	390	Structures and Improvements	-	-	-	-	-
65	391	Office Furniture and Equipment	-	-	-	-	-
66	392	Transportation Equipment	8,357,673	314,803	(131,313)	-	8,541,162
67	393	Stores Equipment	-	-	-	-	-
68	394	Tools, Shop, and Garage Equipment	6,811,907	2,400,253	(137,716)	-	9,074,445
69	395	Laboratory Equipment	-	-	-	-	-
70	396	Power Operated Equipment	2,783,231	9,859	(309,041)	-	2,484,048
71	397	Communication Equipment	6,804,078	54,491	-	-	6,858,569
72	398	Miscellaneous Equipment	-	-	-	-	-
73		Total Electric General Plant	24,756,889	2,779,406	(578,071)	-	26,958,224
74	C	<u>Common Plant (1)</u>					
75	301	Organization	57,810	-	-	-	57,810
76	302	Franchises and Consents	-	-	-	-	-
77	303	Misc Intangible Plant	55,766,569	14,508,045	(5,154,531)	-	65,120,082
78	389	Land and Land Rights	1,079,432	-	-	-	1,079,432
79	390	Structures and Improvements	59,524,690	19,203,288	(285,018)	-	78,442,959
80	391	Office Furniture and Equipment	29,599,929	4,459,241	(3,510,660)	-	30,548,511
81	392	Transportation Equipment	330,917	13,862	-	-	344,780
82	393	Stores Equipment	1,176,818	853,572	(723,610)	-	1,306,780
83	394	Tools, Shop, and Garage Equipment	2,965,059	191,961	(354,455)	-	2,802,565
84	395	Laboratory Equipment	-	-	-	-	-
85	396	Power Operated Equipment	432,769	100,926	(20,836)	-	512,859
86	397	Communication Equipment	26,175,864	2,774,927	-	-	28,950,791
87	398	Miscellaneous Equipment	-	-	-	-	-
88	399	ARO Cost Common	-	-	-	-	-
89		Total Common Plant allocated to Electric	177,109,856	42,105,822	(10,049,110)	-	209,166,568
90		TOTAL ELECTRIC PLANT IN SERVICE	6,276,528,919	282,936,201	(37,680,088)	2,801,613	6,524,586,646

(1) 69% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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SCHEDULE B-2.3
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST				FORECAST	FORECAST
			PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	PERIOD ENDING BALANCE	PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	
1		<u>Electric Intangible Plant</u>						
2	301	Organization	2,240	-	-	-	2,240	2,240
3	302	Franchises and Consents	-	-	-	-	-	-
4	303	Misc Intangible Plant	-	-	-	-	-	-
5		Total Intangible Plant	2,240	-	-	-	2,240	2,240
6		<u>Electric Steam Production</u>						
7	310	Land and Land Rights	10,581,051	-	-	-	10,581,051	10,581,051
8	311	Structures and Improvements	287,763,428	944,032	-	-	288,707,459	288,551,392
9	312	Boiler Plant Equipment	2,705,132,701	95,829,929	(15,877,044)	0	2,785,085,585	2,759,149,289
10	313	Engines and engine-driven generators	-	-	-	-	-	-
11	314	Turbogenerator Units	245,171,168	1,168,316	-	-	246,339,484	245,956,305
12	315	Accessory Electric Equipment	186,756,429	2,228,305	-	-	188,984,735	188,478,049
13	316	Misc Power Plant Equip	29,597,736	32,338,556	-	-	61,936,292	44,448,720
14	317	ARO Cost Steam Production	60,216,175	-	(29,926,381)	-	30,289,794	46,403,999
15		Total Electric Steam Production	3,525,218,687	132,509,138	(45,803,426)	0	3,611,924,400	3,583,568,805
16		<u>Electric Hydro Production</u>						
17	330	Land and Land Rights	7	-	-	-	7	7
18	331	Structures and Improvements	7,640,555	13,671,205	-	-	21,311,760	15,090,965
19	332	Reservoirs, Dams, and Water	19,384,087	-	-	-	19,384,087	19,384,087
20	333	Water Wheels, Turbines, Generators	117,035,131	-	-	-	117,035,131	117,035,131
21	334	Accessory Electric Equipment	6,568,796	-	-	-	6,568,796	6,568,796
22	335	Misc Power Plant Equipment	199,629	43,600	-	-	243,229	223,106
23	336	Roads, Railroads, and Bridges	1,285,853	-	-	-	1,285,853	1,285,853
24	337	ARO Cost Hydro Production	289,911	-	-	-	289,911	289,911
25		Total Electric Hydro Production	152,403,969	13,714,805	-	-	166,118,773	159,877,855
26		<u>Electric Other Production</u>						
27	340	Land and Land Rights	406,526	-	-	-	406,526	406,526
28	341	Structures and Improvements	35,473,862	-	(8,241)	-	35,465,621	35,468,790
29	342	Fuel Holders, Producers, Accessories	24,505,082	-	(22,229)	-	24,482,853	24,491,402
30	343	Prime Movers	254,561,065	5,280,098	-	-	259,841,163	257,209,637
31	344	Generators	58,527,066	802,800	(1,919,305)	-	57,410,561	57,778,232
32	345	Accessory Electric Equipment	31,493,234	-	(94,656)	-	31,398,577	31,434,984
33	346	Misc Power Plant Equipment	5,375,551	10,388,064	(9,488)	-	15,754,127	11,500,404
34	347	ARO Cost Other Production	111,984	-	-	-	111,984	111,984
35		Total Electric Other Production	410,454,368	16,470,963	(2,053,920)	-	424,871,411	418,401,959

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST				FORECAST	FORECAST
			PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	PERIOD ENDING BALANCE	PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	
36		<u>Electric Transmission</u>						
37	350	Land and Land Rights	11,144,015	-	-	-	11,144,015	11,144,015
38	352	Structures and Improvements	17,711,717	-	-	-	17,711,717	17,711,717
39	353	Station Equipment	265,696,934	19,380,179	(2,498,279)	-	282,578,834	276,932,748
40	354	Towers and Fixtures	46,357,266	-	-	-	46,357,266	46,357,266
41	355	Poles and Fixtures	125,974,546	8,686,069	-	-	134,660,616	129,841,806
42	356	OH Conductors and Devices	68,481,848	10,005,826	-	-	78,487,674	73,869,601
43	357	Underground Conduit	1,941,042	-	-	-	1,941,042	1,941,042
44	358	UG Conductors and Devices	8,498,391	-	-	-	8,498,391	8,498,391
45	359	ARO Cost Elec Transmission	198,562	-	-	-	198,562	198,562
46		Total Electric Transmission	546,004,320	38,072,074	(2,498,279)	-	581,578,116	566,495,147
47		<u>Electric Distribution</u>						
48	360	Land and Land Rights	4,117,062	-	-	-	4,117,062	4,117,062
49	361	Structures and Improvements	26,597,291	413,557	-	-	27,010,848	26,819,975
50	362	Station Equipment	188,077,638	6,894,324	-	-	194,971,962	191,865,291
51	364	Poles, Towers, and Fixtures	247,192,090	9,955,901	(2,941,797)	-	254,206,195	250,357,989
52	365	OH Conductors and Devices	419,541,285	31,725,853	(3,061,001)	-	448,206,138	433,877,604
53	366	Underground Conduit	98,149,795	10,946,509	-	-	109,096,304	104,044,069
54	367	UG Conductors and Devices	360,050,135	24,850,288	(1,388,301)	-	383,512,122	371,991,842
55	368	Line Transformers	180,113,448	5,667,150	(1,626,127)	-	184,154,471	182,077,170
56	369	Services	41,451,763	361,681	-	-	41,813,445	41,665,746
57	370	Meters	45,261,535	228,236	(149,132)	-	45,340,639	45,323,877
58	371	Install on Customer Premise	183,388	-	-	-	183,388	183,388
59	373	Street Lighting / Signal Systems	134,483,769	5,879,620	-	-	140,363,389	137,373,834
60	374	ARO Cost Elec Distribution	177,237	-	-	-	177,237	177,237
61		Total Electric Distribution	1,745,396,436	96,923,120	(9,166,357)	-	1,833,153,199	1,789,875,084
62	E	<u>Electric General Plant</u>						
63	389	Land and Land Rights	-	-	-	-	-	-
64	390	Structures and Improvements	-	-	-	-	-	-
65	391	Office Furniture and Equipment	-	-	-	-	-	-
66	392	Transportation Equipment	8,541,162	-	-	-	8,541,162	8,541,162
67	393	Stores Equipment	-	-	-	-	-	-
68	394	Tools, Shop, and Garage Equipment	9,422,738	1,408,762	(399,027)	-	10,432,474	10,001,154
69	395	Laboratory Equipment	-	-	-	-	-	-
70	396	Power Operated Equipment	2,484,048	-	-	-	2,484,048	2,484,048
71	397	Communication Equipment	6,879,735	65,250	-	-	6,944,986	6,911,957

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL ___ UPDATED ___ REVISIED
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PAGE 6 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST				FORECAST	FORECAST
			PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	PERIOD ENDING BALANCE	PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	
72	398	Miscellaneous Equipment	-	-	-	-	-	
73		Total Electric General Plant	27,327,684	1,474,012	(399,027)	-	28,402,670	27,938,321
74		Common Plant (1)						
75	301	Organization	57,810	-	-	-	57,810	57,810
76	302	Franchises and Consents	-	-	-	-	-	-
77	303	Misc Intangible Plant	76,165,513	11,172,621	(7,756,588)	-	79,581,547	78,530,749
78	389	Land and Land Rights	1,079,432	-	-	-	1,079,432	1,079,432
79	390	Structures and Improvements	78,832,512	6,604,951	-	-	85,437,463	82,434,494
80	391	Office Furniture and Equipment	30,357,211	5,542,905	(3,970,277)	-	31,929,839	31,074,366
81	392	Transportation Equipment	344,780	-	-	-	344,780	344,780
82	393	Stores Equipment	1,306,780	139,697	-	-	1,446,477	1,392,747
83	394	Tools, Shop, and Garage Equipment	2,791,875	29,480	(45,925)	-	2,775,430	2,805,345
84	395	Laboratory Equipment	-	-	-	-	-	-
85	396	Power Operated Equipment	512,859	-	-	-	512,859	512,859
86	397	Communication Equipment	32,010,034	1,451,162	-	-	33,461,196	32,941,184
87	398	Miscellaneous Equipment	-	-	-	-	-	-
88	399	ARO Cost Common	-	-	-	-	-	-
89		Total Common Plant allocated to Electric	223,458,805	24,940,817	(11,772,789)	-	236,626,832	231,173,767
90		TOTAL ELECTRIC PLANT IN SERVICE	6,630,266,508	324,104,930	(71,693,797)	0	6,882,677,641	6,777,333,179

(1) 69% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
PROPERTY MERGED OR ACQUIRED
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.4

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
PROPERTY MERGED OR ACQUIRED
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
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SCHEDULE B-2.4
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
LEASED PROPERTY
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
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SCHEDULE B-2.5

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WITNESS: C. M. GARRETT

LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
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THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.⁽¹⁾

⁽¹⁾Effective January 1, 2019 the Company adopted FASB Accounting Standards Update 2016-02, Leases (Topic 842), requiring the recognition of a right-of-use asset and lease liability for all operating leases. Operating lease right-of-use assets are excluded from rate base.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
LEASED PROPERTY
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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WITNESS: C. M. GARRETT

LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
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THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.⁽¹⁾

⁽¹⁾Effective January 1, 2019 the Company adopted FASB Accounting Standards Update 2016-02, Leases (Topic 842), requiring the recognition of a right-of-use asset and lease liability for all operating leases. Operating lease right-of-use assets are excluded from rate base.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF FEBRUARY 28, 2021

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.6
PAGE 1 OF 2
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED			EXPENSES INCURRED		
						AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT	ACCT NO.	DESCRIPTION
			\$	\$	\$	\$			\$		
1	Land (Russell Corner - Tract No. D143) located at Eastside of US Hwy 42 North of KY Highway 53 intended for Substation	1-Mar-2014	161,322	-	161,322						
2	Land (Mt. Washington - Tract No. D141) located at Lots 4 & 5, Section 1 of Larry Subdivision on Gene Street intended for Substation	19-Sep-1979	60,595	-	60,595						
3	Land (River Bluff - Tract No. D142) located at U.S. Hwy 42 and River Bluff Road intended for Substation	23-Oct-1979	49,540	-	49,540						
4	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	2-May-1983	217,017	-	217,017						
5	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	8,846	-	8,846						
6	Station Equipment - Fence (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	2,536	-	2,536						
7	Land (US 42 - Tract No. D152) located at 5901 US Highway 42 intended for Substation	31-Jan-2000	253,321	-	253,321						
8	Land (Tucker Station Distribution Substation) located at Blankenbaker Station Business Park - Tract 13 intended for Substation	17-Dec-2010	745,731	-	745,731						
9	Land located at Green River CC GT intended for Generation	1-Sep-2014	211,410	-	211,410						
10	Land (Billtown Sub) located at 1092 Tarrence Road intended for Substation	18-Dec-2015	871,644	-	871,644						
11	Land Rights (Fegenbush Distribution Substation) located at General Electric Appliance Park Plant intended for Substation	1-May-2012	519,009	-	519,009						
12	Land (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,967	-	9,967						
13	Station Equipment - Fence (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,212	-	9,212						
14	TOTAL PLANT HELD FOR FUTURE USE		3,120,151	-	3,120,151						

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD ___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ORIGINAL ___ ___UPDATED ___ ___REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.6
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED			EXPENSES INCURRED		
						AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT	ACCT NO.	DESCRIPTION
						\$	\$	\$	\$	\$	\$
1	Land (Russell Corner - Tract No. D143) located at Eastside of US Hwy 42 North of KY Highway 53 intended for Substation	1-Mar-2014	161,322	-	161,322						
2	Land (Mt. Washington - Tract No. D141) located at Lots 4 & 5, Section 1 of Larry Subdivision on Gene Street intended for Substation	19-Sep-1979	60,595	-	60,595						
3	Land (River Bluff - Tract No. D142) located at U.S. Hwy 42 and River Bluff Road intended for Substation	23-Oct-1979	49,540	-	49,540						
4	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	2-May-1983	217,017	-	217,017						
5	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	8,846	-	8,846						
6	Station Equipment - Fence (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	2,536	-	2,536						
7	Land (US 42 - Tract No. D152) located at 5901 US Highway 42 intended for Substation	31-Jan-2000	253,321	-	253,321						
8	Land (Tucker Station Distribution Substation) located at Blankenbaker Station Business Park - Tract 13 intended for Substation	17-Dec-2010	745,731	-	745,731						
9	Land located at Green River CC GT intended for Generation	1-Sep-2014	211,410	-	211,410						
10	Land (Billtown Sub) located at 1092 Tarrence Road intended for Substation	18-Dec-2015	871,644	-	871,644						
11	Land Rights (Fegenbush Distribution Substation) located at General Electric Appliance Park Plant intended for Substation	1-May-2012	519,009	-	519,009						
12	Land (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,967	-	9,967						
13	Station Equipment - Fence (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,212	-	9,212						
14	TOTAL PLANT HELD FOR FUTURE USE		3,120,151	-	3,120,151	-			-		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)
AS OF FEBRUARY 28, 2021

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.7
PAGE 1 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE				
							AMOUNT	ACCT NO.	DESCRIPTION	REASONS FOR EXCLUSION	
				\$	\$	\$	\$				
1		Land and Land Rights:									
2	121	Former Camp Taylor Substation - Tract No. D15	17-Dec-1939	29	-	29					Non-utility property not included in rate base
3	121	West Eastwood Distribution Substation	1-Sep-1978	21,927	-	21,927					Non-utility property not included in rate base
4	121	West Eastwood Distribution Substation	5-Oct-2010	455,614	-	455,614					Non-utility property not included in rate base
5	121	West Eastwood Distribution Substation	31-Jul-2018	48,678	-	48,678					Non-utility property not included in rate base
6	121	943 Fetter Avenue - Tract No. F8-1	7-Feb-1941	332	-	332					Non-utility property not included in rate base
7	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	1,074					Non-utility property not included in rate base
8	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	3,291					Non-utility property not included in rate base
9	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-	5,677					Non-utility property not included in rate base
10	121	3842 Grand Avenue - Tract No. F19-2	30-Jun-1942	269	-						Non-utility property not included in rate base
11	121	10th St. & Ormsby - Tract No. F3-1	31-Mar-2001	50,000	-	50,000					Non-utility property not included in rate base
12	121	Russell Corner - Tract No. D143	23-Oct-1979	28,633	-	28,633					Non-utility property not included in rate base
13	121	Cherry Hill Coal Mine - Tract No. K2	30-Jun-1940	185	-	185					Non-utility property not included in rate base
14	121	Cherry Hill Coal Mine - Tract No. K4	30-Jun-1940	15	-	15					Non-utility property not included in rate base
15	121	Cherry Hill Coal Mine - Tract No. K5	30-Jun-1940	48	-	48					Non-utility property not included in rate base
16	121	Cherry Hill Coal Mine - Tract No. K6	30-Jun-1940	192	-	192					Non-utility property not included in rate base
17	121	Cherry Hill Coal Mine - Tract No. K12	30-Jun-1966	250	-	250					Non-utility property not included in rate base
18	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	31,483	-					Non-utility property not included in rate base
19	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	31,628	-					Non-utility property not included in rate base
20	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	250	-					Non-utility property not included in rate base
21		TOTAL		679,575	63,360	616,214	-				Non-utility property not included in rate base

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ORIGINAL ___UPDATED ___REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.7
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE				
							AMOUNT	ACCT NO.	DESCRIPTION	REASONS FOR EXCLUSION	
				\$	\$	\$	\$				
1		Land and Land Rights:									
2	121	Former Camp Taylor Substation - Tract No. D15	17-Dec-1939	29	-	29					Non-utility property not included in rate base
3	121	West Eastwood Distribution Substation	1-Sep-1978	21,927	-	21,927					Non-utility property not included in rate base
4	121	West Eastwood Distribution Substation	5-Oct-2010	455,614	-	455,614					Non-utility property not included in rate base
5	121	West Eastwood Distribution Substation	31-Jul-2018	48,678	-	48,678					Non-utility property not included in rate base
6	121	943 Fetter Avenue - Tract No. F8-1	7-Feb-1941	332	-	332					Non-utility property not included in rate base
7	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	1,074					Non-utility property not included in rate base
8	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	3,291					Non-utility property not included in rate base
9	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-	5,677					Non-utility property not included in rate base
10	121	3842 Grand Avenue - Tract No. F19-2	30-Jun-1942	269	-	269					Non-utility property not included in rate base
11	121	10th St. & Ormsby - Tract No. F3-1	31-Mar-2001	50,000	-						Non-utility property not included in rate base
12	121	Russell Corner - Tract No. D143	23-Oct-1979	28,633	-	28,633					Non-utility property not included in rate base
13	121	Cherry Hill Coal Mine - Tract No. K2	30-Jun-1940	185	-	185					Non-utility property not included in rate base
14	121	Cherry Hill Coal Mine - Tract No. K4	30-Jun-1940	15	-	15					Non-utility property not included in rate base
15	121	Cherry Hill Coal Mine - Tract No. K5	30-Jun-1940	48	-	48					Non-utility property not included in rate base
16	121	Cherry Hill Coal Mine - Tract No. K6	30-Jun-1940	192	-	192					Non-utility property not included in rate base
17	121	Cherry Hill Coal Mine - Tract No. K12	30-Jun-1966	250	-	250					Non-utility property not included in rate base
18	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	31,483	-					Non-utility property not included in rate base
19	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	31,628	-					Non-utility property not included in rate base
20	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	250	-					Non-utility property not included in rate base
21		TOTAL		679,575	63,360	616,214	-				Non-utility property not included in rate base

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3
PAGE 1 OF 6
WITNESS: C. M. GARRETT

		RESERVE BALANCES						
LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL	ADJUSTMENTS	ADJUSTED
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY		TOTAL		JURISDICTION
			\$	\$	100%	\$	\$	\$
1		<u>Electric Intangible Plant</u>						
2	301	Organization	2,240	-		-	-	-
3	302	Franchises and Consents	-	-		-	-	-
4	303	Misc Intangible Plant	-	-		-	-	-
5		Total Intangible Plant	2,240	-		-	-	-
6		<u>Electric Steam Production</u>						
7	310	Land and Land Rights	10,581,051	40,396		40,396	-	40,396
8	311	Structures and Improvements	287,703,435	(174,584,823)		(174,584,823)	1,909,576	(172,675,246)
9	312	Boiler Plant Equipment	2,675,264,284	(618,375,137)		(618,375,137)	212,547,625	(405,827,512)
10	313	Engines and engine-driven generators	-	-		-	-	-
11	314	Turbogenerator Units	240,218,685	(109,601,809)		(109,601,809)	-	(109,601,809)
12	315	Accessory Electric Equipment	186,380,752	(94,516,179)		(94,516,179)	4,960,136	(89,556,043)
13	316	Misc Power Plant Equip	25,733,755	(7,377,046)		(7,377,046)	183,798	(7,193,248)
14	317	ARO Cost Steam Production	60,216,175	(44,860,410)		(44,860,410)	44,860,410	-
15		Total Electric Steam Production	3,486,098,137	(1,049,275,008)		(1,049,275,008)	264,461,545	(784,813,462)
16		<u>Electric Hydro Production</u>						
17	330	Land and Land Rights	7	-		-	-	-
18	331	Structures and Improvements	7,461,038	(2,742,181)		(2,742,181)	-	(2,742,181)
19	332	Reservoirs, Dams, and Water	19,384,087	(1,550,420)		(1,550,420)	-	(1,550,420)
20	333	Water Wheels, Turbines, Generators	114,581,033	(11,846,542)		(11,846,542)	-	(11,846,542)
21	334	Accessory Electric Equipment	6,568,796	(909,261)		(909,261)	-	(909,261)
22	335	Misc Power Plant Equipment	199,629	(120,209)		(120,209)	-	(120,209)
23	336	Roads, Railroads, and Bridges	1,285,853	247,291		247,291	-	247,291
24	337	ARO Cost Hydro Production	289,911	(36,429)		(36,429)	36,429	-
25		Total Electric Hydro Production	149,770,353	(16,957,750)		(16,957,750)	36,429	(16,921,321)
26		<u>Electric Other Production</u>						
27	340	Land and Land Rights	406,526	-		-	-	-
28	341	Structures and Improvements	35,473,862	(16,122,045)		(16,122,045)	-	(16,122,045)
29	342	Fuel Holders, Producers, Accessories	24,505,082	(8,126,538)		(8,126,538)	-	(8,126,538)
30	343	Prime Movers	251,045,209	(100,897,785)		(100,897,785)	-	(100,897,785)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

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PAGE 2 OF 6

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
31	344	Generators	58,527,066	(26,325,848)		(26,325,848)	-	(26,325,848)
32	345	Accessory Electric Equipment	31,493,234	(16,018,804)		(16,018,804)	-	(16,018,804)
33	346	Misc Power Plant Equipment	5,230,118	(2,711,465)		(2,711,465)	-	(2,711,465)
34	347	ARO Cost Other Production	111,984	(30,989)		(30,989)	30,989	-
35		Total Electric Other Production	406,793,079	(170,233,474)		(170,233,474)	30,989	(170,202,485)
36		<u>Electric Transmission</u>						
37	350	Land and Land Rights	11,144,015	(3,532,787)		(3,532,787)	-	(3,532,787)
38	352	Structures and Improvements	17,711,717	(3,312,115)		(3,312,115)	-	(3,312,115)
39	353	Station Equipment	253,204,299	(68,325,117)		(68,325,117)	-	(68,325,117)
40	354	Towers and Fixtures	46,357,266	(27,344,271)		(27,344,271)	-	(27,344,271)
41	355	Poles and Fixtures	119,680,941	(33,589,130)		(33,589,130)	-	(33,589,130)
42	356	OH Conductors and Devices	68,481,848	(34,468,352)		(34,468,352)	-	(34,468,352)
43	357	Underground Conduit	1,941,042	(840,466)		(840,466)	-	(840,466)
44	358	UG Conductors and Devices	8,498,391	(4,001,354)		(4,001,354)	-	(4,001,354)
45	359	ARO Cost Elec Transmission	198,562	(53,882)		(53,882)	53,882	-
46		Total Electric Transmission	527,218,080	(175,467,475)		(175,467,475)	53,882	(175,413,593)
47		<u>Electric Distribution</u>						
48	360	Land and Land Rights	4,117,062	-		-	-	-
49	361	Structures and Improvements	26,597,291	(2,600,069)		(2,600,069)	-	(2,600,069)
50	362	Station Equipment	184,483,429	(52,446,731)		(52,446,731)	-	(52,446,731)
51	364	Poles, Towers, and Fixtures	244,800,767	(83,288,251)		(83,288,251)	-	(83,288,251)
52	365	OH Conductors and Devices	409,382,630	(128,227,455)		(128,227,455)	-	(128,227,455)
53	366	Underground Conduit	98,149,795	(34,825,376)		(34,825,376)	-	(34,825,376)
54	367	UG Conductors and Devices	352,797,527	(72,887,852)		(72,887,852)	-	(72,887,852)
55	368	Line Transformers	178,694,295	(86,741,936)		(86,741,936)	-	(86,741,936)
56	369	Services	41,451,763	(28,324,634)		(28,324,634)	-	(28,324,634)
57	370	Meters	45,137,583	(25,968,701)		(25,968,701)	670,166	(25,298,535)
58	371	Install on Customer Premise	183,388	(28,893)		(28,893)	-	(28,893)
59	373	Street Lighting / Signal Systems	132,607,197	(51,651,756)		(51,651,756)	-	(51,651,756)
60	374	ARO Cost Elec Distribution	177,237	(62,936)		(62,936)	62,936	-
61		Total Electric Distribution	1,718,579,964	(567,054,591)		(567,054,591)	733,102	(566,321,489)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

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PAGE 3 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
62	E	Electric General Plant						
63	389	Land and Land Rights	-	-		-	-	-
64	390	Structures and Improvements	-	-		-	-	-
65	391	Office Furniture and Equipment	-	-		-	-	-
66	392	Transportation Equipment	8,541,162	(3,365,459)		(3,365,459)	-	(3,365,459)
67	393	Stores Equipment	-	-		-	-	-
68	394	Tools, Shop, and Garage Equipment	9,074,445	(3,265,399)		(3,265,399)	-	(3,265,399)
69	395	Laboratory Equipment	-	-		-	-	-
70	396	Power Operated Equipment	2,484,048	(1,335,477)		(1,335,477)	-	(1,335,477)
71	397	Communication Equipment	6,858,569	(5,163,325)		(5,163,325)	5,163,325	-
72	398	Miscellaneous Equipment	-	-		-	-	-
73		Total Electric General Plant	26,958,224	(13,129,661)		(13,129,661)	5,163,325	(7,966,336)
74	C	Common Plant (1)						
75	301	Organization	57,810	-		-	-	-
76	302	Franchises and Consents	-	-		-	-	-
77	303	Misc Intangible Plant	65,120,082	(42,243,815)		(42,243,815)	-	(42,243,815)
78	389	Land and Land Rights	1,079,432	-		-	-	-
79	390	Structures and Improvements	78,442,959	(38,152,734)		(38,152,734)	-	(38,152,734)
80	391	Office Furniture and Equipment	30,548,511	(17,176,483)		(17,176,483)	-	(17,176,483)
81	392	Transportation Equipment	344,780	(193,170)		(193,170)	-	(193,170)
82	393	Stores Equipment	1,306,780	(200,142)		(200,142)	-	(200,142)
83	394	Tools, Shop, and Garage Equipment	2,802,565	(2,275,415)		(2,275,415)	-	(2,275,415)
84	395	Laboratory Equipment	-	-		-	-	-
85	396	Power Operated Equipment	512,859	(230,749)		(230,749)	-	(230,749)
86	397	Communication Equipment	28,950,791	(27,781,479)		(27,781,479)	-	(27,781,479)
87	398	Miscellaneous Equipment	-	-		-	-	-
88	399	ARO Cost Common	-	-		-	-	-
89		Total Common Plant allocated to Electric	209,166,568	(128,253,987)		(128,253,987)	-	(128,253,987)
90		TOTAL ELECTRIC PLANT	6,524,586,646	(2,120,371,947)		(2,120,371,947)	270,479,273	(1,849,892,674)

(1) 69% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
ACCUMULATED DEPRECIATION AND AMORTIZATION
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD_X__FORECASTED PERIOD
TYPE OF FILING: ___X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3
PAGE 4 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVERAGE RESERVE BALANCES						
			13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT		JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION	
			\$	\$					100%
1		<u>Electric Intangible Plant</u>							
2	301	Organization	2,240	-		-	-	-	-
3	302	Franchises and Consents	-	-		-	-	-	-
4	303	Misc Intangible Plant	-	-		-	-	-	-
5		Total Intangible Plant	2,240	-		-	-	-	-
6		<u>Electric Steam Production</u>							
7	310	Land and Land Rights	10,581,051	-		-	-	-	-
8	311	Structures and Improvements	288,551,392	(172,190,678)		(172,190,678)	61,448	(172,129,231)	
9	312	Boiler Plant Equipment	2,759,149,289	(730,731,989)		(730,731,989)	23,265,877	(707,466,112)	
10	313	Engines and engine-driven generators	-	-		-	-	-	
11	314	Turbogenerator Units	245,956,305	(117,814,077)		(117,814,077)	-	(117,814,077)	
12	315	Accessory Electric Equipment	188,478,049	(99,879,742)		(99,879,742)	217,813	(99,661,930)	
13	316	Misc Power Plant Equip	44,448,720	(7,705,928)		(7,705,928)	-	(7,705,928)	
14	317	ARO Cost Steam Production	46,403,999	(34,334,740)		(34,334,740)	34,334,740	-	
15		Total Electric Steam Production	3,583,568,805	(1,162,657,155)		(1,162,657,155)	57,879,877	(1,104,777,278)	
16		<u>Electric Hydro Production</u>							
17	330	Land and Land Rights	7	-		-	-	-	
18	331	Structures and Improvements	15,090,965	(2,832,856)		(2,832,856)	-	(2,832,856)	
19	332	Reservoirs, Dams, and Water	19,384,087	(1,977,516)		(1,977,516)	-	(1,977,516)	
20	333	Water Wheels, Turbines, Generators	117,035,131	(15,275,887)		(15,275,887)	-	(15,275,887)	
21	334	Accessory Electric Equipment	6,568,796	(1,079,502)		(1,079,502)	-	(1,079,502)	
22	335	Misc Power Plant Equipment	223,106	(123,669)		(123,669)	-	(123,669)	
23	336	Roads, Railroads, and Bridges	1,285,853	246,817		246,817	-	246,817	
24	337	ARO Cost Hydro Production	289,911	(41,448)		(41,448)	41,448	-	
25		Total Electric Hydro Production	159,877,855	(21,084,061)		(21,084,061)	41,448	(21,042,613)	
26		<u>Electric Other Production</u>							
27	340	Land and Land Rights	406,526	-		-	-	-	
28	341	Structures and Improvements	35,468,790	(16,920,839)		(16,920,839)	-	(16,920,839)	
29	342	Fuel Holders, Producers, Accessories	24,491,402	(8,779,618)		(8,779,618)	-	(8,779,618)	
30	343	Prime Movers	257,209,637	(108,803,221)		(108,803,221)	-	(108,803,221)	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
ACCUMULATED DEPRECIATION AND AMORTIZATION
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
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SCHEDULE B-3
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVERAGE RESERVE BALANCES					
			13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT		JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$				
31	344	Generators	57,778,232	(26,577,267)		(26,577,267)	-	(26,577,267)
32	345	Accessory Electric Equipment	31,434,984	(16,880,941)		(16,880,941)	-	(16,880,941)
33	346	Misc Power Plant Equipment	11,500,404	(2,562,080)		(2,562,080)	-	(2,562,080)
34	347	ARO Cost Other Production	111,984	(34,886)		(34,886)	34,886	-
35		Total Electric Other Production	418,401,959	(180,558,852)		(180,558,852)	34,886	(180,523,966)
36		<u>Electric Transmission</u>						
37	350	Land and Land Rights	11,144,015	(3,614,370)		(3,614,370)	-	(3,614,370)
38	352	Structures and Improvements	17,711,717	(3,588,054)		(3,588,054)	-	(3,588,054)
39	353	Station Equipment	276,932,748	(68,876,227)		(68,876,227)	-	(68,876,227)
40	354	Towers and Fixtures	46,357,266	(28,115,630)		(28,115,630)	-	(28,115,630)
41	355	Poles and Fixtures	129,841,806	(36,236,579)		(36,236,579)	-	(36,236,579)
42	356	OH Conductors and Devices	73,869,601	(35,057,112)		(35,057,112)	-	(35,057,112)
43	357	Underground Conduit	1,941,042	(870,067)		(870,067)	-	(870,067)
44	358	UG Conductors and Devices	8,498,391	(4,174,155)		(4,174,155)	-	(4,174,155)
45	359	ARO Cost Elec Transmission	198,562	(57,853)		(57,853)	57,853	-
46		Total Electric Transmission	566,495,147	(180,590,048)		(180,590,048)	57,853	(180,532,195)
47		<u>Electric Distribution</u>						
48	360	Land and Land Rights	4,117,062	-		-	-	-
49	361	Structures and Improvements	26,819,975	(3,074,479)		(3,074,479)	-	(3,074,479)
50	362	Station Equipment	191,865,291	(55,513,054)		(55,513,054)	-	(55,513,054)
51	364	Poles, Towers, and Fixtures	250,357,989	(84,286,182)		(84,286,182)	-	(84,286,182)
52	365	OH Conductors and Devices	433,877,604	(130,190,748)		(130,190,748)	-	(130,190,748)
53	366	Underground Conduit	104,044,069	(35,975,149)		(35,975,149)	-	(35,975,149)
54	367	UG Conductors and Devices	371,991,842	(77,025,840)		(77,025,840)	-	(77,025,840)
55	368	Line Transformers	182,077,170	(88,404,487)		(88,404,487)	-	(88,404,487)
56	369	Services	41,665,746	(29,367,504)		(29,367,504)	-	(29,367,504)
57	370	Meters	45,323,877	(27,098,680)		(27,098,680)	842,294	(26,256,386)
58	371	Install on Customer Premise	183,388	(44,194)		(44,194)	-	(44,194)
59	373	Street Lighting / Signal Systems	137,373,834	(55,579,128)		(55,579,128)	-	(55,579,128)
60	374	ARO Cost Elec Distribution	177,237	(64,476)		(64,476)	64,476	-
61		Total Electric Distribution	1,789,875,084	(586,623,921)		(586,623,921)	906,770	(585,717,151)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
ACCUMULATED DEPRECIATION AND AMORTIZATION
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD_X__FORECASTED PERIOD
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVERAGE RESERVE BALANCES					
			13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
62	E	Electric General Plant						
63	389	Land and Land Rights	-	-	-	-	-	-
64	390	Structures and Improvements	-	-	-	-	-	-
65	391	Office Furniture and Equipment	-	-	-	-	-	-
66	392	Transportation Equipment	8,541,162	(3,666,115)		(3,666,115)	-	(3,666,115)
67	393	Stores Equipment	-	-	-	-	-	-
68	394	Tools, Shop, and Garage Equipment	10,001,154	(3,392,661)		(3,392,661)	-	(3,392,661)
69	395	Laboratory Equipment	-	-	-	-	-	-
70	396	Power Operated Equipment	2,484,048	(1,348,560)		(1,348,560)	-	(1,348,560)
71	397	Communication Equipment	6,911,957	(5,868,282)		(5,868,282)	5,868,282	-
72	398	Miscellaneous Equipment	-	-	-	-	-	-
73		Total Electric General Plant	27,938,321	(14,275,619)		(14,275,619)	5,868,282	(8,407,336)
74	C	Common Plant (1)						
75	301	Organization	57,810	-	-	-	-	-
76	302	Franchises and Consents	-	-	-	-	-	-
77	303	Misc Intangible Plant	78,530,749	(33,551,095)		(33,551,095)	-	(33,551,095)
78	389	Land and Land Rights	1,079,432	-	-	-	-	-
79	390	Structures and Improvements	82,434,494	(28,111,200)		(28,111,200)	-	(28,111,200)
80	391	Office Furniture and Equipment	31,074,366	(12,654,776)		(12,654,776)	-	(12,654,776)
81	392	Transportation Equipment	344,780	(141,955)		(141,955)	-	(141,955)
82	393	Stores Equipment	1,392,747	(195,866)		(195,866)	-	(195,866)
83	394	Tools, Shop, and Garage Equipment	2,805,345	(1,647,816)		(1,647,816)	-	(1,647,816)
84	395	Laboratory Equipment	-	-	-	-	-	-
85	396	Power Operated Equipment	512,859	(160,975)		(160,975)	-	(160,975)
86	397	Communication Equipment	32,941,184	(19,720,122)		(19,720,122)	-	(19,720,122)
87	398	Miscellaneous Equipment	-	-	-	-	-	-
88	399	ARO Cost Common	-	-	-	-	-	-
89		Total Common Plant allocated to Electric	231,173,767	(96,183,806)		(96,183,806)	-	(96,183,806)
90		TOTAL ELECTRIC PLANT	6,777,333,179	(2,241,973,460)		(2,241,973,460)	64,789,116	(2,177,184,344)

(1) 69% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
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SCHEDULE B-3.1
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	311	Structures and Improvements	1,909,576	100.000%	1,909,576		ECR amounts excluded from rate base
2	312	Boiler Plant Equipment	212,547,625	100.000%	212,547,625		ECR amounts excluded from rate base
3	315	Accessory Electric Equipment	4,960,136	100.000%	4,960,136		ECR amounts excluded from rate base
4	316	Misc Power Plant Equip	183,798	100.000%	183,798		ECR amounts excluded from rate base
5	317	ARO Cost Steam Production	44,860,410	100.000%	44,860,410		ARO amounts excluded from rate base
6	337	ARO Cost Hydro Production	36,429	100.000%	36,429		ARO amounts excluded from rate base
7	347	ARO Cost Other Production	30,989	100.000%	30,989		ARO amounts excluded from rate base
8	359	ARO Cost Elec Transmission	53,882	100.000%	53,882		ARO amounts excluded from rate base
9	374	ARO Cost Elec Distribution	62,936	100.000%	62,936		ARO amounts excluded from rate base
10	370	Meters	670,166	100.000%	670,166		DSM amounts excluded from rate base
11	397	Communication Equipment	<u>5,163,325</u>	100.000%	<u>5,163,325</u>		DSM amounts excluded from rate base
12		TOTAL ADJUSTMENTS	<u><u>270,479,273</u></u>		<u><u>270,479,273</u></u>		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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WORKPAPER REFERENCE NO(S):

SCHEDULE B-3.1
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	311	Structures and Improvements	61,448	100.000%	61,448		ECR amounts excluded from rate base
2	312	Boiler Plant Equipment	23,265,877	100.000%	23,265,877		ECR amounts excluded from rate base
3	315	Accessory Electric Equipment	217,813	100.000%	217,813		ECR amounts excluded from rate base
4	316	Misc Power Plant Equip	-	100.000%	-		ECR amounts excluded from rate base
5	317	ARO Cost Steam Production	34,334,740	100.000%	34,334,740		ARO amounts excluded from rate base
6	337	ARO Cost Hydro Production	41,448	100.000%	41,448		ARO amounts excluded from rate base
7	347	ARO Cost Other Production	34,886	100.000%	34,886		ARO amounts excluded from rate base
8	359	ARO Cost Elec Transmission	57,853	100.000%	57,853		ARO amounts excluded from rate base
9	370	Meters	842,294	100.000%	842,294		DSM amounts excluded from rate base
10	374	ARO Cost Elec Distribution	64,476	100.000%	64,476		ARO amounts excluded from rate base
11	397	Communication Equipment	<u>5,868,282</u>	100.000%	<u>5,868,282</u>		DSM amounts excluded from rate base
12		TOTAL ADJUSTMENTS	<u><u>64,789,116</u></u>		<u><u>64,789,116</u></u>		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF FEBRUARY 28, 2021

DATA: X BASE PERIOD FORECASTED PERIOD
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SCHEDULE B-3.2
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			PLANT INVESTMENT	ACCUMULATED BALANCE					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$		\$			
1		Electric Intangible Plant							
2	301	Organization	2,240	-	0.00%	-		0%	
3	302	Franchises and Consents	-	-	0.00%	-		0%	
4	303	Misc Intangible Plant	-	-	0.00%	-		0%	
5		Total Intangible Plant	2,240	-		-			
6		Electric Steam Production							
7	310	Land and Land Rights	7,633,146	(40,396)	0.00%	-		0%	
8	311	Structures and Improvements	270,823,987	172,675,246	2.08%	5,633,139	-10%,-14%,-25%	26.1	95-R2.5
9	312	Boiler Plant Equipment	1,219,131,268	405,827,512	4.34%	52,910,297	-10%,-14%	20.7	60-R1
10	313	Engines and engine-driven generators	-	-	0.00%	-			
11	314	Turbogenerator Units	240,218,685	109,601,809	2.97%	7,134,495	-10%,-14%	21.9	60-R2.5
12	315	Accessory Electric Equipment	139,558,981	89,556,043	1.96%	2,735,356	-10%,-16%	25.4	60-R3
13	316	Misc Power Plant Equip	24,842,521	7,193,248	3.14%	780,055	-2%,-10%,-14%	24.4	45-R2.5
14	317	ARO Cost Steam (Eqp)	-	-		-			
15		Total Electric Steam Production	1,902,208,589	784,813,462		69,193,342			
16		Electric Hydro Production							
17	330	Land and Land Rights	7	-	0.00%	-		0%	
18	331	Structures and Improvements	7,461,038	2,742,181	1.59%	118,531	-2%	29.7	100-S2
19	332	Reservoirs, Dams, and Water	19,384,087	1,550,420	0.91%	176,395	-2%	93.3	100-S2.5
20	333	Water Wheels, Turbines, Generators	114,581,033	11,846,542	3.24%	3,712,425	-2%	29.6	100-R3
21	334	Accessory Electric Equipment	6,568,796	909,261	2.39%	156,994	-2%	29.6	80-R4
22	335	Misc Power Plant Equipment	199,629	120,209	3.09%	6,169	-2%	29.1	80-R2.5
23	336	Roads, Railroads, and Bridges	1,285,853	(247,291)	2.32%	29,772	-2%	16.8	80-S4
24	337	ARO Cost Hydro Prod (Eqp)	-	-	0.00%	-			
25		Total Electric Hydro Production	149,480,443	16,921,321		4,200,286			
26		Electric Other Production							
27	340	Land and Land Rights	406,526	-	0.00%	-			
28	341	Structures and Improvements	35,473,862	16,122,045	3.04%	1,079,757	-4%,-5%,-6%,-7%,-9%	24.3	55-R4
29	342	Fuel Holders, Producers, Accessories	24,505,082	8,126,538	3.23%	790,858	-4%,-5%,-6%,-7%,-9%	30.5	55-R2.5
30	343	Prime Movers	251,045,209	100,897,785	4.71%	11,817,693	-6%,-7%,-9%	15.9	35-R2
31	344	Generators	58,527,066	26,325,848	3.06%	1,793,414	-4%,-5%,-6%,-7%,-9%	24.6	60-S3
32	345	Accessory Electric Equipment	31,493,234	16,018,804	4.89%	1,540,783	-4%,-5%,-6%,-7%,-9%	15.4	45-S2.5
33	346	Misc Power Plant Equipment	5,230,118	2,711,465	4.09%	213,912	-5%,-6%,-7%,-9%	15.0	50-R4
34	347	ARO Cost Other Prod (Eqp)	-	-		-			
35		Total Electric Other Production	406,681,095	170,202,485		17,236,417			
36		Electric Transmission							
37	350	Land and Land Rights	11,144,015	3,532,787	1.14%	127,042	0%	57.4	70-R4
38	352	Structures and Improvements	17,711,717	3,312,115	1.75%	309,955	-10%	54.0	60-R1.5
39	353	Station Equipment	253,204,299	68,325,117	1.61%	4,076,589	-15%	47.8	60-R2
40	354	Towers and Fixtures	46,357,266	27,344,271	1.84%	852,974	-50%	51.2	70-R4
41	355	Poles and Fixtures	119,680,941	33,589,130	2.98%	3,566,492	-75%	48.3	59-R2
42	356	OH Conductors and Devices	68,481,848	34,468,352	3.32%	2,273,597	-75%	37.8	55-R2
43	357	Underground Conduit	1,941,042	840,466	1.83%	35,521	-5%	41.9	55-R3
44	358	UG Conductors and Devices	8,498,391	4,001,354	2.44%	207,361	-10%	29.0	40-R2.5
45	359	ARO Cost Elec Transmission	-	-		-			
46		Total Electric Transmission	527,019,518	175,413,593		11,449,531			

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
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SCHEDULE B-3.2
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			PLANT INVESTMENT	ACCUMULATED BALANCE					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$		\$			
47		Electric Distribution							
48	360	Land and Land Rights	4,117,062	-	0.00%	-	0%		
49	361	Structures and Improvements	26,597,291	2,600,069	2.05%	545,244	-10%	39.7	48-S0.5
50	362	Station Equipment	184,483,429	52,446,731	2.10%	3,874,152	-15%	39.5	50-R1
51	364	Poles, Towers, and Fixtures	244,800,767	83,288,251	2.71%	6,634,101	-80%	43.2	56-R2
52	365	OH Conductors and Devices	409,382,630	128,227,455	2.06%	8,433,282	-75%	42.1	53-R1.5
53	366	Underground Conduit	98,149,795	34,825,376	1.60%	1,570,397	-30%	58.6	75-R4
54	367	UG Conductors and Devices	352,797,527	72,887,852	2.06%	7,267,629	-40%	54.2	65-R3
55	368	Line Transformers	178,694,295	86,741,936	2.33%	4,163,577	-20%	31.5	46-R3
56	369	Services	41,451,763	28,324,634	2.91%	1,207,117	-50%,-100%	34.6-37.4	47-S1.5, 60-R2.5
57	370	Meters	42,122,191	25,298,535	2.98%	1,255,604	0%	4.3-15.7	15-S2.5, 25-L1
58	371	Install on Customer Premise	183,388	28,893	0.00%	-	0%	4.3-15.7	15-S2.5, 25-L1
59	373	Street Lighting / Signal Systems	132,607,197	51,651,756	4.37%	5,800,733	-30%,-40%	18.7-25.8	27-S0, 38-R2.5
60	374	ARO Cost Elec Distribution	-	-		-			
61		Total Electric Distribution	1,715,387,334	566,321,489		40,751,837			
62		Electric General Plant							
63	389	Land and Land Rights	-	-	0.00%	-	0%		
64	390	Structures and Improvements	-	-	2.64%	-	0%	18.10-37.10	30-L0.5,40-S0.5
65	391	Office Furniture and Equipment	-	-	15.79%	-	0%	2.80-18.00	4-5-15-20-SQ
66	392	Transportation Equipment	8,541,162	3,365,459	4.31%	367,703	0%	10.7-14.4	13-R2, A4-S2, 25-L4
67	393	Stores Equipment	-	-	5.15%	-	0%	8.7	25-SQ
68	394	Tools, Shop, and Garage Equipment	9,074,445	3,265,399	4.28%	388,386	0%	14.8	25-SQ
69	395	Laboratory Equipment	-	-	0.00%	-	0%		
70	396	Power Operated Equipment	2,484,048	1,335,477	0.69%	17,252	0%	16.4-17.1	20-S1.5, SS-S1
71	397	Communication Equipment	0	-	12.28%	0	0%	6.5	10-SQ
72	398	Miscellaneous Equipment	-	-	0.00%	-	0%		
73		Total Electric General Plant	20,099,655	7,966,336		773,341			
74		Common Plant (1)							
75	301	Organization	57,810	-	0.00%	-			
76	302	Franchises and Consents	-	-	0.00%	-			
77	303	Misc Intangible Plant	65,120,082	42,243,815	16.18%	10,535,179	0%	3.00-3.50	5-SQ,SQUARE
78	389	Land and Land Rights	1,079,432	-	0.00%	-	0%		
79	390	Structures and Improvements	78,442,959	38,152,734	2.64%	2,070,894	-5%,-10%	18.10-37.10	30-L0.5,40-S0.5
80	391	Office Furniture and Equipment	30,548,511	17,176,483	15.79%	4,823,610	0%	2.80-18.00	4-5-15-20-SQ
81	392	Transportation Equipment	344,780	193,170	3.68%	12,688	5%	6.0-9.6	9-S2.5, 12-S0.5, 23-L1.5
82	393	Stores Equipment	1,306,780	200,142	5.15%	67,299	0%	8.7	25-SQ
83	394	Tools, Shop, and Garage Equipment	2,802,565	2,275,415	4.25%	119,109	0%	11.7	25-SQ
84	395	Laboratory Equipment	-	-	0.00%	-	0%		
85	396	Power Operated Equipment	512,859	230,749	0.38%	1,949	10%	3.7-10.6	22-L4, 24-L2.5
86	397	Communication Equipment	28,950,791	27,781,479	1.69%	489,268	0%	3.5-25.9	10-SQ, 22-L2
87	398	Miscellaneous Equipment	-	-	0.00%	-	0%		
88	399	ARO Cost Common	-	-		-			
89		Total Common Plant allocated to Electric	209,166,568	128,253,987		18,119,996			
90		TOTAL ELECTRIC PLANT	4,930,045,442	1,849,892,674		161,724,750			

(1) 69% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
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DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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SCHEDULE B-3.2
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			13 MO AVG PLANT INVESTMENT	13 MO AVG ACCUMULATED BALANCE					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$					
1		Electric Intangible Plant							
2	301	Organization	2,240	-	0.00%	-		0%	
3	302	Franchises and Consents	-	-	0.00%	-		0%	
4	303	Misc Intangible Plant	-	-	16.18%	-		0%	3.00-3.50
5		Total Intangible Plant	2,240	-		-			5-SQ,SQUARE
6		Electric Steam Production							
7	310	Land and Land Rights	7,993,998	-	0.00%	-		0%	
8	311	Structures and Improvements	288,203,683	172,129,231	2.62%	7,550,936	-5%,-7%,-11%,-30%	19.0	95-R2.5
9	312	Boiler Plant Equipment	2,335,487,367	707,466,112	6.15%	143,684,707	-7%,-11%	14.1	57-R1
10	313	Engines and engine-driven generators	-	-	0.00%	-			
11	314	Turbogenerator Units	245,956,305	117,814,077	4.95%	12,182,083	-7%,-11%	12.9	62-R2
12	315	Accessory Electric Equipment	187,105,280	99,661,930	3.96%	7,410,940	-7%,-11%	15.0	70-R3
13	316	Misc Power Plant Equip	44,448,720	7,705,928	3.73%	1,657,888	-5%,-7%,-11%	20.3	43-R2.5
14	317	ARO Cost Steam (Eqp)	-	-		-			
15		Total Electric Steam Production	3,109,195,352	1,104,777,278		172,486,554			
16		Electric Hydro Production							
17	330	Land and Land Rights	7	-	0.00%	-		0%	
18	331	Structures and Improvements	15,090,965	2,832,856	2.36%	355,398	-2%	23.1	95-R2
19	332	Reservoirs, Dams, and Water	19,384,087	1,977,516	3.80%	736,938	-2%	24.9	90-R2.5
20	333	Water Wheels, Turbines, Generators	117,035,131	15,275,887	3.74%	4,378,941	-2%	25.1	80-R3
21	334	Accessory Electric Equipment	6,568,796	1,079,502	3.59%	235,649	-2%	25.0	80-R4
22	335	Misc Power Plant Equipment	223,106	123,669	1.55%	3,454	-2%	25.0	70-R3
23	336	Roads, Railroads, and Bridges	1,285,853	(246,817)	7.09%	91,138	-2%	10.7	80-S4
24	337	ARO Cost Hydro Prod (Eqp)	-	-	0.00%	-			
25		Total Electric Hydro Production	159,587,945	21,042,613		5,801,517			
26		Electric Other Production							
27	340	Land and Land Rights	406,526	-	0.00%	-			
28	341	Structures and Improvements	35,468,790	16,920,839	2.46%	870,988	-1%,-3%,-6%,-7%,-9%,-11%	27.5	60-R4
29	342	Fuel Holders, Producers, Accessories	24,491,402	8,779,618	3.24%	793,521	-4%,-5%,-6%,-7%,-9%,-11%	23.9	55-R2.5
30	343	Prime Movers	257,209,637	108,803,221	3.40%	8,745,128	-6%,-7%,-9%,-11%	20.9	35-R1.5
31	344	Generators	57,778,232	26,577,267	2.76%	1,594,679	-3%,-6%,-7%,-9%,-10%,-11%	23.3	60-S3
32	345	Accessory Electric Equipment	31,434,984	16,880,941	2.52%	792,162	-3%,-5%,-6%,-7%,-9%,-11%	24.1	50-S2.5
33	346	Misc Power Plant Equipment	11,500,404	2,562,080	2.39%	274,860	-3%,-6%,-7%,-9%,-11%	23.6	55-R4
34	347	ARO Cost Other Prod (Eqp)	-	-		-			
35		Total Electric Other Production	418,289,975	180,523,966		13,071,338			
36		Electric Transmission							
37	350	Land and Land Rights	11,144,015	3,614,370	1.14%	127,042		57.4	70-R4
38	352	Structures and Improvements	17,711,717	3,588,054	1.75%	309,955	-10%	54.0	60-R1.5
39	353	Station Equipment	276,932,748	68,876,227	1.61%	4,458,617	-15%	47.8	60-R2
40	354	Towers and Fixtures	46,357,266	28,115,630	1.84%	852,974	-50%	51.2	70-R4
41	355	Poles and Fixtures	129,841,806	36,236,579	2.98%	3,869,286	-75%	48.3	59-R2
42	356	OH Conductors and Devices	73,869,601	35,057,112	3.32%	2,452,471	-75%	37.8	55-R2
43	357	Underground Conduit	1,941,042	870,067	1.83%	35,521	-5%	41.9	55-R3
44	358	UG Conductors and Devices	8,498,391	4,174,155	2.44%	207,361	-10%	29.0	40-R2.5
45	359	ARO Cost Elec Transmission	-	-		-			
46		Total Electric Transmission	566,296,585	180,532,195		12,313,226			

LOUISVILLE GAS AND ELECTRIC COMPANY
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DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			13 MO AVG PLANT INVESTMENT	13 MO AVG ACCUMULATED BALANCE					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$					
47		Electric Distribution							
48	360	Land and Land Rights	4,117,062	-	0.00%	-	0%		
49	361	Structures and Improvements	26,819,975	3,074,479	2.05%	549,809	-10%	39.7	48-S0.5
50	362	Station Equipment	191,865,291	55,513,054	2.10%	4,029,171	-15%	39.5	50-R1
51	364	Poles, Towers, and Fixtures	250,357,989	84,286,182	2.71%	6,784,702	-80%	43.2	56-R2
52	365	OH Conductors and Devices	433,877,604	130,190,748	2.06%	8,937,879	-75%	42.1	53-R1.5
53	366	Underground Conduit	104,044,069	35,975,149	1.60%	1,664,705	-30%	58.6	75-R4
54	367	UG Conductors and Devices	371,991,842	77,025,840	2.06%	7,663,032	-40%	54.2	65-R3
55	368	Line Transformers	182,077,170	88,404,487	2.33%	4,242,398	-20%	31.5	46-R3
56	369	Services	41,665,746	29,367,504	2.91%	1,213,348	-50%,-100%	34.6-37.4	47-S1.5, 60-R2.5
57	370	Meters	42,308,485	26,256,386	2.98%	1,261,158	0%	4.3-15.7	15-S2.5, 25-L1
58	371	Install on Customer Premise	183,388	44,194	0.00%	-	0%		
59	373	Street Lighting / Signal Systems	137,373,834	55,579,128	4.37%	6,009,243	-30%,-40%	18.7-25.8	27-S0, 38-R2.5
60	374	ARO Cost Elec Distribution	-	-		-			
61		Total Electric Distribution	1,786,682,455	585,717,151		42,355,445			
62		Electric General Plant							
63	389	Land and Land Rights	-	-	0.00%	-	0%		
64	390	Structures and Improvements	-	-	2.64%	-	0%	18.10-37.10	30-L0.5,40-S0.5
65	391	Office Furniture and Equipment	-	-	15.79%	-	0%	2.80-18.00	4-5-15-20-SQ
66	392	Transportation Equipment	8,541,162	3,666,115	4.31%	367,703	0%	10.7-14.4	13-R2, A4-S2, 25-L4
67	393	Stores Equipment	-	-	0.00%	-	0%	8.7	25-SQ
68	394	Tools, Shop, and Garage Equipment	10,001,154	3,392,661	4.28%	428,049	0%	14.8	25-SQ
69	395	Laboratory Equipment	-	-	0.00%	-	0%		
70	396	Power Operated Equipment	2,484,048	1,348,560	0.69%	17,252	0%	16.4-17.1	20-S1.5, SS-S1
71	397	Communication Equipment	-	-	12.28%	-	0%	6.5	10-SQ
72	398	Miscellaneous Equipment	-	-	0.00%	-	0%	-	-
73		Total Electric General Plant	21,026,365	8,407,336		813,004			
74		Common Plant (1)							
75	301	Organization	57,810	-	0.00%	-			
76	302	Franchises and Consents	-	-	0.00%	-			
77	303	Misc Intangible Plant	78,530,749	33,551,095	16.18%	12,704,767	0%	3.00-3.50	5-SQ,SQUARE
78	389	Land and Land Rights	1,079,432	-	0.00%	-	0%		
79	390	Structures and Improvements	82,434,494	28,111,200	2.64%	2,176,271	-5%,-10%	18.10-37.10	30-L0.5,40-S0.5
80	391	Office Furniture and Equipment	31,074,366	12,654,776	15.79%	4,906,642	0%	2.80-18.00	4-5-15-20-SQ
81	392	Transportation Equipment	344,780	141,955	3.68%	12,688	5%	6.0-9.6	9-S2.5, 12-S0.5, 23-L1.5
82	393	Stores Equipment	1,392,747	195,866	5.15%	71,726	0%	8.7	25-SQ
83	394	Tools, Shop, and Garage Equipment	2,805,345	1,647,816	4.25%	119,227	0%	11.7	25-SQ
84	395	Laboratory Equipment	-	-	0.00%	-	0%		
85	396	Power Operated Equipment	512,859	160,975	0.38%	1,949	10%	3.7-10.6	22-L4, 24-L2.5
86	397	Communication Equipment	32,941,184	19,720,122	1.69%	556,706	0%	3.5-25.9	10-SQ, 22-L2
87	398	Miscellaneous Equipment	-	-	0.00%	-	0%		
88	399	ARO Cost Common	-	-		-			
89		Total Common Plant allocated to Electric	231,173,767	96,183,806		20,549,977			
90		TOTAL ELECTRIC PLANT	6,292,254,684	2,177,184,344		267,391,062			

(1) 69% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
CONSTRUCTION WORK IN PROGRESS
AS OF FEBRUARY 28, 2021

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SCHEDULE B-4
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WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS				JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS	TOTAL COSTS				
		\$	\$	\$	\$	\$	\$	\$	
	ELECTRIC:								
1	INTANGIBLE	-	-	-	-	100.000%	-	-	
2	PRODUCTION	99,653,709	-	-	99,653,709	100.000%	99,653,709	(83,449,763)	16,203,946
3	TRANSMISSION	32,822,262	-	-	32,822,262	100.000%	32,822,262		32,822,262
4	DISTRIBUTION	10,463,329	-	-	10,463,329	100.000%	10,463,329		10,463,329
5	GENERAL	9,640	-	-	9,640	100.000%	9,640		9,640
6	COMMON	21,709,741	-	-	21,709,741	100.000%	21,709,741		21,709,741
7	TOTAL ELECTRIC	<u>164,658,680</u>	-	-	<u>164,658,680</u>		<u>164,658,680</u>	<u>(83,449,763)</u>	<u>81,208,918</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
CONSTRUCTION WORK IN PROGRESS
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
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SCHEDULE B-4
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WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS			JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION	
		13 MONTH AVG CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS					TOTAL COSTS
		\$	\$	\$	\$	\$	\$		
ELECTRIC:									
1	INTANGIBLE	-	-	-	-	100.000%	-	-	
2	PRODUCTION	82,011,047	-	-	82,011,047	100.000%	82,011,047	(64,608,187)	17,402,861
3	TRANSMISSION	21,580,855	-	-	21,580,855	100.000%	21,580,855		21,580,855
4	DISTRIBUTION	18,328,925	16,625	-	18,345,549	100.000%	18,345,549	(1,508,717)	16,836,832
5	GENERAL	188,093	-	-	188,093	100.000%	188,093		188,093
6	COMMON	15,667,552	66,663	-	15,734,215	100.000%	15,734,215	(4,565,981)	11,168,233
7	TOTAL ELECTRIC	137,776,472	83,287	-	137,859,759		137,859,759	(70,682,885)	67,176,874

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
AS OF FEBRUARY 28, 2021

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WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
1	PRODUCTION	(83,449,763)	100.000%	(83,449,763)		ECR amounts excluded from rate base
2	TRANSMISSION		100.000%	-		
3	DISTRIBUTION		100.000%	-		
4	GENERAL		100.000%	-		
5	COMMON		100.000%	-		
6	TOTAL ADJUSTMENTS	<u>(83,449,763)</u>		<u>(83,449,763)</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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SCHEDULE B-4.1
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
1	PRODUCTION	(64,608,187)	100.000%	(64,608,187)		ECR amounts excluded from rate base
2	TRANSMISSION		100.000%	-		
3	DISTRIBUTION	(1,508,717)	100.000%	(1,508,717)		AMI amounts excluded from rate base
4	GENERAL		100.000%	-		
5	COMMON	(4,565,981)	100.000%	(4,565,981)		AMI amounts excluded from rate base
6	TOTAL ADJUSTMENTS	<u>(70,682,885)</u>		<u>(70,682,885)</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF FEBRUARY 28, 2021

DATA: __X__ BASE PERIOD ____ FORECASTED PERIOD
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SCHEDULE B-4.2

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WITNESS: C. M. GARRETT

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	120754	Misc. A/R Uncollect - LGE Cap	Jun-05	Dec-25	76%	2,788.84	-	165,886.36	0%
2	130875	MC1&2 FGD, MC1FF,	Jan-10	Dec-20	101%	283,407,132.14	772,578.79	0.00	0%
3	131995	TC1 Generator Rewind	Jun-20	Dec-21	47%	6,953,000.00	2,906,431.03	564,031.03	19%
4	132003	TC CT HGP Insp Unit 9	Jan-20	Dec-21	58%	3,102,820.00	1,616,079.37	1,200,314.44	74%
5	132996	MC3 Relays	Jul-20	Dec-21	43%	500,000.00	746,999.98	249,999.99	33%
6	133671	EFFLUENT WATER STUDY-MC	Jul-14	Dec-25	58%	60,000,000.00	(5,541,620.61)	(421,598.81)	8%
7	133679	EFFLUENT WATER STUDY-TC LGE	Jul-15	Dec-25	54%	7,800,000.00	(2,089,897.67)	(118,707.61)	6%
8	135122	MC1 PJFF Bags 2021	Dec-20	Jun-21	42%	1,545,000.00	1,128,999.99	909,999.99	81%
9	139096	Back-up Cntrl Ctr- Dist-LG&E	Jan-13	Dec-27	54%	2,398,028.43	-	(21.96)	0%
10	141390	Environmental Equipment LGE	Jan-15	Dec-30	39%	126,000.00	70,908.46	10,533.46	15%
11	142487	PILC 2021 LGE CABLE REPL	Jan-21	Dec-21	16%	15,069,775.19	10,946,508.69	1,758,728.58	16%
12	144514	GS CDM CIP Ver 8.0 LGE	Jan-20	Dec-21	58%	194,200.00	54,803.52	9,133.92	17%
13	144531	CR7 Misc Project (multi-year)	Jun-16	Dec-30	33%	1,191,607.00	673,020.78	55,584.66	8%
14	145402	HR Cap Equip Improvmnts LGE	Jan-15	Dec-26	51%	34,300.00	41,400.00	6,900.00	17%
15	147046	MC2 Cooling Tower Rebuild	Aug-20	May-21	67%	6,000,000.00	4,150,000.00	2,158,000.00	52%
16	147056	MC2 Boiler Lower Slope	Jan-19	Jun-21	87%	4,075,000.00	3,531,054.09	1,528,454.74	43%
17	147060	MC3 Rear Slope & Lower WW	Aug-20	Dec-21	38%	1,200,000.00	2,896,000.04	875,000.03	30%
18	147819	FP-SPIR Project LGE	Jan-20	Dec-30	11%	4,316,227.50	7,971,586.48	427,291.56	5%
19	148135	GS GE CV STRUCT INSTR LGE	Jan-20	Aug-22	44%	116,520.00	108,633.36	45,654.72	42%
20	148155	GS CDM CIP Ver 9.0	Jan-21	Dec-22	8%	118,268.00	128,577.48	10,539.14	8%
21	148296	ROUTINE EMS-LGE-2021	Jan-21	Dec-21	16%	4,200.00	23,748.56	3,958.12	17%
22	148822	CR Olin-Tip Top 69kV Phase I	Jun-19	Dec-21	68%	1,073,000.00	8,459,046.17	5,595,542.22	66%
23	149344	SC CAP FUNDING SOURCE-LGE	Jan-16	Dec-26	47%	83,650.00	938,124.07	145,773.51	16%
24	150037	TC1 UPPER ARCH REPLACE**	Jan-20	Dec-21	58%	675,000.00	382,512.75	61,890.75	16%
25	151119	TC CCRT - LANDFILL LGE	Mar-16	Dec-25	50%	38,859,464.05	15,089,316.90	43,417,837.96	288%
26	151276	MC2 CCWHE Yuba Coolers	Sep-20	Apr-21	75%	1,000,000.00	210,000.00	65,000.00	31%
27	151277	MC3 CCWHE Yuba Coolers	Jan-21	Nov-21	17%	1,200,000.00	872,086.40	201,105.53	23%
28	151980	OF DCS Conv/Upgrade	Jun-16	Jul-21	92%	1,300,000.00	2,420,850.55	1,205,658.93	50%
29	152224	Clifty Creek DL1/DL2 Brkr Rpl	Jan-18	Apr-21	95%	1,100,000.01	1,122,151.35	1,158,045.21	103%
30	152282	LGE SECURITY EQUIPMENT 2021	Jan-21	Dec-21	16%	28,715.04	275,902.37	34,924.35	13%
31	152381	MC Process Water	Jun-16	Dec-20	104%	133,767,979.88	10,045,368.39	(0.00)	0%
32	152639	FP-LGE Online Monitoring Equip	Jan-19	Dec-30	18%	901,000.07	563,872.65	110,457.31	20%
33	152649	OF Unit 9/10 Front Slabs	Sep-19	Nov-26	20%	1,450,000.00	1,944,854.18	255,012.00	13%
34	152966	ELG MC ECR	Sep-18	Jun-25	37%	113,088,996.80	102,463,126.42	10,921,953.27	11%
35	152967	ELG TC LGE ECR	Jul-16	Dec-24	55%	34,216,257.85	38,960,996.52	6,311,094.51	16%
36	153078	TC1 SCR CATALYST L3 NEW	Jan-20	Dec-21	58%	1,978,431.11	2,162,054.65	218,680.65	10%
37	153373	FP-Battery Replacements - LGE	Jan-17	Dec-22	69%	714,432.98	98,335.04	16,389.14	17%
38	153375	FP-PLC Replacements - LGE	Jan-17	Dec-30	30%	417,293.25	378,872.30	16,485.88	4%
39	154554	MC1 Rear RH Weld Overlay	Jun-20	Jun-21	68%	687,388.60	1,480,752.07	265,421.20	18%
40	154631	MC 1C BCP OVERHAUL 2020	Mar-20	Aug-22	40%	115,796.20	254,506.12	44,000.00	17%
41	154633	MC 1E Recycle Pump OVERHAUL	May-20	Nov-20	148%	120,796.19	78,324.08	0.00	0%
42	154640	MC 2B MDBFP OVERHAUL 2020	Jan-20	May-24	26%	140,586.01	345,108.44	56,999.99	17%
43	154642	MC 2C BCP OVERHAUL 2019	Jan-20	Jul-26	18%	112,477.72	115,076.93	115,076.93	100%
44	154649	MC 3C Recyc Pump OVERHAUL 2020	Jan-20	Aug-30	11%	120,586.01	160,720.79	33,000.00	21%

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45	154650	MC 3D Recyc Pump OVERHAUL 2020	Jan-20	Sep-30	11%	120,586.01	186,751.43	87,040.08	47%
46	154707	TC1 LOWER FURNACE WW REPL	Jan-20	Dec-21	58%	741,595.00	812,294.30	110,056.80	14%
47	154833	CR7 EQ OVERHAUL	Jun-17	Dec-30	28%	1,757,500.00	966,297.15	98,518.59	10%
48	156742	MC3 Reheat Outlet Partial	Aug-20	Dec-21	40%	1,289,197.97	841,999.97	349,999.97	42%
49	156788	MC2 Precipitator	Jan-20	Jun-21	78%	793,261.82	371.42	371.42	100%
50	156978	TC1 HEATER CONTROLS UPGD	Jan-20	Dec-21	58%	257,388.75	454,416.27	118,848.87	26%
51	157031	SCM2020 LGE LEGACY RELAY REPL	Jan-20	Dec-20	116%	87,801.33	88,906.24	(0.00)	0%
52	157188	TEP-CR-Ashbottom-So Park	Apr-20	Apr-21	85%	2,399,292.79	3,164,449.37	1,732,892.72	55%
53	157583	SIO-SCADA VOLTAGE CONTROL LGE	May-20	Dec-26	12%	2,999,700.00	2,578,298.25	0.00	0%
54	157584	SIO-LED ST LIGHT CONV-LGE	Jan-19	Dec-22	54%	(1,473,403.92)	998,862.11	0.00	0%
55	157622	URD CABLE REPL/REJUV LGE 2021	Jan-21	Dec-21	16%	1,700,491.40	1,700,250.27	152,855.48	9%
56	157626	N1DT CENTERFIELD/RUSSELL CW	Jan-20	Dec-21	58%	1,270,574.65	2,997,337.66	1,220,590.76	41%
57	157627	N1DT CENTERFIELD/RUSSELL SUB	Jan-20	Dec-21	58%	6,799,081.54	2,994,256.70	2,385,849.85	80%
58	158876	CR7 Ket Boil Upgrade	Jan-19	Dec-21	72%	375,540.01	409,325.16	223,092.86	55%
59	158918	PDFR - Buckner	Nov-19	Mar-21	94%	164,508.82	217,438.41	154,617.27	71%
60	159680	CR-Olin-Tip Top 69kV-TEP	Jan-20	Dec-21	58%	233,157.57	233,157.57	233,157.57	100%
61	159972	MC3 WATERWALL PANELS	Oct-20	Dec-21	33%	1,800,000.00	2,282,000.02	350,000.01	15%
62	159974	MC Cybersecurity	Jan-20	Dec-25	19%	250,000.00	200,000.00	50,000.00	25%
63	160005	MC2 Hot RH Wye 2021	Aug-20	May-21	67%	350,000.00	410,000.01	190,000.01	46%
64	160107	Magazine Substation Upgrade	May-19	Nov-22	51%	11,520,297.41	10,289,475.22	3,844,311.94	37%
65	160134	STT TRNG FACILITIES	Jan-20	Dec-22	39%	82,800.00	53,999.61	12,599.61	23%
66	160416	MASONRY & TRASH RACK UPGRADES	Jun-19	Dec-21	68%	10,011,031.11	12,991,101.59	4,380,572.33	34%
67	160433	MC CCR Process Pond	Apr-19	Jun-21	85%	24,764,754.00	10,255,553.42	21,432,877.03	209%
68	160598	Magazine Substation Upgrade CW	Jan-20	Dec-22	39%	2,273,457.26	2,273,457.26	268,568.60	12%
69	161177	GS Transformer Prot MC2	Nov-19	Jun-21	79%	45,901.20	45,901.20	170,767.95	372%
70	161630	MC 1 & 2 Wet/Dry Overlay	Jan-20	Dec-21	57%	81,239.99	81,239.99	16,240.00	20%
71	161705	N1DT CENTERFIELD SUB TRANS	Jan-20	Dec-21	58%	1,809,538.00	1,809,538.00	1,061,778.01	59%
72	161713	Magazine Sub Upgrade Trans	Jan-20	Dec-22	39%	4,706,039.05	4,706,039.05	2,377,829.06	51%
73	162027	2021 LEO MANHOLE STRUCT REP	Jan-21	Dec-21	16%	444,306.03	413,557.12	62,287.76	15%
74	162028	2021 LEO DWTN VENT PROTECT	Jan-21	Dec-21	16%	1,471,922.56	643,745.72	19,168.62	3%
75	162029	2021 LEO DWTN VT STRUCT REP	Jan-21	Dec-21	16%	1,785,757.92	1,658,264.37	103,928.62	6%
76	162030	LEO PADMOUNT REP/REPL	Jan-21	Dec-21	16%	308,885.99	311,681.23	4,418.00	1%
77	162041	SCM2021 LGE CAP&PIN INSUL UPGD	Jan-21	Dec-21	16%	151,926.27	153,295.66	17,793.00	12%
78	162054	SCM2021 LGE WILDLIFE PROTECT	Jan-21	Dec-21	16%	86,979.62	89,999.91	17,793.00	20%
79	162230	MC DIFFUSER ECR	Mar-20	Dec-21	54%	11,875,900.00	11,875,900.00	456,000.00	4%
80	162240	Gypsum PST Replacement	Mar-20	Dec-21	54%	2,975,000.00	2,975,000.00	1,150,000.00	39%
81	162287	CR7 ST SEE Replace	Sep-20	Jul-21	54%	124,148.68	124,148.68	32,402.42	26%
82	162459	TC1 SPRING CAN UPGRADE	Jan-21	Dec-21	16%	552,277.00	552,277.00	175,000.00	32%
83	162636	POTH-Tip Top 69kV Temp Circuit	May-20	Aug-21	62%	161,285.84	161,285.84	149,797.61	93%
84	162654	EMS PreProd Platforms LGE-2021	Apr-20	Apr-21	85%	46,938.33	46,938.33	23,469.16	50%
85	162885	2021 SIO Fuse Savings LGE	Jan-21	Dec-21	16%	465,468.96	465,468.96	77,578.16	17%
86	162971	DSP IN-1296 CW	Jan-21	Dec-21	16%	2,100,345.04	2,100,345.04	362,457.80	17%
87	163271	SOLAR SHARE ARRAY 3 LGE	Jun-20	Dec-21	44%	435,400.00	435,400.00	154,399.99	35%
88	163276	SOLAR SHARE ARRAY 4 LGE	Jun-20	Dec-21	44%	367,400.44	367,400.44	26,399.99	7%

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89	163488	Ethel Duct Repl	Jul-20	Dec-32	5%	(66,136.80)	(66,136.80)	(66,136.80)	100%
90	165000	TC1 FRONT SLOPE TOP BEND	Jan-20	Dec-21	58%	1,253,505.75	780,336.93	57,764.70	7%
91	00004FACL	LGE ELECTRICAL & LIGHTING 2021	Jan-21	Dec-26	3%	105,570.00	556,135.35	7,823.05	1%
92	00035FACL	South Ops Engineering Center	Jan-19	Apr-22	65%	10,073,958.60	(155,496.41)	(16,561.70)	11%
93	00046FACL	FURN & EQUIP LGE 2021	Jan-21	Dec-21	16%	324,302.76	268,638.10	30,733.43	11%
94	00073FACL	BOC MAIN BLDG RENOVATION LGE	Jan-19	Dec-21	72%	832,523.50	579,530.05	289,793.40	50%
95	00125FACL	AOC Office Space Renovation	Jan-20	Dec-21	58%	1,519,724.58	1,319,572.58	296,209.91	22%
96	140342LGE	MISC TOOLS	May-16	Dec-23	63%	66,242.15	9,640.00	9,640.00	100%
97	152104LGE	TC2 LAST STAGE BUCKETS LGE	Jan-19	Dec-21	72%	712,500.00	800,879.34	(1,494,334.12)	-187%
98	153083LGE	TC CT MAJOR INSPECTION #1	Jan-20	Jun-21	78%	2,328,136.20	2,928,246.61	733,081.63	25%
99	154803LGE	TC LIMESTONE FEEDER UPG-	Jan-20	Dec-21	58%	266,511.02	135,279.14	135,279.14	100%
100	155150LGE	BRCT7 GT Thermal Insul-LGE	Jan-20	Dec-21	58%	228,430.98	338,485.89	56,842.85	17%
101	156838LGE	TC PLC CONVERSION-	Jan-20	Dec-22	39%	405,330.61	106,112.27	106,112.27	100%
102	157191LGE	TC2 LOWER SLOPE WW REPL#	Jan-20	Dec-21	58%	176,659.09	180,471.14	44,962.68	25%
103	161852LGE	SSC ENGINEERING FACILITY - LGE	Feb-20	Jun-22	45%	2,684,382.32	2,684,382.32	826,790.62	31%
104	GSCACONTL	ACCESS CONTROL OT LGE	Feb-21	Jun-22	5%	23,001.00	23,001.00	1,119.30	5%
105	GSCASMGTL	ASSET MANGMT OT LGE	Feb-21	Jun-22	5%	328,666.25	328,666.25	29,073.10	9%
106	GSCCONFGL	CONFIGURATION OT LGE	Feb-21	Jun-22	5%	19,618.55	19,618.55	1,492.40	8%
107	GSCDRBCL	DISASTER RECOVER OT LGE	Feb-21	Jun-22	5%	11,500.50	11,500.50	676.50	6%
108	GSCOTNWKL	NETWORK MONITORING OT LGE	Feb-21	Jun-22	6%	138,684.90	138,684.90	9,692.40	7%
109	GSCOTSEGL	NETWORK SEGMENTATION OT LGE	Feb-21	Jun-22	6%	257,886.31	257,886.31	15,172.87	6%
110	GSCVULMGL	VULNERABILITY MANGMT OT LGE	Feb-21	Jun-22	6%	25,932.50	25,932.50	1,865.50	7%
111	GSESPICL	SPIR CT TRIMBLE COUNTY-LGE	Jan-21	Dec-21	17%	2,442.00	2,442.00	407.00	17%
112	GSESPIOFL	SPIR OHIO FALLS LGE	Jan-21	Dec-21	18%	43,600.00	43,600.00	7,266.66	17%
113	GSESPIRTL	SPIR TRIMBLE COUNTY LGE	Jan-21	Dec-21	18%	1,045.08	1,045.08	174.18	17%
114	GSETCMATL	TC1 MAT DGA monitor LGE	Aug-20	Dec-21	42%	67,000.00	67,000.00	67,000.00	100%
115	GSSLABTCL	SYSTEM LAB TRIMBLE COUNTY- LGE	Jan-21	Dec-22	9%	1,783,500.12	1,783,500.12	68,333.34	4%
116	IT0000L	IT FUNDING SOURCE-LGE	Aug-16	Dec-25	49%	1,649,734.89	345,433.37	345,433.37	100%
117	IT0161L7	DACS/SONET Replace-WCLLGE19-22	Aug-19	Dec-22	47%	490,488.65	490,488.65	118,142.83	24%
118	IT0225L	FERC Form 1 Tool Repl-LGE21	Dec-20	Dec-21	26%	375,540.75	201,135.00	18,285.00	9%
119	IT0246L	Mobile Dispatch Repl-LGE19-20	Feb-20	Nov-21	61%	288,420.00	1,040,030.72	485,012.29	47%
120	IT0301L	Next Gen LMR-LGE19-21	May-19	Dec-21	70%	353,969.53	2,710,967.84	2,540,092.74	94%
121	IT0329L	Lockout/Tagout Repl-LGE18	Jan-18	Dec-21	80%	607,200.07	233,972.40	0.00	0%
122	IT0380L	SOA Replacement-LGE20-21	Jun-20	Dec-21	50%	177,212.34	177,212.34	177,212.34	100%
123	IT0390L	Oracle Financial Upg-LGE20-21	Oct-19	Dec-21	65%	6,623,345.62	6,623,345.62	5,598,227.10	85%
124	IT0418L	CorpFirewall Rpl/Upg 1/2-LGE20	Jan-20	Dec-21	61%	298,080.00	146,280.01	146,280.01	100%
125	IT0453L	OTN Extend EKY Ring-LGE19-20	Jan-19	Dec-20	111%	849,527.71	217,055.65	0.00	0%
126	IT0511L	Trns Lnes Wk Mgmt Upg-LGE19-21	Dec-19	Dec-21	62%	349,139.94	703,591.65	431,326.16	61%
127	IT0542L	Data Classification Enh-LGE19	Jul-18	Dec-20	109%	107,640.00	128,508.19	0.00	0%
128	IT0562L	ABB Upg/iPad Depl FS-LGE19-20	Feb-19	Dec-20	112%	288,420.00	135,949.70	0.00	0%
129	IT0564CG	Gas Operator Qual App-LGE19-20	Jan-20	Dec-21	61%	687,268.11	348,535.96	140,089.64	40%
130	IT0569L	Enterprise GIS-Phase2-LGE20-21	Dec-19	Dec-21	63%	5,626,755.47	7,054,505.92	6,865,990.97	97%
131	IT0584L	Meter Data Mgmt-LGE20-21	Jun-20	Dec-21	51%	1,238,298.43	2,351,416.49	947,956.49	40%
132	IT0619L	Core Network Infra-LGE20	Jan-20	Dec-20	123%	55,890.01	73,140.01	0.00	0%

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133	IT0623L	FieldNet SoftwareUpgr-LGE20	Jan-20	Dec-20	124%	60,720.00	10,867.51	(0.00)	0%
134	IT0653L	Rate Case 2020-LGE20-21	Jan-20	Dec-21	62%	45,540.00	147,487.52	77,625.01	53%
135	IT0663L	SharePoint Upgrade-LGE19-21	Jan-19	Dec-21	75%	111,780.00	412,099.59	149,490.62	36%
136	IT0673L	TOA Upgrade-LGE20	Jan-20	Jul-21	79%	60,720.06	96,255.01	66,602.26	69%
137	IT0716L	UC&C/CUCM Major Upgrade-LGE20	Jan-20	Dec-20	125%	35,880.00	37,265.25	(0.00)	0%
138	IT0721L	KY SDN Implement Phase 2-LGE20	Jan-20	Dec-20	125%	89,700.00	91,424.90	(0.00)	0%
139	IT0775L	RPA-EDO/Rev Integrity-LGE20	Jan-20	Dec-20	125%	20,562.10	20,562.10	(0.00)	0%
140	IT0794CG	Gas Field Smart View LGE20-21	Aug-20	Dec-21	47%	158,700.00	158,700.00	158,700.00	100%
141	IT0802L	Access Switch Rotation-LGE21	Jan-21	Sep-22	15%	271,066.83	182,849.97	76,796.99	42%
142	IT0804L	Bulk Power & Environ Sys-LGE21	Jan-21	Dec-21	26%	46,574.12	73,140.00	4,388.40	6%
143	IT0810L	CIP Comp Tools - Year 11-LGE21	Jan-21	Dec-21	26%	93,150.23	36,658.95	5,498.84	15%
144	IT0811L	Complia Infra - Year 11-LGE21	Jan-21	Dec-21	26%	167,670.41	88,656.67	11,082.08	12%
145	IT0826L	IT Sec Infra-Refresh-LGE21	Jan-21	Dec-21	27%	59,616.00	58,601.78	9,766.69	17%
146	IT0837L	Monitor Replacement-LGE21	Jan-21	Dec-21	27%	38,750.40	38,764.20	3,291.30	8%
147	IT0838L	MFD Growth and Refresh-LGE21	Jan-21	Dec-21	27%	167,670.00	219,420.00	219,420.00	100%
148	IT0840L	Net Access Dev & Infrast-LGE21	Jan-21	Dec-21	27%	55,889.10	73,140.00	5,485.50	8%
149	IT0843L	Network Test Equipment-LGE21	Jan-21	Dec-21	28%	46,575.00	45,712.50	2,194.20	5%
150	IT0847L	Outside Cable Plant -LGE21	Jan-21	Dec-21	28%	74,519.15	109,710.00	3,657.00	3%
151	IT0848L	PeopleSo/PeopleTools Upg-LGE21	Jan-21	Dec-21	28%	50,715.00	43,987.52	5,329.81	12%
152	IT0853L	Replace Backup Infrast-LGE21	Jun-20	Dec-21	55%	91,080.01	236,940.26	131,963.96	56%
153	IT0865L	Server Capacity Expan-LGE21	Jan-21	Dec-21	29%	23,119.85	31,084.50	3,657.00	12%
154	IT0867L	SIEM HW Refresh-LGE20-21	Jun-20	Dec-21	55%	558,900.01	281,589.00	280,126.20	99%
155	IT0873L	Tech Refresh desk/lap-LGE21	Jan-21	Dec-21	29%	1,005,700.08	1,095,381.13	199,160.21	18%
156	IT0874L	Telecom Site Renov-LGE21	Jan-21	Dec-21	30%	37,259.37	36,570.00	1,097.10	3%
157	IT0877L	TRODS-LGE21	Jan-21	Dec-21	30%	45,540.14	47,669.28	7,944.88	17%
158	IT0879L	Voice Infrastructure Exp-LGE21	Jan-21	Dec-21	30%	55,889.99	54,842.19	2,173.89	4%
159	IT0880L	Vuln Scanning - Refr-LGE21	Jan-21	Dec-21	30%	74,520.08	73,274.17	12,211.85	17%
160	IT0887L	DB Refresh-LGE21	Jan-21	Dec-21	31%	53,820.00	54,855.00	9,142.50	17%
161	IT0889L	SCCM Upgrades-LGE21	Jan-21	Dec-21	31%	28,704.00	81,966.70	13,661.12	17%
162	IT0897L	Trans Lines Mobile Insp-LGE21	Jan-21	Dec-21	31%	121,440.27	31,050.00	3,105.00	10%
163	IT0904L	Rev Collect Transcentra-LGE20	Feb-21	Apr-24	7%	15,180.00	31,050.00	4,657.51	15%
164	IT0905L	iPad Refresh Project-LGE21	Jan-21	Dec-21	32%	467,875.21	208,607.29	34,767.89	17%
165	IT0919L	Data Center Facility Upg-LGE21	Jan-21	Dec-21	32%	71,760.00	73,140.00	7,314.00	10%
166	IT0923L	Distr Integrity PIMS-LGE21	Jan-21	Dec-21	32%	91,080.00	207,000.00	20,700.00	10%
167	IT0938L	System Lab SW Refresh-LGE21	Feb-21	Dec-21	26%	77,625.00	46,575.00	3,105.00	7%
168	IT0940L	NIST EMS,GAS,DSCADA-LGE21-22	Jan-21	Dec-22	16%	256,931.46	256,931.62	29,251.20	11%
169	IT0941L	Role Based Access-LGE21-22	Jan-21	Dec-22	17%	366,265.05	366,265.05	30,763.59	8%
170	IT0943L	SOA Replacement-LGE21-22	Jan-21	Dec-22	17%	374,622.41	259,989.65	31,390.74	12%
171	IT0944L	Access Switch Growth-LGE21	Jan-21	Dec-21	34%	36,570.00	36,570.00	18,285.00	50%
172	IT0946L	Volts Enhanc-Sec & Compl-LGE21	Feb-21	Aug-21	44%	73,140.00	73,140.00	10,971.00	15%
173	IT0948L	Upgrade PEPSE to v85-LGE21	Feb-21	Sep-21	39%	17,574.30	17,574.30	17,574.30	100%
174	IT0952L	Ref Cisco Analog Voice-LGE21	Jan-21	Dec-21	35%	109,710.00	109,710.00	98,739.00	90%
175	IT0955L	PeopleSoft Enhan-Spring-LGE21	Jan-21	Jun-21	71%	35,190.00	35,190.00	23,225.40	66%
176	IT0958L	Oracle NMS Svc Pack Upgd-LGE21	Sep-20	Apr-21	104%	23,287.50	23,287.50	7,762.50	33%

LOUISVILLE GAS AND ELECTRIC COMPANY
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177	IT0959L	Mobile Deploy ARM Phase1-LGE21	Jan-21	Dec-21	35%	465,750.01	465,750.01	46,575.00	10%
178	IT0961CG	GITT Mains Implement-LGE21	Feb-21	Nov-21	33%	138,000.00	138,000.00	13,800.00	10%
179	IT0962L	Georgetown Alt Transport-LGE21	Jan-21	Dec-21	36%	219,420.00	219,420.00	3,657.00	2%
180	IT0970L	SCADA Radio Ref-LGE21	Jan-21	Dec-21	36%	63,997.50	63,997.50	1,828.50	3%
181	IT1468L	Revenue Collect-Experian-LGE24	Feb-21	Apr-24	9%	31,050.00	31,049.99	4,657.49	15%
182	LI-159271	REL Eastwood West MOS	Dec-20	Sep-21	54%	100,657.70	104,399.54	5,013.12	5%
183	LI-160418	CR Olin-Tip Top 69kV Phase II	Jun-19	Dec-21	76%	1,001,275.89	1,001,275.89	590,056.54	59%
184	LI-160925	PR Harrods Creek-Harmony Lndg	Jun-20	Dec-21	61%	1,422,885.69	1,422,885.69	290,843.53	20%
185	LI-161222	PR Conestoga-BL-Mt Wash EKPC	Jun-20	Nov-21	64%	1,504,168.04	1,504,168.04	91,388.77	6%
186	LI-161266	PR Fairmount-Smyrna-Mud Lane	Jun-20	Jun-21	89%	2,463,025.71	2,463,025.71	1,087,346.77	44%
187	SU-000017	PAR-Collins Arrsters 6684.6685	Jan-18	Oct-21	88%	75,000.00	52,961.79	10,561.18	20%
188	SU-000127	PDFR Beargrass	Oct-19	Mar-21	109%	150,000.00	292,243.71	300,833.13	103%
189	SU-000275	PDFR CRS	Oct-20	Oct-21	59%	150,000.00	512,976.06	131,541.16	26%
190	SU-000279	PDFR Middletown	Dec-19	Sep-21	81%	150,000.00	177,411.83	107,395.20	61%
191	SU-000293	PBR- Fern Valley PIN PRLY RTU	Aug-20	Dec-22	34%	1,623,686.75	5,260,581.86	648,691.20	12%
192	SU-000301	PRLY-BG-TA 6651	Jan-20	Aug-21	84%	205,840.06	478,905.93	237,197.41	50%
193	SU-000302	PRLY-MT-MC 4531	Jan-20	Dec-21	70%	205,840.06	204,170.96	103,695.68	51%
194	SU-000303	PRLY-CP 3852	May-20	Dec-21	64%	205,840.06	239,986.84	193,124.99	80%
195	SU-000336	PRLY-BY-HB 3891	May-20	Aug-21	80%	205,840.06	511,339.58	265,700.82	52%
196	SU-000339	PRLY-CF-HL 6698	Jan-20	Dec-22	47%	205,840.06	747,036.47	99,039.48	13%
197	SU-000340	PRLY-FH-LY 6691	Jun-20	Aug-21	80%	205,840.06	1,890,945.82	865,267.12	46%
198	SU-000341	PRLY-HK-TA 6688	Jun-20	Nov-21	67%	205,840.06	2,271,252.44	580,482.32	26%
199	SU-000347	TEP-BL 345/161kV Transf. Repl	Dec-19	Dec-21	72%	3,304,116.71	6,937,480.38	4,337,997.90	63%
200	SU-000362	REL-TE-678 to Breaker	Sep-20	Jun-22	41%	1,038,792.78	1,600,092.84	399,043.80	25%
201	SU-000370	PBR-Canal (11) BKR (PIN)	Jun-18	Mar-21	106%	2,229,903.24	5,697,628.75	8,317,190.53	146%
202	SU-000414	PIN - Hillcrest, PAR	Nov-19	Dec-21	73%	249,176.88	396,115.11	225,472.30	57%
203	SU-000416	PBR-Mud Lane Brkr, PRLY	Jan-20	Dec-21	71%	638,888.22	718,518.61	347,768.72	48%
204	SU-000422	PIN-Clifton, PAR	Nov-19	Dec-21	74%	319,139.56	488,079.96	536,457.38	110%
205	SU-000427	PBR-Knob Creek PIN	Jul-20	Dec-21	62%	568,315.98	669,281.19	118,835.02	18%
206	SU-000448	TEP Collins 138/69kV Trm Equip	Aug-20	Dec-21	60%	114,999.29	114,999.29	21,821.63	19%
207	SU-000466	POR TAM Collins 138/69 Trm Eq	Jul-20	Dec-21	61%	753,513.24	753,513.24	108,370.37	14%
208	SU-000497	IP-Connectivity-LG&E Trans	Jan-21	Dec-21	44%	344,484.09	344,484.09	108,674.39	32%
209	SU-000499	IP-Connectivity LG&E IT	Jan-21	Dec-21	44%	182,738.21	182,738.21	84,654.37	46%

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1	120754	Misc. A/R Uncollect - LGE Cap	Jun-05	Dec-25	83%	2,788.84	-	165,886.36	0%
2	130875	MC1&2 FGD, MC1FF,	Jan-10	Dec-20	114%	283,407,132.14	772,578.79	0.00	0%
3	133076	GS GE Dam Impnd	Mar-18	Dec-30	34%	40,000.00	199,957.71	0.00	0%
4	133671	EFFLUENT WATER STUDY-MC	Jul-14	Dec-25	70%	60,000,000.00	(5,541,620.61)	(421,598.81)	8%
5	133679	EFFLUENT WATER STUDY-TC LGE	Jul-15	Dec-25	67%	7,800,000.00	(2,089,897.67)	(118,707.61)	6%
6	139096	Back-up Cntrl Ctr- Dist-LG&E	Jan-13	Dec-27	63%	2,398,028.43	-	(21.96)	0%
7	139709	MC4 Dearator Heater	May-21	Dec-22	70%	1,098,000.00	1,060,769.83	287,586.43	27%
8	139861	MC3 Secondary SH Outlet	Jan-22	Dec-23	25%	1,800,000.00	6,941,269.66	1,630,985.37	23%
9	139867	MC4 RH Outlet Partial	Jan-20	Dec-22	83%	1,800,000.00	1,815,954.00	321,777.87	18%
10	141390	Environmental Equipment LGE	Jan-15	Dec-30	47%	126,000.00	70,908.46	34,683.46	49%
11	144531	CR7 Misc Project (multi-year)	Jun-16	Dec-30	42%	1,191,607.00	673,020.78	234,739.40	35%
12	145402	HR Cap Equip Improvmnts LGE	Jan-15	Dec-26	62%	34,300.00	41,400.00	20,700.00	50%
13	145404	Adv Meter Sys LG&E 2015	Jan-15	Dec-26	62%	2,506,735.00	394,632.99	0.00	0%
14	147080	MC3 SCR Catalyst L4 2021	Jan-21	Dec-23	50%	2,500,000.00	1,688,000.00	363,000.00	22%
15	147819	FP-SPIR Project LGE	Jan-20	Dec-30	23%	4,316,227.50	7,971,586.48	3,410,028.36	43%
16	148135	GS GE CV STRUCT INSTR LGE	Jan-20	Aug-22	94%	116,520.00	108,633.36	103,427.82	95%
17	148155	GS CDM CIP Ver 9.0	Jan-21	Dec-22	75%	118,268.00	128,577.48	95,906.16	75%
18	148396	Prop. Tax Cap. - LGE Non-Mech	Jun-15	Dec-25	67%	455,080.46	3,069,036.44	0.00	0%
19	149344	SC CAP FUNDING SOURCE-LGE	Jan-16	Dec-26	59%	83,650.00	938,124.07	375,772.59	40%
20	151481	DIST CAPACITORS LGE- 2019	Jan-19	Dec-25	50%	150,452.47	849,922.31	0.00	0%
21	151482	LEO TRANSMISSION LINE CLR	Jan-19	Dec-26	44%	195,077.52	4,499,736.16	0.00	0%
22	151980	OF DCS Conv/Upgrade	Jun-16	Jul-21	118%	1,300,000.00	2,420,850.55	0.00	0%
23	152381	MC Process Water	Jun-16	Dec-20	133%	133,767,979.88	10,045,368.39	(0.00)	0%
24	152583	STT Misc Project	Jan-17	Dec-30	39%	275,000.00	381,075.00	76,215.00	20%
25	152639	FP-LGE Online Monitoring Equip	Jan-19	Dec-30	29%	901,000.07	563,872.65	214,549.21	38%
26	152649	OF Unit 9/10 Front Slabs	Sep-19	Nov-26	39%	1,450,000.00	1,944,854.18	255,012.00	13%
27	152966	ELG MC ECR	Sep-18	Jun-25	56%	113,088,996.80	102,463,126.42	47,012,459.35	46%
28	152967	ELG TC LGE ECR	Jul-16	Dec-24	70%	34,216,257.85	38,960,996.52	19,311,616.18	50%
29	153004	LGE CEMI	Jan-17	Dec-26	55%	2,235,180.00	3,877,254.12	0.00	0%
30	153006	REL System Hardening LGE	Jan-17	Dec-26	55%	12,851,443.00	12,443,261.04	(0.00)	0%
31	153373	FP-Battery Replacements - LGE	Jan-17	Dec-22	92%	714,432.98	98,335.04	98,335.04	100%
32	153375	FP-PLC Replacements - LGE	Jan-17	Dec-30	39%	417,293.25	378,872.30	98,915.28	26%
33	154631	MC 1C BCP OVERHAUL 2020	Mar-20	Aug-22	93%	115,796.20	254,506.12	63,733.83	25%
34	154633	MC 1E Recycle Pump OVERHAUL	May-20	Nov-20	409%	120,796.19	78,324.08	0.00	0%
35	154640	MC 2B MDBFP OVERHAUL 2020	Jan-20	May-24	57%	140,586.01	345,108.44	56,999.99	17%
36	154642	MC 2C BCP OVERHAUL 2019	Jan-20	Jul-26	38%	112,477.72	115,076.93	115,076.93	100%
37	154649	MC 3C Recyc Pump OVERHAUL 2020	Jan-20	Aug-30	23%	120,586.01	160,720.79	33,000.00	21%
38	154650	MC 3D Recyc Pump OVERHAUL 2020	Jan-20	Sep-30	23%	120,586.01	186,751.43	87,040.08	47%
39	154765	TC1 SDRS SUMP UPG	Jan-22	Dec-22	49%	85,455.00	84,465.00	84,465.00	100%
40	154833	CR7 EQ OVERHAUL	Jun-17	Dec-30	37%	1,757,500.00	966,297.15	436,066.43	45%
41	155113	GS Gen Eng Relay Standard	Jan-22	Nov-26	10%	48,840.00	126,469.50	25,293.90	20%
42	155122	GS GenEng LFGFI	Jan-22	Dec-26	10%	81,400.00	337,252.08	42,156.51	13%
43	155126	GS GenEng Vibration Monitor	Jan-21	Feb-23	69%	139,120.00	164,305.56	0.00	0%
44	155127	GS GenEng Tsrmer Protection	Jan-19	Dec-28	35%	327,080.00	656,054.00	(0.00)	0%

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45	156738	MC3 Economizer 2027	Jan-22	Dec-23	25%	2,991,364.10	3,191,093.40	200,103.22	6%
46	157031	SCM2020 LGE LEGACY RELAY REPL	Jan-20	Dec-20	250%	87,801.33	88,906.24	(0.00)	0%
47	157575	SIO-SUB OIL BREAKERS	Jan-19	Dec-23	70%	3,374,999.91	2,341,461.10	(0.00)	0%
48	157578	SIO-RELAY REPLACEMENT LGE	Jan-19	Dec-24	58%	13,000,001.80	11,198,355.03	0.00	0%
49	157583	SIO-SCADA VOLTAGE CONTROL LGE	May-20	Dec-26	32%	2,999,700.00	2,578,298.25	(0.00)	0%
50	157584	SIO-LED ST LIGHT CONV-LGE	Jan-19	Dec-22	87%	(1,473,403.92)	998,862.11	(0.00)	0%
51	157623	URD CABLE REPL/REJUV LGE 2022	Jan-22	Dec-22	49%	1,000,000.00	1,700,272.99	810,853.45	48%
52	157626	N1DT CENTERFIELD/RUSSELL CW	Jan-20	Dec-21	125%	1,270,574.65	2,997,337.66	0.00	0%
53	157686	SCM2022 LGE TXFMR TOOLS	Jan-22	Dec-22	49%	17,000.00	15,948.46	8,037.69	50%
54	157880	Retail Hardware LG&E 2022	Jan-22	Dec-22	49%	75,900.00	77,624.97	38,812.49	50%
55	159697	SIMP TCC prjcts & screen RPLC	Apr-19	Dec-27	37%	19,436.16	19,436.16	9,718.08	50%
56	159930	TC1 DCS SIMULATOR	Jan-21	Dec-22	75%	1,101,750.00	1,098,045.00	506,790.00	46%
57	159974	MC Cybersecurity	Jan-20	Dec-25	42%	250,000.00	200,000.00	50,000.00	25%
58	160107	Magazine Substation Upgrade	May-19	Nov-22	88%	11,520,297.41	10,289,475.22	9,886,070.23	96%
59	160134	STT TRNG FACILITIES	Jan-20	Dec-22	83%	82,800.00	53,999.61	53,999.61	100%
60	160416	MASONRY & TRASH RACK UPGRADES	Jun-19	Dec-21	119%	10,011,031.11	12,991,101.59	(0.00)	0%
61	160598	Magazine Substation Upgrade CW	Jan-20	Dec-22	83%	2,273,457.26	2,273,457.26	1,905,768.44	84%
62	161713	Magazine Sub Upgrade Trans	Jan-20	Dec-22	83%	4,706,039.05	4,706,039.05	4,706,039.05	100%
63	162081	2022 LEO MANHOLE STRUCT REP	Jan-22	Dec-22	49%	456,000.00	423,072.73	188,928.27	45%
64	162082	2022 LEO DWTN VENT PROTECT	Jan-22	Dec-22	49%	540,000.00	659,692.31	160,182.95	24%
65	162083	2022 LEO DWTN VT STRUCT REP	Jan-22	Dec-22	49%	820,000.00	1,700,029.76	556,963.02	33%
66	162084	LEO PADMOUNT REP/REPL 2022	Jan-22	Dec-22	49%	192,000.00	301,219.32	89,775.11	30%
67	162095	SCM2022 LGE CAP&PIN INSUL UPGD	Jan-22	Dec-22	49%	154,000.00	157,242.96	133,528.15	85%
68	162097	SCM2022 LGE LEGACY ARRST REPL	Jan-22	Dec-22	49%	70,000.00	61,438.14	53,088.77	86%
69	162101	SCM2022 LGE MISC NESC COMPL	Jan-22	Dec-22	49%	59,000.00	27,718.49	27,718.49	100%
70	162104	SCM2022 LGE REPL LEGACY RTU	Jan-22	Dec-22	49%	102,000.00	110,745.57	81,237.33	73%
71	162105	SCM2022 LGE REPL LGCY OIL BRKR	Jan-22	Dec-22	49%	411,000.00	916,223.96	224,064.07	24%
72	162108	SCM2022 LGE WILDLIFE PROTECT	Jan-22	Dec-22	49%	89,000.00	92,000.03	46,287.50	50%
73	162520	MC 4 ME chevron replacement	Jan-22	Dec-22	49%	598,684.01	598,684.01	460,536.97	77%
74	162924	MAGAZINE 4KV SWGR UPG	Jan-21	Dec-22	75%	1,799,999.93	1,799,999.93	1,433,440.87	80%
75	162975	SCM22 RAP LGE REPL BUSHINGS	Jan-22	Dec-22	49%	57,718.49	57,718.49	57,718.49	100%
76	163014	SIO Rel LGE UG FCI Install	Mar-19	Dec-23	69%	5,982,297.12	5,144,496.05	0.00	0%
77	163278	SOLAR SHARE ARRAY 5 LGE	Jun-20	Dec-22	80%	367,400.02	367,400.02	294,800.01	80%
78	163289	SOLAR SHARE INFRA 5-8 LGE	Jun-20	Dec-22	80%	330,000.00	330,000.00	177,500.00	54%
79	163382	CR RIVERBANK STABILIZATION	Jul-20	Jun-26	33%	12,800,000.00	12,800,000.00	300,000.00	2%
80	163488	Ethel Duct Repl	Jul-20	Dec-32	16%	(66,136.80)	(66,136.80)	(66,136.80)	100%
81	163715	MC 2A MDBFP OVERHAUL	Jan-22	Aug-22	74%	159,395.82	159,395.82	17,732.76	11%
82	00004FACL	LGE ELECTRICAL & LIGHTING 2021	Jan-21	Dec-26	25%	105,570.00	556,135.35	(0.00)	0%
83	00042FACL	REPL FAILED EQUIP LGE 2021	Jan-21	Dec-26	25%	75,902.76	396,048.47	0.00	0%
84	00048FACL	FURN & EQUIP LGE 2022	Jan-22	Dec-22	49%	332,582.76	199,452.95	99,928.34	50%
85	00127FACL	AOC Metering Ops Consolidation	Jan-21	Dec-22	75%	1,104,015.46	1,104,058.98	590,452.62	53%
86	133710LGE	TC RPL FIRE SYS UNGRD PIPE	Jan-18	Dec-23	75%	239,126.27	240,015.74	120,007.87	50%
87	140342LGE	MISC TOOLS	May-16	Dec-23	80%	66,242.15	9,640.00	9,640.00	100%
88	140606LGE	TC2 BATTERY REPLACEMENTS	Jan-22	Dec-26	10%	543,439.80	97,634.79	39,412.50	40%

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89	150051LGE	TC2 WESP WASH WATER PIPING	Jan-22	Dec-22	49%	72,907.98	41,049.99	41,049.99	100%
90	152104LGE	TC2 LAST STAGE BUCKETS LGE	Jan-19	Dec-21	117%	712,500.00	800,879.34	(0.00)	0%
91	152654LGE	TC GYPSUM DEWATERING BELT LGE	Jan-22	Dec-24	16%	78,000.00	181,023.14	87,843.60	49%
92	152685LGE	TC2 B BFP OVERHAUL LG&E	Jan-22	Dec-22	49%	176,424.22	32,903.05	32,903.05	100%
93	153017LGE	TC2 PCM Hg MONITOR UPGRADE	Jan-22	Dec-22	49%	35,865.88	72,076.80	72,076.80	100%
94	153018LGE	TC2 A CEM FLOW MONITOR CHANGE	Jan-22	Dec-22	49%	11,955.29	16,048.35	16,048.35	100%
95	153019LGE	TC2 B CEM FLOW MONITOR CHANGE	Jan-22	Dec-22	49%	11,955.29	16,048.35	16,048.35	100%
96	153050LGE	TC2 PRI SH REPL	Jan-22	Dec-23	25%	375,000.00	246,798.60	112,338.45	46%
97	156890LGE	TC CT CEM LNTY BTL TRAILER-	Jan-22	Dec-22	49%	6,518.91	6,531.96	6,531.96	100%
98	157075LGE	TC2 HA COMP OH-	Jan-20	Dec-28	28%	41,322.03	21,344.31	21,344.31	100%
99	159880LGE	TC SLURRY TANK UPGRADE-	Jan-22	Dec-24	16%	84,750.00	84,465.00	42,232.50	50%
100	159922LGE	TC2 FINAL SH INLET LEG-2-	Jan-21	Dec-22	75%	88,563.75	88,265.93	88,265.93	100%
101	159942LGE	TC2 COOLING TWR CHEM INJ-	Jan-22	Dec-22	49%	48,307.50	48,145.05	48,145.05	100%
102	163438LC	CS AMI IT Systems LKS	Jan-21	Dec-26	25%	6,951,382.05	6,951,382.05	2,986,407.87	43%
103	163441LE	CS AMI Meters 21 BP LE	Jan-21	Dec-26	25%	69,744,860.79	69,744,860.79	4,289,562.41	6%
104	163444LC	CS AMI Meter Depl 21BP LC	Jan-21	Mar-26	28%	4,060,288.90	4,060,288.90	3,861,884.19	95%
105	163459LC	CS AMI Meter-Cash 21 BP L	Jan-21	Mar-26	28%	4,325,677.10	4,325,677.10	1,208,655.04	28%
106	163550LC	CS AMI Network Comm 21BP LC	Jan-21	Dec-26	25%	4,858,822.51	4,858,822.51	746,097.81	15%
107	APBWK340	EI Public Works 003400	Sep-20	Dec-30	18%	6,897,360.36	6,897,360.36	0.00	0%
108	APBWK343	EI Public Works 003430	Sep-20	Dec-30	18%	1,037,324.92	1,037,324.92	(0.00)	0%
109	GSCASMGTL	ASSET MANGMT OT LGE	Feb-21	Jun-22	100%	328,666.25	328,666.25	0.00	0%
110	GSCCONFGL	CONFIGURATION OT LGE	Feb-21	Jun-22	100%	19,618.55	19,618.55	0.00	0%
111	GSCOTNWKL	NETWORK MONITORING OT LGE	Feb-21	Jun-22	100%	138,684.90	138,684.90	0.00	0%
112	GSCOTSEGL	NETWORK SEGMENTATION OT LGE	Feb-21	Jun-22	100%	257,886.31	257,886.31	0.00	0%
113	GSCVULMGL	VULNERABILITY MANGMT OT LGE	Feb-21	Jun-22	100%	25,932.50	25,932.50	(0.00)	0%
114	GSSLABTCL	SYSTEM LAB TRIMBLE COUNTY- LGE	Jan-21	Dec-22	75%	1,783,500.12	1,783,500.12	1,096,750.08	61%
115	GSSLALRML	GS SL Smart Alarms LGE	Mar-20	Jan-25	46%	50,324.70	50,324.70	17,475.06	35%
116	IT0000L	IT FUNDING SOURCE-LGE	Aug-16	Dec-25	63%	1,649,734.89	345,433.37	345,433.37	100%
117	IT0161L7	DACS/SONET Replace-WCLLGE19-22	Aug-19	Dec-22	85%	490,488.65	490,488.65	474,824.86	97%
118	IT0270L	Rplce EMS Workstations-LGE22	Jan-22	Dec-22	49%	45,540.01	129,975.78	111,429.38	86%
119	IT0301L	Next Gen LMR-LGE19-21	May-19	Dec-21	119%	353,969.53	2,710,967.84	(0.00)	0%
120	IT0329L	Lockout/Tagout Replace-LGE18	Jan-18	Dec-21	112%	607,200.07	233,972.40	0.00	0%
121	IT0435L	LOTO Tech Refresh-LGE21	Jan-22	Dec-22	49%	75,900.00	77,254.58	23,176.39	30%
122	IT0453L	OTN Extend EKY Ring-LGE19-20	Jan-19	Dec-20	175%	849,527.71	217,055.65	0.00	0%
123	IT0484L	UC&C/CUCM Major Upgrade-LGE22	Jan-22	Dec-22	49%	111,779.77	36,570.00	14,628.00	40%
124	IT0542L	Data Classification Enh-LGE19	Jul-18	Dec-20	160%	107,640.00	128,508.19	0.00	0%
125	IT0562L	ABB Upg/iPad Depl FS-LGE19-20	Feb-19	Dec-20	178%	288,420.00	135,949.70	0.00	0%
126	IT0569L	Enterprise GIS-Phase2-LGE20-21	Dec-19	Dec-21	124%	5,626,755.47	7,054,505.92	(0.00)	0%
127	IT0619L	Core Network Infra-LGE20	Jan-20	Dec-20	250%	55,890.01	73,140.01	0.00	0%
128	IT0623L	FieldNet SoftwareUpgr-LGE20	Jan-20	Dec-20	250%	60,720.00	10,867.51	(0.00)	0%
129	IT0640L	MV90 replacement-LGE21-22	Jan-21	Dec-22	75%	227,700.00	31,050.00	15,525.00	50%
130	IT0663L	SharePoint Upgrade-LGE19-21	Jan-19	Dec-21	117%	111,780.00	412,099.59	0.00	0%
131	IT0686L	Phone HW Refresh Yr 2/3-LGE22	Jan-22	Dec-22	49%	195,615.00	91,425.00	45,712.50	50%
132	IT0692L	CyberArk Hardware Refr-LGE20	Jul-19	Dec-22	86%	17,940.00	45,712.50	27,427.50	60%

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133	IT0716L	UC&C/CUCM Major Upgrade-LGE20	Jan-20	Dec-20	250%	35,880.00	37,265.25	(0.00)	0%
134	IT0721L	KY SDN Implement Phase 2-LGE20	Jan-20	Dec-20	250%	89,700.00	91,424.90	(0.00)	0%
135	IT0775L	RPA-EDO/Rev Integrity-LGE20	Jan-20	Dec-20	250%	20,562.10	20,562.10	(0.00)	0%
136	IT0806L	Cascade Upgrade-LGE22	Jan-22	Dec-22	49%	151,799.99	157,783.13	47,334.94	30%
137	IT0902L	Readerboard Upgrade-LGE21	Jan-21	Sep-21	86%	45,540.00	46,574.97	20,182.49	43%
138	IT0924L	Gas Operator Qual PIMs-LGE21	Jan-22	Nov-22	54%	75,900.00	69,000.00	41,400.00	60%
139	IT0927L	Enterprise GIS-Phase3-LGE22-23	Mar-21	Dec-23	47%	2,853,840.01	4,800,442.05	2,175,537.45	45%
140	IT0937CG	Sendout Replacement-LKS21	Jan-21	Jun-22	100%	384,530.76	384,530.76	0.00	0%
141	IT0940L	NIST EMS,GAS,DSCADA-LGE21-22	Jan-21	Dec-22	75%	256,931.46	256,931.62	192,685.49	75%
142	IT0941L	Role Based Access-LGE21-22	Jan-21	Dec-22	75%	366,265.05	366,265.05	275,423.44	75%
143	IT0943L	SOA Replacement-LGE21-22	Jan-21	Dec-22	75%	374,622.41	259,989.65	259,989.65	100%
144	IT0971L	Oracle NMS/OMA Upgr-LGE21-23	Feb-21	May-23	61%	620,999.97	620,999.97	302,737.50	49%
145	IT0972L	My Account Replace-LGE21-22	Mar-21	Dec-22	73%	884,925.02	884,925.02	621,000.03	70%
146	IT0973CG	Gas Analy App-Phase1-LGE21-22	Mar-21	Nov-22	76%	207,000.00	207,000.00	151,800.00	73%
147	IT1001L	CIP Compl Tools - Yr12-LGE22	Jan-22	Dec-22	49%	89,700.08	36,669.55	20,168.26	55%
148	IT1002L	Compl Infrast - Year 12-LGE22	Jan-22	Dec-22	49%	179,400.00	88,762.51	48,079.70	54%
149	IT1003L	Telecom Site Renovation-LGE22	Jan-22	Dec-22	49%	35,880.00	36,570.00	12,799.50	35%
150	IT1004L	Netwk Acc Dev Site Infr-LGE22	Jan-22	Dec-22	49%	53,820.00	73,140.03	33,095.86	45%
151	IT1005L	Access Switch Rotation-LGE22	Jan-22	Dec-22	49%	179,400.00	182,849.92	91,424.96	50%
152	IT1006L	Network Segm (SDN)-LGE22	Jan-22	Dec-22	49%	143,520.00	148,307.59	148,307.59	100%
153	IT1007L	Bulk Power & Environ Sys-LGE22	Jan-22	Dec-22	49%	53,820.00	73,139.97	31,815.89	44%
154	IT1009L	Elimin of Lease T1 Circ-LGE22	Jan-22	Dec-22	49%	161,460.00	167,548.39	67,019.35	40%
155	IT1010L	Site Security Improve-LGE22	Jan-22	Dec-22	49%	17,940.00	18,285.00	7,679.70	42%
156	IT1011L	Outside Cable Plant -LGE22	Jan-22	Dec-22	49%	71,760.00	109,710.00	49,369.51	45%
157	IT1012L	Network Test Equipment-LGE22	Jan-22	Dec-22	49%	44,850.00	45,712.50	25,964.70	57%
158	IT1014L	Core Network Infrast-LGE22	Jan-22	Dec-22	49%	53,820.00	54,855.01	46,078.21	84%
159	IT1015L	Netwk Acc Dev and Gateway-LGE22	Jan-22	Dec-22	49%	13,096.92	18,285.00	9,142.50	50%
160	IT1017L	Network Management-LGE22	Jan-22	Dec-22	49%	13,455.00	13,713.75	13,713.75	100%
161	IT1022L	SIEM(CIP) HW,etc-LGE22	Jan-22	Dec-22	49%	21,528.00	47,175.30	47,175.30	100%
162	IT1023L	SIEM(Corp) HW,etc-LGE22	Jan-22	Dec-22	49%	21,528.00	47,175.31	47,175.31	100%
163	IT1024L	IT Sec and CIP Labs Enh-LGE22	Jan-22	Dec-22	49%	17,940.04	18,255.73	9,127.87	50%
164	IT1026L	Data Loss Prevent Refrsh-LGE22	Jan-22	Dec-22	49%	30,677.40	31,515.97	31,515.97	100%
165	IT1027L	Security Infrast Enhance-LGE22	Jan-22	Dec-22	49%	35,880.00	36,570.00	18,285.00	50%
166	IT1028L	Citrix XenMobile Upgrade-LGE22	Jan-22	Dec-22	49%	25,475.16	25,965.07	18,546.48	71%
167	IT1029L	Netwk Access Cont(KY/PA)-LGE22	Jan-22	Dec-22	49%	179,400.00	182,850.00	182,850.00	100%
168	IT1030L	Tech Refr Bluecoat Proxy-LGE22	Jan-22	Dec-22	49%	161,460.00	164,565.00	164,565.00	100%
169	IT1031L	Voice Infrast Expansion-LGE22	Jan-22	Dec-22	49%	53,820.00	54,363.11	26,094.35	48%
170	IT1033L	Wireless Accs Point Grwth-LGE22	Jan-22	Dec-22	49%	53,820.00	73,140.00	36,570.00	50%
171	IT1040L	Srvr Cap Exp and Reliab-LGE22	Jan-22	Dec-22	49%	30,498.00	31,084.50	20,113.50	65%
172	IT1047L	StackVision Upgrade-LGE22	Jan-22	Dec-22	49%	71,760.00	62,100.00	31,050.00	50%
173	IT1048L	SCCM/WSUS Refresh-LGE22	Jan-22	Dec-22	49%	36,597.60	45,515.75	45,515.75	100%
174	IT1049L	PS App/PeopleTools Upgr-LGE22	Jan-22	Dec-22	49%	51,750.00	44,030.24	44,030.24	100%
175	IT1051L	Monitor Replacement-LGE22	Jan-22	Dec-22	49%	38,032.80	38,764.20	23,258.52	60%
176	IT1052L	MFD Growth and Refresh-LGE22	Jan-22	Dec-22	49%	14,352.00	14,628.00	8,776.80	60%

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177	IT1054L	Tech Refr Dkstp and Lptp-LGE22	Jan-22	Dec-22	49%	956,849.99	1,095,935.23	597,782.80	55%
178	IT1058L	Mobile/Wrkstn Lic Trueup-LGE22	Jan-22	Dec-22	49%	24,398.40	27,427.50	7,314.00	27%
179	IT1073L	DB Refresh-LGE22	Jan-22	Dec-22	49%	53,820.00	54,855.00	27,427.50	50%
180	IT1074L	Windows 10 CBB upgrade-LGE22	Jan-22	Dec-22	49%	143,520.72	147,299.61	98,199.86	67%
181	IT1075L	SCCM Upgrades-LGE22	Jan-22	Dec-22	49%	28,704.00	29,256.00	14,628.00	50%
182	IT1076L	XenDesktop Major Upgrade-LGE22	Jan-22	Dec-22	49%	71,847.55	103,811.60	51,905.80	50%
183	IT1080L	Trans Lines Mobile Inspst-LGE22	Jan-22	Dec-22	49%	60,720.14	31,050.00	15,525.00	50%
184	IT1082L	MR Hardware-LGE22	Jan-22	Dec-22	49%	15,180.00	15,525.00	7,762.50	50%
185	IT1084L	iPad Refresh Project-LGE22	Jan-22	Dec-22	49%	71,760.01	443,842.11	221,921.06	50%
186	IT1091L	Enterprise GIS Enhance-LGE22	Jan-22	Dec-23	25%	242,036.69	62,100.00	6,210.00	10%
187	IT1092L	BI Rptng Align Fuels-LGE22	Jan-22	Dec-22	49%	30,360.00	62,100.07	31,050.03	50%
188	IT1093L	nMarket PJM Module Upgr-LGE22	Jan-22	Dec-22	49%	35,496.47	45,870.12	21,707.47	47%
189	IT1094L	Aligne Upgrade-LGE22	Jan-22	Dec-22	50%	91,080.00	109,730.56	54,865.28	50%
190	IT1101L	SCADA Radio Refresh-LGE22	Jan-22	Dec-22	50%	63,997.50	63,997.50	31,084.50	49%
191	IT1103L	Computing Infra Upgrade-LGE22	Jan-22	Dec-22	50%	215,805.89	297,131.35	107,105.69	36%
192	IT1105L	Data Center Facility Upg-LGE22	Jan-22	Dec-22	51%	71,760.00	73,140.00	36,570.00	50%
193	IT1106L	Robotic Proc Auto(RPA)-LGE22	Jan-22	Dec-22	51%	177,482.35	187,573.74	75,029.50	40%
194	IT1108L	TRODS Upgrade-LGE22-23	Jan-22	Dec-23	26%	349,140.00	95,688.90	23,899.60	25%
195	IT1113L	iPasoLink MW Radio Upgd-LGE22	Jan-22	Dec-22	51%	378,347.48	73,140.01	21,942.00	30%
196	IT1114L	Maximo / CIM Sch Upg-LGE22	Feb-22	Dec-22	47%	157,782.99	157,783.13	78,891.56	50%
197	IT1115L	FleetFocus Upgrade-LGE22	Jan-22	Dec-22	52%	156,685.20	156,685.34	78,342.67	50%
198	IT1116L	SIP for Call Ctr (Avaya)-LGE22	Feb-22	Dec-22	48%	36,569.99	36,570.00	36,570.00	100%
199	IT1117L	Wireless AP Refresh-LGE22	Jan-22	Dec-22	52%	73,139.99	73,140.00	36,570.00	50%
200	IT1118L	Access Switch Growth-LGE22	Feb-22	Nov-22	53%	36,570.00	36,570.00	36,570.00	100%
201	IT1119L	Volts Enhanc-Sec & Compl-LGE22	Feb-22	Aug-22	77%	73,139.96	73,139.96	54,854.97	75%
202	IT1120L	Training Tracker Upgrade-LGE22	Mar-22	Nov-22	49%	55,890.00	55,890.00	24,840.00	44%
203	IT1122L	RFID/Oracle Interface-LGE22	Jan-22	Sep-22	72%	62,100.00	62,100.00	62,100.00	100%
204	IT1123L	Ref Cisco Analog Voice-LGE22	Jan-22	Sep-22	72%	36,570.00	36,570.00	33,644.40	92%
205	IT1124L	Primavera Upgrade-LGE22	Mar-22	Jul-22	91%	31,050.00	31,050.00	31,050.00	100%
206	IT1130L	HR Intervw Build Enhance-LGE22	Apr-22	Jul-22	89%	18,298.80	18,298.80	14,779.80	81%
207	IT1131L	GIS - Map Est Fault Loc-LGE22	Feb-22	Dec-22	50%	69,862.50	69,862.50	29,497.50	42%
208	IT1132L	eDiscovery Tool-LGE22	Mar-22	Sep-22	66%	52,785.00	52,785.00	26,392.50	50%
209	IT1133L	DrawDT Upgrade-LGE22	Mar-22	Aug-22	78%	46,575.00	46,575.00	31,050.00	67%
210	IT1134L	Corp Web & Sec Enhance-LGE22	May-22	Dec-22	34%	26,392.52	26,392.52	17,595.01	67%
211	IT1136L	4500 Router Upgrade-LGE22	Feb-22	Dec-22	52%	147,705.50	147,705.50	147,705.50	100%
212	IT1138L	GIS - UN for Telecom-LGE22-23	May-22	Dec-23	14%	82,903.51	82,903.51	6,210.00	7%
213	IT1206L	BI Upgrade-LGE23	Mar-22	Dec-23	22%	107,640.00	27,427.50	14,628.00	53%
214	IT1248L	Wireless Controller Ref-LGE23	Mar-22	Dec-23	22%	71,760.00	73,140.00	36,570.00	50%
215	IT1268L	Refr External Netscaler-LGE23	May-22	Dec-23	14%	188,370.00	191,992.50	182,850.00	95%
216	IT1412L	Cellular Modem Refresh-LGE24	Feb-22	Dec-24	17%	18,285.00	36,570.00	16,456.50	45%
217	LI-160154	DSP Magazine Substation Rbld	Oct-21	Dec-22	66%	771,803.78	2,593,454.71	1,630,503.27	63%
218	LI-160925	PR Harrods Creek-Harmony Lndg	Jun-20	Dec-21	137%	1,422,885.69	1,422,885.69	(0.00)	0%
219	LI-161222	PR Conestoga-BL-Mt Wash EKPC	Jun-20	Nov-21	144%	1,504,168.04	1,504,168.04	(0.00)	0%
220	SU-000275	PDFR CRS	Oct-20	Oct-21	169%	150,000.00	512,976.06	(0.00)	0%

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221	SU-000279	PDFR Middletown	Dec-19	Sep-21	146%	150,000.00	177,411.83	0.00	0%
222	SU-000293	PBR- Fern Valley PIN PRLY RTU	Aug-20	Dec-22	83%	1,623,686.75	5,260,581.86	3,665,935.52	70%
223	SU-000301	PRLY-BG-TA 6651	Jan-20	Aug-21	156%	205,840.08	478,905.93	(0.00)	0%
224	SU-000302	PRLY-MT-MC 4531	Jan-20	Dec-21	130%	205,840.06	204,170.96	0.00	0%
225	SU-000303	PRLY-CP 3852	May-20	Dec-21	136%	205,840.06	239,986.84	0.00	0%
226	SU-000339	PRLY-CF-HL 6698	Jan-20	Dec-22	87%	205,840.06	747,036.47	0.00	0%
227	SU-000362	REL-TE-678 to Breaker	Sep-20	Jun-22	106%	1,038,792.78	1,600,092.84	0.00	0%
228	SU-000448	TEP Collins 138/69kV Trm Equip	Aug-20	Dec-21	143%	114,999.29	114,999.29	0.00	0%
229	SU-000484	PBR-Ashbottom PRLY	Jan-22	Dec-23	30%	1,358,658.91	1,358,658.91	(70,080.45)	-5%

LOUISVILLE GAS AND ELECTRIC COMPANY
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ALLOWANCE FOR WORKING CAPITAL
FROM MARCH 1, 2020 TO FEBRUARY 28, 2021

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WITNESS: C. M. GARRETT

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
	ELECTRIC:					
1	FUEL STOCK (a)	13 MONTH AVERAGE BALANCE	B-5.1	32,119,083	100.000%	32,119,083
2	MATERIAL AND SUPPLIES (a) (b)	13 MONTH AVERAGE BALANCE	B-5.1	41,979,619	100.000%	41,979,619
3	PREPAYMENTS (c)	13 MONTH AVERAGE BALANCE	B-5.1	15,109,070	100.000%	15,109,070
4	OTHER	13 MONTH AVERAGE BALANCE	B-5.1	-	100.000%	-
5	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	<u>93,058,291</u>	100.000%	<u>93,058,291</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>182,266,064</u></u>		<u><u>182,266,064</u></u>

- (a) Excludes 25% of Trimble County inventories disallowed
- (b) Includes emission allowances (ECR amounts excluded)
- (c) Excludes PSC fees

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
ALLOWANCE FOR WORKING CAPITAL
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-5
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
ELECTRIC:						
1	FUEL STOCK (a)	13 MONTH AVERAGE BALANCE	B-5.1	33,196,476	100.000%	33,196,476
2	MATERIAL AND SUPPLIES (a) (b)	13 MONTH AVERAGE BALANCE	B-5.1	44,127,133	100.000%	44,127,133
3	PREPAYMENTS (c)	13 MONTH AVERAGE BALANCE	B-5.1	14,687,906	100.000%	14,687,906
4	OTHER	13 MONTH AVERAGE BALANCE	B-5.1	-	100.000%	-
5	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	<u>124,454,261</u>	100.000%	<u>124,454,261</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u>216,465,777</u>		<u>216,465,777</u>

- (a) Excludes 25% of Trimble County inventories disallowed
- (b) Includes emission allowances (ECR amounts excluded)
- (c) Excludes PSC fees

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
OTHER WORKING CAPITAL COMPONENTS
FROM MARCH 1, 2020 TO FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING: ORIGINAL UPDATED REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	FUEL STOCK (a)	32,119,083	100.000%	32,119,083
2	MATERIAL AND SUPPLIES (a) (b)	41,979,619	100.000%	41,979,619
3	PREPAYMENTS (c)	15,109,070	100.000%	15,109,070
4	OTHER	-	100.000%	-
5	TOTAL OTHER WORKING CAPITAL	<u>89,207,773</u>		<u>89,207,773</u>

(a) Excludes 25% of Trimble County inventories disallowed

(b) Includes Emission Allowances (ECR amounts excluded)

(c) Excludes PSC fees

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
OTHER WORKING CAPITAL COMPONENTS
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S).:

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	FUEL STOCK (a)	33,196,476	100.000%	33,196,476
2	MATERIAL AND SUPPLIES (a) (b)	44,127,133	100.000%	44,127,133
3	PREPAYMENTS (c)	14,687,906	100.000%	14,687,906
4	OTHER	-	100.000%	-
5	TOTAL OTHER WORKING CAPITAL	<u>92,011,515</u>		<u>92,011,515</u>

(a) Excludes 25% of Trimble County inventories disallowed

(b) Includes Emission Allowances (ECR amounts excluded)

(c) Excludes PSC fees

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
CASH WORKING CAPITAL COMPONENTS
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-5.2

PAGE 2 OF 6

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL USES OF CASH WORKING CAPITAL:					
1	128	PREPAID PENSION	25,629,156	100.000%	25,629,156
2	182	REGULATORY ASSET - FAS 158 PENSION	135,228,155	100.000%	135,228,155
3	183	PRELIMINARY SURVEY	1,202,917	100.000%	1,202,917
4	184	CLEARING ACCTS - PENSION	3,666,125	100.000%	3,666,125
5	186	MISC DEFERRED DEBITS	5,426,943	100.000%	5,426,943
6	188	RESRCH/DEV/DEMO EXP	<u>262,965</u>	100.000%	<u>262,965</u>
7		TOTAL USES OF CASH WORKING CAPITAL	<u>171,416,260</u>		<u>171,416,260</u>

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL SOURCES OF CASH WORKING CAPITAL:					
8	228.2	MISC LONG TERM LIABILITIES	(2,369,758)	100.000%	(2,369,758)
9	228.3	ACCUMULATED PROVISION FOR POST RETIREMENT BENEFITS	(50,472,069)	100.000%	(50,472,069)
10	242	MISC LIABILITY	(15,451,139)	100.000%	(15,451,139)
11	253	OTHER DEFERRED CREDITS	(935,988)	100.000%	(935,988)
12	143/232	NET ACCRUED RETENTION/CWIP	(39,516,675)	82.000%	(32,403,674)
13	143/232	NET ACCRUED RWIP	<u>(6,919,935)</u>	82.000%	<u>(5,674,347)</u>
14		TOTAL SOURCES OF CASH WORKING CAPITAL	<u>(115,665,565)</u>		<u>(107,306,975)</u>
15		TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 14)	<u>55,750,695</u>		<u>64,109,285</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
CASH WORKING CAPITAL COMPONENTS
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-5.2
PAGE 3 OF 6
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
1	ECR OPERATING AND MAINTENANCE EXPENSE	4,099,127	100.00%	4,099,127
2	ELECTRIC POWER PURCHASED	-	100.00%	-
3	O&M LESS PURCHASE POWER EXPENSE (LINE 1 - 2)	<u>4,099,127</u>		<u>4,099,127</u>
4	ECR CASH WORKING CAPITAL (12.5% OF LINE 3)	<u>512,391</u>		<u>512,391</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
CASH WORKING CAPITAL COMPONENTS
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-5.2

PAGE 5 OF 6

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL USES OF CASH WORKING CAPITAL:					
1	128	PREPAID PENSION	42,037,496	100.000%	42,037,496
2	182	REGULATORY ASSET - FAS 158 PENSION	120,380,205	100.000%	120,380,205
3	183	PRELIMINARY SURVEY	1,161,338	100.000%	1,161,338
4	184	CLEARING ACCTS - PENSION	6,281,273	100.000%	6,281,273
5	186	MISC DEFERRED DEBITS	6,351,081	100.000%	6,351,081
6	188	RESRCH/DEV/DEMO EXP	<u>34,726</u>	100.000%	<u>34,726</u>
7		TOTAL USES OF CASH WORKING CAPITAL	<u>176,246,118</u>		<u>176,246,118</u>

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL SOURCES OF CASH WORKING CAPITAL:					
8	228.2	MISC LONG TERM LIABILITIES	(2,245,089)	100.000%	(2,245,089)
9	228.3	ACCUMULATED PROVISION FOR POST RETIREMENT BENEFITS	(51,598,159)	100.000%	(51,598,159)
10	242	MISC LIABILITY	(13,610,016)	100.000%	(13,610,016)
11	253	OTHER DEFERRED CREDITS	(391,806)	100.000%	(391,806)
12	143/232	NET ACCRUED RETENTION/CWIP	(17,937,921)	80.000%	(14,350,337)
13	143/232	NET ACCRUED RWIP	<u>(718,398)</u>	80.000%	<u>(574,719)</u>
14		TOTAL SOURCES OF CASH WORKING CAPITAL	<u>(86,501,390)</u>		<u>(82,770,126)</u>
15		TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 14)	<u>89,744,728</u>		<u>93,475,992</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
CASH WORKING CAPITAL COMPONENTS
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-5.2
PAGE 6 OF 6
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
1	ECR OPERATING AND MAINTENANCE EXPENSE	(3,216,145)	100.00%	(3,216,145)
2	ELECTRIC POWER PURCHASED	-	100.00%	-
3	O&M LESS PURCHASE POWER EXPENSE (LINE 1 - 2)	<u>(3,216,145)</u>		<u>(3,216,145)</u>
4	ECR CASH WORKING CAPITAL (12.5% OF LINE 3)	<u>(402,018)</u>		<u>(402,018)</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6
PAGE 1 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1	252	Customer Advances for Construction	2,369,448	100.000%	2,369,448	-	2,369,448
2	255	Deferred Investment Tax Credits	-	100.000%	-	-	-
3	190, 282, 283	Deferred Income Taxes (a)	1,005,866,056	100.000%	1,005,866,056	(319,956,739)	685,909,317
4	101, 108, 182, 230	Unamortized Closure Cost (a)	(49,200,989)	100.000%	(49,200,989)	49,200,989	-

(a) Adjustment reflects applicable ECR and DSM jurisdictional amounts.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):.

SCHEDULE B-6
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	THIRTEEN MONTH AVERAGE FOR PERIOD				
			FORECAST PERIOD	JURIS.	JURISDICTIONAL	ADJUSTED	
			TOTAL COMPANY	PERCENT	TOTAL	JURISDICTION	
			\$		\$	\$	\$
1	252	Customer Advances for Construction	2,369,448	100.000%	2,369,448	-	2,369,448
2	255	Deferred Investment Tax Credits	-	100.000%	-	-	-
3	190, 282, 283	Deferred Income Taxes (a)	993,466,016	100.000%	993,466,016	(54,080,140)	939,385,876
4	101, 108, 182, 230	Unamortized Closure Cost (a)	(53,503,363)	100.000%	(53,503,363)	53,503,363	-

(a) Adjustment reflects applicable ECR and DSM jurisdictional amounts and removal of AMI.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL PERCENTAGE
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7
PAGE 1 OF 1
WITNESS: C. M. GARRETT

LINE	ACCT.		JURIS.	
NO.	NO.	ACCOUNT TITLE	PERCENT	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION

ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL STATISTICS - RATE BASE
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD

SCHEDULE B-7.1

TYPE OF FILING: ORIGINAL UPDATED REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA	ALLOCATION FACTOR %
(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=F/E)

ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES - RATE BASE
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD

SCHEDULE B-7.2

TYPE OF FILING: ORIGINAL UPDATED REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY
AS OF DECEMBER 31, 2015 - 2019 AND BASE AND FORECASTED PERIODS

DATA: __X__ BASE PERIOD __X__ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8
PAGE 1 OF 4
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2019	% CHANGE	2018	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015
1	ASSETS													
2	UTILITY PLANT													
3	Utility Plant	\$ 8,500,521,007	4.73%	\$ 8,116,705,177	6.79%	\$ 7,600,657,739	7.53%	\$ 7,068,253,818	3.24%	\$ 6,846,566,580	3.18%	\$ 6,635,369,118	8.18%	\$ 6,133,579,940
4	Construction Work in Progress	188,486,949	-20.52%	237,149,362	-20.20%	297,170,977	-42.18%	513,967,016	66.37%	308,930,186	131.01%	133,728,165	-65.70%	389,846,497
5	Total Utility Plant	\$ 8,689,007,956	4.01%	\$ 8,353,854,539	5.77%	\$ 7,897,828,716	4.16%	\$ 7,582,220,834	5.96%	\$ 7,155,496,766	5.71%	\$ 6,769,097,283	3.77%	\$ 6,523,426,437
6	Less: Accumulated Provision for Depreciation	2,700,752,863	7.55%	2,511,106,956	8.82%	2,307,519,595	2.64%	2,248,094,904	4.83%	2,144,465,521	4.45%	2,053,028,397	1.84%	2,015,937,461
7	Net Utility Plant	\$ 5,988,255,093	2.49%	\$ 5,842,747,583	4.52%	\$ 5,590,309,121	4.80%	\$ 5,334,125,930	6.45%	\$ 5,011,031,245	6.25%	\$ 4,716,068,886	4.63%	\$ 4,507,488,976
8	OTHER PROPERTY AND INVESTMENTS													
9	Nonutility Property-Less Reserve	\$ 616,214	0.00%	\$ 616,214	0.00%	\$ 616,215	0.00%	\$ 616,215	8.58%	\$ 567,537	0.00%	\$ 567,537	0.00%	\$ 567,535
10	Investment in Subsidiary Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
11	Other Investments	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286
12	Special Funds	63,451,868	29.99%	48,812,798	54.40%	31,615,059	100.00%	-	0.00%	-	-100.00%	3,450,337	-62.13%	9,111,614
13	Total Other Property and Investments	\$ 64,662,368	29.26%	\$ 50,023,298	52.39%	\$ 32,825,560	2611.73%	\$ 1,210,501	4.19%	\$ 1,161,823	-74.81%	\$ 4,612,160	-55.11%	\$ 10,273,435
14	CURRENT AND ACCRUED ASSETS													
15	Cash	\$ 5,000,000	0.00%	\$ 5,000,000	-34.46%	\$ 7,628,481	-22.41%	\$ 9,831,173	22.83%	\$ 8,004,169	78.18%	\$ 4,492,085	63.38%	\$ 2,749,464
16	Special Deposits	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
17	Working Funds	24,790	0.00%	24,790	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
18	Temporary Cash Investments	(0)	0.00%	0	-100.00%	6,826,682	3391.52%	195,522	-97.07%	6,665,308	2153.23%	295,811	-98.15%	16,031,632
19	Customer Accounts Receivable	109,555,342	-14.92%	128,771,083	5.29%	122,299,929	10.15%	111,034,199	-5.17%	117,091,508	6.70%	109,743,816	18.23%	92,825,487
20	Other Accounts Receivable	33,536,500	0.00%	33,536,500	-17.42%	40,609,887	37.09%	29,623,465	124.23%	13,210,933	14.91%	11,497,034	68.64%	6,817,320
21	Less: Accum Prov. for Uncollectable Accts-Credit	693,268	0.00%	693,268	-43.37%	1,224,230	-15.27%	1,444,910	28.24%	1,126,694	-30.54%	1,621,998	36.91%	1,184,713
22	Notes Receivable	833,991	110.37%	396,440	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
23	Accounts Receivable from Associated Companies	17,557,476	-0.72%	17,684,888	-4.29%	18,477,348	-24.21%	24,378,091	-0.44%	24,486,943	-12.81%	28,083,431	71.50%	16,375,434
24	Fuel	34,801,829	60.46%	21,689,283	-49.24%	42,724,983	1.35%	42,155,676	-5.64%	44,674,354	-25.62%	60,061,204	-15.45%	71,040,238
25	Plant Materials and Operating Supplies	47,954,047	1.84%	47,088,508	10.76%	42,515,892	10.65%	38,423,226	8.29%	35,480,555	2.25%	34,700,605	8.28%	32,048,293
26	Stores Expense Undistributed	2,559,570	0.00%	2,559,570	18.21%	2,165,244	-55.62%	4,878,405	-36.26%	7,654,120	13.95%	6,716,994	21.10%	5,546,728
27	Gas Stored Underground	20,578,072	75.63%	11,716,435	-66.41%	34,882,737	-15.36%	41,213,192	-3.17%	42,560,968	2.06%	41,703,685	-0.87%	42,068,560
28	Prepayments	20,041,011	-2.90%	20,638,517	12.50%	18,344,565	18.52%	15,477,576	3.54%	14,947,783	-0.62%	15,041,152	132.38%	6,472,537
29	Interest, Dividends, and Rents Receivable	2,025,935	0.00%	2,025,935	261.67%	560,167	26.25%	443,685	-17.26%	536,268	41.26%	379,641	-17.27%	458,910
30	Accrued Utility Revenues	68,621,397	-8.06%	74,635,629	-1.82%	76,022,256	-1.57%	77,231,390	-14.92%	90,773,246	20.84%	75,119,083	12.05%	67,041,506
31	Miscellaneous Current Assets	-	0.00%	-	-100.00%	352,040	246081.82%	143	-2.72%	147	-2.65%	151	-73.56%	571
32	Total Current and Accrued Assets	\$ 362,396,693	-0.73%	\$ 365,074,310	-11.43%	\$ 412,185,981	4.76%	\$ 393,440,833	-2.84%	\$ 404,959,608	4.85%	\$ 386,212,694	7.79%	\$ 358,291,967
33	DEFERRED DEBITS													
34	Unamortized Debt Expense	\$ 20,698,506	32.07%	\$ 15,672,768	-9.55%	\$ 17,327,206	31.37%	\$ 13,189,872	-5.41%	\$ 13,944,469	-3.52%	\$ 14,453,918	-8.99%	\$ 15,881,935
35	Other Regulatory Assets	355,662,768	-4.49%	372,368,753	-6.24%	397,142,285	-10.35%	442,981,978	6.84%	414,621,892	-9.14%	456,353,743	5.05%	434,413,097
36	Miscellaneous Deferred Debits	15,722,971	-13.31%	18,137,083	79.01%	10,131,977	8.52%	9,336,423	11.36%	8,383,804	5.10%	7,976,721	21.12%	6,585,819
37	Unamortized Loss on Re-Acquired Debt	12,257,900	-6.76%	13,146,336	-2.75%	13,517,723	-7.02%	14,538,954	-6.55%	15,557,928	-0.19%	15,588,304	-7.56%	16,863,861
38	Accumulated Deferred Income Taxes	253,228,339	0.00%	253,228,339	-1.87%	258,040,885	-7.92%	280,220,561	-12.40%	319,875,911	23.76%	258,465,335	-1.03%	261,142,312
39	Total Deferred Debits	\$ 657,570,483	-2.23%	\$ 672,553,278	-3.39%	\$ 696,160,076	-8.43%	\$ 760,267,788	-1.57%	\$ 772,384,004	2.60%	\$ 752,838,021	2.44%	\$ 734,887,024
40	Total Assets	\$ 7,072,884,638	2.06%	\$ 6,930,398,469	2.96%	\$ 6,731,480,738	3.74%	\$ 6,489,045,052	4.84%	\$ 6,189,536,680	5.63%	\$ 5,859,731,761	4.43%	\$ 5,610,941,402

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY
AS OF DECEMBER 31, 2015 - 2019 AND BASE AND FORECASTED PERIODS

DATA: __X__ BASE PERIOD __X__ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8
PAGE 2 OF 4
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2019	% CHANGE	2018	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015
1	LIABILITIES & PROPRIETARY CAPITAL													
2	PROPRIETARY CAPITAL													
3	Common Stock Issued	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424
4	Paid in Capital	830,792,277	10.81%	749,734,687	19.75%	626,081,499	4.16%	601,081,499	16.02%	518,081,499	6.15%	488,081,499	17.02%	417,081,499
5	(Less) Capital Stock Expense	835,889	0.00%	835,889	0.00%	835,888	0.00%	835,888	0.00%	835,889	0.00%	835,889	0.00%	835,889
6	Other Comprehensive Income	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
7	Retained Earnings	1,416,239,334	-2.04%	1,445,773,250	9.25%	1,323,397,867	3.99%	1,272,593,970	6.39%	1,196,179,718	1.88%	1,174,083,951	6.85%	1,098,854,463
8	Unappropriated Undistributed Subsidiary Earnings	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
9	Total Proprietary Capital	<u>\$ 2,671,366,147</u>	1.97%	<u>\$ 2,619,842,473</u>	10.36%	<u>\$ 2,373,813,902</u>	3.30%	<u>\$ 2,298,010,005</u>	7.45%	<u>\$ 2,138,595,752</u>	2.50%	<u>\$ 2,086,499,985</u>	7.54%	<u>\$ 1,940,270,497</u>
10	LONG-TERM DEBT													
11	Bonds	\$ 2,320,295,525	14.86%	\$ 2,020,129,353	0.01%	\$ 2,019,897,919	10.97%	\$ 1,820,175,036	5.82%	\$ 1,719,992,046	5.53%	\$ 1,629,913,008	-1.50%	\$ 1,654,729,468
12	Long-Term Debt to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
13	Total Long-Term Debt	<u>\$ 2,320,295,525</u>	14.86%	<u>\$ 2,020,129,353</u>	0.01%	<u>\$ 2,019,897,919</u>	10.97%	<u>\$ 1,820,175,036</u>	5.82%	<u>\$ 1,719,992,046</u>	5.53%	<u>\$ 1,629,913,008</u>	-1.50%	<u>\$ 1,654,729,468</u>
14	OTHER NON-CURRENT LIABILITIES													
15	Long Term Obligations Under Capital Leases	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
16	Accumulated Provision for Postretirement Benefits	66,292,710	2.18%	64,876,513	-0.10%	64,941,316	-15.79%	77,118,498	-36.15%	120,771,319	-6.39%	129,016,151	-2.49%	132,307,531
17	Total Other Non-Current Liabilities	<u>\$ 66,292,710</u>	2.18%	<u>\$ 64,876,513</u>	-0.10%	<u>\$ 64,941,316</u>	-15.79%	<u>\$ 77,118,498</u>	-36.15%	<u>\$ 120,771,319</u>	-6.39%	<u>\$ 129,016,151</u>	-2.49%	<u>\$ 132,307,531</u>
18	CURRENT AND ACCRUED LIABILITIES													
19	Notes Payable	\$ 63,909,974	-73.40%	\$ 240,245,160	0.77%	\$ 238,410,371	-14.59%	\$ 279,133,251	40.35%	\$ 198,888,138	17.88%	\$ 168,714,279	18.84%	\$ 141,969,180
20	Accounts Payable	139,429,155	-3.79%	144,920,437	-21.87%	185,487,331	1.12%	183,437,399	-6.86%	196,952,370	23.76%	159,143,116	-7.56%	172,152,826
21	Notes Payable to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
22	Accounts Payable to Associated Companies	23,572,504	10.22%	21,387,657	-30.83%	30,919,593	19.81%	25,807,792	14.71%	22,497,457	-12.95%	25,844,666	5.22%	24,563,440
23	Customer Deposits	31,772,537	0.00%	31,772,537	2.71%	30,933,614	6.39%	29,075,694	5.90%	27,456,982	2.93%	26,675,850	5.00%	25,405,488
24	Taxes Accrued	30,326,772	-0.04%	30,339,879	-5.90%	32,242,652	25.04%	25,785,114	3.95%	24,804,246	-38.37%	40,246,772	101.99%	19,925,519
25	Interest Accrued	22,916,130	-16.21%	27,349,896	78.49%	15,322,627	38.44%	11,067,870	4.39%	10,602,817	-0.59%	10,665,488	-2.57%	10,946,603
26	Tax Collections Payable	1,086,917	0.00%	1,086,917	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
27	Miscellaneous Current and Accrued Liabilities	44,658,323	-7.93%	48,506,963	-5.70%	51,439,826	17.50%	43,777,468	-8.68%	47,939,726	-9.98%	53,252,121	-23.99%	70,058,015
28	Total Current and Accrued Liabilities	<u>\$ 357,672,312</u>	-34.45%	<u>\$ 545,609,445</u>	-6.69%	<u>\$ 584,756,014</u>	-2.23%	<u>\$ 598,084,588</u>	13.03%	<u>\$ 529,141,736</u>	9.20%	<u>\$ 484,542,292</u>	4.20%	<u>\$ 465,021,071</u>
29	DEFERRED CREDITS													
30	Customer Advances for Construction	\$ 7,854,142	0.00%	\$ 7,854,142	-1.36%	\$ 7,962,143	-20.59%	\$ 10,026,749	-41.96%	\$ 17,274,172	166.93%	\$ 6,471,505	-12.88%	\$ 7,428,646
31	Accumulated Deferred Investment Tax Credits	31,886,152	-2.32%	32,644,150	-3.05%	33,671,738	-1.74%	34,269,388	-2.79%	35,252,005	-3.04%	36,357,160	4.95%	34,643,470
32	Other Deferred Credits	503,374	0.00%	503,374	-0.85%	507,697	-71.35%	1,771,794	-15.51%	2,097,058	7.74%	1,946,440	-51.55%	4,017,629
33	Other Regulatory Liabilities	554,409,790	-5.78%	588,442,213	-0.38%	590,676,312	-4.60%	619,153,588	3.11%	600,465,356	648.10%	80,265,594	-10.37%	89,547,281
34	Asset Retirement Obligation	62,166,478	-4.78%	65,287,411	-20.34%	81,952,991	-31.40%	119,468,849	-8.29%	130,270,439	-22.65%	168,407,831	-10.94%	189,099,814
35	Miscellaneous Long-Term Liabilities	12,237,756	-17.56%	14,843,974	-17.55%	18,003,876	501.02%	2,995,563	-25.44%	4,017,396	3.83%	3,869,120	-8.95%	4,249,578
36	Accumulated Deferred Income Taxes	988,200,252	1.84%	970,365,421	1.58%	955,296,830	5.21%	907,970,994	1.83%	891,659,401	-27.65%	1,232,442,675	13.11%	1,089,626,417
37	Total Deferred Credits	<u>\$ 1,657,257,944</u>	-1.35%	<u>\$ 1,679,940,685</u>	-0.48%	<u>\$ 1,688,071,587</u>	-0.45%	<u>\$ 1,695,656,925</u>	0.87%	<u>\$ 1,681,035,827</u>	9.89%	<u>\$ 1,529,760,325</u>	7.83%	<u>\$ 1,418,612,835</u>
38	Total Liabilities and Stockholders Equity	<u>\$ 7,072,884,638</u>	2.06%	<u>\$ 6,930,398,469</u>	2.96%	<u>\$ 6,731,480,738</u>	3.74%	<u>\$ 6,489,045,052</u>	4.84%	<u>\$ 6,189,536,680</u>	5.63%	<u>\$ 5,859,731,761</u>	4.43%	<u>\$ 5,610,941,402</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
COMPARATIVE BALANCE SHEETS - ELECTRIC
AS OF DECEMBER 31, 2015 - 2019 AND BASE AND FORECASTED PERIODS

DATA: __X__ BASE PERIOD __X__ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
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SCHEDULE B-8
PAGE 3 OF 4
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2019	% CHANGE	2018	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015
1	ASSETS													
2	UTILITY PLANT													
3	Utility Plant	\$ 6,789,906,390	3.85%	\$ 6,538,179,890	5.09%	\$ 6,221,559,619	8.35%	\$ 5,742,307,493	2.87%	\$ 5,581,939,046	2.51%	\$ 5,445,258,343	8.25%	\$ 5,030,493,143
4	Construction Work in Progress	137,859,759	-16.28%	164,658,680	-17.17%	198,794,299	-57.10%	463,422,018	64.06%	282,465,390	143.73%	115,890,377	-68.19%	364,341,515
5	Total Utility Plant	\$ 6,927,766,149	3.36%	\$ 6,702,838,571	4.40%	\$ 6,420,353,918	3.46%	\$ 6,205,729,511	5.82%	\$ 5,864,404,436	5.45%	\$ 5,561,148,720	3.08%	\$ 5,394,834,658
6	Less: Accumulated Provision for Depreciation	2,244,746,873	7.81%	2,082,040,653	9.34%	1,904,200,475	2.67%	1,854,760,864	4.41%	1,776,428,812	3.94%	1,709,115,652	1.36%	1,686,213,301
7	Net Utility Plant	\$ 4,683,019,275	1.35%	\$ 4,620,797,918	2.32%	\$ 4,516,153,443	3.80%	\$ 4,350,968,647	6.43%	\$ 4,087,975,624	6.13%	\$ 3,852,033,068	3.87%	\$ 3,708,621,357
8	OTHER PROPERTY AND INVESTMENTS													
9	Nonutility Property-Less Reserve	\$ 425,188	0.00%	\$ 425,188	-0.17%	\$ 425,916	0.00%	\$ 425,916	8.56%	\$ 392,328	-1.42%	\$ 397,980	0.00%	\$ 397,979
10	Investment in Subsidiary Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
11	Other Investments	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286
12	Special Funds	43,908,746	29.71%	33,851,553	56.20%	21,672,123	100.00%	-	0.00%	-	-100.00%	2,842,388	-62.49%	7,577,218
13	Total Other Property and Investments	\$ 44,928,220	28.84%	\$ 34,871,026	53.67%	\$ 22,692,325	2124.30%	\$ 1,020,202	3.40%	\$ 986,614	-74.27%	\$ 3,834,654	-55.25%	\$ 8,569,483
14	CURRENT AND ACCRUED ASSETS													
15	Cash	\$ 3,891,795	-1.23%	\$ 3,940,193	-40.10%	\$ 6,577,590	-21.97%	\$ 8,429,896	21.37%	\$ 6,945,865	70.53%	\$ 4,073,223	54.14%	\$ 2,642,601
16	Special Deposits	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
17	Working Funds	19,296	-1.23%	19,535	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
18	Temporary Cash Investments	(0)	-130.17%	0	-100.00%	5,525,516	3353.12%	160,015	-97.07%	5,467,552	2143.66%	243,689	-98.17%	13,331,905
19	Customer Accounts Receivable	82,030,569	2.31%	80,181,562	-6.09%	85,376,938	11.55%	76,534,121	-8.42%	83,572,997	5.29%	79,373,996	15.55%	68,691,671
20	Other Accounts Receivable	26,103,439	-1.23%	26,428,054	-33.48%	39,728,189	37.60%	28,872,522	122.61%	12,970,037	14.40%	11,336,961	71.60%	6,606,449
21	Less: Accum Prov. for Uncollectable Accts-Credit	539,611	-1.23%	546,322	-45.88%	1,009,509	-11.12%	1,135,838	27.68%	889,619	-31.82%	1,304,813	34.72%	968,528
22	Notes Receivable	667,026	110.37%	317,073	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
23	Accounts Receivable from Associated Companies	17,542,403	-0.72%	17,669,705	-4.29%	18,461,229	-80.31%	93,767,566	283.26%	24,465,953	-12.81%	28,059,358	71.46%	16,365,075
24	Fuel	34,801,829	60.46%	21,689,283	-49.24%	42,724,983	1.35%	42,155,676	-5.64%	44,674,354	-25.62%	60,061,204	-15.45%	71,040,238
25	Plant Materials and Operating Supplies	46,422,537	1.84%	45,584,641	7.24%	42,505,634	9.88%	38,682,527	9.06%	35,470,297	2.25%	34,690,347	8.28%	32,038,035
26	Stores Expense Undistributed	2,477,825	0.00%	2,477,825	187.31%	862,425	-77.36%	3,808,844	-46.63%	7,137,329	11.47%	6,402,726	19.75%	5,346,838
27	Gas Stored Underground	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
28	Prepayments	15,696,622	-2.90%	16,164,604	15.83%	13,955,155	12.09%	12,450,256	0.08%	12,440,831	-0.39%	12,488,989	130.44%	5,419,671
29	Interest, Dividends, and Rents Receivable	1,576,905	-1.23%	1,596,515	185.01%	560,167	26.25%	443,685	-17.24%	536,136	41.39%	379,188	-17.30%	458,490
30	Accrued Utility Revenues	51,623,877	-8.06%	56,148,383	6.73%	52,607,565	-3.08%	54,277,293	-10.73%	60,799,355	18.30%	51,392,129	5.32%	48,796,036
31	Miscellaneous Current Assets	-	0.00%	-	-100.00%	352,040	246081.82%	143	-2.72%	147	-2.65%	151	-73.56%	571
32	Total Current and Accrued Assets	\$ 282,314,512	3.92%	\$ 271,671,051	-11.86%	\$ 308,227,922	-14.01%	\$ 358,446,706	22.09%	\$ 293,591,234	2.23%	\$ 287,197,148	6.46%	\$ 269,769,052
33	DEFERRED DEBITS													
34	Unamortized Debt Expense	\$ 16,111,457	30.45%	\$ 12,350,744	-13.07%	\$ 14,208,309	31.37%	\$ 10,815,695	-5.41%	\$ 11,434,465	-4.69%	\$ 11,996,752	-9.17%	\$ 13,207,417
35	Other Regulatory Assets	284,822,678	-3.53%	295,247,714	-5.42%	312,179,246	-15.71%	370,380,369	6.08%	349,146,260	-10.63%	390,682,752	4.14%	375,150,337
36	Miscellaneous Deferred Debits	13,188,627	-15.51%	15,610,523	192.90%	5,329,723	26.40%	4,216,394	-25.08%	5,627,588	26.23%	5,780,869	26.23%	4,579,764
37	Unamortized Loss on Re-Acquired Debt	9,541,849	-7.90%	10,359,819	-5.31%	10,941,245	-8.05%	11,898,680	-6.77%	12,762,168	-0.62%	12,841,645	-8.43%	14,023,987
38	Accumulated Deferred Income Taxes	203,384,045	0.00%	203,384,045	-2.07%	207,688,726	-8.49%	226,963,398	-14.13%	264,311,392	17.39%	225,148,038	2.59%	219,467,842
39	Total Deferred Debits	\$ 527,048,655	-1.84%	\$ 536,952,845	-2.43%	\$ 550,347,249	-11.84%	\$ 624,274,536	-2.95%	\$ 643,281,873	-0.49%	\$ 646,450,056	3.20%	\$ 626,429,047
40	Total Assets	\$ 5,537,310,663	1.34%	\$ 5,464,292,840	1.24%	\$ 5,397,420,939	1.18%	\$ 5,334,710,091	6.15%	\$ 5,025,835,345	4.93%	\$ 4,789,514,926	3.82%	\$ 4,613,388,939

LOUISVILLE GAS AND ELECTRIC COMPANY
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SCHEDULE B-8
PAGE 4 OF 4
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LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2019	% CHANGE	2018	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015
1	LIABILITIES & PROPRIETARY CAPITAL													
2	PROPRIETARY CAPITAL													
3	Common Stock Issued	\$ 330,935,258	-1.23%	\$ 335,050,670	-2.64%	\$ 344,132,941	-1.10%	\$ 347,959,475	-0.23%	\$ 348,767,299	-0.42%	\$ 350,255,395	-0.94%	\$ 353,571,725
4	Paid in Capital	646,587,240	9.44%	590,819,809	16.59%	506,750,365	3.01%	491,925,099	15.75%	424,982,254	5.70%	402,081,539	15.93%	346,844,974
5	(Less) Capital Stock Expense	650,622	-1.23%	658,712	-2.64%	676,568	-1.10%	684,091	-0.23%	685,680	-0.42%	688,605	-0.94%	695,125
6	Other Comprehensive Income	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
7	Retained Earnings	1,102,335,437	-3.25%	1,139,325,005	5.73%	1,077,594,817	2.60%	1,050,288,953	6.79%	983,494,020	1.54%	968,613,094	6.08%	913,119,014
8	Unappropriated Undistributed Subsidiary Earnings	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
9	Total Proprietary Capital	\$ 2,079,207,314	0.71%	\$ 2,064,536,771	7.09%	\$ 1,927,801,555	2.03%	\$ 1,889,489,436	7.57%	\$ 1,756,557,893	2.11%	\$ 1,720,261,423	6.66%	\$ 1,612,840,588
10	LONG-TERM DEBT													
11	Bonds	\$ 1,806,022,927	13.45%	\$ 1,591,939,735	-2.63%	\$ 1,634,905,376	9.75%	\$ 1,489,631,249	5.62%	\$ 1,410,393,478	4.26%	\$ 1,352,827,797	-0.30%	\$ 1,356,878,164
12	Long-Term Debt to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
13	Total Long-Term Debt	\$ 1,806,022,927	13.45%	\$ 1,591,939,735	-2.63%	\$ 1,634,905,376	9.75%	\$ 1,489,631,249	5.62%	\$ 1,410,393,478	4.26%	\$ 1,352,827,797	-0.30%	\$ 1,356,878,164
14	OTHER NON-CURRENT LIABILITIES													
15	Long Term Obligations Under Capital Leases	6,453,824	-21.79%	8,252,114	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
16	Accumulated Provision for Postretirement Benefits	51,598,159	0.93%	51,125,191	-2.64%	52,514,062	-16.73%	63,066,674	-36.31%	99,022,101	-6.79%	106,237,801	-3.41%	109,983,262
17	Total Other Non-Current Liabilities	\$ 58,051,983	-2.23%	\$ 59,377,305	13.07%	\$ 52,514,062	-16.73%	\$ 63,066,674	-36.31%	\$ 99,022,101	-6.79%	\$ 106,237,801	-3.41%	\$ 109,983,262
18	CURRENT AND ACCRUED LIABILITIES													
19	Notes Payable	\$ 49,688,961	-73.75%	\$ 189,322,439	-1.89%	\$ 192,969,354	-15.53%	\$ 228,442,653	40.07%	\$ 163,088,273	16.46%	\$ 140,032,851	20.29%	\$ 116,414,727
20	Accounts Payable	96,387,034	-4.20%	100,615,065	-29.37%	142,452,301	-4.54%	149,227,264	-6.31%	159,284,616	24.49%	127,946,882	-13.95%	148,680,697
21	Notes Payable to Associated Companies	\$ -	0.00%	\$ -	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
22	Accounts Payable to Associated Companies	18,634,451	11.59%	16,699,118	-34.11%	25,342,424	18.30%	21,422,276	14.24%	18,752,692	-13.11%	21,583,059	4.23%	20,706,244
23	Customer Deposits	17,858,190	0.00%	17,858,190	3.09%	17,322,824	6.39%	16,282,389	-24.55%	21,579,439	1.40%	21,282,189	7.12%	19,867,234
24	Taxes Accrued	23,612,137	-1.24%	23,908,993	-7.61%	25,879,468	24.55%	20,778,023	4.79%	19,828,759	-39.46%	32,752,760	102.14%	16,202,943
25	Interest Accrued	17,836,912	-17.24%	21,552,771	73.78%	12,402,137	36.92%	9,057,948	4.14%	8,697,494	-1.01%	8,786,232	-3.58%	9,112,767
26	Tax Collections Payable	833,058	-1.08%	842,182	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
27	Miscellaneous Current and Accrued Liabilities	34,147,795	-8.65%	37,381,109	3.35%	36,168,950	21.25%	29,829,880	-13.92%	34,651,711	-22.02%	44,434,361	-21.84%	56,853,248
28	Total Current and Accrued Liabilities	\$ 258,998,537	-36.55%	\$ 408,179,866	-9.80%	\$ 452,537,458	-4.74%	\$ 475,040,433	11.54%	\$ 425,882,984	7.32%	\$ 396,818,334	2.32%	\$ 387,837,860
29	DEFERRED CREDITS													
30	Customer Advances for Construction	\$ 2,369,448	0.00%	\$ 2,369,448	10.70%	\$ 2,140,491	-72.46%	\$ 7,771,036	-12.58%	\$ 8,889,266	29.98%	\$ 6,839,142	-0.53%	\$ 6,875,581
31	Accumulated Deferred Investment Tax Credits	31,885,814	-2.32%	32,643,135	-3.04%	33,668,092	-4.75%	35,345,746	0.37%	35,216,618	-2.92%	36,275,254	5.14%	34,501,144
32	Other Deferred Credits	391,806	-1.23%	396,678	-25.03%	529,135	-65.22%	1,521,301	-19.22%	1,883,260	10.70%	1,701,270	-54.84%	3,767,060
33	Other Regulatory Liabilities	443,092,224	-6.59%	474,373,162	-0.09%	474,809,275	-4.63%	497,839,013	2.99%	483,389,707	585.98%	70,466,527	-1.35%	71,427,349
34	Asset Retirement Obligation	43,086,419	-8.73%	47,209,245	-19.37%	58,546,859	-38.73%	95,548,847	-12.83%	109,609,081	-26.27%	148,657,622	-12.84%	170,548,092
35	Miscellaneous Long-Term Liabilities	2,245,089	-1.23%	2,273,009	-84.42%	14,589,265	495.10%	2,451,569	-25.61%	3,295,470	3.39%	3,187,381	-9.81%	3,533,949
36	Accumulated Deferred Income Taxes	799,904,764	1.44%	788,552,336	1.26%	778,752,838	6.22%	733,144,253	1.69%	720,988,831	-27.87%	999,530,791	15.39%	866,216,968
37	Total Deferred Credits	\$ 1,322,975,565	-1.84%	\$ 1,347,817,014	-1.12%	\$ 1,363,035,955	-0.77%	\$ 1,373,621,765	0.76%	\$ 1,363,272,233	7.63%	\$ 1,266,657,987	9.49%	\$ 1,156,870,143
38	Total Liabilities and Stockholders Equity	\$ 5,525,256,327	0.98%	\$ 5,471,850,691	0.76%	\$ 5,430,794,406	2.65%	\$ 5,290,849,557	4.66%	\$ 5,055,128,689	4.38%	\$ 4,842,803,342	4.72%	\$ 4,624,410,017
39	Adjustment to Balance	\$ 12,054,336		\$ (7,557,851)		\$ (33,373,467)		\$ 43,860,534		\$ (29,293,344)		\$ (53,288,416)		\$ (11,021,078)

SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350 - GAS OPERATIONS

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2022

SCHEDULE

DESCRIPTION

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LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL RATE BASE SUMMARY
AS OF FEBRUARY 28, 2021
AS OF JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD

SCHEDULE B-1

TYPE OF FILING: ORIGINAL UPDATED REVISED

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WORKPAPER REFERENCE NO(S): SEE BELOW

WITNESS: C. M. GARRETT

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD	13 MONTH AVG FORECAST PERIOD
			\$	\$
	GAS:			
1	Plant in Service	B-2	1,471,178,461	1,633,818,906
2	Property Held for Future Use	B-2.6	-	-
3	Accumulated Depreciation and Amortization	B-3	<u>(433,290,155)</u>	<u>(448,907,648)</u>
4	Net Plant in Service (Lines 1+2+3)		1,037,888,306	1,184,911,259
5	Construction Work in Progress	B-4	<u>49,185,884</u>	<u>49,996,479</u>
6	Net Plant (Lines 4+5)		1,087,074,190	1,234,907,738
7	Cash Working Capital Allowance	B-5	17,423,219	29,497,882
8	Other Working Capital Allowances	B-5	26,284,848	26,256,532
9	Customer Advances for Construction	B-6	(5,484,694)	(5,484,694)
10	Deferred Income Taxes	B-6	(226,344,091)	(232,827,481)
11	Investment Tax Credits	B-6	-	-
12	Other Items	B-6	<u>-</u>	<u>-</u>
13	Rate Base (Lines 6 through 12)		<u>898,953,471</u>	<u>1,052,349,977</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

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WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY \$	JURIS. PERCENT	JURISDICTIONAL TOTAL \$	ADJUSTMENTS \$	ADJUSTED JURISDICTION \$
GAS:						
1	INTANGIBLE PLANT	387	100.000%	387	-	387
2	PRODUCTION	-	100.000%	-	-	-
3	STORAGE AND PROCESSING	202,140,565	100.000%	202,140,565	(5,529,403)	196,611,162
4	TRANSMISSION	157,003,666	100.000%	157,003,666	(2,650,692)	154,352,974
5	DISTRIBUTION	1,102,927,808	100.000%	1,102,927,808	(92,737,471)	1,010,190,337
6	GENERAL	16,050,214	100.000%	16,050,214	-	16,050,214
7	COMMON	<u>93,973,386</u>	100.000%	<u>93,973,386</u>	-	<u>93,973,386</u>
8	TOTAL GAS	<u><u>1,572,096,026</u></u>		<u><u>1,572,096,026</u></u>	<u><u>(100,917,565)</u></u>	<u><u>1,471,178,461</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
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SCHEDULE B-2
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY \$	JURIS. PERCENT	JURISDICTIONAL TOTAL \$	ADJUSTMENTS \$	13 MO AVG ADJUSTED JURISDICTION \$
GAS:						
1	INTANGIBLE PLANT	387	100.000%	387	-	387
2	PRODUCTION	-	100.000%	-	-	-
3	STORAGE AND PROCESSING	215,233,604	100.000%	215,233,604	(5,529,403)	209,704,202
4	TRANSMISSION	226,093,180	100.000%	226,093,180	(2,650,692)	223,442,488
5	DISTRIBUTION	1,142,634,684	100.000%	1,142,634,684	(62,644,632)	1,079,990,052
6	GENERAL	16,821,099	100.000%	16,821,099	-	16,821,099
7	COMMON	<u>103,860,678</u>	100.000%	<u>103,860,678</u>	-	<u>103,860,678</u>
8	TOTAL GAS	<u><u>1,704,643,633</u></u>		<u><u>1,704,643,633</u></u>	<u><u>(70,824,726)</u></u>	<u><u>1,633,818,906</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
1		<u>Gas Intangible Plant</u>					
2	301	Organization	-		-	-	-
3	302	Franchises and Consents	387		387	-	387
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	387		387	-	387
6		<u>Gas Storage</u>					
7	350	Land and Land Rights	(4,247,914)		(4,247,914)	-	(4,247,914)
8	351	Structures and Improvements	19,027,739		19,027,739	-	19,027,739
9	352	Wells	23,979,637		23,979,637	-	23,979,637
10	352.1	Storage Leaseholds and Rights	609,527		609,527	-	609,527
11	352.2	Reservoirs	400,511		400,511	-	400,511
12	117-352.3	Nonrecoverable Natural Gas	11,788,845		11,788,845	-	11,788,845
13	353	Lines	31,031,710		31,031,710	-	31,031,710
14	354	Compressor Station Equipment	69,496,430		69,496,430	-	69,496,430
15	355	Measuring and Regulating Equipment	2,484,953		2,484,953	-	2,484,953
16	356	Purification Equipment	34,152,964		34,152,964	-	34,152,964
17	357	Other Equipment	7,886,759		7,886,759	-	7,886,759
18	358	ARO Cost Gas UG Store	5,529,403		5,529,403	(5,529,403)	0
19		Total Gas Storage	202,140,565		202,140,565	(5,529,403)	196,611,162
20		<u>Gas Transmission</u>					
21	365	Rights of Way	220,659		220,659	-	220,659
22	367	Mains	154,132,315		154,132,315	-	154,132,315
23	372	ARO Cost Gas Transmission	2,650,692		2,650,692	(2,650,692)	-
24		Total Gas Transmission	157,003,666		157,003,666	(2,650,692)	154,352,974
25		<u>Gas Distribution</u>					
26	374	Land and Land Rights	1,162,548		1,162,548	(584,512)	578,037
27	375	Structures and Improvements	1,284,811		1,284,811	-	1,284,811
28	376	Mains	474,366,047		474,366,047	(7,467,634)	466,898,413
29	377	Compressor Station Equipment	-		-	-	-
30	378	Measuring and Regulating Station Equip-General	36,797,971		36,797,971	-	36,797,971

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
31	379	Measuring and Regulating Station Equip-City Gate	14,514,850		14,514,850	-	14,514,850
32	380	Services	462,550,651		462,550,651	(70,107,883)	392,442,768
33	381	Meters	67,466,205		67,466,205	-	67,466,205
34	383	House Regulators	27,617,358		27,617,358	-	27,617,358
35	385	Industrial Measuring and Regulating Equip	1,534,215		1,534,215	-	1,534,215
36	387	Other Equipment	1,055,710		1,055,710	-	1,055,710
37	388	ARO Cost Gas Distribution	14,577,442		14,577,442	(14,577,442)	-
38		Total Gas Distribution	1,102,927,808		1,102,927,808	(92,737,471)	1,010,190,337
39	G	Gas General Plant					
40	389	Land and Land Rights	-		-	-	-
41	390	Structures and Improvements	-		-	-	-
42	391	Office Furniture and Equipment	-		-	-	-
43	392	Transportation Equipment	2,075,611		2,075,611	-	2,075,611
44	393	Stores Equipment	-		-	-	-
45	394	Tools, Shop, and Garage Equipment	8,454,162		8,454,162	-	8,454,162
46	395	Laboratory Equipment	-		-	-	-
47	396	Power Operated Equipment	5,520,441		5,520,441	-	5,520,441
48	397	Communication Equipment	-		-	-	-
49	398	Miscellaneous Equipment	-		-	-	-
50		Total Gas General Plant	16,050,214		16,050,214	-	16,050,214
51	C	Common Plant (1)					
52	301	Organization	25,973		25,973	-	25,973
53	302	Franchises and Consents	-		-	-	-
54	303	Misc Intangible Plant	29,256,849		29,256,849	-	29,256,849
55	389	Land and Land Rights	484,962		484,962	-	484,962
56	390	Structures and Improvements	35,242,489		35,242,489	-	35,242,489
57	391	Office Furniture and Equipment	13,724,693		13,724,693	-	13,724,693
58	392	Transportation Equipment	154,901		154,901	-	154,901
59	393	Stores Equipment	587,104		587,104	-	587,104
60	394	Tools, Shop, and Garage Equipment	1,259,124		1,259,124	-	1,259,124
61	395	Laboratory Equipment	-		-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF FEBRUARY 28, 2021

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
62	396	Power Operated Equipment	230,415		230,415	-	230,415
63	397	Communication Equipment	13,006,877		13,006,877	-	13,006,877
64	398	Miscellaneous Equipment	-		-	-	-
65	399	ARO Cost Common	-		-	-	-
66		Total Common Plant allocated to Gas	<u>93,973,386</u>		<u>93,973,386</u>	-	<u>93,973,386</u>
67		TOTAL GAS PLANT IN SERVICE	<u>1,572,096,026</u>		<u>1,572,096,026</u>	(100,917,565)	<u>1,471,178,461</u>

(1) 31% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
1		<u>Gas Intangible Plant</u>					
2	301	Organization	-		-	-	-
3	302	Franchises and Consents	387		387	-	387
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	<u>387</u>		<u>387</u>	-	<u>387</u>
6		<u>Gas Storage</u>					
7	350	Land and Land Rights	(6,264,091)		(6,264,091)	-	(6,264,091)
8	351	Structures and Improvements	19,077,263		19,077,263	-	19,077,263
9	352	Wells	25,828,221		25,828,221	-	25,828,221
10	352.1	Storage Leaseholds and Rights	609,527		609,527	-	609,527
11	352.2	Reservoirs	400,511		400,511	-	400,511
12	117-352.3	Nonrecoverable Natural Gas	11,788,845		11,788,845	-	11,788,845
13	353	Lines	31,031,710		31,031,710	-	31,031,710
14	354	Compressor Station Equipment	72,873,550		72,873,550	-	72,873,550
15	355	Measuring and Regulating Equipment	2,484,953		2,484,953	-	2,484,953
16	356	Purification Equipment	42,460,925		42,460,925	-	42,460,925
17	357	Other Equipment	9,412,788		9,412,788	-	9,412,788
18	358	ARO Cost Gas UG Store	5,529,403		5,529,403	(5,529,403)	-
19		Total Gas Storage	<u>215,233,604</u>		<u>215,233,604</u>	(5,529,403)	<u>209,704,202</u>
20		<u>Gas Transmission</u>					
21	365	Rights of Way	220,659		220,659	-	220,659
22	367	Mains	223,221,829		223,221,829	-	223,221,829
23	372	ARO Cost Gas Transmission	2,650,692		2,650,692	(2,650,692)	-
24		Total Gas Transmission	<u>226,093,180</u>		<u>226,093,180</u>	(2,650,692)	<u>223,442,488</u>
25		<u>Gas Distribution</u>					
26	374	Land and Land Rights	1,270,241		1,270,241	-	1,270,241
27	375	Structures and Improvements	1,284,811		1,284,811	-	1,284,811
28	376	Mains	491,718,925		491,718,925	(23,188)	491,695,737
29	377	Compressor Station Equipment	-		-	-	-
30	378	Measuring and Regulating Station Equip-General	42,772,631		42,772,631	-	42,772,631

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.1
PAGE 5 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG	JURIS. PERCENT	JURISDICTIONAL	ADJUSTMENTS	ADJUSTED
			FORECAST PERIOD TOTAL COMPANY		TOTAL		JURISDICTION
			\$	100%	\$	\$	\$
31	379	Measuring and Regulating Station Equip-City Gate	19,032,139		19,032,139	-	19,032,139
32	380	Services	470,760,512		470,760,512	(48,044,002)	422,716,510
33	381	Meters	69,454,781		69,454,781	-	69,454,781
34	383	House Regulators	27,617,358		27,617,358	-	27,617,358
35	385	Industrial Measuring and Regulating Equip	2,155,727		2,155,727	-	2,155,727
36	387	Other Equipment	1,990,118		1,990,118	-	1,990,118
37	388	ARO Cost Gas Distribution	14,577,442		14,577,442	(14,577,442)	-
38		Total Gas Distribution	1,142,634,684		1,142,634,684	(62,644,632)	1,079,990,052
39	G	Gas General Plant					
40	389	Land and Land Rights	-		-	-	-
41	390	Structures and Improvements	-		-	-	-
42	391	Office Furniture and Equipment	-		-	-	-
43	392	Transportation Equipment	2,147,210		2,147,210	-	2,147,210
44	393	Stores Equipment	-		-	-	-
45	394	Tools, Shop, and Garage Equipment	8,565,545		8,565,545	-	8,565,545
46	395	Laboratory Equipment	-		-	-	-
47	396	Power Operated Equipment	6,108,344		6,108,344	-	6,108,344
48	397	Communication Equipment	-		-	-	-
49	398	Miscellaneous Equipment	-		-	-	-
50		Total Gas General Plant	16,821,099		16,821,099	-	16,821,099
51	C	Common Plant (1)					
52	301	Organization	25,973		25,973	-	25,973
53	302	Franchises and Consents	-		-	-	-
54	303	Misc Intangible Plant	35,281,931		35,281,931	-	35,281,931
55	389	Land and Land Rights	484,962		484,962	-	484,962
56	390	Structures and Improvements	37,035,787		37,035,787	-	37,035,787
57	391	Office Furniture and Equipment	13,960,947		13,960,947	-	13,960,947
58	392	Transportation Equipment	154,901		154,901	-	154,901
59	393	Stores Equipment	625,727		625,727	-	625,727
60	394	Tools, Shop, and Garage Equipment	1,260,373		1,260,373	-	1,260,373
61	395	Laboratory Equipment	-		-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.1
PAGE 6 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
62	396	Power Operated Equipment	230,415		230,415	-	230,415
63	397	Communication Equipment	14,799,662		14,799,662	-	14,799,662
64	398	Miscellaneous Equipment	-		-	-	-
65	399	ARO Cost Common	-		-	-	-
66		Total Common Plant allocated to Gas	<u>103,860,678</u>		<u>103,860,678</u>	-	<u>103,860,678</u>
67		TOTAL GAS PLANT IN SERVICE	<u>1,704,643,633</u>		<u>1,704,643,633</u>	<u>(70,824,726)</u>	<u>1,633,818,906</u>

(1) 31% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.2

PAGE 1 OF 2

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	358	ARO Cost Gas UG Store	(5,529,403)	100.000%	(5,529,403)		ARO amounts excluded from rate base
2	372	ARO Cost Gas Transmission	(2,650,692)	100.000%	(2,650,692)		ARO amounts excluded from rate base
4	367	Mains	(83,418,200)	100.000%	(83,418,200)		GLT amounts excluded from rate base
3	374	Land and Land Rights	(584,512)	100.000%	(584,512)		GLT amounts excluded from rate base
5	376	Mains	(7,467,634)	100.000%	(7,467,634)		GLT amounts excluded from rate base
6	380	Services	(70,107,883)	100.000%	(70,107,883)		GLT amounts excluded from rate base
7	388	ARO Cost Gas Distribution	(14,577,442)	100.000%	(14,577,442)		ARO amounts excluded from rate base
8		TOTAL ADJUSTMENTS	<u>(184,335,765)</u>		<u>(184,335,765)</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF JUNE 30, 2022

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.2
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	358	ARO Cost Gas UG Store	(5,529,403)	100.000%	(5,529,403)		ARO amounts excluded from rate base
2	372	ARO Cost Gas Transmission	(2,650,692)	100.000%	(2,650,692)		ARO amounts excluded from rate base
3	367	Mains	-	100.000%	-		GLT amounts excluded from rate base
4	374	Land and Land Rights	-	100.000%	-		GLT amounts excluded from rate base
5	376	Mains	(23,188)	100.000%	(23,188)		GLT amounts excluded from rate base
6	380	Services	(48,044,002)	100.000%	(48,044,002)		GLT amounts excluded from rate base
7	388	ARO Cost Gas Distribution	(14,577,442)	100.000%	(14,577,442)		ARO amounts excluded from rate base
8		TOTAL ADJUSTMENTS	<u>(70,824,726)</u>		<u>(70,824,726)</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM MARCH 1, 2020 TO FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3

PAGE 1 OF 6

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
1		<u>Gas Intangible Plant</u>					
2	301	Organization	-	-	-	-	-
3	302	Franchises and Consents	387	-	-	-	387
4	303	Misc Intangible Plant	-	-	-	-	-
5		Total Intangible Plant	387	-	-	-	387
6		<u>Gas Storage</u>					
7	350	Land and Land Rights	352,007	-	(4,599,921)	-	(4,247,914)
8	351	Structures and Improvements	18,167,869	866,800	(6,931)	-	19,027,739
9	352	Wells	21,884,232	2,596,046	(500,641)	-	23,979,637
10	352.1	Storage Leaseholds and Rights	548,241	61,286	-	-	609,527
11	352.2	Reservoirs	400,511	-	-	-	400,511
12	117-352.3	Nonrecoverable Natural Gas	11,788,845	-	-	-	11,788,845
13	353	Lines	27,694,850	3,337,843	(983)	-	31,031,710
14	354	Compressor Station Equipment	66,786,939	2,719,311	(9,820)	-	69,496,430
15	355	Measuring and Regulating Equipment	2,738,629	(253,676)	-	-	2,484,953
16	356	Purification Equipment	27,979,213	6,173,752	-	-	34,152,964
17	357	Other Equipment	4,964,084	2,967,239	(44,564)	-	7,886,759
18	358	ARO Cost Gas UG Store	6,506,610	-	(977,207)	-	5,529,403
19		Total Gas Storage	189,812,031	18,468,600	(6,140,067)	-	202,140,565
20		<u>Gas Transmission</u>					
21	365	Rights of Way	220,659	-	-	-	220,659
22	367	Mains	59,074,324	96,352,834	(1,294,844)	-	154,132,315
23	372	ARO Cost Gas Transmission	2,650,692	-	-	-	2,650,692
24		Total Gas Transmission	61,945,676	96,352,834	(1,294,844)	-	157,003,666
25		<u>Gas Distribution</u>					
26	374	Land and Land Rights	714,990	447,559	-	-	1,162,548
27	375	Structures and Improvements	1,284,811	-	-	-	1,284,811
28	376	Mains	441,844,990	32,691,742	(170,686)	-	474,366,047
29	377	Compressor Station Equipment	-	-	-	-	-
30	378	Measuring and Regulating Station Equip-General	30,109,595	6,717,984	(8,934)	(20,675)	36,797,971

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM MARCH 1, 2020 TO FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3
PAGE 2 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD
			BEGINNING BALANCE				ENDING BALANCE
			\$	\$	\$	\$	\$
31	379	Measuring and Regulating Station Equip-City Gate	13,762,329	795,628	(63,783)	20,675	14,514,850
32	380	Services	441,081,558	23,014,214	(1,545,122)	-	462,550,651
33	381	Meters	64,274,414	3,796,111	(604,321)	-	67,466,205
34	383	House Regulators	27,549,674	67,684	-	-	27,617,358
35	385	Industrial Measuring and Regulating Equip	1,181,463	352,752	-	-	1,534,215
36	387	Other Equipment	51,112	1,004,598	-	-	1,055,710
37	388	ARO Cost Gas Distribution	16,250,858	-	(1,673,415)	-	14,577,442
38		Total Gas Distribution	1,038,105,795	68,888,273	(4,066,260)	-	1,102,927,808
39	G	Gas General Plant					
40	389	Land and Land Rights	-	-	-	-	-
41	390	Structures and Improvements	-	-	-	-	-
42	391	Office Furniture and Equipment	-	-	-	-	-
43	392	Transportation Equipment	2,092,468	-	(16,857)	-	2,075,611
44	393	Stores Equipment	-	-	-	-	-
45	394	Tools, Shop, and Garage Equipment	8,043,540	432,694	(22,072)	-	8,454,162
46	395	Laboratory Equipment	-	-	-	-	-
47	396	Power Operated Equipment	4,692,926	1,092,751	(265,236)	-	5,520,441
48	397	Communication Equipment	-	-	-	-	-
49	398	Miscellaneous Equipment	-	-	-	-	-
50		Total Gas General Plant	14,828,935	1,525,445	(304,165)	-	16,050,214
51	C	Common Plant (1)					
52	301	Organization	25,973	-	-	-	25,973
53	302	Franchises and Consents	-	-	-	-	-
54	303	Misc Intangible Plant	25,054,545	6,518,107	(2,315,804)	-	29,256,849
55	389	Land and Land Rights	484,962	-	-	-	484,962
56	390	Structures and Improvements	26,742,976	8,627,564	(128,051)	-	35,242,489
57	391	Office Furniture and Equipment	13,298,519	2,003,427	(1,577,253)	-	13,724,693
58	392	Transportation Equipment	148,673	6,228	-	-	154,901
59	393	Stores Equipment	528,715	383,489	(325,100)	-	587,104
60	394	Tools, Shop, and Garage Equipment	1,332,128	86,244	(159,248)	-	1,259,124
61	395	Laboratory Equipment	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM MARCH 1, 2020 TO FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3
PAGE 3 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
62	396	Power Operated Equipment	194,432	45,343	(9,361)	-	230,415
63	397	Communication Equipment	11,760,171	1,246,706	-	-	13,006,877
64	398	Miscellaneous Equipment	-	-	-	-	-
65	399	ARO Cost Common	-	-	-	-	-
66		Total Common Plant allocated to Gas	79,571,095	18,917,109	(4,514,818)	-	93,973,386
67		TOTAL GAS PLANT IN SERVICE	1,384,263,919	204,152,260	(16,320,153)	-	1,572,096,026

(1) 31% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD				FORECAST PERIOD	FORECAST PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE	13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
1		<u>Gas Intangible Plant</u>						
2	301	Organization	-	-	-	-	-	-
3	302	Franchises and Consents	387	-	-	-	387	387
4	303	Misc Intangible Plant	-	-	-	-	-	-
5		Total Intangible Plant	387	-	-	-	387	387
6		<u>Gas Storage</u>						
7	350	Land and Land Rights	(4,247,914)	-	(2,621,031)	-	(6,868,944)	(6,264,091)
8	351	Structures and Improvements	19,077,263	-	-	-	19,077,263	19,077,263
9	352	Wells	24,326,166	2,254,074	-	-	26,580,240	25,828,221
10	352.1	Storage Leaseholds and Rights	609,527	-	-	-	609,527	609,527
11	352.2	Reservoirs	400,511	-	-	-	400,511	400,511
12	117-352.3	Nonrecoverable Natural Gas	11,788,845	-	-	-	11,788,845	11,788,845
13	353	Lines	31,031,710	-	-	-	31,031,710	31,031,710
14	354	Compressor Station Equipment	69,891,130	4,754,822	-	-	74,645,952	72,873,550
15	355	Measuring and Regulating Equipment	2,484,953	-	-	-	2,484,953	2,484,953
16	356	Purification Equipment	34,152,964	11,999,749	-	-	46,152,713	42,460,925
17	357	Other Equipment	8,426,250	1,812,055	-	-	10,238,304	9,412,788
18	358	ARO Cost Gas UG Store	5,529,403	-	-	-	5,529,403	5,529,403
19		Total Gas Storage	203,470,809	20,820,699	(2,621,031)	-	221,670,477	215,233,604
20		<u>Gas Transmission</u>						
21	365	Rights of Way	220,659	-	-	-	220,659	220,659
22	367	Mains	190,863,549	53,641,687	(1,574,112)	-	242,931,123	223,221,829
23	372	ARO Cost Gas Transmission	2,650,692	-	-	-	2,650,692	2,650,692
24		Total Gas Transmission	193,734,900	53,641,687	(1,574,112)	-	245,802,474	226,093,180
25		<u>Gas Distribution</u>						
26	374	Land and Land Rights	1,162,548	200,000	-	-	1,362,548	1,270,241
27	375	Structures and Improvements	1,284,811	-	-	-	1,284,811	1,284,811
28	376	Mains	478,206,694	23,904,152	(159,028)	-	501,951,818	491,718,925
29	377	Compressor Station Equipment	-	-	-	-	-	-
30	378	Measuring and Regulating Station Equip-General	37,146,880	8,428,654	-	-	45,575,533	42,772,631

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED

PAGE 5 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD				FORECAST PERIOD	FORECAST PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE	13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
31	379	Measuring and Regulating Station Equip-City Gate	15,770,064	5,227,590	-	-	20,997,654	19,032,139
32	380	Services	465,982,186	12,803,877	(2,980,953)	-	475,805,111	470,760,512
33	381	Meters	68,235,663	4,141,124	(1,403,282)	-	70,973,504	69,454,781
34	383	House Regulators	27,617,358	-	-	-	27,617,358	27,617,358
35	385	Industrial Measuring and Regulating Equip	1,762,771	720,426	-	-	2,483,197	2,155,727
36	387	Other Equipment	1,825,898	800,342	-	-	2,626,240	1,990,118
37	388	ARO Cost Gas Distribution	14,577,442	-	-	-	14,577,442	14,577,442
38		Total Gas Distribution	1,113,572,316	56,226,164	(4,543,263)	-	1,165,255,217	1,142,634,684
39	G	Gas General Plant						
40	389	Land and Land Rights	-	-	-	-	-	-
41	390	Structures and Improvements	-	-	-	-	-	-
42	391	Office Furniture and Equipment	-	-	-	-	-	-
43	392	Transportation Equipment	2,075,611	114,371	-	-	2,189,982	2,147,210
44	393	Stores Equipment	-	-	-	-	-	-
45	394	Tools, Shop, and Garage Equipment	8,225,965	568,983	(61,103)	-	8,733,845	8,565,545
46	395	Laboratory Equipment	-	-	-	-	-	-
47	396	Power Operated Equipment	5,637,466	873,040	-	-	6,510,506	6,108,344
48	397	Communication Equipment	-	-	-	-	-	-
49	398	Miscellaneous Equipment	-	-	-	-	-	-
50		Total Gas General Plant	15,939,041	1,556,394	(61,103)	-	17,434,333	16,821,099
51	C	Common Plant (1)						
52	301	Organization	25,973	-	-	-	25,973	25,973
53	302	Franchises and Consents	-	-	-	-	-	-
54	303	Misc Intangible Plant	34,219,289	5,019,583	(3,484,844)	-	35,754,028	35,281,931
55	389	Land and Land Rights	484,962	-	-	-	484,962	484,962
56	390	Structures and Improvements	35,417,505	2,967,442	-	-	38,384,947	37,035,787
57	391	Office Furniture and Equipment	13,638,747	2,490,291	(1,783,748)	-	14,345,290	13,960,947
58	392	Transportation Equipment	154,901	-	-	-	154,901	154,901
59	393	Stores Equipment	587,104	62,763	-	-	649,867	625,727
60	394	Tools, Shop, and Garage Equipment	1,254,321	13,244	(20,633)	-	1,246,932	1,260,373
61	395	Laboratory Equipment	-	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3
PAGE 6 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD	FORECAST PERIOD
			BEGINNING BALANCE				ENDING BALANCE	13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
62	396	Power Operated Equipment	230,415	-	-	-	230,415	230,415
63	397	Communication Equipment	14,381,320	651,971	-	-	15,033,291	14,799,662
64	398	Miscellaneous Equipment	-	-	-	-	-	-
65	399	ARO Cost Common	-	-	-	-	-	-
66		Total Common Plant allocated to Gas	100,394,536	11,205,295	(5,289,224)	-	106,310,606	103,860,678
67		TOTAL GAS PLANT IN SERVICE	1,627,111,989	143,450,238	(14,088,733)	-	1,756,473,494	1,704,643,633

(1) 31% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PROPERTY MERGED OR ACQUIRED
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.4
PAGE 1 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PROPERTY MERGED OR ACQUIRED
AS OF JUNE 30, 2022

DATA:___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.4
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
LEASED PROPERTY
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.5
PAGE 1 OF 2
WITNESS: C. M. GARRETT

LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
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THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.⁽¹⁾

⁽¹⁾Effective January 1, 2019 the Company adopted FASB Accounting Standards Update 2016-02, Leases (Topic 842), requiring the recognition of a right-of-use asset and lease liability for all operating leases. Operating lease right-of-use assets are excluded from rate base.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
LEASED PROPERTY
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISED
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PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
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THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.⁽¹⁾

⁽¹⁾Effective January 1, 2019 the Company adopted FASB Accounting Standards Update 2016-02, Leases (Topic 842), requiring the recognition of a right-of-use asset and lease liability for all operating leases. Operating lease right-of-use assets are excluded from rate base.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.6
PAGE 1 OF 2
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED		EXPENSES INCURRED			
						AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT	ACCT NO.	DESCRIPTION
			\$	\$	\$	\$			\$		

NONE

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD_X__FORECASTED PERIOD
TYPE OF FILING: ORIGINAL ___ ___ UPDATED ___ ___ REVISIED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.6
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED		EXPENSES INCURRED			
						AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT	ACCT NO.	DESCRIPTION
			\$	\$	\$	\$			\$		

NONE

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)
AS OF FEBRUARY 28, 2021

DATA: __X__ BASE PERIOD ____ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
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SCHEDULE B-2.7
PAGE 1 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE				
							AMOUNT	ACCT NO.	DESCRIPTION	REASONS FOR EXCLUSION	
				\$	\$	\$	\$				
1		Land and Land Rights:									
2	121	Former Camp Taylor Substation - Tract No. D15	17-Dec-1939	29	-	29					Non-utility property not included in rate base
3	121	West Eastwood Distribution Substation	1-Sep-1978	21,927	-	21,927					Non-utility property not included in rate base
4	121	West Eastwood Distribution Substation	5-Oct-2010	455,614	-	455,614					Non-utility property not included in rate base
5	121	943 Fetter Avenue - Tract No. F8-1	7-Feb-1941	332	-	332					Non-utility property not included in rate base
6	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	1,074					Non-utility property not included in rate base
7	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	3,291					Non-utility property not included in rate base
8	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-	5,677					Non-utility property not included in rate base
9	121	3842 Grand Avenue - Tract No. F19-2	30-Jun-1942	269	-	269					Non-utility property not included in rate base
10	121	10th St. & Ormsby - Tract No. F3-1	31-Mar-2001	50,000	-	50,000					Non-utility property not included in rate base
11	121	Russell Corner - Tract No. D143	23-Oct-1979	28,633	-	28,633					Non-utility property not included in rate base
12	121	Cherry Hill Coal Mine - Tract No. K2	30-Jun-1940	185	-	185					Non-utility property not included in rate base
13	121	Cherry Hill Coal Mine - Tract No. K4	30-Jun-1940	15	-	15					Non-utility property not included in rate base
14	121	Cherry Hill Coal Mine - Tract No. K5	30-Jun-1940	48	-	48					Non-utility property not included in rate base
15	121	Cherry Hill Coal Mine - Tract No. K6	30-Jun-1940	192	-	192					Non-utility property not included in rate base
16	121	Cherry Hill Coal Mine - Tract No. K12	30-Jun-1966	250	-	250					Non-utility property not included in rate base
17	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	31,483	-					Non-utility property not included in rate base
18	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	31,628	-					Non-utility property not included in rate base
19	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	250	-					Non-utility property not included in rate base
20		TOTAL		630,897	63,360	567,537					

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISIED
WORKPAPER REFERENCE NO(S):.

SCHEDULE B-2.7
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE				
							AMOUNT	ACCT NO.	DESCRIPTION	REASONS FOR EXCLUSION	
				\$	\$	\$	\$				
1		Land and Land Rights:									
2	121	Former Camp Taylor Substation - Tract No. D15	17-Dec-1939	29	-	29					Non-utility property not included in rate base
3	121	West Eastwood Distribution Substation	1-Sep-1978	21,927	-	21,927					Non-utility property not included in rate base
4	121	West Eastwood Distribution Substation	5-Oct-2010	455,614	-	455,614					Non-utility property not included in rate base
5	121	943 Fetter Avenue - Tract No. F8-1	7-Feb-1941	332	-	332					Non-utility property not included in rate base
6	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	1,074					Non-utility property not included in rate base
7	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	3,291					Non-utility property not included in rate base
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9	121	3842 Grand Avenue - Tract No. F19-2	30-Jun-1942	269	-	269					Non-utility property not included in rate base
10	121	10th St. & Ormsby - Tract No. F3-1	31-Mar-2001	50,000	-	50,000					Non-utility property not included in rate base
11	121	Russell Corner - Tract No. D143	23-Oct-1979	28,633	-	28,633					Non-utility property not included in rate base
12	121	Cherry Hill Coal Mine - Tract No. K2	30-Jun-1940	185	-	185					Non-utility property not included in rate base
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15	121	Cherry Hill Coal Mine - Tract No. K6	30-Jun-1940	192	-	192					Non-utility property not included in rate base
16	121	Cherry Hill Coal Mine - Tract No. K12	30-Jun-1966	250	-	250					Non-utility property not included in rate base
17	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	31,483	-					Non-utility property not included in rate base
18	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	31,628	-					Non-utility property not included in rate base
19	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	250	-					Non-utility property not included in rate base
20		TOTAL		630,897	63,360	567,537					Non-utility property not included in rate base

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF FEBRUARY 28, 2021

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
1		<u>Gas Intangible Plant</u>						
2	301	Organization	-	-		-	-	-
3	302	Franchises and Consents	387	(361)		(361)	-	(361)
4	303	Misc Intangible Plant	-	-		-	-	-
5		Total Intangible Plant	387	(361)		(361)	-	(361)
6		<u>Gas Storage</u>						
7	350	Land and Land Rights	(4,247,914)	4,553,923		4,553,923	-	4,553,923
8	351	Structures and Improvements	19,027,739	(3,563,597)		(3,563,597)	-	(3,563,597)
9	352	Wells	23,979,637	(530,687)		(530,687)	-	(530,687)
10	352.1	Storage Leaseholds and Rights	609,527	(548,241)		(548,241)	-	(548,241)
11	352.2	Reservoirs	400,511	(400,511)		(400,511)	-	(400,511)
12	117-352.3	Nonrecoverable Natural Gas	11,788,845	(8,584,505)		(8,584,505)	-	(8,584,505)
13	353	Lines	31,031,710	(10,446,180)		(10,446,180)	-	(10,446,180)
14	354	Compressor Station Equipment	69,496,430	(12,281,189)		(12,281,189)	-	(12,281,189)
15	355	Measuring and Regulating Equipment	2,484,953	(483,602)		(483,602)	-	(483,602)
16	356	Purification Equipment	34,152,964	(7,889,443)		(7,889,443)	-	(7,889,443)
17	357	Other Equipment	7,886,759	(858,654)		(858,654)	-	(858,654)
18	358	ARO Cost Gas UG Store	5,529,403	(1,108,991)		(1,108,991)	1,108,991	-
19		Total Gas Storage	202,140,565	(42,141,677)		(42,141,677)	1,108,991	(41,032,686)
20		<u>Gas Transmission</u>						
21	365	Rights of Way	220,659	(212,074)		(212,074)	-	(212,074)
22	367	Mains	154,132,315	(13,942,117)		(13,942,117)	-	(13,942,117)
23	372	ARO Cost Gas Transmission	2,650,692	(491,787)		(491,787)	491,787	-
24		Total Gas Transmission	157,003,666	(14,645,977)		(14,645,977)	491,787	(14,154,190)
25		<u>Gas Distribution</u>						
26	374	Land and Land Rights	1,162,548	(74,018)		(74,018)	-	(74,018)
27	375	Structures and Improvements	1,284,811	(492,902)		(492,902)	-	(492,902)
28	376	Mains	474,366,047	(152,664,218)		(152,664,218)	392,209	(152,272,009)
29	377	Compressor Station Equipment	-	-		-	-	-
30	378	Measuring and Regulating Station Equip-General	36,797,971	(3,187,506)		(3,187,506)	-	(3,187,506)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
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			RESERVE BALANCES					
LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
31	379	Measuring and Regulating Station Equip-City Gate	14,514,850	(1,643,582)		(1,643,582)	-	(1,643,582)
32	380	Services	462,550,651	(141,602,487)		(141,602,487)	172,470	(141,430,017)
33	381	Meters	67,466,205	(15,625,690)		(15,625,690)	-	(15,625,690)
34	383	House Regulators	27,617,358	(8,685,914)		(8,685,914)	-	(8,685,914)
35	385	Industrial Measuring and Regulating Equip	1,534,215	(181,281)		(181,281)	-	(181,281)
36	387	Other Equipment	1,055,710	(37,699)		(37,699)	-	(37,699)
37	388	ARO Cost Gas Distribution	14,577,442	(2,019,312)		(2,019,312)	2,019,312	-
38		Total Gas Distribution	1,102,927,808	(326,214,608)		(326,214,608)	2,583,991	(323,630,617)
39		Gas General Plant						
40	389	Land and Land Rights	-	-		-	-	-
41	390	Structures and Improvements	-	-		-	-	-
42	391	Office Furniture and Equipment	-	-		-	-	-
43	392	Transportation Equipment	2,075,611	(988,329)		(988,329)	-	(988,329)
44	393	Stores Equipment	-	-		-	-	-
45	394	Tools, Shop, and Garage Equipment	8,454,162	(3,267,423)		(3,267,423)	-	(3,267,423)
46	395	Laboratory Equipment	-	-		-	-	-
47	396	Power Operated Equipment	5,520,441	(2,071,334)		(2,071,334)	-	(2,071,334)
48	397	Communication Equipment	-	-		-	-	-
49	398	Miscellaneous Equipment	-	-		-	-	-
50		Total Gas General Plant	16,050,214	(6,327,086)		(6,327,086)	-	(6,327,086)
51		Common Plant (1)						
52	301	Organization	25,973	-		-	-	-
53	302	Franchises and Consents	-	-		-	-	-
54	303	Misc Intangible Plant	29,256,849	(21,698,168)		(21,698,168)	-	(21,698,168)
55	389	Land and Land Rights	484,962	-		-	-	-
56	390	Structures and Improvements	35,242,489	(11,615,673)		(11,615,673)	-	(11,615,673)
57	391	Office Furniture and Equipment	13,724,693	(5,241,450)		(5,241,450)	-	(5,241,450)
58	392	Transportation Equipment	154,901	(49,078)		(49,078)	-	(49,078)
59	393	Stores Equipment	587,104	(334,791)		(334,791)	-	(334,791)
60	394	Tools, Shop, and Garage Equipment	1,259,124	(758,415)		(758,415)	-	(758,415)
61	395	Laboratory Equipment	-	-		-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF FEBRUARY 28, 2021

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			RESERVE BALANCES					
LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
62	396	Power Operated Equipment	230,415	(77,749)		(77,749)	-	(77,749)
63	397	Communication Equipment	13,006,877	(8,369,891)		(8,369,891)	-	(8,369,891)
64	398	Miscellaneous Equipment	-	-		-	-	-
65	399	ARO Cost Common	-	-		-	-	-
66		Total Common Plant allocated to Gas	93,973,386	(48,145,215)		(48,145,215)	-	(48,145,215)
67		TOTAL GAS PLANT	<u>1,572,096,026</u>	<u>(437,474,924)</u>		<u>(437,474,924)</u>	<u>4,184,769</u>	<u>(433,290,155)</u>

(1) 31% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
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WITNESS: C. M. GARRETT

		13 MONTH AVERAGE RESERVE BALANCES						
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
1		<u>Gas Intangible Plant</u>						
2	301	Organization	-	-		-	-	-
3	302	Franchises and Consents	387	(401)		(401)	-	(401)
4	303	Misc Intangible Plant	-	-		-	-	-
5		Total Intangible Plant	387	(401)		(401)	-	(401)
6		<u>Gas Storage</u>						
7	350	Land and Land Rights	(6,264,091)	6,597,176		6,597,176	-	6,597,176
8	351	Structures and Improvements	19,077,263	(3,877,513)		(3,877,513)	-	(3,877,513)
9	352	Wells	25,828,221	(1,084,491)		(1,084,491)	-	(1,084,491)
10	352.1	Storage Leaseholds and Rights	609,527	(548,241)		(548,241)	-	(548,241)
11	352.2	Reservoirs	400,511	(400,511)		(400,511)	-	(400,511)
12	117-352.3	Nonrecoverable Natural Gas	11,788,845	(8,650,438)		(8,650,438)	-	(8,650,438)
13	353	Lines	31,031,710	(10,965,961)		(10,965,961)	-	(10,965,961)
14	354	Compressor Station Equipment	72,873,550	(13,578,525)		(13,578,525)	-	(13,578,525)
15	355	Measuring and Regulating Equipment	2,484,953	(536,408)		(536,408)	-	(536,408)
16	356	Purification Equipment	42,460,925	(7,842,940)		(7,842,940)	-	(7,842,940)
17	357	Other Equipment	9,412,788	(1,006,973)		(1,006,973)	-	(1,006,973)
18	358	ARO Cost Gas UG Store	5,529,403	(1,219,334)		(1,219,334)	1,219,334	-
19		Total Gas Storage	215,233,604	(43,114,160)		(43,114,160)	1,219,334	(41,894,825)
20		<u>Gas Transmission</u>						
21	365	Rights of Way	220,659	(212,313)		(212,313)	-	(212,313)
22	367	Mains	223,221,829	(15,684,581)		(15,684,581)	-	(15,684,581)
23	372	ARO Cost Gas Transmission	2,650,692	(521,685)		(521,685)	521,685	-
24		Total Gas Transmission	226,093,180	(16,418,579)		(16,418,579)	521,685	(15,896,893)
25		<u>Gas Distribution</u>						
26	374	Land and Land Rights	1,270,241	(73,948)		(73,948)	-	(73,948)
27	375	Structures and Improvements	1,284,811	(527,011)		(527,011)	-	(527,011)
28	376	Mains	491,718,925	(159,010,796)		(159,010,796)	1,388	(159,009,408)
29	377	Compressor Station Equipment	-	-		-	-	-
30	378	Measuring and Regulating Station Equip-General	42,772,631	(3,869,589)		(3,869,589)	-	(3,869,589)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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WITNESS: C. M. GARRETT

		13 MONTH AVERAGE RESERVE BALANCES						
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD		JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY				
			\$	\$	100%	\$	\$	\$
31	379	Measuring and Regulating Station Equip-City Gate	19,032,139	(1,900,230)		(1,900,230)	-	(1,900,230)
32	380	Services	470,760,512	(151,633,424)		(151,633,424)	1,863,414	(149,770,010)
33	381	Meters	69,454,781	(16,485,851)		(16,485,851)	-	(16,485,851)
34	383	House Regulators	27,617,358	(9,553,559)		(9,553,559)	-	(9,553,559)
35	385	Industrial Measuring and Regulating Equip	2,155,727	(217,326)		(217,326)	-	(217,326)
36	387	Other Equipment	1,990,118	(64,760)		(64,760)	-	(64,760)
37	388	ARO Cost Gas Distribution	14,577,442	(2,239,506)		(2,239,506)	2,239,506	-
38		Total Gas Distribution	1,142,634,684	(345,576,001)		(345,576,001)	4,104,308	(341,471,693)
39	<input type="checkbox"/>	Gas General Plant						
40	389	Land and Land Rights	-	-		-	-	-
41	390	Structures and Improvements	-	-		-	-	-
42	391	Office Furniture and Equipment	-	-		-	-	-
43	392	Transportation Equipment	2,147,210	(1,079,376)		(1,079,376)	-	(1,079,376)
44	393	Stores Equipment	-	-		-	-	-
45	394	Tools, Shop, and Garage Equipment	8,565,545	(3,159,066)		(3,159,066)	-	(3,159,066)
46	395	Laboratory Equipment	-	-		-	-	-
47	396	Power Operated Equipment	6,108,344	(2,192,379)		(2,192,379)	-	(2,192,379)
48	397	Communication Equipment	-	-		-	-	-
49	398	Miscellaneous Equipment	-	-		-	-	-
50		Total Gas General Plant	16,821,099	(6,430,821)		(6,430,821)	-	(6,430,821)
51	<input type="checkbox"/>	Common Plant (1)						
52	301	Organization	25,973	-		-	-	-
53	302	Franchises and Consents	-	-		-	-	-
54	303	Misc Intangible Plant	35,281,931	(15,073,680)		(15,073,680)	-	(15,073,680)
55	389	Land and Land Rights	484,962	-		-	-	-
56	390	Structures and Improvements	37,035,787	(12,629,669)		(12,629,669)	-	(12,629,669)
57	391	Office Furniture and Equipment	13,960,947	(5,685,479)		(5,685,479)	-	(5,685,479)
58	392	Transportation Equipment	154,901	(63,777)		(63,777)	-	(63,777)
59	393	Stores Equipment	625,727	(87,998)		(87,998)	-	(87,998)
60	394	Tools, Shop, and Garage Equipment	1,260,373	(740,323)		(740,323)	-	(740,323)
61	395	Laboratory Equipment	-	-		-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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13 MONTH AVERAGE RESERVE BALANCES

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD		JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY				
			\$	\$		\$	\$	\$
62	396	Power Operated Equipment	14,799,662	(72,322)	100%	(72,322)	-	(72,322)
63	397	Communication Equipment	-	(8,859,765)		(8,859,765)	-	(8,859,765)
64	398	Miscellaneous Equipment	-	-		-	-	-
65	399	ARO Cost Common	103,860,678	-		-	-	-
66		Total Common Plant allocated to Gas	207,490,941	(43,213,014)		(43,213,014)	-	(43,213,014)
67		TOTAL GAS PLANT	1,808,273,896	(454,752,975)		(454,752,975)	5,845,327	(448,907,648)

(1) 31% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF FEBRUARY 28, 2021

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	358	ARO Cost Gas UG Store	1,108,991	100.000%	1,108,991		ARO amounts excluded from rate base
2	372	ARO Cost Gas Transmission	491,787	100.000%	491,787		ARO amounts excluded from rate base
3	367	Mains	(906,364)	100.000%	(906,364)		GLT amounts excluded from rate base
4	376	Mains	392,209	100.000%	392,209		GLT amounts excluded from rate base
5	380	Services	172,470	100.000%	172,470		GLT amounts excluded from rate base
6	388	ARO Cost Gas Distribution	2,019,312	100.000%	2,019,312		ARO amounts excluded from rate base
7		TOTAL ADJUSTMENTS	3,278,405		3,278,405		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	358	ARO Cost Gas UG Store	1,219,334	100.000%	1,219,334		ARO amounts excluded from rate base
2	372	ARO Cost Gas Transmission	521,685	100.000%	521,685		ARO amounts excluded from rate base
3	367	Mains	-	100.000%	-		GLT amounts excluded from rate base
4	376	Mains	1,388	100.000%	1,388		GLT amounts excluded from rate base
5	380	Services	1,863,414	100.000%	1,863,414		GLT amounts excluded from rate base
6	388	ARO Cost Gas Distribution	2,239,506	100.000%	2,239,506		ARO amounts excluded from rate base
7		TOTAL ADJUSTMENTS	5,845,327		5,845,327		

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF FEBRUARY 28, 2021

DATA: __X__ BASE PERIOD __ FORECASTED PERIOD
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ADJUSTED JURISDICTION										
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM	
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)	
			\$	\$						
1		Gas Intangible Plant								
2	301	Organization	-	-		-				
3	302	Franchises and Consents	387	361	12.39%	48	-	5.5	20-SQ	
4	303	Misc Intangible Plant	-	-		-				
5		Total Intangible Plant	387	361		48				
6		Gas Storage								
7	350	Land and Land Rights	(4,247,914)	(4,553,923)	0.59%	(25,063)	-	52.8	60-R4	
8	351	Structures and Improvements	19,027,739	3,563,597	2.00%	380,555	-5%,-10%	49.5-54.6	60-R3, 60-R2.5, 55-R2.5	
9	352	Wells	23,979,637	530,687	2.73%	654,644	-20%	37.4-45.10	45-R0.5, 60-R3	
10	352.1	Storage Leaseholds and Rights	609,527	548,241	0.00%	-	0%	-	70-R4	
11	352.2	Reservoirs	400,511	400,511	0.00%	-	0%	-	60-R4	
12	352.3	Nonrecoverable Natural Gas	11,788,845	8,584,505	0.82%	96,669	0%	19.5	50-SQ	
13	353	Lines	31,031,710	10,446,180	2.01%	623,737	-15%	37.8	48-R2	
14	354	Compressor Station Equipment	69,496,430	12,281,189	2.27%	1,577,569	-5%	39.9	45-R1.5	
15	355	Measuring and Regulating Equipment	2,484,953	483,602	2.55%	63,366	-10%	30.8	40-R1	
16	356	Purification Equipment	34,152,964	7,889,443	2.37%	809,425	-25%	40.2	48-R2	
17	357	Other Equipment	7,886,759	858,654	2.53%	199,535	-10%	38.2	45-R2	
18	358	ARO Cost Gas UG Store	0	-		-				
19		Total Gas Storage	196,611,162	41,032,686		4,380,438				
20		Gas Transmission								
21	365	Rights of Way	220,659	212,074	0.130%	287	0%	35	70-R4	
22	367	Mains	154,132,315	13,942,117	2.050%	3,159,712	-10%	55	65-R2.5	
23	372	ARO Cost Gas Transmission	-	-		-				
24		Total Gas Transmission	154,352,974	14,154,190		3,159,999				
25		Gas Distribution								
26	374	Land and Land Rights	578,037	74,018	0.000%	-	0%	-	70-S3	
27	375	Structures and Improvements	1,284,811	492,902	3.080%	39,572	15%	28	40-S1, 50-R3	
28	376	Mains	466,898,413	152,272,009	1.620%	7,563,754	-30%	49	63-R2.5	
29	377	Compressor Station Equipment	-	-		-				
30	378	Measuring and Regulating Station Equip-General	36,797,971	3,187,506	2.210%	813,235	-10%	35	43-S0	
31	379	Measuring and Regulating Station Equip-City Gate	14,514,850	1,643,582	1.810%	262,719	-25%	30	38-S0	
32	380	Services	392,442,768	141,430,017	3.240%	12,715,146	-45%	36	42-R1.5	
33	381	Meters	67,466,205	15,625,690	3.830%	2,583,956	-5%	21	30-R2	
34	383	House Regulators	27,617,358	8,685,914	3.770%	1,041,174	-10%	26	32-S1.5	
35	385	Industrial Measuring and Regulating Equip	1,534,215	181,281	2.310%	35,440	-5%	37	45-R2.5	
36	387	Other Equipment	1,055,710	37,699	1.940%	20,481	0%	25	40-R2.5	
37	388	ARO Cost Gas Distribution	-	-		-				
38		Total Gas Distribution	1,010,190,337	323,630,617		25,075,477				

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF FEBRUARY 28, 2021

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ADJUSTED JURISDICTION										
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM	
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)	
			\$	\$						
39	G	Gas General Plant								
40	389	Land and Land Rights	-	-		-				
41	390	Structures and Improvements	-	-		-				
42	391	Office Furniture and Equipment	-	-		-				
43	392	Transportation Equipment	2,075,611	988,329	5.300%	110,007	0%	9	10-S2, 11-L3, 18-S1.5	
44	393	Stores Equipment	-	-		-				
45	394	Tools, Shop, and Garage Equipment	8,454,162	3,267,423	4.250%	359,302	0%	12	25-SQ	
46	395	Laboratory Equipment	-	-		-				
47	396	Power Operated Equipment	5,520,441	2,071,334	2.260%	124,762	0%	12	14-S2	
48	397	Communication Equipment	-	-		-				
49	398	Miscellaneous Equipment	-	-		-				
50		Total Gas General Plant	16,050,214	6,327,086		594,071				
51	C	Common Plant (1)								
52	301	Organization	25,973	-		-				
53	302	Franchises and Consents	-	-		-				
54	303	Misc Intangible Plant	29,256,849	21,698,168	16.178%	4,733,196	0%	3.00-3.50	5-SQ,SQUARE	
55	389	Land and Land Rights	484,962	-		-				
56	390	Structures and Improvements	35,242,489	11,615,673	2.640%	930,402	0%	18.10-37.10	30-L0.5,40-S0.5,45-R1.50-R3,50-R4	
57	391	Office Furniture and Equipment	13,724,693	5,241,450	15.790%	2,167,129	0%	2.80-18.00	4-5-15-20-SQ	
58	392	Transportation Equipment	154,901	49,078	3.680%	5,700	0%,5%	3.30-13.90	9-S2.5, 12-S0.5, 23-L1.5	
59	393	Stores Equipment	587,104	334,791	5.150%	30,236	0%	9	25-SQ	
60	394	Tools, Shop, and Garage Equipment	1,259,124	758,415	4.250%	53,513	0%	12	25-SQ	
61	395	Laboratory Equipment	-	-		-				
62	396	Power Operated Equipment	230,415	77,749	0.380%	876	0%,10%	7.6-16	22-L4, 24-L2.5	
63	397	Communication Equipment	13,006,877	8,369,891	1.690%	219,816	0%	8.2-20.9	10-SQ, 22-L2	
64	398	Miscellaneous Equipment	-	-		-				
65	399	ARO Cost Common	-	-		-				
66		Total Common Plant allocated to Gas	93,973,386	48,145,215		8,140,868				
67		TOTAL GAS PLANT	1,471,178,461	433,290,155		41,350,901				

(1) 31% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
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ADJUSTED JURISDICTION										
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM	
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)	
			\$	\$						
1		Gas Intangible Plant								
2	301	Organization	-	-		-				
3	302	Franchises and Consents	387	401	12.39%	48	-	5.5	20-SQ	
4	303	Misc Intangible Plant	-	-		-				
5		Total Intangible Plant	387	401		48				
6		Gas Storage								
7	350	Land and Land Rights	(6,264,091)	(6,597,176)	0.59%	(36,958)	-	52.8	60-R4	
8	351	Structures and Improvements	19,077,263	3,877,513	2.00%	381,545	-5%,-10%	49.5-54.6	60-R3, 60-R2.5, 55-R2.5	
9	352	Wells	25,828,221	1,084,491	2.73%	705,110	-20%	37.4-45.10	45-R0.5, 60-R3	
10	352.1	Storage Leaseholds and Rights	609,527	548,241	0.00%	-	0%	-	70-R4	
11	352.2	Reservoirs	400,511	400,511	0.00%	-	0%	-	60-R4	
12	352.3	Nonrecoverable Natural Gas	11,788,845	8,650,438	0.82%	96,669	0%	19.5	50-SQ	
13	353	Lines	31,031,710	10,965,961	2.01%	623,737	-15%	37.8	48-R2	
14	354	Compressor Station Equipment	72,873,550	13,578,525	2.27%	1,654,230	-5%	39.9	45-R1.5	
15	355	Measuring and Regulating Equipment	2,484,953	536,408	2.55%	63,366	-10%	30.8	40-R1	
16	356	Purification Equipment	42,460,925	7,842,940	2.37%	1,006,324	-25%	40.2	48-R2	
17	357	Other Equipment	9,412,788	1,006,973	2.53%	238,144	-10%	38.2	45-R2	
18	358	ARO Cost Gas UG Store	-	-		-				
19		Total Gas Storage	209,704,202	41,894,825		4,732,167				
20		Gas Transmission								
21	365	Rights of Way	220,659	212,313	0.130%	287	0%	35	70-R4	
22	367	Mains	223,221,829	15,684,581	2.050%	4,576,047	-10%	55	65-R2.5	
23	372	ARO Cost Gas Transmission	-	-		-				
24		Total Gas Transmission	223,442,488	15,896,893		4,576,334				
25		Gas Distribution								
26	374	Land and Land Rights	1,270,241	73,948	0.000%	-	0%	-	70-S3	
27	375	Structures and Improvements	1,284,811	527,011	3.080%	39,572	15%	28	40-S1, 50-R3	
28	376	Mains	491,695,737	159,009,408	1.620%	7,965,471	-30%	49	63-R2.5	
29	377	Compressor Station Equipment	-	-		-				
30	378	Measuring and Regulating Station Equip-General	42,772,631	3,869,589	2.210%	945,275	-10%	35	43-S0	
31	379	Measuring and Regulating Station Equip-City Gate	19,032,139	1,900,230	1.810%	344,482	-25%	30	38-S0	
32	380	Services	422,716,510	149,770,010	3.240%	13,696,015	-45%	36	42-R1.5	
33	381	Meters	69,454,781	16,485,851	3.830%	2,660,118	-5%	21	30-R2	
34	383	House Regulators	27,617,358	9,553,559	3.770%	1,041,174	-10%	26	32-S1.5	
35	385	Industrial Measuring and Regulating Equip	2,155,727	217,326	2.310%	49,797	-5%	37	45-R2.5	
36	387	Other Equipment	1,990,118	64,760	1.940%	38,608	0%	25	40-R2.5	
37	388	ARO Cost Gas Distribution	-	-		-				
38		Total Gas Distribution	1,079,990,052	341,471,693		26,780,513				

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
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ADJUSTED JURISDICTION										
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM	
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)	
			\$	\$						
39	0	Gas General Plant								
40	389	Land and Land Rights	-	-		-				
41	390	Structures and Improvements	-	-		-				
42	391	Office Furniture and Equipment	-	-		-				
43	392	Transportation Equipment	2,147,210	1,079,376	5.300%	113,802	0%	9	10-S2, 11-L3, 18-S1.5	
44	393	Stores Equipment	-	-		-				
45	394	Tools, Shop, and Garage Equipment	8,565,545	3,159,066	4.250%	364,036	0%	12	25-SQ	
46	395	Laboratory Equipment	-	-		-				
47	396	Power Operated Equipment	6,108,344	2,192,379	2.260%	138,049	0%	12	14-S2	
48	397	Communication Equipment	-	-		-				
49	398	Miscellaneous Equipment	-	-		-				
50		Total Gas General Plant	<u>16,821,099</u>	<u>6,430,821</u>		<u>615,886</u>				
51	0	Common Plant (1)								
52	301	Organization	25,973	-		-				
53	302	Franchises and Consents	-	-		-				
54	303	Misc Intangible Plant	35,281,931	15,073,680	16.178%	5,707,939	0%	3.00-3.50	5-SQ,SQUARE	
55	389	Land and Land Rights	484,962	-		-				
56	390	Structures and Improvements	37,035,787	12,629,669	2.640%	977,745	0%	18.10-37.10	30-L0.5,40-S0.5,45-R1.50-R3,50-R4	
57	391	Office Furniture and Equipment	13,960,947	5,685,479	15.790%	2,204,434	0%	2.80-18.00	4-5-15-20-SQ	
58	392	Transportation Equipment	154,901	63,777	3.680%	5,700	0%,5%	3.30-13.90	9-S2.5, 12-S0.5, 23-L1.5	
59	393	Stores Equipment	625,727	87,998	5.150%	32,225	0%	9	25-SQ	
60	394	Tools, Shop, and Garage Equipment	1,260,373	740,323	4.250%	53,566	0%	12	25-SQ	
61	395	Laboratory Equipment	-	-		-				
62	396	Power Operated Equipment	230,415	72,322	0.380%	876	0%,10%	7.6-16	22-L4, 24-L2.5	
63	397	Communication Equipment	14,799,662	8,859,765	1.690%	250,114	0%	8.2-20.9	10-SQ, 22-L2	
64	398	Miscellaneous Equipment	-	-		-				
65	399	ARO Cost Common	-	-		-				
66		Total Common Plant allocated to Gas	<u>103,860,678</u>	<u>43,213,014</u>		<u>9,232,598</u>				
67		TOTAL GAS PLANT	<u><u>1,633,818,906</u></u>	<u><u>448,907,648</u></u>		<u><u>45,937,547</u></u>				

(1) 31% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
CONSTRUCTION WORK IN PROGRESS
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
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WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS			JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS				
		\$	\$	\$	\$	\$	\$	
GAS:								
1	PRODUCTION	-	-	-	-	100.000%	-	-
2	STORAGE AND PROCESSING	13,030,427	-	-	13,030,427	100.000%	13,030,427	13,030,427
3	TRANSMISSION	40,723,057	-	-	40,723,057	100.000%	40,723,057	(23,076,181)
4	DISTRIBUTION	10,633,716	-	-	10,633,716	100.000%	10,633,716	(1,952,574)
5	GENERAL	73,788	-	-	73,788	100.000%	73,788	-
6	COMMON	9,753,652	-	-	9,753,652	100.000%	9,753,652	-
7	TOTAL GAS	<u>74,214,639</u>	-	-	<u>74,214,639</u>		<u>74,214,639</u>	<u>(25,028,755)</u>
								<u>49,185,884</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
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AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS			13 MO AVG TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		13 MO AVG CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS					
		\$	\$	\$		\$	\$	\$	
GAS:									
1	PRODUCTION	-	-	-	-	100.000%	-	-	-
2	STORAGE AND PROCESSING	5,350,413	-	-	5,350,413	100.000%	5,350,413	-	5,350,413
3	TRANSMISSION	21,538,079	-	-	21,538,079	100.000%	21,538,079	-	21,538,079
4	DISTRIBUTION	18,158,091	3,821	-	18,161,912	100.000%	18,161,912	(303,285)	17,858,627
5	GENERAL	231,748	-	-	231,748	100.000%	231,748	-	231,748
6	COMMON	7,039,045	29,950	-	7,068,995	100.000%	7,068,995	(2,051,383)	5,017,612
7	TOTAL GAS	52,317,376	33,771	-	52,351,147		52,351,147	(2,354,668)	49,996,479

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
AS OF FEBRUARY 28, 2021

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WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
	GAS:					
1	PRODUCTION		100.000%	-		
2	STORAGE AND PROCESSING		100.000%	-		
3	TRANSMISSION	(23,076,181)	100.000%	(23,076,181)		GLT amounts excluded from rate base
4	DISTRIBUTION	(1,952,574)	100.000%	(1,952,574)		GLT amounts excluded from rate base
5	GENERAL		100.000%	-		
6	COMMON		100.000%	-		

LOUISVILLE GAS AND ELECTRIC COMPANY
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WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
	GAS:					
1	PRODUCTION		100.000%	-		
2	STORAGE AND PROCESSING		100.000%	-		
3	TRANSMISSION	-	100.000%	-		
4	DISTRIBUTION	(303,285)	100.000%	(303,285)		GLT and AMI amounts excluded from rate base
5	GENERAL		100.000%	-		
6	COMMON	(2,051,383)	100.000%	(2,051,383)		AMI amounts excluded from rate base

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF FEBRUARY 28, 2021

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WITNESS: C. M. GARRETT

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	120754	Misc. A/R Uncollect - LGE Cap	Jun-05	Dec-25	76%	1,195.22	-	74,528.66	0%
2	138032	IMPROVE PIPELINES	Jan-14	Oct-25	61%	560,001.73	8,463,357.03	(10,622.80)	0%
3	141004	ST HELEN FACILITY	Jan-15	Dec-21	88%	552,416.90	6,298,390.91	5,416,189.53	86%
4	141390	Environmental Equipment LGE	Jan-15	Dec-30	39%	54,000.00	31,857.43	4,732.43	15%
5	144857	MOIST REMOVAL UNIT	Jan-16	Dec-22	74%	200,089.62	874,103.06	88,145.05	10%
6	145402	HR Cap Equip Improvmts LGE	Jan-15	Dec-26	51%	14,700.00	18,600.00	3,100.00	17%
7	148296	ROUTINE EMS-LGE-2021	Jan-21	Dec-21	16%	1,800.00	10,669.64	1,778.28	17%
8	149344	SC CAP FUNDING SOURCE-LGE	Jan-16	Dec-26	47%	35,850.00	421,476.03	65,492.44	16%
9	152282	LGE SECURITY EQUIPMENT 2021	Jan-21	Dec-21	16%	12,900.96	123,956.14	15,690.65	13%
10	152513	CANNONS LN REGU STATN 2018	Jan-18	Dec-22	63%	2,276,647.20	5,310,906.53	347,508.74	7%
11	152546	EAST END REINFORCEMENT	Jan-17	Dec-21	83%	6,499,571.47	2,143,276.49	(0.00)	0%
12	153662	BULLITT CO SYSTEM REINFORCE	Nov-16	Dec-24	53%	29,932,151.70	64,927,766.21	11,342,157.36	17%
13	160134	STT TRNG FACILITIES	Jan-20	Dec-22	39%	37,200.00	24,260.70	5,660.70	23%
14	161555	WK B Cut Outs	Aug-20	Dec-21	41%	303,129.74	303,129.74	303,129.74	100%
15	161640	N ENGLISH STATION PBWK	Jan-20	Dec-21	56%	0.01	0.01	0.01	100%
16	162654	EMS PreProd Platforms LGE-2021	Apr-20	Apr-21	85%	21,088.23	21,088.23	10,544.12	50%
17	406000011	REG FAC RET ELDER PARK	Jan-18	Nov-20	108%	56,847.16	325,853.11	(0.00)	0%
18	406000023	UPGRADE ELEVATED PRESSURE 21	Jan-21	Dec-21	16%	2,000,000.00	3,000,446.16	441,764.36	15%
19	406000027	Small Tools 2021 004060	Jan-21	Dec-21	16%	56,017.13	100,409.88	16,734.98	17%
20	406000036	Old Henry KYTC	May-19	Dec-21	69%	1,324,099.62	469,826.28	419,799.02	89%
21	406000053	LaGrange Distr Reinforcement	Jan-21	Dec-26	3%	535,817.42	(8.04)	(1.34)	17%
22	406000054	Louisville Airport West Runway	Jan-21	Dec-27	2%	3,547,545.60	6,704,071.59	1,035,095.46	15%
23	406000055	Replace Pad Meters 2021	Jan-21	Dec-21	16%	1,970,761.79	1,005,979.20	(4,733.30)	0%
24	406000056	Regulator Assemblies 2021	Jan-21	Dec-21	16%	1,000,442.25	247,980.00	41,330.00	17%
25	406000062	Buttermilk Falls-NUCOR	Jun-19	Jan-22	64%	7,211,986.09	(0.04)	(0.04)	100%
26	406000075	Clark Station Rd Main Ext	Sep-19	Dec-21	63%	2,100,095.37	2,100,095.37	(0.00)	0%
27	406000084	Hwy 146 Relocation	Jun-20	Dec-21	47%	744,522.87	744,522.87	744,522.87	100%
28	414000003	REPLACE STEEL SERVICES 2021	Jan-21	Dec-21	16%	4,362,672.41	5,487,182.00	1,952,574.12	36%
29	419000009	Small Tools 2021 004190	Jan-21	Dec-21	16%	185,060.64	226,611.36	57,052.84	25%
30	447000002	Muld Station Control Rm Repl	Jan-18	May-21	93%	968,284.17	741,475.52	0.00	0%
31	447000021	Muldraugh Piping Repl 2021	Jan-21	Dec-21	16%	901,266.89	1,659,855.56	40,293.72	2%
32	447000022	Muldraugh Amine Replacement	Sep-18	Dec-21	75%	9,898,882.12	8,352,296.44	12,018,898.87	144%
33	447000030	Eng & Compr Cooling Sys Upg	Jan-19	Dec-21	72%	851,244.31	1,257,298.08	883,088.62	70%
34	448000031	Mag Fld Int Corr Mit 2020	Jan-20	Dec-25	19%	41,186.35	209,948.93	0.43	0%
35	448000037	Engine Room Piping Upgrade	Apr-20	Dec-25	16%	3,770,000.00	400,974.89	0.01	0%
36	450000025	OT/IT Gas Ops	Jan-21	Dec-23	5%	714,000.00	714,000.00	39,666.70	6%
37	00004FACL	LGE ELECTRICAL & LIGHTING 2021	Jan-21	Dec-26	3%	47,430.00	249,857.91	3,514.71	1%
38	00035FACL	South Ops Engineering Center	Jan-19	Apr-22	65%	4,525,981.40	(69,860.71)	(7,440.77)	11%
39	00046FACL	FURN & EQUIP LGE 2021	Jan-21	Dec-21	16%	145,701.24	120,692.48	13,807.77	11%
40	00073FACL	BOC MAIN BLDG RENOVATION LGE	Jan-19	Dec-21	72%	374,032.30	260,368.58	130,197.04	50%
41	00125FACL	AOC Office Space Renovation	Jan-20	Dec-21	58%	682,774.81	592,851.45	133,079.82	22%
42	153662-PR	Bullitt County Property Acq.	Aug-20	Dec-21	39%	200,000.00	200,000.00	200,000.00	100%
43	161852LGE	SSC ENGINEERING FACILITY - LGE	Feb-20	Jun-22	45%	1,206,026.84	1,206,026.84	371,456.65	31%
44	IT0000L	IT FUNDING SOURCE-LGE	Aug-16	Dec-25	49%	741,185.24	155,194.70	155,194.70	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
45	IT0161L7	DACS/SONET Replace-WCLLGE19-22	Aug-19	Dec-22	46%	220,364.46	220,364.46	53,078.66	24%
46	IT0225L	FERC Form 1 Tool Repl-LGE21	Dec-20	Dec-21	23%	168,721.20	90,365.00	8,215.00	9%
47	IT0246L	Mobile Dispatch Repl-LGE19-20	Feb-20	Nov-21	59%	129,580.00	467,260.18	217,904.07	47%
48	IT0301L	Next Gen LMR-LGE19-21	May-19	Dec-21	69%	159,029.79	1,217,971.06	1,141,201.09	94%
49	IT0329L	Lockout/Tagout Replace-LGE18	Jan-18	Dec-21	79%	272,800.03	105,118.04	0.00	0%
50	IT0380L	SOA Replacement-LGE20-21	Jun-20	Dec-21	47%	79,617.14	79,617.14	79,617.14	100%
51	IT0390L	Oracle Financial Upg-LGE20-21	Oct-19	Dec-21	63%	2,975,706.01	2,975,706.01	2,515,145.51	85%
52	IT0418L	CorpFirewall Rpl/Upg 1/2-LGE20	Jan-20	Dec-21	58%	133,920.00	65,720.01	65,720.01	100%
53	IT0453L	OTN Extend EKY Ring-LGE19-20	Jan-19	Dec-20	108%	381,671.87	97,517.76	0.00	0%
54	IT0511L	Trms Lnes Wk Mgmt Upg-LGE19-21	Dec-19	Dec-21	60%	156,859.97	316,106.40	193,784.22	61%
55	IT0542L	Data Classification Enh-LGE19	Jul-18	Dec-20	106%	48,360.00	57,735.56	0.00	0%
56	IT0562L	ABB Upg/iPad Depl FS-LGE19-20	Feb-19	Dec-20	108%	129,580.00	61,078.85	0.00	0%
57	IT0564CG	Gas Operator Qual App-LGE19-20	Jan-20	Dec-21	58%	308,772.63	156,588.62	62,938.82	40%
58	IT0569L	Enterprise GIS-Phase2-LGE20-21	Dec-19	Dec-21	60%	2,527,962.60	3,169,415.71	3,084,720.58	97%
59	IT0584L	Meter Data Mgmt-LGE20-21	Jun-20	Dec-21	47%	556,336.98	1,056,433.50	425,893.50	40%
60	IT0619L	Core Network Infra-LGE20	Jan-20	Dec-20	116%	25,110.01	32,860.00	0.00	0%
61	IT0623L	FieldNet SoftwareUpgr-LGE20	Jan-20	Dec-20	116%	27,280.00	4,882.50	(0.00)	0%
62	IT0653L	Rate Case 2020-LGE20-21	Jan-20	Dec-21	58%	20,460.00	66,262.51	34,875.00	53%
63	IT0663L	SharePoint Upgrade-LGE19-21	Jan-19	Dec-21	72%	50,220.00	185,146.19	67,162.45	36%
64	IT0673L	TOA Upgrade-LGE20	Jan-20	Jul-21	73%	27,280.03	43,245.00	29,922.75	69%
65	IT0716L	UC&C/CUCM Major Upgrade-LGE20	Jan-20	Dec-20	116%	16,120.00	16,742.36	(0.00)	0%
66	IT0721L	KY SDN Implement Phase 2-LGE20	Jan-20	Dec-20	116%	40,300.00	41,074.96	(0.00)	0%
67	IT0775L	RPA-EDO/Rev Integrity-LGE20	Jan-20	Dec-20	116%	9,238.04	9,238.04	(0.00)	0%
68	IT0794CG	Gas Field Smart View LGE20-21	Aug-20	Dec-21	41%	71,300.00	71,300.00	71,300.00	100%
69	IT0802L	Access Switch Rotation-LGE21	Jan-21	Sep-22	9%	121,783.65	82,149.99	34,502.99	42%
70	IT0804L	Bulk Power & Environ Sys-LGE21	Jan-21	Dec-21	16%	20,924.61	32,860.00	1,971.60	6%
71	IT0810L	CIP Comp Tools - Year 11-LGE21	Jan-21	Dec-21	16%	41,850.10	16,469.97	2,470.50	15%
72	IT0811L	Complia Infra - Year 11-LGE21	Jan-21	Dec-21	16%	75,330.19	39,831.26	4,978.90	12%
73	IT0826L	IT Sec Infra-Refresh-LGE21	Jan-21	Dec-21	16%	26,784.00	26,328.34	4,387.93	17%
74	IT0837L	Monitor Replacement-LGE21	Jan-21	Dec-21	16%	17,409.60	17,415.80	1,478.70	8%
75	IT0838L	MFD Growth and Refresh-LGE21	Jan-21	Dec-21	16%	75,330.00	98,580.00	98,580.00	100%
76	IT0840L	Net Access Dev & Infrast-LGE21	Jan-21	Dec-21	16%	25,109.60	32,860.00	2,464.50	8%
77	IT0843L	Network Test Equipment-LGE21	Jan-21	Dec-21	16%	20,925.00	20,537.50	985.80	5%
78	IT0847L	Outside Cable Plant -LGE21	Jan-21	Dec-21	16%	33,479.62	49,290.00	1,643.00	3%
79	IT0848L	PeopleSo/PeopleTools Upg-LGE21	Jan-21	Dec-21	16%	22,785.00	19,762.51	2,394.55	12%
80	IT0853L	Replace Backup Infrast-LGE21	Jun-20	Dec-21	47%	40,920.01	106,451.42	59,288.15	56%
81	IT0865L	Server Capacity Expan-LGE21	Jan-21	Dec-21	16%	10,387.18	13,965.50	1,643.00	12%
82	IT0867L	SIEM HW Refresh-LGE20-21	Jun-20	Dec-21	47%	251,100.01	126,511.00	125,853.80	99%
83	IT0873L	Tech Refesh desk/lap-LGE21	Jan-21	Dec-21	16%	451,836.27	492,127.76	89,477.77	18%
84	IT0874L	Telecom Site Renov-LGE21	Jan-21	Dec-21	16%	16,739.72	16,430.00	492.90	3%
85	IT0877L	TRODS-LGE21	Jan-21	Dec-21	16%	20,460.06	21,416.64	3,569.44	17%
86	IT0879L	Voice Infrastructure Exp-LGE21	Jan-21	Dec-21	16%	25,109.99	24,639.24	976.67	4%
87	IT0880L	Vuln Scanning - Refr-LGE21	Jan-21	Dec-21	16%	33,480.04	32,920.28	5,486.49	17%
88	IT0887L	DB Refresh-LGE21	Jan-21	Dec-21	16%	24,180.00	24,645.00	4,107.50	17%

LOUISVILLE GAS AND ELECTRIC COMPANY
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LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
89	IT0889L	SCCM Upgrades-LGE21	Jan-21	Dec-21	16%	12,896.00	36,825.62	6,137.60	17%
90	IT0897L	Trans Lines Mobile Insp-LGE21	Jan-21	Dec-21	16%	54,560.12	13,950.00	1,395.00	10%
91	IT0904L	Rev Collect Transcentra-LGE20	Feb-21	Apr-24	2%	6,820.00	13,950.00	2,092.50	15%
92	IT0905L	iPad Refresh Project-LGE21	Jan-21	Dec-21	16%	210,204.81	93,722.11	15,620.35	17%
93	IT0919L	Data Center Facility Upg-LGE21	Jan-21	Dec-21	16%	32,240.00	32,860.00	3,286.00	10%
94	IT0923L	Distr Integrity PIMS-LGE21	Jan-21	Dec-21	16%	40,920.00	93,000.00	9,300.00	10%
95	IT0938L	System Lab SW Refresh-LGE21	Feb-21	Dec-21	8%	34,875.00	20,925.00	1,395.00	7%
96	IT0940L	NIST EMS,GAS,DSCADA-LGE21-22	Jan-21	Dec-22	8%	115,432.98	115,433.04	-	0%
97	IT0941L	Role Based Access-LGE21-22	Jan-21	Dec-22	8%	164,553.86	164,553.87	13,821.33	8%
98	IT0943L	SOA Replacement-LGE21-22	Jan-21	Dec-22	8%	168,308.62	116,806.94	14,103.08	12%
99	IT0944L	Access Switch Growth-LGE21	Jan-21	Dec-21	16%	16,430.00	16,430.00	8,215.00	50%
100	IT0946L	Volts Enhanc-Sec & Compl-LGE21	Feb-21	Aug-21	13%	32,860.00	32,860.00	4,929.00	15%
101	IT0948L	Upgrade PEPSE to v85-LGE21	Feb-21	Sep-21	11%	7,895.70	7,895.70	7,895.70	100%
102	IT0952L	Ref Cisco Analog Voice-LGE21	Jan-21	Dec-21	16%	49,290.00	49,290.00	44,361.00	90%
103	IT0955L	PeopleSoft Enhan-Spring-LGE21	Jan-21	Jun-21	32%	15,810.00	15,810.00	10,434.60	66%
104	IT0958L	Oracle NMS Svc Pack Upgd-LGE21	Sep-20	Apr-21	75%	10,462.50	10,462.50	3,487.50	33%
105	IT0959L	Mobile Deploy ARM Phase1-LGE21	Jan-21	Dec-21	16%	209,250.00	209,250.00	20,925.00	10%
106	IT0961CG	GITT Mains Implement-LGE21	Feb-21	Nov-21	9%	62,000.00	62,000.00	6,200.00	10%
107	IT0962L	Georgetown Alt Transport-LGE21	Jan-21	Dec-21	16%	98,580.00	98,580.00	1,643.00	2%
108	IT0970L	SCADA Radio Ref-LGE21	Jan-21	Dec-21	16%	28,752.50	28,752.50	821.50	3%
109	IT1468L	Revenue Collect-Experian-LGE24	Feb-21	Apr-24	2%	13,950.00	13,950.00	2,092.50	15%
110	SU-000497	IP-Connectivity-LG&E Trans	Jan-21	Dec-21	16%	154,768.22	154,768.22	48,824.72	32%
111	SU-000499	IP-Connectivity LG&E IT	Jan-21	Dec-21	16%	82,099.77	82,099.77	38,033.12	46%
112	TMPMCR-2	TMP: Mill Creek Repl GLT	Mar-19	Dec-22	51%	6,227,120.66	0.01	0.01	100%
113	TMPPENBLN	TMP PENILE-BLANTON LN	Jan-17	Jun-21	93%	22,085,384.79	25,326,994.66	23,076,180.75	91%
114	TMPPENPRS	TMP PENILE-PRESTON	Jan-17	Jun-21	93%	20,302,848.08	20,698,669.86	(0.00)	0%
115	TMPPRSPIC	TMP PRESTON-PICCADILLY	Jan-17	Jun-21	93%	24,677,104.57	32,115,070.93	(0.00)	0%
116	TMPWKA	TMP: WK A 20" Standardization	May-19	Dec-22	50%	50,309,892.82	19,612,141.38	4,989,764.30	25%
117	TMPWKB	TMP: WK B 20" Standardization	Apr-19	Dec-22	51%	26,945,315.48	4,869,218.18	1,022,447.57	21%

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1	120754	Misc. A/R Uncollect - LGE Cap	Jun-05	Dec-25	83%	1,195.22	-	74,528.66	0%
2	138032	IMPROVE PIPELINES	Jan-14	Oct-25	72%	560,001.73	8,463,357.03	2,060,595.53	24%
3	141390	Environmental Equipment LGE	Jan-15	Dec-30	47%	54,000.00	31,857.43	15,582.43	49%
4	144857	MOIST REMOVAL UNIT	Jan-16	Dec-22	93%	200,089.62	874,103.06	209,467.88	24%
5	145402	HR Cap Equip Improvmnts LGE	Jan-15	Dec-26	62%	14,700.00	18,600.00	9,300.00	50%
6	149344	SC CAP FUNDING SOURCE-LGE	Jan-16	Dec-26	59%	35,850.00	421,476.03	168,825.37	40%
7	152513	CANNONS LN REGU STATN 2018	Jan-18	Dec-22	90%	2,276,647.20	5,310,906.53	3,831,314.32	72%
8	152546	EAST END REINFORCEMENT	Jan-17	Dec-21	110%	6,499,571.47	2,143,276.49	(0.00)	0%
9	153662	BULLITT CO SYSTEM REINFORCE	Nov-16	Dec-24	69%	29,932,151.70	64,927,766.21	12,676,222.11	20%
10	157880	Retail Hardware LG&E 2022	Jan-22	Dec-22	49%	34,100.00	34,874.99	17,437.49	50%
11	160134	STT TRNG FACILITIES	Jan-20	Dec-22	83%	37,200.00	24,260.70	24,260.70	100%
12	406000011	REG FAC RET ELDER PARK	Jan-18	Nov-20	154%	56,847.16	325,853.11	(0.00)	0%
13	406000015	BALLARDSVILLE DIGS-2022	Jan-22	Dec-22	49%	45,836.92	303,070.26	90,601.40	30%
14	406000024	UPGRADE ELEVATED PRESSURE 22	Jan-22	Dec-22	49%	1,250,000.00	1,500,022.65	834,544.38	56%
15	406000028	Small Tools 2022 004060	Jan-22	Dec-22	49%	57,000.00	100,409.88	50,204.94	50%
16	406000053	LaGrange Distr Reinforcement	Jan-21	Dec-26	25%	535,817.42	(8.04)	(8.04)	100%
17	406000054	Louisville Airport West Runway	Jan-21	Dec-27	21%	3,547,545.60	6,704,071.59	6,704,071.59	100%
18	406000058	Replace Pad Meters 2022	Jan-22	Dec-22	49%	1,000,000.04	1,008,097.28	505,949.41	50%
19	406000059	Regulator Assemblies 2022	Jan-22	Dec-22	49%	(80,250.00)	240,960.00	120,480.00	50%
20	406000075	Clark Station Rd Main Ext	Sep-19	Dec-21	122%	2,100,095.37	2,100,095.37	0.00	0%
21	414000011	Ballardsville Pig Launcher	Jan-21	Dec-23	50%	600,078.65	600,078.65	450,055.33	75%
22	414000012	Replace Steel Services 2022B	Jan-22	Dec-25	12%	3,001,000.00	3,001,000.00	1,555,510.00	52%
23	419000011	Small Tools 2022 004190	Jan-22	Dec-22	49%	190,050.00	233,850.52	116,225.26	50%
24	447000002	Muld Station Control Rm Repl	Jan-18	May-21	132%	968,284.17	741,475.52	0.00	0%
25	447000013	Muld Compr Unit Surge Tank Rep	Jan-20	Nov-22	86%	255,370.38	445,119.77	155,562.27	35%
26	447000019	Tanks Stor & St Waste 2022	Jan-22	Oct-22	59%	85,000.01	60,035.50	(500.00)	-1%
27	447000031	MULD STATN PIPE MAOP SEP	Jan-21	Dec-23	50%	1,563,437.33	1,613,165.75	2,027.76	0%
28	447000033	COMPRESSOR STATION AUTOMATION	Jan-22	Dec-24	16%	1,600,029.71	2,057,166.20	(7,900.00)	0%
29	447000050	Muld Stor Field Optim 2022	Aug-20	Dec-22	79%	1,949,691.33	1,832,910.54	655,196.39	36%
30	447500023	Install Control Valves 2022	Jan-22	Sep-22	66%	345,075.43	806,055.10	363,022.00	45%
31	448000031	Mag Fld Int Corr Mit 2020	Jan-20	Dec-25	42%	41,186.35	209,948.93	0.43	0%
32	450000019	Enh Sec CG & Lrg Reg Sta 2022	Jan-22	Dec-22	49%	50,271.04	49,969.02	(1,600.00)	-3%
33	450000025	OT/IT Gas Ops	Jan-21	Dec-23	50%	714,000.00	714,000.00	357,000.02	50%
34	451000012	Repl Vlv at CG & Reg Fac 2022	Jan-22	Dec-22	49%	97,004.78	99,037.71	25,656.40	26%
35	00004FACL	LGE ELECTRICAL & LIGHTING 2021	Jan-21	Dec-26	25%	47,430.00	249,857.91	(0.00)	0%
36	00042FACL	REPL FAILED EQUIP LGE 2021	Jan-21	Dec-26	25%	34,101.24	177,934.82	0.00	0%
37	00048FACL	FURN & EQUIP LGE 2022	Jan-22	Dec-22	49%	149,421.24	89,609.30	44,895.34	50%
38	00127FACL	AOC Metering Ops Consolidation	Jan-21	Dec-22	75%	496,006.95	496,026.50	265,275.82	53%
39	163438LC	CS AMI IT Systems LKS	Jan-21	Dec-26	25%	3,123,084.69	3,123,084.69	1,341,719.48	43%
40	163441LG	CS AMI Meters 21 BP LG	Jan-21	Dec-26	25%	35,645,847.94	35,645,847.94	714,251.39	2%
41	163444LC	CS AMI Meter Depl 21BP LC	Jan-21	Mar-26	28%	1,824,187.76	1,824,187.76	1,735,049.42	95%
42	163459LC	CS AMI Meter-Cash 21 BP L	Jan-21	Mar-26	28%	1,943,420.14	1,943,420.14	543,018.93	28%
43	163550LC	CS AMI Network Comm 21BP LC	Jan-21	Dec-26	25%	2,182,949.25	2,182,949.25	335,203.36	15%
44	CPLUG4475	PLUG GAS STOR WELLS COR CASE	Jun-13	Aug-25	74%	0.13	5,864,725.01	0.00	0%

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45	IT0000L	IT FUNDING SOURCE-LGE	Aug-16	Dec-25	63%	741,185.24	155,194.70	155,194.70	100%
46	IT0161L7	DACS/SONET Replace-WCLLGE19-22	Aug-19	Dec-22	85%	220,364.46	220,364.46	213,327.11	97%
47	IT0270L	Rplce EMS Workstations-LGE22	Jan-22	Dec-22	49%	20,460.00	58,394.92	50,062.48	86%
48	IT0301L	Next Gen LMR-LGE19-21	May-19	Dec-21	119%	159,029.79	1,217,971.06	(0.00)	0%
49	IT0329L	Lockout/Tagout Replace-LGE18	Jan-18	Dec-21	112%	272,800.03	105,118.04	0.00	0%
50	IT0435L	LOTO Tech Refresh-LGE21	Jan-22	Dec-22	49%	34,100.00	34,708.58	10,412.58	30%
51	IT0453L	OTN Extend EKY Ring-LGE19-20	Jan-19	Dec-20	175%	381,671.87	97,517.76	0.00	0%
52	IT0484L	UC&C/CUCM Major Upgrade-LGE22	Jan-22	Dec-22	49%	50,219.89	16,430.00	6,572.00	40%
53	IT0542L	Data Classification Enh-LGE19	Jul-18	Dec-20	160%	48,360.00	57,735.56	0.00	0%
54	IT0562L	ABB Upg/iPad Depl FS-LGE19-20	Feb-19	Dec-20	178%	129,580.00	61,078.85	0.00	0%
55	IT0569L	Enterprise GIS-Phase2-LGE20-21	Dec-19	Dec-21	124%	2,527,962.60	3,169,415.71	(0.00)	0%
56	IT0619L	Core Network Infra-LGE20	Jan-20	Dec-20	250%	25,110.01	32,860.00	0.00	0%
57	IT0623L	FieldNet SoftwareUpgr-LGE20	Jan-20	Dec-20	250%	27,280.00	4,882.50	(0.00)	0%
58	IT0640L	MV90 replacement-LGE21-22	Jan-21	Dec-22	75%	102,300.00	13,950.00	6,975.00	50%
59	IT0663L	SharePoint Upgrade-LGE19-21	Jan-19	Dec-21	117%	50,220.00	185,146.19	0.00	0%
60	IT0686L	Phone HW Refresh Yr 2/3-LGE22	Jan-22	Dec-22	49%	87,885.00	41,075.00	20,537.50	50%
61	IT0692L	CyberArk Hardware Refr-LGE20	Jul-19	Dec-22	86%	8,060.00	20,537.50	12,322.50	60%
62	IT0716L	UC&C/CUCM Major Upgrade-LGE20	Jan-20	Dec-20	250%	16,120.00	16,742.36	(0.00)	0%
63	IT0721L	KY SDN Implement Phase 2-LGE20	Jan-20	Dec-20	250%	40,300.00	41,074.96	(0.00)	0%
64	IT0775L	RPA-EDO/Rev Integrity-LGE20	Jan-20	Dec-20	250%	9,238.04	9,238.04	(0.00)	0%
65	IT0806L	Cascade Upgrade-LGE22	Jan-22	Dec-22	49%	68,200.00	70,888.07	21,266.42	30%
66	IT0902L	Readerboard Upgrade-LGE21	Jan-21	Sep-22	86%	20,460.00	20,924.98	9,067.49	43%
67	IT0924L	Gas Operator Qual PIMs-LGE21	Jan-22	Nov-22	54%	34,100.00	31,000.00	18,600.00	60%
68	IT0927L	Enterprise GIS-Phase3-LGE22-23	Mar-21	Dec-23	47%	1,282,160.00	2,156,720.34	977,415.37	45%
69	IT0937CG	Sendout Replacement-LKS21	Jan-21	Jun-21	100%	172,760.20	172,760.20	0.00	0%
70	IT0940L	NIST EMS,GAS,DSCADA-LGE21-22	Jan-21	Dec-22	75%	115,432.98	115,433.04	86,568.84	75%
71	IT0941L	Role Based Access-LGE21-22	Jan-21	Dec-22	75%	164,553.86	164,553.87	123,740.96	75%
72	IT0943L	SOA Replacement-LGE21-22	Jan-21	Dec-22	75%	168,308.62	116,806.94	116,806.94	100%
73	IT0971L	Oracle NMS/OMA Upgr-LGE21-23	Feb-21	May-23	61%	278,999.99	278,999.99	136,012.50	49%
74	IT0972L	My Account Replace-LGE21-22	Mar-21	Dec-22	73%	397,575.01	397,575.01	279,000.02	70%
75	IT0973CG	Gas Analy App-Phase1-LGE21-22	Mar-21	Nov-22	76%	93,000.00	93,000.00	68,200.00	73%
76	IT1001L	CIP Compl Tools - Yr12-LGE22	Jan-22	Dec-22	49%	40,300.03	16,474.73	9,061.10	55%
77	IT1002L	Compl Infrast - Year 12-LGE22	Jan-22	Dec-22	49%	80,600.00	39,878.81	21,601.02	54%
78	IT1003L	Telecom Site Renovation-LGE22	Jan-22	Dec-22	49%	16,120.00	16,430.00	5,750.50	35%
79	IT1004L	Netwk Acc Dev Site Infr-LGE22	Jan-22	Dec-22	49%	24,180.00	32,860.02	14,869.16	45%
80	IT1005L	Access Switch Rotation-LGE22	Jan-22	Dec-22	49%	80,600.00	82,149.96	41,074.98	50%
81	IT1006L	Network Segm (SDN)-LGE22	Jan-22	Dec-22	49%	64,480.00	66,630.95	66,630.95	100%
82	IT1007L	Bulk Power & Environ Sys-LGE22	Jan-22	Dec-22	49%	24,180.00	32,859.99	14,294.10	44%
83	IT1009L	Elimin of Lease T1 Circ-LGE22	Jan-22	Dec-22	49%	72,540.00	75,275.37	30,110.14	40%
84	IT1010L	Site Security Improve-LGE22	Jan-22	Dec-22	49%	8,060.00	8,215.00	3,450.30	42%
85	IT1011L	Outside Cable Plant -LGE22	Jan-22	Dec-22	49%	32,240.00	49,290.00	22,180.50	45%
86	IT1012L	Network Test Equipment-LGE22	Jan-22	Dec-22	49%	20,150.00	20,537.50	11,665.30	57%
87	IT1014L	Core Network Infrast-LGE22	Jan-22	Dec-22	49%	24,180.00	24,645.00	20,701.80	84%
88	IT1015L	Netwk Acc Dev and Gateway-LGE22	Jan-22	Dec-22	49%	5,884.12	8,215.00	4,107.50	50%

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89	IT1017L	Network Management-LGE22	Jan-22	Dec-22	49%	6,045.00	6,161.25	6,161.25	100%
90	IT1022L	SIEM(CIP) HW,etc-LGE22	Jan-22	Dec-22	49%	9,672.00	21,194.70	21,194.70	100%
91	IT1023L	SIEM(Corp) HW,etc-LGE22	Jan-22	Dec-22	49%	9,672.00	21,194.70	21,194.70	100%
92	IT1024L	IT Sec and CIP Labs Enh-LGE22	Jan-22	Dec-22	49%	8,060.02	8,201.85	4,100.92	50%
93	IT1026L	Data Loss Prevent Refrsh-LGE22	Jan-22	Dec-22	49%	13,782.60	14,159.35	14,159.35	100%
94	IT1027L	Security Infrast Enhance-LGE22	Jan-22	Dec-22	49%	16,120.00	16,430.00	8,215.00	50%
95	IT1028L	Citrix XenMobile Upgrade-LGE22	Jan-22	Dec-22	49%	11,445.36	11,665.46	8,332.47	71%
96	IT1029L	Netwk Access Cont(KY/PA)-LGE22	Jan-22	Dec-22	49%	80,600.00	82,150.00	82,150.00	100%
97	IT1030L	Tech Refr Bluecoat Proxy-LGE22	Jan-22	Dec-22	49%	72,540.00	73,935.00	73,935.00	100%
98	IT1031L	Voice Infrast Expansion-LGE22	Jan-22	Dec-22	49%	24,180.00	24,424.01	11,723.55	48%
99	IT1033L	Wirelss Accts Point Grwth-LGE22	Jan-22	Dec-22	49%	24,180.00	32,860.00	16,430.00	50%
100	IT1040L	Srvr Cap Exp and Reliab-LGE22	Jan-22	Dec-22	49%	13,702.00	13,965.50	9,036.50	65%
101	IT1047L	StackVision Upgrade-LGE22	Jan-22	Dec-22	49%	32,240.00	27,900.00	13,950.00	50%
102	IT1048L	SCCM/WSUS Refresh-LGE22	Jan-22	Dec-22	49%	16,442.40	20,449.11	20,449.11	100%
103	IT1049L	PS App/PeopleTools Upgr-LGE22	Jan-22	Dec-22	49%	23,250.00	19,781.70	19,781.70	100%
104	IT1051L	Monitor Replacement-LGE22	Jan-22	Dec-22	49%	17,087.20	17,415.80	10,449.48	60%
105	IT1052L	MFD Growth and Refresh-LGE22	Jan-22	Dec-22	49%	6,448.00	6,572.00	3,943.20	60%
106	IT1054L	Tech Refr Dkstp and Lptp-LGE22	Jan-22	Dec-22	49%	429,889.12	492,376.70	268,569.08	55%
107	IT1058L	Mobile/Wrkstn Lic Trueup-LGE22	Jan-22	Dec-22	49%	10,961.60	12,322.50	3,286.00	27%
108	IT1073L	DB Refresh-LGE22	Jan-22	Dec-22	49%	24,180.00	24,645.00	12,322.50	50%
109	IT1074L	Windows 10 CBB upgrade-LGE22	Jan-22	Dec-22	49%	64,480.32	66,178.09	44,118.78	67%
110	IT1075L	SCCM Upgrades-LGE22	Jan-22	Dec-22	49%	12,896.00	13,144.00	6,572.00	50%
111	IT1076L	XenDesktop Major Upgrade-LGE22	Jan-22	Dec-22	49%	32,279.33	46,640.00	23,320.00	50%
112	IT1080L	Trans Lines Mobile Inspt-LGE22	Jan-22	Dec-22	49%	27,280.06	13,950.00	6,975.00	50%
113	IT1082L	MR Hardware-LGE22	Jan-22	Dec-22	49%	6,820.00	6,975.00	3,487.50	50%
114	IT1084L	iPad Refresh Project-LGE22	Jan-22	Dec-22	49%	32,240.01	199,407.33	99,703.66	50%
115	IT1091L	Enterprise GIS Enhance-LGE22	Jan-22	Dec-23	25%	108,741.12	27,900.00	2,790.00	10%
116	IT1092L	BI Rptng Aligne Fuels-LGE22	Jan-22	Dec-22	49%	13,640.00	27,900.03	13,950.02	50%
117	IT1093L	nMarket PJM Module Upgr-LGE22	Jan-22	Dec-22	49%	15,947.69	20,608.32	9,752.63	47%
118	IT1094L	Aligne Upgrade-LGE22	Jan-22	Dec-22	49%	40,920.00	49,299.24	24,649.62	50%
119	IT1101L	SCADA Radio Refresh-LGE22	Jan-22	Dec-22	50%	28,752.50	28,752.50	13,965.50	49%
120	IT1103L	Computing Infra Upgrade-LGE22	Jan-22	Dec-22	50%	96,956.27	133,493.79	48,119.95	36%
121	IT1105L	Data Center Facility Upg-LGE22	Jan-22	Dec-22	50%	32,240.00	32,860.00	16,430.00	50%
122	IT1106L	Robotic Proc Auto(RPA)-LGE22	Jan-22	Dec-22	51%	79,738.45	84,272.26	33,708.90	40%
123	IT1108L	TRODS Upgrade-LGE22-23	Jan-22	Dec-23	25%	156,860.00	42,990.66	10,737.50	25%
124	IT1113L	iPasoLink MW Radio Upgd-LGE22	Jan-22	Dec-22	51%	169,982.20	32,860.00	9,858.00	30%
125	IT1114L	Maximo / CIM Sch Upg-LGE22	Feb-22	Dec-22	47%	70,888.01	70,888.07	35,444.04	50%
126	IT1115L	FleetFocus Upgrade-LGE22	Jan-22	Dec-22	52%	70,394.80	70,394.86	35,197.43	50%
127	IT1116L	SIP for Call Ctr (Avaya)-LGE22	Feb-22	Dec-22	47%	16,430.00	16,430.00	16,430.00	100%
128	IT1117L	Wireless AP Refresh-LGE22	Jan-22	Dec-22	52%	32,859.99	32,860.00	16,430.00	50%

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CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD_X__FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISIED
WORKPAPER REFERENCE NO(S):.

SCHEDULE B-4.2
PAGE 7 OF 7
WITNESS: C. M. GARRETT

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
129	IT1118L	Access Switch Growth-LGE22	Feb-22	Nov-22	53%	16,430.00	16,430.00	16,430.00	100%
130	IT1119L	Volts Enhanc-Sec & Compl-LGE22	Feb-22	Aug-22	76%	32,859.98	32,859.98	24,644.98	75%
131	IT1120L	Training Tracker Upgrade-LGE22	Mar-22	Nov-22	49%	25,110.00	25,110.00	11,160.00	44%
132	IT1122L	RFID/Oracle Interface-LGE22	Jan-22	Sep-22	71%	27,900.00	27,900.00	27,900.00	100%
133	IT1123L	Ref Cisco Analog Voice-LGE22	Jan-22	Sep-22	72%	16,430.00	16,430.00	15,115.60	92%
134	IT1124L	Primavera Upgrade-LGE22	Mar-22	Jul-22	90%	13,950.00	13,950.00	13,950.00	100%
135	IT1130L	HR Intervw Build Enhance-LGE22	Apr-22	Jul-22	88%	8,221.20	8,221.20	6,640.20	81%
136	IT1131L	GIS - Map Est Fault Loc-LGE22	Feb-22	Dec-22	50%	31,387.50	31,387.50	13,252.50	42%
137	IT1132L	eDiscovery Tool-LGE22	Mar-22	Sep-22	66%	23,715.00	23,715.00	11,857.50	50%
138	IT1133L	DrawDT Upgrade-LGE22	Mar-22	Aug-22	77%	20,925.00	20,925.00	13,950.00	67%
139	IT1134L	Corp Web & Sec Enhance-LGE22	May-22	Dec-22	33%	11,857.51	11,857.51	7,905.01	67%
140	IT1136L	4500 Router Upgrade-LGE22	Feb-22	Dec-22	51%	66,360.44	66,360.44	66,360.44	100%
141	IT1138L	GIS - UN for Telecom-LGE22-23	May-22	Dec-23	14%	37,246.50	37,246.50	2,790.00	7%
142	IT1206L	BI Upgrade-LGE23	Mar-22	Dec-23	22%	48,360.00	12,322.50	6,572.00	53%
143	IT1248L	Wireless Controller Ref-LGE23	Mar-22	Dec-23	22%	32,240.00	32,860.00	16,430.00	50%
144	IT1268L	Refr External Netscaler-LGE23	May-22	Dec-23	14%	84,630.00	86,257.50	82,150.00	95%
145	IT1412L	Cellular Modem Refresh-LGE24	Feb-22	Dec-24	17%	8,215.00	16,430.00	7,393.50	45%
146	TMPLCR-B	TMP Lee's to Cane Run - Base	Jan-21	Dec-23	52%	2,653,909.72	2,653,909.72	21,815.77	1%
147	TMPMAGRC	TMP: Mag 16 & 20 Road Crossing	Apr-19	Dec-21	121%	4,705,152.48	5,920,744.81	(0.00)	0%
148	TMPMCR-2	TMP: Mill Creek Repl GLT	Mar-19	Dec-22	89%	6,227,120.66	0.01	0.01	100%
149	TMPPENBLN	TMP PENILE-BLANTON LN	Jan-17	Jun-21	124%	22,085,384.79	25,326,994.66	0.00	0%
150	TMPPENPRS	TMP PENILE-PRESTON	Jan-17	Jun-21	124%	20,302,848.08	20,698,669.86	(0.00)	0%
151	TMPPRSPIC	TMP PRESTON-PICCADILLY	Jan-17	Jun-21	124%	24,677,104.57	32,115,070.93	(0.00)	0%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
ALLOWANCE FOR WORKING CAPITAL
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-5
PAGE 1 OF 2
WITNESS: C. M. GARRETT

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
	GAS:					
1	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	20,512,678	100.000%	20,512,678
2	MATERIAL AND SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	1,467,795	100.000%	1,467,795
3	PREPAYMENTS (a)	13 MONTH AVERAGE BALANCE	B-5.1	4,304,375	100.000%	4,304,375
4	OTHER	13 MONTH AVERAGE BALANCE	B-5.1	-	100.000%	-
5	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	<u>17,423,219</u>	100.000%	<u>17,423,219</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u>43,708,067</u>		<u>43,708,067</u>

(a) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
ALLOWANCE FOR WORKING CAPITAL
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-5
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
	GAS:					
1	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	20,578,072	100.000%	20,578,072
2	MATERIAL AND SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	1,613,256	100.000%	1,613,256
3	PREPAYMENTS (a)	13 MONTH AVERAGE BALANCE	B-5.1	4,065,204	100.000%	4,065,204
4	OTHER	13 MONTH AVERAGE BALANCE	B-5.1	-	100.000%	-
5	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	<u>29,497,882</u>	100.000%	<u>29,497,882</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u>55,754,414</u>		<u>55,754,414</u>

(a) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
OTHER WORKING CAPITAL COMPONENTS
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING: ORIGINAL UPDATED REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S).:

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	GAS:			
1	GAS STORED UNDERGROUND	20,512,678	100.000%	20,512,678
2	MATERIAL AND SUPPLIES	1,467,795	100.000%	1,467,795
3	PREPAYMENTS (a)	4,304,375	100.000%	4,304,375
4	OTHER	-	100.000%	-
5	TOTAL OTHER WORKING CAPITAL	<u>26,284,848</u>		<u>26,284,848</u>

(a) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
OTHER WORKING CAPITAL COMPONENTS
AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S).:

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	GAS:			
1	GAS STORED UNDERGROUND	20,578,072	100.000%	20,578,072
2	MATERIAL AND SUPPLIES	1,613,256	100.000%	1,613,256
3	PREPAYMENTS (a)	4,065,204	100.000%	4,065,204
4	OTHER	-	100.000%	-
5	TOTAL OTHER WORKING CAPITAL	<u>26,256,532</u>		<u>26,256,532</u>

(a) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
CASH WORKING CAPITAL COMPONENTS
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-5.2

PAGE 2 OF 4

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL USES OF CASH WORKING CAPITAL:					
1	128	PREPAID PENSION	1,076,066	100.000%	1,076,066
2	182	REGULATORY ASSET - FAS 158 PENSION	41,052,217	100.000%	41,052,217
3	183	PRELIMINARY SURVEY	724,986	100.000%	724,986
4	184	CLEARING ACCTS - PENSION	1,188,829	100.000%	1,188,829
5	186	MISC DEFERRED DEBITS	1,128,108	100.000%	1,128,108
6	188	RESRCH/DEV/DEMO EXP	-	100.000%	-
7		TOTAL USES OF CASH WORKING CAPITAL	<u>45,170,206</u>		<u>45,170,206</u>

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL SOURCES OF CASH WORKING CAPITAL:					
8	228.2	MISC LONG TERM LIABILITIES	(584,020)	100.000%	(584,020)
9	228.3	ACCUMULATED PROVISION FOR POST RETIREMENT BENEFITS	(13,410,117)	100.000%	(13,410,117)
10	242	MISC LIABILITY	(6,420,175)	100.000%	(6,420,175)
11	253	OTHER DEFERRED CREDITS	(1,193,057)	100.000%	(1,193,057)
12	143/232	NET ACCRUED RETENTION/CWIP	(39,516,675)	18.000%	(7,113,002)
13	143/232	NET ACCRUED RWIP	<u>(6,919,935)</u>	18.000%	<u>(1,245,588)</u>
14		TOTAL SOURCES OF CASH WORKING CAPITAL	<u>(68,043,979)</u>		<u>(29,965,958)</u>
15		TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 14)	<u>(22,873,772)</u>		<u>15,204,248</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
CASH WORKING CAPITAL COMPONENTS
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-5.2

PAGE 4 OF 4

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL USES OF CASH WORKING CAPITAL:					
1	128	PREPAID PENSION	4,618,516	100.000%	4,618,516
2	182	REGULATORY ASSET - FAS 158 PENSION	41,893,813	100.000%	41,893,813
3	183	PRELIMINARY SURVEY	725,510	100.000%	725,511
4	184	CLEARING ACCTS - PENSION	1,972,184	100.000%	1,972,184
5	186	MISC DEFERRED DEBITS	66,800	100.000%	66,800
6	188	RESRCH/DEV/DEMO EXP	-	100.000%	-
7		TOTAL USES OF CASH WORKING CAPITAL	<u>49,276,824</u>		<u>49,276,824</u>

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL SOURCES OF CASH WORKING CAPITAL:					
8	228.2	MISC LONG TERM LIABILITIES	(593,851)	100.000%	(593,851)
9	228.3	ACCUMULATED PROVISION FOR POST RETIREMENT BENEFITS	(13,025,665)	100.000%	(13,025,665)
10	242	MISC LIABILITY	(3,860,792)	100.000%	(3,860,792)
11	253	OTHER DEFERRED CREDITS	(411,081)	100.000%	(411,081)
12	143/232	NET ACCRUED RETENTION/CWIP	(17,937,921)	20.000%	(3,587,584)
13	143/232	NET ACCRUED RWIP	<u>(718,398)</u>	20.000%	<u>(143,680)</u>
14		TOTAL SOURCES OF CASH WORKING CAPITAL	<u>(36,547,707)</u>		<u>(21,622,652)</u>
15		TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 14)	<u>12,729,117</u>		<u>27,654,173</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6
PAGE 1 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1	252	Customer Advances for Construction	5,484,694	100.000%	5,484,694	-	5,484,694
2	255	Deferred Investment Tax Credits		100.000%	-	-	-
3	190, 282, 283	Deferred Income Taxes (a)	239,184,034	100.000%	239,184,034	(12,839,943)	226,344,091

(a) Adjustment reflects GLT jurisdictional amounts.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	FORECAST PERIOD TOTAL COMPANY \$	JURIS. PERCENT	JURISDICTIONAL TOTAL \$	ADJUSTMENTS \$	ADJUSTED JURISDICTION \$
1	252	Customer Advances for Construction	5,484,694	100.000%	5,484,694	-	5,484,694
2	255	Deferred Investment Tax Credits		100.000%	-	-	-
3	190, 282, 283	Deferred Income Taxes (a)	242,717,198	100.000%	242,717,198	(9,889,718)	232,827,481

(a) Adjustment reflects GLT jurisdictional amounts and removal of AMI.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL PERCENTAGE
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7
PAGE 1 OF 1
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	JURIS. PERCENT	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
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ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL STATISTICS - RATE BASE
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7.1

PAGE 1 OF 1

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA	ALLOCATION FACTOR %
(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=F/E)

ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES - RATE BASE
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD

SCHEDULE B-7.2

TYPE OF FILING: ORIGINAL UPDATED REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY
AS OF DECEMBER 31, 2015 - 2019 AND BASE AND FORECASTED PERIODS

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-B
PAGE 1 OF 4
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG FORECAST		BASE		2019	% CHANGE	2018	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015
		PERIOD	% CHANGE	PERIOD	% CHANGE									
1	ASSETS													
2	UTILITY PLANT													
3	Utility Plant	\$ 8,500,521,007	4.73%	\$ 8,116,705,177	6.79%	\$ 7,600,657,739	7.53%	\$ 7,068,253,818	3.24%	\$ 6,846,566,580	3.18%	\$ 6,635,369,118	8.18%	\$ 6,133,579,940
4	Construction Work in Progress	188,486,949	-20.52%	237,149,362	-20.20%	297,170,977	-42.18%	513,967,016	66.37%	308,930,186	131.01%	133,728,165	-65.70%	389,846,497
5	Total Utility Plant	\$ 8,689,007,956	4.01%	\$ 8,353,854,539	5.77%	\$ 7,897,828,716	4.16%	\$ 7,582,220,834	5.96%	\$ 7,155,496,766	5.71%	\$ 6,769,097,283	3.77%	\$ 6,523,426,437
6	Less: Accumulated Provision for Depreciation	2,700,752,863	7.55%	2,511,106,966	8.82%	2,307,519,595	2.64%	2,248,094,904	4.83%	2,144,465,521	4.45%	2,053,028,397	1.84%	2,015,937,461
7	Net Utility Plant	\$ 5,988,255,093	2.49%	\$ 5,842,747,573	4.52%	\$ 5,590,309,121	4.80%	\$ 5,334,125,930	6.45%	\$ 5,011,031,245	6.25%	\$ 4,716,068,886	4.63%	\$ 4,507,488,976
8	OTHER PROPERTY AND INVESTMENTS													
9	Nonutility Property-Less Reserve	\$ 616,214	0.00%	\$ 616,214	0.00%	\$ 616,215	0.00%	\$ 616,215	8.58%	\$ 567,537	0.00%	\$ 567,537	0.00%	\$ 567,535
10	Investment in Subsidiary Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
11	Other Investments	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286
12	Special Funds	63,451,868	29.99%	48,812,798	54.40%	31,615,059	100.00%	-	0.00%	-	-100.00%	3,450,337	-62.13%	9,111,614
13	Total Other Property and Investments	\$ 64,662,368	29.26%	\$ 50,023,298	52.39%	\$ 32,825,560	2611.73%	\$ 1,210,501	4.19%	\$ 1,161,823	-74.81%	\$ 4,612,160	-55.11%	\$ 10,273,435
14	CURRENT AND ACCRUED ASSETS													
15	Cash	\$ 5,000,000	0.00%	\$ 5,000,000	-34.46%	\$ 7,628,481	-22.41%	\$ 9,831,173	22.83%	\$ 8,004,169	78.18%	\$ 4,492,085	63.38%	\$ 2,749,464
16	Special Deposits	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
17	Working Funds	24,790	0.00%	24,790	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
18	Temporary Cash Investments	(0)	0.00%	0	-100.00%	6,826,682	3391.52%	195,522	-97.07%	6,665,308	2153.23%	295,811	-98.15%	16,031,632
19	Customer Accounts Receivable	101,460,230	-21.21%	128,771,083	5.29%	122,299,929	10.15%	111,034,199	-5.17%	117,091,508	6.70%	109,743,816	18.23%	92,825,487
20	Other Accounts Receivable	33,536,500	0.00%	33,536,500	-17.42%	40,609,887	37.09%	29,623,465	124.23%	13,210,933	14.91%	11,497,034	68.64%	6,817,320
21	Less: Accum Prov. for Uncollectable Accts-Credit	693,268	0.00%	693,268	-43.37%	1,224,230	-15.27%	1,444,910	28.24%	1,126,694	-30.54%	1,621,998	36.91%	1,184,713
22	Notes Receivable	833,991	110.37%	396,440	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
23	Accounts Receivable from Associated Companies	17,557,476	-0.72%	17,684,888	-4.29%	18,477,348	-24.21%	24,378,091	-0.44%	24,486,943	-12.81%	28,083,431	71.50%	16,375,434
24	Fuel	34,801,829	60.46%	21,689,283	-49.24%	42,724,983	1.35%	42,155,676	-5.64%	44,674,354	-25.62%	60,061,204	-15.45%	71,040,238
25	Plant Materials and Operating Supplies	47,954,047	1.84%	47,088,508	10.76%	42,515,892	10.65%	38,423,226	8.29%	35,480,555	2.25%	34,700,605	8.28%	32,048,293
26	Stores Expense Undistributed	2,559,570	0.00%	2,559,570	18.21%	2,165,244	-55.62%	4,878,405	-36.26%	7,654,120	13.95%	6,716,994	21.10%	5,546,728
27	Gas Stored Underground	20,578,072	75.63%	11,716,435	-66.41%	34,882,737	-15.36%	41,213,192	-3.17%	42,560,968	2.06%	41,703,685	-0.87%	42,068,560
28	Prepayments	20,041,011	-2.90%	20,638,517	12.50%	18,344,565	18.52%	15,477,576	3.54%	14,947,783	-0.62%	15,041,152	132.38%	6,472,537
29	Interest, Dividends, and Rents Receivable	2,025,935	0.00%	2,025,935	261.67%	560,167	26.25%	443,685	-17.26%	536,268	41.26%	379,641	-17.27%	458,910
30	Accrued Utility Revenues	62,666,657	-16.04%	74,635,629	-1.82%	76,022,256	-1.57%	77,231,390	-14.92%	90,773,246	20.84%	75,119,083	12.05%	67,041,506
31	Miscellaneous Current Assets	-	0.00%	-	-100.00%	352,040	246081.82%	143	-2.72%	147	-2.65%	151	-73.56%	571
32	Total Current and Accrued Assets	\$ 348,346,841	-4.58%	\$ 365,074,310	-11.43%	\$ 412,185,981	4.76%	\$ 393,440,833	-2.84%	\$ 404,959,608	4.85%	\$ 386,212,694	7.79%	\$ 358,291,967
33	DEFERRED DEBITS													
34	Unamortized Debt Expense	\$ 20,698,506	32.07%	\$ 15,672,768	-9.55%	\$ 17,327,206	31.37%	\$ 13,189,872	-5.41%	\$ 13,944,469	-3.52%	\$ 14,453,918	-8.99%	\$ 15,881,935
35	Other Regulatory Assets	355,662,768	-4.49%	372,368,753	-6.24%	397,142,285	-10.35%	442,981,978	6.84%	414,621,892	-9.14%	456,353,743	5.05%	434,413,097
36	Miscellaneous Deferred Debits	15,722,971	-13.31%	18,137,083	79.01%	10,131,977	8.52%	9,336,423	11.36%	8,383,804	5.10%	7,976,721	21.12%	6,585,819
37	Unamortized Loss on Re-Acquired Debt	12,257,900	-6.76%	13,146,336	-2.75%	13,517,723	-7.02%	14,538,954	-6.55%	15,557,928	-0.19%	15,588,304	-7.56%	16,863,861
38	Accumulated Deferred Income Taxes	253,228,339	0.00%	253,228,339	-1.87%	258,040,885	-7.92%	280,220,561	-12.40%	319,875,911	23.76%	258,465,335	-1.03%	261,142,312
39	Total Deferred Debits	\$ 657,570,483	-2.23%	\$ 672,553,278	-3.39%	\$ 696,160,076	-8.43%	\$ 760,267,788	-1.57%	\$ 772,384,004	2.60%	\$ 752,838,021	2.44%	\$ 734,887,024
40	Total Assets	\$ 7,058,834,786	1.85%	\$ 6,930,398,469	2.96%	\$ 6,731,480,738	3.74%	\$ 6,489,045,052	4.84%	\$ 6,189,536,680	5.63%	\$ 5,859,731,761	4.43%	\$ 5,610,941,402

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY
AS OF DECEMBER 31, 2015 - 2019 AND BASE AND FORECASTED PERIODS

DATA: __X__BASE PERIOD __X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8
PAGE 2 OF 4
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2019	% CHANGE	2018	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015
1	LIABILITIES & PROPRIETARY CAPITAL													
2	PROPRIETARY CAPITAL													
3	Common Stock Issued	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424
4	Paid in Capital	848,795,620	13.20%	749,814,753	19.76%	626,081,499	4.16%	601,081,499	16.02%	518,081,499	6.15%	488,081,499	17.02%	417,081,499
5	(Less) Capital Stock Expense	835,889	0.00%	835,889	0.00%	835,888	0.00%	835,888	0.00%	835,889	0.00%	835,889	0.00%	835,889
6	Other Comprehensive Income	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
7	Retained Earnings	1,385,546,260	-4.17%	1,445,773,310	9.25%	1,323,397,867	3.99%	1,272,593,970	6.39%	1,196,179,718	1.88%	1,174,083,951	6.85%	1,098,854,463
8	Unappropriated Undistributed Subsidiary Earnings	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
9	Total Proprietary Capital	<u>\$ 2,658,676,415</u>	1.48%	<u>\$ 2,619,922,598</u>	10.37%	<u>\$ 2,373,813,902</u>	3.30%	<u>\$ 2,298,010,005</u>	7.45%	<u>\$ 2,138,595,752</u>	2.50%	<u>\$ 2,086,499,985</u>	7.54%	<u>\$ 1,940,270,497</u>
10	LONG-TERM DEBT													
11	Bonds	\$ 2,320,295,525	14.86%	\$ 2,020,129,353	0.01%	\$ 2,019,897,919	10.97%	\$ 1,820,175,036	5.82%	\$ 1,719,992,046	5.53%	\$ 1,629,913,008	-1.50%	\$ 1,654,729,468
12	Long-Term Debt to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
13	Total Long-Term Debt	<u>\$ 2,320,295,525</u>	14.86%	<u>\$ 2,020,129,353</u>	0.01%	<u>\$ 2,019,897,919</u>	10.97%	<u>\$ 1,820,175,036</u>	5.82%	<u>\$ 1,719,992,046</u>	5.53%	<u>\$ 1,629,913,008</u>	-1.50%	<u>\$ 1,654,729,468</u>
14	OTHER NON-CURRENT LIABILITIES													
15	Long Term Obligations Under Capital Leases	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
16	Accumulated Provision for Postretirement Benefits	66,292,710	2.18%	64,876,513	-0.10%	64,941,316	-15.79%	77,118,498	-36.15%	120,771,319	-6.39%	129,016,151	-2.49%	132,307,531
17	Total Other Non-Current Liabilities	<u>\$ 66,292,710</u>	2.18%	<u>\$ 64,876,513</u>	-0.10%	<u>\$ 64,941,316</u>	-15.79%	<u>\$ 77,118,498</u>	-36.15%	<u>\$ 120,771,319</u>	-6.39%	<u>\$ 129,016,151</u>	-2.49%	<u>\$ 132,307,531</u>
18	CURRENT AND ACCRUED LIABILITIES													
19	Notes Payable	\$ 66,272,726	-72.41%	\$ 240,165,019	0.74%	\$ 238,410,371	-14.59%	\$ 279,133,251	40.35%	\$ 198,888,138	17.88%	\$ 168,714,279	18.84%	\$ 141,969,180
20	Accounts Payable	139,429,155	-3.79%	144,920,437	-21.87%	185,487,331	1.12%	183,437,399	-6.86%	196,952,370	23.76%	159,143,116	-7.56%	172,152,826
21	Notes Payable to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
22	Accounts Payable to Associated Companies	23,572,504	10.22%	21,387,657	-30.83%	30,919,593	19.81%	25,807,792	14.71%	22,497,457	-12.95%	25,844,666	5.22%	24,563,440
23	Customer Deposits	31,772,537	0.00%	31,772,537	2.71%	30,933,614	6.39%	29,075,694	5.90%	27,456,982	2.93%	26,675,850	5.00%	25,405,488
24	Taxes Accrued	26,603,899	-12.31%	30,339,895	-5.90%	32,242,652	25.04%	25,785,114	3.95%	24,804,246	-38.37%	40,246,772	101.99%	19,925,519
25	Interest Accrued	22,916,130	-16.21%	27,349,896	78.49%	15,322,627	38.44%	11,067,870	4.39%	10,602,817	-0.59%	10,665,488	-2.57%	10,946,603
26	Tax Collections Payable	1,086,917	0.00%	1,086,917	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
27	Miscellaneous Current and Accrued Liabilities	44,658,323	-7.93%	48,506,963	-5.70%	51,439,826	17.50%	43,777,468	-8.68%	47,939,726	-9.98%	53,252,121	-23.99%	70,058,015
28	Total Current and Accrued Liabilities	<u>\$ 356,312,191</u>	-34.69%	<u>\$ 545,529,320</u>	-6.71%	<u>\$ 584,756,014</u>	-2.23%	<u>\$ 598,084,588</u>	13.03%	<u>\$ 529,141,736</u>	9.20%	<u>\$ 484,542,292</u>	4.20%	<u>\$ 465,021,071</u>
29	DEFERRED CREDITS													
30	Customer Advances for Construction	\$ 7,854,142	0.00%	\$ 7,854,142	-1.36%	\$ 7,962,143	-20.59%	\$ 10,026,749	-41.96%	\$ 17,274,172	166.93%	\$ 6,471,505	-12.88%	\$ 7,428,646
31	Accumulated Deferred Investment Tax Credits	31,886,152	-2.32%	32,644,150	-3.05%	33,671,738	-1.74%	34,269,388	-2.79%	35,252,005	-3.04%	36,357,160	4.95%	34,643,470
32	Other Deferred Credits	503,374	0.00%	503,374	-0.85%	507,697	-71.35%	1,771,794	-15.51%	2,097,058	7.74%	1,946,440	-51.55%	4,017,629
33	Other Regulatory Liabilities	554,409,790	-5.78%	588,442,213	-0.38%	590,676,312	-4.60%	619,153,588	3.11%	600,465,356	648.10%	80,265,594	-10.37%	89,547,281
34	Asset Retirement Obligation	62,166,478	-4.78%	65,287,411	-20.34%	81,952,991	-31.40%	119,468,849	-8.29%	130,270,439	-22.65%	168,407,831	-10.94%	189,099,814
35	Miscellaneous Long-Term Liabilities	12,237,756	-17.56%	14,843,974	-17.55%	18,003,876	501.02%	2,995,563	-25.44%	4,017,396	3.83%	3,869,120	-8.95%	4,249,578
36	Accumulated Deferred Income Taxes	988,200,252	1.84%	970,365,421	1.58%	955,296,830	5.21%	907,970,994	1.83%	891,659,401	-27.65%	1,232,442,675	13.11%	1,089,626,417
37	Total Deferred Credits	<u>\$ 1,657,257,944</u>	-1.35%	<u>\$ 1,679,940,685</u>	-0.48%	<u>\$ 1,688,071,587</u>	-0.45%	<u>\$ 1,695,656,925</u>	0.87%	<u>\$ 1,681,035,827</u>	9.89%	<u>\$ 1,529,760,325</u>	7.83%	<u>\$ 1,418,612,835</u>
38	Total Liabilities and Stockholders Equity	<u>\$ 7,058,834,786</u>	1.85%	<u>\$ 6,930,398,469</u>	2.96%	<u>\$ 6,731,480,738</u>	3.74%	<u>\$ 6,489,045,052</u>	4.84%	<u>\$ 6,189,536,680</u>	5.63%	<u>\$ 5,859,731,761</u>	4.43%	<u>\$ 5,610,941,402</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
COMPARATIVE BALANCE SHEETS - GAS
AS OF DECEMBER 31, 2015 - 2019 AND BASE AND FORECASTED PERIODS

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ____ UPDATED ____ REVISED
WORKPAPER REFERENCE NO(S):.

SCHEDULE B-8
PAGE 3 OF 4
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2019	% CHANGE	2018	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015
1	ASSETS													
2	UTILITY PLANT													
3	Utility Plant	\$ 1,708,890,659	8.38%	\$ 1,576,801,329	14.34%	\$ 1,379,098,120	4.01%	\$ 1,325,946,325	4.85%	\$ 1,264,627,534	6.26%	\$ 1,190,110,775	7.89%	\$ 1,103,086,797
4	Construction Work in Progress	52,351,147	-29.46%	74,214,639	-24.56%	98,376,678	94.63%	50,544,998	90.99%	26,464,796	48.36%	17,837,788	-30.06%	25,504,982
5	Total Utility Plant	\$ 1,761,241,807	6.68%	\$ 1,651,015,968	11.75%	\$ 1,477,474,798	7.34%	\$ 1,376,491,323	6.61%	\$ 1,291,092,330	6.88%	\$ 1,207,948,563	7.03%	\$ 1,128,591,779
6	Less: Accumulated Provision for Depreciation	456,005,989	6.28%	429,066,303	6.38%	403,319,120	2.54%	393,334,040	6.87%	368,036,709	7.01%	343,912,745	4.30%	329,724,160
7	Net Utility Plant	\$ 1,305,235,818	6.82%	\$ 1,221,949,665	13.76%	\$ 1,074,155,678	9.26%	\$ 983,157,283	6.51%	\$ 923,055,621	6.83%	\$ 864,035,818	8.16%	\$ 798,867,619
8	OTHER PROPERTY AND INVESTMENTS													
9	Nonutility Property-Less Reserve	\$ 191,026	0.00%	\$ 191,026	0.38%	\$ 190,299	0.00%	\$ 190,299	8.61%	\$ 175,209	3.33%	\$ 169,557	0.00%	\$ 169,556
10	Investment in Subsidiary Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
11	Other Investments	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
12	Special Funds	19,543,122	30.62%	14,961,246	50.47%	9,942,936	100.00%	-	0.00%	-	-100.00%	607,949	-60.38%	1,534,396
13	Total Other Property and Investments	\$ 19,734,149	30.24%	\$ 15,152,272	49.53%	\$ 10,133,235	5224.90%	\$ 190,299	8.61%	\$ 175,209	-77.47%	\$ 777,506	-54.37%	\$ 1,703,952
14	CURRENT AND ACCRUED ASSETS													
15	Cash	\$ 1,108,205	4.57%	\$ 1,059,807	0.85%	\$ 1,050,891	-25.00%	\$ 1,401,277	32.41%	\$ 1,058,304	152.66%	\$ 418,862	291.96%	\$ 106,863
16	Special Deposits	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
17	Working Funds	5,494	4.57%	5,255	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
18	Temporary Cash Investments	(0)	-130.75%	0	-100.00%	1,301,166	3564.53%	35,507	-97.04%	1,197,756	2197.99%	52,122	-98.07%	2,699,727
19	Customer Accounts Receivable	27,524,773	-43.35%	48,589,521	31.60%	36,922,991	7.02%	34,500,078	2.93%	33,518,511	10.37%	30,369,820	25.84%	24,133,816
20	Other Accounts Receivable	7,433,061	4.57%	7,108,446	706.22%	881,698	17.41%	750,943	211.73%	240,896	50.49%	160,073	-24.09%	210,871
21	Less: Accum Prov. for Uncollectable Accts-Credit	153,657	4.57%	146,946	-31.56%	214,721	-30.53%	309,072	30.37%	237,075	-25.26%	317,185	46.72%	216,185
22	Notes Receivable	166,965	110.37%	79,367	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
23	Accounts Receivable from Associated Companies	15,073	-0.72%	15,182	-5.81%	16,119	-100.02%	(69,389,475)	-330683.49%	20,990	-12.81%	24,073	132.39%	10,359
24	Fuel	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
25	Plant Materials and Operating Supplies	1,531,510	1.84%	1,503,867	14560.43%	10,258	-103.96%	(259,301)	-2627.79%	10,258	0.00%	10,258	0.00%	10,258
26	Stores Expense Undistributed	81,745	0.00%	81,745	-93.73%	1,302,819	21.81%	1,069,561	106.96%	516,791	64.44%	314,268	57.22%	199,890
27	Gas Stored Underground	20,578,072	75.63%	11,716,435	-66.41%	34,882,737	-15.36%	41,213,192	-3.17%	42,560,968	2.06%	41,703,685	-0.87%	42,068,560
28	Prepayments	4,344,389	-2.90%	4,473,913	1.93%	4,389,410	44.99%	3,027,320	20.76%	2,506,952	-1.77%	2,552,163	142.40%	1,052,866
29	Interest, Dividends, and Rents Receivable	449,030	4.57%	429,420	100.00%	-	0.00%	-	-100.00%	132	-70.86%	453	7.86%	420
30	Accrued Utility Revenues	16,997,520	-8.06%	18,487,245	-21.04%	23,414,691	2.01%	22,954,097	-23.42%	29,973,891	26.33%	23,726,954	30.04%	18,245,470
31	Miscellaneous Current Assets	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
32	Total Current and Accrued Assets	\$ 80,082,181	-14.26%	\$ 93,403,259	-10.15%	\$ 103,958,059	197.07%	\$ 34,994,127	-68.58%	\$ 111,368,374	12.48%	\$ 99,015,546	11.85%	\$ 88,522,915
33	DEFERRED DEBITS													
34	Unamortized Debt Expense	\$ 4,587,049	38.08%	\$ 3,322,023	6.51%	\$ 3,118,897	31.37%	\$ 2,374,177	-5.41%	\$ 2,510,004	2.15%	\$ 2,457,166	-8.13%	\$ 2,674,518
35	Other Regulatory Assets	70,840,090	-8.14%	77,121,039	-9.23%	84,963,039	17.03%	72,601,609	10.88%	65,475,632	-0.30%	65,670,991	10.81%	59,263,060
36	Miscellaneous Deferred Debits	2,534,344	0.31%	2,526,560	-47.39%	4,802,254	-6.21%	5,120,029	85.76%	2,756,216	25.52%	2,195,852	9.46%	2,006,055
37	Unamortized Loss on Re-Acquired Debt	2,716,051	-2.53%	2,786,517	8.15%	2,576,478	-2.42%	2,640,274	-5.56%	2,795,760	1.79%	2,746,659	-3.28%	2,839,874
38	Accumulated Deferred Income Taxes	49,844,294	0.00%	49,844,294	-1.01%	50,352,159	-5.45%	53,257,163	-4.15%	55,564,519	66.77%	33,317,297	-20.05%	41,674,470
39	Total Deferred Debits	\$ 130,521,828	-3.75%	\$ 135,600,433	-7.00%	\$ 145,812,827	7.22%	\$ 135,993,252	5.34%	\$ 129,102,131	21.35%	\$ 106,387,965	-1.91%	\$ 108,457,977
40	Total Assets	\$ 1,535,573,975	4.74%	\$ 1,466,105,629	9.90%	\$ 1,334,059,799	15.57%	\$ 1,154,334,961	-0.80%	\$ 1,163,701,335	8.74%	\$ 1,070,216,835	7.28%	\$ 997,552,463

LOUISVILLE GAS AND ELECTRIC COMPANY
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DATA: __X__BASE PERIOD __X__FORECASTED PERIOD
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SCHEDULE B-8
PAGE 4 OF 4
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2019	% CHANGE	2018	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015
1	LIABILITIES & PROPRIETARY CAPITAL													
2	PROPRIETARY CAPITAL													
3	Common Stock Issued	\$ 94,235,166	4.57%	\$ 90,119,755	11.21%	\$ 81,037,483	4.96%	\$ 77,210,949	1.06%	\$ 76,403,125	1.99%	\$ 74,915,029	4.63%	\$ 71,598,699
4	Paid in Capital	184,205,037	15.91%	158,914,878	33.17%	119,331,134	9.32%	109,156,400	17.25%	93,099,245	8.25%	85,999,960	22.44%	70,236,525
5	(Less) Capital Stock Expense	185,267	4.57%	177,176	11.21%	159,320	4.96%	151,797	1.06%	150,209	1.99%	147,284	4.63%	140,764
6	Other Comprehensive Income	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
7	Retained Earnings	313,903,897	2.43%	306,448,245	24.67%	245,803,050	10.57%	222,305,017	4.52%	212,685,698	3.51%	205,470,857	10.63%	185,735,449
8	Unappropriated Undistributed Subsidiary Earnings	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
9	Total Proprietary Capital	\$ 592,158,833	6.64%	\$ 555,305,702	24.50%	\$ 446,012,347	9.18%	\$ 408,520,569	6.93%	\$ 382,037,859	4.31%	\$ 366,238,562	11.85%	\$ 327,429,909
10	LONG-TERM DEBT													
11	Bonds	\$ 514,272,597	20.10%	\$ 428,189,618	11.22%	\$ 384,992,543	16.47%	\$ 330,543,787	6.77%	\$ 309,598,568	11.73%	\$ 277,085,211	-6.97%	\$ 297,851,304
12	Long-Term Debt to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
13	Total Long-Term Debt	\$ 514,272,597	20.10%	\$ 428,189,618	11.22%	\$ 384,992,543	16.47%	\$ 330,543,787	6.77%	\$ 309,598,568	11.73%	\$ 277,085,211	-6.97%	\$ 297,851,304
14	OTHER NON-CURRENT LIABILITIES													
15	Long Term Obligations Under Capital Leases	\$ 2,899,544	-21.79%	\$ 3,707,472	100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
16	Accumulated Provision for Postretirement Benefits	14,694,551	6.86%	13,751,322	10.65%	12,427,254	-11.56%	14,051,824	-35.39%	21,749,218	-4.52%	22,778,350	2.03%	22,324,269
17	Total Other Non-Current Liabilities	\$ 17,594,095	0.77%	\$ 17,458,794	40.49%	\$ 12,427,254	-11.56%	\$ 14,051,824	-35.39%	\$ 21,749,218	-4.52%	\$ 22,778,350	2.03%	\$ 22,324,269
18	CURRENT AND ACCRUED LIABILITIES													
19	Notes Payable	\$ 14,221,012	-72.07%	\$ 50,922,721	12.06%	\$ 45,441,017	-10.36%	\$ 50,690,598	41.59%	\$ 35,799,865	24.82%	\$ 28,681,428	12.24%	\$ 25,554,453
20	Accounts Payable	43,042,121	-2.85%	44,305,373	2.95%	43,035,030	25.80%	34,210,135	-9.18%	37,667,754	20.74%	31,196,234	32.91%	23,472,129
21	Notes Payable to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
22	Accounts Payable to Associated Companies	4,938,054	5.32%	4,688,540	-15.93%	5,577,169	27.17%	4,385,516	17.11%	3,744,765	-12.13%	4,261,607	10.48%	3,857,196
23	Customer Deposits	13,914,347	0.00%	13,914,347	2.23%	13,610,790	6.39%	12,793,305	117.66%	5,877,543	8.97%	5,393,661	-2.61%	5,538,254
24	Taxes Accrued	6,714,636	4.41%	6,430,886	1.06%	6,363,184	27.08%	5,007,091	0.64%	4,975,487	-33.61%	7,494,012	101.31%	3,722,576
25	Interest Accrued	5,079,219	-12.38%	5,797,125	98.50%	2,920,490	45.30%	2,009,922	5.49%	1,905,323	1.39%	1,879,256	2.48%	1,833,836
26	Tax Collections Payable	253,859	3.73%	244,735	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
27	Miscellaneous Current and Accrued Liabilities	10,510,528	-5.53%	11,125,854	-27.14%	15,270,876	9.49%	13,947,588	4.96%	13,288,015	50.70%	8,817,760	-33.22%	13,204,767
28	Total Current and Accrued Liabilities	\$ 98,673,775	-28.20%	\$ 137,429,579	3.94%	\$ 132,218,556	7.46%	\$ 123,044,155	19.16%	\$ 103,258,752	17.71%	\$ 87,723,958	13.66%	\$ 77,183,211
29	DEFERRED CREDITS													
30	Customer Advances for Construction	\$ 5,484,694	0.00%	\$ 5,484,694	-5.79%	\$ 5,821,652	158.08%	\$ 2,255,713	-73.10%	\$ 8,384,906	-2380.76%	\$ (367,637)	-166.47%	\$ 553,065
31	Accumulated Deferred Investment Tax Credits	338	-66.65%	1,014	-72.18%	3,646	-100.34%	(1,076,358)	-3141.68%	35,387	-56.80%	81,906	-42.45%	142,326
32	Other Deferred Credits	111,568	4.57%	106,696	-597.70%	(21,438)	-108.56%	250,493	17.16%	213,798	-12.80%	245,170	-2.15%	250,569
33	Other Regulatory Liabilities	111,317,565	-2.41%	114,069,051	-1.55%	115,867,037	-4.49%	121,314,575	3.62%	117,075,649	1094.76%	9,799,067	-45.92%	18,119,932
34	Asset Retirement Obligation	19,080,058	5.54%	18,078,166	-22.76%	23,406,132	-2.15%	23,920,002	15.77%	20,661,358	4.61%	19,750,209	6.46%	18,551,722
35	Miscellaneous Long-Term Liabilities	639,298	4.57%	611,379	-82.10%	3,414,611	527.69%	543,994	-24.65%	721,926	5.89%	681,739	-4.74%	715,629
36	Accumulated Deferred Income Taxes	188,295,488	3.57%	181,813,085	2.98%	176,543,992	0.98%	174,826,741	2.44%	170,670,570	-26.72%	232,911,884	4.25%	223,409,449
37	Total Deferred Credits	\$ 324,929,011	1.49%	\$ 320,164,086	-1.50%	\$ 325,035,632	0.93%	\$ 322,035,160	1.34%	\$ 317,763,594	20.78%	\$ 263,102,338	0.52%	\$ 261,742,692
38	Total Liabilities and Stockholders Equity	\$ 1,547,628,311	6.11%	\$ 1,458,547,778	12.14%	\$ 1,300,686,332	8.55%	\$ 1,198,195,495	5.62%	\$ 1,134,407,991	11.55%	\$ 1,016,928,419	3.08%	\$ 986,531,385
39	Adjustment to Balance	\$ (12,054,336)		\$ 7,557,851		\$ 33,373,467		\$ (43,860,534)		\$ 29,293,344		\$ 53,288,416		\$ 11,021,078

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 56 - 807 KAR 5:001 Section 16(8)(c)
Sponsoring Witness: Christopher M. Garrett

Description of Filing Requirement:

A jurisdictional operating income summary for both the base period and the forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account.

Response:

See attached.

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350 - ELECTRIC OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2022

SCHEDULE

DESCRIPTION

C-1	JURISDICTIONAL OPERATING INCOME SUMMARY
C-2	JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT
C-2.1	JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNTS
C-2.2	COMPARISON OF ELECTRIC UTILITY ACCOUNT BALANCES

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL OPERATING INCOME SUMMARY
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-1

PAGE 1 OF 1

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES	FORECASTED ADJUSTMENTS AT CURRENT RATES	FORECASTED RETURN AT CURRENT RATES	PROPOSED INCREASE	FORECASTED RETURN AT PROPOSED RATES
		(1)	(2)	(3)	(4)	(5)
		\$	\$	\$	\$	\$
1	<u>OPERATING REVENUES</u>					
2	ELECTRIC SALES REVENUES	954,117,283	144,473,089	1,098,590,372	130,983,319	1,229,573,691
3	OTHER OPERATING REVENUES	22,495,705	(1,010,142)	21,485,563	89,957	21,575,520
4	TOTAL OPERATING REVENUES	<u>976,612,988</u>	<u>143,462,946</u>	<u>1,120,075,935</u>	<u>131,073,276</u>	<u>1,251,149,211</u>
5	<u>OPERATING EXPENSES</u>					
6	OPERATION AND MAINTENANCE EXPENSE	584,978,980	58,457,682	643,436,662	266,079	643,702,741
7	DEPRECIATION AND AMORTIZATION	151,024,223	126,098,613	277,122,836		277,122,836
8	REGULATORY DEBITS	-	-	-		-
9	TAXES OTHER THAN INCOME TAXES	35,847,596	6,489,126	42,336,722	262,147	42,598,868
10	TOTAL INCOME TAXES	29,666,152	(21,908,568)	7,757,584	32,570,990	40,328,575
11	INVESTMENT TAX CREDIT	(878,559)	(38,437)	(916,996)		(916,996)
12	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	8,840	(8,840)	-		-
13	TOTAL OPERATING EXPENSES	<u>800,647,232</u>	<u>169,089,576</u>	<u>969,736,808</u>	<u>33,099,216</u>	<u>1,002,836,024</u>
14	NET OPERATING INCOME	<u>175,965,756</u>	<u>(25,626,629)</u>	<u>150,339,126</u>	<u>97,974,061</u>	<u>248,313,187</u>
15	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	<u>2,738,630,585</u>	<u>728,641,850</u>	<u>3,467,272,435</u>		<u>3,467,272,435</u>
16	RATE OF RETURN ON CAPITALIZATION	<u>6.43%</u>		<u>4.34%</u>		<u>7.16%</u>
17	ELECTRIC RATE BASE	<u>2,658,469,135</u>	<u>801,608,682</u>	<u>3,460,077,817</u>		<u>3,460,077,817</u>
18	RATE OF RETURN ON RATE BASE	<u>6.62%</u>		<u>4.34%</u>		<u>7.18%</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2

PAGE 1 OF 1

WITNESS: C. M. GARRETT

LINE NO.	MAJOR ACCOUNT OR GROUP CLASSIFICATION	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD	PRO FORMA FORECASTED PERIOD JURISDICTIONAL
		(1)	(2)	(3)	(4)	(5)
		\$	\$	\$	\$	\$
1	OPERATING REVENUES					
2	ELECTRIC SALES REVENUES	954,117,283	146,658,605	1,100,775,888	(2,185,517)	1,098,590,372
3	OTHER OPERATING REVENUES	22,495,705	(1,231,029)	21,264,676	220,887	21,485,563
4	TOTAL OPERATING REVENUES	<u>976,612,988</u>	<u>145,427,576</u>	<u>1,122,040,564</u>	<u>(1,964,630)</u>	<u>1,120,075,935</u>
5	OPERATING EXPENSES					
6	<u>OPERATION AND MAINTENANCE EXPENSES:</u>					
7	PRODUCTION EXPENSE	413,810,754	43,729,752	457,540,505	-	457,540,505
8	TRANSMISSION EXPENSE	23,737,772	4,035,801	27,773,573	-	27,773,573
9	DISTRIBUTION EXPENSE	49,704,386	3,379,219	53,083,605	-	53,083,605
10	CUSTOMER ACCOUNTS EXPENSE	16,368,607	(893,662)	15,474,945	-	15,474,945
11	CUSTOMER SERVICE AND INFORMATIONAL EXPENSE	3,144,525	222,187	3,366,712	-	3,366,712
12	SALES EXPENSE	1,198,630	(98,884)	1,099,746	(1,043,586)	56,160
13	ADMINISTRATIVE AND GENERAL EXPENSE	<u>77,014,307</u>	<u>9,131,457</u>	<u>86,145,764</u>	<u>(4,603)</u>	<u>86,141,161</u>
14	TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>584,978,980</u>	<u>59,505,870</u>	<u>644,484,851</u>	<u>(1,048,189)</u>	<u>643,436,662</u>
15	DEPRECIATION AND AMORTIZATION	151,024,223	126,098,613	277,122,836	-	277,122,836
16	REGULATORY DEBITS	-	-	-	-	-
17	TAXES OTHER THAN INCOME TAXES	35,847,596	6,489,126	42,336,722	-	42,336,722
18	FEDERAL INCOME TAXES	22,859,604	(18,062,454)	4,797,150	(182,830)	4,614,320
19	STATE INCOME TAXES	6,806,549	(3,617,462)	3,189,087	(45,822)	3,143,265
20	INVESTMENT TAX CREDIT	(878,559)	(38,437)	(916,996)	-	(916,996)
21	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	<u>8,840</u>	<u>(8,840)</u>	<u>-</u>	<u>-</u>	<u>-</u>
22	TOTAL OPERATING EXPENSES	<u>800,647,232</u>	<u>170,366,416</u>	<u>971,013,649</u>	<u>(1,276,841)</u>	<u>969,736,808</u>
23	NET OPERATING INCOME	<u>175,965,756</u>	<u>(24,938,840)</u>	<u>151,026,915</u>	<u>(687,789)</u>	<u>150,339,126</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1
PAGE 1 OF 12
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
1		<u>OPERATING REVENUES</u>						
2		<u>SALES OF ELECTRICITY:</u>						
3	440	RESIDENTIAL	463,728,531	100.000%	463,728,531	(66,400,984)	397,327,547	
4	442.2	COMMERCIAL	363,872,719	100.000%	363,872,719	(54,714,874)	309,157,845	
5	442.3	INDUSTRIAL	165,298,324	100.000%	165,298,324	(21,378,133)	143,920,191	
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	2,461,370	100.000%	2,461,370	(342,300)	2,119,069	
7	445	OTHER SALES TO PUBLIC AUTHORITIES	93,687,142	100.000%	93,687,142	(13,426,946)	80,260,197	
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,089,048,086		1,089,048,086	(156,263,237)	932,784,849	
9	447	SALES FOR RESALE	29,716,757	100.000%	29,716,757	(8,384,323)	21,332,434	
10	449.1	PROVISION FOR RATE REFUNDS	-	100.000%	-	-	-	
11		TOTAL SALES OF ELECTRICITY	1,118,764,843		1,118,764,843	(164,647,560)	954,117,283	
12		<u>OTHER OPERATING REVENUES:</u>						
13	450	LATE PAYMENT CHARGES	666,630	100.000%	666,630	-	666,630	
14	451	ELECTRIC SERVICE REVENUES	680,340	100.000%	680,340	-	680,340	
15	454	RENT FROM ELECTRIC PROPERTY	10,034,707	100.000%	10,034,707	-	10,034,707	
16	456	OTHER MISCELLANEOUS REVENUE	11,114,029	100.000%	11,114,029	-	11,114,029	
17		TOTAL OTHER OPERATING REVENUES	22,495,705		22,495,705	-	22,495,705	
18		TOTAL OPERATING REVENUES	1,141,260,549		1,141,260,549	(164,647,560)	976,612,988	
19		<u>OPERATING EXPENSES</u>						
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>						
21		<u>STEAM GENERATION:</u>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	4,250,295	100.000%	4,250,295	-	4,250,295	
23	501	FUEL	213,062,808	100.000%	213,062,808	15,067,236	228,130,044	
24	502	STEAM EXPENSES	20,407,418	100.000%	20,407,418	49,301	20,456,719	
25	504	STEAM TRANSFERRED-CREDIT	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1
PAGE 2 OF 12
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
26	505	ELECTRIC EXPENSES	2,597,950	100.000%	2,597,950	-	2,597,950	
27	506	MISC STEAM POWER EXPENSES	15,686,081	100.000%	15,686,081	(4,424,954)	11,261,127	
28	507	RENTS	12,000	100.000%	12,000	-	12,000	
29	509	ALLOWANCES	1	100.000%	1	-	1	
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	6,738,554	100.000%	6,738,554	-	6,738,554	
31	511	MAINTENANCE OF STRUCTURES	3,788,809	100.000%	3,788,809	-	3,788,809	
32	512	MAINTENANCE OF BOILER PLANT	33,925,234	100.000%	33,925,234	(3,674,354)	30,250,880	
33	513	MAINTENANCE OF ELECTRIC PLANT	8,830,855	100.000%	8,830,855	-	8,830,855	
34	514	MAINTENANCE OF MISC STEAM PLANT	1,535,352	100.000%	1,535,352	-	1,535,352	
35		TOTAL STEAM GENERATION	<u>310,835,357</u>		<u>310,835,357</u>	<u>7,017,229</u>	<u>317,852,586</u>	
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	127,803	100.000%	127,803	-	127,803	
38	536	WATER FOR POWER	39,562	100.000%	39,562	-	39,562	
39	537	HYDRAULIC EXPENSES	-	100.000%	-	-	-	
40	538	ELECTRIC EXPENSES	349,154	100.000%	349,154	-	349,154	
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	268,600	100.000%	268,600	-	268,600	
42	540	RENTS	503,307	100.000%	503,307	-	503,307	
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
44	542	MAINTENANCE OF STRUCTURES	314,031	100.000%	314,031	-	314,031	
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	122,137	100.000%	122,137	-	122,137	
46	544	MAINTENANCE OF ELECTRIC PLANT	316,652	100.000%	316,652	-	316,652	
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	29,583	100.000%	29,583	-	29,583	
48		TOTAL HYDRAULIC GENERATION	<u>2,070,830</u>		<u>2,070,830</u>	<u>-</u>	<u>2,070,830</u>	
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	261,229	100.000%	261,229	-	261,229	
51	547	OTHER FUEL	35,237,908	100.000%	35,237,908	(957)	35,236,951	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
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DATA: BASE PERIOD FORECASTED PERIOD
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SCHEDULE C-2.1
PAGE 3 OF 12
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
52	548	GENERATION EXPENSES	238,718	100.000%	238,718	-	238,718	
53	549	MISC OTHER POWER GENERATION EXPENSES	1,474,296	100.000%	1,474,296	-	1,474,296	
54	550	RENTS	5,735	100.000%	5,735	-	5,735	
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	236,687	100.000%	236,687	-	236,687	
56	552	MAINTENANCE OF STRUCTURES	728,037	100.000%	728,037	-	728,037	
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	1,614,571	100.000%	1,614,571	-	1,614,571	
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	944,771	100.000%	944,771	-	944,771	
59		TOTAL OTHER GENERATION	<u>40,741,954</u>		<u>40,741,954</u>	(957)	<u>40,740,997</u>	
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	52,526,749	100.000%	52,526,749	(859,478)	51,667,271	
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,376,209	100.000%	1,376,209	-	1,376,209	
63	557	OTHER EXPENSES	183,274	100.000%	183,274	(80,413)	102,861	
64		TOTAL OTHER POWER SUPPLY	<u>54,086,232</u>		<u>54,086,232</u>	(939,891)	<u>53,146,341</u>	
65		TOTAL PRODUCTION EXPENSES	<u>407,734,372</u>		<u>407,734,372</u>	6,076,381	<u>413,810,754</u>	
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,418,195	100.000%	1,418,195	-	1,418,195	
68	561	LOAD DISPATCHING	1,951,562	100.000%	1,951,562	-	1,951,562	
69	562	STATION EXPENSES	947,762	100.000%	947,762	-	947,762	
70	563	OVERHEAD LINE EXPENSES	247,045	100.000%	247,045	-	247,045	
71	564	UNDERGROUND LINE EXPENSES	-	100.000%	-	-	-	
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	1,034,122	100.000%	1,034,122	(1,029,305)	4,816	
73	566	MISC TRANSMISSION EXPENSES	11,865,863	100.000%	11,865,863	-	11,865,863	
74	567	RENTS	72,601	100.000%	72,601	-	72,601	
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
76	569	MAINTENANCE OF STRUCTURES	-	100.000%	-	-	-	
77	570	MAINTENANCE OF STATION EQUIPMENT	1,542,922	100.000%	1,542,922	-	1,542,922	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
78	571	MAINTENANCE OF OVERHEAD LINES	5,510,147	100.000%	5,510,147	-	5,510,147	
79	572	MAINTENANCE OF UNDERGROUND LINES	-	100.000%	-	-	-	
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	176,737	100.000%	176,737	-	176,737	
81	575	MISO DAY 1 AND 2 EXPENSE	<u>122</u>	100.000%	<u>122</u>	-	<u>122</u>	
82		TOTAL TRANSMISSION EXPENSES	<u>24,767,078</u>		<u>24,767,078</u>	<u>(1,029,305)</u>	<u>23,737,772</u>	
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,926,914	100.000%	1,926,914	-	1,926,914	
85	581	LOAD DISPATCHING	253,245	100.000%	253,245	-	253,245	
86	582	STATION EXPENSES	1,924,884	100.000%	1,924,884	-	1,924,884	
87	583	OVERHEAD LINE EXPENSES	5,043,191	100.000%	5,043,191	-	5,043,191	
88	584	UNDERGROUND LINE EXPENSES	6,451,085	100.000%	6,451,085	-	6,451,085	
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	100.000%	-	-	-	
90	586	METER EXPENSES	5,785,127	100.000%	5,785,127	-	5,785,127	
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	0.000%	-	-	-	
92	588	MISC DISTRIBUTION EXPENSES	6,272,192	100.000%	6,272,192	-	6,272,192	
93	589	RENTS	36,193	100.000%	36,193	-	36,193	
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	30,370	100.000%	30,370	-	30,370	
95	591	MAINTENANCE OF STRUCTURES	1,475	100.000%	1,475	-	1,475	
96	592	MAINTENANCE OF STATION EQUIPMENT	1,435,338	100.000%	1,435,338	-	1,435,338	
97	593	MAINTENANCE OF OVERHEAD LINES	17,885,477	100.000%	17,885,477	-	17,885,477	
98	594	MAINTENANCE OF UNDERGROUND LINES	1,536,409	100.000%	1,536,409	-	1,536,409	
99	595	MAINTENANCE OF LINE TRANSFORMERS	122,860	100.000%	122,860	-	122,860	
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	427,622	100.000%	427,622	-	427,622	
101	597	MAINTENANCE OF METERS	-	100.000%	-	-	-	
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	<u>572,000</u>	100.000%	<u>572,000</u>	-	<u>572,000</u>	
103		TOTAL DISTRIBUTION EXPENSES	<u>49,704,386</u>		<u>49,704,386</u>	-	<u>49,704,386</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
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DATA: BASE PERIOD FORECASTED PERIOD
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	1,414,132	100.000%	1,414,132	-	1,414,132	
106	902	METER READING EXPENSES	3,623,935	100.000%	3,623,935	-	3,623,935	
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	7,848,439	100.000%	7,848,439	-	7,848,439	
108	904	UNCOLLECTIBLE ACCOUNTS	3,463,041	100.000%	3,463,041	-	3,463,041	
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	19,060	100.000%	19,060	-	19,060	
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>16,368,607</u>		<u>16,368,607</u>	-	<u>16,368,607</u>	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	271,415	100.000%	271,415	-	271,415	
113	908	CUSTOMER ASSISTANCE EXPENSES	7,645,010	100.000%	7,645,010	(7,247,341)	397,669	
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	1,397,136	100.000%	1,397,136	-	1,397,136	
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	1,078,306	100.000%	1,078,306	-	1,078,306	
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	<u>10,391,867</u>		<u>10,391,867</u>	<u>(7,247,341)</u>	<u>3,144,525</u>	
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	100.000%	-	-	-	
119	912	DEMONSTRATING AND SELLING EXPENSES	28,080	100.000%	28,080	-	28,080	
120	913	ADVERTISING EXPENSES	1,170,550	100.000%	1,170,550	-	1,170,550	
121	916	MISC SALES EXPENSES	-	100.000%	-	-	-	
122		TOTAL SALES EXPENSES	<u>1,198,630</u>		<u>1,198,630</u>	-	<u>1,198,630</u>	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	24,708,958	100.000%	24,708,958	-	24,708,958	
125	921	OFFICE SUPPLIES AND EXPENSES	7,415,677	100.000%	7,415,677	-	7,415,677	
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(4,742,729)	100.000%	(4,742,729)	-	(4,742,729)	
127	923	OUTSIDE SERVICES	13,814,796	100.000%	13,814,796	(3,252)	13,811,544	
128	924	PROPERTY INSURANCE	5,889,307	100.000%	5,889,307	-	5,889,307	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
129	925	INJURIES AND DAMAGES	2,433,268	100.000%	2,433,268	-	2,433,268	
130	926	EMPLOYEE PENSION AND BENEFITS	20,555,075	100.000%	20,555,075	-	20,555,075	
131	927	FRANCHISE REQUIREMENTS	15,986	100.000%	15,986	-	15,986	
132	928	REGULATORY COMMISSION EXPENSES	1,466,525	100.000%	1,466,525	-	1,466,525	
133	929	DUPLICATE CHARGES--CREDIT	(212,941)	100.000%	(212,941)	-	(212,941)	
134	930.1	GENERAL ADVERTISING EXPENSES	1,164	100.000%	1,164	-	1,164	
135	930.2	MISC GENERAL EXPENSES	2,544,787	100.000%	2,544,787	-	2,544,787	
136	931	RENTS	2,097,070	100.000%	2,097,070	-	2,097,070	
137	935	MAINTENANCE OF GENERAL PLANT	1,030,616	100.000%	1,030,616	-	1,030,616	
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>77,017,559</u>		<u>77,017,559</u>	<u>(3,252)</u>	<u>77,014,307</u>	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>587,182,498</u>		<u>587,182,498</u>	<u>(2,203,518)</u>	<u>584,978,980</u>	
140	403-404	DEPRECIATION AND AMORTIZATION	219,059,912	100.000%	219,059,912	(68,035,689)	151,024,223	
141	407.3	REGULATORY DEBITS	2,062,059	100.000%	2,062,059	(2,062,059)	-	
142	408.1	TAXES OTHER THAN INCOME TAXES	37,868,244	100.000%	37,868,244	(2,020,648)	35,847,596	
143	409-411	FEDERAL INCOME TAXES	34,898,208	100.000%	34,898,208	(12,038,604)	22,859,604	
144	409-411	STATE INCOME TAXES	10,178,016	100.000%	10,178,016	(3,371,467)	6,806,549	
145	411.4	INVESTMENT TAX CREDIT	(878,559)	100.000%	(878,559)	-	(878,559)	
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	<u>8,840</u>	100.000%	<u>8,840</u>	<u>-</u>	<u>8,840</u>	
147		TOTAL OPERATING EXPENSES	<u>890,379,219</u>		<u>890,379,219</u>	<u>(89,731,987)</u>	<u>800,647,232</u>	
148		NET OPERATING INCOME	<u>250,881,329</u>		<u>250,881,329</u>	<u>(74,915,574)</u>	<u>175,965,756</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
1		<u>OPERATING REVENUES</u>						
2		<u>SALES OF ELECTRICITY:</u>						
3	440	RESIDENTIAL	444,409,730	100.000%	444,409,730	(11,486,970)	432,922,761	
4	442.2	COMMERCIAL	373,106,290	100.000%	373,106,290	(9,776,857)	363,329,433	
5	442.3	INDUSTRIAL	170,646,667	100.000%	170,646,667	(460,183)	170,186,484	
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	2,877,321	100.000%	2,877,321	(87,642)	2,789,679	
7	445	OTHER SALES TO PUBLIC AUTHORITIES	96,604,527	100.000%	96,604,527	(1,865,640)	94,738,887	
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,087,644,535		1,087,644,535	(23,677,291)	1,063,967,243	
9	447	SALES FOR RESALE	42,910,932	100.000%	42,910,932	(6,102,286)	36,808,645	
10	449.1	PROVISION FOR RATE REFUNDS	-	100.000%	-	-	-	
11		TOTAL SALES OF ELECTRICITY	1,130,555,466		1,130,555,466	(29,779,578)	1,100,775,888	
12		<u>OTHER OPERATING REVENUES:</u>						
13	450	LATE PAYMENT CHARGES	2,706,693	100.000%	2,706,693	-	2,706,693	
14	451	ELECTRIC SERVICE REVENUES	1,545,789	100.000%	1,545,789	-	1,545,789	
15	454	RENT FROM ELECTRIC PROPERTY	3,799,537	100.000%	3,799,537	-	3,799,537	
16	456	OTHER MISCELLANEOUS REVENUE	13,212,657	100.000%	13,212,657	-	13,212,657	
17		TOTAL OTHER OPERATING REVENUES	21,264,676		21,264,676	-	21,264,676	
18		TOTAL OPERATING REVENUES	1,151,820,142		1,151,820,142	(29,779,578)	1,122,040,564	
19		<u>OPERATING EXPENSES</u>						
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>						
21		<u>STEAM GENERATION:</u>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	5,359,919	100.000%	5,359,919	-	5,359,919	
23	501	FUEL	235,364,259	100.000%	235,364,259	18,801,513	254,165,772	
24	502	STEAM EXPENSES	19,277,414	100.000%	19,277,414	(592,250)	18,685,164	
25	504	STEAM TRANSFERRED-CREDIT	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
26	505	ELECTRIC EXPENSES	2,353,024	100.000%	2,353,024	-	2,353,024	
27	506	MISC STEAM POWER EXPENSES	16,437,786	100.000%	16,437,786	-	16,437,786	
28	507	RENTS	-	100.000%	-	-	-	
29	509	ALLOWANCES	-	100.000%	-	-	-	
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	8,141,536	100.000%	8,141,536	-	8,141,536	
31	511	MAINTENANCE OF STRUCTURES	3,444,669	100.000%	3,444,669	-	3,444,669	
32	512	MAINTENANCE OF BOILER PLANT	35,468,576	100.000%	35,468,576	(1,126,079)	34,342,497	
33	513	MAINTENANCE OF ELECTRIC PLANT	14,018,415	100.000%	14,018,415	-	14,018,415	
34	514	MAINTENANCE OF MISC STEAM PLANT	1,551,793	100.000%	1,551,793	-	1,551,793	
35		TOTAL STEAM GENERATION	341,417,391		341,417,391	17,083,184	358,500,575	
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	116,778	100.000%	116,778	-	116,778	
38	536	WATER FOR POWER	43,212	100.000%	43,212	-	43,212	
39	537	HYDRAULIC EXPENSES	-	100.000%	-	-	-	
40	538	ELECTRIC EXPENSES	324,155	100.000%	324,155	-	324,155	
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	213,613	100.000%	213,613	-	213,613	
42	540	RENTS	568,902	100.000%	568,902	-	568,902	
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
44	542	MAINTENANCE OF STRUCTURES	323,993	100.000%	323,993	-	323,993	
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	222,489	100.000%	222,489	-	222,489	
46	544	MAINTENANCE OF ELECTRIC PLANT	327,894	100.000%	327,894	-	327,894	
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	56,196	100.000%	56,196	-	56,196	
48		TOTAL HYDRAULIC GENERATION	2,197,232		2,197,232	-	2,197,232	
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	187,484	100.000%	187,484	-	187,484	
51	547	OTHER FUEL	43,921,446	100.000%	43,921,446	-	43,921,446	

LOUISVILLE GAS AND ELECTRIC COMPANY
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
52	548	GENERATION EXPENSES	300,829	100.000%	300,829	-	300,829	
53	549	MISC OTHER POWER GENERATION EXPENSES	1,742,424	100.000%	1,742,424	-	1,742,424	
54	550	RENTS	11,652	100.000%	11,652	-	11,652	
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	272,764	100.000%	272,764	-	272,764	
56	552	MAINTENANCE OF STRUCTURES	235,911	100.000%	235,911	-	235,911	
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	3,098,761	100.000%	3,098,761	-	3,098,761	
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	<u>1,896,209</u>	100.000%	<u>1,896,209</u>	-	<u>1,896,209</u>	
59		TOTAL OTHER GENERATION	<u>51,667,480</u>		<u>51,667,480</u>	-	<u>51,667,480</u>	
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	44,518,297	100.000%	44,518,297	(1,241,626)	43,276,672	
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,775,597	100.000%	1,775,597	-	1,775,597	
63	557	OTHER EXPENSES	<u>194,885</u>	100.000%	<u>194,885</u>	<u>(71,936)</u>	<u>122,949</u>	
64		TOTAL OTHER POWER SUPPLY	<u>46,488,779</u>		<u>46,488,779</u>	<u>(1,313,562)</u>	<u>45,175,218</u>	
65		TOTAL PRODUCTION EXPENSES	<u>441,770,883</u>		<u>441,770,883</u>	<u>15,769,623</u>	<u>457,540,505</u>	
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,374,229	100.000%	1,374,229	-	1,374,229	
68	561	LOAD DISPATCHING	2,719,716	100.000%	2,719,716	-	2,719,716	
69	562	STATION EXPENSES	1,022,714	100.000%	1,022,714	-	1,022,714	
70	563	OVERHEAD LINE EXPENSES	293,742	100.000%	293,742	-	293,742	
71	564	UNDERGROUND LINE EXPENSES	-	100.000%	-	-	-	
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	998,725	100.000%	998,725	(986,881)	11,844	
73	566	MISC TRANSMISSION EXPENSES	12,977,686	100.000%	12,977,686	-	12,977,686	
74	567	RENTS	61,385	100.000%	61,385	-	61,385	
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
76	569	MAINTENANCE OF STRUCTURES	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
77	570	MAINTENANCE OF STATION EQUIPMENT	1,720,071	100.000%	1,720,071	-	1,720,071	
78	571	MAINTENANCE OF OVERHEAD LINES	7,356,001	100.000%	7,356,001	-	7,356,001	
79	572	MAINTENANCE OF UNDERGROUND LINES	-	100.000%	-	-	-	
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	236,185	100.000%	236,185	-	236,185	
81	575	MISO DAY 1 AND 2 EXPENSE	-	100.000%	-	-	-	
82		TOTAL TRANSMISSION EXPENSES	<u>28,760,454</u>		<u>28,760,454</u>	<u>(986,881)</u>	<u>27,773,573</u>	
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	2,397,039	100.000%	2,397,039	-	2,397,039	
85	581	LOAD DISPATCHING	292,953	100.000%	292,953	-	292,953	
86	582	STATION EXPENSES	1,764,640	100.000%	1,764,640	-	1,764,640	
87	583	OVERHEAD LINE EXPENSES	5,783,700	100.000%	5,783,700	-	5,783,700	
88	584	UNDERGROUND LINE EXPENSES	6,320,821	100.000%	6,320,821	-	6,320,821	
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	100.000%	-	-	-	
90	586	METER EXPENSES	7,932,375	100.000%	7,932,375	-	7,932,375	
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	100.000%	-	-	-	
92	588	MISC DISTRIBUTION EXPENSES	7,395,817	100.000%	7,395,817	-	7,395,817	
93	589	RENTS	35,725	100.000%	35,725	-	35,725	
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	47,090	100.000%	47,090	-	47,090	
95	591	MAINTENANCE OF STRUCTURES	-	100.000%	-	-	-	
96	592	MAINTENANCE OF STATION EQUIPMENT	1,865,977	100.000%	1,865,977	-	1,865,977	
97	593	MAINTENANCE OF OVERHEAD LINES	15,769,154	100.000%	15,769,154	-	15,769,154	
98	594	MAINTENANCE OF UNDERGROUND LINES	1,854,313	100.000%	1,854,313	-	1,854,313	
99	595	MAINTENANCE OF LINE TRANSFORMERS	185,535	100.000%	185,535	-	185,535	
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	568,134	100.000%	568,134	-	568,134	
101	597	MAINTENANCE OF METERS	-	100.000%	-	-	-	
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	<u>870,332</u>	100.000%	<u>870,332</u>	-	<u>870,332</u>	
103		TOTAL DISTRIBUTION EXPENSES	<u>53,083,605</u>		<u>53,083,605</u>	-	<u>53,083,605</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	1,498,909	100.000%	1,498,909	-	1,498,909	
106	902	METER READING EXPENSES	3,820,562	100.000%	3,820,562	-	3,820,562	
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	7,929,806	100.000%	7,929,806	-	7,929,806	
108	904	UNCOLLECTIBLE ACCOUNTS	2,225,668	100.000%	2,225,668	-	2,225,668	
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	100.000%	-	-	-	
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>15,474,945</u>		<u>15,474,945</u>	-	<u>15,474,945</u>	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	199,518	100.000%	199,518	-	199,518	
113	908	CUSTOMER ASSISTANCE EXPENSES	8,214,569	100.000%	8,214,569	(7,393,203)	821,366	
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	1,201,025	100.000%	1,201,025	-	1,201,025	
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	<u>1,144,803</u>	100.000%	<u>1,144,803</u>	-	<u>1,144,803</u>	
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	<u>10,759,915</u>		<u>10,759,915</u>	<u>(7,393,203)</u>	<u>3,366,712</u>	
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	100.000%	-	-	-	
119	912	DEMONSTRATING AND SELLING EXPENSES	56,160	100.000%	56,160	-	56,160	
120	913	ADVERTISING EXPENSES	1,043,586	100.000%	1,043,586	-	1,043,586	
121	916	MISC SALES EXPENSES	-	100.000%	-	-	-	
122		TOTAL SALES EXPENSES	<u>1,099,746</u>		<u>1,099,746</u>	-	<u>1,099,746</u>	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	25,891,027	100.000%	25,891,027	-	25,891,027	
125	921	OFFICE SUPPLIES AND EXPENSES	7,802,685	100.000%	7,802,685	-	7,802,685	
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(5,240,118)	100.000%	(5,240,118)	-	(5,240,118)	
127	923	OUTSIDE SERVICES	17,066,021	100.000%	17,066,021	-	17,066,021	
128	924	PROPERTY INSURANCE	7,218,578	100.000%	7,218,578	-	7,218,578	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	V D	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
129	925	INJURIES AND DAMAGES	3,235,548	100.000%	3,235,548	-	3,235,548	
130	926	EMPLOYEE PENSION AND BENEFITS	23,981,335	100.000%	23,981,335	-	23,981,335	
131	927	FRANCHISE REQUIREMENTS	-	100.000%	-	-	-	
132	928	REGULATORY COMMISSION EXPENSES	984,809	100.000%	984,809	-	984,809	
133	929	DUPLICATE CHARGES--CREDIT	(216,193)	100.000%	(216,193)	-	(216,193)	
134	930.1	GENERAL ADVERTISING EXPENSES	4,603	100.000%	4,603	-	4,603	
135	930.2	MISC GENERAL EXPENSES	2,554,270	100.000%	2,554,270	-	2,554,270	
136	931	RENTS	1,807,941	100.000%	1,807,941	-	1,807,941	
137	935	MAINTENANCE OF GENERAL PLANT	1,055,259	100.000%	1,055,259	-	1,055,259	
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>86,145,764</u>		<u>86,145,764</u>	-	<u>86,145,764</u>	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>637,095,312</u>		<u>637,095,312</u>	<u>7,389,539</u>	<u>644,484,851</u>	
140	403-404	DEPRECIATION AND AMORTIZATION	294,804,037	100.000%	294,804,037	(17,681,201)	277,122,836	
141	407.3	REGULATORY DEBITS	2,759,745	100.000%	2,759,745	(2,759,745)	-	
142	408.1	TAXES OTHER THAN INCOME TAXES	42,949,138	100.000%	42,949,138	(612,416)	42,336,722	
143	409-411	FEDERAL INCOME TAXES	(8,162,329)	100.000%	(8,162,329)	12,959,479	4,797,150	
144	409-411	STATE INCOME TAXES	2,499,282	100.000%	2,499,282	689,805	3,189,087	
145	411.4	INVESTMENT TAX CREDIT	(916,996)	100.000%	(916,996)	-	(916,996)	
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	100.000%	-	-	-	
147		TOTAL OPERATING EXPENSES	<u>971,028,189</u>		<u>971,028,189</u>	<u>(14,540)</u>	<u>971,013,649</u>	
148		NET OPERATING INCOME	<u>180,791,953</u>		<u>180,791,953</u>	<u>(29,765,038)</u>	<u>151,026,915</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
COMPARISON OF ELECTRIC UTILITY ACTIVITY
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: __X__ BASE PERIOD _____ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE C-2.2

SHEET 2 OF 4

WITNESS: C. M. GARRETT

Line No.	Acct No.	Account 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
65	573	MAINTENANCE OF MISC TRANSMISSION PLANT	13,131	12,765	3,966	17,544	(1,528)	17,003	20,809	16,793	18,418	18,622	19,606	19,606	176,737
66	575	MISO DAY 1 AND 2 EXPENSE	104	3	-	2	4	9	-	-	-	-	-	-	122
67	580	DISTR OPERATION SUPERVISION AND ENGINEERING	137,918	145,082	149,772	135,598	204,869	118,622	189,710	201,404	189,535	124,359	155,897	174,149	1,926,914
68	581	LOAD DISPATCHING	22,501	18,013	16,108	17,448	32,495	18,519	20,307	21,077	19,224	19,219	24,150	24,184	253,245
69	582	STATION EXPENSES	178,077	190,515	197,535	171,388	148,201	206,710	140,542	142,786	139,062	147,947	123,383	138,738	1,924,884
70	583	OVERHEAD LINE EXPENSES	246,486	372,515	377,236	378,477	554,441	605,827	419,282	404,139	405,789	402,800	456,184	420,017	5,043,191
71	584	UNDERGROUND LINE EXPENSES	550,285	620,292	597,626	576,081	536,940	476,921	507,462	531,089	486,466	537,890	518,565	511,468	6,451,085
72	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
73	586	METER EXPENSES	572,232	596,932	315,777	406,643	352,151	392,367	424,588	486,688	476,514	582,995	640,140	538,100	5,785,127
74	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
75	588	MISC DISTRIBUTION EXPENSES	554,339	512,567	459,067	427,153	482,677	552,110	567,883	591,567	530,063	548,652	535,902	510,212	6,272,192
76	589	RENTS	541	530	-	15,004	645	962	1,443	1,000	8,758	1,812	1,812	5,498	36,193
77	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	80	2,151	308	3,212	10,687	577	2,184	2,287	2,629	1,655	1,642	2,960	30,370
78	591	MAINTENANCE OF STRUCTURES	734	-	-	190	551	-	-	-	-	-	-	-	1,475
79	592	MAINTENANCE OF STATION EQUIPMENT	99,205	90,890	85,447	122,294	96,623	119,600	136,158	149,455	134,700	120,317	144,619	136,030	1,435,338
80	593	MAINTENANCE OF OVERHEAD LINES	1,567,260	1,414,728	1,333,331	1,585,540	2,051,690	1,387,639	1,570,764	1,557,566	1,485,549	1,380,569	1,240,751	1,310,090	17,885,477
81	594	MAINTENANCE OF UNDERGROUND LINES	144,657	96,948	90,995	112,408	158,803	108,161	135,121	128,786	129,785	121,522	150,823	158,401	1,536,409
82	595	MAINTENANCE OF LINE TRANSFORMERS	11,989	5,330	12,226	8,221	7,280	8,720	13,907	12,069	11,464	11,200	8,695	11,759	122,860
83	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	40,675	21,949	18,861	32,673	46,637	36,461	36,851	32,477	32,866	35,080	46,546	46,546	427,622
84	597	MAINTENANCE OF METERS	-	-	-	-	-	-	-	-	-	-	-	-	-
85	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	35,274	34,061	31,423	62,167	44,461	57,920	47,061	43,599	43,661	42,761	62,975	66,637	572,000
86	901	CUSTOMER ACCTS SUPERVISION	129,146	120,295	108,339	118,191	116,328	105,704	110,673	116,846	106,328	148,593	115,759	117,930	1,414,132
87	902	METER READING EXPENSES	309,541	303,060	289,136	281,293	293,599	295,841	299,817	311,904	297,595	314,874	313,610	313,664	3,623,935
88	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	639,783	682,558	564,390	774,178	570,485	571,560	644,423	676,137	648,680	800,102	634,836	641,304	7,848,439
89	904	UNCOLLECTIBLE ACCOUNTS	(8,314)	(30,904)	186,862	417,425	333,112	97,734	398,949	336,022	383,416	987,599	200,785	160,353	3,463,041
90	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	916	-	-	-	-	7,056	2,016	2,016	7,056	-	-	19,060
91	907	CUSTOMER SERVICE AND INFO SUPERVISION	27,657	25,171	22,200	23,959	22,254	22,767	22,575	25,903	23,316	24,514	15,482	15,618	271,415
92	908	CUSTOMER ASSISTANCE EXPENSES	1,643,991	377,780	473,554	611,499	515,413	691,437	544,536	583,686	504,531	401,186	650,090	647,306	7,645,010
93	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	131,163	50,250	135,098	132,901	87,335	132,208	180,914	126,092	115,448	122,097	91,747	91,882	1,397,136
94	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	72,358	67,390	69,935	96,502	62,615	90,530	104,211	90,365	83,146	162,231	115,119	63,904	1,078,306
95	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
96	912	DEMONSTRATING AND SELLING EXPENSES	-	-	28,080	-	-	-	-	-	-	-	-	-	28,080
97	913	ADVERTISING EXPENSES	178,994	108,993	7,973	50,690	182,173	93,199	69,359	79,800	48,786	35,903	50,893	263,786	1,170,550
98	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
99	920	ADMINISTRATIVE AND GENERAL SALARIES	2,188,503	2,070,148	1,882,021	2,165,058	2,089,436	1,986,884	2,129,107	2,159,528	1,869,825	2,027,254	2,064,765	2,076,429	24,708,958
100	921	OFFICE SUPPLIES AND EXPENSES	480,215	474,735	465,225	517,251	453,027	1,183,569	692,384	626,489	398,504	735,818	745,853	642,607	7,415,677
101	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(408,087)	(390,076)	(371,482)	(427,105)	(384,442)	(381,111)	(373,952)	(405,674)	(358,333)	(412,220)	(418,080)	(412,167)	(4,742,729)
102	923	OUTSIDE SERVICES	1,489,206	895,661	953,239	1,392,579	886,033	965,174	1,178,664	1,067,655	1,371,494	1,292,888	1,116,422	1,205,783	13,814,796
103	924	PROPERTY INSURANCE	363,708	544,438	466,950	468,144	488,413	462,986	535,908	527,813	468,723	468,723	585,683	507,818	5,889,307
104	925	INJURIES AND DAMAGES	84,672	183,214	174,405	42,013	218,960	225,751	274,628	244,254	201,512	219,446	324,607	239,808	2,433,268
105	926	EMPLOYEE PENSION AND BENEFITS	2,044,524	1,830,121	1,808,731	748,632	2,196,200	953,303	1,904,084	1,879,747	1,618,804	1,834,038	1,914,167	1,822,726	20,555,075
106	927	FRANCHISE REQUIREMENTS	3,234	2,531	2,048	1,881	1,851	4,442	-	-	-	-	-	-	15,986
107	928	REGULATORY COMMISSION EXPENSES	121,859	123,791	140,666	122,140	122,140	100,238	121,859	124,182	121,859	125,579	121,106	121,106	1,466,525
108	929	DUPLICATE CHARGES--CREDIT	(20,966)	(48,092)	13,465	(12,982)	(13,037)	(14,793)	(12,864)	(13,774)	(18,374)	(25,915)	(24,323)	(21,286)	(212,941)
109	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	352	-	-	-	629	183	1,164
110	930.2	MISC GENERAL EXPENSES	234,949	399,847	316,723	200,593	213,983	(414,464)	228,651	212,341	195,986	341,046	375,581	239,552	2,544,787
111	931	RENTS	155,617	176,819	184,123	184,700	169,684	172,503	193,193	193,193	178,266	193,843	156,002	139,127	2,097,070
112	935	MAINTENANCE OF GENERAL PLANT	92,361	77,706	67,435	93,213	44,793	78,010	82,654	79,692	70,949	125,501	115,423	102,881	1,030,616
113		OPERATING (INCOME) LOSS	(17,946,830)	(12,825,754)	(25,435,555)	(33,857,964)	(43,691,186)	(36,979,088)	(26,378,830)	(15,640,048)	(17,212,023)	(19,572,115)	(24,768,578)	(20,771,026)	(295,078,994)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
COMPARISON OF ELECTRIC UTILITY ACTIVITY
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

SCHEDULE C-2.2
SHEET 4 OF 4

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ORIGINAL ___ ___UPDATED ___ ___REVISED
WORKPAPER REFERENCE NO(S): _____

WITNESS: C. M. GARRETT

Line No.	Acct No.	Account 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
65	573	MAINTENANCE OF MISC TRANSMISSION PLANT	19,606	19,606	19,606	20,131	19,606	19,613	19,582	19,582	20,107	19,582	19,582	19,582	236,185
66	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
67	580	DISTR OPERATION SUPERVISION AND ENGINEERING	204,536	190,363	169,517	192,983	175,245	147,806	159,289	177,944	277,436	208,466	173,873	319,581	2,397,039
68	581	LOAD DISPATCHING	23,722	25,241	24,596	24,389	23,406	22,597	24,663	24,828	26,142	24,248	24,599	24,522	292,953
69	582	STATION EXPENSES	145,856	162,582	155,718	146,262	149,438	140,549	129,223	143,171	158,310	146,296	152,056	135,179	1,764,640
70	583	OVERHEAD LINE EXPENSES	484,149	487,622	424,449	429,904	439,897	422,836	475,163	438,944	529,361	519,905	526,498	604,972	5,783,700
71	584	UNDERGROUND LINE EXPENSES	511,747	525,455	522,959	512,067	508,333	507,764	546,768	539,058	532,209	531,434	539,332	543,695	6,320,821
72	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
73	586	METER EXPENSES	628,692	690,038	682,858	685,444	667,396	623,221	653,841	635,544	694,005	616,763	666,142	688,431	7,932,375
74	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
75	588	MISC DISTRIBUTION EXPENSES	612,083	600,750	606,677	633,731	603,716	625,574	551,728	529,032	642,807	709,755	628,893	651,071	7,395,817
76	589	RENTS	1,930	9,516	1,443	-	1,000	10,758	1,812	5,498	2,144	500	-	1,124	35,725
77	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	3,289	3,071	1,592	1,753	2,649	1,177	1,769	3,119	9,992	3,697	2,515	12,467	47,090
78	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	-	-
79	592	MAINTENANCE OF STATION EQUIPMENT	165,989	170,109	167,930	160,832	152,194	134,614	142,516	138,360	156,477	150,736	159,979	166,241	1,865,977
80	593	MAINTENANCE OF OVERHEAD LINES	1,444,366	1,429,697	1,124,281	1,144,047	1,199,188	1,115,278	1,011,672	1,082,741	1,552,566	1,134,040	1,420,169	2,111,109	15,769,154
81	594	MAINTENANCE OF UNDERGROUND LINES	155,064	162,895	155,758	155,094	136,206	131,856	155,969	163,748	156,380	145,426	163,358	172,559	1,854,313
82	595	MAINTENANCE OF LINE TRANSFORMERS	17,318	19,819	18,532	17,555	12,076	9,550	8,937	13,000	14,474	18,993	16,598	18,683	185,535
83	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	46,546	46,546	46,546	46,546	46,546	46,546	48,143	48,143	48,143	48,143	48,143	48,143	568,134
84	597	MAINTENANCE OF METERS	-	-	-	-	-	-	-	-	-	-	-	-	-
85	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	68,565	74,302	68,540	71,355	67,299	68,777	66,124	69,841	80,225	76,932	68,909	89,463	870,332
86	901	CUSTOMER ACCTS SUPERVISION	124,120	132,931	128,669	126,514	119,399	118,533	118,761	120,710	134,395	127,210	119,304	128,363	1,498,909
87	902	METER READING EXPENSES	328,460	318,813	317,474	328,880	314,755	326,949	310,391	310,498	315,275	325,388	310,362	313,318	3,820,562
88	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	664,628	690,244	671,756	666,697	650,909	657,065	630,528	638,863	693,426	656,939	635,546	673,205	7,929,806
89	904	UNCOLLECTIBLE ACCOUNTS	233,445	220,504	163,633	142,527	154,202	190,149	202,626	165,176	167,334	155,005	199,074	231,991	2,225,668
90	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
91	907	CUSTOMER SERVICE AND INFO SUPERVISION	16,336	17,608	17,593	16,631	15,862	15,572	15,888	16,014	18,314	16,801	15,875	17,023	199,518
92	908	CUSTOMER ASSISTANCE EXPENSES	675,921	687,710	679,650	685,868	793,224	651,996	656,502	653,777	681,871	684,411	678,395	685,243	8,214,569
93	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	118,004	118,260	98,062	92,787	92,988	93,805	91,756	91,898	101,282	100,053	100,732	101,397	1,201,025
94	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	86,341	88,596	105,738	145,357	80,991	159,912	116,495	63,905	69,671	65,875	64,752	97,170	1,144,803
95	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
96	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	56,160	-	-	56,160
97	913	ADVERTISING EXPENSES	56,596	56,631	56,631	56,631	50,893	50,963	47,504	264,993	61,895	98,555	47,504	194,793	1,043,586
98	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
99	920	ADMINISTRATIVE AND GENERAL SALARIES	2,025,457	2,372,814	2,259,307	2,209,769	2,091,769	2,014,979	2,257,976	2,143,927	2,300,855	1,972,895	2,141,227	2,100,053	25,891,027
100	921	OFFICE SUPPLIES AND EXPENSES	637,685	622,894	691,735	735,594	477,044	609,685	748,685	660,492	641,047	634,736	647,152	695,934	7,802,685
101	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(411,969)	(452,712)	(453,466)	(453,492)	(417,137)	(424,543)	(453,672)	(435,375)	(452,565)	(408,573)	(435,160)	(441,455)	(5,240,118)
102	923	OUTSIDE SERVICES	1,300,973	1,416,381	1,660,517	1,274,164	1,470,427	1,593,642	1,129,186	1,281,067	1,574,018	1,271,542	1,364,001	1,730,105	17,066,021
103	924	PROPERTY INSURANCE	600,066	572,122	571,624	602,392	573,030	573,030	646,091	605,966	576,568	697,385	600,153	600,153	7,218,578
104	925	INJURIES AND DAMAGES	286,319	245,862	254,321	278,926	242,594	257,382	308,775	256,422	272,501	296,146	258,928	277,371	3,235,548
105	926	EMPLOYEE PENSION AND BENEFITS	2,042,144	1,972,780	2,007,267	1,924,457	2,013,148	2,183,203	1,893,137	1,809,935	2,112,973	1,954,452	2,004,460	2,063,380	23,981,335
106	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
107	928	REGULATORY COMMISSION EXPENSES	76,012	138,155	76,012	78,234	76,012	78,551	76,311	76,311	76,311	80,278	76,311	76,311	984,809
108	929	DUPLICATE CHARGES--CREDIT	(12,686)	(12,823)	(12,864)	(13,774)	(18,374)	(25,915)	(24,323)	(21,286)	(22,888)	(19,616)	(18,150)	(13,494)	(216,193)
109	930.1	GENERAL ADVERTISING EXPENSES	198	184	445	103	158	67	632	187	612	223	502	1,292	4,603
110	930.2	MISC GENERAL EXPENSES	153,367	156,134	158,017	188,384	156,845	299,102	377,087	215,038	225,328	207,169	204,749	213,051	2,554,270
111	931	RENTS	156,003	139,128	156,003	156,003	139,128	155,466	156,660	139,785	156,660	156,660	139,785	156,660	1,807,941
112	935	MAINTENANCE OF GENERAL PLANT	80,787	93,569	90,775	91,319	93,813	109,125	102,911	73,151	74,922	78,628	82,762	83,498	1,055,259
113		OPERATING (INCOME) LOSS	(28,327,987)	(27,175,700)	(17,670,250)	(6,478,547)	(8,281,888)	(13,218,818)	(16,182,899)	(11,862,578)	(5,406,379)	(5,970,421)	(14,084,601)	(19,551,843)	(174,211,910)

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350 - GAS OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2022

SCHEDULE

DESCRIPTION

C-1	JURISDICTIONAL OPERATING INCOME SUMMARY
C-2	JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT
C-2.1	JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNTS
C-2.2	COMPARISON OF TOTAL GAS UTILITY ACCOUNT BALANCES

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL OPERATING INCOME SUMMARY
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-1

PAGE 1 OF 1

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES (1) \$	FORECASTED ADJUSTMENTS AT CURRENT RATES (2) \$	FORECASTED RETURN AT CURRENT RATES (3) \$	PROPOSED INCREASE (4) \$	FORECASTED RETURN AT PROPOSED RATES (5) \$
1	OPERATING REVENUES					
2	GAS SALES REVENUES	201,609,008	21,943,613	223,552,621	29,979,285	253,531,906
3	OTHER OPERATING REVENUES	8,323,771	674,622	8,998,392	8,769	9,007,161
4	TOTAL OPERATING REVENUES	<u>209,932,779</u>	<u>22,618,235</u>	<u>232,551,013</u>	<u>29,988,054</u>	<u>262,539,067</u>
5	OPERATING EXPENSES					
6	OPERATION AND MAINTENANCE EXPENSE	92,926,052	14,968,631	107,894,684	60,876	107,955,559
7	DEPRECIATION AND AMORTIZATION	38,729,049	8,585,837	47,314,886		47,314,886
8	TAXES OTHER THAN INCOME TAXES	11,600,800	2,864,403	14,465,203	59,976	14,525,179
9	TOTAL INCOME TAXES	11,355,415	(2,142,376)	9,213,040	7,451,867	16,664,907
10	INVESTMENT TAX CREDIT	(2,218)	1,634	(584)		(584)
11	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-		-
12	TOTAL OPERATING EXPENSES	<u>154,609,099</u>	<u>24,278,129</u>	<u>178,887,228</u>	<u>7,572,719</u>	<u>186,459,947</u>
13	NET OPERATING INCOME	<u>55,323,680</u>	<u>(1,659,894)</u>	<u>53,663,785</u>	<u>22,415,335</u>	<u>76,079,120</u>
14	CAPITALIZATION ALLOCATED TO GAS OPERATIONS	<u>843,166,510</u>	<u>218,639,585</u>	<u>1,061,806,095</u>		<u>1,061,806,095</u>
15	RATE OF RETURN ON CAPITALIZATION	<u>6.56%</u>		<u>5.05%</u>		<u>7.17%</u>
16	GAS RATE BASE	<u>898,953,471</u>	<u>153,396,505</u>	<u>1,052,349,977</u>		<u>1,052,349,977</u>
17	RATE OF RETURN ON RATE BASE	<u>6.15%</u>		<u>5.10%</u>		<u>7.23%</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2

PAGE 1 OF 1

WITNESS: C. M. GARRETT

LINE NO.	MAJOR ACCOUNT OR GROUP CLASSIFICATION	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD	PRO FORMA FORECASTED PERIOD JURISDICTIONAL
		(1)	(2)	(3)	(4)	(5)
		\$	\$	\$	\$	\$
1	<u>OPERATING REVENUES</u>					
2	GAS SALES REVENUES	201,609,008	21,943,613	223,552,621	-	223,552,621
3	OTHER OPERATING REVENUES	8,323,771	674,622	8,998,392	-	8,998,392
4	TOTAL OPERATING REVENUES	<u>209,932,779</u>	<u>22,618,235</u>	<u>232,551,013</u>	-	<u>232,551,013</u>
5	<u>OPERATING EXPENSES</u>					
6	<u>OPERATION AND MAINTENANCE EXPENSES:</u>					
7	OTHER GAS SUPPLY EXPENSES	788,865	203,489	992,354	-	992,354
8	UNDERGROUND STORAGE EXPENSES	9,712,077	556,091	10,268,168	-	10,268,168
8	TRANSMISSION EXPENSE	10,681,904	7,392,195	18,074,099	-	18,074,099
9	DISTRIBUTION EXPENSE	35,149,577	3,475,361	38,624,938	-	38,624,938
10	CUSTOMER ACCOUNTS EXPENSE	10,892,218	(10,405)	10,881,813	-	10,881,813
11	CUSTOMER SERVICE AND INFORMATIONAL EXPENSE	1,089,498	212,519	1,302,017	-	1,302,017
12	SALES EXPENSE	338,075	(27,890)	310,185	(294,345)	15,840
13	ADMINISTRATIVE AND GENERAL EXPENSE	<u>24,273,839</u>	<u>3,462,406</u>	<u>27,736,245</u>	<u>(790)</u>	<u>27,735,455</u>
14	TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>92,926,052</u>	<u>15,263,766</u>	<u>108,189,819</u>	<u>(295,135)</u>	<u>107,894,684</u>
15	DEPRECIATION AND AMORTIZATION	38,729,049	8,585,837	47,314,886	-	47,314,886
16	TAXES OTHER THAN INCOME TAXES	11,600,800	2,864,403	14,465,203	-	14,465,203
17	FEDERAL INCOME TAXES	9,078,981	(1,731,742)	7,347,239	58,879	7,406,119
18	STATE INCOME TAXES	2,276,435	(484,270)	1,792,164	14,757	1,806,921
19	INVESTMENT TAX CREDIT	(2,218)	1,634	(584)	-	(584)
20	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-
21	TOTAL OPERATING EXPENSES	<u>154,609,099</u>	<u>24,499,628</u>	<u>179,108,727</u>	<u>(221,499)</u>	<u>178,887,228</u>
22	NET OPERATING INCOME	<u>55,323,680</u>	<u>(1,881,394)</u>	<u>53,442,286</u>	<u>221,499</u>	<u>53,663,785</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1
PAGE 1 OF 10
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
1		<u>OPERATING REVENUES</u>						
2		<u>SALES OF GAS:</u>						
3	480	RESIDENTIAL	223,491,928	100.000%	223,491,928	(80,109,296)	143,382,632	
4	481.1	COMMERCIAL	85,067,744	100.000%	85,067,744	(36,948,893)	48,118,851	
5	481.2	INDUSTRIAL	6,544,394	100.000%	6,544,394	(3,634,365)	2,910,029	
6	482	OTHER SALES TO PUBLIC AUTHORITIES	9,147,492	100.000%	9,147,492	(4,201,697)	4,945,796	
7		TOTAL SALES TO ULTIMATE CONSUMERS	324,251,559		324,251,559	(124,894,251)	199,357,308	
8	483-484	SALES FOR RESALE	3,120,508	100.000%	3,120,508	(868,808)	2,251,700	
9	496	PROVISION FOR RATE REFUNDS	-	100.000%	-	-	-	
10		TOTAL SALES OF GAS	327,372,067		327,372,067	(125,763,059)	201,609,008	
11		<u>OTHER OPERATING REVENUES:</u>						
12	487	FORFEITED DISCOUNTS	460,418	100.000%	460,418	-	460,418	
13	488	MISCELLANEOUS SERVICE REVENUE	73,629	100.000%	73,629	-	73,629	
14	489	TRANSPORTATION OF GAS OF OTHERS	7,924,900	100.000%	7,924,900	(313,468)	7,611,432	
15	493	RENT FROM GAS PROPERTY	166,599	100.000%	166,599	-	166,599	
16	495	OTHER GAS REVENUE	11,693	100.000%	11,693	-	11,693	
17		TOTAL OTHER OPERATING REVENUES	8,637,238		8,637,238	(313,468)	8,323,771	
18		TOTAL OPERATING REVENUES	336,009,305		336,009,305	(126,076,527)	209,932,779	
19		<u>OPERATING EXPENSES</u>						
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>						
21		<u>OTHER GAS SUPPLY EXPENSES:</u>						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	110,449,426	100.000%	110,449,426	(110,449,426)	-	
23	804	NATURAL GAS CITY GATE PURCHASES	-	100.000%	-	-	-	
24	805	OTHER GAS PURCHASES	884,080	100.000%	884,080	(884,080)	0	
25	806	EXCHANGE GAS	(4,489,407)	100.000%	(4,489,407)	4,489,407	-	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: __X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1
PAGE 2 OF 10
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED	JURIS. PERCENT	UNADJUSTED	JURISDICTIONAL	BASE PERIOD	JURISDICTIONAL METHOD / DESCRIPTION
			TOTAL COMPANY		JURISDICTION	ADJUSTMENTS SCH D-2		
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
26	807	PURCHASED GAS EXPENSE	1,070,026	100.000%	1,070,026	-	1,070,026	
27	808	GAS WITHDRAWN FROM STORAGE	441,442	100.000%	441,442	(441,442)	0	
28	810	GAS USED FOR COMPRESSOR STATION FUEL	(273,886)	100.000%	(273,886)	-	(273,886)	
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	(24,521)	100.000%	(24,521)	17,246	(7,275)	
30	813	OTHER GAS SUPPLY EXPENSES	-	100.000%	-	-	-	
31		TOTAL OTHER GAS SUPPLY EXPENSES	<u>108,057,160</u>		<u>108,057,160</u>	<u>(107,268,294)</u>	<u>788,865</u>	
32		<u>UNDERGROUND STORAGE EXPENSES:</u>						
33	814	OPERATION SUPERVISION AND ENGINEERING	999,069	100.000%	999,069	-	999,069	
34	816	WELLS EXPENSE	889,891	100.000%	889,891	-	889,891	
35	817	LINES EXPENSE	431,890	100.000%	431,890	-	431,890	
36	818	COMPRESSOR STATION EXPENSES	2,368,129	100.000%	2,368,129	-	2,368,129	
37	819	COMPRESSOR STATION FUEL AND POWER	273,886	100.000%	273,886	-	273,886	
38	821	PURIFICATION EXPENSES	1,169,937	100.000%	1,169,937	-	1,169,937	
39	823	GAS LOSSES	1,537,963	100.000%	1,537,963	(1,537,963)	-	
40	824	OTHER EXPENSES	15,740	100.000%	15,740	-	15,740	
41	825	STORAGE WELL ROYALTIES	157,891	100.000%	157,891	-	157,891	
42	826	RENTS-STORAGE FIELDS	-	100.000%	-	-	-	
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	652,245	100.000%	652,245	-	652,245	
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	188,592	100.000%	188,592	-	188,592	
45	833	MAINTENANCE OF LINES	873,203	100.000%	873,203	-	873,203	
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	570,740	100.000%	570,740	-	570,740	
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	123,680	100.000%	123,680	-	123,680	
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	574,021	100.000%	574,021	-	574,021	
49	837	MAINTENANCE OF OTHER EQUIPMENT	<u>423,164</u>	100.000%	<u>423,164</u>	-	<u>423,164</u>	
50		TOTAL UNDERGROUND STORAGE EXPENSES	<u>11,250,040</u>		<u>11,250,040</u>	<u>(1,537,963)</u>	<u>9,712,077</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: X BASE PERIOD FORECASTED PERIOD
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED	JURIS. PERCENT	UNADJUSTED	JURISDICTIONAL	BASE PERIOD	JURISDICTIONAL METHOD / DESCRIPTION
			TOTAL COMPANY		JURISDICTION	ADJUSTMENTS SCH D-2	JURISDICTIONAL	
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
51		<u>TRANSMISSION EXPENSES:</u>						
52	850	OPERATION SUPERVISION AND ENGINEERING	1,776,778	100.000%	1,776,778	-	1,776,778	
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	626,813	100.000%	626,813	-	626,813	
54	852	COMMUNICATION SYSTEM EXPENSES	-	100.000%	-	-	-	
55	856	MAIN EXPENSES	840,451	100.000%	840,451	-	840,451	
56	859	OTHER EXPENSES	181,173	100.000%	181,173	-	181,173	
57	860	RENTS-GAS TRANSMISSION	20,631	100.000%	20,631	-	20,631	
58	863	MAINTENANCE OF MAINS	7,236,057	100.000%	7,236,057	-	7,236,057	
59		TOTAL TRANSMISSION EXPENSES	10,681,904		10,681,904	-	10,681,904	
60		<u>DISTRIBUTION EXPENSES:</u>						
61	870	OPERATION SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
62	871	DISTRIBUTION LOAD DISPATCHING	961,642	100.000%	961,642	-	961,642	
63	874	MAINS AND SERVICES EXPENSES	10,559,776	100.000%	10,559,776	-	10,559,776	
64	875	MEASURING AND REGULATING STATION EXP - GEN.	1,421,992	100.000%	1,421,992	-	1,421,992	
65	876	MEASURING AND REGULATING STATION EXP - IND.	419,881	100.000%	419,881	-	419,881	
66	877	MEASURING AND REGULATING STATION EXP - CG	165,902	100.000%	165,902	-	165,902	
67	878	METER AND HOUSE REGULATOR EXPENSE	3,006,358	100.000%	3,006,358	-	3,006,358	
68	879	CUSTOMER INSTALLATIONS EXPENSE	254,183	100.000%	254,183	-	254,183	
69	880	OTHER EXPENSES	6,981,766	100.000%	6,981,766	(372,470)	6,609,296	
70	881	RENTS-GAS DISTRIBUTION	21,631	100.000%	21,631	-	21,631	
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	100.000%	-	-	-	
73	887	MAINTENANCE OF MAINS	9,277,831	100.000%	9,277,831	-	9,277,831	
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	169,332	100.000%	169,332	-	169,332	
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	323,448	100.000%	323,448	-	323,448	
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	642,661	100.000%	642,661	-	642,661	
77	892	MAINTENANCE OF SERVICES	1,581,992	100.000%	1,581,992	(811,207)	770,785	
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
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DATA: __X__BASE PERIOD____FORECASTED PERIOD
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
74	894	MAINTENANCE OF OTHER EQUIPMENT	544,858	100.000%	544,858	-	544,858	
75		TOTAL DISTRIBUTION EXPENSES	36,333,254		36,333,254	(1,183,677)	35,149,577	
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
77	901	CUSTOMER ACCTS SUPERVISION	1,111,104	100.000%	1,111,104	-	1,111,104	
78	902	METER READING EXPENSES	2,847,378	100.000%	2,847,378	-	2,847,378	
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	6,166,631	100.000%	6,166,631	-	6,166,631	
80	904	UNCOLLECTIBLE ACCOUNTS	985,520	100.000%	985,520	(233,390)	752,130	
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	14,976	100.000%	14,976	-	14,976	
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	11,125,608		11,125,608	(233,390)	10,892,218	
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	76,553	100.000%	76,553	-	76,553	
85	908	CUSTOMER ASSISTANCE EXPENSES	(124,104)	100.000%	(124,104)	236,226	112,122	
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	602,524	100.000%	602,524	-	602,524	
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	298,299	100.000%	298,299	-	298,299	
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	853,272		853,272	236,226	1,089,498	
89		<u>SALES EXPENSES:</u>						
90	911	SALES SUPERVISION	-	100.000%	-	-	-	
91	912	DEMONSTRATING AND SELLING EXPENSES	7,920	100.000%	7,920	-	7,920	
92	913	ADVERTISING EXPENSES	330,155	100.000%	330,155	-	330,155	
93	916	MISC SALES EXPENSES	-	100.000%	-	-	-	
94		TOTAL SALES EXPENSES	338,075		338,075	-	338,075	
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
96	920	ADMINISTRATIVE AND GENERAL SALARIES	8,405,601	100.000%	8,405,601	-	8,405,601	
97	921	OFFICE SUPPLIES AND EXPENSES	2,416,121	100.000%	2,416,121	-	2,416,121	
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(1,180,356)	100.000%	(1,180,356)	-	(1,180,356)	

LOUISVILLE GAS AND ELECTRIC COMPANY
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
99	923	OUTSIDE SERVICES	4,321,731	100.000%	4,321,731	-	4,321,731	
100	924	PROPERTY INSURANCE	349,450	100.000%	349,450	-	349,450	
101	925	INJURIES AND DAMAGES	851,036	100.000%	851,036	-	851,036	
102	926	EMPLOYEE PENSION AND BENEFITS	7,660,840	100.000%	7,660,840	-	7,660,840	
103	927	FRANCHISE REQUIREMENTS	-	100.000%	-	-	-	
104	928	REGULATORY COMMISSION EXPENSES	263,913	100.000%	263,913	-	263,913	
105	929	DUPLICATE CHARGES--CREDIT	(345,969)	100.000%	(345,969)	-	(345,969)	
106	930.1	GENERAL ADVERTISING EXPENSES	395	100.000%	395	-	395	
107	930.2	MISC GENERAL EXPENSES	369,022	100.000%	369,022	-	369,022	
108	931	RENTS	699,023	100.000%	699,023	-	699,023	
109	935	MAINTENANCE OF GENERAL PLANT	463,031	100.000%	463,031	-	463,031	
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>24,273,839</u>		<u>24,273,839</u>	-	<u>24,273,839</u>	
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>202,913,151</u>		<u>202,913,151</u>	<u>(109,987,099)</u>	<u>92,926,052</u>	
112	403-404	DEPRECIATION AND AMORTIZATION	41,399,386	100.000%	41,399,386	(2,670,337)	38,729,049	
113	408.1	TAXES OTHER THAN INCOME TAXES	12,663,131	100.000%	12,663,131	(1,062,331)	11,600,800	
114	409-411	FEDERAL INCOME TAXES	11,176,170	100.000%	11,176,170	(2,097,189)	9,078,981	
115	409-411	STATE INCOME TAXES	2,802,046	100.000%	2,802,046	(525,611)	2,276,435	
116	411.4	INVESTMENT TAX CREDIT	(2,218)	100.000%	(2,218)	-	(2,218)	
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	100.000%	-	-	-	
118		TOTAL OPERATING EXPENSES	<u>270,951,666</u>		<u>270,951,666</u>	<u>(116,342,567)</u>	<u>154,609,099</u>	
119		NET OPERATING INCOME	<u>65,057,640</u>		<u>65,057,640</u>	<u>(9,733,960)</u>	<u>55,323,680</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY
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JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED	JURIS. PERCENT	UNADJUSTED	JURISDICTIONAL	FORECAST PERIOD	JURISDICTIONAL METHOD / DESCRIPTION
			TOTAL COMPANY		JURISDICTION	ADJUSTMENTS SCH D-2	JURISDICTIONAL	
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
1		<u>OPERATING REVENUES</u>						
2		<u>SALES OF GAS:</u>						
3	480	RESIDENTIAL	236,901,408	100.000%	236,901,408	(78,955,799)	157,945,609	
4	481.1	COMMERCIAL	91,041,105	100.000%	91,041,105	(36,895,739)	54,145,366	
5	481.2	INDUSTRIAL	7,453,638	100.000%	7,453,638	(3,794,094)	3,659,544	
6	482	OTHER SALES TO PUBLIC AUTHORITIES	9,864,953	100.000%	9,864,953	(4,324,495)	5,540,458	
7		TOTAL SALES TO ULTIMATE CONSUMERS	345,261,105		345,261,105	(123,970,126)	221,290,978	
8	483-484	SALES FOR RESALE	3,197,340	100.000%	3,197,340	(935,697)	2,261,643	
9	496	PROVISION FOR RATE REFUNDS	-	100.000%	-	-	-	
10		TOTAL SALES OF GAS	348,458,444		348,458,444	(124,905,823)	223,552,621	
11		<u>OTHER OPERATING REVENUES:</u>						
12	487	FORFEITED DISCOUNTS	1,097,667	100.000%	1,097,667	-	1,097,667	
13	488	MISCELLANEOUS SERVICE REVENUE	96,475	100.000%	96,475	-	96,475	
14	489	TRANSPORTATION OF GAS OF OTHERS	6,997,025	100.000%	6,997,025	628,458	7,625,483	
15	493	RENT FROM GAS PROPERTY	164,430	100.000%	164,430	-	164,430	
16	495	OTHER GAS REVENUE	14,337	100.000%	14,337	-	14,337	
17		TOTAL OTHER OPERATING REVENUES	8,369,934		8,369,934	628,458	8,998,392	
18		TOTAL OPERATING REVENUES	356,828,378		356,828,378	(124,277,365)	232,551,013	
19		<u>OPERATING EXPENSES</u>						
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>						
21		<u>OTHER GAS SUPPLY EXPENSES:</u>						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	116,757,091	100.000%	116,757,091	(116,757,091)	-	
23	804	NATURAL GAS CITY GATE PURCHASES	-	100.000%	-	-	-	
24	805	OTHER GAS PURCHASES	-	100.000%	-	-	-	
25	806	EXCHANGE GAS	-	100.000%	-	-	-	

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED	JURIS. PERCENT	UNADJUSTED	JURISDICTIONAL	FORECAST PERIOD	JURISDICTIONAL METHOD / DESCRIPTION
			TOTAL COMPANY		JURISDICTION	ADJUSTMENTS SCH D-2	JURISDICTIONAL	
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
26	807	PURCHASED GAS EXPENSE	1,077,654	100.000%	1,077,654	-	1,077,654	
27	808	GAS WITHDRAWN FROM STORAGE	(1,962,369)	100.000%	(1,962,369)	1,962,369	-	
28	810	GAS USED FOR COMPRESSOR STATION FUEL	(85,300)	100.000%	(85,300)	-	(85,300)	
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	100.000%	-	-	-	
30	813	OTHER GAS SUPPLY EXPENSES	-	100.000%	-	-	-	
31		TOTAL OTHER GAS SUPPLY EXPENSES	<u>115,787,076</u>		<u>115,787,076</u>	<u>(114,794,722)</u>	<u>992,354</u>	
32		<u>UNDERGROUND STORAGE EXPENSES:</u>						
33	814	OPERATION SUPERVISION AND ENGINEERING	1,152,053	100.000%	1,152,053	-	1,152,053	
34	816	WELLS EXPENSE	67,379	100.000%	67,379	-	67,379	
35	817	LINES EXPENSE	456,556	100.000%	456,556	-	456,556	
36	818	COMPRESSOR STATION EXPENSES	2,565,926	100.000%	2,565,926	-	2,565,926	
37	819	COMPRESSOR STATION FUEL AND POWER	85,300	100.000%	85,300	-	85,300	
38	821	PURIFICATION EXPENSES	1,378,252	100.000%	1,378,252	-	1,378,252	
39	823	GAS LOSSES	1,440,002	100.000%	1,440,002	(1,440,002)	-	
40	824	OTHER EXPENSES	-	100.000%	-	-	-	
41	825	STORAGE WELL ROYALTIES	159,348	100.000%	159,348	-	159,348	
42	826	RENTS-STORAGE FIELDS	-	100.000%	-	-	-	
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	634,879	100.000%	634,879	-	634,879	
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	912,108	100.000%	912,108	-	912,108	
45	833	MAINTENANCE OF LINES	915,216	100.000%	915,216	-	915,216	
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	728,517	100.000%	728,517	-	728,517	
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	-	100.000%	-	-	-	
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	872,407	100.000%	872,407	-	872,407	
49	837	MAINTENANCE OF OTHER EQUIPMENT	<u>340,227</u>	100.000%	<u>340,227</u>	-	<u>340,227</u>	
50		TOTAL UNDERGROUND STORAGE EXPENSES	<u>11,708,170</u>		<u>11,708,170</u>	<u>(1,440,002)</u>	<u>10,268,168</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED	JURIS. PERCENT	UNADJUSTED	JURISDICTIONAL	FORECAST PERIOD	JURISDICTIONAL METHOD / DESCRIPTION
			TOTAL COMPANY		JURISDICTION	ADJUSTMENTS SCH D-2	JURISDICTIONAL	
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
51		<u>TRANSMISSION EXPENSES:</u>						
52	850	OPERATION SUPERVISION AND ENGINEERING	1,957,425	100.000%	1,957,425	-	1,957,425	
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	748,013	100.000%	748,013	-	748,013	
54	852	COMMUNICATION SYSTEM EXPENSES	-	100.000%	-	-	-	
55	856	MAIN EXPENSES	873,768	100.000%	873,768	-	873,768	
56	859	OTHER EXPENSES	186,023	100.000%	186,023	-	186,023	
57	860	RENTS-GAS TRANSMISSION	40,133	100.000%	40,133	-	40,133	
58	863	MAINTENANCE OF MAINS	14,268,737	100.000%	14,268,737	-	14,268,737	
59		TOTAL TRANSMISSION EXPENSES	<u>18,074,099</u>		<u>18,074,099</u>	-	<u>18,074,099</u>	
60		<u>DISTRIBUTION EXPENSES:</u>						
61	870	OPERATION SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
62	871	DISTRIBUTION LOAD DISPATCHING	1,075,433	100.000%	1,075,433	-	1,075,433	
63	874	MAINS AND SERVICES EXPENSES	9,885,996	100.000%	9,885,996	-	9,885,996	
64	875	MEASURING AND REGULATING STATION EXP - GEN.	1,439,892	100.000%	1,439,892	-	1,439,892	
65	876	MEASURING AND REGULATING STATION EXP - IND.	649,731	100.000%	649,731	-	649,731	
66	877	MEASURING AND REGULATING STATION EXP - CG	269,704	100.000%	269,704	-	269,704	
67	878	METER AND HOUSE REGULATOR EXPENSE	2,254,644	100.000%	2,254,644	-	2,254,644	
68	879	CUSTOMER INSTALLATIONS EXPENSE	234,605	100.000%	234,605	-	234,605	
69	880	OTHER EXPENSES	8,233,534	100.000%	8,233,534	(310,000)	7,923,534	
70	881	RENTS-GAS DISTRIBUTION	26,536	100.000%	26,536	-	26,536	
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	100.000%	-	-	-	
73	887	MAINTENANCE OF MAINS	12,032,879	100.000%	12,032,879	-	12,032,879	
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	175,037	100.000%	175,037	-	175,037	
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	305,563	100.000%	305,563	-	305,563	
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	916,558	100.000%	916,558	-	916,558	
77	892	MAINTENANCE OF SERVICES	1,575,323	100.000%	1,575,323	(700,756)	874,567	
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1
PAGE 9 OF 10
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED	JURIS. PERCENT	UNADJUSTED	JURISDICTIONAL	FORECAST PERIOD	JURISDICTIONAL METHOD / DESCRIPTION
			TOTAL COMPANY		JURISDICTION	ADJUSTMENTS SCH D-2	JURISDICTIONAL	
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
74	894	MAINTENANCE OF OTHER EQUIPMENT	560,259	100.000%	560,259	-	560,259	
75		TOTAL DISTRIBUTION EXPENSES	<u>39,635,694</u>		<u>39,635,694</u>	<u>(1,010,756)</u>	<u>38,624,938</u>	
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
77	901	CUSTOMER ACCTS SUPERVISION	1,177,715	100.000%	1,177,715	-	1,177,715	
78	902	METER READING EXPENSES	3,001,871	100.000%	3,001,871	-	3,001,871	
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	6,230,561	100.000%	6,230,561	-	6,230,561	
80	904	UNCOLLECTIBLE ACCOUNTS	666,954	100.000%	666,954	(195,288)	471,666	
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	100.000%	-	-	-	
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>11,077,101</u>		<u>11,077,101</u>	<u>(195,288)</u>	<u>10,881,813</u>	
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	56,274	100.000%	56,274	-	56,274	
85	908	CUSTOMER ASSISTANCE EXPENSES	592,190	100.000%	592,190	(361,416)	230,774	
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	681,896	100.000%	681,896	-	681,896	
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	<u>333,073</u>	100.000%	<u>333,073</u>	-	<u>333,073</u>	
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	<u>1,663,433</u>		<u>1,663,433</u>	<u>(361,416)</u>	<u>1,302,017</u>	
89		<u>SALES EXPENSES:</u>						
90	911	SALES SUPERVISION	-	100.000%	-	-	-	
91	912	DEMONSTRATING AND SELLING EXPENSES	15,840	100.000%	15,840	-	15,840	
92	913	ADVERTISING EXPENSES	294,345	100.000%	294,345	-	294,345	
93	916	MISC SALES EXPENSES	-	100.000%	-	-	-	
94		TOTAL SALES EXPENSES	<u>310,185</u>		<u>310,185</u>	-	<u>310,185</u>	
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
96	920	ADMINISTRATIVE AND GENERAL SALARIES	8,591,131	100.000%	8,591,131	-	8,591,131	
97	921	OFFICE SUPPLIES AND EXPENSES	2,524,197	100.000%	2,524,197	-	2,524,197	
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	<u>(1,333,161)</u>	100.000%	<u>(1,333,161)</u>	-	<u>(1,333,161)</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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SCHEDULE C-2.1
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED	JURIS. PERCENT	UNADJUSTED	JURISDICTIONAL	FORECAST PERIOD	JURISDICTIONAL METHOD / DESCRIPTION
			TOTAL COMPANY		JURISDICTION	ADJUSTMENTS SCH D-2	JURISDICTIONAL	
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
99	923	OUTSIDE SERVICES	5,688,674	100.000%	5,688,674	-	5,688,674	
100	924	PROPERTY INSURANCE	469,694	100.000%	469,694	-	469,694	
101	925	INJURIES AND DAMAGES	1,151,571	100.000%	1,151,571	-	1,151,571	
102	926	EMPLOYEE PENSION AND BENEFITS	9,373,328	100.000%	9,373,328	-	9,373,328	
103	927	FRANCHISE REQUIREMENTS	-	100.000%	-	-	-	
104	928	REGULATORY COMMISSION EXPENSES	51,213	100.000%	51,213	-	51,213	
105	929	DUPLICATE CHARGES--CREDIT	(249,859)	100.000%	(249,859)	-	(249,859)	
106	930.1	GENERAL ADVERTISING EXPENSES	790	100.000%	790	-	790	
107	930.2	MISC GENERAL EXPENSES	391,917	100.000%	391,917	-	391,917	
108	931	RENTS	602,647	100.000%	602,647	-	602,647	
109	935	MAINTENANCE OF GENERAL PLANT	<u>474,102</u>	100.000%	<u>474,102</u>	-	<u>474,102</u>	
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>27,736,245</u>		<u>27,736,245</u>	-	<u>27,736,245</u>	
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>225,992,003</u>		<u>225,992,003</u>	<u>(117,802,184)</u>	<u>108,189,819</u>	
112	403-404	DEPRECIATION AND AMORTIZATION	48,871,895	100.000%	48,871,895	(1,557,009)	47,314,886	
113	408.1	TAXES OTHER THAN INCOME TAXES	14,975,497	100.000%	14,975,497	(510,294)	14,465,203	
114	409-411	FEDERAL INCOME TAXES	6,727,925	100.000%	6,727,925	619,314	7,347,239	
115	409-411	STATE INCOME TAXES	1,983,995	100.000%	1,983,995	(191,831)	1,792,164	
116	411.4	INVESTMENT TAX CREDIT	(584)	100.000%	(584)	-	(584)	
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	<u>-</u>	100.000%	<u>-</u>	<u>-</u>	<u>-</u>	
118		TOTAL OPERATING EXPENSES	<u>298,550,731</u>		<u>298,550,731</u>	<u>(119,442,004)</u>	<u>179,108,727</u>	
119		NET OPERATING INCOME	<u>58,277,647</u>		<u>58,277,647</u>	<u>(4,835,361)</u>	<u>53,442,286</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
COMPARISON OF GAS UTILITY ACTIVITY
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

SCHEDULE C-2.2

SHEET 1 OF 4

WITNESS: C. M. GARRETT

DATA: __X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORKPAPER REFERENCE NO(S): _____

Line No.	Acct No.	Account 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
1	403-404	DEPRECIATION AND AMORTIZATION EXPENSE	3,291,465	3,299,605	3,309,112	3,317,539	3,323,789	3,323,846	3,376,789	3,503,062	3,587,906	3,651,997	3,702,610	3,711,665	41,399,386
2	408.1	TAXES OTHER THAN INCOME TAXES	1,038,553	1,020,352	1,004,893	877,444	1,042,938	1,037,786	1,057,583	1,053,023	1,030,509	1,044,599	1,232,590	1,222,860	12,663,131
3	411.8	LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
4	480	RESIDENTIAL REVENUE	(20,544,667)	(15,592,359)	(11,734,009)	(9,145,185)	(9,343,637)	(9,008,196)	(9,554,127)	(12,951,465)	(23,757,047)	(31,853,811)	(38,800,539)	(31,206,886)	(223,491,928)
5	481.1	COMMERCIAL REVENUE	(8,247,574)	(5,409,260)	(3,887,000)	(3,336,118)	(3,326,005)	(3,299,584)	(3,382,887)	(4,811,510)	(8,546,825)	(12,505,236)	(15,714,022)	(12,601,724)	(85,067,744)
6	481.2	INDUSTRIAL REVENUE	(688,588)	(505,322)	(421,873)	(422,011)	(446,390)	(434,934)	(254,839)	(355,879)	(566,420)	(748,942)	(932,959)	(766,238)	(6,544,394)
7	482	OTHER SALES TO PUBLIC AUTHORITIES REVENUE	(1,026,876)	(485,200)	(305,656)	(305,356)	(280,826)	(291,789)	(348,667)	(510,690)	(944,029)	(1,403,084)	(1,774,374)	(1,417,945)	(9,147,492)
8	483-484	SALES FOR RESALE REVENUE	(271,157)	(255,102)	(569,873)	151,765	(222,057)	(224,976)	(271,036)	(280,617)	(258,298)	(342,448)	(284,290)	(292,419)	(3,120,508)
9	487	FORFEITED DISCOUNTS	(64,282)	77	-	3	-	11	-	(2,935)	(7,450)	(15,305)	(166,930)	(203,607)	(460,418)
10	488	MISCELLANEOUS SERVICE REVENUE	(9,971)	(11,155)	(11,575)	(10,267)	(5,835)	(2,189)	(1,373)	(1,373)	(3,638)	(3,846)	(5,507)	(6,898)	(73,629)
11	489	TRANSPORTATION OF GAS OF OTHERS	(668,928)	(703,094)	(674,222)	(703,070)	(697,218)	(680,965)	(634,888)	(649,687)	(685,001)	(635,942)	(597,782)	(594,102)	(7,924,900)
12	493	RENT FROM GAS PROPERTY	(12,813)	(13,326)	(13,838)	(15,344)	(13,867)	(15,622)	(13,727)	(13,727)	(13,727)	(13,727)	(13,440)	(13,440)	(166,599)
13	495	OTHER GAS REVENUE	(1,011)	(722)	(604)	(674)	(761)	(754)	(1,195)	(1,195)	(1,195)	(1,195)	(1,195)	(1,195)	(11,693)
14	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	5,927,195	4,116,661	4,225,943	5,201,599	6,529,462	8,433,503	9,518,096	10,887,592	12,489,781	13,672,751	17,325,534	12,121,309	110,449,426
15	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
16	805	OTHER GAS PURCHASES	(301,346)	1,449,078	(275,330)	(102,407)	271,999	94,086	(252,000)	-	-	-	-	-	884,080
17	806	EXCHANGE GAS	(10,251)	(1,451,326)	(1,439,145)	(2,059,842)	373,878	97,280	-	-	-	-	-	-	(4,489,407)
18	807	PURCHASED GAS EXPENSE	72,691	70,665	81,946	82,308	173,740	87,122	81,942	81,861	79,357	94,768	83,492	80,134	1,070,026
19	808	GAS WITHDRAWN FROM STORAGE	4,212,521	2,560,188	768,611	(1,397,576)	(5,558,183)	(6,838,465)	(7,612,541)	(6,676,207)	(416,671)	5,619,925	8,055,390	7,724,450	441,442
20	810	GAS USED FOR COMPRESSOR STATION FUEL	(94,836)	(14,671)	2,373	(304)	(235)	(4,500)	(8,500)	(8,500)	(14,500)	(104,500)	(19,000)	(15,000)	(273,886)
21	812	GAS USED FOR OTHER UTILITY OPERATIONS	(10,779)	(6,498)	(4,402)	(1,389)	(816)	(638)	-	-	-	-	-	-	(24,521)
22	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
23	814	OPERATION SUPERVISION AND ENGINEERING	80,384	81,257	72,867	81,227	84,858	89,674	81,428	82,282	81,007	82,013	94,138	87,934	999,069
24	816	WELLS EXPENSE	3,172	6,339	4,578	5,039	74,093	582,549	67,200	62,985	61,962	14,366	3,755	3,854	889,891
25	817	LINES EXPENSE	35,269	35,456	34,314	57,274	37,923	29,062	43,620	37,793	35,243	41,182	21,995	22,759	431,890
26	818	COMPRESSOR STATION EXPENSES	206,820	188,440	94,323	279,927	153,589	161,693	171,775	194,414	201,073	264,195	216,495	235,383	2,368,129
27	819	COMPRESSOR STATION FUEL AND POWER	94,836	14,671	(2,373)	304	212	235	4,500	8,500	14,500	104,500	19,000	15,000	273,886
28	821	PURIFICATION EXPENSES	215,390	137,973	14,075	439	(616)	1,348	5,946	20,583	49,754	282,155	226,227	216,664	1,169,937
29	823	GAS LOSSES	83,711	78,151	76,402	76,571	91,728	151,013	167,249	186,995	190,931	182,628	137,172	115,413	1,537,963
30	824	OTHER EXPENSES	3,089	3,089	3,089	3,089	3,089	297	-	-	-	-	-	-	15,740
31	825	STORAGE WELL ROYALTIES	17,016	37,989	3,389	3,438	7,123	21,931	2,468	10,765	10,259	21,203	18,149	4,160	157,891
32	826	RENTS-STORAGE FIELDS	-	-	-	-	-	-	-	-	-	-	-	-	-
33	830	MAINTENANCE SUPERVISION AND ENGINEERING	57,670	56,111	50,477	60,711	56,440	54,803	50,890	52,311	52,311	55,715	53,851	50,955	652,245
34	832	MAINTENANCE OF RESERVOIRS AND WELLS	960	13,390	15,744	29,654	27,603	22,401	31,964	28,538	7,647	12,691	-	-	188,592
35	833	MAINTENANCE OF LINES	79,805	62,349	86,862	52,743	44,342	87,581	100,692	108,188	84,998	57,703	52,878	55,061	873,203
36	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	71,110	44,084	(47,400)	42,112	28,591	38,335	60,642	57,900	61,293	59,595	94,330	60,149	570,740
37	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	9,470	19,772	25,082	21,965	8,063	9,160	9,792	6,792	6,792	6,792	-	-	123,680
38	836	MAINTENANCE OF PURIFICATION EQUIPMENT	16,299	28,488	31,034	41,781	45,023	84,919	75,875	66,505	79,718	60,378	20,086	23,915	574,021
39	837	MAINTENANCE OF OTHER EQUIPMENT	24,566	60,583	34,775	65,908	43,271	51,898	45,560	25,427	13,671	12,016	20,063	423,164	
40	850	OPERATION SUPERVISION AND ENGINEERING	149,977	115,964	113,067	139,406	141,547	144,051	187,566	166,953	233,962	143,897	120,075	120,313	1,776,778
41	851	SYSTEM CONTROL AND LOAD DISPATCHING	55,897	54,721	50,972	54,863	53,887	51,567	55,440	55,401	50,768	48,948	49,082	45,267	626,813
42	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
43	856	MAIN EXPENSES	75,509	82,236	51,641	73,518	56,527	66,346	104,011	105,099	96,537	50,012	39,325	39,690	840,451
44	859	OTHER EXPENSES	44,958	12,230	9,988	12,155	12,280	14,225	11,082	11,940	11,774	12,872	13,857	13,814	181,173
45	860	RENTS-GAS TRANSMISSION	887	5,072	-	-	624	1,060	5,291	5,327	-	828	-	1,542	20,631
46	863	MAINTENANCE OF MAINS	267,908	196,500	264,396	529,248	105,561	332,890	1,887,798	157,339	1,809,867	444,590	125,370	1,114,589	7,236,057
47	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
48	871	DISTRIBUTION LOAD DISPATCHING	80,030	78,075	75,672	78,633	77,703	90,001	79,146	76,220	75,007	77,129	90,304	83,721	961,642
49	874	MAINS AND SERVICES EXPENSES	831,632	923,366	857,893	901,017	885,597	829,269	899,093	990,620	908,650	944,234	786,547	801,857	10,559,776
50	875	MEASURING AND REGULATING STATION EXP - GEN.	95,374	139,056	147,719	152,571	139,261	151,510	134,760	95,463	85,501	80,441	100,801	99,534	1,421,992
51	876	MEASURING AND REGULATING STATION EXP - IND.	21,937	9,739	12,291	9,974	17,251	11,075	22,286	38,268	54,911	60,152	80,786	81,211	419,881
52	877	MEASURING AND REGULATING STATION EXP - CG	13,197	13,992	11,124	10,195	12,039	8,378	12,116	16,862	16,116	17,398	17,860	16,625	165,902
53	878	METER AND HOUSE REGULATOR EXPENSE	187,467	248,645	235,057	178,446	268,555	248,603	230,823	253,799	394,539	349,325	212,571	198,529	3,006,358
54	879	CUSTOMER INSTALLATIONS EXPENSE	23,319	21,174	17,468	19,646	18,649	30,856	19,104	20,293	21,235	28,322	15,365	18,753	254,183
55	880	OTHER EXPENSES	567,182	595,076	517,514	569,422	555,461	556,112	575,548	565,167	588,350	675,045	609,225	607,664	6,981,766
56	881	RENTS-GAS DISTRIBUTION	-	530	3,333	1,818	8,870	2,698	2,007	500	-	1,390	485	-	21,631
57	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
58	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
59	887	MAINTENANCE OF MAINS	985,848	793,638	674,117	771,316	662,724	682,994	713,950	769,288	795,678	822,742	807,298	798,239	9,277,831
60	889	MTCE OF MEASURING AND REGULATING STATION EXP - C	11,416	20,559	15,903	28,919	15,033	10,640	9,570	9,660	11,197	12,819	12,338	169,332	
61	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	59,950	10,949	23,316	13,795	21,055	10,275	11,216	34,395	38,853	41,549	30,388	27,707	323,448
62	891	MTCE MEASURING AND REGULATING STATION EXP - CG	49,012	44,603	24,374	41,541	51,061	56,904	61,320	63,485	57,020	65,198	64,208	64,261	642,661
63	892	MAINTENANCE OF SERVICES	201,906	107,623	223,116	99,931	156,766	87,078	102,450	109,772	114,748	135,028	122,186	121,387	1,581,992
64	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	-	-	-	-	-	-	-	-
65	894	MAINTENANCE OF OTHER EQUIPMENT	34,245	42,021	40,797	51,158	62,937	67,334	36,834	38,148	35,934	40,527	46,551	48,372	544,858
66	901	CUSTOMER ACCTS SUPERVISION	101,472	94,517	85,124	92,864	91,400	83,053	86,957	91,808	83,544	116,751	90,954	92,660	1,111,104

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
COMPARISON OF GAS UTILITY ACTIVITY
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: __X__BASE PERIOD____FORECASTED PERIOD
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SCHEDULE C-2.2
SHEET 2 OF 4

WITNESS: C. M. GARRETT

Line No.	Acct No.	Account 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
67	902	METER READING EXPENSES	243,211	238,119	227,179	221,016	230,685	232,446	235,571	245,068	233,824	247,401	246,408	246,451	2,847,378
68	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	502,687	536,296	443,449	608,283	448,238	449,083	506,332	531,250	509,678	628,651	498,802	503,882	6,166,631
69	904	UNCOLLECTIBLE ACCOUNTS	(1,132)	(20,720)	17,735	(7,117)	21,295	15,813	122,484	131,203	224,626	312,027	113,666	55,640	985,520
70	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	720	-	-	-	-	5,544	1,584	1,584	5,544	-	-	14,976
71	907	CUSTOMER SERVICE AND INFO SUPERVISION	7,801	7,099	6,261	6,758	6,277	6,421	6,367	7,306	6,576	6,914	4,367	4,405	76,553
72	908	CUSTOMER ASSISTANCE EXPENSES	(1,064,753)	21,783	(158,218)	52,000	36,157	49,357	231,154	258,016	205,507	158,355	43,623	42,916	(124,104)
73	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	92,683	15,283	34,543	98,489	25,768	12,029	103,731	93,831	36,277	33,238	24,599	32,054	602,524
74	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	20,409	19,007	19,725	27,218	17,661	25,534	23,554	25,487	23,451	45,758	32,470	18,024	298,299
75	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
76	912	DEMONSTRATING AND SELLING EXPENSES	-	-	7,920	-	-	-	-	-	-	-	-	-	7,920
77	913	ADVERTISING EXPENSES	50,486	30,742	2,249	14,297	51,382	26,287	19,563	22,508	13,760	10,127	14,354	74,401	330,155
78	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
79	920	ADMINISTRATIVE AND GENERAL SALARIES	747,356	714,077	642,926	740,381	719,096	684,189	721,393	732,602	632,617	686,548	690,166	694,249	8,405,601
80	921	OFFICE SUPPLIES AND EXPENSES	158,566	151,058	154,846	169,334	148,320	394,955	228,101	201,631	129,419	244,756	222,829	212,306	2,416,121
81	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(98,431)	(98,091)	(90,929)	(102,155)	(95,890)	(93,266)	(97,276)	(104,019)	(89,887)	(97,358)	(108,009)	(105,047)	(1,180,356)
82	923	OUTSIDE SERVICES	355,296	317,661	305,326	357,878	302,445	272,157	392,888	355,885	457,165	430,963	372,141	401,928	4,321,731
83	924	PROPERTY INSURANCE	12,753	46,236	21,108	21,155	27,912	21,183	21,349	41,045	21,349	59,984	59,984	34,028	349,450
84	925	INJURIES AND DAMAGES	34,702	64,957	69,049	25,053	80,888	38,184	95,529	85,427	80,319	76,881	114,155	85,891	851,036
85	926	EMPLOYEE PENSION AND BENEFITS	790,834	723,186	698,398	319,132	797,537	377,366	651,610	647,311	556,246	628,639	749,172	721,408	7,660,840
86	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
87	928	REGULATORY COMMISSION EXPENSES	20,990	21,858	29,440	20,990	20,990	20,990	20,990	22,033	20,990	22,662	20,990	20,990	263,913
88	929	DUPLICATE CHARGES--CREDIT	(54,132)	(36,054)	(15,482)	(125)	(472)	(368)	-	-	(3,000)	(89,000)	(79,277)	(68,060)	(345,969)
89	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	158	-	-	-	237	-	395
90	930.2	MISC GENERAL EXPENSES	32,331	120,314	77,958	30,274	61,434	(246,389)	35,020	61,326	27,532	77,038	49,682	42,500	369,022
91	931	RENTS	51,872	58,940	61,374	61,567	56,561	57,501	64,398	64,398	59,422	64,614	52,001	46,376	699,023
92	935	MAINTENANCE OF GENERAL PLANT	41,496	34,911	30,297	41,878	20,124	35,048	37,134	35,803	31,875	56,384	51,857	46,222	463,031
93		OPERATING (INCOME) LOSS	(10,606,938)	(4,485,601)	(3,460,377)	(509,962)	(1,083,472)	(422,375)	1,296,194	(2,654,765)	(8,393,894)	(14,552,696)	(20,329,549)	(13,830,203)	(79,033,638)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
COMPARISON OF GAS UTILITY ACTIVITY
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

SCHEDULE C-2.2
SHEET 3 OF 4

DATA: ___BASE PERIOD ___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ORIGINAL ___ ___UPDATED ___ ___REVISED
WORKPAPER REFERENCE NO(S): _____

WITNESS: C. M. GARRETT

Line No.	Acct No.	Account 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
1	403-404	DEPRECIATION AND AMORTIZATION EXPENSE	3,911,542	3,925,108	3,951,763	3,990,541	4,024,751	4,098,084	4,155,766	4,155,582	4,157,847	4,161,240	4,165,684	4,173,988	48,871,895
2	408.1	TAXES OTHER THAN INCOME TAXES	1,182,839	1,181,656	1,181,238	1,173,802	1,180,712	1,190,552	1,305,791	1,296,991	1,331,493	1,312,563	1,316,523	1,321,337	14,975,497
3	411.8	LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
4	480	RESIDENTIAL REVENUE	(9,584,652)	(9,667,605)	(10,098,339)	(13,545,939)	(24,488,173)	(32,408,041)	(39,671,155)	(32,265,355)	(26,972,729)	(16,002,066)	(12,173,034)	(10,024,322)	(236,901,408)
5	481.1	COMMERCIAL REVENUE	(3,210,368)	(3,235,111)	(3,598,537)	(5,044,537)	(9,002,288)	(12,900,085)	(16,103,282)	(13,087,446)	(10,799,926)	(6,143,601)	(4,445,693)	(3,470,230)	(91,041,105)
6	481.2	INDUSTRIAL REVENUE	(280,396)	(297,661)	(366,259)	(497,698)	(770,078)	(928,577)	(1,117,909)	(942,199)	(838,169)	(551,346)	(494,510)	(368,837)	(7,453,638)
7	482	OTHER SALES TO PUBLIC AUTHORITIES REVENUE	(304,741)	(308,327)	(355,670)	(525,033)	(993,817)	(1,446,166)	(1,819,391)	(1,474,150)	(1,199,703)	(653,446)	(449,694)	(334,816)	(9,864,953)
8	483-484	SALES FOR RESALE REVENUE	(233,327)	(235,181)	(237,039)	(265,760)	(299,141)	(288,606)	(284,083)	(294,331)	(274,547)	(277,766)	(266,156)	(241,403)	(3,197,340)
9	487	FORFEITED DISCOUNTS	(59,328)	(65,628)	(43,415)	(43,722)	(37,230)	(78,822)	(166,930)	(203,607)	(156,648)	(107,901)	(74,759)	(59,676)	(1,097,667)
10	488	MISCELLANEOUS SERVICE REVENUE	(6,711)	(5,489)	(4,117)	(4,630)	(3,638)	(3,846)	(5,507)	(6,898)	(10,081)	(15,177)	(19,199)	(11,182)	(96,475)
11	489	TRANSPORTATION OF GAS OF OTHERS	(569,147)	(583,443)	(600,954)	(601,171)	(614,399)	(561,663)	(538,899)	(551,243)	(591,156)	(588,441)	(594,585)	(601,925)	(6,997,025)
12	493	RENT FROM GAS PROPERTY	(14,940)	(15,090)	(13,440)	(13,440)	(13,440)	(13,440)	(13,440)	(13,440)	(13,440)	(13,440)	(13,440)	(13,440)	(164,430)
13	495	OTHER GAS REVENUE	(1,195)	(1,195)	(1,195)	(1,195)	(1,195)	(1,195)	(1,195)	(1,195)	(1,195)	(1,195)	(1,195)	(1,195)	(14,337)
14	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	9,003,253	9,212,616	9,270,907	10,759,771	13,295,017	13,753,577	16,927,804	11,942,792	9,604,899	4,451,505	2,965,432	5,569,518	116,757,091
15	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
16	805	OTHER GAS PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
17	806	EXCHANGE GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
18	807	PURCHASED GAS EXPENSE	87,850	86,850	86,850	84,492	86,850	90,209	85,368	81,921	92,264	86,368	119,816	88,816	1,077,654
19	808	GAS WITHDRAWN FROM STORAGE	(7,902,775)	(8,033,550)	(7,434,895)	(6,470,807)	(335,220)	6,177,583	8,880,696	8,520,321	6,080,468	2,207,328	489,958	(4,141,476)	(1,962,369)
20	810	GAS USED FOR COMPRESSOR STATION FUEL	-	-	-	-	-	(18,150)	(19,000)	(15,000)	-	(10,000)	-	-	(85,300)
21	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
22	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
23	814	OPERATION SUPERVISION AND ENGINEERING	101,649	92,960	91,313	96,753	96,852	96,969	96,347	90,093	97,503	93,069	99,487	99,058	1,152,053
24	816	WELLS EXPENSE	4,723	9,066	5,446	6,170	6,895	5,808	3,862	3,952	4,844	7,817	3,952	4,844	67,379
25	817	LINES EXPENSE	67,000	32,060	40,261	34,861	25,415	37,093	22,284	23,137	30,568	28,647	50,735	64,495	456,556
26	818	COMPRESSOR STATION EXPENSES	225,821	164,892	176,346	215,043	244,065	281,340	215,284	227,328	207,912	183,748	215,556	208,591	2,565,926
27	819	COMPRESSOR STATION FUEL AND POWER	-	-	-	-	-	18,150	19,000	15,000	10,000	10,000	13,150	-	85,300
28	821	PURIFICATION EXPENSES	143,148	65,531	18,782	10,109	48,713	182,976	202,143	211,148	217,929	151,737	91,510	34,526	1,378,252
29	823	GAS LOSSES	109,000	116,889	127,083	138,740	140,982	138,127	140,172	118,413	104,366	102,000	100,465	104,765	1,440,002
30	824	OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
31	825	STORAGE WELL ROYALTIES	24,670	11,575	2,468	9,765	10,259	27,614	18,149	4,160	3,868	37,133	6,091	3,596	159,348
32	826	RENTS-STORAGE FIELDS	-	-	-	-	-	-	-	-	-	-	-	-	-
33	830	MAINTENANCE SUPERVISION AND ENGINEERING	55,299	52,404	49,508	53,851	52,404	52,404	55,397	52,425	53,912	52,425	47,967	56,883	634,879
34	832	MAINTENANCE OF RESERVOIRS AND WELLS	491,872	300,460	21,505	14,764	5,248	-	-	-	-	14,860	48,226	15,173	912,108
35	833	MAINTENANCE OF LINES	110,221	112,134	100,900	63,414	56,180	36,444	54,024	56,051	70,697	79,237	78,029	97,885	915,216
36	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	38,980	52,577	82,916	64,247	45,736	66,671	81,963	60,897	86,096	70,190	39,981	38,263	728,517
37	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
38	836	MAINTENANCE OF PURIFICATION EQUIPMENT	77,672	75,251	73,510	69,196	62,382	33,293	20,437	24,274	19,792	43,434	31,272	341,894	872,407
39	837	MAINTENANCE OF OTHER EQUIPMENT	34,456	27,583	16,863	21,123	24,677	13,239	12,109	20,363	23,983	56,820	51,946	37,065	340,227
40	850	OPERATION SUPERVISION AND ENGINEERING	168,423	127,124	123,158	124,614	170,774	112,296	122,480	122,635	142,211	189,865	274,478	279,367	1,957,425
41	851	SYSTEM CONTROL AND LOAD DISPATCHING	64,422	68,672	76,229	66,278	72,125	66,965	50,331	47,022	63,447	55,664	55,597	61,261	748,013
42	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
43	856	MAIN EXPENSES	79,507	109,377	113,144	88,063	66,526	58,840	40,436	40,777	90,603	44,656	66,058	75,781	873,768
44	859	OTHER EXPENSES	21,142	14,453	14,911	14,137	14,026	14,032	14,083	14,040	21,696	14,984	14,080	14,439	186,023
45	860	RENTS-GAS TRANSMISSION	-	1,000	5,291	5,327	-	3,828	-	1,542	17,659	4,882	-	604	40,133
46	863	MAINTENANCE OF MAINS	1,999,465	473,357	867,847	1,722,050	189,853	490,369	975,542	531,687	3,004,173	278,506	2,256,792	1,479,096	14,268,737
47	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
48	871	DISTRIBUTION LOAD DISPATCHING	92,159	91,420	77,585	81,852	80,944	97,846	90,128	84,524	97,815	91,092	97,213	92,855	1,075,433
49	874	MAINS AND SERVICES EXPENSES	828,351	802,846	858,435	906,289	818,815	892,808	765,333	779,539	872,626	812,272	791,646	757,036	9,885,996
50	875	MEASURING AND REGULATING STATION EXP - GEN.	134,300	127,712	148,568	112,726	113,793	116,482	97,496	95,962	100,323	108,577	140,160	143,793	1,439,892
51	876	MEASURING AND REGULATING STATION EXP - IND.	31,649	31,649	35,167	54,490	46,724	66,559	83,984	83,499	87,781	52,162	42,689	33,778	649,731
52	877	MEASURING AND REGULATING STATION EXP - CG	23,596	22,224	24,296	14,323	25,556	27,928	17,852	16,408	21,020	16,141	31,406	28,954	269,704
53	878	METER AND HOUSE REGULATOR EXPENSE	148,014	153,019	148,174	160,119	214,468	212,531	241,274	226,262	228,900	167,378	175,256	2,254,644	2,254,644
54	879	CUSTOMER INSTALLATIONS EXPENSE	18,792	18,591	17,867	24,220	21,487	18,229	16,883	19,164	19,164	19,574	19,574	21,060	234,605
55	880	OTHER EXPENSES	699,321	670,747	651,976	1,163,211	614,532	631,944	603,710	601,354	680,961	629,264	614,513	672,001	8,233,534
56	881	RENTS-GAS DISTRIBUTION	-	1,998	2,007	500	-	1,390	485	-	9,944	500	-	9,712	26,536
57	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
58	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
59	887	MAINTENANCE OF MAINS	1,236,741	1,144,158	986,982	981,822	1,180,605	831,710	829,284	820,230	881,431	1,280,477	1,005,917	853,522	12,032,879
60	889	MTCE OF MEASURING AND REGULATING STATION EXP - C	20,450	19,390	20,788	15,142	12,046	12,256	12,349	11,289	12,077	10,643	14,209	14,398	175,037
61	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	20,982	20,982	17,681	25,134	28,955	30,204	30,420	27,736	27,574	21,881	20,881	33,133	305,563
62	891	MTCE MEASURING AND REGULATING STATION EXP - CG	78,862	76,467	76,815	66,855	85,259	67,947	70,710	71,901	84,179	79,785	71,062	86,716	916,558
63	892	MAINTENANCE OF SERVICES	128,970	136,387	135,002	128,991	126,198	128,616	125,901	125,139	143,022	133,122	125,927	138,048	1,575,323
64	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	-	-	-	-	-	-	-	-
65	894	MAINTENANCE OF OTHER EQUIPMENT	42,525	47,009	46,327	49,208	43,649	48,374	46,415	48,236	46,379	52,400	44,165	45,572	560,259
66	901	CUSTOMER ACCTS SUPERVISION	97,522	104,446	101,097	99,404	93,814	93,133	93,312	94,844	105,596	99,951	93,739	100,857	1,177,715

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
COMPARISON OF GAS UTILITY ACTIVITY
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD ___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ORIGINAL ___ ___UPDATED ___ ___REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE C-2.2
SHEET 4 OF 4

WITNESS: C. M. GARRETT

Line No.	Acct No.	Account 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
67	902	METER READING EXPENSES	258,075	250,496	249,444	258,405	247,308	256,889	243,878	243,963	247,716	255,662	243,856	246,178	3,001,871
68	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	522,208	542,334	527,809	523,834	511,428	516,265	495,415	501,963	544,835	516,167	499,357	528,946	6,230,561
69	904	UNCOLLECTIBLE ACCOUNTS	37,817	42,160	45,184	60,345	99,821	112,883	113,894	57,429	39,668	9,262	18,783	29,710	666,954
70	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
71	907	CUSTOMER SERVICE AND INFO SUPERVISION	4,608	4,966	4,962	4,691	4,474	4,392	4,481	4,517	5,166	4,739	4,478	4,801	56,274
72	908	CUSTOMER ASSISTANCE EXPENSES	50,433	53,248	51,206	53,254	43,415	43,859	45,044	44,356	51,179	52,413	51,225	52,559	592,190
73	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	59,406	61,642	91,389	62,390	29,890	25,214	24,599	32,054	54,267	72,318	117,084	51,644	681,896
74	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	24,353	24,988	29,824	40,998	22,844	31,001	32,857	18,025	19,651	18,580	18,263	51,689	333,073
75	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
76	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	15,840	-	-	15,840
77	913	ADVERTISING EXPENSES	15,963	15,973	15,973	15,973	14,354	14,374	13,398	74,741	17,457	27,797	13,398	54,941	294,345
78	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
79	920	ADMINISTRATIVE AND GENERAL SALARIES	671,437	787,220	749,277	732,918	693,781	668,810	749,466	711,587	763,574	654,855	710,934	697,272	8,591,131
80	921	OFFICE SUPPLIES AND EXPENSES	206,838	204,414	222,629	239,421	150,744	199,297	224,004	218,492	211,376	207,635	217,511	221,838	2,524,197
81	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(101,690)	(115,865)	(114,061)	(114,622)	(108,266)	(104,061)	(119,033)	(111,916)	(104,113)	(117,066)	(104,113)	(111,255)	(11,333,161)
82	923	OUTSIDE SERVICES	433,658	472,127	553,506	424,721	490,142	531,214	376,395	427,022	524,673	423,847	454,667	576,702	5,688,674
83	924	PROPERTY INSURANCE	39,789	30,474	30,309	40,565	30,777	55,131	41,756	31,957	67,660	35,250	35,250	469,694	
84	925	INJURIES AND DAMAGES	101,355	88,138	90,821	98,993	86,712	91,539	109,096	91,646	97,275	104,860	92,502	98,635	1,151,571
85	926	EMPLOYEE PENSION AND BENEFITS	789,115	778,648	784,089	756,302	781,640	837,134	742,960	719,195	828,738	764,175	782,160	809,171	9,373,328
86	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
87	928	REGULATORY COMMISSION EXPENSES	3,941	3,941	3,941	4,939	3,941	5,082	3,941	3,941	3,941	5,723	3,941	3,941	51,213
88	929	DUPLICATE CHARGES--CREDIT	-	-	-	(82)	(655)	(25,110)	(52,200)	(52,200)	(46,606)	(46,606)	(26,400)	-	(249,859)
89	930.1	GENERAL ADVERTISING EXPENSES	-	-	158	-	-	-	237	-	-	-	158	237	790
90	930.2	MISC GENERAL EXPENSES	26,058	26,107	26,167	62,563	27,412	31,817	50,639	31,418	26,745	28,465	26,374	28,151	391,917
91	931	RENTS	52,001	46,376	52,001	52,001	46,376	51,822	52,220	46,595	52,220	52,220	46,595	52,220	602,647
92	935	MAINTENANCE OF GENERAL PLANT	36,295	42,038	40,783	41,027	42,148	49,027	46,236	32,865	33,661	35,325	37,183	37,513	474,102
93		OPERATING (INCOME) LOSS	2,669,267	693,787	548,553	(943,897)	(9,913,045)	(14,951,946)	(19,903,128)	(14,948,777)	(8,520,146)	(3,871,783)	573,912	1,578,220	(66,988,983)

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 57 - 807 KAR 5:001 Section 16(8)(d)
Sponsoring Witness: Christopher M. Garrett

Description of Filing Requirement:

A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.

Response:

See attached.

SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350 - ELECTRIC OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2022

SCHEDULE

DESCRIPTION

D-1	SUMMARY OF JURISDICTIONAL ADJUSTMENTS
D-2	JURISDICTIONAL ADJUSTMENTS
D-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS
WPD-2	JURISDICTIONAL ADJUSTMENTS WORKPAPER
WPD-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021 AND FOR THE 12 MONTHS ENDED JUNE 30, 2022

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
1		OPERATING REVENUES						
2		<u>SALES OF ELECTRICITY:</u>						
3	440	RESIDENTIAL	397,327,547	35,595,214	432,922,761	-	432,922,761	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates and the impacts of COVID-19 on base period revenues.
4	442.2	COMMERCIAL	309,157,845	54,171,588	363,329,433	-	363,329,433	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates and the impacts of COVID-19 on base period revenues.
5	442.3	INDUSTRIAL	143,920,191	26,266,292	170,186,484	-	170,186,484	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates and the impacts of COVID-19 on base period revenues.
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	2,119,069	670,609	2,789,679	217,409	3,007,087	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates and the impacts of COVID-19 on base period revenues.
7	445	OTHER SALES TO PUBLIC AUTHORITIES	80,260,197	14,478,690	94,738,887	-	94,738,887	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates and the impacts of COVID-19 on base period revenues.
8		TOTAL SALES TO ULTIMATE CONSUMERS	932,784,849	131,182,394	1,063,967,243	217,409	1,064,184,652	
9	447	SALES FOR RESALE	21,332,434	15,476,211	36,808,645	(2,402,925)	34,405,720	Variance is driven by higher intercompany sales to KU, partially offset by the ECR off-system sales revenue proforma adjustment.
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	
11		TOTAL SALES OF ELECTRICITY	954,117,283	146,658,605	1,100,775,888	(2,185,517)	1,098,590,372	
12		<u>OTHER OPERATING REVENUES:</u>						
13	450	LATE PAYMENT CHARGES	666,630	2,040,063	2,706,693	-	2,706,693	Variance primarily due to late payment moratorium during a portion of the base period.
14	451	ELECTRIC SERVICE REVENUES	680,340	865,449	1,545,789	-	1,545,789	Variance primarily due to disconnect moratorium during a portion of the base period.
15	454	RENT FROM ELECTRIC PROPERTY	10,034,707	(6,235,170)	3,799,537	-	3,799,537	Variance due to the removal of refined coal contracts from base rates in the test period.
16	456	OTHER MISCELLANEOUS REVENUE	11,114,029	2,098,628	13,212,657	220,887	13,433,544	Variance primarily due to increase in transmission revenue.
17		TOTAL OTHER OPERATING REVENUES	22,495,705	(1,231,029)	21,264,676	220,887	21,485,563	
18		TOTAL OPERATING REVENUES	976,612,988	145,427,576	1,122,040,564	(1,964,630)	1,120,075,935	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL (1) \$	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (2) \$	FORECASTED PERIOD JURISDICTIONAL (3) \$	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1) (4) \$	PRO FORMA FORECASTED PERIOD JURISDICTIONAL (5) \$	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2) (6)
19		OPERATING EXPENSES						
20		OPERATION AND MAINTENANCE EXPENSES:						
21		STEAM GENERATION:						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	4,250,295	1,109,624	5,359,919	-	5,359,919	Lower labor in base period due to vacancies as a result of hiring delays due to COVID, labor charged to capital in base period, and labor actuals in other FERC accounts in base period.
23	501	FUEL	228,130,044	26,035,728	254,165,772	-	254,165,772	Variance reflects changes in sales to ultimate customers and sales for resale. The base period also includes refined coal amortization and credit for coal yard services.
24	502	STEAM EXPENSES	20,456,719	(1,771,555)	18,685,164	-	18,685,164	Higher labor in base period due to labor budgeted to other FERC accounts in test period. Lower WFGD reactant in test period primarily due to expected lower run time on Trimble County. Lower landfill operations expense in test period at Mill Creek.
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	
26	505	ELECTRIC EXPENSES	2,597,950	(244,926)	2,353,024	-	2,353,024	Customary changes in the ordinary course of business.
27	506	MISC STEAM POWER EXPENSES	11,261,127	5,176,659	16,437,786	-	16,437,786	ECR Project Elimination in test period for coal treatment commodities, offset by small decreases in other expenses.
28	507	RENTS	12,000	(12,000)	-	-	-	Customary changes in the ordinary course of business.
29	509	ALLOWANCES	1	(1)	-	-	-	Customary changes in the ordinary course of business.
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	6,738,554	1,402,982	8,141,536	-	8,141,536	Lower labor in base period due to vacancies as the result of hiring delays due to COVID, labor charged to capital in base period, and labor actuals in other FERC accounts in base period. Increase in contractor expenses in test period associated with inspections (primarily dam impoundments) and testing.
31	511	MAINTENANCE OF STRUCTURES	3,788,809	(344,140)	3,444,669	-	3,444,669	Customary changes in the ordinary course of business.
32	512	MAINTENANCE OF BOILER PLANT	30,250,880	4,091,617	34,342,497	-	34,342,497	ECR Project Elimination in forecasted period for maintenance on environmental systems. Increase due to a change from a five year average in base period to an eight year average in forecasted period of major planned overhauls and amortization of cumulative regulatory asset balance. Coal mill maintenance at Trimble County included in forecasted period. Offset by lower labor in forecasted period due to labor budgeted to other FERC accounts.
33	513	MAINTENANCE OF ELECTRIC PLANT	8,830,855	5,187,560	14,018,415	-	14,018,415	Increase due to a change from a five year average in base period to an eight year average in forecasted period of major planned overhauls and amortization of cumulative regulatory asset balance.
34	514	MAINTENANCE OF MISC STEAM PLANT	1,535,352	16,441	1,551,793	-	1,551,793	Lower labor in base period due to vacancies as the result of hiring delays due to COVID, labor charged to capital in base period, and labor actuals in other FERC accounts in base period. Less turbine maintenance at Mill Creek in base period as the result of lower run time.
35		TOTAL STEAM GENERATION	317,852,586	40,647,989	358,500,575	-	358,500,575	Customary changes in the ordinary course of business.

LOUISVILLE GAS AND ELECTRIC COMPANY
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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	127,803	(11,025)	116,778	-	116,778	Customary changes in the ordinary course of business.
38	536	WATER FOR POWER	39,562	3,650	43,212	-	43,212	Customary changes in the ordinary course of business.
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	
40	538	ELECTRIC EXPENSES	349,154	(24,999)	324,155	-	324,155	Customary changes in the ordinary course of business.
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	268,600	(54,987)	213,613	-	213,613	Customary changes in the ordinary course of business.
42	540	RENTS	503,307	65,595	568,902	-	568,902	Customary changes in the ordinary course of business.
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	
44	542	MAINTENANCE OF STRUCTURES	314,031	9,962	323,993	-	323,993	Customary changes in the ordinary course of business.
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	122,137	100,352	222,489	-	222,489	Cyclical dredging at Ohio Falls scheduled in test period.
46	544	MAINTENANCE OF ELECTRIC PLANT	316,652	11,242	327,894	-	327,894	Customary changes in the ordinary course of business.
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	29,583	26,614	56,196	-	56,196	Customary changes in the ordinary course of business.
48		TOTAL HYDRAULIC GENERATION	2,070,830	126,402	2,197,232	-	2,197,232	
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	261,229	(73,745)	187,484	-	187,484	Customary changes in the ordinary course of business.
51	547	OTHER FUEL	35,236,951	8,684,495	43,921,446	-	43,921,446	Variance reflects changes in sales to ultimate customers and sales for resale.
52	548	GENERATION EXPENSES	238,718	62,111	300,829	-	300,829	Customary changes in the ordinary course of business.
53	549	MISC OTHER POWER GENERATION EXPENSES	1,474,296	268,128	1,742,424	-	1,742,424	Lower labor in base period due to labor charged to other FERCs, offset by security expenses budgeted to other FERC accounts in test period.
54	550	RENTS	5,735	5,917	11,652	-	11,652	Customary changes in the ordinary course of business.
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	236,687	36,077	272,764	-	272,764	Customary changes in the ordinary course of business.
56	552	MAINTENANCE OF STRUCTURES	728,037	(492,126)	235,911	-	235,911	Decrease due to a change from a five year average in base period to an eight year average in forecasted period of major planned overhauls and amortization of cumulative regulatory asset balance. Additionally, Cane Run stack and HRSG painting performed in base period.
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	1,614,571	1,484,190	3,098,761	-	3,098,761	Increase due to change from a five year average in base period to an eight year average in forecasted period of major planned overhauls and amortization of cumulative regulatory asset balance. Increase due to change from a five year average in base period to an eight year average in forecasted period of major planned overhauls and amortization of cumulative regulatory asset balance. Lower CT and Cane Run 7 maintenance in base period driven by CT run time as well as a capital project in base period to replace raw water pumps and reallocation to other FERC accounts for Cane Run 7 stack and HRSG painting.
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	944,771	951,438	1,896,209	-	1,896,209	
59		TOTAL OTHER GENERATION	40,740,997	10,926,484	51,667,480	-	51,667,480	

LOUISVILLE GAS AND ELECTRIC COMPANY
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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	51,667,271	(8,390,600)	43,276,672	-	43,276,672	Primarily due to lower intercompany purchased power.
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,376,209	399,388	1,775,597	-	1,775,597	Labor increase in forecasted period due to labor charged to FERC 920 in base period and inflationary wage increases.
63	557	OTHER EXPENSES	102,861	20,088	122,949	-	122,949	Customary changes in the ordinary course of business.
64		TOTAL OTHER POWER SUPPLY	53,146,341	(7,971,123)	45,175,218	-	45,175,218	
65		TOTAL PRODUCTION EXPENSES	413,810,754	43,729,752	457,540,505	-	457,540,505	
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,418,195	(43,966)	1,374,229	-	1,374,229	Customary changes in the ordinary course of business.
68	561	LOAD DISPATCHING	1,951,562	768,154	2,719,716	-	2,719,716	Increase in labor charged to O&M for Transmission Operations in the forecasted period compared to the base period.
69	562	STATION EXPENSES	947,762	74,952	1,022,714	-	1,022,714	Customary changes in the ordinary course of business.
70	563	OVERHEAD LINE EXPENSES	247,045	46,697	293,742	-	293,742	Customary changes in the ordinary course of business.
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	4,816	7,028	11,844	-	11,844	Customary changes in the ordinary course of business.
73	566	MISC TRANSMISSION EXPENSES	11,865,863	1,111,823	12,977,686	-	12,977,686	Increase due to higher depancaking costs, Operational Technology IT Security, Transmission Reliability Coordinator, Independent Transmission Operator, and NERC fees.
74	567	RENTS	72,601	(11,216)	61,385	-	61,385	Customary changes in the ordinary course of business.
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	
77	570	MAINTENANCE OF STATION EQUIPMENT	1,542,922	177,149	1,720,071	-	1,720,071	The increase is due to higher spending for substation maintenance during the forecasted period.
78	571	MAINTENANCE OF OVERHEAD LINES	5,510,147	1,845,854	7,356,001	-	7,356,001	Increased spending for Lines corrosion protection in the forecasted period due to a greater number of structures, increased spending for vegetation management in the forecasted period due to contractual increase starting in May of 2021 and additional acreage.
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	176,737	59,448	236,185	-	236,185	Customary changes in the ordinary course of business.
81	575	MISO DAY 1 AND 2 EXPENSE	122	(122)	-	-	-	Customary changes in the ordinary course of business.
82		TOTAL TRANSMISSION EXPENSES	23,737,772	4,035,801	27,773,573	-	27,773,573	

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
83		<u>DISTRIBUTION EXPENSES:</u>						
								The increase is driven by storm costs, which are based on a 5-year average, the addition of 3D E Learning Virtual training modules in Safety and Technical Training and an increase for the amortization of the 2018 winter storm regulatory asset.
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,926,914	470,125	2,397,039	-	2,397,039	
85	581	LOAD DISPATCHING	253,245	39,708	292,953	-	292,953	Customary changes in the ordinary course of business.
86	582	STATION EXPENSES	1,924,884	(160,244)	1,764,640	-	1,764,640	Customary changes in the ordinary course of business.
								The majority of the increase is in the Dispatch area, which is offset in other FERC accounts (the net Dispatch increase is driven primarily by increased costs associated with one additional headcount and one additional contractor as well as general inflation increases). Additionally, line locating is higher but offset in FERC 584. Storm costs, based on the 5-year average, are also higher.
87	583	OVERHEAD LINE EXPENSES	5,043,191	740,509	5,783,700	-	5,783,700	
88	584	UNDERGROUND LINE EXPENSES	6,451,085	(130,264)	6,320,821	-	6,320,821	Customary changes in the ordinary course of business.
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	
								The forecasted period includes field service costs that are offset in FERC 878. The increase is also driven by the base period being low due to COVID. Disconnects were suspended for more than half of the year, resulting in lower labor and contractor costs in the base period.
90	586	METER EXPENSES	5,785,127	2,147,248	7,932,375	-	7,932,375	
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	
								The increase is due to several factors - the new IT OT security initiative; increases in Louisville Operations associated with training and other expenses due to 11 new employees (along with lower than normal training costs in 2020 due to COVID); higher than anticipated facility costs associated with facility upkeep (i.e. gravel, snow, carpet cleaning), increases in janitorial contracts and facility increases for maintaining additional square footage (mainly Mondi space at Auburndale); and higher IT maintenance costs from IT capital projects. These increases are somewhat offset by substation cost decreases (which are offset in FERC 592).
92	588	MISC DISTRIBUTION EXPENSES	6,272,192	1,123,625	7,395,817	-	7,395,817	
93	589	RENTS	36,193	(468)	35,725	-	35,725	Customary changes in the ordinary course of business.
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	30,370	16,720	47,090	-	47,090	Customary changes in the ordinary course of business.
95	591	MAINTENANCE OF STRUCTURES	1,475	(1,475)	-	-	-	Customary changes in the ordinary course of business.
								The increase is due entirely to Substation expenses, which are offset in FERC 582 and FERC 588. The net increase for these expenses is primarily inflation and slightly lower than normal costs in the base period.
96	592	MAINTENANCE OF STATION EQUIPMENT	1,435,338	430,639	1,865,977	-	1,865,977	
								The decrease is due primarily to the completion of the amortization of the storm regulatory assets/liabilities for the 2009/2011 storms, offset by an increase for the amortization of the 2018 winter storm regulatory asset, an increase in storm costs due to the 5 year average and line clearance contract increases primarily for routine cycle trimming.
97	593	MAINTENANCE OF OVERHEAD LINES	17,885,477	(2,116,323)	15,769,154	-	15,769,154	

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL (1) \$	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (2) \$	FORECASTED PERIOD JURISDICTIONAL (3) \$	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1) (4) \$	PRO FORMA FORECASTED PERIOD JURISDICTIONAL (5) \$	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2) (6)
98	594	MAINTENANCE OF UNDERGROUND LINES	1,536,409	317,904	1,854,313	-	1,854,313	The forecasted period includes anticipated increases in trouble orders, network vault maintenance and repairing defective overhead equipment based on historical trends. Storm costs are higher based on the 5-year average.
99	595	MAINTENANCE OF LINE TRANSFORMERS	122,860	62,675	185,535	-	185,535	Customary changes in the ordinary course of business. The increase is due primarily to repair street lighting. The forecasted period is based on historical data which had higher spend than the base period. The base period is also lower than normal due to COVID.
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	427,622	140,512	568,134	-	568,134	
101	597	MAINTENANCE OF METERS	-	-	-	-	-	
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	572,000	298,332	870,332	-	870,332	The increase is due to higher anticipated costs associated with increases in various facility contracts (such as light duty maintenance) and increases associated with maintaining additional square footage (primarily Auburndale for Mondi space). Additionally, there are higher maintenance costs for increased security equipment such as cameras, motion sensors and lighting. Storm costs are also higher based on the 5-year average.
103		TOTAL DISTRIBUTION EXPENSES	49,704,386	3,379,219	53,083,605	-	53,083,605	
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	1,414,132	84,777	1,498,909	-	1,498,909	Customary changes in the ordinary course of business.
106	902	METER READING EXPENSES	3,623,935	196,627	3,820,562	-	3,820,562	Customary changes in the ordinary course of business.
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	7,848,439	81,366	7,929,806	-	7,929,806	Customary changes in the ordinary course of business.
108	904	UNCOLLECTIBLE ACCOUNTS	3,463,041	(1,237,373)	2,225,668	-	2,225,668	The forecasted period includes write-offs based on a five-year average (0.203%) of budgeted revenues and change in receivable balances. Bad debt expense in the base period is higher than this average (partially associated with impacts from the pandemic).
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	19,060	(19,060)	-	-	-	Customary changes in the ordinary course of business.
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	16,368,607	(893,662)	15,474,945	-	15,474,945	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	271,415	(71,897)	199,518	-	199,518	The forecasted period is lower than the base period due to costs included in FERC 908 that should be in FERC 907. The increase is due primarily to new product development, customer education associated with solar share, costs for various customer offerings such as electric vehicle marketplace and Home Serve implementation. In addition costs are offset in FERC 907, 909, 910 and 923.
113	908	CUSTOMER ASSISTANCE EXPENSES	397,669	423,697	821,366	-	821,366	
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	1,397,136	(196,111)	1,201,025	-	1,201,025	Customary changes in the ordinary course of business.
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	1,078,306	66,498	1,144,803	-	1,144,803	Customary changes in the ordinary course of business.
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	3,144,525	222,187	3,366,712	-	3,366,712	

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117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	-	-	-	-	
119	912	DEMONSTRATING AND SELLING EXPENSES	28,080	28,080	56,160	-	56,160	Customary changes in the ordinary course of business.
120	913	ADVERTISING EXPENSES	1,170,550	(126,964)	1,043,586	(1,043,586)	-	Advertising expenses are eliminated in the test period via a pro forma adjustment.
121	916	MISC SALES EXPENSES	-	-	-	-	-	
122		TOTAL SALES EXPENSES	1,198,630	(98,884)	1,099,746	(1,043,586)	56,160	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	24,708,958	1,182,069	25,891,027	-	25,891,027	The increased costs in the forecasted period is due mainly to inflationary wage increases. The base period also had higher vacancies as a result of positions in the base period taking longer to fill due to COVID-19. In addition, higher labor capitalized in the base period compared to the forecasted period.
125	921	OFFICE SUPPLIES AND EXPENSES	7,415,677	387,008	7,802,685	-	7,802,685	Customary changes in the ordinary course of business.
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(4,742,729)	(497,389)	(5,240,118)	-	(5,240,118)	This is a percent of labor in 920 and nonlabor in 921, see explanations for those FERC accounts.
127	923	OUTSIDE SERVICES	13,811,544	3,254,477	17,066,021	-	17,066,021	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. In addition, the Legal department as a result of COVID-19, which delayed a number of expenses in the base period, delaying some activity during the first half of the year and pushing it later into 2020 or even out into 2021.
128	924	PROPERTY INSURANCE	5,889,307	1,329,270	7,218,578	-	7,218,578	Increase is due to premium for estimated incremental insured assets and premium increases anticipated in the 4/1/21 renewal (20% for primary carriers and 10% for excess carriers).
129	925	INJURIES AND DAMAGES	2,433,268	802,280	3,235,548	-	3,235,548	Excess Liability Increase is driven by the test year assumption of 40% increase for primary carrier and 30% increase for all other carriers for the 12/31/20 renewal; attributed to carriers experiencing catastrophic claims and increasing reticence to insure companies with gas exposure. Directors and Officers insurance increase is driven by the forecasted period assumption of 50% increase for all carriers for the 12/31/20 renewal which is attributed to significant increase in shareholder claims in the general market driven by COVID 19. The base period actuals include credits to 2020 expense to adjust the worker's compensation reserves downward per the reserve calculation model based on claims to date. The forecasted period is based on a five year average history of claims incurred, but escalates the cost of the claim with the same health care cost trend assumption provided by Mercer that is used in forecasting the Post Retirement Welfare plan liabilities.

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130	926	EMPLOYEE PENSION AND BENEFITS	20,555,075	3,426,260	23,981,335	-	23,981,335	Increase in benefit costs during the forecasted period due to inflation and incremental headcount with the primary drivers being medical and 401K match and drop-in and pension and FASB 106 increased due to forecasted period assumptions being 25bps lower for expected return on assets and 30bps lower for discount rate than the base period.
131	927	FRANCHISE REQUIREMENTS	15,986	(15,986)	-	-	-	- Customary changes in the ordinary course of business.
132	928	REGULATORY COMMISSION EXPENSES	1,466,525	(481,716)	984,809	-	984,809	Primarily due to lower amortization of rate case expenses due to lower regulatory asset balance at 7/1/2021.
133	929	DUPLICATE CHARGES--CREDIT	(212,941)	(3,252)	(216,193)	-	(216,193)	Customary changes in the ordinary course of business.
134	930.1	GENERAL ADVERTISING EXPENSES	1,164	3,439	4,603	(4,603)	-	- Customary changes in the ordinary course of business.
135	930.2	MISC GENERAL EXPENSES	2,544,787	9,483	2,554,270	-	2,554,270	Customary changes in the ordinary course of business.
136	931	RENTS	2,097,070	(289,129)	1,807,941	-	1,807,941	Customary changes in the ordinary course of business.
137	935	MAINTENANCE OF GENERAL PLANT	1,030,616	24,643	1,055,259	-	1,055,259	Customary changes in the ordinary course of business.
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>77,014,307</u>	<u>9,131,457</u>	<u>86,145,764</u>	<u>(4,603)</u>	<u>86,141,161</u>	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>584,978,980</u>	<u>59,505,870</u>	<u>644,484,851</u>	<u>(1,048,189)</u>	<u>643,436,662</u>	
140	403-404	DEPRECIATION AND AMORTIZATION	151,024,223	126,098,613	277,122,836	-	277,122,836	Increase primarily due to higher steam generation depreciation rates and an increase in plant in service due to ECR Project Elimination and additions.
141	407.3	REGULATORY DEBITS	-	-	-	-	-	
142	408	TAXES OTHER THAN INCOME TAXES	35,847,596	6,489,126	42,336,722	-	42,336,722	Increase is primarily due to higher property taxes driven by ECR Project Elimination, increase in net utility plant, and increase in property tax rates.
143	409-411	FEDERAL INCOME TAXES	22,859,604	(18,062,454)	4,797,150	(182,830)	4,614,320	Decrease primarily due to lower pretax income and increase in protected excess ADIT amortization.
144	409-411	STATE INCOME TAXES	6,806,549	(3,617,462)	3,189,087	(45,822)	3,143,265	Decrease primarily due to lower pretax income and increase in protected excess ADIT amortization.
145	411.4	INVESTMENT TAX CREDIT	(878,559)	(38,437)	(916,996)	-	(916,996)	Customary changes in the ordinary course of business.
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	8,840	(8,840)	-	-	-	Emission allowance gains and losses are not forecasted for the forecasted period.
147		TOTAL OPERATING EXPENSES	<u>800,647,232</u>	<u>170,366,416</u>	<u>971,013,649</u>	<u>(1,276,841)</u>	<u>969,736,808</u>	
148		NET OPERATING INCOME	<u>175,965,756</u>	<u>(24,938,840)</u>	<u>151,026,915</u>	<u>(687,789)</u>	<u>150,339,126</u>	

Note 1 - See Schedule D-2.1 and testimony for a descriptions of the adjustments.

Note 2 - In general, these adjustments represent variances between the Base Period and the end of the Forecasted Period.

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
1		<u>OPERATING REVENUES</u>								
2		<u>SALES OF ELECTRICITY:</u>								
3	440	RESIDENTIAL	(4,485,284)	(68,486,895)	6,180,758	390,437	-	(66,400,984)	100.000%	(66,400,984)
4	442.2	COMMERCIAL	(3,521,133)	(56,909,140)	5,380,548	334,851	-	(54,714,874)	100.000%	(54,714,874)
5	442.3	INDUSTRIAL	(393,081)	(24,627,675)	3,415,552	227,072	-	(21,378,133)	100.000%	(21,378,133)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	-	(366,194)	22,037	1,857	-	(342,300)	100.000%	(342,300)
7	445	OTHER SALES TO PUBLIC AUTHORITIES	(571,173)	(14,471,830)	1,520,058	95,999	-	(13,426,946)	100.000%	(13,426,946)
8		TOTAL SALES TO ULTIMATE CONSUMERS	(8,970,671)	(164,861,735)	16,518,953	1,050,216	-	(156,263,237)		(156,263,237)
9	447	SALES FOR RESALE	-	-	-	(8,384,323)	-	(8,384,323)	100.000%	(8,384,323)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	0.000%	-
11		TOTAL SALES OF ELECTRICITY	(8,970,671)	(164,861,735)	16,518,953	(7,334,107)	-	(164,647,560)		(164,647,560)
12		<u>OTHER OPERATING REVENUES:</u>								
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	100.000%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	100.000%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	100.000%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-		-
18		TOTAL OPERATING REVENUES	(8,970,671)	(164,861,735)	16,518,953	(7,334,107)	-	(164,647,560)		(164,647,560)
19		<u>OPERATING EXPENSES</u>								
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>								
21		<u>STEAM GENERATION:</u>								
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
23	501	FUEL	-	3,766,179	16,101,190	(4,800,134)	-	15,067,236	100.000%	15,067,236
24	502	STEAM EXPENSES	-	226,041	-	(176,740)	-	49,301	100.000%	49,301
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	100.000%	-

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			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$			
26	505	ELECTRIC EXPENSES	-	-	-	-	-	-	100.000%	-
27	506	MISC STEAM POWER EXPENSES	-	(4,416,994)	-	(7,960)	-	(4,424,954)	100.000%	(4,424,954)
28	507	RENTS	-	-	-	-	-	-	100.000%	-
29	509	ALLOWANCES	-	-	-	-	-	-	100.000%	-
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
32	512	MAINTENANCE OF BOILER PLANT	-	(3,674,354)	-	-	-	(3,674,354)	100.000%	(3,674,354)
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	100.000%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	-	-	100.000%	-
35		TOTAL STEAM GENERATION	-	(4,099,127)	16,101,190	(4,984,834)	-	7,017,229		7,017,229
36		<u>HYDRAULIC GENERATION:</u>								
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
38	536	WATER FOR POWER	-	-	-	-	-	-	100.000%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	100.000%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	-	100.000%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	-	100.000%	-
42	540	RENTS	-	-	-	-	-	-	100.000%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	100.000%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	100.000%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	100.000%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-	-		-
49		<u>OTHER GENERATION:</u>								
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
51	547	OTHER FUEL	-	-	-	(957)	-	(957)	100.000%	(957)
52	548	GENERATION EXPENSES	-	-	-	-	-	-	100.000%	-

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			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	-	-	100.000%	-
54	550	RENTS	-	-	-	-	-	-	100.000%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	100.000%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	100.000%	-
59		TOTAL OTHER GENERATION	-	-	-	(957)	-	(957)		(957)
60		<u>OTHER POWER SUPPLY:</u>								
61	555	PURCHASED POWER	-	-	-	(859,478)	-	(859,478)	100.000%	(859,478)
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
63	557	OTHER EXPENSES	-	-	-	(80,413)	-	(80,413)	100.000%	(80,413)
64		TOTAL OTHER POWER SUPPLY	-	-	-	(939,891)	-	(939,891)		(939,891)
65		TOTAL PRODUCTION EXPENSES	-	(4,099,127)	16,101,190	(5,925,682)	-	6,076,381		6,076,381
66		<u>TRANSMISSION EXPENSES:</u>								
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
68	561	LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
69	562	STATION EXPENSES	-	-	-	-	-	-	100.000%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	100.000%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	100.000%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	(1,029,305)	-	(1,029,305)	100.000%	(1,029,305)
73	566	MISC TRANSMISSION EXPENSES	-	-	-	-	-	-	100.000%	-
74	567	RENTS	-	-	-	-	-	-	100.000%	-
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
77	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
78	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	100.000%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2
PAGE 4 OF 12
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	-	-	100.000%	-
81	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	100.000%	-
82		TOTAL TRANSMISSION EXPENSES	-	-	-	(1,029,305)	-	(1,029,305)		(1,029,305)
83		<u>DISTRIBUTION EXPENSES:</u>								
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
85	581	LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
86	582	STATION EXPENSES	-	-	-	-	-	-	100.000%	-
87	583	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	100.000%	-
88	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	100.000%	-
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	100.000%	-
90	586	METER EXPENSES	-	-	-	-	-	-	100.000%	-
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	100.000%	-
92	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	-	-	100.000%	-
93	589	RENTS	-	-	-	-	-	-	100.000%	-
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
96	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
97	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	100.000%	-
98	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	100.000%	-
99	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	-	-	100.000%	-
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	-	100.000%	-
101	597	MAINTENANCE OF METERS	-	-	-	-	-	-	100.000%	-
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	-	-	100.000%	-
103		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-	-		-
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>								
105	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	100.000%	-
106	902	METER READING EXPENSES	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: X BASE PERIOD FORECASTED PERIOD
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SCHEDULE D-2
PAGE 5 OF 12
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	100.000%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	100.000%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	100.000%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>								
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	100.000%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	(7,247,341)	-	-	-	-	(7,247,341)	100.000%	(7,247,341)
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	100.000%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	100.000%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(7,247,341)	-	-	-	-	(7,247,341)		(7,247,341)
117		<u>SALES EXPENSES:</u>								
118	911	SALES SUPERVISION	-	-	-	-	-	-	100.000%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	100.000%	-
120	913	ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
121	916	MISC SALES EXPENSES	-	-	-	-	-	-	100.000%	-
122		TOTAL SALES EXPENSES	-	-	-	-	-	-		-
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>								
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	100.000%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	100.000%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	100.000%	-
127	923	OUTSIDE SERVICES	-	(3,252)	-	-	-	(3,252)	100.000%	(3,252)
128	924	PROPERTY INSURANCE	-	-	-	-	-	-	100.000%	-
129	925	INJURIES AND DAMAGES	-	-	-	-	-	-	100.000%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	100.000%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	100.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
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FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
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WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	100.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	100.000%	-
136	931	RENTS	-	-	-	-	-	-	100.000%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	100.000%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	(3,252)	-	-	-	(3,252)		(3,252)
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	(7,247,341)	(4,102,380)	16,101,190	(6,954,987)	-	(2,203,518)		(2,203,518)
140	403-404	DEPRECIATION AND AMORTIZATION	(1,044,461)	(66,991,229)	-	-	-	(68,035,689)	100.000%	(68,035,689)
141	407.3	REGULATORY DEBITS	-	(2,062,059)	-	-	-	(2,062,059)	100.000%	(2,062,059)
142	408.1	TAXES OTHER THAN INCOME TAXES	-	(2,020,648)	-	-	-	(2,020,648)	100.000%	(2,020,648)
143	409-411	FEDERAL INCOME TAXES	(58,046)	(16,508,076)	83,344	(75,634)	4,519,808	(12,038,604)	100.000%	(12,038,604)
144	409-411	STATE INCOME TAXES	(31,373)	(4,474,811)	20,888	(18,956)	1,132,784	(3,371,467)	100.000%	(3,371,467)
145	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	100.000%	-
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	100.000%	-
147		TOTAL OPERATING EXPENSES	(8,381,221)	(96,159,203)	16,205,422	(7,049,578)	5,652,592	(89,731,987)		(89,731,987)
148		NET OPERATING INCOME	(589,450)	(68,702,532)	313,531	(284,530)	(5,652,592)	(74,915,574)		(74,915,574)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):: SCHEDULE WPD-2

SCHEDULE D-2
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	ADJ 6	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	REMOVE ECON RELIEF SURCREDIT	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$		\$
1		<u>OPERATING REVENUES</u>									
2		<u>SALES OF ELECTRICITY:</u>									
3	440	RESIDENTIAL	(4,217,997)	(20,408,193)	5,804,372	314,273	7,020,575	-	(11,486,970)	100.000%	(11,486,970)
4	442.2	COMMERCIAL	(3,566,308)	(18,432,331)	5,465,303	284,943	6,471,537	-	(9,776,857)	100.000%	(9,776,857)
5	442.3	INDUSTRIAL	(423,642)	(8,186,048)	3,654,083	190,319	4,305,103	-	(460,183)	100.000%	(460,183)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	-	(136,636)	21,488	1,382	26,124	-	(87,642)	100.000%	(87,642)
7	445	OTHER SALES TO PUBLIC AUTHORITIES	(563,101)	(4,788,783)	1,559,989	81,819	1,844,437	-	(1,865,640)	100.000%	(1,865,640)
8		TOTAL SALES TO ULTIMATE CONSUMERS	(8,771,048)	(51,951,991)	16,505,235	872,736	19,667,776	-	(23,677,291)		(23,677,291)
9	447	SALES FOR RESALE	-	-	-	(6,102,286)	-	-	(6,102,286)	100.000%	(6,102,286)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	-	100.000%	-
11		TOTAL SALES OF ELECTRICITY	(8,771,048)	(51,951,991)	16,505,235	(5,229,551)	19,667,776	-	(29,779,578)		(29,779,578)
12		<u>OTHER OPERATING REVENUES:</u>									
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	100.000%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	-	100.000%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	-	100.000%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-	-		-
18		TOTAL OPERATING REVENUES	(8,771,048)	(51,951,991)	16,505,235	(5,229,551)	19,667,776	-	(29,779,578)		(29,779,578)
19		<u>OPERATING EXPENSES</u>									
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>									
21		<u>STEAM GENERATION:</u>									
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
23	501	FUEL	-	4,735,016	16,505,235	(2,438,739)	-	-	18,801,513	100.000%	18,801,513
24	502	STEAM EXPENSES	-	(392,792)	-	(199,458)	-	-	(592,250)	100.000%	(592,250)
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2
PAGE 8 OF 12
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	ADJ 6	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	REMOVE ECON RELIEF SURCREDIT	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$		\$
26	505	ELECTRIC EXPENSES	-	-	-	-	-	-	-	100.000%	-
27	506	MISC STEAM POWER EXPENSES	-	-	-	-	-	-	-	100.000%	-
28	507	RENTS	-	-	-	-	-	-	-	100.000%	-
29	509	ALLOWANCES	-	-	-	-	-	-	-	100.000%	-
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	100.000%	-
32	512	MAINTENANCE OF BOILER PLANT	-	(1,126,079)	-	-	-	-	(1,126,079)	100.000%	(1,126,079)
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	100.000%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	-	-	-	100.000%	-
35		TOTAL STEAM GENERATION	-	3,216,145	16,505,235	(2,638,196)	-	-	17,083,184		17,083,184
36		<u>HYDRAULIC GENERATION:</u>									
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
38	536	WATER FOR POWER	-	-	-	-	-	-	-	100.000%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	-	100.000%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	-	-	100.000%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	-	-	100.000%	-
42	540	RENTS	-	-	-	-	-	-	-	100.000%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	100.000%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	-	100.000%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	100.000%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	-	100.000%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-	-	-		-
49		<u>OTHER GENERATION:</u>									
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
51	547	OTHER FUEL	-	-	-	-	-	-	-	100.000%	-
52	548	GENERATION EXPENSES	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
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PAGE 9 OF 12
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	ADJ 6	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	REMOVE ECON RELIEF SURCREDIT	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$		\$			\$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	-	-	-	100.000%	-
54	550	RENTS	-	-	-	-	-	-	-	100.000%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	100.000%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	-	100.000%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	-	100.000%	-
59		TOTAL OTHER GENERATION	-	-	-	-	-	-	-		-
60		<u>OTHER POWER SUPPLY:</u>									
61	555	PURCHASED POWER	-	-	-	(1,241,626)	-	-	(1,241,626)	100.000%	(1,241,626)
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	-	100.000%	-
63	557	OTHER EXPENSES	-	-	-	(71,936)	-	-	(71,936)	100.000%	(71,936)
64		TOTAL OTHER POWER SUPPLY	-	-	-	(1,313,562)	-	-	(1,313,562)		(1,313,562)
65		TOTAL PRODUCTION EXPENSES	-	3,216,145	16,505,235	(3,951,758)	-	-	15,769,623		15,769,623
66		<u>TRANSMISSION EXPENSES:</u>									
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
68	561	LOAD DISPATCHING	-	-	-	-	-	-	-	100.000%	-
69	562	STATION EXPENSES	-	-	-	-	-	-	-	100.000%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	100.000%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	100.000%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	(986,881)	-	-	(986,881)	100.000%	(986,881)
73	566	MISC TRANSMISSION EXPENSES	-	-	-	-	-	-	-	100.000%	-
74	567	RENTS	-	-	-	-	-	-	-	100.000%	-
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	100.000%	-
77	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	100.000%	-
78	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	-	100.000%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
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FOR THE 12 MONTHS ENDED JUNE 30, 2022

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SCHEDULE D-2
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WITNESS: C. M. GARRETT

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			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	REMOVE ECON RELIEF SURCREDIT	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$		\$			\$
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	-	-	-	100.000%	-
81	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	-	100.000%	-
82		TOTAL TRANSMISSION EXPENSES	-	-	-	(986,881)	-	-	(986,881)		(986,881)
83		<u>DISTRIBUTION EXPENSES:</u>									
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
85	581	LOAD DISPATCHING	-	-	-	-	-	-	-	100.000%	-
86	582	STATION EXPENSES	-	-	-	-	-	-	-	100.000%	-
87	583	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	100.000%	-
88	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	100.000%	-
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	100.000%	-
90	586	METER EXPENSES	-	-	-	-	-	-	-	100.000%	-
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	-	100.000%	-
92	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	-	-	-	100.000%	-
93	589	RENTS	-	-	-	-	-	-	-	100.000%	-
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	100.000%	-
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	100.000%	-
96	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	100.000%	-
97	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	-	100.000%	-
98	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	100.000%	-
99	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	-	-	-	100.000%	-
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	-	-	100.000%	-
101	597	MAINTENANCE OF METERS	-	-	-	-	-	-	-	100.000%	-
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	-	-	-	100.000%	-
103		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-	-	-		-
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>									
105	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	-	100.000%	-
106	902	METER READING EXPENSES	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):: SCHEDULE WPD-2

SCHEDULE D-2
PAGE 11 OF 12
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	ADJ 6	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	REMOVE ECON RELIEF SURCREDIT	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$		\$			
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	-	100.000%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	100.000%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	100.000%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>									
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	-	100.000%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	(7,393,203)	-	-	-	-	-	(7,393,203)	100.000%	(7,393,203)
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	-	100.000%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	-	100.000%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(7,393,203)	-	-	-	-	-	(7,393,203)		(7,393,203)
117		<u>SALES EXPENSES:</u>									
118	911	SALES SUPERVISION	-	-	-	-	-	-	-	100.000%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	100.000%	-
120	913	ADVERTISING EXPENSES	-	-	-	-	-	-	-	100.000%	-
121	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	100.000%	-
122		TOTAL SALES EXPENSES	-	-	-	-	-	-	-		-
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>									
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	-	100.000%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	-	100.000%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	-	100.000%	-
127	923	OUTSIDE SERVICES	-	-	-	-	-	-	-	100.000%	-
128	924	PROPERTY INSURANCE	-	-	-	-	-	-	-	100.000%	-
129	925	INJURIES AND DAMAGES	-	-	-	-	-	-	-	100.000%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	-	100.000%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	100.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
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SCHEDULE D-2
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	ADJ 6	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	REMOVE ECON RELIEF SURCREDIT	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$		\$	\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	-	100.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	-	100.000%	-
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	-	100.000%	-
136	931	RENTS	-	-	-	-	-	-	-	100.000%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	-	100.000%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-	-	-		-
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	(7,393,203)	3,216,145	16,505,235	(4,938,639)	-	-	7,389,539		7,389,539
140	403-404	DEPRECIATION AND AMORTIZATION	(1,055,339)	(16,625,862)	-	-	-	-	(17,681,201)	100.000%	(17,681,201)
141	407.3	REGULATORY DEBITS	-	(2,759,745)	-	-	-	-	(2,759,745)	100.000%	(2,759,745)
142	408.1	TAXES OTHER THAN INCOME TAXES	-	(612,416)	-	-	-	-	(612,416)	100.000%	(612,416)
143	409-411	FEDERAL INCOME TAXES	27,041	(6,942,527)	-	(58,037)	17,743,846	2,189,157	12,959,479	100.000%	12,959,479
144	409-411	STATE INCOME TAXES	(13,526)	(1,754,715)	-	(14,546)	1,923,931	548,661	689,805	100.000%	689,805
145	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	100.000%	-
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	100.000%	-
147		TOTAL OPERATING EXPENSES	(8,435,027)	(25,479,121)	16,505,235	(5,011,221)	19,667,776	2,737,817	(14,540)		(14,540)
148		NET OPERATING INCOME	(336,021)	(26,472,870)	-	(218,329)	-	(2,737,817)	(29,765,038)		(29,765,038)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2.1

SCHEDULE D-2.1
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	ADVERTISING EXPENSES	POLE REVENUES	INDUSTRIAL COAL SERVICES REVENUES			
			\$	\$	\$		\$		\$
1		<u>OPERATING REVENUES</u>							
2		<u>SALES OF ELECTRICITY:</u>							
3	440	RESIDENTIAL	-	-	-	-	-	100.000%	-
4	442.2	COMMERCIAL	-	-	-	-	-	100.000%	-
5	442.3	INDUSTRIAL	-	-	-	-	-	100.000%	-
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	-	-	217,409	-	217,409	100.000%	217,409
7	445	OTHER SALES TO PUBLIC AUTHORITIES	-	-	-	-	-	100.000%	-
8		TOTAL SALES TO ULTIMATE CONSUMERS	-	-	217,409	-	217,409		217,409
9	447	SALES FOR RESALE	(2,402,925)	-	-	-	(2,402,925)	100.000%	(2,402,925)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	100.000%	-
11		TOTAL SALES OF ELECTRICITY	(2,402,925)	-	217,409	-	(2,185,517)		(2,185,517)
12		<u>OTHER OPERATING REVENUES:</u>							
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	100.000%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	100.000%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	100.000%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	220,887	220,887	100.000%	220,887
17		TOTAL OTHER OPERATING REVENUES	-	-	-	220,887	220,887		220,887
18		TOTAL OPERATING REVENUES	(2,402,925)	-	217,409	220,887	(1,964,630)		(1,964,630)
19		<u>OPERATING EXPENSES</u>							
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>							
21		<u>STEAM GENERATION:</u>							
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	100.000%	-
23	501	FUEL	-	-	-	-	-	100.000%	-
24	502	STEAM EXPENSES	-	-	-	-	-	100.000%	-
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	ADVERTISING EXPENSES	POLE REVENUES	INDUSTRIAL COAL SERVICES REVENUES			
			\$	\$	\$		\$		\$
26	505	ELECTRIC EXPENSES	-	-	-	-	-	100.000%	-
27	506	MISC STEAM POWER EXPENSES	-	-	-	-	-	100.000%	-
28	507	RENTS	-	-	-	-	-	100.000%	-
29	509	ALLOWANCES	-	-	-	-	-	100.000%	-
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	100.000%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	-	100.000%	-
32	512	MAINTENANCE OF BOILER PLANT	-	-	-	-	-	100.000%	-
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	100.000%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	-	100.000%	-
35		TOTAL STEAM GENERATION	-	-	-	-	-		-
36		<u>HYDRAULIC GENERATION:</u>							
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	100.000%	-
38	536	WATER FOR POWER	-	-	-	-	-	100.000%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	100.000%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	100.000%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	100.000%	-
42	540	RENTS	-	-	-	-	-	100.000%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	100.000%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	100.000%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	100.000%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	100.000%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	100.000%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-		-
49		<u>OTHER GENERATION:</u>							
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	100.000%	-
51	547	OTHER FUEL	-	-	-	-	-	100.000%	-
52	548	GENERATION EXPENSES	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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SCHEDULE D-2.1
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	ADVERTISING EXPENSES	POLE REVENUES	INDUSTRIAL COAL SERVICES REVENUES			
			\$	\$	\$		\$		\$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	-	100.000%	-
54	550	RENTS	-	-	-	-	-	100.000%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	100.000%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	100.000%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	100.000%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	100.000%	-
59		TOTAL OTHER GENERATION	-	-	-	-	-		-
60		<u>OTHER POWER SUPPLY:</u>							
61	555	PURCHASED POWER	-	-	-	-	-	100.000%	-
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	100.000%	-
63	557	OTHER EXPENSES	-	-	-	-	-	100.000%	-
64		TOTAL OTHER POWER SUPPLY	-	-	-	-	-		-
65		TOTAL PRODUCTION EXPENSES	-	-	-	-	-		-
66		<u>TRANSMISSION EXPENSES:</u>							
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	100.000%	-
68	561	LOAD DISPATCHING	-	-	-	-	-	100.000%	-
69	562	STATION EXPENSES	-	-	-	-	-	100.000%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	100.000%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	100.000%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	-	-	100.000%	-
73	566	MISC TRANSMISSION EXPENSES	-	-	-	-	-	100.000%	-
74	567	RENTS	-	-	-	-	-	100.000%	-
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	100.000%	-
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	100.000%	-
77	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	100.000%	-
78	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	100.000%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
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SCHEDULE D-2.1
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	ADVERTISING EXPENSES	POLE REVENUES	INDUSTRIAL COAL SERVICES REVENUES			
			\$	\$	\$		\$		\$
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	-	100.000%	-
81	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	100.000%	-
82		TOTAL TRANSMISSION EXPENSES	-	-	-	-	-		-
83		<u>DISTRIBUTION EXPENSES:</u>							
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	100.000%	-
85	581	LOAD DISPATCHING	-	-	-	-	-	100.000%	-
86	582	STATION EXPENSES	-	-	-	-	-	100.000%	-
87	583	OVERHEAD LINE EXPENSES	-	-	-	-	-	100.000%	-
88	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	100.000%	-
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	100.000%	-
90	586	METER EXPENSES	-	-	-	-	-	100.000%	-
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	100.000%	-
92	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	-	100.000%	-
93	589	RENTS	-	-	-	-	-	100.000%	-
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	100.000%	-
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	100.000%	-
96	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	100.000%	-
97	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	100.000%	-
98	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	100.000%	-
99	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	-	100.000%	-
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	100.000%	-
101	597	MAINTENANCE OF METERS	-	-	-	-	-	100.000%	-
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	-	100.000%	-
103		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-		-
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>							
105	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	100.000%	-
106	902	METER READING EXPENSES	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	ADVERTISING EXPENSES	POLE REVENUES	INDUSTRIAL COAL SERVICES REVENUES			
			\$	\$	\$		\$		\$
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	100.000%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	100.000%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	100.000%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>							
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	100.000%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	-	-	-	-	-	100.000%	-
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	100.000%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	100.000%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	-	-	-	-	-		-
117		<u>SALES EXPENSES:</u>							
118	911	SALES SUPERVISION	-	-	-	-	-	100.000%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	100.000%	-
120	913	ADVERTISING EXPENSES	-	(1,043,586)	-	-	(1,043,586)	100.000%	(1,043,586)
121	916	MISC SALES EXPENSES	-	-	-	-	-	100.000%	-
122		TOTAL SALES EXPENSES	-	(1,043,586)	-	-	(1,043,586)		(1,043,586)
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>							
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	100.000%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	100.000%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	100.000%	-
127	923	OUTSIDE SERVICES	-	-	-	-	-	100.000%	-
128	924	PROPERTY INSURANCE	-	-	-	-	-	100.000%	-
129	925	INJURIES AND DAMAGES	-	-	-	-	-	100.000%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	100.000%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	100.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):: SCHEDULE WPD-2.1

SCHEDULE D-2.1
PAGE 6 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	ADVERTISING EXPENSES	POLE REVENUES	INDUSTRIAL COAL SERVICES REVENUES			
			\$	\$	\$		\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	100.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	(4,603)	-	-	(4,603)	100.000%	(4,603)
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	100.000%	-
136	931	RENTS	-	-	-	-	-	100.000%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	100.000%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	(4,603)	-	-	(4,603)		(4,603)
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	-	(1,048,189)	-	-	(1,048,189)		(1,048,189)
140	403-404	DEPRECIATION AND AMORTIZATION	-	-	-	-	-	100.000%	-
141	407.3	REGULATORY DEBITS	-	-	-	-	-	100.000%	-
142	408.1	TAXES OTHER THAN INCOME TAXES	-	-	-	-	-	100.000%	-
143	409-411	FEDERAL INCOME TAXES	(479,384)	209,114	43,373	44,067	(182,830)	100.000%	(182,830)
144	409-411	STATE INCOME TAXES	(120,146)	52,409	10,870	11,044	(45,822)	100.000%	(45,822)
145	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	100.000%	-
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	100.000%	-
147		TOTAL OPERATING EXPENSES	(599,530)	(786,666)	54,243	55,111	(1,276,841)		(1,276,841)
148		NET OPERATING INCOME	(1,803,396)	786,666	163,165	165,776	(687,789)		(687,789)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL ADJUSTMENTS WORKPAPER
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE WPD-2
SHEET 1 OF 5

WITNESS: C. M. GARRETT

ADJ ID	Acct No.	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 \$(000)
ADJ 1		DSM:													
DSM	440	440-RESIDENTIAL	373.189	270.514	346.198	450.234	528.246	517.300	316.470	330.720	300.386	255.469	398.470	398.088	4,485.284
DSM	442.2	442-COMMERCIAL	280.405	258.642	276.442	316.212	322.706	376.066	267.575	279.623	253.976	215.999	336.905	336.583	3,521.133
DSM	442.3	442-INDUSTRIAL	27.582	37.951	29.175	31.701	28.950	36.889	31.785	33.216	30.170	25.658	40.021	39.983	393.081
DSM	445	445-OTHER PUBLIC AUTHORITIES	48.275	45.601	47.181	51.630	50.771	60.770	42.249	44.151	40.101	34.105	53.196	53.145	571.173
		Total DSM Revenues	<u>729.450</u>	<u>612.707</u>	<u>698.995</u>	<u>849.777</u>	<u>930.673</u>	<u>991.026</u>	<u>658.078</u>	<u>687.711</u>	<u>624.633</u>	<u>531.232</u>	<u>828.592</u>	<u>827.798</u>	<u>8,970.671</u>
DSM	908	908 - DSM PROGRAM EXP	1,616.286	350.932	447.756	584.301	493.641	669.379	503.305	533.242	470.642	378.111	600.046	599.700	7,247.341
DSM	403-404	403 - DSM DEPRECIATION EXP	86.811	86.813	86.815	86.828	86.840	86.848	87.043	87.238	87.257	87.279	87.318	87.372	1,044.461
DSM	409-411	411 - DSM AMORT EXCESS ADIT-FEDERAL	(6.308)	(6.308)	(6.308)	(6.308)	(6.308)	(6.308)	(6.308)	(6.308)	(6.308)	(6.308)	(7.154)	(7.154)	(77.388)
DSM	409-411	411 - DSM AMORT EXCESS ADIT-STATE	(0.211)	(0.211)	(0.211)	(0.211)	(0.211)	(0.211)	(0.211)	(0.211)	(0.211)	(0.211)	(0.233)	(0.233)	(2.571)
ADJ 2		ECR (Base and Factor):													
ECR	440	440-RESIDENTIAL	5,006.672	5,005.199	5,879.998	6,666.517	7,823.589	6,471.369	5,470.567	4,938.549	5,135.331	5,311.207	5,493.051	5,284.848	68,486.895
ECR	442.2	442-COMMERCIAL	5,002.219	4,945.470	5,075.739	4,637.654	4,147.220	4,657.551	4,799.489	5,057.756	5,182.276	4,388.997	4,345.076	4,669.694	56,909.140
ECR	442.3	442-INDUSTRIAL	2,334.850	2,255.313	2,162.253	1,861.196	1,363.621	1,948.142	2,295.458	2,211.032	2,312.510	2,166.175	1,862.137	1,854.988	24,627.675
ECR	444	444-PUBLIC ST & HWY LIGHTING	30.582	32.118	30.647	20.164	16.299	16.963	33.497	37.550	41.710	35.173	34.215	37.277	366.194
ECR	445	445-OTHER PUBLIC AUTHORITIES	1,317.572	1,306.110	1,264.440	1,126.168	815.077	1,153.156	1,345.450	1,347.064	1,372.990	1,210.655	1,094.217	1,118.930	14,471.830
		TOTAL ECR (Base and Factor)	<u>13,691.895</u>	<u>13,544.209</u>	<u>14,413.077</u>	<u>14,311.700</u>	<u>14,165.806</u>	<u>14,247.181</u>	<u>13,944.460</u>	<u>13,591.951</u>	<u>14,044.817</u>	<u>13,112.206</u>	<u>12,828.695</u>	<u>12,965.737</u>	<u>164,861.735</u>
		ECR Expenses:													
ECR	407.3	407 - ECR CLOSURE COSTS	152.247	153.159	153.839	157.977	159.674	165.359	168.604	173.128	177.858	198.497	200.069	201.649	2,062.059
ECR	408.1	408 - ECR PROPERTY TAX	167.175	167.177	167.179	167.181	167.185	167.187	171.818	171.818	171.818	171.818	165.147	165.147	2,020.648
ECR	411.8	411 - ECR GAIN-DISP OF ALLOW	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ECR	501	501 - ECR STEAM FUEL EXP RECOVERABLE	(244.257)	(616.600)	(14.624)	(206.991)	(324.319)	(576.464)	(367.624)	(382.440)	(292.624)	(370.489)	(184.874)	(184.874)	(3,766.179)
ECR	502	502 - ECR BOILER EXPENSE	(46.705)	(77.214)	(69.934)	45.682	27.706	(10.560)	17.000	(3.041)	4.759	(135.241)	9.254	12.254	(226.041)
ECR	506	506 - ECR ENVIRONMENTAL EXP	377.815	296.713	235.552	301.679	339.048	386.438	420.735	300.310	406.835	383.442	515.705	452.722	4,416.994
ECR	509	509 - ECR SO2/NOX EMISSION ALLOWANCES	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ECR	512	512 - ECR BOILER-ENVRNL	308.349	233.510	245.120	218.602	283.872	271.676	340.675	470.788	644.989	213.944	221.488	221.340	3,674.354
ECR	549	549 - ECR MISC OTH PWR GEN EXP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
		Total	<u>714.623</u>	<u>156.745</u>	<u>717.133</u>	<u>684.130</u>	<u>653.165</u>	<u>403.635</u>	<u>751.208</u>	<u>730.563</u>	<u>1,113.635</u>	<u>461.970</u>	<u>926.789</u>	<u>868.238</u>	<u>8,181.835</u>
ECR	923	923 - ECR CONSULTANT FEE	0.000	0.000	3.252	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.252
ECR	403-404	403 - ECR DEPRECIATION EXP	5,563.137	5,563.139	5,563.140	5,568.250	5,573.360	5,575.983	5,577.488	5,585.788	5,593.705	5,605.034	5,611.102	5,611.102	66,991.229
ECR	409-411	411 - ECR AMORT EXCESS ADIT-FEDERAL	(4.091)	(4.091)	(4.091)	(4.091)	(4.091)	(120.434)	(120.434)	(120.434)	(120.434)	(120.434)	(380.769)	(380.769)	(1384.165)
ECR	409-411	411 - ECR AMORT EXCESS ADIT-STATE	(0.316)	(0.316)	(0.316)	(0.316)	(0.316)	(0.316)	(0.316)	(0.316)	(0.316)	(0.316)	(3.150)	(3.150)	(9.460)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL ADJUSTMENTS WORKPAPER
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE WPD-2
SHEET 2 OF 5

WITNESS: C. M. GARRETT

ADJ ID	Acct No.	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 \$(000)
ADJ 3		FAC (excl Base Fuel):													
FAC	440	440-RESIDENTIAL	(43.009)	(28.699)	(305.826)	(975.421)	(1,074.619)	(523.336)	(798.107)	(762.733)	(835.022)	(333.966)	(192.533)	(307.487)	(6,180.758)
FAC	442.2	442-COMMERCIAL	(32.325)	(44.156)	(318.328)	(841.776)	(704.013)	(390.382)	(700.899)	(816.463)	(818.023)	(285.195)	(158.041)	(270.947)	(5,380.548)
FAC	442.3	442-INDUSTRIAL	15.995	(8.159)	(220.332)	(452.603)	(314.143)	(302.325)	(477.214)	(586.834)	(593.646)	(193.143)	(103.889)	(179.259)	(3,415.552)
FAC	444	444-PUBLIC ST & HWY LIGHTING	(1.331)	(0.552)	(0.995)	(3.066)	(0.844)	(0.658)	(2.761)	(3.751)	(4.325)	(1.594)	(0.822)	(1.339)	(22.037)
FAC	445	445-OTHER PUBLIC AUTHORITIES	0.289	(13.590)	(83.630)	(238.960)	(168.760)	(115.640)	(203.696)	(243.171)	(246.488)	(83.205)	(45.330)	(77.876)	(1,520.058)
		Total FAC (excl Base Fuel)	<u>(60.381)</u>	<u>(95.156)</u>	<u>(929.110)</u>	<u>(2,511.825)</u>	<u>(2,262.380)</u>	<u>(1,332.340)</u>	<u>(2,182.677)</u>	<u>(2,412.953)</u>	<u>(2,497.504)</u>	<u>(897.102)</u>	<u>(500.615)</u>	<u>(836.909)</u>	<u>(16,518.953)</u>
FAC	501	Total FAC Expense	(8.171)	(86.515)	(1,079.319)	(2,411.998)	(1,958.219)	(1,229.208)	(2,182.677)	(2,412.953)	(2,497.504)	(897.102)	(500.615)	(836.909)	(16,101.190)
ADJ 4		OSS:													
OSS	440	440-RESIDENTIAL	18.253	(7.016)	(2.166)	(9.985)	0.001	(0.001)	(7.423)	(14.447)	(23.383)	(99.101)	(153.661)	(91.508)	(390.437)
OSS	442.2	442-COMMERCIAL	18.641	(6.416)	(1.785)	(9.023)	0.015	0.001	(6.519)	(15.465)	(22.907)	(84.629)	(126.133)	(80.633)	(334.851)
OSS	442.3	442-INDUSTRIAL	13.958	(7.092)	(1.737)	(6.443)	(0.005)	0.000	(4.438)	(11.115)	(16.624)	(57.314)	(82.914)	(53.347)	(227.072)
OSS	444	444-PUBLIC ST & HWY LIGHTING	(0.073)	(0.025)	(0.014)	(0.000)	0.000	0.000	(0.026)	(0.071)	(0.121)	(0.473)	(0.656)	(0.399)	(1.857)
OSS	445	445-OTHER PUBLIC AUTHORITIES	7.050	(3.544)	0.399	(2.463)	0.013	(0.006)	(1.894)	(4.606)	(6.902)	(24.690)	(36.178)	(23.176)	(95.999)
		Total	<u>57.829</u>	<u>(24.093)</u>	<u>(5.303)</u>	<u>(27.914)</u>	<u>0.023</u>	<u>(0.006)</u>	<u>(20.300)</u>	<u>(45.704)</u>	<u>(69.937)</u>	<u>(266.207)</u>	<u>(399.542)</u>	<u>(249.063)</u>	<u>(1050.216)</u>
OSS	447	447-OSS SALES FOR RESALE	78.204	88.894	88.268	165.373	363.185	321.962	418.516	465.573	829.439	2022.841	2075.879	1466.191	8384.323
		OSS Expenses:													
OSS	501	501 Fuel Costs for External OSS	39.039	23.945	0.051	0.770	2.110	14.350	90.666	204.789	294.644	937.643	727.224	524.729	2859.960
OSS	547	547 Fuel Costs for External OSS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OSS	555	555 Purchased Power - OSS	9.050	3.005	(0.069)	1.609	0.084	0.525	0.000	1.671	0.000	0.000	0.000	0.000	15.875
OSS	501	501 Fuel Costs for Utility OSS	0.000	47.255	83.426	155.657	339.890	280.897	271.494	37.977	340.091	340.817	9.304	13.967	1920.775
OSS	547	547 Fuel Costs for Utility OSS	0.000	0.000	0.000	0.000	0.000	0.957	0.000	0.000	0.000	0.000	0.000	0.000	0.957
OSS	555	555 Purchased Power Costs - External OSS	21.795	5.337	0.167	0.273	0.768	0.215	0.146	65.696	0.553	62.518	381.916	304.219	843.602
OSS	565	565 Transmission - OSS External	0.185	0.026	0.015	0.000	0.002	0.007	0.000	0.000	0.000	0.000	0.000	0.000	0.235
OSS	565	565 Transmission - OSS Utility	(1.983)	7.110	0.044	0.093	0.825	3.520	24.444	84.316	85.903	273.259	311.958	239.582	1029.071
OSS	557	557 RTO Costs - OSS External	0.105	(0.101)	(0.056)	0.297	(0.311)	0.133	2.272	7.020	4.715	14.077	43.237	9.026	80.413
OSS	502	502 ECR Consumables - OSS External	0.000	0.000	0.000	0.000	0.000	0.000	0.987	0.922	4.400	17.273	31.500	18.722	73.803
OSS	506	506 ECR Consumables - OSS External	0.569	0.407	0.000	0.405	0.033	0.251	0.000	0.000	0.000	0.000	0.000	0.000	1.664
OSS	502	502 Other Consumables - OSS External	1.003	0.638	0.002	0.005	0.067	0.396	0.987	0.922	4.400	17.273	31.500	18.722	75.914
OSS	506	506 Other Consumables - OSS External	0.163	0.146	0.001	0.001	0.016	0.087	0.000	0.000	0.000	0.000	0.000	0.000	0.414
OSS	502	502 Other Consumables - OSS Utility	0.000	1.235	2.401	4.082	10.444	7.702	0.000	0.000	0.000	0.000	0.528	0.631	27.023
OSS	506	506 Other Consumables - OSS Utility	0.000	0.282	0.563	0.860	2.477	1.700	0.000	0.000	0.000	0.000	0.000	0.000	5.882
OSS	501	501 Inter-System Losses	0.346	0.161	0.001	0.004	0.015	0.075	0.453	1.322	1.483	5.040	5.989	4.510	19.399
		Total	<u>70.272</u>	<u>89.444</u>	<u>86.546</u>	<u>164.058</u>	<u>356.419</u>	<u>310.813</u>	<u>391.449</u>	<u>404.635</u>	<u>736.189</u>	<u>1667.898</u>	<u>1543.156</u>	<u>1134.107</u>	<u>6954.987</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ORIGINAL ___ ___UPDATED ___ ___REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE WPD-2
SHEET 3 OF 5

WITNESS: C. M. GARRETT

ADJ ID	Acct No.	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 \$(000)
ADJ 1 DSM:															
DSM	440	440-RESIDENTIAL	337.070	337.935	337.229	336.390	404.504	335.620	354.653	354.287	356.420	355.123	353.850	354.916	4217.997
DSM	442.2	442-COMMERCIAL	284.992	285.724	285.126	284.417	342.008	283.766	299.858	299.549	301.352	300.256	299.179	300.081	3566.308
DSM	442.3	442-INDUSTRIAL	33.854	33.941	33.870	33.786	40.627	33.709	35.620	35.583	35.798	35.667	35.539	35.647	423.642
DSM	445	445-OTHER PUBLIC AUTHORITIES	44.999	45.114	45.020	44.908	54.001	44.805	47.346	47.297	47.582	47.409	47.239	47.381	563.101
		Total DSM Revenues	700.914	702.714	701.245	699.501	841.140	697.900	737.477	736.716	741.151	738.456	735.807	738.025	8771.048
DSM	908	908 - DSM PROGRAM EXP	602.144	604.393	603.373	602.078	744.167	601.377	604.453	604.104	608.951	606.668	604.432	607.063	7393.203
DSM	403-404	403 - DSM DEPRECIATION EXP	87.643	87.697	87.751	87.805	87.859	87.913	87.969	88.026	88.083	88.140	88.198	88.255	1055.339
DSM	409-411	411 - DSM AMORT EXCESS ADIT-FEDERAL	(7.154)	(7.154)	(7.154)	(7.154)	(7.154)	(7.154)	(8.076)	(8.076)	(8.076)	(8.076)	(8.076)	(8.076)	(91.381)
DSM	409-411	411 - DSM AMORT EXCESS ADIT-STATE	(0.233)	(0.233)	(0.233)	(0.233)	(0.233)	(0.233)	(0.200)	(0.200)	(0.200)	(0.200)	(0.200)	(2.599)	
ADJ 2 ECR (Base and Factor):															
ECR	440	440-RESIDENTIAL	1875.028	1915.086	1647.517	1648.659	1496.086	1634.066	1894.518	1839.331	1483.931	1457.918	1603.257	1912.796	20408.193
ECR	442.2	442-COMMERCIAL	1364.974	1421.763	1478.710	1666.228	1553.470	1412.048	1524.593	1629.486	1534.825	1599.272	1654.040	1592.923	18432.331
ECR	442.3	442-INDUSTRIAL	623.192	559.818	757.833	714.245	678.175	760.679	604.071	552.568	905.719	682.574	723.053	624.120	8186.048
ECR	444	444-PUBLIC ST & HWY LIGHTING	8.598	8.944	9.842	11.790	12.040	10.854	12.142	12.999	12.865	13.232	11.810	11.521	136.636
ECR	445	445-OTHER PUBLIC AUTHORITIES	361.803	350.294	430.582	434.617	399.875	400.569	359.191	347.725	480.142	417.666	416.370	389.948	4788.783
		TOTAL ECR (Base and Factor)	4233.595	4255.904	4324.483	4475.539	4139.647	4218.215	4394.515	4382.110	4417.483	4170.662	4408.530	4531.308	51951.991
ECR Expenses:															
ECR	407.3	407 - ECR CLOSURE COSTS	217.669	220.913	223.664	225.664	227.159	228.663	230.107	231.556	233.272	236.201	240.353	244.524	2759.745
ECR	408.1	408 - ECR PROPERTY TAX	48.058	48.058	48.058	48.058	48.058	48.058	54.011	54.011	54.011	54.011	54.011	54.011	612.416
ECR	411.8	411 - ECR GAIN-DISP OF ALLOW	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ECR	501	501 - ECR STEAM FUEL EXP RECOVERABLE	(552.874)	(546.874)	(492.874)	(364.874)	(364.874)	(324.874)	(184.462)	(184.462)	(184.462)	(534.462)	(498.462)	(501.462)	(4735.016)
ECR	502	502 - ECR BOILER EXPENSE	37.839	37.839	33.839	35.839	32.839	(17.161)	36.793	34.793	48.793	35.793	36.793	38.793	392.792
ECR	506	506 - ECR ENVIRONMENTAL EXP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ECR	509	509 - ECR SO2/NOX EMISSION ALLOWANCES	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ECR	512	512 - ECR BOILER-ENVRNL	96.109	97.260	96.731	96.597	95.799	95.301	91.196	91.233	92.391	90.939	91.268	91.255	1126.079
ECR	549	549 - ECR MISC OTH PWR GEN EXP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
		Total	(153.199)	(142.804)	(90.582)	41.284	38.981	29.988	227.645	227.131	244.005	(117.518)	(76.037)	(72.879)	156.016
ECR	403-404	403 - ECR DEPRECIATION EXP	1281.407	1281.407	1281.407	1336.486	1391.565	1415.614	1439.663	1439.663	1439.663	1439.663	1439.663	1439.663	16625.862
ECR	409-411	411 - ECR AMORT EXCESS ADIT-FEDERAL	(5.306)	(5.306)	(5.306)	(5.306)	(5.306)	(5.306)	(7.012)	(7.012)	(7.012)	(7.012)	(7.012)	(7.012)	(73.910)
ECR	409-411	411 - ECR AMORT EXCESS ADIT-STATE	(0.316)	(0.316)	(0.316)	(0.316)	(0.316)	(0.316)	(0.316)	(0.316)	(0.316)	(0.316)	(0.316)	(0.316)	(3.791)
ADJ 3 FAC (excl Base Fuel):															
FAC	440	440-RESIDENTIAL	(679.976)	(639.017)	(562.299)	(562.381)	(398.905)	(384.640)	(246.455)	(200.499)	(415.079)	(436.452)	(561.685)	(716.984)	(5804.372)
FAC	442.2	442-COMMERCIAL	(511.015)	(489.612)	(522.228)	(634.210)	(414.062)	(336.622)	(209.286)	(182.368)	(427.670)	(526.822)	(603.972)	(607.436)	(5465.303)
FAC	442.3	442-INDUSTRIAL	(316.299)	(300.928)	(343.243)	(440.537)	(290.337)	(227.037)	(137.140)	(120.534)	(292.043)	(378.557)	(418.515)	(388.913)	(3654.083)
FAC	444	444-PUBLIC ST & HWY LIGHTING	(1.488)	(1.415)	(1.911)	(2.709)	(2.041)	(1.841)	(1.051)	(0.873)	(1.892)	(2.287)	(2.152)	(1.829)	(21.488)
FAC	445	445-OTHER PUBLIC AUTHORITIES	(140.344)	(132.595)	(148.423)	(184.626)	(121.710)	(97.648)	(59.739)	(52.228)	(122.702)	(156.232)	(175.217)	(168.524)	(1559.989)
		Total FAC (excl Base Fuel)	(1649.122)	(1563.567)	(1578.104)	(1824.464)	(1227.055)	(1047.788)	(653.671)	(556.500)	(1259.387)	(1500.351)	(1761.541)	(1883.686)	(16505.235)
FAC	501	Total FAC Expense	(1649.122)	(1563.567)	(1578.104)	(1824.464)	(1227.055)	(1047.788)	(653.671)	(556.500)	(1259.387)	(1500.351)	(1761.541)	(1883.686)	(16505.235)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ORIGINAL ___ ___UPDATED ___ ___REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE WPD-2
SHEET 4 OF 5

WITNESS: C. M. GARRETT

ADJ ID	Acct No.	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 \$(000)
ADJ 4 OSS:															
OSS	440	440-RESIDENTIAL	(2.058)	(1.663)	(8.402)	(0.204)	(6.061)	(74.963)	(110.267)	(47.213)	(49.549)	(2.623)	(8.093)	(3.178)	(314.273)
OSS	442.2	442-COMMERCIAL	(1.547)	(1.275)	(7.803)	(0.230)	(6.291)	(65.605)	(93.637)	(42.944)	(51.052)	(3.166)	(8.702)	(2.692)	(284.943)
OSS	442.3	442-INDUSTRIAL	(0.957)	(0.783)	(5.129)	(0.159)	(4.411)	(44.248)	(61.358)	(28.383)	(34.862)	(2.275)	(6.030)	(1.724)	(190.319)
OSS	444	444-PUBLIC ST & HWY LIGHTING	(0.005)	(0.004)	(0.029)	(0.001)	(0.031)	(0.359)	(0.470)	(0.205)	(0.226)	(0.014)	(0.031)	(0.008)	(1.382)
OSS	445	445-OTHER PUBLIC AUTHORITIES	(0.425)	(0.345)	(2.218)	(0.067)	(1.849)	(19.031)	(26.728)	(12.298)	(14.647)	(0.939)	(2.525)	(0.747)	(81.819)
		Total	(4.991)	(4.070)	(23.579)	(0.660)	(18.644)	(204.205)	(292.460)	(131.043)	(150.336)	(9.015)	(25.381)	(8.349)	(872.736)
OSS	447	447-OSS SALES FOR RESALE	66.205	53.413	235.293	9.133	145.846	1510.350	1661.867	957.173	1050.630	94.752	251.676	65.949	6102.286
OSS Expenses:															
OSS	501	501 Fuel Costs for External OSS	4.947	11.077	86.321	(0.311)	62.771	597.711	695.993	361.970	292.547	43.875	96.363	4.338	2257.602
OSS	547	547 Fuel Costs for External OSS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OSS	555	555 Purchased Power - OSS	0.055	0.000	0.000	0.000	0.000	0.391	0.906	0.000	0.000	0.688	0.000	0.522	2.562
OSS	501	501 Fuel Costs for Utility OSS	35.061	21.958	68.487	1.196	0.190	3.097	1.064	2.815	0.191	0.000	22.589	5.936	162.583
OSS	547	547 Fuel Costs for Utility OSS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OSS	555	555 Purchased Power Costs - External OSS	11.817	7.273	10.065	5.157	22.381	304.722	230.302	211.532	337.876	17.996	48.800	31.142	1239.064
OSS	565	565 Transmission - OSS External	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OSS	565	565 Transmission - OSS Utility	4.101	4.789	26.523	1.688	28.934	263.077	254.450	165.527	172.177	15.896	39.762	9.957	986.881
OSS	557	557 RTO Costs - OSS External	0.321	0.402	2.423	0.141	1.554	13.457	34.801	5.995	8.774	0.859	2.638	0.571	71.936
OSS	502	502 ECR Consumables - OSS External	0.511	0.545	2.783	0.143	2.347	25.339	24.744	15.700	17.605	1.545	2.988	0.927	95.176
OSS	506	506 ECR Consumables - OSS External	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OSS	502	502 Other Consumables - OSS External	0.511	0.545	2.783	0.143	2.347	25.339	24.744	15.700	17.605	1.545	2.988	0.927	95.176
OSS	506	506 Other Consumables - OSS External	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OSS	502	502 Other Consumables - OSS Utility	2.137	1.299	3.954	0.070	0.010	0.174	0.057	0.154	0.011	0.000	0.930	0.310	9.106
OSS	506	506 Other Consumables - OSS Utility	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OSS	501	501 Inter-System Losses	0.090	0.098	0.515	0.026	0.453	4.768	4.860	3.055	3.397	0.326	0.777	0.189	18.554
		Total	59.550	47.986	203.854	8.252	120.987	1238.076	1271.920	782.448	850.182	82.731	217.835	54.817	4938.639
ADJ 5 ECONOMIC RELIEF SURCREDIT:															
ERS	440	440-RESIDENTIAL	(836.864)	(822.874)	(604.734)	(463.665)	(461.560)	(574.854)	(624.254)	(535.207)	(492.236)	(404.396)	(511.312)	(688.619)	(7020.575)
ERS	442.2	442-COMMERCIAL	(628.918)	(630.483)	(561.639)	(522.886)	(479.098)	(503.089)	(530.109)	(486.809)	(507.167)	(488.128)	(549.807)	(583.405)	(6471.537)
ERS	442.3	442-INDUSTRIAL	(389.277)	(387.510)	(369.147)	(363.209)	(335.939)	(339.313)	(347.367)	(321.751)	(346.329)	(350.753)	(380.982)	(373.527)	(4305.103)
ERS	444	444-PUBLIC ST & HWY LIGHTING	(1.831)	(1.822)	(2.055)	(2.234)	(2.361)	(2.751)	(2.662)	(2.329)	(2.244)	(2.119)	(1.959)	(1.757)	(26.124)
ERS	445	445-OTHER PUBLIC AUTHORITIES	(172.725)	(170.746)	(159.624)	(152.218)	(140.827)	(145.938)	(151.316)	(139.416)	(145.510)	(144.757)	(159.504)	(161.857)	(1844.437)
		TOTAL ECONOMIC RELIEF SURCREDIT REVENUE	(2029.615)	(2013.435)	(1697.198)	(1504.213)	(1419.785)	(1565.945)	(1655.707)	(1485.511)	(1493.486)	(1390.154)	(1603.563)	(1809.165)	(19667.776)
ERS	409-411	SURCREDIT AMORT EXCESS ADIT-FEDERAL	0.000	0.000	(3455.031)	0.000	0.000	(3455.031)	0.000	0.000	(3455.031)	0.000	0.000	(3455.031)	(13820.124)
ERS	409-411	SURCREDIT AMORT EXCESS ADIT-STATE	0.000	0.000	(235.135)	0.000	0.000	(235.135)	0.000	0.000	(235.135)	0.000	0.000	(235.135)	(940.542)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
CALCULATION OF CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE WPD-2
SHEET 5 OF 5
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	BASE PERIOD	FORECASTED PERIOD
ELECTRIC:				
1	ADJUSTED JURISDICTIONAL CAPITALIZATION	J-1 , J-1.1/J-1.2	\$ 2,738,630,585	\$ 3,467,272,435
2	WEIGHTED COST OF DEBT	J-1 , J-1.1/J-1.2	<u>1.73%</u>	<u>1.85%</u>
3	INTEREST SYNCHRONIZATION		\$ 47,317,498	\$ 64,022,882
4	KENTUCKY JURISDICTIONAL INTEREST PER BOOKS (EXCLUDING OTHER INTEREST)		<u>69,973,179</u>	<u>74,996,098</u>
5	INTEREST SYNCHRONIZATION ADJUSTMENT (LINE 4 - 3)		\$ 22,655,681	\$ 10,973,216
6	COMPOSITE FEDERAL AND STATE TAX RATE	WPH-1	<u>24.9500%</u>	<u>24.9500%</u>
7	CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION		<u>\$ 5,652,592</u>	<u>\$ 2,737,817</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
JURISDICTIONAL PROFORMA ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE WPD-2.1

SHEET 1 OF 1

WITNESS: C. M. GARRETT

ADJ ID	Acct No.	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 \$(000)
ADJ 7		ECR FOR OFF-SYSTEM SALES ADJUSTMENT:													
		ECR Revenue	4,233.595	4,255.904	4,324.483	4,475.539	4,139.647	4,218.215	4,394.515	4,382.110	4,417.483	4,170.662	4,408.530	4,531.308	51,951.991
		12 Month Average Ky Juris Revenue less ECR	77,729.804	77,032.102	77,249.973	77,319.843	77,395.497	77,520.350	77,407.503	77,334.118	77,303.148	77,242.023	77,163.585	77,077.471	927,775.416
		ECR Factor Calculated	5.447%	5.525%	5.598%	5.788%	5.349%	5.441%	5.677%	5.666%	5.714%	5.399%	5.713%	5.879%	5.600%
		Average ECR Factor	5.600%	5.600%	5.600%	5.600%	5.600%	5.600%	5.600%	5.600%	5.600%	5.600%	5.600%	5.600%	5.600%
		447.11 - Sales for Resale - OSS	29.007	30.156	162.852	7.867	145.646	1,507.079	1,660.746	954.204	1,050.428	94.752	228.157	59.704	5,930.598
		447.1 - Intercompany Sales	264.758	589.780	546.746	13.417	5,366.961	4,686.442	5,724.192	6,419.739	5,692.715	4,928.783	2,117.512	629.290	36,980.334
		Total Off-System Sales	293.765	619.936	709.598	21.284	5,512.606	6,193.522	7,384.938	7,373.943	6,743.143	5,023.535	2,345.669	688.994	42,910.932
	OSS 447	ECR for OSS Adjustment (total sales x avg factor)	16.450	34.715	39.736	1.192	308.695	346.825	413.542	412.926	377.602	281.308	131.353	38.582	2,402.925
ADJ 8		ADVERTISING EXPENSES:													
ADV	913	913-ADVERTISING	56.596	56.631	56.631	56.631	50.893	50.963	47.504	264.993	61.895	98.555	47.504	194.793	1,043.586
ADV	930.1	930.1-MISC GENERAL ADVERTISING EXPENSE	0.198	0.184	0.445	0.103	0.158	0.067	0.632	0.187	0.612	0.223	0.502	1.292	4.603
ADJ 9		POLE REVENUES:													
POLE	444	444-PUBLIC ST & HWY LIGHTING	18.117	18.117	18.117	18.117	18.117	18.117	18.117	18.117	18.117	18.117	18.117	18.117	217.409
ADJ 10		INDUSTRIAL COAL SERVICES REVENUES:													
ICS	456	456-MISC ELECTRIC REVENUE	(20.192)	(20.192)	(20.192)	(20.192)	(20.192)	(20.192)	(20.192)	1.225	(20.192)	(20.192)	(20.192)	(20.192)	(220.887)

SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350 - GAS OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2022

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
D-1	SUMMARY OF JURISDICTIONAL ADJUSTMENTS
D-2	JURISDICTIONAL ADJUSTMENTS
D-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS
WPD-2	JURISDICTIONAL ADJUSTMENTS WORKPAPER
WPD-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1
PAGE 1 OF 7
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
1		<u>OPERATING REVENUES</u>						
2		<u>SALES OF GAS:</u>						
3	480	RESIDENTIAL	143,382,632	14,562,978	157,945,609	-	157,945,609	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates and the impacts of COVID-19 on base period revenues.
4	481.1	COMMERCIAL	48,118,851	6,026,516	54,145,366	-	54,145,366	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates and the impacts of COVID-19 on base period revenues.
5	481.2	INDUSTRIAL	2,910,029	749,515	3,659,544	-	3,659,544	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates and the impacts of COVID-19 on base period revenues.
6	482	OTHER SALES TO PUBLIC AUTHORITIES	4,945,796	594,662	5,540,458	-	5,540,458	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates and the impacts of COVID-19 on base period revenues.
7		TOTAL SALES TO ULTIMATE CONSUMERS	199,357,308	21,933,671	221,290,978	-	221,290,978	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates and the impacts of COVID-19 on base period revenues.
8	483-484	SALES FOR RESALE	2,251,700	9,943	2,261,643	-	2,261,643	Variance not significant.
9	496	PROVISION FOR RATE REFUNDS	-	-	-	-	-	
10		TOTAL SALES OF GAS	201,609,008	21,943,613	223,552,621	-	223,552,621	
11		<u>OTHER OPERATING REVENUES:</u>						
12	487	FORFEITED DISCOUNTS	460,418	637,248	1,097,667	-	1,097,667	Variance primarily due to late payment moratorium during a portion of the base period.
13	488	MISCELLANEOUS SERVICE REVENUE	73,629	22,847	96,475	-	96,475	Variance reflects trend in this account and is based on a historic average.
14	489	TRANSPORTATION OF GAS OF OTHERS	7,611,432	14,052	7,625,483	-	7,625,483	Variance reflects trend in this account and is based on a historic average.
15	493	RENT FROM GAS PROPERTY	166,599	(2,169)	164,430	-	164,430	Variance reflects trend in this account and is based on a historic average.
16	495	OTHER GAS REVENUE	11,693	2,644	14,337	-	14,337	Variance reflects trend in this account and is based on a historic average.
17		TOTAL OTHER OPERATING REVENUES	8,323,771	674,622	8,998,392	-	8,998,392	
18		TOTAL OPERATING REVENUES	209,932,779	22,618,235	232,551,013	-	232,551,013	
19		<u>OPERATING EXPENSES</u>						
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>						
21		<u>OTHER GAS SUPPLY EXPENSES:</u>						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	-	-	-	
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
24	805	OTHER GAS PURCHASES	0	(0)	-	-	-	
25	806	EXCHANGE GAS	-	-	-	-	-	
26	807	PURCHASED GAS EXPENSE	1,070,026	7,628	1,077,654	-	1,077,654	Customary changes in the ordinary course of business.
27	808	GAS WITHDRAWN FROM STORAGE	0	(0)	-	-	-	
28	810	GAS USED FOR COMPRESSOR STATION FUEL	(273,886)	188,586	(85,300)	-	(85,300)	See explanation for FERC 819.
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	(7,275)	7,275	-	-	-	
30	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	
31		TOTAL OTHER GAS SUPPLY EXPENSES	788,865	203,489	992,354	-	992,354	
32		<u>UNDERGROUND STORAGE EXPENSES:</u>						
33	814	OPERATION SUPERVISION AND ENGINEERING	999,069	152,984	1,152,053	-	1,152,053	Labor increase due to additional headcount and training that was canceled in the base period.
34	816	WELLS EXPENSE	889,891	(822,512)	67,379	-	67,379	Base period includes emergency well work and easement purchase.
35	817	LINES EXPENSE	431,890	24,666	456,556	-	456,556	Customary changes in the ordinary course of business.
36	818	COMPRESSOR STATION EXPENSES	2,368,129	197,798	2,565,926	-	2,565,926	Lower labor in base period due to labor charged to other FERC accounts in the base period.
37	819	COMPRESSOR STATION FUEL AND POWER	273,886	(188,586)	85,300	-	85,300	Fuel used at compressor stations is based off a 5 year historical average and is offset by a credit for fuel use in FERC 810.
38	821	PURIFICATION EXPENSES	1,169,937	208,315	1,378,252	-	1,378,252	Increase in chemicals for purifier operations purchased in the forecasted period.
39	823	GAS LOSSES	-	-	-	-	-	
40	824	OTHER EXPENSES	15,740	(15,740)	-	-	-	Customary changes in the ordinary course of business.
41	825	STORAGE WELL ROYALTIES	157,891	1,457	159,348	-	159,348	Customary changes in the ordinary course of business.
42	826	RENTS-STORAGE FIELDS	-	-	-	-	-	
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	652,245	(17,366)	634,879	-	634,879	Customary changes in the ordinary course of business.

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	188,592	723,516	912,108	-	912,108	Increase in well logging activities not included in base period due to timing (completed in late 2019 outside of base period).
45	833	MAINTENANCE OF LINES	873,203	42,013	915,216	-	915,216	Customary changes in the ordinary course of business.
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	570,740	157,777	728,517	-	728,517	The base period is lower due to a reclassification of expenses from O&M to capital during the base period.
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	123,680	(123,680)	-	-	-	- Forecasted period expense budgeted to FERC 851.
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	574,021	298,386	872,407	-	872,407	Muldraugh chemicals budgeted to FERC 836 instead of FERC 821 and lower labor in base period due to labor charged to other FERC accounts in the base period.
49	837	MAINTENANCE OF OTHER EQUIPMENT	423,164	(82,937)	340,227	-	340,227	Higher labor in base period, labor budgeted to other FERCs in the forecasted period.
50		TOTAL UNDERGROUND STORAGE EXPENSES	9,712,077	556,091	10,268,168	-	10,268,168	
51		<u>TRANSMISSION EXPENSES:</u>						
52	850	OPERATION SUPERVISION AND ENGINEERING	1,776,778	180,647	1,957,425	-	1,957,425	Increase in Gas Safety training courses.
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	626,813	121,200	748,013	-	748,013	Expenses in base period hitting FERC 835 are budgeted in forecasted period to FERC 851.
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	
55	856	MAIN EXPENSES	840,451	33,317	873,768	-	873,768	Customary changes in the ordinary course of business.
56	859	OTHER EXPENSES	181,173	4,850	186,023	-	186,023	Customary changes in the ordinary course of business.
57	860	RENTS-GAS TRANSMISSION	20,631	19,502	40,133	-	40,133	Customary changes in the ordinary course of business.
58	863	MAINTENANCE OF MAINS	7,236,057	7,032,680	14,268,737	-	14,268,737	Increase is primarily due to enhanced inline inspections and validation digs planned for the forecasted period.
59		TOTAL TRANSMISSION EXPENSES	10,681,904	7,392,195	18,074,099	-	18,074,099	

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
60		<u>DISTRIBUTION EXPENSES:</u>						
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	
62	871	DISTRIBUTION LOAD DISPATCHING	961,642	113,791	1,075,433	-	1,075,433	Labor increase due to two additional headcount. Decrease is due to unlocatables being budgeted to account 887 in the forecasted period while the actuals hit this account, offset by
63	874	MAINS AND SERVICES EXPENSES	10,559,776	(673,780)	9,885,996	-	9,885,996	increased labor and multiple material expenses.
64	875	MEASURING AND REGULATING STATION EXP - GEN.	1,421,992	17,900	1,439,892	-	1,439,892	Customary changes in the ordinary course of business.
65	876	MEASURING AND REGULATING STATION EXP - IND.	419,881	229,850	649,731	-	649,731	Labor increase due to two additional headcount and higher spend on material purchases in the forecasted period for regulator stations.
66	877	MEASURING AND REGULATING STATION EXP - CG	165,902	103,802	269,704	-	269,704	Lower labor in base period due to labor charged to other FERC accounts in the base period.
67	878	METER AND HOUSE REGULATOR EXPENSE	3,006,358	(751,714)	2,254,644	-	2,254,644	Gas meter work costs are included in FERC 878 in the base period. The forecasted period included a portion in FERC 878 and a portion included in FERC 586 in the forecasted period. This is partially offset by higher Gas Distribution labor in the forecasted period, charged to other FERC accounts in the base period.
68	879	CUSTOMER INSTALLATIONS EXPENSE	254,183	(19,578)	234,605	-	234,605	Customary changes in the ordinary course of business.
69	880	OTHER EXPENSES	6,609,296	1,314,238	7,923,534	-	7,923,534	Labor increases due to increased headcount. Operational Technology IT cyber security initiative begins in the forecasted period.
70	881	RENTS-GAS DISTRIBUTION	21,631	4,905	26,536	-	26,536	Customary changes in the ordinary course of business.
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	
73	887	MAINTENANCE OF MAINS	9,277,831	2,755,048	12,032,879	-	12,032,879	Increase due to enhanced inline inspections planned in the forecasted period and gas unlocatables budgeted to FERC 887 in the forecasted period while base period actuals are included in FERC 874.
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	169,332	5,705	175,037	-	175,037	Customary changes in the ordinary course of business.
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	323,448	(17,885)	305,563	-	305,563	Customary changes in the ordinary course of business.
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	642,661	273,897	916,558	-	916,558	Increase in costs related to SCADA vendor maintenance contract and additional maintenance of City Gate stations by System Regulation & Operations Technicians in the forecasted period.
77	892	MAINTENANCE OF SERVICES	770,785	103,782	874,567	-	874,567	Customary changes in the ordinary course of business.
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	
74	894	MAINTENANCE OF OTHER EQUIPMENT	544,858	15,401	560,259	-	560,259	Customary changes in the ordinary course of business.
75		TOTAL DISTRIBUTION EXPENSES	35,149,577	3,475,361	38,624,938	-	38,624,938	

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
77	901	CUSTOMER ACCTS SUPERVISION	1,111,104	66,611	1,177,715	-	1,177,715	Customary changes in the ordinary course of business.
78	902	METER READING EXPENSES	2,847,378	154,493	3,001,871	-	3,001,871	Customary changes in the ordinary course of business.
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	6,166,631	63,931	6,230,561	-	6,230,561	Customary changes in the ordinary course of business.
80	904	UNCOLLECTIBLE ACCOUNTS	752,130	(280,464)	471,666	-	471,666	The forecasted period includes write-offs based on a five-year average (0.203%) of budgeted revenues and change in receivable balances. Bad debt expense in the base period is higher than this average (partially associated with impacts from the pandemic).
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	14,976	(14,976)	-	-	-	Customary changes in the ordinary course of business.
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	10,892,218	(10,405)	10,881,813	-	10,881,813	
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	76,553	(20,279)	56,274	-	56,274	The forecasted period is lower than the base period due to costs included in FERC 908 that should be in FERC 907. The increase is due primarily to new product development, customer education associated with solar share, costs for various customer offerings such as electric vehicle marketplace and Home Serve implementation. In addition costs are offset in FERC 907, 909, 910 and 923.
85	908	CUSTOMER ASSISTANCE EXPENSES	112,122	118,652	230,774	-	230,774	
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	602,524	79,372	681,896	-	681,896	
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	298,299	34,774	333,073	-	333,073	Customary changes in the ordinary course of business.
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	1,089,498	212,519	1,302,017	-	1,302,017	
89		<u>SALES EXPENSES:</u>						
90	911	SALES SUPERVISION	-	-	-	-	-	
91	912	DEMONSTRATING AND SELLING EXPENSES	7,920	7,920	15,840	-	15,840	Customary changes in the ordinary course of business.
92	913	ADVERTISING EXPENSES	330,155	(35,810)	294,345	(294,345)	-	Advertising expenses are eliminated in the forecasted period via a pro forma adjustment.
93	916	MISC SALES EXPENSES	-	-	-	-	-	
94		TOTAL SALES EXPENSES	338,075	(27,890)	310,185	(294,345)	15,840	
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
96	920	ADMINISTRATIVE AND GENERAL SALARIES	8,405,601	185,529	8,591,131	-	8,591,131	The increased costs in the forecasted period is due mainly to inflationary wage increases.
97	921	OFFICE SUPPLIES AND EXPENSES	2,416,121	108,077	2,524,197	-	2,524,197	Customary changes in the ordinary course of business.
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(1,180,356)	(152,805)	(1,333,161)	-	(1,333,161)	This is a percent of labor in 920 and nonlabor in 921, see explanations for those FERC accounts.

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
99	923	OUTSIDE SERVICES	4,321,731	1,366,943	5,688,674	-	5,688,674	Increase is primarily within the IT organization due to increases in supplemental contractor expenses for IT Development data cleanup initiatives primarily GIS, IT infrastructure for Enterprise Security Standards effective in 2021 and assessment costs for major capital projects. In addition, the Legal department as a result of COVID-19, which delayed a number of expenses in the base period, delaying some activity during the first half of the year and pushing it later into 2020 or even out into 2021.
100	924	PROPERTY INSURANCE	349,450	120,244	469,694	-	469,694	Increase is due to premium for estimated incremental insured assets and premium increases anticipated in the 4/1/21 renewal (20% for primary carriers and 10% for excess carriers).
101	925	INJURIES AND DAMAGES	851,036	300,535	1,151,571	-	1,151,571	Excess Liability Increase is driven by the forecasted period assumption of 40% increase for primary carrier and 30% increase for all other carriers for the 12/31/20 renewal which is attributed to carriers experiencing catastrophic claims and increasing reticence to insure companies with gas exposure. Directors and Officers insurance increase is driven by the forecasted period assumption of 50% increase for all carriers for the 12/31/20 renewal which is attributed to significant increase in shareholder claims in the general market driven by COVID 19. The base period actuals include credits to 2020 expense to adjust the worker's compensation reserves downward per the reserve calculation model based on claims to date. The forecasted period budget is based on a five year average history of claims incurred, but escalates the cost of the claim with the same health care cost trend assumption provided by Mercer that is used in forecasting the Post Retirement Welfare plan liabilities.
102	926	EMPLOYEE PENSION AND BENEFITS	7,660,840	1,712,488	9,373,328	-	9,373,328	Increase in benefit costs during the forecasted period due to inflation and incremental headcount with the primary drivers being medical and 401K match and drop-in and pension and FASB 106 increased due to forecasted period assumptions being 25bps lower for expected return on assets and 30bps lower for discount rate than the base period.
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	
104	928	REGULATORY COMMISSION EXPENSES	263,913	(212,700)	51,213	-	51,213	Primarily due to lower amortization of rate case expenses due to lower regulatory asset balance at 7/1/2021.
105	929	DUPLICATE CHARGES--CREDIT	(345,969)	96,110	(249,859)	-	(249,859)	Customary changes in the ordinary course of business.
106	930.1	GENERAL ADVERTISING EXPENSES	395	395	790	(790)	-	Customary changes in the ordinary course of business.
107	930.2	MISC GENERAL EXPENSES	369,022	22,895	391,917	-	391,917	Customary changes in the ordinary course of business.
108	931	RENTS	699,023	(96,376)	602,647	-	602,647	Customary changes in the ordinary course of business.
109	935	MAINTENANCE OF GENERAL PLANT	463,031	11,071	474,102	-	474,102	Customary changes in the ordinary course of business.
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	24,273,839	3,462,406	27,736,245	(790)	27,735,455	
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	92,926,052	15,263,766	108,189,819	(295,135)	107,894,684	

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112	403-404	DEPRECIATION AND AMORTIZATION	38,729,049	8,585,837	47,314,886	-	47,314,886	Increase primarily due to an increase in plant in service due to GLT Project Elimination and additions.
113	408.1	TAXES OTHER THAN INCOME TAXES	11,600,800	2,864,403	14,465,203	-	14,465,203	Increase is primarily due to higher property taxes driven by GLT Project Elimination, increase in net utility plant, and increase in property tax rates.
114	409-411	FEDERAL INCOME TAXES	9,078,981	(1,731,742)	7,347,239	58,879	7,406,119	Decrease primarily due to lower pretax income and increase in protected excess ADIT amortization.
115	409-411	STATE INCOME TAXES	2,276,435	(484,270)	1,792,164	14,757	1,806,921	Decrease primarily due to lower pretax income and increase in protected excess ADIT amortization.
116	411.4	INVESTMENT TAX CREDIT	(2,218)	1,634	(584)	-	(584)	Customary changes in the ordinary course of business.
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	
118		TOTAL OPERATING EXPENSES	<u>154,609,099</u>	<u>24,499,628</u>	<u>179,108,727</u>	<u>(221,499)</u>	<u>178,887,228</u>	
119		NET OPERATING INCOME	<u>55,323,680</u>	<u>(1,881,394)</u>	<u>53,442,286</u>	<u>221,499</u>	<u>53,663,785</u>	

Note 1 - See Schedule D-2.1 and testimony for a descriptions of the adjustments.

Note 2 - In general, these adjustments represent variances between the Base Period and the end of the Forecasted Period.

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CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE GLT MECHANISM	ADJ 3 REMOVE GSC MECHANISM	ADJ 4 This adjustment left intentionally blank	ADJ 5 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			\$	\$	\$	\$	\$	\$		\$
1		<u>OPERATING REVENUES</u>								
2		<u>SALES OF GAS:</u>								
3	480	RESIDENTIAL	(766,730)	(10,304,854)	(69,037,711)	-	-	(80,109,296)	100.000%	(80,109,296)
4	481.1	COMMERCIAL	(335,922)	(4,136,138)	(32,476,834)	-	-	(36,948,893)	100.000%	(36,948,893)
5	481.2	INDUSTRIAL	(9,182)	(456,805)	(3,168,377)	-	-	(3,634,365)	100.000%	(3,634,365)
6	482	OTHER SALES TO PUBLIC AUTHORITIES	(39,930)	(371,242)	(3,790,525)	-	-	(4,201,697)	100.000%	(4,201,697)
7		TOTAL SALES TO ULTIMATE CONSUMERS	(1,151,764)	(15,269,039)	(108,473,448)	-	-	(124,894,251)	100.000%	(124,894,251)
8	483-484	SALES FOR RESALE	-	(7,636)	(861,172)	-	-	(868,808)	100.000%	(868,808)
9	496	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	100.000%	-
10		TOTAL SALES OF GAS	(1,151,764)	(15,276,676)	(109,334,619)	-	-	(125,763,059)		(125,763,059)
11		<u>OTHER OPERATING REVENUES:</u>								
12	487	FORFEITED DISCOUNTS	-	-	-	-	-	-	100.000%	-
13	488	MISCELLANEOUS SERVICE REVENUE	-	-	-	-	-	-	100.000%	-
14	489	TRANSPORTATION OF GAS OF OTHERS	(30,946)	(282,522)	-	-	-	(313,468)	100.000%	(313,468)
15	493	RENT FROM GAS PROPERTY	-	-	-	-	-	-	100.000%	-
16	495	OTHER GAS REVENUE	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	(30,946)	(282,522)	-	-	-	(313,468)		(313,468)
18		TOTAL OPERATING REVENUES	(1,182,710)	(15,559,198)	(109,334,619)	-	-	(126,076,527)		(126,076,527)
19		<u>OPERATING EXPENSES</u>								
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>								
21		<u>OTHER GAS SUPPLY EXPENSES:</u>								
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	(110,449,426)	-	-	(110,449,426)	100.000%	(110,449,426)
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	-	100.000%	-
24	805	OTHER GAS PURCHASES	-	-	(884,080)	-	-	(884,080)	100.000%	(884,080)
25	806	EXCHANGE GAS	-	-	4,489,407	-	-	4,489,407	100.000%	4,489,407

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
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FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
26	807	PURCHASED GAS EXPENSE	-	-	-	-	-	-	100.000%	-
27	808	GAS WITHDRAWN FROM STORAGE	-	-	(441,442)	-	-	(441,442)	100.000%	(441,442)
28	810	GAS USED FOR COMPRESSOR STATION FUEL	-	-	-	-	-	-	100.000%	-
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	17,246	-	-	17,246	100.000%	17,246
30	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-	100.000%	-
31		TOTAL OTHER GAS SUPPLY EXPENSES	-	-	(107,268,294)	-	-	(107,268,294)		(107,268,294)
32		<u>UNDERGROUND STORAGE EXPENSES:</u>								
33	814	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
34	816	WELLS EXPENSE	-	-	-	-	-	-	100.000%	-
35	817	LINES EXPENSE	-	-	-	-	-	-	100.000%	-
36	818	COMPRESSOR STATION EXPENSES	-	-	-	-	-	-	100.000%	-
37	819	COMPRESSOR STATION FUEL AND POWER	-	-	-	-	-	-	100.000%	-
38	821	PURIFICATION EXPENSES	-	-	-	-	-	-	100.000%	-
39	823	GAS LOSSES	-	-	(1,537,963)	-	-	(1,537,963)	100.000%	(1,537,963)
40	824	OTHER EXPENSES	-	-	-	-	-	-	100.000%	-
41	825	STORAGE WELL ROYALTIES	-	-	-	-	-	-	100.000%	-
42	826	RENTS-STORAGE FIELDS	-	-	-	-	-	-	100.000%	-
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	-	-	-	-	-	-	100.000%	-
45	833	MAINTENANCE OF LINES	-	-	-	-	-	-	100.000%	-
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
49	837	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	-	100.000%	-
50		TOTAL UNDERGROUND STORAGE EXPENSES	-	-	(1,537,963)	-	-	(1,537,963)		(1,537,963)

LOUISVILLE GAS AND ELECTRIC COMPANY
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
51		<u>TRANSMISSION EXPENSES:</u>								
52	850	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	100.000%	-
55	856	MAIN EXPENSES	-	-	-	-	-	-	100.000%	-
56	859	OTHER EXPENSES	-	-	-	-	-	-	100.000%	-
57	860	RENTS-GAS TRANSMISSION	-	-	-	-	-	-		-
58	863	MAINTENANCE OF MAINS	-	-	-	-	-	-		-
59		TOTAL TRANSMISSION EXPENSES	-	-	-	-	-	-		-
60		<u>DISTRIBUTION EXPENSES:</u>								
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
62	871	DISTRIBUTION LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
63	874	MAINS AND SERVICES EXPENSES	-	-	-	-	-	-	100.000%	-
64	875	MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	-	100.000%	-
65	876	MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	-	100.000%	-
66	877	MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	-	100.000%	-
67	878	METER AND HOUSE REGULATOR EXPENSE	-	-	-	-	-	-	100.000%	-
68	879	CUSTOMER INSTALLATIONS EXPENSE	-	-	-	-	-	-	100.000%	-
69	880	OTHER EXPENSES	-	(372,470)	-	-	-	(372,470)	100.000%	(372,470)
70	881	RENTS-GAS DISTRIBUTION	-	-	-	-	-	-	100.000%	-
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	100.000%	-
73	887	MAINTENANCE OF MAINS	-	-	-	-	-	-	100.000%	-
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	-	100.000%	-
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	-	100.000%	-
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	-	100.000%	-
77	892	MAINTENANCE OF SERVICES	-	(811,207)	-	-	-	(811,207)	100.000%	(811,207)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	-	100.000%	-
74	894	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	-	100.000%	-
75		TOTAL DISTRIBUTION EXPENSES	-	(1,183,677)	-	-	-	(1,183,677)		(1,183,677)
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>								
77	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	100.000%	-
78	902	METER READING EXPENSES	-	-	-	-	-	-	100.000%	-
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	100.000%	-
80	904	UNCOLLECTIBLE ACCOUNTS	-	-	(233,390)	-	-	(233,390)	100.000%	(233,390)
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	100.000%	-
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	(233,390)	-	-	(233,390)		(233,390)
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>								
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	100.000%	-
85	908	CUSTOMER ASSISTANCE EXPENSES	236,226	-	-	-	-	236,226	100.000%	236,226
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	100.000%	-
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	100.000%	-
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	236,226	-	-	-	-	236,226		236,226
89		<u>SALES EXPENSES:</u>								
90	911	SALES SUPERVISION	-	-	-	-	-	-	100.000%	-
91	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	100.000%	-
92	913	ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
93	916	MISC SALES EXPENSES	-	-	-	-	-	-	100.000%	-
94		TOTAL SALES EXPENSES	-	-	-	-	-	-		-
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>								
96	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	100.000%	-

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
97	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	100.000%	-
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	100.000%	-
99	923	OUTSIDE SERVICES	-	-	-	-	-	-	100.000%	-
100	924	PROPERTY INSURANCE	-	-	-	-	-	-	100.000%	-
101	925	INJURIES AND DAMAGES	-	-	-	-	-	-	100.000%	-
102	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	100.000%	-
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	100.000%	-
104	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	100.000%	-
105	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	100.000%	-
106	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
107	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	100.000%	-
108	931	RENTS	-	-	-	-	-	-	100.000%	-
109	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	100.000%	-
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-	-		-
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	236,226	(1,183,677)	(109,039,648)	-	-	(109,987,099)		(109,987,099)
112	403-404	DEPRECIATION AND AMORTIZATION	-	(2,670,337)	-	-	-	(2,670,337)	100.000%	(2,670,337)
113	408.1	TAXES OTHER THAN INCOME TAXES	-	(1,062,331)	-	-	-	(1,062,331)	100.000%	(1,062,331)
114	409-411	FEDERAL INCOME TAXES	(283,078)	(2,123,249)	(58,847)	-	367,985	(2,097,189)	100.000%	(2,097,189)
115	409-411	STATE INCOME TAXES	(70,947)	(532,143)	(14,749)	-	92,227	(525,611)	100.000%	(525,611)
116	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	100.000%	-
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	100.000%	-
118		TOTAL OPERATING EXPENSES	(117,799)	(7,571,736)	(109,113,243)	-	460,211	(116,342,567)		(116,342,567)
119		NET OPERATING INCOME	(1,064,911)	(7,987,462)	(221,376)	-	(460,211)	(9,733,960)		(9,733,960)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
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FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD

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WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	REMOVE ECON RELIEF SURCREDIT	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
1		<u>OPERATING REVENUES</u>								
2		<u>SALES OF GAS:</u>								
3	480	RESIDENTIAL	(235,706)	(6,886,665)	(73,041,197)	1,207,770	-	(78,955,799)	100.000%	(78,955,799)
4	481.1	COMMERCIAL	(119,703)	(2,598,229)	(34,756,142)	578,336	-	(36,895,739)	100.000%	(36,895,739)
5	481.2	INDUSTRIAL	-	(285,613)	(3,571,412)	62,931	-	(3,794,094)	100.000%	(3,794,094)
6	482	OTHER SALES TO PUBLIC AUTHORITIES	(14,131)	(271,229)	(4,107,549)	68,414	-	(4,324,495)	100.000%	(4,324,495)
7		TOTAL SALES TO ULTIMATE CONSUMERS	(369,541)	(10,041,737)	(115,476,300)	1,917,451	-	(123,970,126)	100.000%	(123,970,126)
8	483-484	SALES FOR RESALE	-	-	(953,712)	18,015	-	(935,697)	100.000%	(935,697)
9	496	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	100.000%	-
10		TOTAL SALES OF GAS	(369,541)	(10,041,737)	(116,430,012)	1,935,466	-	(124,905,823)		(124,905,823)
11		<u>OTHER OPERATING REVENUES:</u>								
12	487	FORFEITED DISCOUNTS	-	-	-	-	-	-	100.000%	-
13	488	MISCELLANEOUS SERVICE REVENUE	-	-	-	-	-	-	100.000%	-
14	489	TRANSPORTATION OF GAS OF OTHERS	-	(139,614)	-	768,072	-	628,458	100.000%	628,458
15	493	RENT FROM GAS PROPERTY	-	-	-	-	-	-	100.000%	-
16	495	OTHER GAS REVENUE	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	(139,614)	-	768,072	-	628,458		628,458
18		TOTAL OPERATING REVENUES	(369,541)	(10,181,350)	(116,430,012)	2,703,538	-	(124,277,365)		(124,277,365)
19		<u>OPERATING EXPENSES</u>								
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>								
21		<u>OTHER GAS SUPPLY EXPENSES:</u>								
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	(116,757,091)	-	-	(116,757,091)	100.000%	(116,757,091)
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	-	100.000%	-
24	805	OTHER GAS PURCHASES	-	-	-	-	-	-	100.000%	-
25	806	EXCHANGE GAS	-	-	-	-	-	-	100.000%	-

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FOR THE 12 MONTHS ENDED JUNE 30, 2022

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	REMOVE ECON RELIEF SURCREDIT	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$			
26	807	PURCHASED GAS EXPENSE	-	-	-	-	-	-	100.000%	-
27	808	GAS WITHDRAWN FROM STORAGE	-	-	1,962,369	-	-	1,962,369	100.000%	1,962,369
28	810	GAS USED FOR COMPRESSOR STATION FUEL	-	-	-	-	-	-	100.000%	-
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	-	-	-	-	100.000%	-
30	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-	100.000%	-
31		TOTAL OTHER GAS SUPPLY EXPENSES	-	-	(114,794,722)	-	-	(114,794,722)		(114,794,722)
32		<u>UNDERGROUND STORAGE EXPENSES:</u>								
33	814	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
34	816	WELLS EXPENSE	-	-	-	-	-	-	100.000%	-
35	817	LINES EXPENSE	-	-	-	-	-	-	100.000%	-
36	818	COMPRESSOR STATION EXPENSES	-	-	-	-	-	-	100.000%	-
37	819	COMPRESSOR STATION FUEL AND POWER	-	-	-	-	-	-	100.000%	-
38	821	PURIFICATION EXPENSES	-	-	-	-	-	-	100.000%	-
39	823	GAS LOSSES	-	-	(1,440,002)	-	-	(1,440,002)	100.000%	(1,440,002)
40	824	OTHER EXPENSES	-	-	-	-	-	-	100.000%	-
41	825	STORAGE WELL ROYALTIES	-	-	-	-	-	-	100.000%	-
42	826	RENTS-STORAGE FIELDS	-	-	-	-	-	-	100.000%	-
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	-	-	-	-	-	-	100.000%	-
45	833	MAINTENANCE OF LINES	-	-	-	-	-	-	100.000%	-
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
49	837	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	-	100.000%	-
50		TOTAL UNDERGROUND STORAGE EXPENSES	-	-	(1,440,002)	-	-	(1,440,002)		(1,440,002)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED

WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	REMOVE ECON RELIEF SURCREDIT	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
51		<u>TRANSMISSION EXPENSES:</u>								
52	850	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	100.000%	-
55	856	MAIN EXPENSES	-	-	-	-	-	-	100.000%	-
56	859	OTHER EXPENSES	-	-	-	-	-	-	100.000%	-
57	860	RENTS-GAS TRANSMISSION	-	-	-	-	-	-		-
58	863	MAINTENANCE OF MAINS	-	-	-	-	-	-		-
59		TOTAL TRANSMISSION EXPENSES	-	-	-	-	-	-		-
60		<u>DISTRIBUTION EXPENSES:</u>								
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
62	871	DISTRIBUTION LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
63	874	MAINS AND SERVICES EXPENSES	-	-	-	-	-	-	100.000%	-
64	875	MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	-	100.000%	-
65	876	MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	-	100.000%	-
66	877	MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	-	100.000%	-
67	878	METER AND HOUSE REGULATOR EXPENSE	-	-	-	-	-	-	100.000%	-
68	879	CUSTOMER INSTALLATIONS EXPENSE	-	-	-	-	-	-	100.000%	-
69	880	OTHER EXPENSES	-	(310,000)	-	-	-	(310,000)	100.000%	(310,000)
70	881	RENTS-GAS DISTRIBUTION	-	-	-	-	-	-	100.000%	-
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	100.000%	-
73	887	MAINTENANCE OF MAINS	-	-	-	-	-	-	100.000%	-
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	-	100.000%	-
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	-	100.000%	-
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	-	100.000%	-
77	892	MAINTENANCE OF SERVICES	-	(700,756)	-	-	-	(700,756)	100.000%	(700,756)
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	REMOVE ECON RELIEF SURCREDIT	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
74	894	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	-	100.000%	-
75		TOTAL DISTRIBUTION EXPENSES	-	(1,010,756)	-	-	-	(1,010,756)		(1,010,756)
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>								
77	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	100.000%	-
78	902	METER READING EXPENSES	-	-	-	-	-	-	100.000%	-
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	100.000%	-
80	904	UNCOLLECTIBLE ACCOUNTS	-	-	(195,288)	-	-	(195,288)	100.000%	(195,288)
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	100.000%	-
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	(195,288)	-	-	(195,288)		(195,288)
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>								
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	100.000%	-
85	908	CUSTOMER ASSISTANCE EXPENSES	(361,416)	-	-	-	-	(361,416)	100.000%	(361,416)
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	100.000%	-
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	100.000%	-
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(361,416)	-	-	-	-	(361,416)		(361,416)
89		<u>SALES EXPENSES:</u>								
90	911	SALES SUPERVISION	-	-	-	-	-	-	100.000%	-
91	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	100.000%	-
92	913	ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
93	916	MISC SALES EXPENSES	-	-	-	-	-	-	100.000%	-
94		TOTAL SALES EXPENSES	-	-	-	-	-	-		-
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>								
96	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	100.000%	-
97	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	100.000%	-
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	REMOVE ECON RELIEF SURCREDIT	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
99	923	OUTSIDE SERVICES	-	-	-	-	-	-	100.000%	-
100	924	PROPERTY INSURANCE	-	-	-	-	-	-	100.000%	-
101	925	INJURIES AND DAMAGES	-	-	-	-	-	-	100.000%	-
102	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	100.000%	-
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	100.000%	-
104	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	100.000%	-
105	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	100.000%	-
106	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
107	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	100.000%	-
108	931	RENTS	-	-	-	-	-	-	100.000%	-
109	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	100.000%	-
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-	-		-
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>(361,416)</u>	<u>(1,010,756)</u>	<u>(116,430,012)</u>	<u>-</u>	<u>-</u>	<u>(117,802,184)</u>		<u>(117,802,184)</u>
112	403-404	DEPRECIATION AND AMORTIZATION	-	(1,557,009)	-	-	-	(1,557,009)	100.000%	(1,557,009)
113	408.1	TAXES OTHER THAN INCOME TAXES	-	(510,294)	-	-	-	(510,294)	100.000%	(510,294)
114	409-411	FEDERAL INCOME TAXES	(1,621)	(1,416,250)	-	2,439,074	(401,889)	619,314	100.000%	619,314
115	409-411	STATE INCOME TAXES	(406)	(355,165)	-	264,464	(100,724)	(191,831)	100.000%	(191,831)
116	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	100.000%	-
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	100.000%	-
118		TOTAL OPERATING EXPENSES	<u>(363,443)</u>	<u>(4,849,474)</u>	<u>(116,430,012)</u>	<u>2,703,538</u>	<u>(502,613)</u>	<u>(119,442,004)</u>		<u>(119,442,004)</u>
119		NET OPERATING INCOME	<u>(6,098)</u>	<u>(5,331,876)</u>	<u>(0)</u>	<u>-</u>	<u>502,613</u>	<u>(4,835,361)</u>		<u>(4,835,361)</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
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SCHEDULE D-2.1
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			This adjustment left intentionally blank	ADVERTISING EXPENSE			
			\$	\$	\$		\$
1		<u>OPERATING REVENUES</u>					
2		<u>SALES OF GAS:</u>					
3	480	RESIDENTIAL	-	-	-	100.000%	-
4	481.1	COMMERCIAL	-	-	-	100.000%	-
5	481.2	INDUSTRIAL	-	-	-	100.000%	-
6	482	OTHER SALES TO PUBLIC AUTHORITIES	-	-	-	100.000%	-
7		TOTAL SALES TO ULTIMATE CONSUMERS	-	-	-	100.000%	-
8	483-484	SALES FOR RESALE	-	-	-	100.000%	-
9	496	PROVISION FOR RATE REFUNDS	-	-	-	100.000%	-
10		TOTAL SALES OF GAS	-	-	-		-
11		<u>OTHER OPERATING REVENUES:</u>					
12	487	FORFEITED DISCOUNTS	-	-	-	100.000%	-
13	488	MISCELLANEOUS SERVICE REVENUE	-	-	-	100.000%	-
14	489	TRANSPORTATION OF GAS OF OTHERS	-	-	-	100.000%	-
15	493	RENT FROM GAS PROPERTY	-	-	-	100.000%	-
16	495	OTHER GAS REVENUE	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-		-
18		TOTAL OPERATING REVENUES	-	-	-		-
19		<u>OPERATING EXPENSES</u>					
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>					
21		<u>OTHER GAS SUPPLY EXPENSES:</u>					
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	-	100.000%	-
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	100.000%	-
24	805	OTHER GAS PURCHASES	-	-	-	100.000%	-
25	806	EXCHANGE GAS	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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SCHEDULE D-2.1
PAGE 2 OF 5
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			This adjustment left intentionally blank	ADVERTISING EXPENSE			
			\$	\$	\$		\$
26	807	PURCHASED GAS EXPENSE	-	-	-	100.000%	-
27	808	GAS WITHDRAWN FROM STORAGE	-	-	-	100.000%	-
28	810	GAS USED FOR COMPRESSOR STATION FUEL	-	-	-	100.000%	-
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	-	100.000%	-
30	813	OTHER GAS SUPPLY EXPENSES	-	-	-	100.000%	-
31		TOTAL OTHER GAS SUPPLY EXPENSES	-	-	-		-
32		<u>UNDERGROUND STORAGE EXPENSES:</u>					
33	814	OPERATION SUPERVISION AND ENGINEERING	-	-	-	100.000%	-
34	816	WELLS EXPENSE	-	-	-	100.000%	-
35	817	LINES EXPENSE	-	-	-	100.000%	-
36	818	COMPRESSOR STATION EXPENSES	-	-	-	100.000%	-
37	819	COMPRESSOR STATION FUEL AND POWER	-	-	-	100.000%	-
38	821	PURIFICATION EXPENSES	-	-	-	100.000%	-
39	823	GAS LOSSES	-	-	-	100.000%	-
40	824	OTHER EXPENSES	-	-	-	100.000%	-
41	825	STORAGE WELL ROYALTIES	-	-	-	100.000%	-
42	826	RENTS-STORAGE FIELDS	-	-	-	100.000%	-
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	100.000%	-
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	-	-	-	100.000%	-
45	833	MAINTENANCE OF LINES	-	-	-	100.000%	-
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	-	-	-	100.000%	-
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	-	-	-	100.000%	-
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	-	-	-	100.000%	-
49	837	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	100.000%	-
50		TOTAL UNDERGROUND STORAGE EXPENSES	-	-	-		-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
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SCHEDULE D-2.1
PAGE 3 OF 5
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			This adjustment left intentionally blank	ADVERTISING EXPENSE			
			\$	\$	\$		\$
51		<u>TRANSMISSION EXPENSES:</u>					
52	850	OPERATION SUPERVISION AND ENGINEERING	-	-	-	100.000%	-
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	100.000%	-
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	100.000%	-
55	856	MAIN EXPENSES	-	-	-	100.000%	-
56	859	OTHER EXPENSES	-	-	-	100.000%	-
57	860	RENTS-GAS TRANSMISSION	-	-	-		-
58	863	MAINTENANCE OF MAINS	-	-	-		-
59		TOTAL TRANSMISSION EXPENSES	-	-	-		-
60		<u>DISTRIBUTION EXPENSES:</u>					
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	100.000%	-
62	871	DISTRIBUTION LOAD DISPATCHING	-	-	-	100.000%	-
63	874	MAINS AND SERVICES EXPENSES	-	-	-	100.000%	-
64	875	MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	100.000%	-
65	876	MEASURING AND REGULATING STATION EXP - IND.	-	-	-	100.000%	-
66	877	MEASURING AND REGULATING STATION EXP - CG	-	-	-	100.000%	-
67	878	METER AND HOUSE REGULATOR EXPENSE	-	-	-	100.000%	-
68	879	CUSTOMER INSTALLATIONS EXPENSE	-	-	-	100.000%	-
69	880	OTHER EXPENSES	-	-	-	100.000%	-
70	881	RENTS-GAS DISTRIBUTION	-	-	-	100.000%	-
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	100.000%	-
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	100.000%	-
73	887	MAINTENANCE OF MAINS	-	-	-	100.000%	-
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	100.000%	-
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	-	-	-	100.000%	-
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	-	-	-	100.000%	-
77	892	MAINTENANCE OF SERVICES	-	-	-	100.000%	-
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

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SCHEDULE D-2.1
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			This adjustment left intentionally blank	ADVERTISING EXPENSE			
			\$	\$	\$		\$
74	894	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	100.000%	-
75		TOTAL DISTRIBUTION EXPENSES	-	-	-		-
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>					
77	901	CUSTOMER ACCTS SUPERVISION	-	-	-	100.000%	-
78	902	METER READING EXPENSES	-	-	-	100.000%	-
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	100.000%	-
80	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	100.000%	-
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	100.000%	-
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-		-
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>					
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	100.000%	-
85	908	CUSTOMER ASSISTANCE EXPENSES	-	-	-	100.000%	-
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	100.000%	-
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	100.000%	-
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	-	-	-		-
89		<u>SALES EXPENSES:</u>					
90	911	SALES SUPERVISION	-	-	-	100.000%	-
91	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	100.000%	-
92	913	ADVERTISING EXPENSES	-	(294,345)	(294,345)	100.000%	(294,345)
93	916	MISC SALES EXPENSES	-	-	-	100.000%	-
94		TOTAL SALES EXPENSES	-	(294,345)	(294,345)		(294,345)
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>					
96	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	100.000%	-
97	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	100.000%	-
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2.1

SCHEDULE D-2.1
PAGE 5 OF 5
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			This adjustment left intentionally blank	ADVERTISING EXPENSE			
			\$	\$	\$		\$
99	923	OUTSIDE SERVICES	-	-	-	100.000%	-
100	924	PROPERTY INSURANCE	-	-	-	100.000%	-
101	925	INJURIES AND DAMAGES	-	-	-	100.000%	-
102	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	100.000%	-
103	927	FRANCHISE REQUIREMENTS	-	-	-	100.000%	-
104	928	REGULATORY COMMISSION EXPENSES	-	-	-	100.000%	-
105	929	DUPLICATE CHARGES--CREDIT	-	-	-	100.000%	-
106	930.1	GENERAL ADVERTISING EXPENSES	-	(790)	(790)	100.000%	(790)
107	930.2	MISC GENERAL EXPENSES	-	-	-	100.000%	-
108	931	RENTS	-	-	-	100.000%	-
109	935	MAINTENANCE OF GENERAL PLANT	-	-	-	100.000%	-
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>-</u>	<u>(790)</u>	<u>(790)</u>		<u>(790)</u>
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>-</u>	<u>(295,135)</u>	<u>(295,135)</u>		<u>(295,135)</u>
112	403-404	DEPRECIATION AND AMORTIZATION	-	-	-	100.000%	-
113	408.1	TAXES OTHER THAN INCOME TAXES	-	-	-	100.000%	-
114	409-411	FEDERAL INCOME TAXES	-	58,879	58,879	100.000%	58,879
115	409-411	STATE INCOME TAXES	-	14,757	14,757	100.000%	14,757
116	411.4	INVESTMENT TAX CREDIT	-	-	-	100.000%	-
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	100.000%	-
118		TOTAL OPERATING EXPENSES	<u>-</u>	<u>(221,499)</u>	<u>(221,499)</u>		<u>(221,499)</u>
119		NET OPERATING INCOME	<u>-</u>	<u>221,499</u>	<u>221,499</u>		<u>221,499</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL ADJUSTMENTS WORKPAPER
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE WPD-2
SHEET 1 OF 3
WITNESS: C. M. GARRETT

ADJ ID	Acct No.	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
															\$(000)
ADJ 1		DSM:													
DSM	480	RESIDENTIAL	31.738	8.942	(153.214)	33.304	243.370	32.649	135.253	154.859	134.331	101.599	21.976	21.923	766.730
DSM	481.1	COMMERCIAL	4.677	3.918	(15.543)	7.903	46.991	7.729	76.124	80.728	56.527	46.365	10.236	10.266	335.922
DSM	481.2	INDUSTRIAL	0.235	0.286	(1.258)	1.093	7.596	1.230	0.000	0.000	0.000	0.000	0.000	0.000	9.182
DSM	489	TRANSPORTATION OF GAS OF OTHERS	0.629	0.958	(5.094)	3.756	26.138	4.558	0.000	0.000	0.000	0.000	0.000	0.000	30.946
DSM	482	OTHER SALES TO PUBLIC AUTHORITIES	0.579	0.430	(1.783)	0.862	5.192	0.724	9.699	9.752	6.641	5.434	1.198	1.202	39.930
DSM	483-484	SALES FOR RESALE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
		TOTAL DSM REVENUES	<u>37.859</u>	<u>14.534</u>	<u>(176.891)</u>	<u>46.919</u>	<u>329.286</u>	<u>46.890</u>	<u>221.076</u>	<u>245.339</u>	<u>197.499</u>	<u>153.398</u>	<u>33.410</u>	<u>33.391</u>	<u>1182.710</u>
DSM	908	908 - DSM PROGRAM EXP	(1072.568)	14.211	(165.494)	44.317	30.016	43.136	219.525	243.788	195.948	151.847	29.534	29.515	(236.226)
DSM	403-404	403 - DSM DEPRECIATION EXP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ADJ 2		GAS LINE TRACKER (GLT):													
GLT	480	RESIDENTIAL	752.552	794.636	889.673	790.654	840.755	642.201	850.190	899.542	941.035	954.510	972.638	976.466	10304.854
GLT	481.1	COMMERCIAL	311.011	328.434	367.304	365.377	391.079	271.257	322.545	339.476	352.887	357.380	363.903	365.484	4136.138
GLT	481.2	INDUSTRIAL	26.254	31.781	42.156	44.077	50.562	29.403	28.299	32.946	37.778	42.655	45.827	45.067	456.805
GLT	489	TRANSPORTATION OF GAS OF OTHERS	12.815	18.778	24.004	49.544	52.937	15.356	22.397	21.571	20.226	16.006	13.940	14.947	282.522
GLT	482	OTHER SALES TO PUBLIC AUTHORITIES	24.320	22.177	25.587	25.039	26.275	14.742	33.502	36.362	39.313	40.611	41.655	41.658	371.242
GLT	483-484	SALES FOR RESALE	1.045	0.870	1.357	1.059	1.722	1.584	0.000	0.000	0.000	0.000	0.000	0.000	7.636
		TOTAL GLT REVENUES	<u>1127.997</u>	<u>1196.677</u>	<u>1350.082</u>	<u>1275.751</u>	<u>1363.330</u>	<u>974.543</u>	<u>1256.934</u>	<u>1329.897</u>	<u>1391.240</u>	<u>1411.162</u>	<u>1437.963</u>	<u>1443.622</u>	<u>15559.198</u>
		GLT Expenses:													
GLT	874	874.1 - Other Mains/Serv Exp GLT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GLT	878	878.1 - Meter/Reg Expense GLT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GLT	879	879.1 - Cust Install Expense GLT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GLT	880	880.1 - Other Gas Distribution Exp GLT	16.840	9.336	32.300	30.812	40.804	93.317	27.625	27.625	27.625	14.520	25.833	25.833	372.470
GLT	887	887.1 - Mtce-Gas Mains-Distr GLT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GLT	892	892.1 - Mtce-Oth Services - GLT	60.396	79.732	167.809	52.132	86.989	9.233	53.593	61.669	56.376	75.197	54.164	53.917	811.207
GLT	403-404	403.6 - Depreciation - GLT	149.375	154.753	158.245	162.123	165.956	169.815	174.022	238.909	305.544	319.751	332.969	338.875	2670.337
GLT	403-404	403.6 - Depreciation (retirements) - GLT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GLT	409-411	411 - GLT AMORT EXCESS ADIT-FEDERAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GLT	409-411	411 - GLT AMORT EXCESS ADIT-STATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
		TOTAL	<u>226.611</u>	<u>243.821</u>	<u>358.354</u>	<u>245.067</u>	<u>293.749</u>	<u>272.364</u>	<u>255.240</u>	<u>328.203</u>	<u>389.545</u>	<u>409.468</u>	<u>412.966</u>	<u>418.625</u>	<u>3854.013</u>
GLT	408.1	408.1 - Property Tax - GLT	88.533	88.533	88.533	88.533	88.533	88.533	56.109	56.109	56.109	56.109	153.348	153.348	1062.331
ADJ 3		GSC:													
GSC	480	RESIDENTIAL	6113.513	4298.650	2122.695	976.117	876.579	959.232	1199.676	2639.513	8123.829	12558.669	16393.415	12775.822	69037.711
GSC	481.1	COMMERCIAL	3084.086	1877.779	895.419	611.773	545.734	642.622	675.209	1375.975	3418.561	5731.168	7635.959	5982.549	32476.834
GSC	481.2	INDUSTRIAL	354.306	262.135	171.992	176.535	173.918	197.940	94.438	152.013	270.884	390.762	511.554	411.901	3168.377
GSC	489	TRANSPORTATION OF GAS OF OTHERS													0.000
GSC	482	OTHER SALES TO PUBLIC AUTHORITIES	411.815	190.676	81.820	63.568	46.488	61.850	86.731	167.367	403.714	674.780	897.773	703.944	3790.525
GSC	483-484	SALES FOR RESALE	81.705	67.109	22.244	25.403	34.996	38.409	81.382	90.436	70.900	149.453	95.787	103.348	861.172
		TOTAL GSC REVENUE	<u>10045.426</u>	<u>6696.348</u>	<u>3294.169</u>	<u>1853.397</u>	<u>1677.715</u>	<u>1900.053</u>	<u>2137.435</u>	<u>4425.304</u>	<u>12287.889</u>	<u>19504.831</u>	<u>25534.488</u>	<u>19977.564</u>	<u>109334.619</u>
		GAS SUPPLY COST:													
GSC	801-803	803 - GAS TRANSMISSION LINE PURCHASES	5927.195	4116.661	4225.943	5201.599	6529.462	8433.503	9518.096	10887.592	12489.781	13672.751	17325.534	12121.309	110449.426
GSC	805	805 - GAS (OVER)/UNDER	(301.346)	1449.078	(275.330)	(102.407)	271.999	94.086	(252.000)	0.000	0.000	0.000	0.000	0.000	884.080
GSC	806	806 - EXCHANGE GAS	(10.251)	(1451.326)	(1439.145)	(2059.842)	373.878	97.280	0.000	0.000	0.000	0.000	0.000	0.000	(4489.407)
GSC	807	807 - GAS PROCUREMENT EXP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GSC	808	808 - GAS WITHDRAWN FR/DELIVERED TO STORAGE	4212.521	2560.188	768.611	(1397.576)	(5558.183)	(6838.465)	(7612.541)	(6676.207)	(416.671)	5619.925	8055.390	7724.450	441.442
GSC	812	812 - GAS USED FOR UTILITY OPERATIONS	(7.478)	(4.089)	(3.162)	(1.233)	(0.685)	(0.600)	0.000	0.000	0.000	0.000	0.000	0.000	(17.246)
GSC	813	813 - OTHER GAS SUPPLY EXPENSES	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GSC	823	823 - GAS LOSSES	83.711	78.151	76.402	76.571	91.728	151.013	167.249	186.995	190.931	182.628	137.172	115.413	1537.963
GSC	904	904 - GSC UNCOLLECTIBLE EXPENSE	14.111	8.481	11.811	8.138	8.470	4.664	64.631	26.924	23.848	29.527	16.392	16.392	233.390
		TOTAL GAS SUPPLY EXPENSES	<u>9918.463</u>	<u>6757.144</u>	<u>3365.129</u>	<u>1725.249</u>	<u>1716.669</u>	<u>1941.481</u>	<u>1885.435</u>	<u>4425.304</u>	<u>12287.889</u>	<u>19504.831</u>	<u>25534.488</u>	<u>19977.564</u>	<u>109039.648</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ORIGINAL ___ ___UPDATED ___ ___REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE WPD-2
SHEET 2 OF 3
WITNESS: C. M. GARRETT

ADJ ID	Acct No.	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 \$(000)
ADJ 1		DSM:													
DSM	480	RESIDENTIAL	18.459	18.618	17.944	18.638	19.968	19.490	20.906	20.839	20.924	20.350	19.926	19.644	235.706
DSM	481.1	COMMERCIAL	9.998	9.967	10.527	9.851	8.624	9.057	9.789	9.832	9.992	10.389	10.651	11.027	119.703
DSM	481.2	INDUSTRIAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DSM	489	TRANSPORTATION OF GAS OF OTHERS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DSM	482	OTHER SALES TO PUBLIC AUTHORITIES	1.193	1.189	1.247	1.157	1.013	1.061	1.146	1.151	1.174	1.224	1.263	1.314	14.131
DSM	483-484	SALES FOR RESALE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
		TOTAL DSM REVENUES	29.650	29.774	29.718	29.647	29.604	29.608	31.841	31.822	32.089	31.963	31.840	31.985	369.541
DSM	908	908 - DSM PROGRAM EXP	29.675	29.650	29.774	29.718	29.647	29.604	29.608	30.678	30.659	30.926	30.800	30.677	361.416
DSM	403-404	403 - DSM DEPRECIATION EXP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ADJ 2		GAS LINE TRACKER (GLT):													
GLT	480	RESIDENTIAL	745.590	749.462	751.252	750.716	751.547	753.825	391.249	392.745	400.327	398.395	397.965	403.590	6886.665
GLT	481.1	COMMERCIAL	283.787	285.120	284.799	283.147	281.815	282.233	146.358	146.971	150.046	150.014	150.583	153.356	2598.229
GLT	481.2	INDUSTRIAL	28.279	27.874	28.416	30.260	31.955	34.484	18.629	18.395	17.767	16.994	16.671	15.891	285.613
GLT	489	TRANSPORTATION OF GAS OF OTHERS	17.710	18.417	18.074	16.231	14.504	11.974	5.473	5.806	6.902	7.554	7.908	9.061	139.614
GLT	482	OTHER SALES TO PUBLIC AUTHORITIES	26.927	27.143	28.122	29.516	31.278	31.950	16.720	16.724	16.808	16.037	15.230	14.775	271.229
GLT	483-484	SALES FOR RESALE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
		TOTAL GLT REVENUES	1102.292	1108.016	1110.663	1109.870	1111.098	1114.466	578.429	580.641	591.849	588.994	588.358	596.674	10181.350
		GLT Expenses:													
GLT	874	874.1 - Other Mains/Serv Exp GLT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GLT	878	878.1 - Meter/Reg Expense GLT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GLT	879	879.1 - Cust Install Expense GLT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GLT	880	880.1 - Other Gas Distribution Exp GLT	25.833	25.833	25.833	25.833	25.833	25.833	25.833	25.833	25.833	25.833	25.833	25.833	310.000
GLT	887	887.1 - Mtce-Gas Mains-Distr GLT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GLT	892	892.1 - Mtce-Oth Services - GLT	57.142	60.387	60.506	57.198	55.929	56.850	55.898	55.676	64.364	59.070	55.966	61.770	700.756
GLT	403-404	403.6 - Depreciation - GLT	116.121	118.600	121.128	123.643	126.140	128.583	130.963	133.397	135.917	138.356	140.824	143.337	1557.009
GLT	403-404	403.6 - Depreciation (retirements) - GLT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GLT	409-411	411 - GLT AMORT EXCESS ADIT-FEDERAL	0.000	0.000	0.000	0.000	0.000	0.000	(0.143)	(0.143)	(0.143)	(0.143)	(0.143)	(0.143)	(0.857)
GLT	409-411	411 - GLT AMORT EXCESS ADIT-STATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
		TOTAL	199.096	204.820	207.467	206.674	207.902	211.270	212.552	214.763	225.972	223.116	222.481	230.797	2566.909
GLT	408.1	408.1 - Property Tax - GLT	31.548	31.548	31.548	31.548	31.548	31.548	53.501	53.501	53.501	53.501	53.501	53.501	510.294
ADJ 3		GSC:													
GSC	480	RESIDENTIAL	683.266	731.344	1078.859	2604.941	8508.419	12826.062	16580.999	13085.113	9963.597	4091.039	2046.685	840.875	73041.197
GSC	481.1	COMMERCIAL	370.066	391.536	632.904	1376.859	3674.560	5960.322	7763.746	6173.509	4758.033	2088.581	1094.023	472.002	34756.142
GSC	481.2	INDUSTRIAL	80.962	93.402	140.533	220.647	388.906	495.719	609.639	505.307	433.878	258.747	220.312	123.360	3571.412
GSC	489	TRANSPORTATION OF GAS OF OTHERS												0.000	
GSC	482	OTHER SALES TO PUBLIC AUTHORITIES	44.765	47.400	76.042	163.451	434.573	702.314	913.355	726.916	562.238	247.957	131.351	57.186	4107.549
GSC	483-484	SALES FOR RESALE	46.811	48.665	51.149	78.198	110.713	101.263	97.088	106.839	88.142	90.665	79.640	54.539	953.712
		TOTAL GSC REVENUE	1225.870	1312.347	1979.486	4444.096	13117.171	20085.680	25964.828	20597.682	15805.889	6776.989	3572.011	1547.962	116430.012
		GAS SUPPLY COST:													
GSC	801-803	803 - GAS TRANSMISSION LINE PURCHASES	9003.253	9212.616	9270.907	10759.771	13295.017	13753.577	16927.804	11942.792	9604.899	4451.505	2965.432	5569.518	116757.091
GSC	805	805 - GAS (OVER)/UNDER	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GSC	806	806 - EXCHANGE GAS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
GSC	807	807 - GAS PROCUREMENT EXP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
GSC	808	808 - GAS WITHDRAWN FR/DELIVERED TO STORAGE	(7902.775)	(8033.550)	(7434.895)	(6470.807)	(335.220)	6177.583	8880.696	8520.321	6080.468	2207.328	489.958	(4141.476)	(1962.369)
GSC	812	812 - GAS USED FOR UTILITY OPERATIONS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GSC	813	813 - OTHER GAS SUPPLY EXPENSES	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
GSC	823	823 - GAS LOSSES	109.000	116.889	127.083	138.740	140.982	138.127	140.172	118.413	104.366	102.000	100.465	103.765	1440.002
GSC	904	904 - GSC UNCOLLECTIBLE EXPENSE	16.392	16.392	16.392	16.392	16.392	16.392	16.156	16.156	16.156	16.156	16.156	16.156	195.288
		TOTAL GAS SUPPLY EXPENSES	1225.870	1312.347	1979.486	4444.096	13117.171	20085.680	25964.828	20597.682	15805.889	6776.989	3572.011	1547.962	116430.012
ADJ 4		ECONOMIC RELIEF SURCREDIT:													
ERS	480	RESIDENTIAL	(20.187)	(20.784)	(25.724)	(55.165)	(144.645)	(202.511)	(257.541)	(200.608)	(153.042)	(69.296)	(35.542)	(22.724)	(1207.770)
ERS	481.1	COMMERCIAL	(10.933)	(11.127)	(15.091)	(29.158)	(62.468)	(94.108)	(120.589)	(94.646)	(73.084)	(35.378)	(18.998)	(12.755)	(578.336)
ERS	481.2	INDUSTRIAL	(2.392)	(2.654)	(3.351)	(4.673)	(6.611)	(7.827)	(9.469)	(7.747)	(6.664)	(4.383)	(3.826)	(3.334)	(62.931)
ERS	489	TRANSPORTATION OF GAS OF OTHERS	(42.948)	(47.509)	(48.446)	(60.136)	(73.718)	(80.097)	(91.320)	(81.279)	(78.271)	(60.817)	(54.660)	(48.872)	(768.072)
ERS	482	OTHER SALES TO PUBLIC AUTHORITIES	(1.323)	(1.347)	(1.813)	(3.461)	(7.388)	(11.089)	(14.187)	(11.144)	(8.636)	(4.200)	(2.281)	(1.545)	(68.414)
ERS	483-484	SALES FOR RESALE	(1.383)	(1.383)	(1.220)	(1.656)	(1.882)	(1.599)	(1.508)	(1.638)	(1.354)	(1.536)	(1.383)	(1.474)	(18.015)
		TOTAL ECONOMIC RELIEF SURCREDIT REVENUE	(79.166)	(84.805)	(95.643)	(154.248)	(296.713)	(397.231)	(494.614)	(397.063)	(321.051)	(175.610)	(116.691)	(90.703)	(2703.538)
ERS	409-411	SURCREDIT AMORT EXCESS ADIT-FEDERAL	0.000	0.000	(474.929)	0.000	0.000	(474.929)	0.000	0.000	(474.929)	0.000	0.000	(474.929)	(1899.718)
ERS	409-411	SURCREDIT AMORT EXCESS ADIT-STATE	0.000	0.000	(32.322)	0.000	0.000	(32.322)	0.000	0.000	(32.322)	0.000	0.000	(32.322)	(129.287)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
CALCULATION OF CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE WPD-2
SHEET 3 OF 3
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	BASE PERIOD	FORECASTED PERIOD
GAS:				
1	ADJUSTED JURISDICTIONAL CAPITALIZATION	J-1 , J-1.1/J-1.2	\$ 843,166,510	\$ 1,061,806,095
2	WEIGHTED COST OF DEBT	J-1 , J-1.1/J-1.2	1.73%	1.85%
3	INTEREST SYNCHRONIZATION		\$ 14,568,058	\$ 19,606,157
4	KENTUCKY JURISDICTIONAL INTEREST PER BOOKS (EXCLUDING OTHER INTEREST)		16,412,592	17,591,677
5	INTEREST SYNCHRONIZATION ADJUSTMENT (LINE 4 - 3)		\$ 1,844,534	\$ (2,014,480)
6	COMPOSITE FEDERAL AND STATE TAX RATE	WPH-1	24.9500%	24.9500%
7	CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION		\$ 460,211	\$ (502,613)

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
JURISDICTIONAL PROFORMA ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE WPD-2.1
SHEET 1 OF 1
WITNESS: C. M. GARRETT

ADJ ID	Acct No.	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
ADJ 7		ADVERTISING EXPENSES:													
ADV	913	913-ADVERTISING	15.963	15.973	15.973	15.973	14.354	14.374	13.398	74.741	17.457	27.797	13.398	54.941	294.345
ADV	930.1	930.1-MISC GENERAL ADVERTISING EXPENSE			0.158				0.237				0.158	0.237	0.790

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 58 - 807 KAR 5:001 Section 16(8)(e)
Sponsoring Witness: Christopher M. Garrett

Description of Filing Requirement:

A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes.

Response:

See attached.

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350 - ELECTRIC OPERATIONS

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2022

SCHEDULE

DESCRIPTION

E-1 ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

E-2 DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
COMPUTATION OF FEDERAL AND STATE INCOME TAX - ELECTRIC
FOR THE BASE PERIOD TME FEBRUARY 28, 2021 AND FORECAST PERIOD TME JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1
PAGE 1 OF 3
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES		
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	
		(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6) \$	(7) \$	
1	Operating Income Before Income Taxes	204,753,349	(46,657,193)	158,096,156	(916,441)	157,179,715	130,545,050	287,724,765	
2	Interest Charges	47,317,498	16,705,384	64,022,882	0	64,022,882		64,022,882	
3	Book Net Income before Income Tax & Credits	LN 1-2	157,435,851	(63,362,577)	94,073,274	(916,441)	93,156,833	130,545,050	223,701,883
4	Permanent Differences:								
5	Other Permanent Differences	1,690,000	(81,000)	1,609,000		1,609,000		1,609,000	
6	Total Permanent Differences	LN 5	1,690,000	(81,000)	1,609,000	0	1,609,000	0	1,609,000
7	Temporary Differences:								
8	Bonus Depreciation	(8,315,390)	8,315,390	0	0	0	0	0	
9	Federal Tax Depreciation	(213,247,058)	(2,469,625)	(215,716,684)	0	(215,716,684)	0	(215,716,684)	
10	Tax Gain/Loss Federal	(7,062,619)	4,762,741	(2,299,878)	0	(2,299,878)	0	(2,299,878)	
11	Other Temporary Differences	196,048,204	31,307,896	227,356,100	0	227,356,100	0	227,356,100	
12	Total Temporary Differences	SUM LN 8-11	(32,576,863)	41,916,402	9,339,539	0	9,339,539	0	9,339,539
13	Subtotal	LN 3+6+12	126,548,988	(21,527,175)	105,021,813	(916,441)	104,105,372	130,545,050	234,650,422
14	Total State Tax Expense	LN 39	(1,594,676)	670,357	(924,319)	45,822	(878,497)	(6,527,253)	(7,405,750)
15	Federal Taxable Income	LN 13+14	124,954,312	(20,856,818)	104,097,494	(870,619)	103,226,875	124,017,798	227,244,673
16	Federal Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
17	Current Federal Tax Before Adjustments	LN 15 x 16	26,240,405	(4,379,932)	21,860,474	(182,830)	21,677,644	26,043,737	47,721,381
18	Federal tax adjustments:								
19	Other Current Adjustments	0	0	0	0	0	0	0	
20	Credit Utilization	(735,000)	90,000	(645,000)	0	(645,000)	0	(645,000)	
21	Prior Period Adjustments	918,239	(918,239)	0	0	0	0	0	
22	Total Federal Current Tax Expense	SUM LN 17-21	26,423,645	(5,208,171)	21,215,474	(182,830)	21,032,644	26,043,737	47,076,381
23	State Current Tax Expense:								
24	Federal Taxable Income	LN 13	126,548,988	(21,527,175)	105,021,813	(916,441)	104,105,372	130,545,050	234,650,422
25	State tax adjustments:								
26	Addback Bonus Depreciation	8,315,390	(8,315,390)	0	0	0	0	0	
27	Addback Federal Tax Depreciation	213,247,058	2,469,625	215,716,684	0	215,716,684	0	215,716,684	
28	Addback Tax Gain/Loss Federal	7,062,619	(4,762,741)	2,299,878	0	2,299,878	0	2,299,878	
29	Tax Gain/Loss - State	(8,207,546)	5,521,718	(2,685,827)	0	(2,685,827)	0	(2,685,827)	
30	State Tax Depreciation	(314,760,396)	19,021,947	(295,738,449)	0	(295,738,449)	0	(295,738,449)	
31	State Taxable Income	SUM LN 24-30	32,206,114	(7,592,016)	24,614,098	(916,441)	23,697,657	130,545,050	154,242,707
32	State Income Tax Rate		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
33	State Current Tax Expense Before Adjustments	LN 31 x 32	1,610,306	(379,601)	1,230,705	(45,822)	1,184,883	6,527,253	7,712,135
34	State Tax Credits and Adjustments:								
35	Kentucky Coal Credit	(285,000)	0	(285,000)	0	(285,000)	0	(285,000)	
36	Kentucky Inventory Property Tax Credit	(16,358)	(5,028)	(21,386)	0	(21,386)	0	(21,386)	
37	Other Current Adjustments	0	0	0	0	0	0	0	
38	Prior Period Adjustments	285,728	(285,728)	0	0	0	0	0	
39	Total State Current Tax Expense	SUM LN 33-38	1,594,676	(670,357)	924,319	(45,822)	878,497	6,527,253	7,405,750

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
COMPUTATION OF FEDERAL AND STATE INCOME TAX - ELECTRIC
FOR THE BASE PERIOD TME FEBRUARY 28, 2021 AND FORECAST PERIOD TME JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1
PAGE 3 OF 3
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES			
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		\$	\$	\$	\$	\$	\$		
75	INCOME TAX DEFERRED - STATE:								
76	Storm Damages	(190,524)	109,433	(81,090)		(81,090)		(81,090)	
77	481(a) Adjustment	(10,375)	10,375	0		0		0	
78	Amortization Loss on Reacquired Debt	(25,396)	(17,100)	(42,496)		(42,496)		(42,496)	
79	Other Regulatory Liabilities	(822,951)	1,541,627	718,676		718,676		718,676	
80	CCR Pond Closures	621,676	(388,859)	232,817		232,817		232,817	
81	Contributions In Aid of Const. & Capitalized Interest	(828,780)	363,999	(464,780)		(464,780)		(464,780)	
82	CMRG Regulatory Asset	(2,846)	2,846	0		0		0	
83	Cost of Removal	1,179,504	(320,057)	859,446		859,446		859,446	
84	Deferred Payroll Taxes	(166,000)	251,916	85,916		85,916		85,916	
85	Post Retirement Benefits	(18,221)	(55,514)	(73,735)		(73,735)		(73,735)	
86	Pensions	134,199	(113,565)	20,634		20,634		20,634	
87	Interest Rate Swaps	(38,417)	104	(38,313)		(38,313)		(38,313)	
88	Right of Use	11,572	(11,572)	0		0		0	
89	Tax Gain/Loss	410,377	(276,086)	134,291		134,291		134,291	
90	Plant Outage Normalization	(75,042)	44,651	(30,391)		(30,391)		(30,391)	
91	R&D Regulatory Asset	(9,224)	4,228	(4,996)		(4,996)		(4,996)	
92	Refined Coal	44,001	6,738	50,739		50,739		50,739	
93	Regulatory Expenses	(14,141)	5,542	(8,599)		(8,599)		(8,599)	
94	Swap Termination	(47,380)	(0)	(47,380)		(47,380)		(47,380)	
95	Tax Repair Expensing	1,081,070	299,210	1,380,280		1,380,280		1,380,280	
96	Tax Depreciation in excess of Book Depreciation	5,112,884	(4,250,495)	862,388		862,388		862,388	
97	ADJUSTMENTS:								
98	Prior Period Adjustments	(250,789)	250,789	0		0		0	
99	Excess Deferreds - Plant Related	(811,728)	(498,196)	(1,309,924)		(1,309,924)		(1,309,924)	
100	Excess Deferreds - KY non plant	(93,604)	93,604	0		0		0	
101	Permanent Loss on Tax Depreciation	22,006	(721)	21,285		21,285		21,285	
102	Other	0	0	0		0		0	
103	TOTAL INCOME TAX DEFERRED - STATE	SUM LN 76-102	5,211,872	(2,947,104)	2,264,768	0	2,264,768	0	2,264,768
104	TOTAL STATE INCOME TAXES	LN 39+103	6,806,549	(3,617,462)	3,189,087	(45,822)	3,143,265	6,527,253	9,670,517
105	TOTAL INCOME TAXES	LN 43+74+104	28,787,593	(21,718,353)	7,069,241	(228,652)	6,840,589	32,570,990	39,411,579

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - ELECTRIC OPERATIONS
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE E-2

PAGE 1 OF 1

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL UTILITY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
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ALL DATA 100% JURISDICTIONAL

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350 - GAS OPERATIONS

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2022

SCHEDULE

DESCRIPTION

E-1 ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

E-2 DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
COMPUTATION OF FEDERAL AND STATE INCOME TAX - GAS
FOR THE BASE PERIOD TME FEBRUARY 28, 2021 AND FORECAST PERIOD TME JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1
PAGE 1 OF 3
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES	
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD
		(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6) \$	(7) \$
1	Operating Income Before Income Taxes	66,676,877	(4,095,772)	62,581,105	295,135	62,876,240	29,867,202	92,743,442
2	Interest Charges	14,568,058	5,038,099	19,606,157	0	19,606,157	0	19,606,157
3	Book Net Income before Income Tax & Credits LN 1-2	52,108,819	(9,133,871)	42,974,948	295,135	43,270,084	29,867,202	73,137,286
4	Permanent Differences:							
5	Other Permanent Differences	410,000	(19,000)	391,000	0	391,000	0	391,000
6	Total Permanent Differences LN 5	410,000	(19,000)	391,000	0	391,000	0	391,000
7	Temporary Differences:							
8	Bonus Depreciation	(985,862)	985,862	0	0	0	0	0
9	Federal Tax Depreciation	(53,602,726)	(10,307,571)	(63,910,297)	0	(63,910,297)	0	(63,910,297)
10	Tax Gain/Loss - Federal	(1,919,614)	1,254,050	(665,564)	0	(665,564)	0	(665,564)
11	Other Temporary Differences	44,912,550	(1,086,163)	43,826,386	0	43,826,386	0	43,826,386
12	Total Temporary Differences SUM LN 8-11	(11,595,652)	(9,153,823)	(20,749,475)	0	(20,749,475)	0	(20,749,475)
13	Subtotal LN 3+6+12	40,923,167	(18,306,694)	22,616,474	295,135	22,911,609	29,867,202	52,778,811
14	Total State Tax Expense LN 38	(570,798)	392,260	(178,539)	(14,757)	(193,296)	(1,493,360)	(1,686,656)
15	Federal Taxable Income LN 13+14	40,352,369	(17,914,434)	22,437,935	280,379	22,718,313	28,373,842	51,092,155
16	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
17	Current Federal Tax Before Adjustments LN 15 x 16	8,473,997	(3,762,031)	4,711,966	58,879	4,770,846	5,958,507	10,729,353
18	Federal tax adjustments:							
19	Other Current Adjustments	0	0	0	0	0	0	0
20	Prior Period Adjustments	(1,332,929)	1,332,929	0	0	0	0	0
21	Total Federal Current Tax Expense SUM LN 17-20	7,141,069	(2,429,102)	4,711,966	58,879	4,770,846	5,958,507	10,729,353
22	State Current Tax Expense:							
23	Federal Taxable Income LN 13	40,923,167	(18,306,694)	22,616,474	295,135	22,911,609	29,867,202	52,778,811
24	State tax adjustments:							
25	Addback Bonus Depreciation	985,862	(985,862)	0	0	0	0	0
26	Addback Federal Tax Depreciation	53,602,726	10,307,571	63,910,297	0	63,910,297	0	63,910,297
27	Addback Tax/Gain Loss Federal	1,919,614	(1,254,050)	665,564	0	665,564	0	665,564
28	Tax Gain/Loss - State	(1,908,786)	1,212,237	(696,549)	0	(696,549)	0	(696,549)
29	State Tax Depreciation	(74,134,742)	(4,017,983)	(78,152,725)	0	(78,152,725)	0	(78,152,725)
30	State Taxable Income SUM LN 23-29	21,387,841	(13,044,780)	8,343,061	295,135	8,638,196	29,867,202	38,505,398
31	State Income Tax Rate	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
32	State Current Tax Expense Before Adjustments LN 30 x 31	1,069,392	(652,239)	417,153	14,757	431,910	1,493,360	1,925,270
33	State Tax Credits and Adjustments:							
34	Kentucky Inventory Property Tax Credit	(182,517)	(56,098)	(238,614)	0	(238,614)	0	(238,614)
35	Other Current Adjustments	0	0	0	0	0	0	0
36	Prior Period Adjustments	(316,077)	316,077	0	0	0	0	0
37	Total State Current Tax Expense SUM LN 32-36	570,798	(392,260)	178,539	14,757	193,296	1,493,360	1,686,656

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
COMPUTATION OF FEDERAL AND STATE INCOME TAX - GAS
FOR THE BASE PERIOD TME FEBRUARY 28, 2021 AND FORECAST PERIOD TME JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1
PAGE 2 OF 3
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES	
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		\$	\$	\$	\$	\$	\$	
38	INVESTMENT TAX CREDITS & INCOME TAXES DEFERRED IN PRIOR YEARS							
39	INVESTMENT TAX CREDIT:							
40	Amortization of ITC	(2,218)	1,634	(584)		(584)		(584)
41	TOTAL INVESTMENT TAX CREDIT LN 40	(2,218)	1,634	(584)		(584)		(584)
42	INCOME TAX DEFERRED - FEDERAL:							
43	Storm Damages	(2,667)	1,334	(1,334)		(1,334)		(1,334)
44	Amortization Loss on Reacquired Debt	(20,375)	(22,068)	(42,443)		(42,443)		(42,443)
45	Bonus Depreciation	207,031	(207,031)	0		0		0
46	Other Regulatory Liabilities	111,899	(111,899)	0		0		0
47	Contributions In Aid of Const. & Capitalized Interest	(721,843)	398,270	(323,573)		(323,573)		(323,573)
48	Cost of Removal	1,013,280	(411,873)	601,407		601,407		601,407
49	Deferred Payroll Taxes	(197,841)	300,238	102,396		102,396		102,396
50	Purchased Gas Adjustment - Current	(963,061)	653,968	(309,093)		(309,093)		(309,093)
51	Post Retirement Benefits	(18,035)	(55,607)	(73,642)		(73,642)		(73,642)
52	Pensions	137,865	(117,257)	20,608		20,608		20,608
53	Interest Rate Swaps	(38,344)	80	(38,265)		(38,265)		(38,265)
54	Right of Use	6,335	(6,335)	0		0		0
55	Tax Gain/Loss	383,077	(250,622)	132,455		132,455		132,455
56	Regulatory Expenses	(9,013)	424	(8,588)		(8,588)		(8,588)
57	Tax Repair Expensing	955,968	90	956,058		956,058		956,058
58	Tax Depreciation in excess of Book Depreciation	1,263,936	1,709,725	2,973,662		2,973,662		2,973,662
59	ADJUSTMENTS:							
60	Prior Period Adjustments	1,279,730	(1,279,730)	0		0		0
61	Excess Deferrals - Plant Related	(1,286,606)	(67,772)	(1,354,377)		(1,354,377)		(1,354,377)
62	Excess Deferrals - Non plant	(163,425)	163,425	0		0		0
63	Other	0	0	0		0		0
64	TOTAL INCOME TAX DEFERRED - FEDERAL SUM LN 43-63	1,937,912	697,359	2,635,271	0	2,635,271	0	2,635,271
65	TOTAL FEDERAL INCOME TAXES LN 21+64	9,078,980	(1,731,743)	7,347,237	58,879	7,406,117	5,958,507	13,364,623

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
COMPUTATION OF FEDERAL AND STATE INCOME TAX - GAS
FOR THE BASE PERIOD TME FEBRUARY 28, 2021 AND FORECAST PERIOD TME JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1
PAGE 3 OF 3
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES		
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		\$	\$	\$	\$	\$	\$	
66	INCOME TAX DEFERRED - STATE:							
67	Storm Damages	(668)	334	(334)		(334)		(334)
68	Amortization Loss on Reacquired Debt	(5,107)	(5,531)	(10,637)		(10,637)		(10,637)
69	Other Regulatory Liabilities	28,045	(28,045)	0		0		0
70	Contributions In Aid of Const. & Capitalized Interest	(180,913)	99,817	(81,096)		(81,096)		(81,096)
71	Cost of Removal	253,955	(103,226)	150,729		150,729		150,729
72	Deferred Payroll Taxes	(49,584)	75,248	25,663		25,663		25,663
73	Purchased Gas Adjustment - Current	(241,369)	163,902	(77,467)		(77,467)		(77,467)
74	Post Retirement Benefits	(4,520)	(13,937)	(18,457)		(18,457)		(18,457)
75	Pensions	34,553	(29,388)	5,165		5,165		5,165
76	Interest Rate Swaps	(9,610)	20	(9,590)		(9,590)		(9,590)
77	Right of Use	1,588	(1,588)	0		0		0
78	Tax Gain/Loss	95,439	(60,612)	34,827		34,827		34,827
79	Regulatory Expenses	(2,259)	106	(2,152)		(2,152)		(2,152)
80	Tax Repair Expensing	239,591	22	239,614		239,614		239,614
81	Tax Depreciation in excess of Book Depreciation	1,397,408	97,472	1,494,881		1,494,881		1,494,881
82	ADJUSTMENTS:							
83	Prior Period Adjustments	315,542	(315,542)	0		0		0
84	Excess Deferrals - Plant Related	(154,535)	17,017	(137,518)		(137,518)		(137,518)
85	Excess Deferrals - Non plant	(11,920)	11,920	(0)		(0)		(0)
86	Other	0	0	0		0		0
87	TOTAL INCOME TAX DEFERRED - STATE	1,705,636	(92,010)	1,613,627	0	1,613,627	0	1,613,627
88	TOTAL STATE INCOME TAXES	2,276,435	(484,269)	1,792,166	14,757	1,806,922	1,493,360	3,300,282
89	TOTAL INCOME TAXES	11,353,197	(2,214,378)	9,138,819	73,636	9,212,455	7,451,867	16,664,322

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350 - GAS OPERATIONS
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE E-2
PAGE 1 OF 1
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL UTILITY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
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ALL DATA 100% JURISDICTIONAL

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 59 - 807 KAR 5:001 Section 16(8)(f)
Sponsoring Witness: Christopher M. Garrett

Description of Filing Requirement:

Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses.

Response:

See attached.

Louisville Gas and Electric Company

Case No. 2020-00350

Filing Requirement Section 16(8)(f)

Base Period: Twelve Months Ended February 28, 2021

Forecasted Test Period: Twelve Months Ended June 30, 2022

LGE FR_16(8)(f) Schedule F

Schedule	Description
F-1	Organization Membership Dues, Initiation Fees and Expenditures at Country Clubs
F-2	Charitable Contributions
F-3	Expenditures for Employee Parties and Outings, Employee Gift Expenses
F-4	Marketing and Sales Expenditures
F-5	Advertising Expenditures
F-6	Professional Service Expenses
F-7	Rate Case Expenses
F-8	Civic and Political Activity Expenses

Louisville Gas and Electric Company
Case No. 2020-00350
Organization Membership Dues, Initiation Fees and Expenditures at Country Clubs
Base Period: Twelve Months Ended February 28, 2021
Forecasted Test Period: Twelve Months Ended June 30, 2022

LGE FR_16(8)(f)

Schedule F-1

Account No.	Organization/Membership	Dues
Base Period - Recoverable		
930	AMERICAN GAS ASSOCIATION	217,817
930	CHARTWELL INC	8,083
930	CLASS OF 85 REGULATORY RESPONSE GROUP	16,848
930	CLIMATE LEGAL RESOURCE GROUP	41,300
930	COAL COMBUSTION RESIDUALS	27,300
930	CROSS CUTTING ISSUES	13,650
930	E SOURCE COMPANIES LLC	16,695
930	EDISON ELECTRIC INSTITUTE	311,341
930	ELECTRIC POWER RESEARCH INSTITUTE	1,083,452
930	KENTUCKY GAS ASSOCIATION	10,000
930	MIDWEST OZONE GROUP	29,250
930	NEW SOURCE REVIEW	13,650
930	SOUTHERN GAS ASSOCIATION	17,400
930	SOUTHEASTERN ELECTRIC EXCHANGE	6,437
930	UTILITY AIR REGULATION GROUP (UARG)	(74,773)
930	UTILITY SOLID WASTE ACTIVITIES GROUP (USWAG)	28,860
930	UTILITY WATER ACT GROUP (UWAG)	51,139
930	WATERWAYS COUNCIL INC	5,323
921	KY SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	5,322
506/921/930	Various Vendors < \$5,000	44,297
Various	Other non-specific LGE Dues	173,873
Total Base Period - Recoverable		2,047,265

Note> Portion of Forecasted Base Period Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific LGE Dues".

Base Period - Not Recoverable		
426	AMERICAN GAS ASSOCIATION	3,968
426	EDISON ELECTRIC INSTITUTE	54,942
426	GREATER LOUISVILLE INC	74,500
426	KENTUCKY CHAMBER	25,760
426	WATERWAYS COUNCIL INC	4,534
426	Various Vendors < \$2,000	1,862
426	Other non-specific LGE Dues	7,024
Total Base Period - Non-Recoverable		172,590

Note> Portion of Forecasted Base Period Non-Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific LGE Dues".

Louisville Gas and Electric Company
Case No. 2020-00350
Organization Membership Dues, Initiation Fees and Expenditures at Country Clubs
Base Period: Twelve Months Ended February 28, 2021
Forecasted Test Period: Twelve Months Ended June 30, 2022

LGE FR_16(8)(f)

Schedule F-1

Account No.	Organization/Membership	Dues
<u>Forecasted Test Period - Recoverable</u>		
930	AMERICAN GAS ASSOCIATION	216,000
930	CLASS OF 85 REGULATORY RESPONSE GROUP	18,900
930	CLIMATE LEGAL RESOURCE GROUP	14,700
930	COAL COMBUSTION RESIDUALS	29,400
930	CROSS CUTTING ISSUES	14,700
930	EDISON ELECTRIC INSTITUTE	324,831
930	ELECTRIC POWER RESEARCH INSTITUTE	832,797
930	KENTUCKY GAS ASSOCIATION	10,000
930	MIDWEST OZONE GROUP	31,500
930	NEW SOURCE REVIEW	14,700
930	SOUTHERN GAS ASSOCIATION	22,000
930	UTILITY SOLID WASTE ACTIVITIES GROUP (USWAG)	30,750
930	UTILITY WATER ACT GROUP (UWAG)	55,440
Various	Other non-specific LGE Dues	242,937
Total Forecasted Test Period - Recoverable		1,858,655

Note> Portion of Forecasted Test Period Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific LGE Dues".

<u>Forecasted Test Period - Not Recoverable</u>		
426	EDISON ELECTRIC INSTITUTE	57,323
426	GREATER LOUISVILLE INC	37,250
426	KENTUCKY CHAMBER	26,320
426	Other Non-Specific LGE Dues	13,513
Total Forecasted Test Period - Non-Recoverable		134,406

Note> Portion of Forecasted Test Period Non-Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific LGE Dues".

Base Period: Twelve Months Ended February 28, 2021

Forecasted Test Period: Twelve Months Ended June 30, 2022

LGE FR_16(8)(f)

Schedule F-2

Account No.	Charitable Organization	Total Utility
Base Period - Not Recoverable		
426.1	GREATER LOUISVILLE INC	94,000
426.1	LOUISVILLE CHAMBER OF COMMERCE INC	50,000
426.1	LIGHT UP LOUISVILLE	25,000
426.1	REPUBLICAN STATE LEADERSHIP COMMITTEE SPRING MEETING	10,000
426.1	VARIOUS VENDORS < \$10,000	22,314
426.1	VARIOUS FORECASTED BASE PERIOD CHARITABLE CONTRIBUTIONS	151,809
	Total Base Period	353,123
Forecasted Test Period - Not Recoverable		
426.1	GREATER LOUISVILLE INC	117,000
426.1	LIGHT UP LOUISVILLE	75,000
426.1	UNIVERSITY OF LOUISVILLE	26,000
426.1	SCHOOL SUPPLY DRIVE	11,250
426.1	PLANT FOR THE PLANET	10,000
426.1	REPUBLICAN STATE LEADERSHIP COMMITTEE	10,000
426.1	VARIOUS FORECASTED BASE PERIOD CHARITABLE CONTRIBUTIONS	103,250
	Total Forecasted Period	352,500

Expenditures for Employee Parties and Outings, Employee Gift Expenses

Base Period: Twelve Months Ended February 28, 2021

Forecasted Test Period: Twelve Months Ended June 30, 2022

LGE FR_16(8)(f)

Schedule F-3

Account No.	Description	Total Utility
<u>Base Period - Not Recoverable</u>		
426.5	Employee Recognition	538,797
	Total Employee Recognition	<u>538,797</u>
	Total Base Period	<u><u>538,797</u></u>
<u>Forecasted Test Period - Not Recoverable</u>		
426.5	Employee Recognition	613,406
	Total Employee Recognition	<u>613,406</u>
	Total Forecast Period	<u><u>613,406</u></u>

Louisville Gas and Electric Company
Case No. 2020-00350
Marketing and Sales Expenditures
Base Period: Twelve Months Ended February 28, 2021
Forecasted Test Period: Twelve Months Ended June 30, 2022

LGE FR_16(8)(f)

Schedule F-4

Account No.	Description of Expenses	Base Period	Forecasted Test Period
		Total Utility	Total Utility
<u>Customer Service & Informational</u>			
907	Supervision	347,968	255,792
908	Customer Assistance	509,791	1,052,140
910	Miscellaneous Customer Service & Informational	1,376,605	1,477,876
Totals		2,234,364	2,785,808

NOTE> Account 908, Customer Assistance, excludes amounts from Demand Side Management Programs (DSM), which are not recovered through base rates.

<u>Sales Expense</u>			
911	Supervision	-	-
912	Demonstration & Selling	36,000	72,000
916	Miscellaneous Sales Expense	-	-
Totals		36,000	72,000

Base Period: Twelve Months Ended February 28, 2021
 Forecasted Test Period: Twelve Months Ended June 30, 2022

LGE FR_16(8)(f)

Schedule F-5

Account No.	Description of Expenses	Base Period	Forecasted Test Period
		Total Utility	Total Utility
Recoverable Expenses			
909	Informational or Safety Advertising	1,999,659	1,882,921
	Totals	1,999,659	1,882,921
Not Recoverable Expenses			
913	Sales or Promotional Advertising	1,500,705	1,337,931
930.1	Institutional or Other Advertising	1,559	5,393
	Totals	1,502,264	1,343,324

Note> Account 913 and 930.1 are Non-Recoverable expenses and are removed from base rates through proforma adjustments.

Base Period: Twelve Months Ended February 28, 2021

Forecasted Test Period: Twelve Months Ended June 30, 2022

LGE FR_16(8)(f)

Schedule F-6

Professional Services	Base Period	Forecasted Test Period
Description of Expenses	Total Utility	Total Utility
Computer Hardware And Software Maintenance	7,615,355	8,686,286
Contracted Labor And Materials	4,866,356	6,532,821
Legal Fees	2,585,175	3,826,975
Consulting Fees	793,940	1,082,130
Accounting and Audit Fees	840,536	908,557
Other	1,435,166	1,717,927
Totals	18,136,528	22,754,696

Louisville Gas and Electric Company
Case No. 2020-00350
Rate Case Expenses
Base Period: Twelve Months Ended February 28, 2021
Forecasted Test Period: Twelve Months Ended June 30, 2022

LGE FR_16(8)(f)

Schedule F-7

Account No.	Description of Expense	Utility
-------------	------------------------	---------

Total Estimated Kentucky Rate Case Expenses

182	Legal	\$ 741,581
182	Consultants	188,662
182	Newspaper Advertising	167,971
Total Estimated Kentucky Rate Case Expenses		\$ 1,098,215

Electric

182	Legal	\$ 578,237
182	Consultants	146,000
182	Newspaper Advertising	132,516
Total Estimated Kentucky Electric Rate Case Expenses		\$ 856,753

Gas

182	Legal	\$ 163,344
182	Consultants	42,662
182	Newspaper Advertising	35,455
Total Estimated Kentucky Gas Rate Case Expenses		\$ 241,461

Note > Rate Case Expenses will occur during the Base Period and prior to the Forecast Period.

		<u>Base Period</u>		<u>Forecasted Test Period</u>
Account No.	Description of Expenses	Total Utility		Total Utility
<u>Regulatory Commission Expenses</u>				
928	FERC Annual Charge	654,589		746,005
928	Rate Case Amortization - Electric	787,814		230,076
928	Rate Case Amortization - Gas	251,882		47,292
928	Miscellaneous - Electric	24,125		8,729
928	Miscellaneous - Gas	12,032		3,922
Totals		1,730,441		1,036,023

Base Period: Twelve Months Ended February 28, 2021

Forecasted Test Period: Twelve Months Ended June 30, 2022

LGE FR_16(8)(f)

Schedule F-8

Account No.	Item	<u>Base Period</u>	<u>Forecasted Test Period</u>
		Total Utility	Total Utility
Not Recoverable Expenses			
426.4	Civic/Political	759,646	751,276
	Totals	<u>759,646</u>	<u>751,276</u>

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 60 - 807 KAR 5:001 Section 16(8)(g)
Sponsoring Witnesses: Daniel K. Arbough / Gregory J. Meiman

Description of Filing Requirement:

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.

Response:

See attached for non-confidential information responsive to this request. All confidential information responsive to this request is being provided under seal pursuant to a Petition for Confidential Protection. Note that the attached payroll analysis includes an allocation of LG&E and KU Services ("LKS") labor dollars.

On an annual basis the Company relies on benchmark information in calibrating the level of its primary components of compensation and benefits arrangements.

With regard to compensation, various third-party benchmarking and salary planning surveys from the energy services and general industries are utilized. The 50th percentile is used to establish the market midpoint of the annual salary ranges. Compensation is then managed within the low (70% of midpoint) and high (130% of midpoint) based on various factors including education, experience, performance, time in job and tenure. Compensation is considered competitive or "at market" if it is within +/- 10% of the market midpoint. A separate study from Willis Towers Watson is attached, which validates the Company's current compensation is at market. Please also see Mr. Meiman's testimony.

With regard to retirement and welfare benefits, the Company strives to keep the levels of those benefits consistent with market. The Company does so by setting benefit levels in the aggregate so that the entire package of benefits is aligned with market. A separate study from Mercer is attached, which validates the Company's current retirement and welfare benefit levels are at market. Please also see Mr. Meiman's testimony.

Louisville Gas and Electric Company
Case No. 2020-00350
Payroll Costs
Base Period: Twelve Months Ended February 28, 2021
Forecasted Test Period: Twelve Months Ended June 30, 2022

Payroll Costs	Base Period	Changes	Forecasted Period
Wages and Salaries:			
Straight & OT/Premium	\$ 143,914,023	\$ 3,896,628	\$ 147,810,651
Off-duty Costs	21,350,602	1,275,387	22,625,989
Employee Benefits	55,548,178	6,783,931	62,332,109
Payroll Taxes	14,306,656	452,406	14,759,062
Total Payroll Costs	<u>\$ 235,119,459</u>	<u>\$ 12,408,352</u>	<u>\$ 247,527,811</u>

Note 1: The information contained in this filing requirement includes all amounts charged to Louisville Gas & Electric by Louisville Gas and Electric, LG&E and KU Services, and Kentucky Utilities.

Louisville Gas and Electric Company
Case No. 2020-00350
Payroll Analysis
Base Period: Twelve Months Ended February 28, 2021
Forecasted Test Period: Twelve Months Ended June 30, 2022

Line No.	Description	Base Period	% Change	Forecasted Period
1				
2	<u>Man Hours</u>			
3	Salary/Straight Time Hours	3,235,790	-1.62%	3,183,346
4	OverTime Hours	203,697	0.75%	205,220
5	Total Man Hours	3,439,487	-1.48%	3,388,565
6				
7	Ratio of OT Hours to ST Hours	6.30%		6.45%
8				
9	<u>Straight, OT/Premium Dollars</u>			
10	Salary/Straight Time Dollars	130,986,072	3.22%	135,202,195
11	OverTime Dollars	12,927,950	-2.47%	12,608,456
12	Total Labor Dollars	143,914,023	2.71%	147,810,651
13				
14	Ratio of OT Dollars to ST Dollars	9.87%		9.33%
15				
16	O&M Labor Dollars	98,470,228	5.46%	103,844,226
17				
18	Ratio of O&M Labor Dollars			
19	to Total Labor Dollars	68.42%		70.25%
20				
21	O&M Allocation % - Electric	70%		70%
22	O&M Labor Dollars - Electric	68,929,160	5.46%	72,690,958
23				
24	O&M Allocation % - Gas	30%		30%
25	O&M Labor Dollars - Gas	29,541,068	5.46%	31,153,268
26				
27	<u>Off-duty Dollars</u>			
28	Total Off-Duty Dollars	21,350,602	5.97%	22,625,989
29	Off-Duty Dollars O&M	14,702,654	9.00%	16,025,520
30				
31	Ratio of Off-Duty O&M			
32	to Total Off-Duty	68.86%		70.83%
33				
34				
35	<u>Employee Benefits</u>			
36	Total Employee Benefits	55,548,178	12.21%	62,332,109
37	Employee Benefits O&M	38,759,512	15.82%	44,891,218
38				
39	Ratio of Employee Benefits O&M			
40	to Total Employee Benefits	69.78%		72.02%
41				
42	<u>Payroll Taxes</u>			
43	Total Payroll Taxes	14,306,656	3.16%	14,759,062
44	Payroll Taxes O&M	9,976,862	4.19%	10,394,404
45				
46	Ratio of Payroll Taxes O&M			
47	to Total Payroll Taxes	69.74%		70.43%
48				
49	<u>Employee Levels</u>			
50	Average Employee Levels	1,074	3.54%	1,112
51	Period-End Employee Levels	1,103	0.91%	1,113

Note 1: The information contained in this filing requirement includes all amounts charged to Louisville Gas & Electric by Louisville Gas and Electric, LG&E and KU Services, and Kentucky Utilities.

Note 2: Headcount information shown on this schedule reflects only those employees of Louisville Gas & Electric where as labor dollars and man hours also include charges from LG&E and KU Services and Kentucky Utilities.

Louisville Gas & Electric Company

Case No: 2020-00350

Officer Compensation

Base Period: Mar 1, 2020 - Feb 28, 2021 ¹

CONFIDENTIAL INFORMATION REDACTED

Job Title	Salary ²	Other Compensation ³
Chief Financial Officer		
Chief Information Officer		
Chief Operating Officer		
Controller		
Gen Counsel/Compl/ Corp Sec		
President and CEO		
Treasurer		
VP Communications&Corp Respon		
VP Corporate Resp&Comm Affairs		
VP Customer Services		
VP Electric Distribution		
VP Energy Supply and Analysis		
VP External Affairs		
VP Gas Operations		
VP Human Resources		
VP Power Production ⁴		
VP Project Engineering		
VP State Regulation and Rates		
VP Transmission		
Average of All Officers	\$303,037	\$297,196

¹ Amounts pro-rated to reflect retirements as noted.

² The Company assumes an annual salary adjustment of 3%.

³ Other Compensation includes cash based short-term incentives and stock based long-term incentives at target. None of the incentive pay is included in the cost of service.

⁴ Former VP Power Production retired 6/1/2020.

Louisville Gas & Electric Company
Case No: 2020-00350
Officer Compensation
Forecast Test Period: Jul 1, 2021 - June 30, 2022

CONFIDENTIAL INFORMATION REDACTED

Job Title	Salary ¹	Other Compensation ²
Chief Financial Officer		
Chief Information Officer		
Chief Operating Officer		
Controller		
Gen Counsel/Compl/ Corp Secur		
President and CEO		
Treasurer		
VP Communications&Corp Respon		
VP Corporate Resp&Comm Affairs		
VP Customer Services		
VP Electric Distribution		
VP Energy Supply and Analysis		
VP External Affairs		
VP Gas Operations		
VP Human Resources		
VP Power Production		
VP Project Engineering		
VP State Regulation and Rates		
VP Transmission		
Average of All Officers	\$312,019	\$303,362

¹The Company's forecast assumes an annual salary adjustment of 3%.

² Of the total salary and other compensation, 26.5% is allocated to the cost of providing service to LG&E rate payers. Other Compensation includes cash based short-term incentives and stock based long-term incentives calculated at target. None of the incentive pay is included in the cost of service.

2020 General Rate Case Target Total Cash Compensation Study
Louisville Gas and Electric Company (LG&E) and
Kentucky Utilities Company (KU)

November 2020

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INTRODUCTION

Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) asked Willis Towers Watson to review the competitiveness of compensation programs relative to utility and general industry market practices. Similar to prior rate case support provided, Willis Towers Watson's review consisted of an examination of LG&E's and KU's 2020 compensation levels and pay mix versus comparably-sized investor-owned utilities and general industry companies.

Given that executives are not included in the short-term at-risk incentive plan (TIA) of LG&E and KU, they were not included in our benchmarking analysis. Below the executive level, LG&E's and KU's 2020 compensation programs primarily consist of base salary and short-term at-risk incentives, which is consistent with the programs used by a majority of investor owned utilities and publicly-traded general industry companies in the market place.

In performing this review, Willis Towers Watson analyzed the following for LG&E and KU:

- Salary budgets versus competitive market
- Competitive market positioning of target total cash compensation (base salary and target short-term at-risk compensation)
- Competitive pay mix (base salary and target short-term at-risk compensation) versus market median practice

Key Findings

Based on our review, we find:

- When compared to available published survey data, LG&E's and KU's actual base salary budgets are generally competitive with market median levels
- Competitiveness of target total cash compensation: LG&E's and KU's use of base salary and target short-term at-risk compensation as its primary pay vehicles for employees is consistent and aligned with market pay vehicles used by utility and general industry peers. Likewise, when compared to available published survey data, LG&E's and KU's compensation levels generally fall within the competitive range of the market 50th percentile for base salary and target total cash compensation (Target TCC = base salary + target short-term at-risk compensation)
- When compared to available published survey data, LG&E's and KU's pay mix (base salary and target short-term at-risk compensation) places slightly less emphasis on short-term at-risk compensation than peers, but approximates market practice overall

Salary Budgets

Using the WorldatWork Salary Budget Surveys from 2013 – 2020, Willis Towers Watson assessed the competitiveness of the base salary budgets at LG&E and KU. The WorldatWork Salary Budget Survey has been collecting data for over 40 years and is one of the most robust surveys of its kind for HR professionals, summarizing data from over 5,000 responses.

Willis Towers Watson was provided the actual average salary budgets provided to all employees at LG&E and KU from 2013 to 2020. In reviewing LG&E's and KU's historical base salary budgets, survey data for the utility industry by employee level was not readily available. The table shown below identifies the actual average base salary budget for all employee groups at LG&E and KU and compares this to the median total salary budget for all employee groups for utility and general industry companies from the WorldatWork Salary Budget Surveys.

CONFIDENTIAL INFORMATION REDACTED

Year	LG&E and KU Average Salary Budget	Median Actual Salary Budget	
		Utility Industry	General Industry
2020 (Actual)	██████████	3.0%	3.0%
2019 (Actual)	3.0%	3.0%	3.0%
2018 (Actual)	3.0%	3.0%	3.0%
2017 (Actual)	3.0%	3.0%	3.0%
2016 (Actual)	2.75%	3.0%	3.0%
2015 (Actual)	3.0%	3.0%	3.0%
2014 (Actual)	3.0%	3.0%	3.0%
2013 (Actual)	2.9%	3.0%	3.0%

Salary Budget Findings

Based on our assessment, we have determined that LG&E's and KU's actual base salary budgets generally align with the utility and general industry medians.

Competitive Market Positioning

Willis Towers Watson assessed the competitiveness of LG&E's and KU's current compensation levels to its 50th percentile compensation philosophy. To conduct this analysis, we utilized published energy services and general industry compensation surveys available to Willis Towers Watson, including our proprietary 2020 Energy Services and General Industry Compensation surveys (with over 150 and 800 survey participants, respectively). Willis Towers Watson has been conducting the Energy Services and General Industry Compensation surveys for over 25 years.

In conducting the competitive assessment, Willis Towers Watson examined 259 positions, covering 2,029 employees or approximately 59% of the combined LG&E and KU workforce. When available, positions were benchmarked against general industry market data, except utility industry-specific positions representing 95 positions, which were benchmarked against utility industry data only (note: this approach is referred to as the "General Industry" in the table on the following page and throughout). For comparative purposes, all positions were additionally benchmarked solely to utility industry data, where data were available (note: this approach is referred to as the "Utility Industry" in the table on the following page and throughout). The table on the next page details in aggregate the competitive market positioning of the positions examined by Willis Towers Watson for various job levels at LG&E and KU as compared to national utility and general industry market compensation data.

Job Level	# of Jobs	# of EEs	Variance as % to Market Median			
			Utility Industry		General Industry	
			Base Salary	Target Total Cash Comp.	Base Salary	Target Total Cash Comp.
Senior Management	28	28	1.1%	-2.5%	7.5%	5.2%
Management	53	92	2.8%	1.3%	9.4%	8.6%
Exempt	119	858	0.7%	-0.6%	2.2%	0.4%
Bargaining Unit	23	363	-4.9%	-7.7%	-4.9%	-7.7%
Hourly	13	277	-0.6%	-3.7%	-0.6%	-3.7%
Non-Exempt	23	411	-2.5%	-3.5%	8.7%	8.5%
Total	259	2,029	-1.2%	-3.1%	2.2%	0.5%

Competitive Market Positioning Findings

When determining the competitiveness of company pay relative to the market, Willis Towers Watson typically defines a position as being competitive if it is within +/- 10% of the market for non-executive positions. Based on our assessment, we have determined that LG&E's and KU's compensation is competitive with the 50th percentile of the national market (i.e., within the +/- 10% competitive range) for base salary and target total cash compensation (Target TCC) at all job levels reviewed against the general and utility industry markets. Additionally, we note that data from the Economic Research Institute database indicates that "local" labor costs or salaries for Louisville, KY and Lexington, KY are, on average, 7% below the national market average.

Competitive Pay Mix

In addition to reviewing the overall competitiveness of LG&E's and KU's compensation, Willis Towers Watson also assessed the competitiveness of LG&E's and KU's pay mix. LG&E's and KU's use of a short-term at risk compensation plan aligns with the market, as a majority of investor-owned utilities and general industry organizations utilize a short-term at risk compensation plan. The pay mix is the proportion of target total cash compensation that is delivered as base salary versus short-term at-risk compensation. Typically, pay mixes will vary by employee level with higher-level employees having a relatively larger portion of their target total cash compensation opportunity in the form of short-term at-risk compensation.

The table below details in aggregate the pay mix of the positions examined by Willis Towers Watson for various job levels at LG&E and KU as compared to national utility and general industry market data:

Job Level	LG&E and KU Pay Mix (% of Target Total Cash)		Utility Industry Market Median Pay Mix (% of Target Total Cash)		General Industry Market Median Pay Mix (% of Target Total Cash)	
	Base Salary	Short-Term Incentives	Base Salary	Short-Term Incentives	Base Salary	Short-Term Incentives
Senior Management	80.0%	20.0%	77.2%	22.8%	78.2%	21.8%
Management	87.7%	12.3%	86.5%	13.5%	87.0%	13.0%
Exempt	91.7%	8.3%	90.6%	9.4%	90.1%	9.9%
Bargaining Unit	94.3%	5.7%	91.5%	8.5%	91.5%	8.5%
Hourly	94.3%	5.7%	91.4%	8.6%	91.4%	8.6%
Non-Exempt	94.3%	5.7%	93.4%	6.6%	94.1%	5.9%
Total	92.7%	7.3%	91.1%	8.9%	91.0%	9.0%

Competitive Pay Mix Findings

Based on our assessment, we have determined that LG&E's and KU's pay mix has slightly less emphasis on short-term at-risk compensation, but the overall pay mix approximates market practice.

Conclusion

Overall, we find the levels and mix of target total cash compensation of LG&E and KU to be competitive with the market practices of utility and general industry peers.

APPENDIX A — Glossary of Terms

Glossary of Terms

Short-Term At-Risk Compensation – Compensation that is dependent on company and/or individual performance over a one-year period

Bargaining Unit Employees (BU) – Technical and/or skilled positions such as Line Technicians and Operators

Base Salary – Represents the fixed and recurring part of an individual's compensation

Compensation Benchmarking – The process of matching a company job to an external job with similar duties and responsibilities in a published compensation survey to determine the competitive compensation positioning

Compensation Philosophy – A statement intended to provide a foundation for the design and administration of a company's compensation program

Exempt Employees (EX) – Non supervisor/management positions such as Accountants, Engineers and IT Technical Analysts

50th Percentile (Median) – The figure above and below which 50% of all reported data fall

Hourly Employees (HR) – Technical and/or skilled positions such as Line Technicians, Meter Technicians, and Maintenance Technicians

Management Employees (MG) – Supervisor/management positions with Supervisor or Manager titles

Market Rate – The level of compensation a company must provide in order to effectively compete with the competition in attracting and retaining qualified employees

Non-Exempt Employees (NE) – Clerical and administrative positions such as Administrative Assistants and Customer Representatives

Senior Management Employees (SM) – Non-executive positions such as Directors and General Managers

Target Total Cash Compensation (Target TCC) – The sum of base salary plus target short-term at-risk compensation

2020 Rate Case Support: Retirement and Savings Plan Analysis

LG&E and KU Energy

November 2020

Introduction and Background

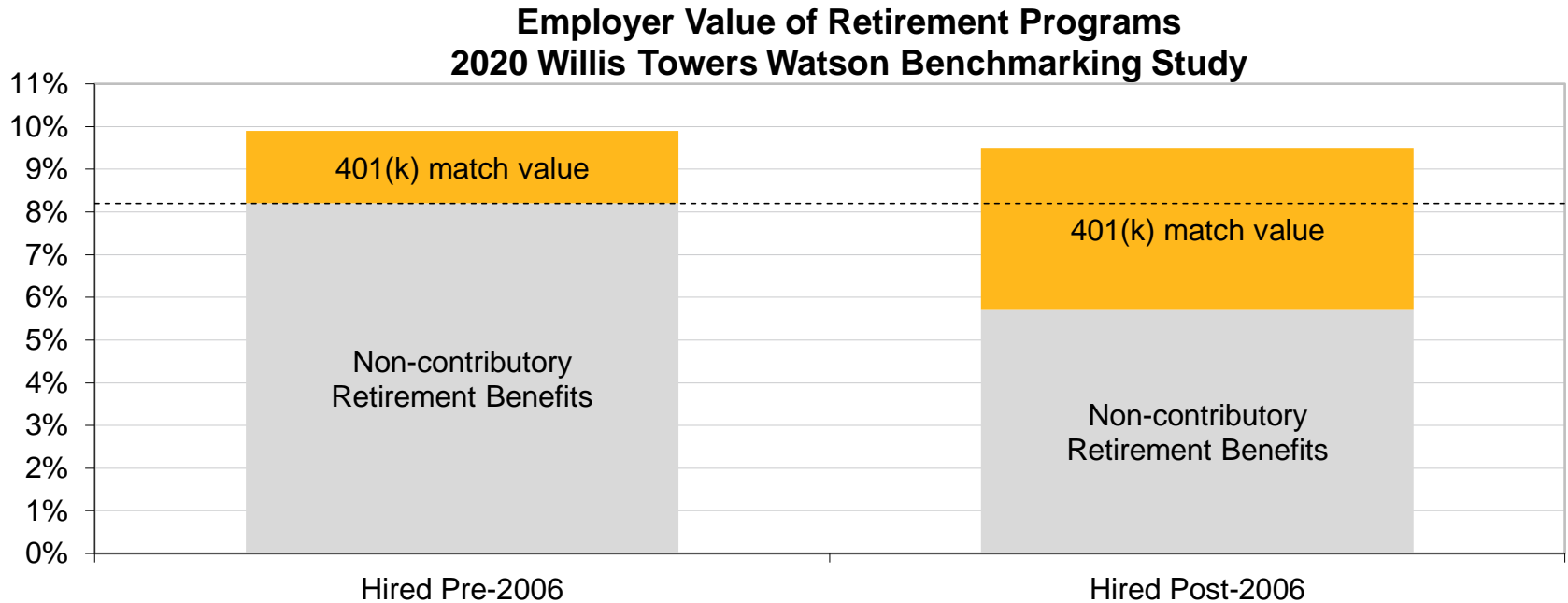
- LG&E and KU Energy (LKE) requested that Willis Towers Watson prepare a study showing the value of the defined benefit (DB) and defined contribution (DC) plans
- Calculations were performed using the Willis Towers Watson Benefits Data Source (BDS) assumptions, methods, and population data set
 - This approach enables a consistent calculation that isolates and compares plan value only
- Benefit program values were determined on a dollar value basis as a percentage of average total annual pay
- Values are shown on the basis of *employer value*, which represents value after removing (DC) employee contributions

Background – Retirement Calculations

- Study isolates the value of the retirement programs for two distinct benefit groups:
 - Pre-2006: Those employees who were hired by LKE prior to January 1, 2006
 - Post-2006: Those employees who were hired by LKE on or after January 1, 2006
- The pre-2006 DB pension amount shown reflects the average of the three benefit formulas provided by the company

Summary of Results

- Previous study in 2018 showed a difference in value between the pre-2006 program and the post-2006 program
- As a result of that study, LKE reduced the 401(k) match for the pre-2006 population, from a 70% match (up to 6% of pay), to a 35% match, as reflected below
- This match reduction essentially eliminated the gap between the pre-2006 and post-2006 programs



- If LKE were to subsequently eliminate the 35% match, it would reduce the total pre-2006 value well below the post-2006 value (as shown by the dotted line above)

Key Assumptions and Methods: Population and Economic Assumptions

Relative values are determined based on a representative employee group and a standardized set of valuation assumptions/methods; use of a single plan population, and one set of assumptions and methods enables a comparison that focuses solely on comparative plan value

- Standard population
 - Average age: 44 years
 - Average service: 12 years
 - Average base salary: \$79,825
 - Average total compensation: \$88,365

- Key economic assumptions
 - Investment return assumption/discount rate: 6.5%
 - Salary increase rate: 4.0%
 - Inflation: 2.5%
 - One-year Treasury bond yield: 3.9%
 - 30-year Treasury bond yield: 5.0%

Key Assumptions and Methods: Demographic Assumptions

- Mortality: Pri-2012 Mortality Tables projected (static) 20 years using scale MP-2018, applied on a sex-distinct basis
- Termination of employment

Age	Rate
25	13.2%
35	8.1%
45	5.2%
55	2.2%

- Illustrative Probability of Retirement

Age at retirement	Age for unreduced benefit			
	65	62	60	55
50	2%	2%	2%	2%
55	4%	4%	4%	15%
60	10%	10%	15%	15%
62	20%	30%	30%	30%
65	100%	100%	100%	100%

Key Assumptions and Methods: DC Participation

- Savings plan participation rates are the product of Table A and Table B

Assumed Participation Rates for Savings Plans - Table A

Match	Up to 8% of pay	Over 8% of pay
None	40%	0%
1% - 24%	50%	25%
25% - 49%	60%	30%
50% - 74%	70%	35%
75% - 99%	80%	40%
100% and over	90%	45%

Additional Participation Rate Factors for Savings Plans - Table B

Total pay	Factor
< \$40,000	0.6
\$40,000 - \$59,999	0.8
\$60,000 - \$89,999	1.0
\$90,000 - \$119,999	1.2 (not more than 90%)
\$120,000 - \$159,999	1.4 (not more than 100%)
\$160,000 +	100% participation (except at no match, which remains 0% for deferrals above 8%)

Case Nos. 2020-00349 and 2020-00350

Additional Information

LKE DB provisions are based on information provided by LKE as part of the actuarial valuation process. LKE DC provisions are based on information submitted to Willis Towers Watson Benefits Data Source.

Calculations reflect employer-provided DB and DC values only, and do not include other retirement sources and benefits (e.g., employee deferrals, LKE-provided retiree welfare, Social Security, etc.)

All proprietary rights (including without limitation all trade secrets, trademarks, trade names and copyrights) to this report (including without limitation all related specifications, techniques, methods and algorithms contained in it) belong exclusively to Willis Towers Watson.

The calculations provided in this presentation have been prepared solely for the benefit of LKE to support the development of rate case testimony. This presentation should not be used for other purposes and we accept no responsibility for any such use. It may be relied upon by LKE and the Kentucky Public Service Commission, but it may not be relied upon by any other person without Willis Towers Watson's prior written consent.



BENEFITS ANALYSIS PREPARED FOR:

Louisville Gas & Electric Company Kentucky Utilities Company

November 5, 2020

LaCinda Glover
Senior Principal, Louisville

David McCaw
Senior Associate, Louisville

Sandra Sweeney
Senior Associate, Louisville

Darren Doehrmann
Senior Associate, Louisville

welcome to brighter



INTRODUCTION

- Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) (collectively LKE) engaged Mercer to conduct a market benefits assessment, which quantitatively and qualitatively compares LKE's programs against market.
- In this report, LKE's benefits have been benchmarked against the utility industry*.
 - It is Mercer's best practice to evaluate benefits against organizations most similar to the client. Thus, utility companies are the most similar to LKE and are the primary market comparison.
- The organizations comprising each comparison group were selected by Mercer using our standard peer group development process.
 - Further details on how the peer groups were defined can be found in the Appendix.

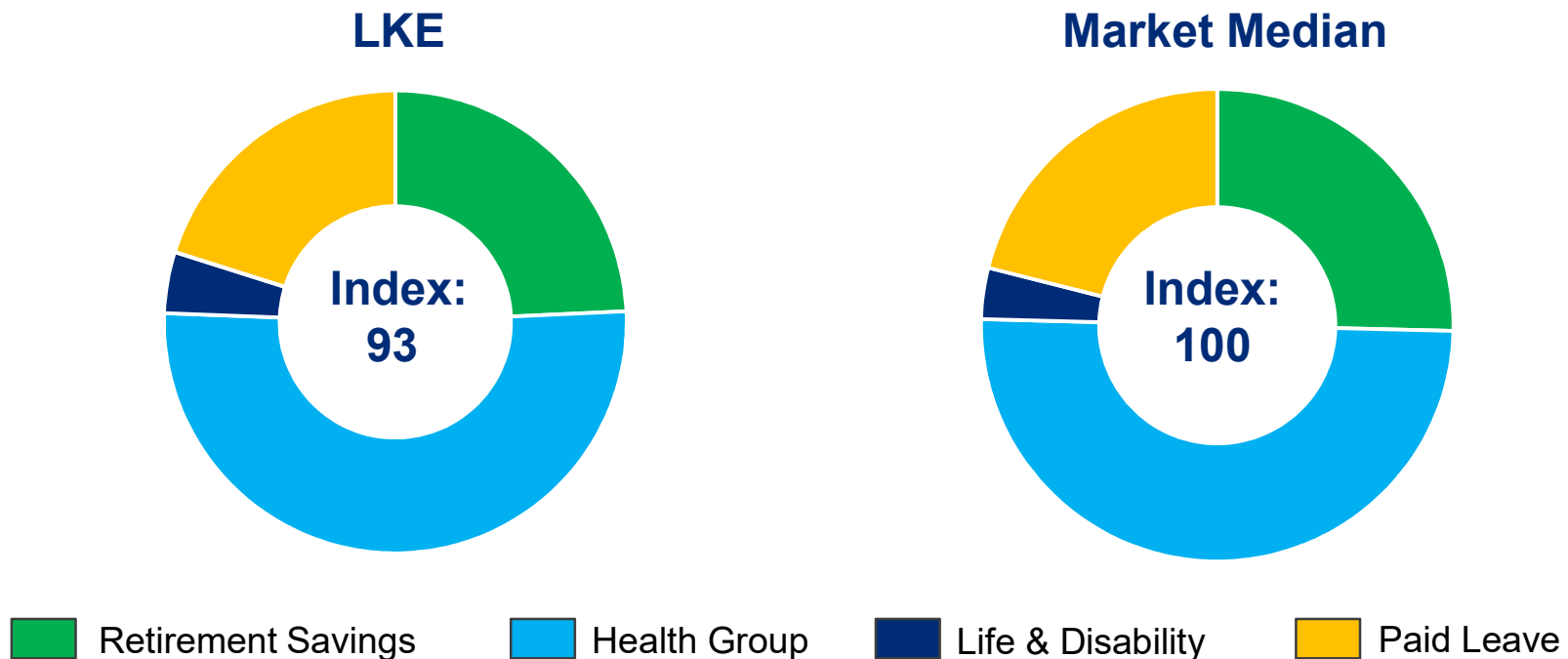
METHODOLOGY

- This report focuses on the national workforce average employee. The same employee profile is used for all employers so the effect of different employee demographics is removed from the value comparison. This allows for benefit plan designs to be compared on a pay-neutral basis.
- The values represent the relative value to the employee of the employer provided benefit package.
- Throughout this summary, positioning is discussed in terms of index to market
 - Index, which is the relationship of benefit values to the median value of the peer group, is anchored at 100. Thus, an index of 106 indicates a market position that is 6% above the median.
- Mercer considers positioning of +/- 5% to be consistent with the median.
 - Thus, Index of 95 to 105 is considered consistent with the median.

MARKET POSITIONING RESULTS

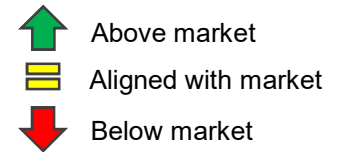
INDEX TO MARKET: TOTAL BENEFITS







- When evaluating benefits programs, it is best practice to evaluate positioning in aggregate across all benefits and employee levels, as benefit plans are designed holistically and not in finite parts.
- It is also important to view benefits in context of total remuneration (cash + benefits), as compensation and benefits should be designed and assessed in tandem.
- LKE's total benefits are slightly below (-7%) the market median of utility organizations.



MARKET POSITIONING RESULTS

BASIS FOR POSITIONING



	Comparison to Market
Retirement	 <ul style="list-style-type: none"> LKE is below the market median plan design by providing a total employer contribution range of 7.2%-11.2% based on service The median plan design provides a total employer contribution range of 9% - 16% based on service
Health Group	 <ul style="list-style-type: none"> Medical values are slightly below the market median due to higher employee cost-share for family coverage and higher prescription out-of-pocket limits Dental plan provisions are consistent with market practice, offset by cost-share comparisons that are higher, which drives the overall value below the market The overall health group value is increased by providing a post-retirement medical plan
Life	 <ul style="list-style-type: none"> Aligned with market median at 2 times pay; maximum payout is below the market The median plan has a \$1,000,000 maximum compared to LKE's of \$300,000
Short-term Disability	 <ul style="list-style-type: none"> STD has an above market position as a result of providing 100% pay replacement for a portion of the disability starting after only one year of service The median plan design provides 67% pay replacement up to a maximum of \$2,500 per week
Long-term Disability	 <ul style="list-style-type: none"> LTD is below market practice as a result of providing a 60% pay replacement up to \$15,000/month compared to 66.67% up to \$8,000 offered by the median plan
Paid Leave	 <ul style="list-style-type: none"> Paid leave is below market practice with both vacation and sick leave with values below the median number of days offered by the peers - this is partially offset by holidays that are above market practice and personal leave that is aligned with the market

APPENDIX

COMPETITIVE MARKET DEVELOPMENT PROCESS

Mercer narrowed its US Benefits Database to companies with current benefits data, and then scoped to the three comparison groups below using its standard peer group development process:

- **66 utility companies** (*median revenue of ~\$520M*)
 - Reflects companies in LKE’s industry that are included in Mercer’s database, and the primary comparison used when evaluating benefits.
- **11 companies headquartered in Kentucky** (*median revenue of ~\$270M*)
 - Reflects companies headquartered in Kentucky that are included in Mercer’s database, but not necessarily representative of LKE’s competing labor market.
- **~400 national general industry companies** (*median revenue of ~\$2B*)
 - Reflects companies headquartered throughout the US that are included in Mercer’s database, and representative of the competing labor market for many of LKE’s non-industry specific roles.

MARKET POSITIONING RESULTS

INDEX TO MARKET: TOTAL BENEFITS VS. KENTUCKY HEADQUARTERED COMPANIES AND NATIONAL MARKETS

- When evaluating benefits programs, it is best practice to evaluate positioning in aggregate across all benefits and employee levels, as benefit plans are designed holistically and not in finite parts.
- It is also important to view benefits in context of total remuneration (cash + benefits), as compensation and benefits should be designed and assessed in tandem.
- LKE's total benefits are at an Index of 136 of the market median when compared to companies headquartered in Kentucky that are included in Mercer's US Benefits Database.¹
- LKE's total benefits are at an Index of 108 of the market median when compared to national general industry companies that are included in Mercer's US Benefits Database.²

¹ 11 Kentucky based companies from Mercer's US Benefits Benchmarking Database.

² ~400 national general industry companies from Mercer's US Benefits Benchmarking Database.

UTILITY ORGANIZATIONS COMPARISON GROUP

- American Transmission Company
- Arkansas Electric Cooperatives
- Atmos Energy Corporation
- Basin Electric Power Co-op
- Big Rivers Electric Corporation
- Canadian Solar, Inc.
- Carroll Electric Membership Corporation
- Central Alabama Electric Cooperative
- Central Hudson Gas and Electric Corp.
- Central Virginia Electric Cooperative
- Citizens Energy Group
- City Utilities
- Cobb Electric Membership Corporation
- Connexus Energy
- CoServ Electric
- Empire District Electric Company, The
- ENGIE North America
- ERCOT
- Farmers Electric Cooperative
- Fieldwood Energy LLC
- Flint Energies
- Florida Keys Electric Coop Assoc, Inc.
- Freeport LNG
- Georgia System Operations
- Georgia Transmission Corporation
- Golden Spread Electric Cooperative
- Great Lakes Energy Cooperative
- GreyStone Power Corporation
- Guadalupe Valley Electric Coop, Inc.
- Hilcorp Energy Company
- Invenergy LLC
- ISO New England, Inc.
- ITC
- Jackson Electric Membership Corp.
- Lee County Electric Cooperative
- Liberty Utilities Service Corporation
- Lincoln Electric System
- Middle Tennessee Electric Membership
- National Grid
- Nebraska Public Power District
- New Hampshire Electric Coop, Inc.
- Northeast Texas Electric Cooperative
- NorthWestern Energy
- NRG Energy, Inc.
- NV Energy, Inc.
- NW Natural
- Oglethorpe Power Corporation
- Oklahoma Municipal Power Authority
- ONE Gas, Inc.
- ONEOK, Inc.
- Pinnacle West Capital Corporation
- PJM Interconnection, L.L.C.
- Portland General Electric Company
- QEP Resources, Inc.
- Rappahannock Electric Cooperative
- Salt River Project
- Snapping Shoals Electric Membership
- South Central Power Company
- Southern Maryland Electric Coop, Inc.
- Southwest Gas Corporation
- Southwest Power Pool
- Southwestern Power Administration
- Spire, Inc.
- Sunflower Electric Power Corporation
- Walton Electric Membership Corp
- Wood County Electric Cooperative

Source: Utility companies from Mercer's US Benefits Benchmarking Database

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KENTUCKY HEADQUARTERED ORGANIZATIONS COMPARISON GROUP

- Big Rivers Electric Corporation
- C&I Engineering, Inc.
- Champion Petfoods USA
- Commonwealth of Kentucky
- Hardin Memorial Hospital
- Kentucky Trailer
- LINAK U.S. Inc
- Toyota Boshoku America
- University of Kentucky
- Winston Industries
- YUM! Brands, Inc.

Source: Companies headquartered in KY from Mercer's US Benefits Benchmarking Database

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ABOUT MERCER

- In 1945, William M. Mercer, Ltd, began in Canada and grew to become a premier provider of actuarial and benefits consulting services. Acquired by Marsh & McLennan Companies in 1959 and merged with its own employee benefits department, the firm expanded through growth and acquisition to become a global leader in Health, Wealth and Career. Even as times have changed and our firm has evolved, our core purpose has remained clear: We make a positive difference in people's lives. For generations, clients have counted on us to provide actionable insights and forward-thinking solutions, and as our global reach and resources have expanded, so have our capabilities.
- Mercer, as a global force of more than 22,000 unique individuals whose mission is to enhance the health, wealth and careers of more than 115 million people worldwide, we are united by a single idea — to make lives better tomorrow through the actions we take today.
- Today, Mercer works with over 28,000 clients in 140 markets around the world, helping them advance the health, wealth and performance of their most vital asset — their people.

welcome to

brighter



Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 61 - 807 KAR 5:001 Section 16(8)(h)
Sponsoring Witness: Christopher M. Garrett

Description of Filing Requirement:

A computation of the gross revenue conversion factor for the forecasted period.

Response:

See attached.

SCHEDULE H

GROSS REVENUE CONVERSION FACTOR

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2022

SCHEDULE

DESCRIPTION

H-1

GROSS REVENUE CONVERSION FACTOR

WPH-1

COMPOSITE FEDERAL AND STATE INCOME TAX RATE

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD

SCHEDULE H-1

TYPE OF FILING: ORIGINAL UPDATED REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S): WPH-1

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	PERCENTAGE OF INCREMENTAL GROSS REVENUE	
		STATE	FEDERAL
1	OPERATING REVENUE	100.000000%	100.000000%
2	LESS: UNCOLLECTIBLE ACCOUNTS EXPENSE	0.203000%	0.203000%
3	LESS: PSC FEES	<u>0.200000%</u>	<u>0.200000%</u>
4	INCOME BEFORE STATE INCOME TAX	99.597000%	99.597000%
5	STATE INCOME TAX	5.00% 4.979850%	<u>4.979850%</u>
6	INCOME BEFORE FEDERAL INCOME TAX		94.617150%
7	FEDERAL INCOME TAX	21.00%	<u>19.869602%</u>
8	OPERATING INCOME PERCENTAGE (LINES 4 - 5 - 7)		<u><u>74.747549%</u></u>
9	GROSS REVENUE CONVERSION FACTOR (100% / LINE 8)		<u><u>1.337837</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Calculation of Composite Federal and Kentucky
Income Tax Rate

WORKPAPER WPH-1
PAGE 1 OF 1
WITNESS: C. M. GARRETT

1. Assume pre-tax income of	100.0000%
2. State Tax Rate	<u>5.0000%</u>
3. Taxable income for Federal income tax (Line 1 - Line 2)	95.0000%
4. Federal income tax at 21% (Line 3 x 21%)	<u>19.9500%</u>
5. Total State and Federal income taxes (Line 2 + Line 4)	<u><u>24.9500%</u></u>

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 62 - 807 KAR 5:001 Section 16(8)(i)
Sponsoring Witness: Daniel K. Arbough

Description of Filing Requirement:

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period.

Response:

See attached. Note that the attached does not reflect any impact from rate case activity beyond 2020.

Louisville Gas and Electric Company
Case No. 2020-00350
Comparative Income Statement
Base Period: Twelve Months Ended February 28, 2021
Forecasted Test Period: Twelve Months Ended June 30, 2022

Total Company	Most Recent Five Calendar Years					Base Period	Test Year	Schedule I-1 Forecasted		
	2015	2016	2017	2018	2019	2/28/2021	6/30/2022	2022	2023	2024
	INCOME STATEMENT									
Operating Revenues										
Electric Operating Revenues	\$ 1,146,077,403	\$ 1,139,116,720	\$ 1,144,298,964	\$ 1,167,787,104	\$ 1,178,961,419	\$ 1,141,260,549	\$ 1,151,820,142	\$ 1,162,568,520	\$ 1,168,354,965	\$ 1,183,563,570
Gas Operating Revenues	319,521,344	288,728,401	311,929,143	324,611,484	330,363,413	336,009,305	356,828,378	356,930,313	355,089,536	357,024,089
Total Operating Revenues	1,465,598,747	1,427,845,121	1,456,228,107	1,492,398,588	1,509,324,832	1,477,269,854	1,508,648,520	1,519,498,833	1,523,444,501	1,540,587,659
Operating Expenses										
Fuel for Electric Generation	339,561,703	310,667,468	300,117,026	313,804,061	293,553,123	248,300,716	279,285,706	281,743,994	277,786,588	294,298,887
Power Purchased	59,903,876	55,379,006	53,308,448	55,805,401	46,283,163	52,526,749	44,518,297	41,900,090	42,972,493	38,958,249
Gas Supply Expenses	142,271,053	104,509,026	118,144,946	131,652,535	120,728,947	108,331,045	115,872,376	113,594,500	110,202,012	110,275,635
Other Operation Expenses	248,995,045	240,168,560	242,717,425	254,419,244	257,073,032	267,895,036	288,111,867	288,427,392	291,537,306	292,362,542
Maintenance	114,048,758	101,251,004	97,927,490	111,926,324	120,097,794	113,042,102	135,299,069	133,126,041	127,199,949	130,647,336
Depreciation & Amortization Expense	161,973,257	169,774,452	182,980,633	194,758,854	229,389,786	260,459,298	343,675,932	348,272,781	353,312,170	357,741,757
Regulatory Debits	-	95,997	326,452	573,607	1,161,424	2,062,059	2,759,745	3,000,219	3,606,283	4,221,803
Current Income Taxes	117,499,240	126,093,670	134,143,056	67,881,177	66,393,026	59,054,440	3,048,873	13,832,994	21,670,854	21,436,950
Property and Other Taxes	37,400,047	39,887,729	41,853,436	45,095,036	47,405,945	50,531,375	57,924,635	60,844,621	62,883,226	64,438,170
Investment Tax Credit	-	2,942,920	8,291	-	365,196	-	-	-	-	-
Amortization of Investment Tax Credit	(1,338,634)	(1,229,230)	(1,113,447)	(982,616)	(962,846)	(880,776)	(917,580)	(892,519)	(884,595)	(884,409)
Loss(Gain) from Disposition of Utility Plant	-	-	-	(39,992)	-	8,840	-	-	-	-
Loss(Gain) from Disposition of Allowances	(123)	(72)	(33,526)	(63,088)	(71,050)	-	-	-	-	-
Total Operating Expenses	1,220,314,222	1,149,540,530	1,170,380,230	1,174,830,543	1,181,417,540	1,161,330,885	1,269,578,920	1,283,850,114	1,290,286,286	1,313,496,919
Net Operating Income	245,284,525	278,304,591	285,847,877	317,568,045	327,907,292	315,938,969	239,069,600	235,648,720	233,158,215	227,090,740
Other Income less deductions	(3,419,680)	(3,834,531)	(2,120,216)	(8,495,966)	(8,018,158)	(804,063)	(466,477)	88,471	2,859,927	4,999,287
Income before Interest Charges	241,864,845	274,470,060	283,727,661	309,072,079	319,889,134	315,134,905	238,603,124	235,737,190	236,018,142	232,090,026
Interest Charges	56,445,271	71,240,572	69,631,895	76,657,826	87,085,238	86,926,943	93,114,722	92,942,707	92,250,692	91,698,117
Net Income	\$ 185,419,574	\$ 203,229,488	\$ 214,095,766	\$ 232,414,253	\$ 232,803,896	\$ 228,207,962	\$ 145,488,402	\$ 142,794,483	\$ 143,767,450	\$ 140,391,910

Louisville Gas and Electric Company
Case No. 2020-00350
Comparative Income Statement
Base Period: Twelve Months Ended February 28, 2021
Forecasted Test Period: Twelve Months Ended June 30, 2022

Schedule I-1

Electric Only	Most Recent Five Calendar Years					Base Period	Test Year	Forecasted		
	2015	2016	2017	2018	2019	2/28/2021	6/30/2022	2022	2023	2024
INCOME STATEMENT										
Operating Revenues										
Electric Operating Revenues	\$ 1,146,077,403	\$ 1,139,116,720	\$ 1,144,298,964	\$ 1,167,787,104	\$ 1,178,961,419	\$ 1,141,260,549	\$ 1,151,820,142	\$ 1,162,568,520	\$ 1,168,354,965	\$ 1,183,563,570
Total Operating Revenues	1,146,077,403	1,139,116,720	1,144,298,964	1,167,787,104	1,178,961,419	1,141,260,549	1,151,820,142	1,162,568,520	1,168,354,965	1,183,563,570
Operating Expenses										
Fuel for Electric Generation	339,561,703	310,667,468	300,117,026	313,804,061	293,553,123	248,300,716	279,285,706	281,743,994	277,786,588	294,298,887
Power Purchased	59,903,876	55,379,006	53,308,448	55,805,401	46,283,163	52,526,749	44,518,297	41,900,090	42,972,493	38,958,249
Other Operation Expenses	195,985,247	186,587,605	185,279,887	190,636,911	190,898,902	196,957,785	212,704,052	213,123,102	215,374,000	216,643,858
Maintenance	94,604,630	84,348,864	80,959,958	91,614,338	94,490,927	89,397,247	100,587,257	100,964,545	98,688,275	97,547,820
Depreciation & Amortization Expense	129,668,819	135,445,288	146,685,802	157,363,682	190,830,792	219,059,912	294,804,037	298,175,357	301,816,175	305,165,917
Regulatory Debits	-	95,997	326,452	573,607	1,161,424	2,062,059	2,759,745	3,000,219	3,606,283	4,221,803
Current Income Taxes	96,759,782	103,862,568	110,811,618	57,699,873	54,985,805	45,076,224	(5,663,047)	3,249,348	9,765,302	10,881,084
Property and Other Taxes	28,340,155	29,938,282	31,439,291	33,778,950	35,376,297	37,868,244	42,949,138	45,042,974	46,450,282	47,502,950
Investment Tax Credit	-	2,942,920	8,291	-	365,196	-	-	-	-	-
Amortization of Investment Tax Credit	(1,260,914)	(1,168,810)	(1,066,927)	(957,396)	(956,326)	(878,559)	(916,996)	(892,271)	(884,595)	(884,409)
Loss(Gain) from Disposition of Utility Plant	-	-	-	(39,992)	-	-	-	-	-	-
Loss(Gain) from Disposition of Allowances	(123)	(72)	(33,526)	(63,088)	(71,050)	8,840	-	-	-	-
Total Operating Expenses	943,563,175	908,099,116	907,836,320	900,216,347	906,918,253	890,379,219	971,028,189	986,307,358	995,574,805	1,014,336,159
Net Operating Income	202,514,228	231,017,604	236,462,644	267,570,757	272,043,166	250,881,329	180,791,953	176,261,162	172,780,161	169,227,412
Gas Only										
INCOME STATEMENT										
Operating Revenues										
Gas Operating Revenues	\$ 319,521,344	\$ 288,728,401	\$ 311,929,143	\$ 324,611,484	\$ 330,363,413	\$ 336,009,305	\$ 356,828,378	\$ 356,930,313	\$ 355,089,536	\$ 357,024,089
Total Operating Revenues	319,521,344	288,728,401	311,929,143	324,611,484	330,363,413	336,009,305	356,828,378	356,930,313	355,089,536	357,024,089
Operating Expenses										
Gas Supply Expenses	142,271,053	104,509,026	118,144,946	131,652,535	120,728,947	108,331,045	115,872,376	113,594,500	110,202,012	110,275,635
Other Operation Expenses	53,009,798	53,580,955	57,437,538	63,782,333	66,174,130	70,937,251	75,407,815	75,304,290	76,163,306	75,718,684
Maintenance	19,444,128	16,902,140	16,967,532	20,311,986	25,606,867	23,644,855	34,711,812	32,161,496	28,511,674	33,099,516
Depreciation & Amortization Expense	32,304,438	34,329,164	36,294,831	37,395,172	38,558,994	41,399,386	48,871,895	50,097,424	51,495,994	52,575,840
Current Income Taxes	20,739,458	22,231,102	23,331,438	10,181,304	11,407,221	13,978,216	8,711,920	10,583,646	11,905,551	10,555,866
Property and Other Taxes	9,059,892	9,949,447	10,414,145	11,316,086	12,029,648	12,663,131	14,975,497	15,801,648	16,432,944	16,935,220
Amortization of Investment Tax Credit	(77,720)	(60,420)	(46,520)	(25,220)	(6,520)	(2,218)	(584)	(248)	-	-
Total Operating Expenses	276,751,047	241,441,414	262,543,910	274,614,196	274,499,287	270,951,666	298,550,731	297,542,755	294,711,481	299,160,761
Net Operating Income	42,770,297	47,286,987	49,385,233	49,997,288	55,864,126	65,057,640	58,277,647	59,387,558	60,378,054	57,863,328

Louisville Gas and Electric Company
Case No. 2020-00350
Revenue Statistics
Base Period: Twelve Months Ended February 28, 2021
Forecasted Test Period: Twelve Months Ended June 30, 2022

	Most Recent Five Calendar Years					Base Period	Test Year	Schedule I-2 Forecasted		
	2015	2016	2017	2018	2019	2/28/2021	6/30/2022	2022	2023	2024
Electric Only										
Revenue by Customer class:										
Residential	\$ 425,948,298	\$ 438,833,400	\$ 436,549,540	\$ 451,172,021	\$ 460,595,501	\$ 463,728,531	\$ 444,409,730	\$ 446,834,732	\$ 450,126,312	\$ 450,605,754
Commercial	359,004,552	373,019,337	376,498,100	369,395,507	383,616,426	363,872,719	373,106,290	378,591,188	383,436,425	382,962,365
Industrial	189,367,016	176,634,496	174,950,770	168,269,482	172,439,757	165,298,324	170,646,667	173,577,869	176,571,568	176,264,989
Public Street and Highway Lighting	3,230,561	3,143,323	3,405,759	2,972,141	2,543,623	2,461,370	2,877,321	2,882,144	2,893,565	2,887,964
Other Sales to Public Authorities	99,216,038	96,463,602	94,057,099	95,556,725	100,450,858	93,687,142	96,604,527	97,982,131	99,265,041	99,111,277
Total	\$ 1,076,766,465	\$ 1,088,094,158	\$ 1,085,461,268	\$ 1,087,365,876	\$ 1,119,646,165	\$ 1,089,048,086	\$ 1,087,644,535	\$ 1,099,868,065	\$ 1,112,292,911	\$ 1,111,832,349
Number of Customers by class:										
Residential	355,056	358,045	361,448	364,335	367,951	373,119	377,294	378,248	380,371	382,677
Commercial	42,688	43,165	43,851	44,165	44,538	45,189	45,658	45,919	46,323	46,644
Industrial	598	577	566	570	551	551	625	628	633	638
Public Street and Highway Lighting	658	690	674	644	627	778	883	883	883	883
Other Sales to Public Authorities	4,141	4,170	4,337	4,426	4,407	3,702	3,178	3,192	3,216	3,236
Total	403,141	406,647	410,876	414,140	418,074	423,339	427,638	428,870	431,426	434,077
Average Revenue per class:										
Residential	\$ 1,200	\$ 1,226	\$ 1,208	\$ 1,238	\$ 1,252	\$ 1,243	\$ 1,178	\$ 1,181	\$ 1,183	\$ 1,178
Commercial	8,410	8,642	8,586	8,364	8,613	8,052	8,172	8,245	8,277	8,210
Industrial	316,667	306,126	309,100	295,210	312,958	299,781	273,072	276,578	279,068	276,424
Public Street and Highway Lighting	4,910	4,556	5,053	4,615	4,057	3,164	3,259	3,264	3,277	3,270
Other Sales to Public Authorities	23,959	23,133	21,687	21,590	22,793	25,310	30,402	30,694	30,867	30,631
Gas Only										
Revenue by Customer class:										
Residential	\$ 206,847,666	\$ 188,182,504	\$ 200,229,080	\$ 210,345,880	\$ 213,250,129	\$ 223,491,928	\$ 236,901,408	\$ 236,424,742	\$ 234,418,192	\$ 235,405,088
Commercial	77,411,303	69,348,088	76,509,716	81,931,270	85,545,169	85,067,744	91,041,105	90,994,708	90,497,411	90,969,765
Industrial	9,977,988	8,763,052	11,763,081	9,869,910	8,584,076	6,544,394	7,453,638	7,669,011	7,989,027	8,391,592
Other Sales to Public Authorities	10,027,028	7,968,403	8,781,894	9,435,029	9,484,431	9,147,492	9,864,953	9,850,329	9,789,340	9,836,914
Total	\$ 304,263,985	\$ 274,262,047	\$ 297,283,771	\$ 311,582,089	\$ 316,863,805	\$ 324,251,559	\$ 345,261,105	\$ 344,938,791	\$ 342,693,970	\$ 344,603,358
Number of Customers by class:										
Residential	295,779	297,419	299,354	300,560	302,204	301,891	301,659	302,223	303,465	304,836
Commercial	24,921	25,011	25,287	25,248	25,398	25,007	24,660	24,684	24,717	24,750
Industrial	438	430	420	412	403	300	197	197	196	196
Other Sales to Public Authorities	1,124	1,129	1,194	1,198	1,206	1,147	1,087	1,088	1,089	1,091
Total	322,262	323,989	326,255	327,418	329,211	328,344	327,602	328,192	329,467	330,872
Average Revenue per class:										
Residential	\$ 699	\$ 633	\$ 669	\$ 700	\$ 706	\$ 740	\$ 785	\$ 782	\$ 772	\$ 772
Commercial	3,106	2,773	3,026	3,245	3,368	3,402	3,692	3,686	3,661	3,676
Industrial	22,781	20,379	28,007	23,956	21,300	21,815	37,884	38,863	40,778	42,851
Other Sales to Public Authorities	8,921	7,058	7,355	7,876	7,864	7,977	9,075	9,054	8,987	9,016

Louisville Gas and Electric Company
Case No. 2020-00350
Sales Statistics
Base Period: Twelve Months Ended February 28, 2021
Forecasted Test Period: Twelve Months Ended June 30, 2022

Schedule I-3

	Most Recent Five Calendar Years					Base Period	Test Year	Forecasted		
	2015	2016	2017	2018	2019	2/28/2021	6/30/2022	2022	2023	2024
Electric Only										
Sales (Kwh) by Customer class:										
Residential	4,080,624,579	4,215,244,180	4,004,001,092	4,370,390,818	4,229,047,796	4,167,927,122	4,053,120,840	4,038,627,182	4,021,533,569	4,027,424,642
Commercial	3,746,407,656	3,942,673,084	3,854,215,767	3,949,352,932	3,830,176,565	3,522,565,201	3,736,009,680	3,763,866,096	3,773,015,820	3,774,917,454
Industrial	2,775,814,897	2,639,667,834	2,561,708,414	2,606,445,333	2,499,978,020	2,334,276,272	2,485,024,897	2,504,526,860	2,508,184,265	2,514,489,215
Public Street and Highway Lighting	19,334,030	18,646,536	19,693,044	17,486,443	13,566,948	13,176,423	15,079,267	15,012,008	14,967,197	14,967,206
Other Sales to Public Authorities	1,144,848,084	1,130,820,510	1,086,972,848	1,120,212,511	1,082,539,821	1,011,413,474	1,064,640,210	1,073,057,782	1,075,015,044	1,076,868,943
Total	11,767,029,246	11,947,052,144	11,526,591,165	12,063,888,037	11,655,309,150	11,049,358,492	11,353,874,893	11,395,089,928	11,392,715,896	11,408,667,460
Number of Customers by class:										
Residential	355,056	358,045	361,448	364,335	367,951	373,119	377,294	378,248	380,371	382,677
Commercial	42,688	43,165	43,851	44,165	44,538	45,189	45,658	45,919	46,323	46,644
Industrial	598	577	566	570	551	551	625	628	633	638
Public Street and Highway Lighting	658	690	674	644	627	778	883	883	883	883
Other Sales to Public Authorities	4,141	4,170	4,337	4,426	4,407	3,702	3,178	3,192	3,216	3,236
Total	403,141	406,647	410,876	414,140	418,074	423,339	427,638	428,870	431,426	434,077
Average Volume (Kwh) per class:										
Residential	11,493	11,773	11,078	11,996	11,494	11,170	10,743	10,677	10,573	10,524
Commercial	87,763	91,340	87,893	89,423	85,998	77,952	81,826	81,968	81,451	80,931
Industrial	4,641,831	4,574,814	4,525,987	4,572,711	4,537,165	4,233,389	3,976,579	3,990,695	3,964,130	3,943,303
Public Street and Highway Lighting	29,383	27,024	29,218	27,153	21,638	16,937	17,078	17,001	16,950	16,949
Other Sales to Public Authorities	276,467	271,180	250,628	253,098	245,641	273,242	335,047	336,148	334,281	332,812
Gas Only										
Sales (Mcf) by Customer class:										
Residential	18,840,133	18,156,424	16,730,860	19,743,643	18,860,402	19,139,373	19,501,502	19,474,019	19,409,862	19,401,739
Commercial	8,798,204	8,485,621	8,057,235	9,601,301	9,409,809	9,075,889	9,338,216	9,370,707	9,414,963	9,445,647
Industrial	1,382,263	1,247,075	1,406,335	1,418,884	1,109,661	921,481	1,016,128	1,072,641	1,151,175	1,224,372
Other Sales to Public Authorities	1,272,270	1,150,393	1,121,814	1,243,606	1,162,129	1,055,638	1,104,664	1,108,821	1,114,412	1,118,391
Total	30,292,870	29,039,513	27,316,244	32,007,434	30,542,001	30,192,380	30,960,510	31,026,187	31,090,412	31,190,149
Number of Customers by class:										
Residential	295,779	297,419	299,354	300,560	302,204	301,891	301,659	302,223	303,465	304,836
Commercial	24,921	25,011	25,287	25,248	25,398	25,007	24,660	24,684	24,717	24,750
Industrial	438	430	420	412	403	300	197	197	196	196
Other Sales to Public Authorities	1,124	1,129	1,194	1,198	1,206	1,147	1,087	1,088	1,089	1,091
Total	322,262	323,989	326,255	327,418	329,211	328,344	321,504	321,504	321,504	321,504
Average Volume (Mcf) per class:										
Residential	64	61	56	66	62	63	65	64	64	64
Commercial	353	339	319	380	370	363	379	380	381	382
Industrial	3,156	2,900	3,348	3,444	2,754	3,072	5,165	5,436	5,876	6,252
Other Sales to Public Authorities	1,132	1,019	940	1,038	964	921	1,016	1,019	1,023	1,025

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 63 - 807 KAR 5:001 Section 16(8)(j)
Sponsoring Witness: Daniel K. Arbough

Description of Filing Requirement:

A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure.

Response:

See attached.

SCHEDULE J

COST OF CAPITAL

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2022

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
J-1	COST OF CAPITAL SUMMARY
J-1.1/J-1.2	AVERAGE FORECASTED PERIOD CAPITAL STRUCTURE
J-2	EMBEDDED COST OF SHORT-TERM DEBT
J-3	EMBEDDED COST OF LONG-TERM DEBT
B-1.1	JURISDICTIONAL RATE BASE FOR CAPITAL ALLOCATION

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

COST OF CAPITAL SUMMARY

AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: AS OF END OF FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED

WORKPAPER REFERENCE NO(S):.

SCHEDULE J-1

PAGE 1 OF 4

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	JURISDICTIONAL RATE BASE PERCENTAGE (D) %	JURISDICTIONAL CAPITAL (E=CxD) \$	ADJUSTMENT AMOUNT (F) \$	JURISDICTIONAL ADJUSTED CAPITAL (G=E+F) \$	PERCENT OF TOTAL (H)	COST RATE (I) %	WEIGHTED COST (J=HxI) %	13 MONTH AVERAGE WEIGHTED COST (J-1.1/J-1.2) %
ELECTRIC:											
1	SHORT-TERM DEBT	J-2	77,371,867	78.09%	60,419,691	(6,979,827)	53,439,864	1.53%	0.46%	0.01%	0.01%
2	LONG-TERM DEBT	J-3	2,288,574,294	78.09%	1,787,147,666	(206,455,552)	1,580,692,114	45.34%	4.04%	1.83%	1.84%
3	COMMON EQUITY		<u>2,681,536,357</u>	78.09%	<u>2,094,011,741</u>	<u>(241,905,221)</u>	<u>1,852,106,520</u>	<u>53.13%</u>	<u>10.00%</u>	<u>5.31%</u>	<u>5.32%</u>
4	TOTAL CAPITAL		<u><u>5,047,482,518</u></u>		<u><u>3,941,579,098</u></u>	<u><u>(455,340,600)</u></u>	<u><u>3,486,238,499</u></u>	<u><u>100.00%</u></u>		<u><u>7.15%</u></u>	<u><u>7.17%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

COST OF CAPITAL SUMMARY

AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: AS OF END OF BASE PERIOD

TYPE OF FILING: ORIGINAL UPDATED REVISED

WORKPAPER REFERENCE NO(S):

SCHEDULE J-1

PAGE 2 OF 4

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	JURISDICTIONAL RATE BASE PERCENTAGE (D) %	JURISDICTIONAL CAPITAL (E=CxD) \$	ADJUSTMENT AMOUNT (F) \$	JURISDICTIONAL ADJUSTED CAPITAL (G=E+F) \$	PERCENT OF TOTAL (H) %	COST RATE (I) %	WEIGHTED COST (J=HxI) %
ELECTRIC:										
1	SHORT-TERM DEBT	J-2	240,245,160	79.05%	189,913,799	(54,294,590)	135,619,209	4.95%	0.48%	0.02%
2	LONG-TERM DEBT	J-3	1,991,310,250	79.05%	1,574,130,752	(450,029,352)	1,124,101,400	41.05%	4.15%	1.70%
3	COMMON EQUITY		<u>2,619,842,473</u>	79.05%	<u>2,070,985,475</u>	<u>(592,075,499)</u>	<u>1,478,909,976</u>	54.00%	10.00%	<u>5.40%</u>
4	TOTAL CAPITAL		<u><u>4,851,397,882</u></u>		<u><u>3,835,030,026</u></u>	<u><u>(1,096,399,441)</u></u>	<u><u>2,738,630,585</u></u>	100.00%		<u><u>7.13%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

COST OF CAPITAL SUMMARY

AS OF JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: AS OF END OF FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED

WORKPAPER REFERENCE NO(S):.

SCHEDULE J-1

PAGE 3 OF 4

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	JURISDICTIONAL RATE BASE PERCENTAGE (D) %	JURISDICTIONAL CAPITAL (E=CxD) \$	ADJUSTMENT AMOUNT (F) \$	JURISDICTIONAL ADJUSTED CAPITAL (G=E+F) \$	PERCENT OF TOTAL (H)	COST RATE (I) %	WEIGHTED COST (J=HxI) %	13 MONTH AVERAGE WEIGHTED COST (J-1.1/J-1.2) %
GAS:											
1	SHORT-TERM DEBT	J-2	77,371,867	21.91%	16,952,176	(592,445)	16,359,731	1.53%	0.46%	0.01%	0.01%
2	LONG-TERM DEBT	J-3	2,288,574,294	21.91%	501,426,628	(17,523,861)	483,902,767	45.34%	4.04%	1.83%	1.84%
3	COMMON EQUITY		<u>2,681,536,357</u>	21.91%	<u>587,524,616</u>	<u>(20,532,814)</u>	<u>566,991,802</u>	53.13%	10.00%	<u>5.31%</u>	<u>5.32%</u>
4	TOTAL CAPITAL		<u><u>5,047,482,518</u></u>		<u><u>1,105,903,420</u></u>	<u><u>(38,649,119)</u></u>	<u><u>1,067,254,300</u></u>	100.00%		<u><u>7.15%</u></u>	<u><u>7.17%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

COST OF CAPITAL SUMMARY

AS OF FEBRUARY 28, 2021

DATA: BASE PERIOD FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: AS OF END OF BASE PERIOD

TYPE OF FILING: ORIGINAL UPDATED REVISED

WORKPAPER REFERENCE NO(S):

SCHEDULE J-1

PAGE 4 OF 4

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			\$	%	\$	\$	\$		%	%
GAS:										
1	SHORT-TERM DEBT	J-2	240,245,160	20.95%	50,331,361	(8,577,071)	41,754,290	4.95%	0.48%	0.02%
2	LONG-TERM DEBT	J-3	1,991,310,250	20.95%	417,179,497	(71,092,420)	346,087,077	41.05%	4.15%	1.70%
3	COMMON EQUITY		<u>2,619,842,473</u>	20.95%	<u>548,856,998</u>	<u>(93,531,855)</u>	<u>455,325,143</u>	<u>54.00%</u>	<u>10.00%</u>	<u>5.40%</u>
4	TOTAL CAPITAL		<u><u>4,851,397,882</u></u>		<u><u>1,016,367,856</u></u>	<u><u>(173,201,347)</u></u>	<u><u>843,166,510</u></u>	<u><u>100.00%</u></u>		<u><u>7.13%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
COST OF CAPITAL SUMMARY
THIRTEEN MONTH AVERAGE
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE J-1.1/J-1.2

PAGE 1 OF 4

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			\$	%	\$	\$	\$		%	%
ELECTRIC:										
1	SHORT-TERM DEBT	J-2	63,909,974	78.09%	49,907,298	(5,788,193)	44,119,105	1.27%	0.46%	0.01%
2	LONG-TERM DEBT	J-3	2,287,339,121	78.09%	1,786,183,120	(207,159,543)	1,579,023,577	45.54%	4.04%	1.84%
3	COMMON EQUITY		<u>2,671,366,147</u>	78.09%	<u>2,086,069,824</u>	<u>(241,940,071)</u>	<u>1,844,129,753</u>	53.19%	10.00%	<u>5.32%</u>
4	TOTAL CAPITAL		<u><u>5,022,615,242</u></u>		<u><u>3,922,160,242</u></u>	<u><u>(454,887,808)</u></u>	<u><u>3,467,272,435</u></u>	100.00%		<u><u>7.17%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
COST OF CAPITAL SUMMARY
THIRTEEN MONTH AVERAGE
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE J-1.1/J-1.2

PAGE 2 OF 4

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			\$	%	\$	\$	\$		%	%
GAS:										
1	SHORT-TERM DEBT	J-2	63,909,974	21.91%	14,002,675	(491,786)	13,510,889	1.27%	0.46%	0.01%
2	LONG-TERM DEBT	J-3	2,287,339,121	21.91%	501,156,001	(17,601,020)	483,554,981	45.54%	4.04%	1.84%
3	COMMON EQUITY		<u>2,671,366,147</u>	21.91%	<u>585,296,323</u>	<u>(20,556,099)</u>	<u>564,740,224</u>	53.19%	10.00%	<u>5.32%</u>
4	TOTAL CAPITAL		<u><u>5,022,615,242</u></u>		<u><u>1,100,454,999</u></u>	<u><u>(38,648,905)</u></u>	<u><u>1,061,806,095</u></u>	100.00%		<u><u>7.17%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
COST OF CAPITAL SUMMARY - ADJUSTMENT AMOUNT
THIRTEEN MONTH AVERAGE
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD

SCHEDULE J-1.1/J-1.2

TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	PERCENT OF TOTAL	ECR RATE BASE	DSM RATE BASE	TRIMBLE COUNTY INVENTORIES	INVESTMENT TAX CREDITS	INVESTMENT IN OVEC	NET NONUTILITY PROPERTY	ADIT PRORATION ADJUSTMENT	AMI	ADJUSTMENT AMOUNT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M=E+F+G+H+I+J+K+L)
			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
ELECTRIC:													
1	SHORT-TERM DEBT	J-2	63,909,974	1.27%	(5,966,452)	(30,554)	(81,162)	405,729	(7,562)	(7,841)	(19,096)	(81,255)	(5,788,193)
2	LONG-TERM DEBT	J-3	2,287,339,121	45.54%	(213,539,425)	(1,093,523)	(2,904,794)	14,521,055	(270,643)	(280,629)	(683,457)	(2,908,127)	(207,159,543)
3	COMMON EQUITY		<u>2,671,366,147</u>	<u>53.19%</u>	<u>(249,391,088)</u>	<u>(1,277,118)</u>	<u>(3,392,487)</u>	<u>16,959,030</u>	<u>(316,081)</u>	<u>(327,744)</u>	<u>(798,204)</u>	<u>(3,396,379)</u>	<u>(241,940,071)</u>
4	TOTAL CAPITAL		<u>5,022,615,242</u>	<u>100.00%</u>	<u>(468,896,965)</u>	<u>(2,401,195)</u>	<u>(6,378,444)</u>	<u>31,885,814</u>	<u>(594,286)</u>	<u>(616,214)</u>	<u>(1,500,757)</u>	<u>(6,385,762)</u>	<u>(454,887,808)</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
COST OF CAPITAL SUMMARY - ADJUSTMENT AMOUNT
THIRTEEN MONTH AVERAGE
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD

SCHEDULE J-1.1/J-1.2

TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED

PAGE 4 OF 4

WORKPAPER REFERENCE NO(S):

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	PERCENT OF TOTAL	GLT RATE BASE	DSM RATE BASE	INVESTMENT TAX CREDITS	ADIT PRORATION ADJUSTMENT	AMI	ADJUSTMENT AMOUNT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J=E+F+G+H+I)
			\$		\$	\$	\$	\$	\$	\$
GAS:										
1	SHORT-TERM DEBT	J-2	63,909,974	1.27%	(462,195)	-	4	1,386	(30,981)	(491,786)
2	LONG-TERM DEBT	J-3	2,287,339,121	45.54%	(16,541,975)	-	154	49,601	(1,108,800)	(17,601,020)
3	COMMON EQUITY		<u>2,671,366,147</u>	<u>53.19%</u>	<u>(19,319,248)</u>	-	<u>180</u>	<u>57,928</u>	<u>(1,294,959)</u>	<u>(20,556,099)</u>
4	TOTAL CAPITAL		<u>5,022,615,242</u>	<u>100.00%</u>	<u>(36,323,418)</u>	-	<u>338</u>	<u>108,915</u>	<u>(2,434,740)</u>	<u>(38,648,905)</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
EMBEDDED COST OF SHORT-TERM DEBT
THIRTEEN MONTH AVERAGE
FROM JULY 1, 2021 TO JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD

SCHEDULE J-2

TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED

PAGE 3 OF 3

WORKPAPER REFERENCE NO(S):

WITNESS: D. K. ARBOUGH

LINE NO.	ISSUE	AMOUNT OUTSTANDING	INTEREST RATE	INTEREST REQUIREMENT
	(A)	(B)	(C)	(D=BxC)
		\$	%	\$
	Commercial Paper:			
1	Jun-21	15,659,743	0.416%	65,079
2	Jul-21	20,166,094	0.448%	90,306
3	Aug-21	25,140,163	0.442%	111,164
4	Sep-21	46,113,307	0.447%	205,953
5	Oct-21	88,283,088	0.454%	400,814
6	Nov-21	119,628,652	0.450%	537,978
7	Dec-21	95,414,396	0.467%	445,712
8	Jan-22	78,980,277	0.472%	373,071
9	Feb-22	45,565,925	0.465%	211,661
10	Mar-22	78,283,953	0.467%	365,542
11	Apr-22	78,820,938	0.471%	371,254
12	May-22	61,401,255	0.467%	286,625
13	Jun-22	<u>77,371,867</u>	0.463%	<u>357,902</u>
14	Total	<u>830,829,657</u>		<u>3,823,062</u>
15	13 Month Average	<u>63,909,974</u>	0.460%	<u>294,082</u>
16	Weighted Cost of Short-Term Debt		<u>0.460%</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY

Net Original Cost Rate Base as of February 28, 2021

Title of Account (1)	Total Electric (2)	ECR (3)	DSM (4)	ARO (5)	Trimble County Inventories (6)	Pro Forma Adjustments (7)	Base Electric (8) <small>(2 - 3 - 4 - 5 - 6 - 7)</small>	Total Gas (9)	GLT (10)	DSM (11)	ARO (12)	Pro Forma Adjustments (13)	Base Gas (14) <small>(9 - 10 - 11 - 12 - 13)</small>	Total Company (15) <small>(2 + 9)</small>
1. Utility Plant at Original Cost (a)	\$ 6,692,365,477	\$ 1,607,123,137	\$ 9,873,961	\$ 60,993,868	\$ -	\$ -	\$ 5,014,374,511	\$ 1,646,310,665	\$ 186,606,983	\$ -	\$ 22,757,537	\$ -	\$ 1,436,946,145	\$ 8,338,676,142
2. Deduct:														
3. Reserve for Depreciation (a)	2,120,371,947	219,601,135	5,833,491	45,044,647	-	-	1,849,892,674	437,474,924	564,679	-	3,620,090	-	433,290,155	2,557,846,870
4. Net Utility Plant	4,571,993,530	1,387,522,001	4,040,470	15,949,221	-	-	3,164,481,837	1,208,835,741	186,042,304	-	19,137,447	-	1,003,655,990	5,780,829,271
5. Deduct:														
6. Customer Advances for Construction	2,369,448	-	-	-	-	-	2,369,448	5,484,694	-	-	-	-	5,484,694	7,854,142
7. Accumulated Deferred Income Taxes (a)	1,005,866,056	318,962,634	994,105	-	-	-	685,909,317	239,184,034	12,839,943	-	-	-	226,344,091	1,245,050,090
8. Total Deductions	1,008,235,504	318,962,634	994,105	-	-	-	688,278,765	244,668,728	12,839,943	-	-	-	231,828,785	1,252,904,232
9. Net Plant Deductions	3,563,758,026	1,068,559,367	3,046,366	15,949,221	-	-	2,476,203,072	964,167,014	173,202,361	-	19,137,447	-	771,827,205	4,527,925,039
10. Add:														
11. Material and Supplies (b)(c)	80,611,666	138	-	-	6,512,826	-	74,098,702	1,467,795	-	-	-	-	1,467,795	82,079,461
12. Gas Stored Underground (b)	-	-	-	-	-	-	-	20,512,678	-	-	-	-	20,512,678	20,512,678
13. Prepayments (b)(d)	15,109,070	-	-	-	-	-	15,109,070	4,304,375	-	-	-	-	4,304,375	19,413,445
14. Cash Working Capital	93,570,682	512,391	-	-	-	-	93,058,291	17,423,219	-	-	-	-	17,423,219	110,993,901
15. Unamortized Closure Costs	49,200,989	49,200,989	-	-	-	-	-	-	-	-	-	-	-	49,200,989
16. Total Additions	238,492,407	49,713,518	-	-	6,512,826	-	182,266,064	43,708,067	-	-	-	-	43,708,067	282,200,474
17. Total Net Original Cost Rate Base	<u>\$ 3,802,250,433</u>	<u>\$ 1,118,272,885</u>	<u>\$ 3,046,366</u>	<u>\$ 15,949,221</u>	<u>\$ 6,512,826</u>	<u>\$ -</u>	<u>\$ 2,658,469,135</u>	<u>\$ 1,007,875,080</u>	<u>\$ 173,202,361</u>	<u>\$ -</u>	<u>\$ 19,137,447</u>	<u>\$ -</u>	<u>\$ 815,535,272</u>	<u>\$ 4,810,125,513</u>
18. ARO Balance Sheet Offset				(15,949,221)			15,949,221				(19,137,447)		19,137,447	-
19. Total Net Original Cost Rate Base for Capital Allocation	<u>\$ 3,802,250,433</u>	<u>\$ 1,118,272,885</u>	<u>\$ 3,046,366</u>	<u>\$ -</u>	<u>\$ 6,512,826</u>	<u>\$ -</u>	<u>\$ 2,674,418,357</u>	<u>\$ 1,007,875,080</u>	<u>\$ 173,202,361</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 834,672,719</u>	<u>\$ 4,810,125,513</u>
20. Percentage of Rate Base to Total Company Rate Base	79.05%	23.25%	0.06%	0.00%	0.14%	0.00%	55.60%	20.95%	3.60%	0.00%	0.00%	0.00%	17.35%	100.00%

(a) Common utility plant and the reserve for depreciation are allocated 69% to the Electric Department and 31% to the Gas Department.
 (b) Average for 13 months.
 (c) Includes emission allowances.
 (d) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY

**Net Original Cost Rate Base as of June 30, 2022
 Thirteen Month Average**

Title of Account (1)	Total Electric (2)	ECR (3)	DSM (4)	ARO (5)	Trimble County			Base Electric (8) (2 - 3 - 4 - 5 - 6 - 7)	Total Gas (9)	GLT (10)	DSM (11)	ARO (12)	AMI (13)	Base Gas (14) (9 - 10 - 11 - 12 - 13)	Total Company (15) (2 + 9)
					Inventories (6)	AMI (7)									
1. Utility Plant at Original Cost (a)	\$ 6,918,313,090	\$ 492,577,641	\$ 9,927,349	\$ 47,181,692	\$ -	\$ 6,074,698	\$ 6,362,551,709	\$ 1,756,994,780	\$ 48,067,189	\$ -	\$ 22,757,537	\$ 2,354,668	\$ 1,683,815,385	\$ 8,675,307,870	
2. Deduct:															
3. Reserve for Depreciation (a)	2,241,973,460	23,545,137	6,710,577	34,533,403	-	-	2,177,184,344	454,752,975	1,864,802	-	3,980,525	-	448,907,648	2,696,726,435	
4. Net Utility Plant	4,676,339,629	469,032,504	3,216,772	12,648,290	-	6,074,698	4,185,367,365	1,302,241,805	46,202,388	-	18,777,012	2,354,668.41	1,234,907,738	5,978,581,435	
5. Deduct:															
6. Customer Advances for Construction	2,369,448	-	-	-	-	-	2,369,448	5,484,694	-	-	-	-	5,484,694	7,854,142	
7. Accumulated Deferred Income Taxes (a)	993,466,016	53,237,022	815,578	-	-	27,540	939,385,876	242,717,198	9,878,970	-	-	10,748	232,827,481	1,236,183,215	
8. Total Deductions	995,835,464	53,237,022	815,578	-	-	27,540	941,755,324	248,201,892	9,878,970	-	-	10,748	238,312,174	1,244,037,356	
9. Net Plant Deductions	3,680,504,165	415,795,482	2,401,195	12,648,290	-	6,047,158	3,243,612,040	1,054,039,913	36,323,418	-	18,777,012	2,343,921	996,595,563	4,734,544,078	
10. Add:															
11. Material and Supplies (b)(c)	83,702,191	138	-	-	6,378,444	-	77,323,609	1,613,256	-	-	-	-	1,613,256	85,315,447	
12. Gas Stored Underground (b)	-	-	-	-	-	-	-	20,578,072	-	-	-	-	20,578,072	20,578,072	
13. Prepayments (b)(d)	14,687,906	-	-	-	-	-	14,687,906	4,065,204	-	-	-	-	4,065,204	18,753,111	
14. Cash Working Capital	124,052,243	(402,018)	-	-	-	-	124,454,261	29,497,882	-	-	-	-	29,497,882	153,550,125	
15. Unamortized Closure Costs	53,503,363	53,503,363	-	-	-	-	-	-	-	-	-	-	-	53,503,363	
16. Total Additions	275,945,703	53,101,483	-	-	6,378,444	-	216,465,777	55,754,414	-	-	-	-	55,754,414	331,700,117	
17. Total Net Original Cost Rate Base	\$ 3,956,449,868	\$ 468,896,965	\$ 2,401,195	\$ 12,648,290	\$ 6,378,444	\$ 6,047,158	\$ 3,460,077,817	\$ 1,109,794,327	\$ 36,323,418	\$ -	\$ 18,777,012	\$ 2,343,921	\$ 1,052,349,977	\$ 5,066,244,195	
18. ARO Balance Sheet Offset				(12,648,290)			12,648,290				(18,777,012)		18,777,012	-	
19. Total Net Original Cost Rate Base for Capital Allocation	\$ 3,956,449,868	\$ 468,896,965	\$ 2,401,195	\$ -	\$ 6,378,444	\$ 6,047,158	\$ 3,472,726,107	\$ 1,109,794,327	\$ 36,323,418	\$ -	\$ -	\$ 2,343,921	\$ 1,071,126,988	\$ 5,066,244,195	
20. Percentage of Rate Base to Total Company Rate Base	78.09%	9.26%	0.05%	0.00%	0.13%	0.12%	68.55%	21.91%	0.72%	0.00%	0.00%	0.05%	21.14%	100.00%	

(a) Common utility plant and the reserve for depreciation are allocated 69% to the Electric Department and 31% to the Gas Department.
 (b) Average for 13 months.
 (c) Includes emission allowances.
 (d) Excludes PSC fees.

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 64 - 807 KAR 5:001 Section 16(8)(k)
Sponsoring Witness: Daniel K. Arbough

Description of Filing Requirement:

Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period.

Response:

See attached. Note that the attached does not reflect any impact from rate case activity beyond 2020.

Louisville Gas and Electric Company
Case No. 2020-00350
Comparative financial data
Base Period: Twelve Months Ended February 28, 2021
Forecasted Test Period: Twelve Months Ended June 30, 2022

Line No.	Description	Forecasted Period (a)	Base Period (a)	Ten most recent calendar years										
				2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	
38	Condensed Income Statement Data: (\$000)													
39	Operating Revenues	\$ 1,508,649	\$ 1,477,270	\$ 1,509,325	\$ 1,492,399	\$ 1,456,228	\$ 1,427,845	\$ 1,465,599	\$ 1,537,927	\$ 1,420,818	\$ 1,323,625	\$ 1,364,325	\$ 1,318,559	
40	Operating Expenses (Excluding Income Taxes)	1,209,523	1,052,626	1,068,217	1,062,837	995,489	981,845	1,066,753	1,180,120	1,092,793	1,055,288	1,096,778	1,068,371	
41	Federal and State Income Taxes	29,550	55,237	10,272	6,721	6,341	(19,107)	(10,019)	(14,305)	69,186	1,992	20,229	34,922	
42	Deferred Federal and State Income Taxes	(26,501)	3,818	56,121	61,161	127,802	145,201	127,519	119,956	25,067	70,969	54,236	30,037	
43	Property and Other Taxes	57,925	50,531	47,406	45,095	41,853	39,888	37,400	34,200	32,517	31,027	28,121	22,571	
44	Investment Tax Credit	-	-	365	-	8	2,943	-	-	-	-	-	-	
45	Amortization of Investment Tax Credit	(918)	(881)	(963)	(983)	(1,113)	(1,229)	(1,339)	(1,789)	(2,100)	(2,848)	(2,806)	(2,502)	
46	Net Operating Income	239,070	315,939	327,907	317,568	285,848	278,304	245,285	219,745	203,355	167,197	167,767	165,160	
47	Other Income (Deductions), Net	(466)	(804)	(8,018)	(8,496)	(2,120)	(3,834)	(3,420)	(2,494)	(2,657)	(2,052)	1,079	10,717	
48	Income before Interest Charges	238,603	315,135	319,889	309,072	283,728	274,470	241,865	217,251	200,698	165,145	168,846	175,877	
49	Interest Charges	93,115	86,927	87,085	76,658	69,632	71,241	56,445	49,119	41,997	42,222	44,660	48,163	
50	Net Income Available for Common Equity	\$ 145,488	\$ 228,208	\$ 232,804	\$ 232,414	\$ 214,096	\$ 203,229	\$ 185,420	\$ 168,132	\$ 158,701	\$ 122,923	\$ 124,186	\$ 127,714	
51	Cash Flow (in millions)													
52	Net operating cash flows	440	488	494	444	512	482	554	371	366	305	325	181	
53	Net investing cash flows	(424)	(480)	(485)	(554)	(458)	(439)	(689)	(656)	(577)	(286)	(42)	(170)	
54	Net Free Cash Flow before dividends	\$ 16	\$ 7	\$ 9	\$ (110)	\$ 54	\$ 43	\$ (135)	\$ (285)	\$ (211)	\$ 19	\$ 283	\$ 11	
55	Cost of Capital:													
56	Embedded Cost of Debt (Short and Long Term)	3.94%	3.90%	4.02%	3.91%	3.80%	3.80%	3.93%	3.16%	3.56%	3.43%	3.81%	3.97%	
57	Fixed Charge Coverages:													
58	Ratio of Earnings to Fixed Charges	2.6	4.3	4.2	4.7	5.5	5.3	5.9	6.3	8.1	5.4	5.2	4.7	
59	Stock and Bond Ratings:													
60	Moody's Senior Secured	N/A	A1	A1	A1	A1	A1	A1	A2	A2	A2	N/A	N/A	
61	S&P Senior Secured	N/A	A	A	A	A	A-	A-	A-	A-	A	N/A	N/A	
62	Fitch Senior Secured	N/A	N/A	N/A	N/A	N/A	A+	A+	A+	A+	A+	N/A	N/A	
63	Moody's Commercial Paper	N/A	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	
64	S&P Commercial Paper	N/A	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	
65	Fitch Commercial Paper	N/A	N/A	N/A	N/A	N/A	F2	F2	F2	F2	F2	N/A	N/A	
66	Common Stock Related Data:													
67	Dividend Payout Ratio (Declared Basis)	0.65	0.65	0.78	0.67	0.90	0.63	0.64	0.67	0.62	0.61	0.67	0.43	
68	Rate of Return Measures:													
69	Return on Common Equity (13 Month Average)	5.45%	9.10%	9.85%	10.46%	10.29%	10.07%	10.08%	10.23%	10.59%	8.77%	9.12%	9.94%	

(a) Data for forecast does not reflect any impact from rate case activity.

(67) Prior to 2010, under the Company's previous owner, dividends were netted with capital contributions whenever the owner made contributions to the Company. In November and December 2010, dividend payments changed due to the acquisition of Louisville Gas and Electric Company by PPL Corporation.

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 65 - 807 KAR 5:001 Section 16(8)(1)
Sponsoring Witness: Robert M. Conroy

Description of Filing Requirement:

A narrative description and explanation of all proposed tariff changes.

Response:

Please refer to testimony of Robert M. Conroy and also refer to the Proposed Tariff Sheets under KAR 5:001 Section 16(1)(b)(3)[Tab No. 4] and the Side By Side Comparisons under KAR 5:001 Section 16(1)(b)(4)[Tab No. 5].

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 66 - 807 KAR 5:001 Section 16(8)(m)
Sponsoring Witness: William Steven Seelye

Description of Filing Requirement:

A revenue summary for both the base period and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes.

Response:

See attached.

SCHEDULE M

REVENUE SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
	ELECTRIC OPERATIONS
M-1.1-E	BASE PERIOD REVENUES AT CURRENT ELECTRIC RATES
M-1.2-E	AVERAGE BILL AT CURRENT ELECTRIC RATES
M-1.3-E, PG 1	SUMMARY OF BASE ELECTRIC REVENUES
M-1.3-E, PGS 2-25	DETAILED CALCULATION OF BASE PERIOD ELECTRIC REVENUES

GAS OPERATIONS

M-1.1-G	BASE PERIOD REVENUES AT CURRENT GAS RATES
M-1.2-G	AVERAGE BILL AT CURRENT GAS RATES
M-1.3-G, PG 1	SUMMARY OF BASE GAS REVENUES
M-1.3-G, PGS 2-11	DETAILED CALCULATION OF BASE PERIOD GAS REVENUES

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2022

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
	ELECTRIC OPERATIONS
M-2.1-E	FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED ELECTRIC RATES
M-2.2-E	AVERAGE BILL COMPARISON AT CURRENT AND PROPOSED ELECTRIC RATES
M-2.3-E, PGS 1	SUMMARY OF PROPOSED ELECTRIC REVENUE INCREASE
M-2.3-E, PGS 2-26	CALCULATION OF PROPOSED ELECTRIC RATE INCREASE

GAS OPERATIONS

M-2.1-G	FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED GAS RATES
M-2.2-G	AVERAGE BILL COMPARISON AT CURRENT AND PROPOSED GAS RATES
M-2.3-G, PG 1	SUMMARY OF PROPOSED GAS REVENUE INCREASE
M-2.3-G, PGS 2-11	CALCULATION OF PROPOSED GAS RATE CHANGE

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Base Period Revenues at Current Electric Rates
for the Twelve Months Ending February 28, 2021
Electric Operations

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.1-E
Page 1 of 1
Witness: W. S. SEELYE

Rate Class	Total Revenue at Current Rates
Residential Service	\$ 457,829,660
Residential Time-of-Day Service	\$ 178,173
General Service	\$ 149,815,696
Power Service-Secondary	\$ 146,722,919
Power Service-Primary	\$ 9,169,695
Time-of-Day Secondary Service	\$ 100,631,325
Time-of-Day Primary Service	\$ 135,950,280
Retail Transmission Service	\$ 65,427,917
Fluctuating Load Service	\$ 0
Curtable Service Riders	\$ (2,575,278)
Lighting Energy Service	\$ 276,754
Traffic Energy Service	\$ 346,866
Outdoor Sports Lighting Service Secondary	\$ 8,270
Outdoor Sports Lighting Service Primary	\$ 0
Electric Vehicle Charging Service	\$ 1,757
Solar Capacity Charges	\$ 165,831
Lighting Service & Restricted Lighting Service	\$ 23,740,965
Special Contracts	<u>\$ 3,777,314</u>
Sales to Ultimate Consumers	\$ 1,091,468,145
Other Operating Revenues:	
Late Payment Charge	\$ 666,630
Electric Service Revenues	\$ 680,340
Rent from Electric Property	\$ 10,034,707
Other Miscellaneous Revenue	<u>\$ 11,114,029</u>
TOTAL	\$ 1,113,963,850

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Average Bill at Current Electric Rates
for the Twelve Months Ended February 28, 2021
Electric Operations

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.2-E
Page 1 of 1
Witness: W. S. SEELYE

Rate Class	Customer Months	kWh	Average Consumption, kWh	Annual Revenue at Current Rates	Average Current Bill
Residential Service Rate	4,487,522	4,069,007,451	907	\$ 457,829,660	\$ 102.05
Residential Time-of-Day Service Rate	<u>1,635</u>	<u>1,732,702</u>	<u>1,060</u>	<u>\$ 178,173</u>	<u>\$ 109.00</u>
Residential Service Rates	4,489,157	4,070,740,153	907	\$ 458,007,833	\$ 102.05
General Service Rate	549,471	1,110,684,587	2,021	\$ 149,815,696	\$ 272.60
Power Service Secondary Rate	33,837	1,385,164,763	40,937	\$ 146,722,919	\$ 4,336.23
Power Service Primary Rate	<u>816</u>	<u>89,939,869</u>	<u>110,238</u>	<u>\$ 9,169,695</u>	<u>\$ 11,239.16</u>
Power Service Rates	34,652	1,475,104,632	42,569	\$ 155,892,614	\$ 4,498.79
Time of Day Secondary Service Rate	6,060	1,207,806,242	199,303	\$ 100,631,325	\$ 16,605.42
Time of Day Primary Service Rate	<u>1,543</u>	<u>1,848,716,232</u>	<u>1,198,259</u>	<u>\$ 135,950,280</u>	<u>\$ 88,117.17</u>
Time of Day Service Rates	7,603	3,056,522,474	402,016	\$ 236,581,605	\$ 31,116.93
Retail Transmission Service Rate	154	973,813,325	6,304,844	\$ 65,427,917	\$ 423,605.64
Fluctuating Load Service Rate	0	0	0	\$ 0	\$ 0.00
Curtable Service Riders	0	0	0	\$ (2,575,278)	\$ 0.00
Special Contracts	23	55,990,300	2,434,361	\$ 3,777,314	\$ 164,231.03
Lighting Energy Service Rate	1,984	3,737,372	1,883	\$ 276,754	\$ 139.44
Traffic Energy Service Rate	12,040	3,280,655	272	\$ 346,866	\$ 28.76
Outdoor Sports Lighting Service Secondary Rate	8	4,888	646	\$ 8,270	\$ 1,092.97
Outdoor Sports Lighting Service Primary Rate	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0.00</u>
Outdoor Sports Lighting Service Rates	8	4,888	646	\$ 8,270	\$ 1,092.97
Electric Vehicle Charging Rate	2,084	12,859	6	\$ 1,757	\$ 0.82
Solar Capacity Charges	28,101	0	0	\$ 165,831	\$ 0.00
Lighting Service and Restricted Lighting Service	1,084,040	93,542,963	86	\$ 23,740,965	\$ 21.83
Total	6,209,318	10,843,434,208	1,746	1,091,468,145	\$ 175.75

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Summary of Base Electric Revenues
for the Twelve Months Ended February 28, 2021
Electric Operations

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-E
Page 1 of 25
Witness: W. S. SEELYE

	Base Period Revenues	Adjustment to Remove Fuel Adjustment Clause	Adjustment to Remove DSM	Adjustment to Remove ECR	Adjustment to Remove Off-System Sales Adjustment Clause	Adjustment to Remove Rent from Electric Property	Adjustment to Remove TCJA	Actual Net Revenue at Base Rates	Calculated Net Base Period Revenue at Base Rates
Residential Service Rate	\$ 457,829,660	\$ (4,626,397)	\$ 4,474,689	\$ 19,808,343	\$ (424,822)	\$ 0	\$ (61)	\$ 438,597,908	\$ 438,597,908
Residential Time-of-Day Rate	\$ 178,173	\$ (1,819)	\$ 1,820	\$ 7,646	\$ (167)	\$ 0	\$ 0	\$ 170,693	\$ 170,693
Residential Service Rates	\$ 458,007,833	\$ (4,628,216)	\$ 4,476,509	\$ 19,815,989	\$ (424,989)	\$ 0	\$ (61)	\$ 438,768,601	\$ 438,768,601
General Service Rate	\$ 149,815,696	\$ (1,268,256)	\$ 2,200,767	\$ 11,069,325	\$ (118,657)	\$ 0	\$ (151)	\$ 137,932,668	\$ 137,932,668
Power Service Secondary Rate	\$ 146,722,919	\$ (1,562,853)	\$ 1,724,648	\$ 5,188,572	\$ (148,372)	\$ 1,046	\$ 0	\$ 141,519,877	\$ 141,519,877
Power Service Primary Rate	\$ 9,169,695	\$ (103,794)	\$ 106,512	\$ 292,030	\$ (9,979)	\$ 0	\$ 0	\$ 8,884,926	\$ 8,884,926
Power Service Rates	\$ 155,892,614	\$ (1,666,646)	\$ 1,831,160	\$ 5,480,602	\$ (158,351)	\$ 1,046	\$ 0	\$ 150,404,803	\$ 150,404,803
Time of Day Secondary Service Rate	\$ 100,631,325	\$ (1,369,679)	\$ 288,599	\$ 2,888,534	\$ (130,075)	\$ 2,092	\$ 0	\$ 98,951,854	\$ 98,951,854
Time of Day Primary Service Rate	\$ 135,950,280	\$ (2,024,112)	\$ 123,028	\$ 4,193,664	\$ (198,456)	\$ 0	\$ 0	\$ 133,856,155	\$ 133,856,155
Time fo Day Service Rates	\$ 236,581,605	\$ (3,393,792)	\$ 411,627	\$ 7,082,198	\$ (328,531)	\$ 2,092	\$ 0	\$ 232,808,009	\$ 232,808,009
Retail Transmission Service Rate	\$ 65,427,917	\$ (998,678)	\$ 0	\$ 2,088,912	\$ (108,028)	\$ 0	\$ 0	\$ 64,445,711	\$ 64,445,711
Fluctuating Load Service Rate	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Curtable Service Rider-1 Transmission	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Curtable Service Rider-1 Primary	\$ (126,456)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (126,456)	\$ (126,456)
Curtable Service Rider-2 Transmission	\$ (2,448,822)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,448,822)	\$ (2,448,822)
Curtable Service Rider-2 Primary	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Curtable Service Riders	\$ (2,575,278)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,575,278)	\$ (2,575,278)
Special Contract Customer	\$ 3,777,314	\$ (62,767)	\$ 0	\$ 124,563	\$ (6,242)	\$ 0	\$ 0	\$ 3,721,759	\$ 3,721,759
Lighting Energy Rate	\$ 276,754	\$ (4,210)	\$ 0	\$ 17,682	\$ (430)	\$ 0	\$ 0	\$ 263,711	\$ 263,711
Traffic Energy Rate	\$ 346,866	\$ (3,517)	\$ 0	\$ 19,057	\$ (364)	\$ 0	\$ 0	\$ 331,690	\$ 331,690
Outdoor Sports Lighting Service Secondary Rate	\$ 8,270	\$ (11)	\$ 2	\$ 18	\$ (0)	\$ 0	\$ 0	\$ 8,262	\$ 8,262
Outdoor Sports Lighting Service Primary Rate	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Outdoor Sports Lighting Service Rates	\$ 8,270	\$ (11)	\$ 2	\$ 18	\$ (0)	\$ 0	\$ 0	\$ 8,262	\$ 8,262
Electric Vehicle Charging Service Rate	\$ 1,757	\$ (11)	\$ 0	\$ 11	\$ 0	\$ 0	\$ 0	\$ 1,757	\$ 1,757
Lighting Service Rate	\$ 953,109	\$ (309)	\$ 0	\$ 20,750	\$ 16,725	\$ 0	\$ 0	\$ 915,942	\$ 915,942
Restricted Lighting Service Rate	\$ 22,787,856	\$ (12,532)	\$ 0	\$ 494,081	\$ 1,331,405	\$ 0	\$ 8	\$ 20,974,894	\$ 20,974,894
Lighting and Restricted Lighting Service Rates	\$ 23,740,965	\$ (12,841)	\$ 0	\$ 514,831	\$ 1,348,130	\$ 0	\$ 8	\$ 21,890,836	\$ 21,890,836
Solar Capacity Charges	\$ 165,831	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 165,831	\$ 165,831
TOTAL ULTIMATE CONSUMERS	\$ 1,091,468,145	\$ (12,038,944)	\$ 8,920,066	\$ 46,213,190	\$ 202,537	\$ 3,139	\$ (204)	\$ 1,048,168,361	\$ 1,048,168,361
Late Payment Charges	\$ 666,630							\$ 666,630	\$ 666,630
Electric Service Revenues	\$ 680,340							\$ 680,340	\$ 680,340
Rent from Electric Property	\$ 10,034,707							\$ 10,034,707	\$ 10,034,707
Other Miscellaneous Electric Revenue	\$ 11,114,029							\$ 11,114,029	\$ 11,114,029
TOTAL JURISDICTIONAL	\$ 1,113,963,850	\$ (12,038,944)	\$ 8,920,066	\$ 46,213,190	\$ 202,537	\$ 3,139	\$ (204)	\$ 1,070,664,066	\$ 1,070,664,066

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Detailed Calculation of Base Period Electric Revenues
for the Twelve Months Ending February 28, 2021
Electric Operations

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-E
Page 2 of 25
Witness: W. S. SEELYE

	Customer Days	Total kWh	Unit Charges	Calculated Revenue
RESIDENTIAL RATE RS, inclusive of Volunteer Fire Department				
Basic Service Charge, Daily, Daily	136,008,484		\$ 0.45	\$ 61,203,818
Water Heating Service	486,963		\$ 0	\$ 0
Partial Month, Prorated and Corrected Billings				\$ (96,150)
Infrastructure Charge		4,069,379,626	\$ 0.06072	\$ 247,092,731
Variable Energy Charge		4,069,379,626	\$ 0.03206	\$ 130,464,311
Total Energy Charge			\$ 0.09278	
Minimum and Partial Month Billings, Energy				\$ (29,995)
Solar Energy Credit (Total Base Energy Charge)		(372,175)	\$ 0.09278	\$ (34,530)
Solar Energy Credit (SQF Charge, Mar-Jun)		(28,562)	\$ 0.02758	\$ (788)
Solar Energy Credit (SQF Charge, Jul-Feb)		(67,235)	\$ 0.02173	\$ (1,461)
Minimum and Partial Month Billings, SQF				\$ (28)
Total Calculated at Base Rates				\$ 438,597,908
Correction Factor				<u>1.000000</u>
Total After Application of Correction Factor				\$ 438,597,908
FAC Mechanism Revenue				\$ (4,626,397)
DSM Mechanism Revenue				\$ 4,474,689
ECR Mechanism Revenue				\$ 19,808,343
OSS Mechanism Revenue				\$ (424,822)
TCJA Surcredit				\$ (61)
Total Base Period Adjusted Revenues				<u>\$ 457,829,660</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Detailed Calculation of Base Period Electric Revenues
for the Twelve Months Ending February 28, 2021
Electric Operations

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-E
Page 3 of 25
Witness: W. S. SEELYE

	Customer Days	Demand kW	Total kWh	Unit Charges	Calculated Revenue
RESIDENTIAL RATE RTOD, Residential Time-of-Day Demand and Residential Time-of-Day Energy					
Basic Service Charge, Daily, Daily	49,737			\$ 0.45	\$ 22,382
Partial Month, Prorated and Corrected Billings					\$ (9)
Energy Charge (RTOD-Demand only), Infrastructure Charge			11,147	\$ 0.02095	\$ 234
Energy Charge (RTOD-Demand only), Variable Energy Charge			11,147	\$ 0.03206	\$ 357
Total Energy Charge (RTOD-Demand only)				\$ 0.05301	
Energy Charge, Off-Peak (RTOD-Energy only), Infrastructure Charge			1,537,728	\$ 0.03874	\$ 59,572
Energy Charge, Off-Peak (RTOD-Energy only), Variable Energy Charge			1,537,728	\$ 0.03206	\$ 49,300
Total Energy Charge, Off-Peak (RTOD-Energy only)				\$ 0.07080	
Energy Charge, Peak (RTOD-Energy only), Infrastructure Charge			190,031	\$ 0.17302	\$ 32,879
Energy Charge, Peak (RTOD-Energy only), Variable Energy Charge			190,031	\$ 0.03206	\$ 6,092
Total Energy Charge, Peak (RTOD-Energy only)				\$ 0.20508	
Minimum and Partial Month Billings, Energy					\$ 88
Solar Energy Credit (RTOD-Demand only) (Total Base Energy Charge)			0	\$ 0.05301	\$ 0
Solar Energy Credit, Off-Peak (RTOD-Energy only) (Total Base Energy Charge)			(5,452)	\$ 0.07080	\$ (386)
Solar Energy Credit, Peak (RTOD-Energy only) (Total Base Energy Charge)			(752)	\$ 0.20508	\$ (154)
Solar Energy Credit (RTOD-Demand only) (SQF Charge, Mar-Jun)			0	\$ 0.02758	\$ 0
Solar Energy Credit, Off-Peak (RTOD-Energy only) (SQF Charge, Mar-Jun)			(912)	\$ 0.02758	\$ (25)
Solar Energy Credit, Peak (RTOD-Energy only) (SQF Charge, Mar-Jun)			0	\$ 0.02758	\$ 0
Solar Energy Credit (RTOD-Demand only) (SQF Charge, Jul-Feb)			0	\$ 0.02173	\$ 0
Solar Energy Credit, Off-Peak (RTOD-Energy only) (SQF Charge, Jul-Feb)			(1,473)	\$ 0.02173	\$ (32)
Solar Energy Credit, Peak (RTOD-Energy only) (SQF Charge, Jul-Feb)			0	\$ 0.02173	\$ 0
Minimum and Partial Month Billings, SQF					\$ (0)
Peak Demand		25		\$ 7.62	\$ 193
Off-Peak Demand		27		\$ 3.48	\$ 95
Minimum and Partial Month Billings, Demand					\$ 109
Total Calculated at Base Rates					\$ 170,693
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 170,693
FAC Mechanism Revenue					\$ (1,819)
DSM Mechanism Revenue					\$ 1,820
ECR Mechanism Revenue					\$ 7,646
OSS Mechanism Revenue					\$ (167)
TCJA Surcredit					\$ 0
Total Base Period Adjusted Revenues					<u>\$ 178,173</u>

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Case No. 2020-00350
Detailed Calculation of Base Period Electric Revenues
for the Twelve Months Ending February 28, 2021
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	Customer Days	Total kWh	Unit Charges	Calculated Revenue
GENERAL SERVICE RATE GS				
Single Phase Basic Service Charge, Daily	10,570,950		\$ 1.04	\$ 10,993,788
Single Phase Water/Space Heating Service	26,141		\$ 0	\$ 0
Single Phase Partial Month, Prorated and Corrected Billings				\$ (25,743)
Single Phase Infrastructure Energy Charge		334,024,172	\$ 0.07247	\$ 24,206,732
Single Phase Variable Energy Charge		334,024,172	\$ 0.03283	\$ 10,966,014
Single Phase Total Energy Charge			\$ 0.10530	
Single Phase Minimum and Partial Month Billings, Energy				\$ 29,586
Three Phase Basic Service Charge, Daily	6,001,448		\$ 1.66	\$ 9,962,404
Three Phase Space Heating Service	114,537		\$ 0	\$ 0
Three Phase Partial Month, Prorated and Corrected Billings				\$ (68,035)
Three Phase Infrastructure Energy Charge		776,754,523	\$ 0.07247	\$ 56,291,400
Three Phase Variable Energy Charge		776,754,523	\$ 0.03283	\$ 25,500,851
Three Phase Total Energy Charge			\$ 0.10530	
Three Phase Minimum and Partial Month Billings, Energy				\$ 88,723
Solar Energy Credit (Total Base Energy Charge)		(94,109)	\$ 0.10530	\$ (9,910)
Solar Energy Credit (SQF Charge, Mar-Jun)		(50,891)	\$ 0.02758	\$ (1,404)
Solar Energy Credit (SQF Charge, Jul-Feb)		(76,567)	\$ 0.02173	\$ (1,664)
Minimum and Partial Month Billings, SQF				\$ (75)
Total Calculated at Base Rates				\$ 137,932,668
Correction Factor				<u>1.000000</u>
Total After Application of Correction Factor				\$ 137,932,668
FAC Mechanism Revenue				\$ (1,268,256)
DSM Mechanism Revenue				\$ 2,200,767
ECR Mechanism Revenue				\$ 11,069,325
OSS Mechanism Revenue				\$ (118,657)
TCJA Surcredit				\$ (151)
Total Base Period Adjusted Revenues				<u>\$ 149,815,696</u>

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	Customer Days	Demand kW	Total kWh	Unit Charges	Calculated Revenue
POWER SERVICE RATE PS-Secondary					
Basic Service Charge, Daily	1,029,196			\$ 2.96	\$ 3,046,420
Partial Month, Prorated and Corrected Billings					\$ (39,661)
Energy Charge			1,385,308,506	\$ 0.03441	\$ 47,668,466
Minimum and Partial Month Billings, Energy					\$ 71,284
Summer Demand, kW		1,552,604		\$ 24.06	\$ 37,355,656
Winter Demand, kW		2,501,558		\$ 21.19	\$ 53,008,012
Partial Month and Prorated Billings, Demand					\$ (47,854)
Redundant Capacity Rider		1,152		\$ 1.84	\$ 2,120
Power Factor Adjustment					\$ 464,289
Solar Energy Credit (Including Business Solar Contract) (Total Base Energy Charge)			(143,743)	\$ 0.03441	\$ (4,946)
Solar Energy Credit (Including Business Solar Contract) (SQF Charge, Mar-Jun)			(70,982)	\$ 0.02758	\$ (1,958)
Solar Energy Credit (Including Business Solar Contract) (SQF Charge, Jul-Feb)			(88,270)	\$ 0.02173	\$ (1,918)
Minimum and Partial Month Billings, SQF					\$ (32)
Total Calculated at Base Rates					\$ 141,519,877
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 141,519,877
FAC Mechanism Revenue					\$ (1,562,853)
DSM Mechanism Revenue					\$ 1,724,648
ECR Mechanism Revenue					\$ 5,188,572
OSS Mechanism Revenue					\$ (148,372)
TCJA Surcredit					\$ 0
Rent from Electric Property					\$ 1,046
Total Base Period Adjusted Revenues					<u>\$ 146,722,919</u>

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	Customer Days	Demand kW	Total kWh	Unit Charges	Calculated Revenue
POWER SERVICE RATE PS-Primary					
Basic Service Charge, Daily	24,816			\$ 7.89	\$ 195,798
Partial Month, Prorated and Corrected Billings					(237)
Energy Charge			89,939,869	\$ 0.03359	\$ 3,021,080
Minimum and Partial Month Billings, Energy					7,128
Summer Demand, kW		96,912		\$ 21.13	\$ 2,047,747
Winter Demand, kW		193,283		\$ 18.40	\$ 3,556,399
Partial Month and Prorated Billings, Demand					(21,899)
Redundant Capacity Rider		0		\$ 1.41	\$ 0
Power Factor Adjustment					78,909
Solar Energy Credit (Total Base Energy Charge)			0	\$ 0.03359	\$ 0
Solar Energy Credit (SQF Charge, Mar-Jun)			0	\$ 0.02758	\$ 0
Solar Energy Credit (SQF Charge, Jul-Feb)			0	\$ 0.02173	\$ 0
Minimum and Partial Month Billings, SQF					0
Total Calculated at Base Rates					\$ 8,884,926
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 8,884,926
FAC Mechanism Revenue					\$ (103,794)
DSM Mechanism Revenue					\$ 106,512
ECR Mechanism Revenue					\$ 292,030
OSS Mechanism Revenue					\$ (9,979)
TCJA Surcredit					\$ 0
Total Base Period Adjusted Revenues					<u>\$ 9,169,695</u>

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	Customer Days	Demand kW	Total kWh	Unit Charges	Calculated Revenue
TIME OF DAY SECONDARY SERVICE RATE TODS					
Basic Service Charge, Daily	184,330			\$ 6.58	\$ 1,212,891
Partial Month, Prorated and Corrected Billings					\$ (19,977)
Energy Charge			1,207,843,112	\$ 0.02813	\$ 33,976,627
Minimum and Partial Month Billings, Energy					\$ 80,371
Demand kVA Base		4,238,004		\$ 2.30	\$ 9,747,409
Demand kVA Intermediate		3,123,145		\$ 7.63	\$ 23,829,599
Demand kVA Peak		3,043,579		\$ 9.89	\$ 30,100,992
Partial Month and Prorated Billings, Demand					\$ (9,973)
Redundant Capacity Rider		18,996		\$ 1.84	\$ 34,953
Economic Development Rider					\$ 0
Solar Energy Credit (Total Base Energy Charge)			(36,870)	\$ 0.02813	\$ (1,037)
Solar Energy Credit (SQF Charge, Mar-Jun)			0	\$ 0.02758	\$ 0
Solar Energy Credit (SQF Charge, Jul-Feb)			0	\$ 0.02173	\$ 0
Minimum and Partial Month Billings, SQF					\$ 0
Total Calculated at Base Rates					\$ 98,951,854
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 98,951,854
FAC Mechanism Revenue					\$ (1,369,679)
DSM Mechanism Revenue					\$ 288,599
ECR Mechanism Revenue					\$ 2,888,534
OSS Mechanism Revenue					\$ (130,075)
TCJA Surcredit					\$ 0
Rent from Electric Property					\$ 2,092
Total Base Period Adjusted Revenues					<u>\$ 100,631,325</u>

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	Customer Days	Demand kVA	Total kWh	Unit Charges	Calculated Revenue
TIME OF DAY PRIMARY SERVICE RATE TODP					
Basic Service Charge, Daily	46,928			\$ 10.84	\$ 508,699
Partial Month, Prorated and Corrected Billings					76
Energy Charge			1,848,716,232	\$ 0.02744	\$ 50,728,773
Minimum and Partial Month Billings, Energy					1,228,637
Demand kVA Base		5,281,567		\$ 2.34	\$ 12,358,867
Demand kVA Intermediate		4,152,683		\$ 7.15	\$ 29,691,687
Demand kVA Peak		4,066,456		\$ 9.32	\$ 37,899,372
Partial Month and Prorated Billings, Demand					\$ 1,506,522
Redundant Capacity Rider		37,153		\$ 1.41	\$ 52,386
Economic Development Rider					\$ (118,862)
Solar Energy Credit (Total Base Energy Charge)			0	\$ 0.02744	\$ 0
Solar Energy Credit (SQF Charge, Mar-Jun)			0	\$ 0.02758	\$ 0
Solar Energy Credit (SQF Charge, Jul-Feb)			0	\$ 0.02173	\$ 0
Minimum and Partial Month Billings, SQF					\$ 0
Total Calculated at Base Rates					\$ 133,856,155
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 133,856,155
FAC Mechanism Revenue					\$ (2,024,112)
DSM Mechanism Revenue					\$ 123,028
ECR Mechanism Revenue					\$ 4,193,664
OSS Mechanism Revenue					\$ (198,456)
TCJA Surcredit					\$ 0
Total Base Period Adjusted Revenues					<u>\$ 135,950,280</u>

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	Customer Days	Demand kVA	Total kWh	Unit Charges	Calculated Revenue
RETAIL TRANSMISSION SERVICE RATE RTS					
Basic Service Charge, Daily	4,698			\$ 49.28	\$ 231,517
Partial Month, Prorated and Corrected Billings					\$ 5,076
Energy Charge			973,813,325	\$ 0.02705	\$ 26,341,650
Minimum and Partial Month Billings, Energy					\$ 1,917,551
Demand kVA Base		2,339,328		\$ 0.90	\$ 2,105,395
Demand kVA Intermediate		2,015,697		\$ 7.11	\$ 14,331,604
Demand kVA Peak		1,891,909		\$ 9.27	\$ 17,537,999
Partial Month and Prorated Billings, Demand					\$ 1,974,918
Economic Development Rider					\$ 0
Total Calculated at Base Rates					\$ 64,445,711
Correction Factor					1.000000
Total After Application of Correction Factor					\$ 64,445,711
FAC Mechanism Revenue					\$ (998,678)
DSM Mechanism Revenue					\$ 0
ECR Mechanism Revenue					\$ 2,088,912
OSS Mechanism Revenue					\$ (108,028)
TCJA Surcredit					\$ 0
Total Base Period Adjusted Revenues					\$ <u>65,427,917</u>

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	Customer Days	Demand kVA	Total kWh	Unit Charges	Calculated Revenue
FLUCTUATING LOAD SERVICE RATE FLS					
Primary Delivery					
Basic Service Charge, Daily	0			\$ 10.84	\$ 0
Partial Month, Prorated and Corrected Billings					\$ 0
Energy Charge			0	\$ 0.02744	\$ 0
Minimum and Partial Month Billings, Energy					\$ 0
Demand kVA Base		0		\$ 2.22	\$ 0
Demand kVA Intermediate		0		\$ 6.78	\$ 0
Demand kVA Peak		0		\$ 8.90	\$ 0
Partial Month and Prorated Billings, Demand					\$ 0
Transmission Delivery					
Basic Service Charge, Daily	0			\$ 49.28	\$ 0
Partial Month, Prorated and Corrected Billings					\$ 0
Energy Charge			0	\$ 0.02705	\$ 0
Minimum and Partial Month Billings, Energy					\$ 0
Demand kVA Base		0		\$ 0.78	\$ 0
Demand kVA Intermediate		0		\$ 6.73	\$ 0
Demand kVA Peak		0		\$ 8.84	\$ 0
Partial Month and Prorated Billings, Demand					\$ 0
Total Calculated at Base Rates					\$ 0
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 0
FAC Mechanism Revenue				\$	0
DSM Mechanism Revenue				\$	0
ECR Mechanism Revenue				\$	0
OSS Mechanism Revenue				\$	0
TCJA Surcredit				\$	0
Total Base Period Adjusted Revenues					\$ <u>0</u>

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	Curtailable Demand, kVA	Unit Charges	Calculated Revenue
CURTAILABLE SERVICE RIDERS			
CSR-1 Transmission Voltage Service	0	\$ (3.56)	\$ 0
CSR-1 Primary Voltage Service	34,457	\$ (3.67)	\$ (126,456)
CSR-2 Transmission Voltage Service	415,055	\$ (5.90)	\$ (2,448,822)
CSR-2 Primary Voltage Service	0	\$ (6.00)	\$ 0
Non-Compliance Charge	0	\$ 16.00	\$ 0
Total Calculated at Base Rates			\$ (2,575,278)
Correction Factor			<u>1.000000</u>
Total After Application of Correction Factor			\$ (2,575,278)
Total Base Period Revenues			<u>\$ (2,575,278)</u>

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	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
SPECIAL CONTRACT					
Basic Service Charge	23			\$ 0	\$ 0
Partial Month, Prorated and Corrected Billings				\$	0
Energy Charge			55,990,300	\$ 0.03168	\$ 1,773,773
Minimum and Partial Month Billings, Energy				\$	0
Demand, kW		114,993		\$ 16.94	\$ 1,947,987
Partial month and corrected billings				\$	(0)
Total Calculated at Base Rates				\$	3,721,759
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor				\$	3,721,759
FAC Mechanism Revenue				\$	(62,767)
DSM Mechanism Revenue				\$	0
ECR Mechanism Revenue				\$	124,563
OSS Mechanism Revenue				\$	(6,242)
TCJA Surcredit				\$	0
Total Base Period Adjusted Revenues				\$	<u>3,777,314</u>

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	Customer Days	Total kWh	Unit Charges	Calculated Revenue
LIGHTING ENERGY SERVICE RATE LE				
Basic Service Charge, Daily	60,360		\$ 0	\$ 0
Partial Month, Prorated and Corrected Billings			\$	0
Energy Charge		3,737,372	\$ 0.07041	\$ 263,148
Minimum and Partial Month Billings, Energy			\$	563
Total Calculated at Base Rates			\$	263,711
Correction Factor				<u>1.000000</u>
Total After Application of Correction Factor			\$	263,711
FAC Mechanism Revenue			\$	(4,210)
DSM Mechanism Revenue			\$	0
ECR Mechanism Revenue			\$	17,682
OSS Mechanism Revenue			\$	(430)
TCJA Surcredit			\$	0
Total Base Period Adjusted Revenues			\$	<u>276,754</u>

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	Customer Days	Total kWh	Unit Charges	Calculated Revenue
TRAFFIC ENERGY SERVICE RATE TE				
Basic Service Charge, Daily	366,231		\$ 0.13	\$ 47,610
Partial Month, Prorated and Corrected Billings				\$ 7,214
Energy Charge		3,280,655	\$ 0.08404	\$ 275,706
Minimum and Partial Month Billings, Energy				\$ 1,161
Total Calculated at Base Rates				\$ 331,690
Correction Factor				<u>1.000000</u>
Total After Application of Correction Factor				\$ 331,690
FAC Mechanism Revenue				\$ (3,517)
DSM Mechanism Revenue				\$ 0
ECR Mechanism Revenue				\$ 19,057
OSS Mechanism Revenue				\$ (364)
TCJA Surcredit				\$ 0
Total Base Period Adjusted Revenues				<u>\$ 346,866</u>

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	Customer Days	Demand kW	Total kWh	Unit Charges	Calculated Revenue
OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-SECONDARY					
Basic Service Charge, Daily	230			\$ 2.96	\$ 681
Partial Month, Prorated and Corrected Billings					\$ 0
Energy Charge			4,888	\$ 0.03441	\$ 168
Minimum and Partial Month Billings, Energy					\$ 0
Peak Demand, kW		227		\$ 26.57	\$ 6,027
Base Demand, kW		398		\$ 3.44	\$ 1,367
Partial Month and Prorated Billings, Demand					\$ 19
Redundant Capacity Rider		0		\$ 1.84	\$ 0
Total Calculated at Base Rates					\$ 8,262
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 8,262
FAC Mechanism Revenue					\$ (11)
DSM Mechanism Revenue					\$ 2
ECR Mechanism Revenue					\$ 18
OSS Mechanism Revenue					\$ (0)
TCJA Surcredit					\$ 0
Total Base Period Adjusted Revenues					<u>\$ 8,270</u>

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	Customer Days	Demand kW	Total kWh	Unit Charges	Calculated Revenue
OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-PRIMARY					
Basic Service Charge, Daily	0			\$ 7.89	\$ 0
Partial Month, Prorated and Corrected Billings					\$ 0
Energy Charge			0	\$ 0.03359	\$ 0
Minimum and Partial Month Billings, Energy					\$ 0
Peak Demand, kW		0		\$ 19.71	\$ 0
Base Demand, kW		0		\$ 2.34	\$ 0
Partial Month and Prorated Billings, Demand					\$ 0
Redundant Capacity Rider		0		\$ 1.41	\$ 0
Total Calculated at Base Rates				\$	0
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor				\$	0
FAC Mechanism Revenue				\$	0
DSM Mechanism Revenue				\$	0
ECR Mechanism Revenue				\$	0
OSS Mechanism Revenue				\$	0
TCJA Surcredit				\$	0
Total Base Period Adjusted Revenues				\$	<u>0</u>

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	Charging Hours	Total kWh	Unit Charges	Calculated Revenue
ELECTRIC VEHICLE CHARGING RATE EVC				
First Two Hours Charging Unit Fee	1,309		\$ 0.75	\$ 982
Fee for Every Hour After the First Two Hours Charging Unit Fee	775		\$ 1.00	\$ 775
Total Calculated at Base Rates			\$	1,757
Correction Factor				<u>1.000000</u>
Total After Application of Correction Factor			\$	1,757
FAC Mechanism Revenue			\$	(11)
DSM Mechanism Revenue			\$	0
ECR Mechanism Revenue			\$	11
OSS Mechanism Revenue			\$	0
TCJA Surcredit			\$	0
Total Base Period Adjusted Revenues		12,859	\$	<u>1,757</u>

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	Customer Days	Unit Charges	Calculated Revenue
Solar Capacity Charges			
Solar Share Capacity Charge	28,089	\$ 5.55	\$ 155,895
Business Solar Contract Capacity Charge	12	\$ 828.00	\$ 9,936
Total Calculated at Base Rates			\$ 165,831
Correction Factor			<u>1.000000</u>
Total After Application of Correction Factor			\$ 165,831
Total Base Period Adjusted Revenues			<u>\$ 165,831</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Detailed Calculation of Base Period Electric Revenues
for the Twelve Months Ending February 28, 2021
Electric Operations

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	Total Lights	Current Rates	Base Period Revenue
LIGHTING SERVICE, Sheet No. 35			
Overhead Service			
Light Emitting Diode (LED)			
Cobra Head, 5,500-8,200 Lumen, Fixture Only	8,405	\$ 9.37	\$ 78,755
Cobra Head, 13,000-16,500 Lumen, Fixture Only	9,134	\$ 11.36	\$ 103,757
Cobra Head, 22,000-29,000 Lumen, Fixture Only	1,269	\$ 13.30	\$ 16,878
Open Bottom, 4,500-6,000 Lumen, Fixture Only	2,426	\$ 8.52	\$ 20,665
Cobra Head, 2,500-4,000 Lumen, Fixture Only	1,797	\$ 8.13	\$ 14,610
Directional (Flood), 4,500-6,000 Lumen, Fixture Only	24	\$ 10.86	\$ 261
Directional (Flood), 14,000-17,500 Lumen, Fixture Only	152	\$ 12.65	\$ 1,923
Directional (Flood), 22,000-28,000 Lumen, Fixture Only	3,022	\$ 14.98	\$ 45,270
Directional (Flood), 35,000-50,000 Lumen, Fixture Only	780	\$ 21.42	\$ 16,708

LOUISVILLE GAS AND ELECTRIC COMPANY
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	Total Lights	Current Rates	Base Period Revenue
LIGHTING SERVICE, Sheet No. 35.1			
Underground Service			
Light Emitting Diode (LED)			
Cobra Head, 2,500-4,000 Lumen	31	\$ 3.82	\$ 118
Cobra Head, 5,500-8,200 Lumen	288	\$ 5.05	\$ 1,454
Cobra Head, 13,000-16,500 Lumen	765	\$ 7.04	\$ 5,386
Cobra Head, 22,000-29,000 Lumen	84	\$ 10.16	\$ 853
Colonial, 4-Sided, 4,000-7,000 Lumen	4,126	\$ 7.04	\$ 29,047
Acorn, 4,000-7,000 Lumen	2,294	\$ 6.54	\$ 15,003
Contemporary, 4,000-7,000 Lumen	0	\$ 6.55	\$ 0
Contemporary, 8,000-11,000 Lumen	294	\$ 7.65	\$ 2,249
Contemporary, 13,500-16,500 Lumen	761	\$ 9.34	\$ 7,108
Contemporary, 21,000-28,000 Lumen	444	\$ 13.55	\$ 6,016
Contemporary, 45,000-50,000 Lumen	290	\$ 20.49	\$ 5,942
Directional (Flood), 4,500-6,000 Lumen	0	\$ 7.61	\$ 0
Directional (Flood), 14,000-17,500 Lumen	0	\$ 9.40	\$ 0
Directional (Flood), 22,000-28,000 Lumen	96	\$ 11.73	\$ 1,126
Directional (Flood), 35,000-50,000 Lumen	0	\$ 18.17	\$ 0

LOUISVILLE GAS AND ELECTRIC COMPANY
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	Total Lights	Current Rates	Base Period Revenue
LIGHTING SERVICE, Sheet No. 35.2			
Underground Service (continued)			
High Pressure Sodium			
London 5,800 Lumen	780	\$ 38.18	\$ 29,780
London, 9,500 Lumen	5,068	\$ 38.15	\$ 193,344
Victorian, 5,800 Lumen	768	\$ 35.87	\$ 27,548
Victorian, 9,500 Lumen	3,056	\$ 40.25	\$ 123,004
Pole Charges			
Cobra	525	\$ 30.04	\$ 15,771
Contemporary (Short)	111	\$ 14.49	\$ 1,608
Contemporary (Tall)	762	\$ 21.26	\$ 16,200
Post Top - Decorative Smooth	3,300	\$ 14.29	\$ 47,157
Post Top - Historic Fluted	0	\$ 19.88	\$ 0
Conversion Fee			
Monthly Conversion Fee (Revenue component)	2,231	\$ 2.56	\$ 5,711
Monthly Conversion Fee (Salvage component)		\$ 4.81	
Monthly Conversion Fee (Total Charge)		\$ 7.37	

LOUISVILLE GAS AND ELECTRIC COMPANY
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	Total Lights		Current Rates		Base Period Revenue
RESTRICTED LIGHTING SERVICE, Sheet No. 36					
Overhead Service					
Mercury Vapor					
Cobra/Open Bottom, 8,000 Lumen, Fixture Only	36,955	\$	10.92	\$	403,549
Cobra Head, 13,000 Lumen, Fixture Only	30,015	\$	12.37	\$	371,286
Cobra Head, 25,000 Lumen, Fixture Only	30,443	\$	15.14	\$	460,907
Cobra Head, 60,000 Lumen, Fixture Only	248	\$	30.58	\$	7,584
Directional, 25,000 Lumen, Fixture Only	7,025	\$	17.22	\$	120,962
Directional, 60,000 Lumen, Fixture Only	2,722	\$	31.80	\$	86,560
Open Bottom, 4,000 Lumen, Fixture Only	814	\$	9.48	\$	7,717
Metal Halide					
Directional, 12,000 Lumen, Fixture Only	490	\$	14.97	\$	7,335
Directional, 12,000 Lumen, Fixture and Wood Pole	96	\$	17.66	\$	1,695
Directional, 32,000 Lumen, Fixture and Wood Pole	540	\$	22.96	\$	12,398
Directional, 32,000 Lumen, Fixture and Ornamental Pole	24	\$	30.45	\$	731
Directional, 107,800 Lumen, Fixture Only	6,251	\$	43.18	\$	269,918
Directional, 107,800 Lumen, Fixture and Wood Pole	676	\$	46.39	\$	31,360
Directional, 32,000 Lumen, Fixture Only	11,468	\$	20.66	\$	236,929

LOUISVILLE GAS AND ELECTRIC COMPANY
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	Total Lights	Current Rates	Base Period Revenue
RESTRICTED LIGHTING SERVICE, Sheet No. 36.1			
Overhead Service (continued)			
High Pressure Sodium			
Cobra Head, 16,000 Lumen, Fixture Only	82,221	\$ 14.49	\$ 1,191,375
Cobra Head, 28,500 Lumen, Fixture Only	130,443	\$ 16.87	\$ 2,200,573
Cobra Head, 50,000 Lumen, Fixture Only	61,315	\$ 19.22	\$ 1,178,474
Directional, 16,000 Lumen, Fixture Only	5,569	\$ 15.45	\$ 86,041
Directional, 50,000 Lumen, Fixture Only	149,313	\$ 20.05	\$ 2,993,726
Open Bottom, 9,500 Lumen, Fixture Only	41,971	\$ 12.87	\$ 540,160
Wood Pole			
Wood Pole installed before 3/1/2010	4,526	\$ 11.35	\$ 51,370
Wood Pole installed before 7/1/2004	72,964	\$ 2.16	\$ 157,602
Underground Service			
High Pressure Sodium			
Cobra/Contemporary, 16,000 Lumen, Decorative Smooth	5,530	\$ 27.73	\$ 153,333
Cobra/Contemporary, 28,500 Lumen, Decorative Smooth	23,821	\$ 30.42	\$ 724,635
Cobra/Contemporary, 50,000 Lumen, Decorative Smooth	26,020	\$ 34.69	\$ 902,634
Coach/Acorn, 5,800 Lumen, Decorative Smooth	15,426	\$ 16.85	\$ 259,928
Coach/Acorn, 9,500 Lumen, Decorative Smooth	199,080	\$ 20.01	\$ 3,983,591
Coach/Acorn, 16,000 Lumen, Decorative Smooth	26,789	\$ 24.43	\$ 654,455
Contemporary, 120,000 Lumen, Fixture Only	72	\$ 47.43	\$ 3,415
Contemporary, 120,000 Lumen, Decorative Smooth	120	\$ 78.64	\$ 9,437
Acorn, Bronze, 9,500 Lumen, Decorative Smooth	618	\$ 27.00	\$ 16,686
Acorn, Bronze, 16,000 Lumen, Decorative Smooth	1,404	\$ 28.21	\$ 39,607
Victorian, 5,800 Lumen, Fixture Only	552	\$ 22.86	\$ 12,619
Victorian, 9,500 Lumen, Fixture Only	2,916	\$ 23.30	\$ 67,943
London, 5,800 Lumen, Fixture Only	1,272	\$ 22.47	\$ 28,582
London, 9,500 Lumen, Fixture Only	1,188	\$ 23.81	\$ 28,286
London, 5,800 Lumen, Decorative Smooth	408	\$ 36.16	\$ 14,753
London, 9,500 Lumen, Decorative Smooth	3,636	\$ 37.04	\$ 134,677
Victorian, 5,800 Lumen, Decorative Smooth	156	\$ 35.18	\$ 5,488
Victorian, 9,500 Lumen, Decorative Smooth	120	\$ 37.29	\$ 4,475

LOUISVILLE GAS AND ELECTRIC COMPANY
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	Total Lights		Current Rates		Calculated Revenue at Current Rates
RESTRICTED LIGHTING SERVICE, Sheet 36.2					
Underground Service (continued)					
High Pressure Sodium					
Colonial, 4-Sided, 5,800 Lumen, Decorative Smooth	2,788	\$	22.35	\$	62,312
Colonial, 4-Sided, 9,500 Lumen, Decorative Smooth	39,639	\$	23.05	\$	913,679
Colonial, 4-Sided, 16,000 Lumen, Decorative Smooth	5,004	\$	22.96	\$	114,892
Acorn, 5,800 Lumen, Decorative Smooth	1,588	\$	22.75	\$	36,127
Acorn, 9,500 Lumen, Decorative Smooth	28,608	\$	25.18	\$	720,349
Acorn, 16,000 Lumen, Decorative Smooth	913	\$	24.96	\$	22,788
Dark Sky, 4,000 Lumen, Decorative Smooth	672	\$	26.57	\$	17,855
Dark Sky, 9,500 Lumen, Decorative Smooth	324	\$	26.95	\$	8,732
Cobra Head, 16,000 Lumen, Decorative Smooth	320	\$	29.26	\$	9,349
Cobra Head, 28,500 Lumen, Decorative Smooth	8,382	\$	31.58	\$	264,704
Cobra Head, 50,000 Lumen, Decorative Smooth	559	\$	37.45	\$	20,935
Contemporary, 16,000 Lumen, Fixture only	0	\$	18.13	\$	0
Contemporary, 16,000 Lumen, Fixture and Decorative Smooth	1,005	\$	32.97	\$	33,135
Contemporary, 28,500 Lumen, Fixture only	547	\$	20.09	\$	10,989
Contemporary, 28,500 Lumen, Fixture and Decorative Smooth	3,640	\$	35.56	\$	129,438
Contemporary, 50,000 Lumen, Fixture only	1,078	\$	24.17	\$	26,055
Contemporary, 50,000 Lumen, Fixture and Decorative Smooth	5,501	\$	41.26	\$	226,971
Mercury Vapor					
Cobra Head, 8,000 Lumen, Decorative Smooth	464	\$	18.97	\$	8,793
Cobra Head, 13,000 Lumen, Decorative Smooth	4,599	\$	21.36	\$	98,235
Cobra Head, 25,000 Lumen, Decorative Smooth	4,915	\$	24.84	\$	122,089
Coach, 4,000 Lumen, Decorative Smooth	864	\$	13.92	\$	12,027
Coach, 8,000 Lumen, Decorative Smooth	14,836	\$	15.71	\$	233,074
Metal Halide					
Contemporary, 12,000 Lumen, Fixture only	0	\$	16.59	\$	0
Contemporary, 12,000 Lumen, Decorative Smooth	714	\$	27.13	\$	19,371
Contemporary, 107,800 Lumen, Fixture only	60	\$	46.17	\$	2,770
Contemporary, 107,800 Lumen, Decorative Smooth	653	\$	57.29	\$	37,410
Contemporary, 32,000 Lumen, Fixture only	250	\$	22.45	\$	5,613
Contemporary, 32,000 Lumen, Decorative Smooth	1,580	\$	33.60	\$	53,088
Incandescent					
Continental Jr., 1,500 Lumen, Decorative Smooth	192	\$	9.96	\$	1,912
Continental Jr., 6,000 Lumen, Decorative Smooth	468	\$	14.18	\$	6,636
Victorian/London Bases					
Old Town, Decorative Smooth	948	\$	3.63	\$	3,441
Chesapeake, Decorative Smooth	2,328	\$	3.84	\$	8,940
Victorian/London (Westchester/Norfolk), Decorative Smooth	3,252	\$	3.72	\$	12,097
Poles					
10' Smooth Pole, Decorative Smooth	1,872	\$	10.85	\$	20,311
10' Fluted Pole, Decorative Smooth	3,324	\$	12.95	\$	43,046
Prorated and corrected billings				\$	287,627

LOUISVILLE GAS AND ELECTRIC COMPANY
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Detailed Calculation of Base Period Electric Revenues
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	Total Lights	Current Rates	Calculated Revenue at Current Rates
Total Lighting Service			\$ 21,890,836
Correction Factor			<u>1.000000</u>
Total After Application of Correction Factor			\$ 21,890,836
FAC Mechanism Revenue			\$ (12,841)
DSM Mechanism Revenue			\$ 0
ECR Mechanism Revenue			\$ 514,831
OSS Mechanism Revenue			\$ 1,348,130
TCJA Surcredit			\$ 8
Total Base Period Adjusted Revenues			<u>\$ 23,740,965</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
BASE PERIOD REVENUES AT CURRENT GAS RATES
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
Gas Operations

DATA: BASE PERIOD FORECAST PERIOD
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Rate Class	Total Revenue at Current Rates	
Residential Gas Service (RGS) and Volunteer Fire Department (VFD)	\$	233,422,200
Commercial Gas Service (CGS)	\$	97,394,522
Industrial Gas Service (IGS)	\$	8,031,346
As Available Gas Service (AAGS)	\$	623,289
Firm Transportation (FT)	\$	6,694,300
Special Contract Intra-Company Sales	\$	3,120,509
Distributed Generation Gas Service (DGGS)	\$	22,901
Substitute Gas Sales Service - Commercial (SGSS)	\$	221,491
Substitute Gas Sales Service - Industrial (SGSS)	\$	-
Local Gas Delivery Service (LGDS)	\$	349,530,559
SUBTOTAL	\$	699,061,117
Other Operating Revenues:		
Late Payment Charges	\$	460,418
Miscellaneous Service Revenue	\$	73,629
Rent from Gas Property	\$	166,599
Other Gas Revenue	\$	11,693
TOTAL	\$	699,773,456

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
AVERAGE BILL AT CURRENT GAS RATES
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
Gas Operations

DATA: BASE PERIOD FORECAST PERIOD
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	Customer Months	Billed Mcf	Average Consumption Mcf	Annual Revenue at Current Rates	Average Current Bill
Residential Gas Service (RGS) and Volunteer Fire Department (VFD)	3,619,866	20,843,748	5.8	\$ 233,422,200	\$ 64.48
Commercial Gas Service (CGS)	310,464	10,728,474	34.6	\$ 97,394,522	\$ 313.71
Industrial Gas Service (IGS)	2,681	1,355,140	505.5	\$ 8,031,346	\$ 2,995.65
As Available Gas Service (AAGS)	44	216,323	4,916.4	\$ 623,289	\$ 14,165.66
Firm Transportation (FT)	942	12,152,434	12,900.7	\$ 6,694,300	\$ 7,106.48
Special Contract Intra-Company Sales	12	257,653	21,471.0	\$ 3,120,509	\$ 260,042.38
Distributed Generation Gas Service (DGGS)	28	26	0.9	\$ 22,901	\$ 817.90
Substitute Gas Sales Service - Commercial (SGSS)	12	1,253	104.4	\$ 221,491	\$ 18,457.58
Substitute Gas Sales Service - Industrial (SGSS)	0	0	0.0	\$ -	\$ -
Local Gas Delivery Service (LGDS)	0	0	0.0	\$ -	\$ -
Totals	3,934,049	45,555,050	39,939.2	\$ 349,530,559	\$ 306,441.89

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
SUMMARY OF BASE GAS REVENUES
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
Gas Operations

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Rate Class	Base Rate Revenue	GLT Revenue	GSC Revenue	DSM Revenue	WNA Revenue	TCJA Credit	Total Current Revenue
Residential Gas Service and Volunteer Fire Dept - Rate (RGS) and Rate (VFD)	\$ 147,699,054	\$ 9,943,587	\$ 74,275,618	\$ 443,139	\$ 1,061,032	\$ (229)	\$ 233,422,200
Commercial Gas Service - Rate (CGS)	\$ 54,230,102	\$ 4,167,245	\$ 38,276,221	\$ 322,511	\$ 398,442	\$ 1	\$ 97,394,522
Industrial Gas Service - Rate (IGS)	\$ 4,043,523	\$ 486,653	\$ 3,499,686	\$ 1,483	\$ -	\$ -	\$ 8,031,346
As-Available Gas Service - Rate (AAGS)	\$ 263,126	\$ 31,848	\$ 325,811	\$ 2,504	\$ -	\$ -	\$ 623,289
Firm Transportation Service (Non-Standby) Rate (FT)	\$ 6,410,497	\$ 115,954	\$ 165,172	\$ 2,678	\$ -	\$ -	\$ 6,694,300
Special Contract - Intra-Company Sales	\$ 2,251,700	\$ 7,636	\$ 861,172	\$ -	\$ -	\$ -	\$ 3,120,509
Distributed Generation Gas Service (DGGS)	\$ 20,571	\$ 2,252	\$ 78	\$ -	\$ -	\$ -	\$ 22,901
Substitute Gas Sales Service - Commercial (SGSS)	\$ 205,513	\$ 5,476	\$ 10,469	\$ 33	\$ -	\$ -	\$ 221,491
Substitute Gas Sales Service - Industrial (SGSS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Gas Delivery Service (LGDS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Sales to Ultimate Consumers and Inter-Company	<u>\$ 215,124,086</u>	<u>\$ 14,760,653</u>	<u>\$ 117,414,226</u>	<u>\$ 772,348</u>	<u>\$ 1,459,474</u>	<u>\$ (228)</u>	<u>\$ 349,530,559</u>
Late Payment Charges	\$ 460,418					\$	\$ 460,418
Miscellaneous Service Revenue	\$ 73,629					\$	\$ 73,629
Rent from Gas Property	\$ 166,599					\$	\$ 166,599
Other Gas Revenue	\$ 11,693					\$	\$ 11,693
Total Sales to Ultimate Consumers and Inter-Company	<u>\$ 215,836,425</u>	<u>\$ 14,760,653</u>	<u>\$ 117,414,226</u>	<u>\$ 772,348</u>	<u>\$ 1,459,474</u>	<u>\$ (228)</u>	<u>\$ 350,242,897</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
DETAILED CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
Gas Operations

DATA: BASE PERIOD FORECAST PERIOD
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Rate Class	Customer Days	MCF	Current Rates	Calculated Revenue @ Current Rates
<u>RATE RGS and VFD:</u>				
Residential Gas Service (RGS) and Volunteer Fire Dept (VFD)				
<u>Customer Months for the 12-Month Period</u>				
Basic Service Charge	109,297,065		\$ 0.65	\$ 71,043,092
Distribution Cost Component		20,843,748	\$ 3.6782	\$ 76,667,473
Billing Adjustments				\$ (11,511)
Subtotal				\$ 147,699,054
Subtotal after application of Correction Factor			Correction Factor = 1.000000	\$ 147,699,054
Gas Line Tracker				\$ 9,943,587
Gas Supply Clause				\$ 74,275,618
Demand-Side Management				\$ 443,139
Weather Normalization Adjustment				\$ 1,061,032
TCJA Credit				\$ (229)
Total Rate RGS and VFD				\$ 233,422,200

LOUISVILLE GAS AND ELECTRIC COMPANY
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DETAILED CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
Gas Operations

DATA: BASE PERIOD FORECAST PERIOD
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Rate Class	Customer Days	On-Peak MCF	Off-Peak MCF	Current Rates	Calculated Revenue @ Current Rates
<u>RATE CGS:</u>					
Firm Commercial Gas Service Rate (CGS)					
<u>Customer Months for the 12-Month Period</u>					
Basic Service Charge (meters < 5000 cfh)	8,905,649			\$ 1.97	\$ 17,544,129
Basic Service Charge (meters 5000 cfh or >)	433,805			\$ 9.37	\$ 4,064,753
<u>Distribution Cost Component</u>					
On Peak Mcf		9,859,297		\$ 3.0670	\$ 30,238,463
Off Peak Mcf			869,177	\$ 2.5670	\$ 2,231,178
Cashouts					\$ 1,630
Billing Adjustments					\$ 149,938
Subtotal					\$ 54,230,090
Subtotal after application of Correction Factor			Correction Factor=	1.000000	\$ 54,230,102
Gas Transportation Service/Firm Balancing Service Rider to Rate (CGS)					
Administrative Charges	-			\$ 550	-
<u>Customer Months for the 12-Month Period</u>					
Basic Service Charge - Low Capacity	-			\$ 1.97	-
Basic Service Charge - High Capacity	-			\$ 9.37	-
<u>Distribution Cost Component</u>					
On Peak Mcf		-		\$ 3.0670	-
Off Peak Mcf			-	\$ 2.5670	-
Billing Adjustments					-
Subtotal					\$ -
Subtotal after application of Correction Factor			Correction Factor=	1.000000	\$ -
Gas Line Tracker					\$ 4,167,245
Gas Supply Clause					\$ 38,276,221
Demand-Side Management					\$ 322,511
Weather Normalization Adjustment					\$ 398,442
TCJA Credit					\$ 1
Rider PS-TS-2					
Pool Manager Fee	-			\$ 75	-
Total Rate CGS					\$ 97,394,522

LOUISVILLE GAS AND ELECTRIC COMPANY
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DETAILED CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
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Rate Class	Customer Days	On-Peak MCF	Off-Peak MCF	Current Rates	Calculated Revenue @ Current Rates
<u>RATE IGS:</u>					
Firm Industrial Gas Service Rate (IGS)					
<u>Customer Months for the 12-Month Period</u>					
Basic Service Charge (meters < 5000 cfh)	41,579			\$ 5.42	\$ 225,358
Basic Service Charge (meters 5000 cfh or >)	36,033			\$ 24.64	\$ 887,853
<u>Distribution Cost Component</u>					
On Peak Mcf		615,122		\$ 2.1929	\$ 1,348,901
Off Peak Mcf			388,960	\$ 1.6929	\$ 658,471
Billing Adjustments				\$	\$ 3,651
Cashouts				\$	\$ 104,175
Subtotal - Retail				\$	\$ 3,228,409
Subtotal after application of Correction Factor			Correction Factor =	0.999998	\$ 3,228,402
Gas Transportation Service/Firm Balancing Service Rider to Rate (IGS)					
Administrative Charges	96			\$ 550.00	\$ 52,800
<u>Customer Months for the 12-Month Period</u>					
Basic Service Charge (meters < 5000 cfh)	0			\$ 5.42	\$ -
Basic Service Charge (meters 5000 cfh or >)	2,904			\$ 24.64	\$ 71,555
<u>Distribution Cost Component</u>					
On Peak Mcf		134,947		\$ 2.1929	\$ 295,926
Off Peak Mcf			216,110	\$ 1.6929	\$ 365,853
Bill Adjustments				\$	\$ 20,888
Subtotal - TS-2 Rider				\$	\$ 807,021
Subtotal Rate IGS after application of Correction Factor			Correction Factor =	1.000000	\$ 807,021
Gas Line Tracker				\$	\$ 486,653
Gas Supply Clause				\$	\$ 3,499,686
Demand-Side Management				\$	\$ 1,483
Weather Normalization Adjustment				\$	\$ -
TCJA Credit				\$	\$ -
Rider PS-TS-2					
Pool Manager Fee	108			\$ 75	\$ 8,100
Total Rate (IGS)				\$	\$ 8,031,346

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
DETAILED CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
Gas Operations

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-G
WITNESS: W. S. SEELYE
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Rate Class	Customer Months	MCF	Current Rates	Calculated Revenue @ Current Rates
<u>RATE AAGS:</u>				
As Available Gas Service Rate (AAGS)				
<u>Customer Months for the 12-Month Period</u>				
Basic Service Charge	32		\$ 500.00	\$ 16,000
Distribution Charge		84,283	\$ 1.0644	\$ 89,710
Billing Adjustments				\$ 27
Cashouts (TS-2 BSC)				\$ -
Subtotal				\$ 105,737
Subtotal after application of Correction Factor			Correction Factor = 1.000000	\$ 105,737
Gas Transportation Service Rider TS-2 to Rate (AAGS)				
<u>Administration Charge</u>				
Administration Charge	12		\$ 550.00	\$ 6,600
<u>Customer Months for the 12-Month Period</u>				
Basic Service Charge	12		\$ 500.00	\$ 6,000
Distribution Charge		132,040	\$ 1.0644	\$ 140,544
Billing Adjustments				\$ 4,245
Subtotal				\$ 157,389
Subtotal after application of Correction Factor			Correction Factor 1.000000	\$ 157,389
Gas Line Tracker				
Gas Supply Clause				
Demand-Side Management				
Weather Normalization Adjustment				
TCJA Credit				
Rider PS-TS-2				
Pool Manager Fee	-		\$ 75	\$ -
Total Rate AAGS				\$ 623,289

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
DETAILED CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
Gas Operations

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

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Rate Class	Customer Months	MCF	Current Rates	Calculated Revenue @ Current Rates
<u>RATE FT:</u>				
Firm Transportation Service (Transportation Only) Rate (FT)				
Administrative Charges	942		\$ 550.00	\$ 518,100
<u>Customers Months for the 12-Month Period</u>				
Basic Service Charge	942		\$ 750.00	\$ 706,500
Distribution Cost Component		12,152,434	\$ 0.0380	\$ 461,792
Demand Charge		925,912	\$ 4.89	\$ 4,527,712
Partial Months and Billing Adjustments				\$ 132,492
Cashout				\$ -
Subtotal				\$ 6,346,597
Subtotal after application of Correction Factor			Correction Factor = 1.000000	\$ 6,346,597
Gas Line Tracker				\$ 115,954
Gas Supply Clause				\$ 12,865
Demand-Side Management				\$ 2,678
Weather Normalization Adjustment				\$ -
TCJA Credit				\$ -
<u>RATE PS-FT:</u>				
Pooling Service Rate PS - FT				
Pool Manager Fee	852		\$ 75	\$ 63,900
Gas Supply Clause				\$ 152,307
Subtotal				\$ 216,207
Total Rate FT				\$ 6,694,300

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
DETAILED CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
Gas Operations

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

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Rate Class	Customer Months	MCF	Current Rates	Calculated Revenue @ Current Rates
<u>INTRA-COMPANY SPECIAL CONTRACTS</u>				
Intra-Company Special Contract - Sales Service				
Customers for the 12-Month Period	12		\$ 750.00	\$ 9,000
Distribution Cost Component		257,653	\$ 0.2992	\$ 77,090
Demand Charge		198,720	\$ 10.8978	\$ 2,165,611
Billing Adjustments				\$ -
Subtotal				\$ 2,251,700
Subtotal after application of Correction Factor			Correction Factor 1.000000	\$ 2,251,700
Gas Line Tracker				\$ 7,636
Gas Supply Clause				\$ 861,172
Demand-Side Management				\$ -
Weather Normalization Adjustment				\$ -
TCJA Credit				\$ -
Total Intra-Company Special Contract - Sales Service				\$ 3,120,509

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
DETAILED CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
Gas Operations

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-G
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Rate Class	Customer Months	MCF	Current Rates	Calculated Revenue @ Current Rates
Rate DGGs:				
Distributed Generation Gas Service (DGGs) - Sales Service				
<u>Customer Months for the 12-Month Period</u>				
Basic Service Charge (meters < 5000 cfh)	28		\$ 165.00	\$ 4,620
Basic Service Charge (meters 5000 cfh or >)	-		\$ 750.00	-
Distribution Charge		26	\$ 0.2992	\$ 8
Demand Charge		1,463	\$ 10.8978	\$ 15,942
Cashouts			\$	-
Bill Adjustments			\$	2
Subtotal			\$	20,571
Subtotal after application of Correction Factor			Correction Factor =	1.000000 \$ 20,571
Gas Transportation Service Rider TS-2 to Rate (DGGs)				
Administration Charge	-		\$ 550.00	-
<u>Customer Months for the 12-Month Period</u>				
Basic Service Charge	-		\$ 165.00	-
Distribution Cost Component		-	\$ 0.2992	-
Demand Charge		-	\$ 10.8978	-
Bill Adjustments			\$	-
Cashouts			\$	-
Subtotal			\$	-
Subtotal after application of Correction Factor			Correction Factor =	1.000000 \$ -
Gas Line Tracker			\$	2,252
Gas Supply Clause			\$	78
Demand-Side Management			\$	-
Weather Normalization Adjustment			\$	-
TCJA Credit			\$	-
Rider PS-TS-2				
Pool Manager Fee	-		\$ 75	-
Total Rate DGGs			\$	22,901

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
DETAILED CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
Gas Operations

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-G
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Rate Class	Customer Months	MCF	Current Rates	Calculated Revenue @ Current Rates
<u>RATE SGSS-C:</u>				
Substitute Gas Sales Service - Commercial (SGSS)				
<u>Customer Months for the 12-Month Period</u>				
Customer Charges	12		\$ 285.00	\$ 3,420
Distribution Charge		1,253	\$ 0.3603	\$ 451
Demand Charge		28,181	\$ 6.56	\$ 184,867
Bill Adjustments				\$ 16,774
Subtotal				\$ 205,513
Subtotal after application of Correction Factor		Correction Factor =	1.000000	\$ 205,513
Gas Line Tracker				\$ 5,476
Gas Supply Clause				\$ 10,469
Demand-Side Management				\$ 33
Weather Normalization Adjustment				\$ -
TCJA Credit				\$ -
Total Rate SGSS				\$ 221,491

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
DETAILED CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
Gas Operations

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-G
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Rate Class	Customer Months	MCF	Current Rates	Calculated Revenue @ Current Rates
<u>RATE SGSS-I:</u>				
Substitute Gas Sales Service - Industrial (SGSS)				
<u>Customer Months for the 12-Month Period</u>				
Customer Charges	-		\$ 750.00	\$ -
Distribution Charge		-	\$ 0.2992	\$ -
Demand Charge		-	\$ 10.90	\$ -
Bill Adjustments			\$ -	\$ -
Subtotal			<u>\$ -</u>	<u>\$ -</u>
Subtotal after application of Correction Factor		Correction Factor =	0.000000	\$ -
Gas Line Tracker			\$ -	\$ -
Gas Supply Clause			\$ -	\$ -
Demand-Side Management			\$ -	\$ -
Weather Normalization Adjustment			\$ -	\$ -
TCJA Credit			\$ -	\$ -
Total Rate SGSS			<u>\$ -</u>	<u>\$ -</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
DETAILED CALCULATION OF BASE PERIOD GAS REVENUES
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2021
Gas Operations

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-G
WITNESS: W. S. SEELYE
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Rate Class	Customer Months	MCF	Current Rates	Calculated Revenue @ Current Rates
<u>RATE LGDS:</u>				
Local Gas Delivery Service (LGDS)				
Administration Charge	-		\$ 550.00	\$ -
<u>Customer Months for the 12-Month Period</u>				
Customer Charges	-		\$ 750.00	\$ -
Distribution Charge		-	\$ 0.0380	\$ -
Demand Charge		-	\$ 4.89	\$ -
Bill Adjustments			\$ -	\$ -
Subtotal			<u>\$ -</u>	<u>\$ -</u>
Subtotal after application of Correction Factor			Correction Factor = 0.000000	\$ -
Gas Line Tracker			\$ -	\$ -
Gas Supply Clause			\$ -	\$ -
Demand-Side Management			\$ -	\$ -
Weather Normalization Adjustment			\$ -	\$ -
TCJA Credit			\$ -	\$ -
Total Rate LGDS			<u>\$ -</u>	<u>\$ -</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Forecast Period Revenues at Current and Proposed Electric Rates
for the Twelve Months Ended June 30, 2022
Electric Operations

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.1-E
Page 1 of 1
Witness: W. S. SEELYE

Rate Class	Total Revenue at Current Rates	Total Revenue at Proposed Rates	Change in Total Revenue	Percent Change in Total Revenue
Residential Service	\$ 450,118,941	\$ 503,253,756	\$ 53,134,815	11.80%
Residential Time-of-Day Service	\$ 179,334	\$ 200,510	\$ 21,176	11.81%
General Service	\$ 161,805,775	\$ 180,911,597	\$ 19,105,822	11.81%
General Time-of-Day Service	\$ -	\$ -	\$ -	0.00%
Power Service-Secondary	\$ 151,744,862	\$ 169,662,238	\$ 17,917,377	11.81%
Power Service-Primary	\$ 10,376,308	\$ 11,601,909	\$ 1,225,601	11.81%
Time-of-Day Secondary Service	\$ 103,388,043	\$ 115,604,589	\$ 12,216,545	11.82%
Time-of-Day Primary Service	\$ 138,482,990	\$ 154,844,571	\$ 16,361,581	11.81%
Retail Transmission Service	\$ 65,181,428	\$ 72,871,801	\$ 7,690,372	11.80%
Fluctuating Load Service	\$ -	\$ -	\$ -	0.00%
Curtable Service Riders	\$ (2,468,360)	\$ (2,468,360)	\$ -	0.00%
Lighting Energy Service	\$ 257,440	\$ 257,442	\$ 3	0.00%
Traffic Energy Service	\$ 332,730	\$ 332,716	\$ (14)	0.00%
Outdoor Sports Lighting Service Secondary	\$ 16,373	\$ 14,734	\$ (1,638)	-10.01%
Outdoor Sports Lighting Service Primary	\$ -	\$ -	\$ -	0.00%
Electric Vehicle Charging Service	\$ 1,672	\$ 1,672	\$ -	0.00% *
Solar Capacity Charges	\$ 247,032	\$ 247,032	\$ -	0.00% *
Lighting Service & Restricted Lighting Service	\$ 24,176,938	\$ 27,053,508	\$ 2,876,570	11.90%
Special Contracts	\$ 3,688,214	\$ 4,123,323	\$ 435,109	11.80%
Sales to Ultimate Customers	\$ 1,107,529,720	\$ 1,238,513,039	\$ 130,983,319	11.83%
Other Operating Revenues:				
Late Payment Charges	\$ 2,706,693	\$ 2,706,693	\$ -	0.00%
Electric Service Revenue	\$ 1,545,789	\$ 1,630,316	\$ 84,527	5.47%
Rent from Electric Property	\$ 3,799,537	\$ 3,800,035	\$ 498	0.01%
Other Miscellaneous Revenue	\$ 13,212,657	\$ 13,217,589	\$ 4,932	0.04%
Unadjusted Total	\$ 1,128,794,396	\$ 1,259,867,672	\$ 131,073,276	11.61%
Imputed Revenue for Solar and Electric Vehicles	\$ -	\$ 175,526	\$ 175,526	0.00% *
Total	\$ 1,128,794,396	\$ 1,260,043,198	\$ 131,248,802	11.63%

* The under-recoveries of costs for these programs will be borne by shareholders and thus are reflected in the adjustment for Imputed Revenue for Solar and Electric Vehicles.

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Average Bill Comparison at Current and Proposed Electric Rates
for the Twelve Months Ended June 30, 2022
Electric Operations

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.2-E
Page 1 of 1
Witness: W. S. SEELYE

Rate Class	Customer Months	kWh	Average Consumption per Customer, kWh	Annual Revenue at Current Rates	Average Current Bill	Proposed Revenue Change	Annual Revenue at Proposed Rates	Average Proposed Bill	Change in Average Bill	Percent Change in Average Bill
Residential Service Rate	4,529,222	4,047,354,164	894	\$ 450,118,941	\$ 99.42	\$ 53,134,815	\$ 503,253,756	\$ 111.16	\$ 11.74	11.81%
Residential Time-of-Day Service Rate	1,963	1,755,275	894	179,334	\$ 91.34	21,176	200,510	\$ 102.12	\$ 10.78	11.80%
Residential Service Rates	4,531,186	4,049,109,439	894	\$ 450,298,275	\$ 99.42	\$ 53,155,991	\$ 503,454,267	\$ 111.16	\$ 11.74	11.81%
General Service Rate	544,312	1,197,088,880	2,199	\$ 161,805,775	\$ 297.23	\$ 19,105,822	\$ 180,911,597	\$ 332.33	\$ 35.10	11.81%
General Time-of-Day Rate GTOD	-	-	-	-	\$ -	-	-	\$ -	\$ -	0.00%
General Service Rates	544,312	1,197,088,880	2,199	\$ 161,805,775	\$ 297.23	\$ 19,105,822	\$ 180,911,597	\$ 332.33	\$ 35.10	11.81%
Power Service Secondary Rate	33,389	1,508,873,858	45,191	\$ 151,744,862	\$ 4,544.78	\$ 17,917,377	\$ 169,662,238	\$ 5,081.41	\$ 536.63	11.81%
Power Service Primary Rate	840	103,621,086	123,358	10,376,308	\$ 12,352.70	1,225,601	11,601,909	\$ 13,811.75	\$ 1,459.05	11.81%
Power Service Rates	34,229	1,612,494,944	47,109	\$ 162,121,169	\$ 4,736.37	\$ 19,142,978	\$ 181,264,147	\$ 5,295.63	\$ 559.26	11.81%
Time-of-Day Secondary Service Rate	6,060	1,288,132,009	212,560	\$ 103,388,043	\$ 17,060.49	\$ 12,216,545	\$ 115,604,589	\$ 19,076.39	\$ 2,015.90	11.82%
Time of Day Primary Service Rate	1,579	1,992,826,476	1,261,971	\$ 138,482,990	\$ 87,695.30	\$ 16,361,581	\$ 154,844,571	\$ 98,056.38	\$ 10,361.08	11.81%
Time of Day Service Rates	7,639	3,280,958,485	429,489	\$ 241,871,033	\$ 31,661.77	\$ 28,578,127	\$ 270,449,160	\$ 35,402.75	\$ 3,740.98	11.82%
Retail Transmission Service Rate	156	1,050,890,542	6,736,478	\$ 65,181,428	\$ 417,829.68	\$ 7,690,372	\$ 72,871,801	\$ 467,126.94	\$ 49,297.26	11.80%
Fluctuating Load Service Rate	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Curtaillable Service Rider Rate	-	-	-	\$ (2,468,360)	\$ -	\$ -	\$ (2,468,360)	\$ -	\$ -	0.00%
Special Contracts	24	56,355,100	2,348,129	\$ 3,688,214	\$ 153,675.57	\$ 435,109	\$ 4,123,323	\$ 171,805.10	\$ 18,129.53	11.80%
Lighting Energy Service Rate	1,932	3,448,222	1,785	\$ 257,440	\$ 133.27	\$ 3	\$ 257,442	\$ 133.27	\$ -	0.00%
Traffic Lighting Energy Service Rate	12,000	3,215,713	268	\$ 332,730	\$ 27.73	\$ (14)	\$ 332,716	\$ 27.73	\$ -	0.00%
Outdoor Sports Lighting Service Secondary Rate	12	11,550	962	\$ 16,373	\$ 1,363.71	\$ (1,638)	\$ 14,734	\$ 1,227.26	\$ (136.45)	-10.01%
Outdoor Sports Lighting Service Primary Rate	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Outdoor Sports Lighting Service Rates	12	11,550	962	\$ 16,373	\$ 1,363.71	\$ (1,638)	\$ 14,734	\$ 1,227.26	\$ (136.45)	-10.01%
Electric Vehicle Charging Rate	1,986	18,250	9	\$ 1,672	\$ 0.82	\$ -	\$ 1,672	\$ 0.82	\$ -	0.00%
Solar Capacity Charges	42,732	-	-	\$ 247,032	\$ -	\$ -	\$ 247,032	\$ -	\$ -	0.00%
Lighting Service and Restricted Lighting Service	1,085,580	99,001,435	91	\$ 24,176,938	\$ 22.22	\$ 2,876,570	\$ 27,053,508	\$ 24.87	\$ 2.65	11.93%
Total	6,261,787	11,352,592,560	1,813	1,107,529,720	\$ 176.87	130,983,319	1,238,513,039	\$ 197.79	\$ 20.92	11.83%

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Summary of Proposed Electric Revenue Increase
for the Twelve Months Ended June 30, 2022
Electric Operations

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___ ORIGINAL ___X___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3-E
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WITNESS: W. S. SEELYE

	Test Year Base Revenues,	Adjustment to Reflect Removal of Base Rate ECR Revenues	Base Rate ECR Adjustment to Reflect ECR Project Elimination	ECR Mechanism Adjustment to Reflect ECR Project Elimination	Adjustment to Reflect Pole Revenues	Adjusted Billings Net of ECR at Current Rates	Add Back Fuel Adjustment Clause	Add Back DSM	Add Back ECR	Add Off-System Sales Adj Clause	Add Back Base ECR Revenues	Adjusted Billings including All ECR Revenue at Current Rates	Change	Percentage Change
Residential Service Rate RS	\$ 437,503,602	\$ (49,903,877)	\$ 38,814,126	\$ 5,238,798	\$ -	\$ 431,652,649	\$ (5,797,216)	\$ 4,225,874	\$ 9,261,676	\$ (313,793)	\$ 11,089,750	\$ 450,118,941	\$ 53,134,815	11.80%
Residential Time-of-Day Rate RTOD	\$ 174,795	\$ (21,643)	\$ 16,833	\$ 2,102	\$ -	\$ 172,087	\$ (2,520)	\$ 1,619	\$ 3,475	\$ (137)	\$ 4,809	\$ 179,334	\$ 21,176	11.81%
Residential Service Rates	\$ 437,678,397	\$ (49,925,519)	\$ 38,830,960	\$ 5,240,900	\$ -	\$ 431,824,736	\$ (5,799,736)	\$ 4,227,493	\$ 9,265,152	\$ (313,930)	\$ 11,094,560	\$ 450,298,275	\$ 53,155,991	11.80%
General Service Rates	\$ 147,019,396	\$ (18,291,518)	\$ 14,221,416	\$ 5,151,295	\$ -	\$ 148,100,588	\$ (1,746,006)	\$ 3,630,581	\$ 7,841,307	\$ (90,798)	\$ 4,070,102	\$ 161,805,775	\$ 19,105,822	11.81%
General Time-of-Day Rate GTOD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
General Service Rates	\$ 147,019,396	\$ (18,291,518)	\$ 14,221,416	\$ 5,151,295	\$ -	\$ 148,100,588	\$ (1,746,006)	\$ 3,630,581	\$ 7,841,307	\$ (90,798)	\$ 4,070,102	\$ 161,805,775	\$ 19,105,822	11.81%
Power Service Secondary	\$ 150,894,395	\$ (18,990,313)	\$ 14,755,986	\$ 788,809	\$ -	\$ 147,448,878	\$ (2,211,404)	\$ 637,375	\$ 1,750,494	\$ (114,809)	\$ 4,234,327	\$ 151,744,862	\$ 17,917,377	11.81%
Power Service Primary	\$ 10,346,047	\$ (1,509,891)	\$ 1,173,226	\$ 45,480	\$ -	\$ 10,054,862	\$ (152,948)	\$ 41,901	\$ 103,505	\$ (7,677)	\$ 336,665	\$ 10,376,308	\$ 1,225,601	11.81%
Power Service Rates	\$ 161,240,442	\$ (20,500,204)	\$ 15,929,213	\$ 834,289	\$ -	\$ 157,503,740	\$ (2,364,352)	\$ 679,276	\$ 1,854,000	\$ (122,485)	\$ 4,570,991	\$ 162,121,169	\$ 19,142,978	11.81%
Time of Day Secondary	\$ 104,044,369	\$ (12,452,521)	\$ 9,678,126	\$ 356,190	\$ -	\$ 101,626,163	\$ (1,884,693)	\$ 233,694	\$ 736,933	\$ (98,449)	\$ 2,774,396	\$ 103,388,043	\$ 12,216,545	11.82%
Time of Day Primary	\$ 139,313,155	\$ (15,253,644)	\$ 11,854,260	\$ 774,313	\$ -	\$ 136,688,085	\$ (2,929,597)	\$ -	\$ 1,476,426	\$ (151,307)	\$ 3,399,383	\$ 138,482,990	\$ 16,361,581	11.81%
Time of Day Service Rates	\$ 243,357,524	\$ (27,706,165)	\$ 21,532,386	\$ 1,130,503	\$ -	\$ 238,314,248	\$ (4,814,290)	\$ 233,694	\$ 2,213,359	\$ (249,756)	\$ 6,173,779	\$ 241,871,033	\$ 28,578,127	11.82%
Retail Transmission Service Rate	\$ 65,305,447	\$ (6,999,968)	\$ 5,439,734	\$ 541,653	\$ -	\$ 64,286,867	\$ (1,549,210)	\$ -	\$ 964,996	\$ (81,459)	\$ 1,560,234	\$ 65,181,428	\$ 7,690,372	11.80%
Fluctuating Load Service Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Curtable Service Rider-1 Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Curtable Service Rider-1 Primary	\$ (142,467)	\$ -	\$ -	\$ -	\$ -	\$ (142,467)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (142,467)	\$ -	0.00%
Curtable Service Rider-2 Transmission	\$ (2,325,893)	\$ -	\$ -	\$ -	\$ -	\$ (2,325,893)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,325,893)	\$ -	0.00%
Curtable Service Rider-2 Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Curtable Service Riders	\$ (2,468,360)	\$ -	\$ -	\$ -	\$ -	\$ (2,468,360)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,468,360)	\$ -	0.00%
Special Contract Customer	\$ 3,696,812	\$ (387,036)	\$ 301,279	\$ 24,105	\$ -	\$ 3,635,160	\$ (81,424)	\$ -	\$ 53,242	\$ (4,521)	\$ 85,757	\$ 3,688,214	\$ 435,109	11.80%
Lighting Energy Rate	\$ 242,789	\$ (33,896)	\$ 26,379	\$ 8,687	\$ -	\$ 243,959	\$ (4,935)	\$ -	\$ 11,214	\$ (315)	\$ 7,517	\$ 257,440	\$ 3	0.00%
Traffic Energy Rate	\$ 317,699	\$ (31,610)	\$ 24,600	\$ 8,053	\$ -	\$ 318,742	\$ (4,659)	\$ -	\$ 11,907	\$ (270)	\$ 7,010	\$ 332,730	\$ (14)	0.00%
Outdoor Sports Lighting Service Secondary	\$ 16,375	\$ (4,104)	\$ 3,194	\$ 4	\$ -	\$ 15,468	\$ (19)	\$ 4	\$ 10	\$ (0)	\$ 910	\$ 16,373	\$ (1,638)	-10.01%
Outdoor Sports Lighting Service Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Outdoor Sports Lighting Service Rates	\$ 16,375	\$ (4,104)	\$ 3,194	\$ 4	\$ -	\$ 15,468	\$ (19)	\$ 4	\$ 10	\$ (0)	\$ 910	\$ 16,373	\$ (1,638)	-10.01%
Electric Vehicle Charging Service Rate	\$ 1,672	\$ (139)	\$ -	\$ -	\$ -	\$ 1,533	\$ -	\$ -	\$ -	\$ -	\$ 139	\$ 1,672	\$ -	0.00%
Lighting Service	\$ 11,854,286	\$ (108,075)	\$ 84,062	\$ 375,287	\$ 217,409	\$ 12,422,969	\$ (86,956)	\$ -	\$ 1,000,838	\$ (5,690)	\$ 24,013	\$ 13,355,174	\$ -	0.00%
Restricted Lighting Service	\$ 9,653,162	\$ (2,359,273)	\$ 1,835,800	\$ 608,282	\$ -	\$ 9,737,971	\$ (53,648)	\$ -	\$ 617,480	\$ (3,511)	\$ 523,473	\$ 10,821,765	\$ -	0.00%
Lighting and Restricted Lighting Service Rates	\$ 21,507,447	\$ (2,467,348)	\$ 1,919,863	\$ 983,569	\$ 217,409	\$ 22,160,940	\$ (140,604)	\$ -	\$ 1,618,318	\$ (9,201)	\$ 547,485	\$ 24,176,938	\$ 2,876,570	11.90%
Solar Capacity Charges	\$ 247,032	\$ -	\$ -	\$ -	\$ -	\$ 247,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,032	\$ -	0.00%
Sales to Ultimate Customers	\$ 1,078,162,671	\$ (126,347,508)	\$ 98,229,022	\$ 13,923,058	\$ 217,409	\$ 1,064,184,652	\$ (16,505,235)	\$ 8,771,048	\$ 23,833,504	\$ (872,736)	\$ 28,118,486	\$ 1,107,529,720	\$ 130,983,319	11.83%
Other Operating Revenues:														
Late Payment Charges	\$ 2,706,693					\$ 2,706,693					\$ 2,706,693		\$ -	0.00%
Electric Service Revenue	\$ 1,545,789					\$ 1,545,789					\$ 1,545,789		\$ 84,527	5.47%
Other Rent from Elec Property	\$ 3,799,537					\$ 3,799,537					\$ 3,799,537		\$ 498	0.01%
Other Miscellaneous Revenue	\$ 13,212,657					\$ 13,212,657					\$ 13,212,657		\$ 4,932	0.04%
Unadjusted Total	\$ 1,099,427,347	\$ (126,347,508)	\$ 98,229,022	\$ 13,923,058	\$ 217,409	\$ 1,085,449,328	\$ (16,505,235)	\$ 8,771,048	\$ 23,833,504	\$ (872,736)	\$ 28,118,486	\$ 1,128,794,396	\$ 131,073,276	11.61%
Imputed Revenue for Solar and Electric Vehicles	\$ -					\$ -					\$ -		\$ 175,526	0.00%
Total	\$ 1,099,427,347	\$ (126,347,508)	\$ 98,229,022	\$ 13,923,058	\$ 217,409	\$ 1,085,449,328	\$ (16,505,235)	\$ 8,771,048	\$ 23,833,504	\$ (872,736)	\$ 28,118,486	\$ 1,128,794,396	\$ 131,248,802	11.63%

LOUISVILLE GAS AND ELECTRIC COMPANY
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for the Twelve Months Ended June 30, 2022
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	Curtable Demand, kVA	Current Rates		Reflecting Elimination of ECR Projects		Proposed Rates	Calculated Revenue at Proposed Rates
		Unit Charges	Calculated Revenue at Current Rates	Unit Charges	Calculated Revenue After ECR Project Elim		
CURTAILABLE SERVICE RIDERS							
CSR-1 Transmission Voltage Service	0	\$ (3.56)	\$ 0	\$ (3.56)	\$ 0	\$ (3.56)	\$ 0
CSR-1 Primary Voltage Service	38,819	\$ (3.67)	\$ (142,467)	\$ (3.67)	\$ (142,467)	\$ (3.67)	\$ (142,467)
CSR-2 Transmission Voltage Service	394,219	\$ (5.90)	\$ (2,325,893)	\$ (5.90)	\$ (2,325,893)	\$ (5.90)	\$ (2,325,893)
CSR-2 Primary Voltage Service	0	\$ (6.00)	\$ 0	\$ (6.00)	\$ 0	\$ (6.00)	\$ 0
Non-Compliance Charge	0	\$ 16.00	\$ 0	\$ 16	\$ 0	\$ 16.00	\$ 0
Total Calculated at Base Rates			\$ (2,468,360)		\$ (2,468,360)		\$ (2,468,360)
Correction Factor			<u>1.000000</u>		<u>1.000000</u>		<u>1.000000</u>
Total After Application of Correction Factor			\$ (2,468,360)		\$ (2,468,360)		\$ (2,468,360)
Total Revenues			<u>\$ (2,468,360)</u>		<u>\$ (2,468,360)</u>		<u>\$ (2,468,360)</u>
Proposed Change						\$ 0	
Percentage Change							0.00%

LOUISVILLE GAS AND ELECTRIC COMPANY
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	Customer Months	Current Rates		Reflecting Elimination of ECR Projects		Proposed Rates	Calculated Revenue at Proposed Rates
		Current Rates Unit Charges	Calculated Revenue at Current Rates	Unit Charges	Calculated Revenue After ECR Project Elim		
Solar Capacity Charges							
Solar Share Capacity Charge	42,720	\$ 5.55	\$ 237,096	\$ 5.55	\$ 237,096	\$ 5.55	\$ 237,096
Business Solar Contract Capacity Charge	12	\$ 828.00	\$ 9,936	\$ 828.00	\$ 9,936	\$ 828.00	\$ 9,936
Total Calculated at Base Rates			\$ 247,032		\$ 247,032		\$ 247,032
Correction Factor			<u>1.000000</u>		<u>1.000000</u>		<u>1.000000</u>
Total After Application of Correction Factor			\$ 247,032		\$ 247,032		\$ 247,032
Total Revenues			\$ 247,032		\$ 247,032		\$ 247,032
Proposed Change						\$ 0	
Percentage Change							0.00%

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	Total Fixture/Pole Months	Current Rates		Reflecting Elimination of ECR Projects		Proposed Rates	Calculated Revenue at Proposed Rates
		Current Rates	Calculated Revenue at Current Rates	Unit Charges	Calculated Revenue After ECR Project Elim		
LIGHTING SERVICE, Sheet No. 35							
Overhead Service							
Light Emitting Diode (LED)							
Cobra Head, 5,500-8,200 Lumen, Fixture Only	11,460	\$ 9.37	\$ 107,380	\$ 9.37	\$ 107,380	\$ 10.47	\$ 119,986
Cobra Head, 13,000-16,500 Lumen, Fixture Only	11,667	\$ 11.36	\$ 132,537	\$ 11.36	\$ 132,537	\$ 12.46	\$ 145,371
Cobra Head, 22,000-29,000 Lumen, Fixture Only	1,274	\$ 13.30	\$ 16,944	\$ 13.30	\$ 16,944	\$ 15.77	\$ 20,091
Open Bottom, 4,500-6,000 Lumen, Fixture Only	2,273	\$ 8.52	\$ 19,366	\$ 8.52	\$ 19,366	\$ 9.46	\$ 21,503
Cobra Head, 2,500-4,000 Lumen, Fixture Only	2,932	\$ 8.13	\$ 23,837	\$ 8.13	\$ 23,837	\$ 9.12	\$ 26,740
Directional (Flood), 4,500-6,000 Lumen, Fixture Only	24	\$ 10.86	\$ 261	\$ 10.86	\$ 261	\$ 12.02	\$ 288
Directional (Flood), 14,000-17,500 Lumen, Fixture Only	132	\$ 12.65	\$ 1,670	\$ 12.65	\$ 1,670	\$ 13.95	\$ 1,841
Directional (Flood), 22,000-28,000 Lumen, Fixture Only	2,640	\$ 14.98	\$ 39,547	\$ 14.98	\$ 39,547	\$ 16.33	\$ 43,111
Directional (Flood), 35,000-50,000 Lumen, Fixture Only	816	\$ 21.42	\$ 17,479	\$ 21.42	\$ 17,479	\$ 23.11	\$ 18,858
Wood Pole (moved from 36.1)	77,676					\$ 7.08	\$ 549,946

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	Total Lights	Current Rates		Reflecting Elimination of ECR Projects			Proposed Rates	Calculated Revenue at Proposed Rates
		Current Rates	Calculated Revenue at Current Rates	Unit Charges	Calculated Revenue After ECR Project Elim			
LIGHTING SERVICE, Sheet No. 35.1								
Underground Service								
Light Emitting Diode (LED)								
Cobra Head, 2,500-4,000 Lumen	58	\$ 3.82	\$ 222	\$ 3.82	\$ 222	\$ 4.32	\$ 251	
Cobra Head, 5,500-8,200 Lumen	364	\$ 5.05	\$ 1,838	\$ 5.05	\$ 1,838	\$ 5.67	\$ 2,064	
Cobra Head, 13,000-16,500 Lumen	980	\$ 7.04	\$ 6,899	\$ 7.04	\$ 6,899	\$ 7.65	\$ 7,497	
Cobra Head, 22,000-29,000 Lumen	84	\$ 10.16	\$ 853	\$ 10.16	\$ 853	\$ 10.97	\$ 921	
Colonial, 4-Sided, 4,000-7,000 Lumen	4,018	\$ 7.04	\$ 28,287	\$ 7.04	\$ 28,287	\$ 7.41	\$ 29,773	
Acorn, 4,000-7,000 Lumen	2,186	\$ 6.54	\$ 14,296	\$ 6.54	\$ 14,296	\$ 7.22	\$ 15,783	
Contemporary, 4,000-7,000 Lumen	0	\$ 6.55	\$ 0	\$ 6.55	\$ 0	\$ 7.09	\$ 0	
Contemporary, 8,000-11,000 Lumen	348	\$ 7.65	\$ 2,662	\$ 7.65	\$ 2,662	\$ 8.45	\$ 2,941	
Contemporary, 13,500-16,500 Lumen	946	\$ 9.34	\$ 8,836	\$ 9.34	\$ 8,836	\$ 10.36	\$ 9,801	
Contemporary, 21,000-28,000 Lumen	478	\$ 13.55	\$ 6,477	\$ 13.55	\$ 6,477	\$ 14.89	\$ 7,117	
Contemporary, 45,000-50,000 Lumen	96	\$ 20.49	\$ 1,967	\$ 20.49	\$ 1,967	\$ 20.63	\$ 1,980	
Directional (Flood), 4,500-6,000 Lumen	0	\$ 7.61	\$ 0	\$ 7.61	\$ 0	\$ 8.30	\$ 0	
Directional (Flood), 14,000-17,500 Lumen	0	\$ 9.40	\$ 0	\$ 9.40	\$ 0	\$ 10.22	\$ 0	
Directional (Flood), 22,000-28,000 Lumen	72	\$ 11.73	\$ 845	\$ 11.73	\$ 845	\$ 12.60	\$ 907	
Directional (Flood), 35,000-50,000 Lumen	0	\$ 18.17	\$ 0	\$ 18.17	\$ 0	\$ 19.38	\$ 0	
Victorian, 4,000-7,000 Lumen	0					\$ 26.09	\$ 0	
London, 4,000-7,000 Lumen	0					\$ 27.68	\$ 0	

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	Current Rates		Reflecting Elimination of ECR Projects			Proposed Rates	Calculated Revenue at Proposed Rates
	Total Lights	Current Rates	Calculated Revenue at Current Rates	Unit Charges	Calculated Revenue After ECR Project Elim		
LIGHTING SERVICE, Sheet No. 35.2							
Underground Service (continued)							
High Pressure Sodium							
London 5,800 Lumen (Moved to 36.1)	780	\$ 38.18	\$ 29,780	\$ 38.18	\$ 29,780		
London, 9,500 Lumen (Moved to 36.1)	5,088	\$ 38.15	\$ 194,107	\$ 38.15	\$ 194,107		
Victorian, 5,800 Lumen (Moved to 36.1)	768	\$ 35.87	\$ 27,548	\$ 35.87	\$ 27,548		
Victorian, 9,500 Lumen (Moved to 36.1)	3,048	\$ 40.25	\$ 122,682	\$ 40.25	\$ 122,682		
Pole Charges							
Cobra (not included in revenue forecast)	900	\$ 30.04	\$ 27,036	\$ 30.04	\$ 27,036	\$ 26.74	\$ 24,066
Contemporary (Short) (not included in revenue forecast)	264	\$ 14.49	\$ 3,825	\$ 14.49	\$ 3,825	\$ 17.98	\$ 4,747
Contemporary (Tall) (not included in revenue forecast)	2,580	\$ 21.26	\$ 54,851	\$ 21.26	\$ 54,851	\$ 23.26	\$ 60,011
Post Top - Decorative Smooth (not included in revenue forecast)	9,216	\$ 14.29	\$ 131,697	\$ 14.29	\$ 131,697	\$ 15.96	\$ 147,087
Post Top - Historic Fluted	0	\$ 19.88	\$ 0	\$ 19.88	\$ 0	\$ 19.69	\$ 0
Conversion Fee							
One-Time Conversion Fee (Total Charge)						\$ 277.29	
Monthly Conversion Fee (Revenue component)	2,100	\$ 2.56	\$ 5,376	\$ 2.56	\$ 5,376	\$ 2.46	\$ 5,166
Monthly Conversion Fee (Salvage component)		\$ 4.81	\$	\$ 4.81	\$	\$ 4.62	\$
Monthly Conversion Fee (Total Charge)		\$ 7.37	\$	\$ 7.37	\$	\$ 7.08	\$

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	Total Lights	Current Rates		Reflecting Elimination of ECR Projects			Proposed Rates	Calculated Revenue at Proposed Rates
		Current Rates	Calculated Revenue at Current Rates	Unit Charges	Calculated Revenue After ECR Project Elim			
RESTRICTED LIGHTING SERVICE, Sheet No. 36								
Overhead Service								
Mercury Vapor								
Cobra/Open Bottom, 8,000 Lumen, Fixture Only	36,942	\$ 10.92	\$ 403,407	\$ 10.92	\$ 403,407	\$ 12.73	\$ 470,272	
Cobra Head, 13,000 Lumen, Fixture Only	29,806	\$ 12.37	\$ 368,700	\$ 12.37	\$ 368,700	\$ 14.42	\$ 429,803	
Cobra Head, 25,000 Lumen, Fixture Only	29,682	\$ 15.14	\$ 449,385	\$ 15.14	\$ 449,385	\$ 17.65	\$ 523,887	
Cobra Head, 60,000 Lumen, Fixture Only	252	\$ 30.58	\$ 7,706	\$ 30.58	\$ 7,706	\$ 35.65	\$ 8,984	
Directional, 25,000 Lumen, Fixture Only	7,025	\$ 17.22	\$ 120,971	\$ 17.22	\$ 120,971	\$ 20.07	\$ 140,992	
Directional, 60,000 Lumen, Fixture Only	2,772	\$ 31.80	\$ 88,150	\$ 31.80	\$ 88,150	\$ 37.07	\$ 102,758	
Open Bottom, 4,000 Lumen, Fixture Only	816	\$ 9.48	\$ 7,736	\$ 9.48	\$ 7,736	\$ 11.05	\$ 9,017	
Metal Halide								
Directional, 12,000 Lumen, Fixture Only	504	\$ 14.97	\$ 7,545	\$ 14.97	\$ 7,545	\$ 17.45	\$ 8,795	
Directional, 12,000 Lumen, Fixture and Wood Pole	96	\$ 17.66	\$ 1,695	\$ 17.66	\$ 1,695	\$ 20.59	\$ 1,977	
Directional, 32,000 Lumen, Fixture and Wood Pole	540	\$ 22.96	\$ 12,398	\$ 22.96	\$ 12,398	\$ 26.76	\$ 14,450	
Directional, 32,000 Lumen, Fixture and Ornamental Pole	24	\$ 30.45	\$ 731	\$ 30.45	\$ 731	\$ 35.50	\$ 852	
Directional, 107,800 Lumen, Fixture Only	6,276	\$ 43.18	\$ 270,998	\$ 43.18	\$ 270,998	\$ 50.33	\$ 315,871	
Directional, 107,800 Lumen, Fixture and Wood Pole	684	\$ 46.39	\$ 31,731	\$ 46.39	\$ 31,731	\$ 54.08	\$ 36,991	
Directional, 32,000 Lumen, Fixture Only	11,508	\$ 20.66	\$ 237,755	\$ 20.66	\$ 237,755	\$ 24.08	\$ 277,113	

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	Total Lights	Current Rates		Reflecting Elimination of ECR Projects		Proposed Rates	Calculated Revenue at Proposed Rates
		Current Rates	Calculated Revenue at Current Rates	Unit Charges	Calculated Revenue After ECR Project Elim		
RESTRICTED LIGHTING SERVICE, Sheet No. 36.1							
Overhead Service (continued)							
High Pressure Sodium							
Cobra Head, 16,000 Lumen, Fixture Only	80,745	\$ 14.49	\$ 1,169,995	\$ 14.49	\$ 1,169,995	\$ 16.89	\$ 1,363,783
Cobra Head, 28,500 Lumen, Fixture Only	127,054	\$ 16.87	\$ 2,143,401	\$ 16.87	\$ 2,143,401	\$ 19.67	\$ 2,499,152
Cobra Head, 50,000 Lumen, Fixture Only	61,212	\$ 19.22	\$ 1,176,495	\$ 19.22	\$ 1,176,495	\$ 22.40	\$ 1,371,149
Directional, 16,000 Lumen, Fixture Only	5,580	\$ 15.45	\$ 86,211	\$ 15.45	\$ 86,211	\$ 18.01	\$ 100,496
Directional, 50,000 Lumen, Fixture Only	150,000	\$ 20.05	\$ 3,007,500	\$ 20.05	\$ 3,007,500	\$ 23.37	\$ 3,505,500
Open Bottom, 9,500 Lumen, Fixture Only	42,197	\$ 12.87	\$ 543,075	\$ 12.87	\$ 543,075	\$ 15.00	\$ 632,955
Wood Pole							
Wood Pole Installed before 3/1/2010, Fixture Only (Moved to 35)	4,572	\$ 11.35	\$ 51,892	\$ 11.35	\$ 51,892		
Wood Pole Installed before 7/1/2004, Fixture Only (Moved to 35)	73,104	\$ 2.16	\$ 157,905	\$ 2.16	\$ 157,905		
Underground Service							
High Pressure Sodium							
Cobra/Contemporary, 16,000 Lumen, Decorative Smooth	5,553	\$ 27.73	\$ 153,985	\$ 27.73	\$ 153,985	\$ 32.32	\$ 179,473
Cobra/Contemporary, 28,500 Lumen, Decorative Smooth	23,772	\$ 30.42	\$ 723,144	\$ 30.42	\$ 723,144	\$ 35.46	\$ 842,955
Cobra/Contemporary, 50,000 Lumen, Decorative Smooth	25,888	\$ 34.69	\$ 898,055	\$ 34.69	\$ 898,055	\$ 40.44	\$ 1,046,911
Coach/Acorn, 5,800 Lumen, Decorative Smooth	15,456	\$ 16.85	\$ 260,434	\$ 16.85	\$ 260,434	\$ 19.64	\$ 303,556
Coach/Acorn, 9,500 Lumen, Decorative Smooth	199,128	\$ 20.01	\$ 3,984,551	\$ 20.01	\$ 3,984,551	\$ 23.33	\$ 4,645,656
Coach/Acorn, 16,000 Lumen, Decorative Smooth	26,808	\$ 24.43	\$ 654,919	\$ 24.43	\$ 654,919	\$ 28.48	\$ 763,492
Contemporary, 120,000 Lumen, Fixture Only	72	\$ 47.43	\$ 3,415	\$ 47.43	\$ 3,415	\$ 55.29	\$ 3,981
Contemporary, 120,000 Lumen, Decorative Smooth	120	\$ 78.64	\$ 9,437	\$ 78.64	\$ 9,437	\$ 91.67	\$ 11,000
Acorn, Bronze, 9,500 Lumen, Decorative Smooth	612	\$ 27.00	\$ 16,524	\$ 27.00	\$ 16,524	\$ 31.47	\$ 19,260
Acorn, Bronze, 16,000 Lumen, Decorative Smooth	1,404	\$ 28.21	\$ 39,607	\$ 28.21	\$ 39,607	\$ 32.88	\$ 46,164
Victorian, 5,800 Lumen, Fixture Only	552	\$ 22.86	\$ 12,619	\$ 22.86	\$ 12,619	\$ 26.65	\$ 14,711
Victorian, 9,500 Lumen, Fixture Only	2,916	\$ 23.30	\$ 67,943	\$ 23.30	\$ 67,943	\$ 27.16	\$ 79,199
London, 5,800 Lumen, Fixture Only	1,272	\$ 22.47	\$ 28,582	\$ 22.47	\$ 28,582	\$ 26.19	\$ 33,314
London, 9,500 Lumen, Fixture Only	1,188	\$ 23.81	\$ 28,286	\$ 23.81	\$ 28,286	\$ 27.76	\$ 32,979
London, 5,800 Lumen, Decorative Smooth	408	\$ 36.16	\$ 14,753	\$ 36.16	\$ 14,753	\$ 42.15	\$ 17,197
London, 5,800 Lumen, Fluted Pole (Moved from 35.2)	780					\$ 44.51	\$ 34,718
London, 9,500 Lumen, Decorative Smooth	3,636	\$ 37.04	\$ 134,677	\$ 37.04	\$ 134,677	\$ 43.18	\$ 157,002
London, 9,500 Lumen, Fluted Pole (Moved from 35.2)	5,088					\$ 44.47	\$ 226,263
Victorian, 5,800 Lumen, Decorative Smooth	156	\$ 35.18	\$ 5,488	\$ 35.18	\$ 5,488	\$ 41.01	\$ 6,398
Victorian, 5,800 Lumen, Fluted Pole (Moved from 35.2)	768					\$ 41.81	\$ 32,110
Victorian, 9,500 Lumen, Decorative Smooth	120	\$ 37.29	\$ 4,475	\$ 37.29	\$ 4,475	\$ 43.47	\$ 5,216
Victorian, 9,500 Lumen, Fluted Pole (Moved from 35.2)	3,048					\$ 46.92	\$ 143,012

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	Current Rates		Reflecting Elimination of ECR Projects			Proposed Rates	Calculated Revenue at Proposed Rates
	Total Lights	Current Rates	Calculated Revenue at Current Rates	Unit Charges	Calculated Revenue After ECR Project Elim		
RESTRICTED LIGHTING SERVICE, Sheet 36.2							
Underground Service (continued)							
High Pressure Sodium							
Colonial, 4-Sided, 5,800 Lumen, Decorative Smooth	2,784	\$ 22.35	\$ 62,222	\$ 22.35	\$ 62,222	\$ 26.05	72,523
Colonial, 4-Sided, 9,500 Lumen, Decorative Smooth	39,732	\$ 23.05	\$ 915,823	\$ 23.05	\$ 915,823	\$ 26.87	1,067,599
Colonial, 4-Sided, 16,000 Lumen, Decorative Smooth	5,040	\$ 22.96	\$ 115,718	\$ 22.96	\$ 115,718	\$ 26.76	134,870
Acorn, 5,800 Lumen, Decorative Smooth	1,584	\$ 22.75	\$ 36,036	\$ 22.75	\$ 36,036	\$ 26.52	42,008
Acorn, 9,500 Lumen, Decorative Smooth	28,584	\$ 25.18	\$ 719,745	\$ 25.18	\$ 719,745	\$ 29.35	838,940
Acorn, 16,000 Lumen, Decorative Smooth	912	\$ 24.96	\$ 22,764	\$ 24.96	\$ 22,764	\$ 29.10	26,539
Dark Sky, 4,000 Lumen, Decorative Smooth	672	\$ 26.57	\$ 17,855	\$ 26.57	\$ 17,855	\$ 30.97	20,812
Dark Sky, 9,500 Lumen, Decorative Smooth	324	\$ 26.95	\$ 8,732	\$ 26.95	\$ 8,732	\$ 31.42	10,180
Cobra Head, 16,000 Lumen, Decorative Smooth	309	\$ 29.26	\$ 9,041	\$ 29.26	\$ 9,041	\$ 34.11	10,540
Cobra Head, 28,500 Lumen, Decorative Smooth	8,322	\$ 31.58	\$ 262,809	\$ 31.58	\$ 262,809	\$ 36.81	306,333
Cobra Head, 50,000 Lumen, Decorative Smooth	564	\$ 37.45	\$ 21,122	\$ 37.45	\$ 21,122	\$ 43.66	24,624
Contemporary, 16,000 Lumen, Fixture only	0	\$ 18.13	\$ 0	\$ 18.13	\$ 0	\$ 21.13	0
Contemporary, 16,000 Lumen, Fixture and Decorative Smooth	1,008	\$ 32.97	\$ 33,234	\$ 32.97	\$ 33,234	\$ 38.43	38,737
Contemporary, 28,500 Lumen, Fixture only	552	\$ 20.09	\$ 11,090	\$ 20.09	\$ 11,090	\$ 23.42	12,928
Contemporary, 28,500 Lumen, Fixture and Decorative Smooth	3,648	\$ 35.56	\$ 129,723	\$ 35.56	\$ 129,723	\$ 41.45	151,210
Contemporary, 50,000 Lumen, Fixture only	1,080	\$ 24.17	\$ 26,104	\$ 24.17	\$ 26,104	\$ 28.17	30,424
Contemporary, 50,000 Lumen, Fixture and Decorative Smooth	5,508	\$ 41.26	\$ 227,260	\$ 41.26	\$ 227,260	\$ 48.10	264,935
Mercury Vapor							
Cobra Head, 8,000 Lumen, Decorative Smooth	449	\$ 18.97	\$ 8,518	\$ 18.97	\$ 8,518	\$ 22.11	9,927
Cobra Head, 13,000 Lumen, Decorative Smooth	4,588	\$ 21.36	\$ 98,000	\$ 21.36	\$ 98,000	\$ 24.90	114,241
Cobra Head, 25,000 Lumen, Decorative Smooth	4,932	\$ 24.84	\$ 122,511	\$ 24.84	\$ 122,511	\$ 28.96	142,831
Coach, 4,000 Lumen, Decorative Smooth	864	\$ 13.92	\$ 12,027	\$ 13.92	\$ 12,027	\$ 16.23	14,023
Coach, 8,000 Lumen, Decorative Smooth	14,880	\$ 15.71	\$ 233,765	\$ 15.71	\$ 233,765	\$ 18.31	272,453
Metal Halide							
Contemporary, 12,000 Lumen, Fixture only	0	\$ 16.59	\$ 0	\$ 16.59	\$ 0	\$ 19.34	0
Contemporary, 12,000 Lumen, Decorative Smooth	720	\$ 27.13	\$ 19,534	\$ 27.13	\$ 19,534	\$ 31.63	22,774
Contemporary, 107,800 Lumen, Fixture only	60	\$ 46.17	\$ 2,770	\$ 46.17	\$ 2,770	\$ 53.82	3,229
Contemporary, 107,800 Lumen, Decorative Smooth	660	\$ 57.29	\$ 37,811	\$ 57.29	\$ 37,811	\$ 66.78	44,075
Contemporary, 32,000 Lumen, Fixture only	252	\$ 22.45	\$ 5,657	\$ 22.45	\$ 5,657	\$ 26.17	6,595
Contemporary, 32,000 Lumen, Decorative Smooth	1,584	\$ 33.60	\$ 53,222	\$ 33.60	\$ 53,222	\$ 39.17	62,045
Incandescent							
Continental Jr., 1,500 Lumen, Decorative Smooth	192	\$ 9.96	\$ 1,912	\$ 9.96	\$ 1,912	\$ 11.61	2,229
Continental Jr., 6,000 Lumen, Decorative Smooth	468	\$ 14.18	\$ 6,636	\$ 14.18	\$ 6,636	\$ 16.53	7,736
Victorian/London Bases							
Old Town, Decorative Smooth	948	\$ 3.63	\$ 3,441	\$ 3.63	\$ 3,441	\$ 4.23	4,010
Chesapeake, Decorative Smooth	2,328	\$ 3.84	\$ 8,940	\$ 3.84	\$ 8,940	\$ 4.48	10,429
Victorian/London (Westchester/Norfolk), Decorative Smooth	3,252	\$ 3.72	\$ 12,097	\$ 3.72	\$ 12,097	\$ 4.34	14,114
Poles							
10' Smooth Pole, Decorative Smooth	1,872	\$ 10.85	\$ 20,311	\$ 10.85	\$ 20,311	\$ 12.65	23,681
10' Fluted Pole, Decorative Smooth	3,324	\$ 12.95	\$ 43,046	\$ 12.95	\$ 43,046	\$ 15.10	50,192

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Calculation of Proposed Electric Rate Increase
for the Twelve Months Ended June 30, 2022
Electric Operations

DATA: ___ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISD
WORK PAPER REFERENCE NO(S):

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	Current Rates		Reflecting Elimination of ECR Projects		Proposed Rates	Calculated Revenue at Proposed Rates
	Total Lights	Current Rates	Calculated Revenue at Current Rates	Unit Charges		
Total Lighting Service/Restricted Lighting Service			\$ 21,724,856		\$ 21,724,856	\$ 25,584,995
Correction Factor			<u>1.0000000</u>		<u>1.0000000</u>	<u>1.0000000</u>
Total After Application of Correction Factor			\$ 21,724,856		\$ 21,724,856	\$ 25,584,995
Adjustment to Reflect Removal of Base ECR Revenues			\$ (2,467,348)		\$ (547,485)	\$ (547,485)
Adjustment to Reflect ECR Project Elimination			\$ 0		\$ 983,569	\$ 0
Total Base Revenues Net of ECR			<u>\$ 19,257,508</u>		<u>\$ 22,160,940</u>	<u>\$ 25,037,509</u>
FAC Mechanism Revenue			\$ (140,604)		\$ (140,604)	\$ (140,604)
DSM Mechanism Revenue			\$ 0		\$ 0	\$ 0
ECR Mechanism Revenue			\$ 2,601,887		\$ 1,618,318	\$ 1,618,318
OSS Mechanism Revenue			\$ (9,201)		\$ (9,201)	\$ (9,201)
ECR Base Revenue			\$ 2,467,348		\$ 547,485	\$ 547,485
Total Revenues			<u>\$ 24,176,938</u>		<u>\$ 24,176,938</u>	<u>\$ 27,053,508</u>
Proposed Change						\$ 2,876,570
Percentage Change						11.90%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Forecast Period Revenues at Current and Proposed Gas Rates
For the 12 Months Ended June 30, 2022
Gas Operations

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

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Witness: W. S. SEELYE
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Rate Class	Total Revenue at Current Rates	Total Revenue at Proposed Rates	Change in Total Revenue	Percent Change in Total Revenue
Residential Gas Service (RGS) and Volunteer Fire Department (VFD)	\$ 238,109,178	\$ 260,427,336	\$ 22,318,158	9.37%
Commercial Gas Service (CGS)	\$ 101,117,046	\$ 106,028,948	\$ 4,911,902	4.86%
Industrial Gas Service (IGS)	\$ 8,468,985	\$ 8,468,979	\$ (6)	0.00%
As Available Gas Service (AAGS)	\$ 419,670	\$ 529,156	\$ 109,486	26.09%
Firm Transportation (FT)	\$ 6,618,455	\$ 9,249,332	\$ 2,630,877	39.75%
Special Contract Intra-Company Sales	\$ 3,215,355	\$ 3,216,946	\$ 1,592	0.05%
Distributed Generation Gas Service (DGGS)	\$ 19,923	\$ 18,030	\$ (1,894)	-9.50%
Substitute Gas Sales Service-Commercial (SGSS)	\$ 190,395	\$ 199,565	\$ 9,170	4.82%
Substitute Gas Sales Service-Industrial (SGSS)	\$ -	\$ -	\$ -	0.00%
Local Gas Delivery Service (LGDS)	\$ -	\$ -	\$ -	0.00%
SUBTOTAL	\$ 358,159,007	\$ 388,138,292	\$ 29,979,285	8.37%
Other Operating Revenues:				
Late Payment Charges	\$ 1,097,667	\$ 1,097,667	\$ -	0.00%
Miscellaneous Service Revenue	\$ 96,475	\$ 105,244	\$ 8,769	9.09%
Rent from Gas Property	\$ 164,430	\$ 164,430	\$ -	0.00%
Other Gas Revenue	\$ 14,337	\$ 14,337	\$ -	0.00%
TOTAL	\$ 359,531,916	\$ 389,519,970	\$ 29,988,054	8.34%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Average Bill Comparison at Current and Proposed Gas Rates
For the 12 Months Ended June 30, 2022
Gas Operations

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISIED
WORK PAPER REFERENCE NO(S):

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	Customer Months	Forecasted Mcf	Average Consumption Per Customer-Mcf	Annual Revenue at Current Rates	Average Current Bill	Revenue Increase	Annual Revenue at Proposed Rates	Average Proposed Bill	Change in Average Bill	Percentage Change in Average Bill
Residential Gas Service (RGS) and Volunteer Fire Department (VFD)	3,619,902	19,501,502	5.4	\$ 238,109,178	\$ 65.77	\$ 22,318,158	\$ 260,427,336	\$ 71.94	\$ 6.17	9.37%
Commercial Gas Service (CGS)	308,870	10,409,092	33.7	\$ 101,117,046	\$ 327.38	\$ 4,911,902	\$ 106,028,948	\$ 343.28	\$ 15.90	4.86%
Industrial Gas Service (IGS)	2,493	1,393,174	558.8	\$ 8,468,985	\$ 3,397.10	\$ (6)	\$ 8,468,979	\$ 3,397.10	\$ (0.00)	0.00%
As Available Gas Service (AAGS)	36	149,658	4,157.2	\$ 419,670	\$ 11,657.49	\$ 109,486	\$ 529,156	\$ 14,698.77	\$ 3,041.28	26.09%
Firm Transportation (FT)	966	11,907,403	12,326.5	\$ 6,618,455	\$ 6,851.40	\$ 2,630,877	\$ 9,249,332	\$ 9,574.88	\$ 2,723.48	39.75%
Special Contract Intra-Company Sales	12	290,883	24,240.2	\$ 3,215,355	\$ 267,946.25	\$ 1,592	\$ 3,216,946	\$ 268,078.87	\$ 132.63	0.05%
Distributed Generation Gas Service (DGGS)	24	8	0.4	\$ 19,923	\$ 830.14	\$ (1,894)	\$ 18,030	\$ 751.24	\$ (79.0)	-9.52%
Substitute Gas Sales Service (SGSS) - Commercial	12	1,500	125.0	\$ 190,395	\$ 15,866.26	\$ 9,170	\$ 199,565	\$ 16,630.41	\$ 764.15	4.82%
Substitute Gas Sales Service (SGSS) - Industrial	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Local Gas Delivery Service (LGDS)	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Totals	3,932,315	43,653,219	41,447.2	\$ 358,159,007	\$ 306,941.80	\$ 29,979,285	\$ 388,138,292	\$ 313,546.49	\$ 6,604.69	2.15%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Summary of Proposed Gas Revenue Increase
For the 12 Months Ended June 30, 2022
Gas Operations

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORK PAPER REFERENCE NO(S):

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Rate Class	Base Rate Revenue	GSC Revenue	DSM Revenue	GLT Revenue	GLT Mechanism Adjustment to Reflect GLT Project Elimination	Total Current Revenue	Increase	Percentage Change
Residential Gas Service and Volunteer Fire Dept - Rate (RGS) and (VFD)	\$ 143,297,423	\$ 73,041,197	\$ 235,706	\$ 6,886,665	\$ 14,648,187	\$ 238,109,178	\$ 22,318,158	9.37%
Commercial Gas Service - Rate (CGS)	\$ 53,317,110	\$ 38,743,322	\$ 133,387	\$ 2,852,888	\$ 6,070,339	\$ 101,117,046	\$ 4,911,902	4.86%
Industrial Gas Service - Rate (IGS)	\$ 3,919,736	\$ 3,507,033	\$ -	\$ 332,527	\$ 709,688	\$ 8,468,985	\$ (6)	0.00%
As-Available Gas Service - Rate (AAGS)	\$ 183,896	\$ 178,833	\$ 437	\$ 18,776	\$ 37,728	\$ 419,670	\$ 109,486	26.09%
Firm Transportation Service (Non-Standby) - Rate (FT)	\$ 6,363,755	\$ -	\$ -	\$ 81,451	\$ 173,249	\$ 6,618,455	\$ 2,630,877	39.75%
Special Contract - Intra-Company Sales	\$ 2,261,643	\$ 953,712	\$ -	\$ -	\$ -	\$ 3,215,355	\$ 1,592	0.05%
Distributed Generation Gas Service - Rate (DGGGS)	\$ 17,040	\$ 27	\$ -	\$ 972	\$ 1,884	\$ 19,923	\$ (1,894)	-9.50%
Substitute Gas Sales Service - Commercial - Rate (SGSS)	\$ 161,400	\$ 5,887	\$ 10	\$ 8,071	\$ 15,026	\$ 190,395	\$ 9,170	4.82%
Substitute Gas Sales Service - Industrial - Rate (SGSS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Local Gas Delivery Service - Rate (LGDS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal Sales to Ultimate Consumers and Inter-Company	\$ 209,522,004	\$ 116,430,012	\$ 369,541	\$ 10,181,350	\$ 21,656,101	\$ 358,159,007	\$ 29,979,285	8.37%
Late Payment Charges	\$ 1,097,667					\$ 1,097,667	\$ -	0.00%
Miscellaneous Service Revenue	\$ 96,475					\$ 96,475	\$ 8,769	9.09%
Rent from Gas Property	\$ 164,430					\$ 164,430	\$ -	0.00%
Other Gas Revenue	\$ 14,337					\$ 14,337	\$ -	0.00%
Total Sales to Ultimate Consumers and Inter-Company	\$ 210,894,912	\$ 116,430,012	\$ 369,541	\$ 10,181,350	\$ 21,656,101	\$ 359,531,916	\$ 29,988,054	8.34%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Calculation of Proposed Gas Rate Increase
For the 12 Months Ended June 30, 2022
Gas Operations

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ UPDATED ___ REVISIED
WORK PAPER REFERENCE NO(S):

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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Current Rates		Reflecting Elimination of GLT Project		Proposed Rates	
				Current Rates	Calculated Revenue @ Current Rates	Rates Reflecting GLT Project Elimination	Calculated Revenue After GLT Project Elimination	Unit Charges	Calculated Revenue
RATE RGS and VFD:									
Residential Gas Service Rate (RGS) and Volunteer Fire Dept (VFD)									
<u>Customer Months for the 12-Month Period</u>									
Daily Basic Service Charge	110,103,074			\$ 0.65	\$ 71,566,998	\$ 0.65	\$ 71,566,998	\$ 0.78	\$ 85,880,398
Distribution Cost Component		19,501,502		\$ 3.6782	\$ 71,730,425	\$ 3.6782	\$ 71,730,425	\$ 4.8398	\$ 94,383,369
Total Calculated at Base Rates					\$ 143,297,423		\$ 143,297,423		\$ 180,263,767
Total After Application of Correction Factor			Correction Factor =	1.000000	\$ 143,297,423	1.000000	\$ 143,297,423	1.000000	\$ 180,263,767
Adjustment to Reflect GLT Project Elimination							\$ 14,648,187		
Total Base Revenues					\$ 143,297,423		\$ 157,945,609		\$ 180,263,767
Gas Supply Clause					\$ 73,041,197		\$ 73,041,197		\$ 73,041,197
Demand-Side Management					\$ 235,706		\$ 235,706		\$ 235,706
Gas Line Tracker					\$ 21,534,852		\$ 6,886,665		\$ 6,886,665
Total Revenues					\$ 238,109,178		\$ 238,109,178		\$ 260,427,336
Proposed Increase in Revenue									\$ 22,318,158 9.37%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Calculation of Proposed Gas Rate Increase
For the 12 Months Ended June 30, 2022
Gas Operations

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ UPDATED ___ REVISED
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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Current Rates		Reflecting Elimination of GLT Project		Proposed Rates	
				Current Rates	Calculated Revenue @ Current Rates	Rates Reflecting GLT Project Elimination	Calculated Revenue After GLT Project Elimination	Unit Charges	Calculated Revenue
RATE CGS:									
Firm Commercial Gas Service Rate (CGS)									
<u>Customer Months for the 12-Month Period</u>									
Daily Basic Service Charge (meters < 5000 cfh)	8,949,833			\$ 1.97	\$ 17,631,171	\$ 1.97	\$ 17,631,171	\$ 2.30	\$ 20,584,616
Daily Basic Service Charge (meters 5000 cfh or >)	443,985			\$ 9.37	\$ 4,160,139	\$ 9.37	\$ 4,160,139	\$ 11.00	\$ 4,883,835
<u>Distribution Cost Component</u>									
On Peak Mcf		9,611,324		\$ 3.0670	\$ 29,477,930	\$ 3.0670	\$ 29,477,930	\$ 3.7688	\$ 36,223,157
Off Peak Mcf			797,768	\$ 2.5670	\$ 2,047,870	\$ 2.5670	\$ 2,047,870	\$ 3.2688	\$ 2,607,743
Total Calculated at Base Rates					\$ 53,317,110		\$ 53,317,110		\$ 64,299,351
Total After Application of Correction Factor			Correction Factor=	1.000000	\$ 53,317,110	1.000000	\$ 53,317,110	1.000000	\$ 64,299,351
Gas Transportation Service Rider TS-2 to Rate (CGS)									
Administrative Charges	0			\$ 550.00	\$ -	\$ 550.00	\$ -	\$ 550.00	\$ -
<u>Customer Months for the 12-Month Period</u>									
Daily Basic Service Charge (meters < 5000 cfh)	0			\$ 1.97	\$ -	\$ 1.97	\$ -	\$ 2.30	\$ -
Daily Basic Service Charge (meters 5000 cfh or >)	0			\$ 9.37	\$ -	\$ 9.37	\$ -	\$ 11.00	\$ -
<u>Distribution Cost Component</u>									
On Peak Mcf		0		\$ 3.0670	\$ -	\$ 3.0670	\$ -	\$ 3.7688	\$ -
Off Peak Mcf			0	\$ 2.5670	\$ -	\$ 2.5670	\$ -	\$ 3.2688	\$ -
Total Calculated at Base Rates					\$ -		\$ -		\$ -
Total After Application of Correction Factor			Correction Factor=	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
Adjustment to Reflect GLT Project Elimination							\$ 6,070,339		
Total Base Revenues					\$ 53,317,110		\$ 59,387,449		\$ 64,299,351
Gas Supply Clause					\$ 38,743,322		\$ 38,743,322		\$ 38,743,322
Demand-Side Management					\$ 133,387		\$ 133,387		\$ 133,387
Gas Line Tracker					\$ 8,923,227		\$ 2,852,888		\$ 2,852,888
Rider PS-TS-2									
Pool Manager Fee	0			\$ 75	\$ -	\$ 75	\$ -	\$ 75	\$ -
Total Revenues					\$ 101,117,046		\$ 101,117,046		\$ 106,028,948
Proposed Increase in Revenue								\$ 4,911,902	4.86%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Calculation of Proposed Gas Rate Increase
For the 12 Months Ended June 30, 2022
Gas Operations

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORK PAPER REFERENCE NO(S):

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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Current Rates		Reflecting Elimination of GLT Project		Proposed Rates	
				Current Rates	Calculated Revenue @ Current Rates	Rates Reflecting GLT Project Elimination	Calculated Revenue After GLT Project Elimination	Unit Charges	Calculated Revenue
RATE IGS:									
Firm Industrial Gas Service Rate (IGS)									
<u>Customer Months for the 12-Month Period</u>									
Daily Basic Service Charge (meters < 5000 cfh)	41,042			\$ 5.42	\$ 222,448	\$ 5.42	\$ 222,448	\$ 5.42	\$ 222,448
Daily Basic Service Charge (meters 5000 cfh or >)	31,828			\$ 24.64	\$ 784,242	\$ 24.64	\$ 784,242	\$ 24.64	\$ 784,242
<u>Distribution Cost Component</u>									
On Peak Mcf		705,105		\$ 2.1929	\$ 1,546,225	\$ 2.1929	\$ 1,546,225	\$ 2.7023	\$ 1,905,406
Off Peak Mcf			289,473	\$ 1.6929	\$ 490,049	\$ 1.6929	\$ 490,049	\$ 2.2023	\$ 637,507
Total Calculated at Base Rates					\$ 3,042,964		\$ 3,042,964		\$ 3,549,602
Total After Application of Correction Factor			Correction Factor=	1.000000	\$ 3,042,964	1.000000	\$ 3,042,964	1.000000	\$ 3,549,602
Gas Transportation Service Rider TS-2 to Rate (IGS)									
Administrative Charges	96			\$ 550.00	\$ 52,800	\$ 550.00	\$ 52,800	\$ 550.00	\$ 52,800
<u>Customer Months for the 12-Month Period</u>									
Daily Basic Service Charge (meters < 5000 cfh)	0			\$ 5.42	\$ -	\$ 5.42	\$ -	\$ 5.42	\$ -
Daily Basic Service Charge (meters 5000 cfh or >)	2,920			\$ 24.64	\$ 71,949	\$ 24.64	\$ 71,949	\$ 24.64	\$ 71,949
<u>Distribution Cost Component</u>									
On Peak Mcf		138,283		\$ 2.1929	\$ 303,240	\$ 2.1929	\$ 303,240	\$ 2.7023	\$ 373,681
Off Peak Mcf			260,313	\$ 1.6929	\$ 440,683	\$ 1.6929	\$ 440,683	\$ 2.2023	\$ 573,287
Total Calculated at Base Rates					\$ 868,672		\$ 868,672		\$ 1,071,716
Total After Application of Correction Factor			Correction Factor=	1.000000	\$ 868,672	1.000000	\$ 868,672	1.000000	\$ 1,071,716
Adjustment to Reflect GLT Project Elimination							\$ 709,688		
Total Base Revenues					\$ 3,911,636		\$ 4,621,324		\$ 4,621,319
Gas Supply Clause				\$	3,507,033	\$	3,507,033	\$	3,507,033
Demand-Side Management				\$	-	\$	-	\$	-
Gas Line Tracker				\$	1,042,216	\$	332,527	\$	332,527
Rider PS-TS-2									
Pool Manager Fee	108			\$ 75	8,100.00	75	8,100.00	\$ 75	8,100.00
Total Revenues					\$ 8,468,985		\$ 8,468,985		\$ 8,468,979
Proposed Change in Revenue								\$	(6) 0.00%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Calculation of Proposed Gas Rate Increase
For the 12 Months Ended June 30, 2022
Gas Operations

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORK PAPER REFERENCE NO(S):

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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Current Rates		Reflecting Elimination of GLT Project		Proposed Rates	
				Current Rates	Calculated Revenue @ Current Rates	Rates Reflecting GLT Project Elimination	Calculated Revenue After GLT Project Elimination	Unit Charges	Calculated Revenue
RATE AAGS:									
As Available Gas Service Rate (AAGS)									
<u>Customer Months for the 12-Month Period</u>									
Monthly Basic Service Charge	24			\$ 500.00	\$ 12,000	\$ 500.00	\$ 12,000	\$ 630.00	\$ 15,120
Distribution Charge		53,830		\$ 1.0644	\$ 57,296	\$ 1.0644	\$ 57,296	\$ 2.0168	\$ 108,564
Total Calculated at Base Rates					\$ 69,296		\$ 69,296		\$ 123,684
Total After Application of Correction Factor			Correction Factor=	1.000000	\$ 69,296	1.000000	\$ 69,296	1.000000	\$ 123,684
Gas Transportation Service Rider TS-2 to Rate (AAGS)									
<u>Customer Months for the 12-Month Period</u>									
Administrative Charge	12			\$ 550.00	\$ 6,600	\$ 550.00	\$ 6,600	\$ 550.00	\$ 6,600
Monthly Basic Service Charge	12			\$ 500.00	\$ 6,000	\$ 500.00	\$ 6,000	\$ 630.00	\$ 7,560
Distribution Charge		95,828		\$ 1.0644	\$ 102,000	\$ 1.0644	\$ 102,000	\$ 2.0168	\$ 193,266
Total Calculated at Base Rates					\$ 114,600		\$ 114,600		\$ 207,426
Total After Application of Correction Factor			Correction Factor=	1.000000	\$ 114,600	1.000000	\$ 114,600	1.000000	\$ 207,426
Adjustment to Reflect GLT Project Elimination							\$ 37,728		
Total Base Revenues					\$ 183,896		\$ 221,624		\$ 331,110
Gas Supply Clause				\$	178,833	\$	178,833	\$	178,833
Demand-Side Management				\$	437	\$	437	\$	437
Gas Line Tracker				\$	56,504	\$	18,776	\$	18,776
Rider PS-TS-2									
Pool Manager Fee	0			\$ 75	-	75	-	\$ 75	-
Total Revenues					\$ 419,670		\$ 419,670		\$ 529,156
Proposed Increase in Revenue								\$	109,486 26.09%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Calculation of Proposed Gas Rate Increase
For the 12 Months Ended June 30, 2022
Gas Operations

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORK PAPER REFERENCE NO(S):

ScheduleM-2.3-G
Witness: W. S. SEELYE
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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Current Rates		Reflecting Elimination of GLT Project		Proposed Rates	
				Current Rates	Calculated Revenue @ Current Rates	Rates Reflecting GLT Project Elimination	Calculated Revenue After GLT Project Elimination	Unit Charges	Calculated Revenue
RATE FT:									
Firm Transportation Service (Non-Standby) Rate (FT)									
Administrative Charges	966			\$ 550.00	\$ 531,300	\$ 550.00	\$ 531,300	\$ 550.00	\$ 531,300
<u>Customer Months for the 12-Month Period</u>									
Monthly Basic Service Charge	966			\$ 750.00	\$ 724,500	\$ 750.00	\$ 724,500	\$ 750.00	\$ 724,500
Distribution Charge		11,907,403		\$ 0.0380	\$ 452,481	\$ 0.0380	\$ 452,481	\$ 0.0456	\$ 542,978
Demand Charge		938,972		\$ 4.89	\$ 4,591,574	\$ 4.89	\$ 4,591,574	\$ 7.78	\$ 7,305,204
Total Calculated at Base Rates					\$ 6,299,855		\$ 6,299,855		\$ 9,103,981
Total After Application of Correction Factor			Correction Factor=	1.000000	\$ 6,299,855	1.000000	\$ 6,299,855	1.000000	\$ 9,103,981
Adjustment to Reflect GLT Project Elimination							\$ 173,249		
Total Base Revenues					\$ 6,299,855		\$ 6,473,104		\$ 9,103,981
Gas Supply Clause				\$ -	-	\$ -	-	\$ -	-
Demand-Side Management				\$ -	-	\$ -	-	\$ -	-
Gas Line Tracker				\$ 254,700	254,700	\$ 81,451	81,451	\$ 81,451	81,451
Rider PS-FT									
Pool Manager Fee	852			\$ 75	\$ 63,900	\$ 75	\$ 63,900	\$ 75	\$ 63,900
Total Revenues					\$ 6,618,455		\$ 6,618,455		\$ 9,249,332
Proposed Increase in Revenue								\$ 2,630,877	39.75%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Calculation of Proposed Gas Rate Increase
For the 12 Months Ended June 30, 2022
Gas Operations

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Current Rates		Reflecting Elimination of GLT Project		Proposed Rates	
				Current Rates	Calculated Revenue @ Current Rates	Rates Reflecting GLT Project Elimination	Calculated Revenue After GLT Project Elimination	Unit Charges	Calculated Revenue
INTRA-COMPANY SPECIAL CONTRACTS									
Intra-Company Special Contract - Sales Customer									
<u>Customer Months for the 12-Month Period</u>									
Monthly Basic Service Charge	12			\$ 750.00	\$ 9,000	\$ 750.00	\$ 9,000	\$ 750.00	\$ 9,000
Distribution Charge		290,883		\$ 0.2992	\$ 87,032	\$ 0.2992	\$ 87,032	\$ 0.3100	\$ 90,174
Demand Charge		198,720		\$ 10.8978	\$ 2,165,611	\$ 10.8978	\$ 2,165,611	\$ 10.89	\$ 2,164,061
Total Calculated at Base Rates					\$ 2,261,643		\$ 2,261,643		\$ 2,263,235
Total After Application of Correction Factor			Correction Factor=	1.000000	\$ 2,261,643	1.000000	\$ 2,261,643	1.000000	\$ 2,263,235
Adjustment to Reflect GLT Project Elimination									
Total Base Revenues					\$ 2,261,643		\$ 2,261,643		\$ 2,263,235
Gas Supply Clause					\$ 953,712		\$ 953,712		\$ 953,712
Demand-Side Management					\$ -		\$ -		\$ -
Gas Line Tracker					\$ -		\$ -		\$ -
Total Revenues					\$ 3,215,355		\$ 3,215,355		\$ 3,216,946
Proposed Increase in Revenue								\$	1,592 0.05%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Calculation of Proposed Gas Rate Increase
For the 12 Months Ended June 30, 2022
Gas Operations

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Current Rates		Reflecting Elimination of GLT Project		Proposed Rates	
				Current Rates	Calculated Revenue @ Current Rates	Rates Reflecting GLT Project Elimination	Calculated Revenue After GLT Project Elimination	Unit Charges	Calculated Revenue
RATE DGGGS									
Distributed Generation Gas Service Rate (DGGGS)									
<u>Customer Months for the 12-Month Period</u>									
Monthly Basic Service Charge (meters < 5000 cfh)	24			\$ 165.00	\$ 3,960	\$ 165.00	\$ 3,960	\$ 165.00	\$ 3,960
Monthly Basic Service Charge (meters 5000 cfh or >)	0			\$ 750.00	\$ -	\$ 750.00	\$ -	\$ 750.00	\$ -
Distribution Charge		8		\$ 0.2992	\$ 3	\$ 0.2992	\$ 3	\$ 0.3100	\$ 3
Demand Charge		1,200		\$ 10.8978	\$ 13,077	\$ 10.8978	\$ 13,077	\$ 10.89	\$ 13,068
Total Calculated at Base Rates					\$ 17,040		\$ 17,040		\$ 17,031
Total After Application of Correction Factor			Correction Factor=	1.000000	\$ 17,040	1.000000	\$ 17,040	1.000000	\$ 17,031
Gas Transportation Service Rider TS-2 to Rate (DGGGS)									
Administrative Charge	0			\$ 550.00	\$ -	\$ 550.00	\$ -	\$ 550.00	\$ -
<u>Customer Months for the 12-Month Period</u>									
Monthly Basic Service Charge (meters < 5000 cfh)	0			\$ 165.00	\$ -	\$ 165.00	\$ -	\$ 165.00	\$ -
Monthly Basic Service Charge (meters 5000 cfh or >)	0			\$ 750.00	\$ -	\$ 750.00	\$ -	\$ 750.00	\$ -
Distribution Charge		0		\$ 0.2992	\$ -	\$ 0.2992	\$ -	\$ 0.3100	\$ -
Demand Charge		0		\$ 10.8978	\$ -	\$ 10.8978	\$ -	\$ 10.89	\$ -
Total Calculated at Base Rates					\$ -		\$ -		\$ -
Total After Application of Correction Factor			Correction Factor=	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
Adjustment to Reflect GLT Project Elimination							\$ 1,884		
Total Base Revenues					\$ 17,040		\$ 18,924		\$ 17,031
Gas Supply Clause					\$ 27		\$ 27		\$ 27
Demand-Side Management					\$ -		\$ -		\$ -
Gas Line Tracker					\$ 2,856		\$ 972		\$ 972
Rider PS-TS-2									
Pool Manager Fee	0			\$ 75	\$ -	\$ 75	\$ -	\$ 75	\$ -
Total Revenues					\$ 19,923		\$ 19,923		\$ 18,030
Proposed Change in Revenue								\$ (1,894)	-9.50%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Calculation of Proposed Gas Rate Increase
For the 12 Months Ended June 30, 2022
Gas Operations

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORK PAPER REFERENCE NO(S):

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Witness: W. S. SEELYE
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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Current Rates		Reflecting Elimination of GLT Project		Proposed Rates	
				Current Rates	Calculated Revenue @ Current Rates	Rates Reflecting GLT Project Elimination	Calculated Revenue After GLT Project Elimination	Unit Charges	Calculated Revenue
RATE SGSS-C									
Substitute Gas Sales Service - Commercial - Rate (SGSS)									
<u>Customer Months for the 12-Month Period</u>									
Monthly Basic Service Charge	12			\$ 285.00	\$ 3,420	\$ 285.00	\$ 3,420	\$ 335.00	\$ 4,020
Distribution Charge		1,500		\$ 0.3603	\$ 540	\$ 0.3603	\$ 540	\$ 0.4106	\$ 616
Demand Charge		24,000		\$ 6.56	\$ 157,440	\$ 6.56	\$ 157,440	\$ 7.54	\$ 180,960
Total Calculated at Base Rates					\$ 161,400		\$ 161,400		\$ 185,596
Total After Application of Correction Factor			Correction Factor=	1.000000	\$ 161,400	1.000000	\$ 161,400	1.000000	\$ 185,596
Adjustment to Reflect GLT Project Elimination							\$ 15,026		
Total Base Revenues					\$ 161,400		\$ 176,426		\$ 185,596
Gas Supply Clause					\$ 5,887		\$ 5,887		\$ 5,887
Demand-Side Management					\$ 10		\$ 10		\$ 10
Gas Line Tracker					\$ 23,097		\$ 8,071		\$ 8,071
Total Revenues					\$ 190,395		\$ 190,395		\$ 199,565
Proposed Increase in Revenue								\$ 9,170	4.82%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Calculation of Proposed Gas Rate Increase
For the 12 Months Ended June 30, 2022
Gas Operations

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORK PAPER REFERENCE NO(S):

ScheduleM-2.3-G
Witness: W. S. SEELYE
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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Current Rates		Reflecting Elimination of GLT Project		Proposed Rates	
				Current Rates	Calculated Revenue @ Current Rates	Rates Reflecting GLT Project Elimination	Calculated Revenue After GLT Project Elimination	Unit Charges	Calculated Revenue
RATE SGSS-I									
Substitute Gas Sales Service - Industrial - Rate (SGSS)									
<u>Customer Months for the 12-Month Period</u>									
Monthly Basic Service Charge	0			\$ 750.00	\$ -	\$ 750.00	\$ -	\$ 750.00	\$ -
Distribution Charge		0		\$ 0.2992	\$ -	\$ 0.2992	\$ -	\$ 0.3100	\$ -
Demand Charge		0		\$ 10.90	\$ -	\$ 10.90	\$ -	\$ 10.89	\$ -
Total Calculated at Base Rates				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total After Application of Correction Factor			Correction Factor=	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
Adjustment to Reflect GLT Project Elimination									
Total Base Revenues				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Supply Clause				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand-Side Management				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Line Tracker				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Change in Revenue								\$ -	0.00%

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Calculation of Proposed Gas Rate Increase
For the 12 Months Ended June 30, 2022
Gas Operations

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

ScheduleM-2.3-G
Witness: W. S. SEELYE
Page 11 of 11

Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Current Rates		Reflecting Elimination of GLT Project		Proposed Rates	
				Current Rates	Calculated Revenue @ Current Rates	Rates Reflecting GLT Project Elimination	Calculated Revenue After GLT Project Elimination	Unit Charges	Calculated Revenue
RATE LGDS									
Local Gas Delivery Service - Rate (LGDS)									
Administrative Charge	0			\$ 550.00	\$ -	\$ 550.00	\$ -	\$ 550.00	\$ -
<u>Customer Months for the 12-Month Period</u>									
Monthly Basic Service Charge	0			\$ 750.00	\$ -	\$ 750.00	\$ -	\$ 750.00	\$ -
Distribution Cost Component		0		\$ 0.0380	\$ -	\$ 0.0380	\$ -	\$ 0.0456	\$ -
Demand Charge		0		\$ 4.89	\$ -	\$ 4.89	\$ -	\$ 7.78	\$ -
Total Calculated at Base Rates				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total After Application of Correction Factor			Correction Factor=	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
Adjustment to Reflect GLT Project Elimination									
Total Base Revenues				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Supply Clause				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand-Side Management				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Line Tracker				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Change in Revenue								\$ -	0.00%

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 67 - 807 KAR 5:001 Section 16(8)(n)
Sponsoring Witness: Robert M. Conroy

Description of Filing Requirement:

A typical bill comparison under present and proposed rates for all customer classes.

Response:

See attached.

SCHEDULE N

TYPICAL BILL COMPARISON UNDER CURRENT & PROPOSED RATES

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

ELECTRIC

FORECASTED PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD ___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
PAGE 1 of 26
WITNESS: R. M. CONROY

Residential (Rate RS) / Volunteer Fire Dept (Rate VFD)

kWh	A	B	C	D	E	F			G	H	I	J	K	L	M	N
	Base Rate Current Bill	Base Rate Proposed Bill	ECR Project Elimination	Increase (\$) [B - (C + A)]	Increase (%) [D / A]	FAC+OSS	DSM	ECR	Total Current Bill (\$) [A+C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I)/I]	Economic Relief Surcredit	Total Proposed Bill With Surcredit [J + L]	Increase (%) [(M - I)/I]		
500	\$ 60.09	\$ 68.24	\$ 0.65	\$ 7.50	12.5%	\$ (0.75)	\$ 0.52	\$ 1.14	\$ 61.65	\$ 69.15	12.2%	\$ (1.72)	\$ 67.43	9.4%		
750	\$ 83.28	\$ 94.44	\$ 0.97	\$ 10.19	12.2%	\$ (1.13)	\$ 0.78	\$ 1.72	\$ 85.62	\$ 95.81	11.9%	\$ (2.57)	\$ 93.24	8.9%		
894	\$ 96.64	\$ 109.54	\$ 1.16	\$ 11.73	12.1%	\$ (1.35)	\$ 0.93	\$ 2.05	\$ 99.43	\$ 111.17	11.80%	\$ (3.07)	\$ 108.10	8.7%		
1,200	\$ 125.03	\$ 141.61	\$ 1.55	\$ 15.03	12.0%	\$ (1.81)	\$ 1.25	\$ 2.75	\$ 128.77	\$ 143.80	11.7%	\$ (4.12)	\$ 139.68	8.5%		
1,500	\$ 152.87	\$ 173.06	\$ 1.94	\$ 18.25	11.9%	\$ (2.26)	\$ 1.57	\$ 3.43	\$ 157.55	\$ 175.80	11.6%	\$ (5.15)	\$ 170.65	8.3%		
2,000	\$ 199.26	\$ 225.47	\$ 2.59	\$ 23.62	11.9%	\$ (3.02)	\$ 2.09	\$ 4.58	\$ 205.50	\$ 229.12	11.5%	\$ (6.86)	\$ 222.26	8.2%		
2,500	\$ 245.65	\$ 277.88	\$ 3.24	\$ 28.99	11.8%	\$ (3.77)	\$ 2.61	\$ 5.72	\$ 253.45	\$ 282.44	11.4%	\$ (8.58)	\$ 273.86	8.1%		
3,000	\$ 292.04	\$ 330.29	\$ 3.88	\$ 34.37	11.8%	\$ (4.53)	\$ 3.13	\$ 6.86	\$ 301.38	\$ 335.75	11.4%	\$ (10.29)	\$ 325.46	8.0%		

Assumptions:

Average Usage = 894 kWh per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL ___ UPDATED ___ REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
 PAGE 2 of 26
 WITNESS: R. M. CONROY

Residential Time-of-Day Energy

kWh	A	B	C	D	E	F			G	H	I	J	K	L	M	N
	Base Rate Current Bill	Base Rate Proposed Bill	ECR Project Elimination	Increase (\$) [B - (C + A)]	Increase (%) [D / A]	FAC+OSS	DSM	ECR	Total Current Bill (\$)	Total Proposed Bill (\$)	Increase (%) [(J - I)/I]	Economic Relief Surcredit	Total Proposed Bill With Surcredit [J + L]	Increase (%) [(M - I)/I]		
500	\$ 55.81	\$ 63.70	\$ 0.60	\$ 7.29	13.1%	\$ (0.76)	\$ 0.46	\$ 0.99	\$ 57.10	\$ 64.39	12.8%	\$ (1.72)	\$ 62.67	9.8%		
750	\$ 76.87	\$ 87.64	\$ 0.90	\$ 9.87	12.8%	\$ (1.13)	\$ 0.69	\$ 1.48	\$ 78.81	\$ 88.68	12.5%	\$ (2.57)	\$ 86.11	9.3%		
1,000	\$ 97.92	\$ 111.57	\$ 1.20	\$ 12.45	12.7%	\$ (1.51)	\$ 0.92	\$ 1.98	\$ 100.51	\$ 112.96	12.4%	\$ (3.43)	\$ 109.53	9.0%		
1,250	\$ 118.98	\$ 135.51	\$ 1.50	\$ 15.03	12.6%	\$ (1.89)	\$ 1.15	\$ 2.47	\$ 122.21	\$ 137.24	12.3%	\$ (4.29)	\$ 132.95	8.8%		
1,500	\$ 140.04	\$ 159.45	\$ 1.80	\$ 17.61	12.6%	\$ (2.27)	\$ 1.38	\$ 2.97	\$ 143.92	\$ 161.53	12.2%	\$ (5.15)	\$ 156.38	8.7%		
2,000	\$ 182.15	\$ 207.32	\$ 2.39	\$ 22.78	12.5%	\$ (3.03)	\$ 1.84	\$ 3.96	\$ 187.31	\$ 210.09	12.2%	\$ (6.86)	\$ 203.23	8.5%		
2,500	\$ 224.27	\$ 255.20	\$ 2.99	\$ 27.94	12.5%	\$ (3.78)	\$ 2.31	\$ 4.95	\$ 230.74	\$ 258.68	12.1%	\$ (8.58)	\$ 250.10	8.4%		
3,000	\$ 266.38	\$ 303.07	\$ 3.59	\$ 33.10	12.4%	\$ (4.54)	\$ 2.77	\$ 5.94	\$ 274.14	\$ 307.24	12.1%	\$ (10.29)	\$ 296.95	8.3%		

Assumptions:

- Average Usage = 894 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISIED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
PAGE 3 of 26
WITNESS: R. M. CONROY

Residential Time-of-Day Demand

kW	Monthly Load Factor	kWh	A Base Rate Current Bill (Rate RS)	B Base Rate Proposed Bill	C ECR Project Elimination	D Increase (\$) [B - (C + A)]	E Increase (%) [D / A]	Billing Factors			I Total Current Bill (\$) [A+C+F+G+H]	J Total Proposed Bill (\$) [B+F+G+H]	K Increase (%) [(J - I)/I]	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%) [(M - I)/I]
								F FAC+OSS	G DSM	H ECR						
2	30%	438	\$ 58.33	\$ 65.20	\$ 0.52	\$ 6.35	10.9%	\$ (0.66)	\$ 0.40	\$ 0.87	\$ 59.46	\$ 65.81	10.7%	\$ (1.50)	\$ 64.31	8.2%
	50%	730	\$ 73.81	\$ 80.80	\$ 0.87	\$ 6.12	8.3%	\$ (1.10)	\$ 0.67	\$ 1.45	\$ 75.70	\$ 81.82	8.1%	\$ (2.50)	\$ 79.32	4.8%
	70%	1,022	\$ 89.29	\$ 96.39	\$ 1.22	\$ 5.88	6.6%	\$ (1.55)	\$ 0.94	\$ 2.02	\$ 91.92	\$ 97.80	6.4%	\$ (3.51)	\$ 94.29	2.6%
5	30%	1,095	\$ 125.28	\$ 139.27	\$ 1.31	\$ 12.68	10.1%	\$ (1.66)	\$ 1.01	\$ 2.17	\$ 128.11	\$ 140.79	9.9%	\$ (3.76)	\$ 137.03	7.0%
	50%	1,825	\$ 163.98	\$ 178.25	\$ 2.19	\$ 12.08	7.4%	\$ (2.76)	\$ 1.68	\$ 3.61	\$ 168.70	\$ 180.78	7.2%	\$ (6.26)	\$ 174.52	3.5%
	70%	2,555	\$ 202.67	\$ 217.23	\$ 3.06	\$ 11.50	5.7%	\$ (3.87)	\$ 2.36	\$ 5.06	\$ 209.28	\$ 220.78	5.5%	\$ (8.76)	\$ 212.02	1.3%
10	30%	2,190	\$ 236.86	\$ 262.71	\$ 2.62	\$ 23.22	9.8%	\$ (3.31)	\$ 2.02	\$ 4.34	\$ 242.53	\$ 265.76	9.6%	\$ (7.51)	\$ 258.25	6.5%
	50%	3,650	\$ 314.26	\$ 340.67	\$ 4.37	\$ 22.04	7.0%	\$ (5.52)	\$ 3.37	\$ 7.23	\$ 323.71	\$ 345.75	6.8%	\$ (12.52)	\$ 333.23	2.9%
	70%	5,110	\$ 391.65	\$ 418.63	\$ 6.12	\$ 20.86	5.3%	\$ (7.73)	\$ 4.71	\$ 10.12	\$ 404.87	\$ 425.73	5.2%	\$ (17.53)	\$ 408.20	0.8%
15	30%	3,285	\$ 348.44	\$ 386.15	\$ 3.93	\$ 33.77	9.7%	\$ (4.97)	\$ 3.03	\$ 6.50	\$ 356.93	\$ 390.71	9.5%	\$ (11.27)	\$ 379.44	6.3%
	50%	5,475	\$ 464.54	\$ 503.09	\$ 6.56	\$ 32.00	6.9%	\$ (8.29)	\$ 5.05	\$ 10.84	\$ 478.70	\$ 510.69	6.7%	\$ (18.78)	\$ 491.91	2.8%
	70%	7,665	\$ 580.63	\$ 620.04	\$ 9.18	\$ 30.23	5.2%	\$ (11.60)	\$ 7.07	\$ 15.18	\$ 600.46	\$ 630.69	5.0%	\$ (26.29)	\$ 604.40	0.7%
20	30%	4,380	\$ 460.03	\$ 509.58	\$ 5.24	\$ 44.32	9.6%	\$ (6.63)	\$ 4.04	\$ 8.67	\$ 471.35	\$ 515.66	9.4%	\$ (15.02)	\$ 500.64	6.2%
	50%	7,300	\$ 614.81	\$ 665.51	\$ 8.74	\$ 41.96	6.8%	\$ (11.05)	\$ 6.73	\$ 14.45	\$ 633.68	\$ 675.64	6.6%	\$ (25.04)	\$ 650.60	2.7%
	70%	10,220	\$ 769.60	\$ 821.44	\$ 12.24	\$ 39.60	5.2%	\$ (15.47)	\$ 9.43	\$ 20.23	\$ 796.03	\$ 835.63	5.0%	\$ (35.05)	\$ 800.58	0.6%

Assumptions:

Average Usage = 0 kWh per month **No LG&E customers on this rate schedule**
Average Demand = 0 kW per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Assumes peak demand based on actual customer data
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
 TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED ___ REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
 PAGE 4 of 26
 WITNESS: R. M. CONROY

General Service - Single Phase

kWh	A	B	C	D	E	Billing Factors			I	J	K	L	M	N
	Base Rate Current Bill	Base Rate Proposed Bill	ECR Project Elimination	Increase (\$) [B - (C + A)]	Increase (%) [D / A]	FAC+OSS	DSM	ECR	Total Current Bill (\$) [A+C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I)/I]	Economic Relief Surcredit	Total Proposed Bill With Surcredit [J + L]	Increase (%) [(M - I)/I]
100	\$ 42.19	\$ 47.66	\$ 0.43	\$ 5.05	12.0%	\$ (0.15)	\$ 0.30	\$ 0.66	\$ 43.43	\$ 48.47	11.6%	\$ (0.34)	\$ 48.13	10.8%
250	\$ 57.98	\$ 66.20	\$ 1.08	\$ 7.13	12.3%	\$ (0.38)	\$ 0.76	\$ 1.64	\$ 61.08	\$ 68.22	11.7%	\$ (0.86)	\$ 67.36	10.3%
500	\$ 84.31	\$ 97.08	\$ 2.15	\$ 10.63	12.6%	\$ (0.77)	\$ 1.52	\$ 3.28	\$ 90.49	\$ 101.11	11.8%	\$ (1.72)	\$ 99.39	9.8%
1,000	\$ 136.96	\$ 158.86	\$ 4.30	\$ 17.60	12.9%	\$ (1.53)	\$ 3.03	\$ 6.55	\$ 149.31	\$ 166.91	11.8%	\$ (3.43)	\$ 163.48	9.5%
1,500	\$ 189.61	\$ 220.63	\$ 6.45	\$ 24.58	13.0%	\$ (2.30)	\$ 4.55	\$ 9.83	\$ 208.14	\$ 232.71	11.8%	\$ (5.15)	\$ 227.56	9.3%
2,000	\$ 242.26	\$ 282.41	\$ 8.61	\$ 31.54	13.0%	\$ (3.07)	\$ 6.07	\$ 13.10	\$ 266.97	\$ 298.51	11.8%	\$ (6.86)	\$ 291.65	9.3%
3,000	\$ 347.56	\$ 405.96	\$ 12.91	\$ 45.49	13.1%	\$ (4.60)	\$ 9.10	\$ 19.65	\$ 384.62	\$ 430.11	11.8%	\$ (10.29)	\$ 419.82	9.2%
4,000	\$ 452.86	\$ 529.51	\$ 17.21	\$ 59.44	13.1%	\$ (6.14)	\$ 12.13	\$ 26.20	\$ 502.26	\$ 561.70	11.8%	\$ (13.72)	\$ 547.98	9.1%

Assumptions:

Average Usage = 1,018 kWh per month
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes
 Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD ___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
PAGE 5 of 26
WITNESS: R. M. CONROY

General Service - Three Phase

kWh	A	B	C	D	E	Billing Factors			I	J	K	L	M	N
	Base Rate Current Bill	Base Rate Proposed Bill	ECR Project Elimination	Increase (\$) [B - (C + A)]	Increase (%) [D / A]	FAC+OSS	DSM	ECR	Total Current Bill (\$) [A+C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I)/I]	Economic Relief Surcredit	Total Proposed Bill With Surcredit [J + L]	Increase (%) [(M - I)/I]
500	\$ 103.18	\$ 118.08	\$ 2.15	\$ 12.76	12.4%	\$ (0.77)	\$ 1.52	\$ 3.28	\$ 109.36	\$ 122.11	11.7%	\$ (1.72)	\$ 120.39	10.1%
1,000	\$ 155.83	\$ 179.86	\$ 4.30	\$ 19.73	12.7%	\$ (1.53)	\$ 3.03	\$ 6.55	\$ 168.18	\$ 187.91	11.7%	\$ (3.43)	\$ 184.48	9.7%
2,500	\$ 313.78	\$ 365.18	\$ 10.76	\$ 40.65	13.0%	\$ (3.84)	\$ 7.58	\$ 16.38	\$ 344.66	\$ 385.30	11.8%	\$ (8.58)	\$ 376.72	9.3%
5,000	\$ 577.03	\$ 674.06	\$ 21.52	\$ 75.51	13.1%	\$ (7.67)	\$ 15.16	\$ 32.75	\$ 638.79	\$ 714.30	11.8%	\$ (17.15)	\$ 697.15	9.1%
7,500	\$ 840.28	\$ 982.93	\$ 32.27	\$ 110.39	13.1%	\$ (11.51)	\$ 22.75	\$ 49.13	\$ 932.92	\$ 1,043.30	11.8%	\$ (25.73)	\$ 1,017.57	9.1%
10,000	\$ 1,103.53	\$ 1,291.81	\$ 43.03	\$ 145.25	13.2%	\$ (15.34)	\$ 30.33	\$ 65.50	\$ 1,227.05	\$ 1,372.30	11.8%	\$ (34.30)	\$ 1,338.00	9.0%
15,000	\$ 1,630.03	\$ 1,909.56	\$ 64.55	\$ 214.98	13.2%	\$ (23.02)	\$ 45.49	\$ 98.25	\$ 1,815.30	\$ 2,030.28	11.8%	\$ (51.45)	\$ 1,978.83	9.0%
20,000	\$ 2,156.53	\$ 2,527.31	\$ 86.06	\$ 284.72	13.2%	\$ (30.69)	\$ 60.66	\$ 131.01	\$ 2,403.57	\$ 2,688.29	11.9%	\$ (68.60)	\$ 2,619.69	9.0%

Assumptions:
Average Usage = 4,251 kWh per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
 TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
 PAGE 6 of 26
 WITNESS: R. M. CONROY

Power Service Secondary (Rate PSS)

kW	Monthly Load Factor	kWh	A	B	C	D	E	F			I	J	K	L	M	N
			Base Rate Current Bill	Base Rate Proposed Bill	ECR Project Elimination			Increase (\$)	Increase (%)	FAC+OSS						
			[B - (C + A)]	[D / A]				[A+C+F+G+H]	[B+F+G+H]	[(J - I)/I]	[J + L]	[(M - I)/I]				
50	30%	10,950	\$ 1,586.17	\$ 1,804.34	\$ 5.72	\$ 212.45	13.4%	\$ (16.88)	\$ 4.63	\$ 12.70	\$ 1,592.34	\$ 1,804.79	13.3%	\$ (37.56)	\$ 1,767.23	11.0%
	50%	18,250	\$ 1,837.37	\$ 2,055.54	\$ 9.54	\$ 208.63	11.4%	\$ (28.14)	\$ 7.71	\$ 21.17	\$ 1,847.65	\$ 2,056.28	11.3%	\$ (62.60)	\$ 1,993.68	7.9%
	70%	25,550	\$ 2,088.56	\$ 2,306.73	\$ 13.36	\$ 204.81	9.8%	\$ (39.39)	\$ 10.79	\$ 29.64	\$ 2,102.96	\$ 2,307.77	9.7%	\$ (87.64)	\$ 2,220.13	5.6%
75	30%	16,425	\$ 2,334.22	\$ 2,661.47	\$ 8.59	\$ 318.66	13.7%	\$ (25.32)	\$ 6.94	\$ 19.06	\$ 2,343.49	\$ 2,662.15	13.6%	\$ (56.34)	\$ 2,605.81	11.2%
	50%	27,375	\$ 2,711.01	\$ 3,038.26	\$ 14.31	\$ 312.94	11.5%	\$ (42.20)	\$ 11.56	\$ 31.76	\$ 2,726.44	\$ 3,039.38	11.5%	\$ (93.90)	\$ 2,945.48	8.0%
	70%	38,325	\$ 3,087.80	\$ 3,415.05	\$ 20.04	\$ 307.21	10.0%	\$ (59.09)	\$ 16.19	\$ 44.46	\$ 3,109.40	\$ 3,416.61	9.9%	\$ (131.45)	\$ 3,285.16	5.7%
100	30%	21,900	\$ 3,082.25	\$ 3,518.59	\$ 11.45	\$ 424.89	13.8%	\$ (33.76)	\$ 9.25	\$ 25.41	\$ 3,094.60	\$ 3,519.49	13.7%	\$ (75.12)	\$ 3,444.37	11.3%
	50%	36,500	\$ 3,584.64	\$ 4,020.98	\$ 19.08	\$ 417.26	11.6%	\$ (56.27)	\$ 15.42	\$ 42.34	\$ 3,605.21	\$ 4,022.47	11.6%	\$ (125.20)	\$ 3,897.27	8.1%
	70%	51,100	\$ 4,087.03	\$ 4,523.37	\$ 26.71	\$ 409.63	10.0%	\$ (78.78)	\$ 21.59	\$ 59.28	\$ 4,115.83	\$ 4,525.46	10.0%	\$ (175.27)	\$ 4,350.19	5.7%
150	30%	32,850	\$ 4,578.34	\$ 5,232.84	\$ 17.17	\$ 637.33	13.9%	\$ (50.64)	\$ 13.88	\$ 38.11	\$ 4,596.86	\$ 5,234.19	13.9%	\$ (112.68)	\$ 5,121.51	11.4%
	50%	54,750	\$ 5,331.92	\$ 5,986.42	\$ 28.62	\$ 625.88	11.7%	\$ (84.41)	\$ 23.13	\$ 63.52	\$ 5,362.78	\$ 5,988.66	11.7%	\$ (187.79)	\$ 5,800.87	8.2%
	70%	76,650	\$ 6,085.50	\$ 6,740.00	\$ 40.07	\$ 614.43	10.1%	\$ (118.17)	\$ 32.38	\$ 88.92	\$ 6,128.70	\$ 6,743.13	10.0%	\$ (262.91)	\$ 6,480.22	5.7%
250	30%	54,750	\$ 7,570.50	\$ 8,661.33	\$ 28.62	\$ 1,062.21	14.0%	\$ (84.41)	\$ 23.13	\$ 63.52	\$ 7,601.36	\$ 8,663.57	14.0%	\$ (187.79)	\$ 8,475.78	11.5%
	50%	91,250	\$ 8,826.47	\$ 9,917.30	\$ 47.70	\$ 1,043.13	11.8%	\$ (140.68)	\$ 38.55	\$ 105.86	\$ 8,877.90	\$ 9,921.03	11.7%	\$ (312.99)	\$ 9,608.04	8.2%
	70%	127,750	\$ 10,082.43	\$ 11,173.26	\$ 66.79	\$ 1,024.04	10.2%	\$ (196.95)	\$ 53.96	\$ 148.21	\$ 10,154.44	\$ 11,178.48	10.1%	\$ (438.18)	\$ 10,740.30	5.8%

Assumptions:

Average Usage = 45,191 kWh per month
 Average Demand = 128 kW per month
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes
 Current and Proposed Bill calculation uses a blended rate of 5/12 of the summer rate plus 7/12 of the winter rate
 Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
PAGE 7 of 26
WITNESS: R. M. CONROY

Power Service Primary (Rate PSP)

kW	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C ECR Project Elimination	D Increase (\$) [B - (C + A)]	E Increase (%) [D / A]	Billing Factors			I Total Current Bill (\$) [A+C+F+G+H]	J Total Proposed Bill (\$) [B+F+G+H]	K Increase (%) [(J - I)/I]	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%) [(M - I)/I]
								F FAC+OSS	G DSM	H ECR						
50	30%	10,950	\$ 1,584.84	\$ 1,771.17	\$ 4.81	\$ 181.52	11.5%	\$ (16.97)	\$ 4.43	\$ 10.94	\$ 1,588.05	\$ 1,769.57	11.4%	\$ (37.56)	\$ 1,732.01	9.1%
	50%	18,250	\$ 1,830.05	\$ 2,016.38	\$ 8.01	\$ 178.32	9.7%	\$ (28.29)	\$ 7.38	\$ 18.23	\$ 1,835.38	\$ 2,013.70	9.7%	\$ (62.60)	\$ 1,951.10	6.3%
	70%	25,550	\$ 2,075.26	\$ 2,261.59	\$ 11.21	\$ 175.12	8.4%	\$ (39.61)	\$ 10.33	\$ 25.52	\$ 2,082.71	\$ 2,257.83	8.4%	\$ (87.64)	\$ 2,170.19	4.2%
100	30%	21,900	\$ 2,929.52	\$ 3,302.19	\$ 9.61	\$ 363.06	12.4%	\$ (33.95)	\$ 8.86	\$ 21.88	\$ 2,935.92	\$ 3,298.98	12.4%	\$ (75.12)	\$ 3,223.86	9.8%
	50%	36,500	\$ 3,419.94	\$ 3,792.61	\$ 16.02	\$ 356.65	10.4%	\$ (56.58)	\$ 14.76	\$ 36.46	\$ 3,430.60	\$ 3,787.25	10.4%	\$ (125.20)	\$ 3,662.05	6.8%
	70%	51,100	\$ 3,910.35	\$ 4,283.02	\$ 22.43	\$ 350.24	9.0%	\$ (79.21)	\$ 20.66	\$ 51.04	\$ 3,925.27	\$ 4,275.51	8.9%	\$ (175.27)	\$ 4,100.24	4.5%
250	30%	54,750	\$ 6,963.58	\$ 7,895.24	\$ 24.03	\$ 907.63	13.0%	\$ (84.87)	\$ 22.14	\$ 54.69	\$ 6,979.57	\$ 7,887.20	13.0%	\$ (187.79)	\$ 7,699.41	10.3%
	50%	91,250	\$ 8,189.62	\$ 9,121.28	\$ 40.05	\$ 891.61	10.9%	\$ (141.45)	\$ 36.90	\$ 91.15	\$ 8,216.27	\$ 9,107.88	10.9%	\$ (312.99)	\$ 8,794.89	7.0%
	70%	127,750	\$ 9,415.65	\$ 10,347.31	\$ 56.07	\$ 875.59	9.3%	\$ (198.03)	\$ 51.66	\$ 127.61	\$ 9,452.96	\$ 10,328.55	9.3%	\$ (438.18)	\$ 9,890.37	4.6%
500	30%	109,500	\$ 13,687.01	\$ 15,550.34	\$ 48.06	\$ 1,815.27	13.3%	\$ (169.74)	\$ 44.28	\$ 109.38	\$ 13,718.99	\$ 15,534.26	13.2%	\$ (375.59)	\$ 15,158.67	10.5%
	50%	182,500	\$ 16,139.08	\$ 18,002.41	\$ 80.10	\$ 1,783.23	11.1%	\$ (282.90)	\$ 73.80	\$ 182.30	\$ 16,192.38	\$ 17,975.61	11.0%	\$ (625.98)	\$ 17,349.63	7.2%
	70%	255,500	\$ 18,591.15	\$ 20,454.48	\$ 112.14	\$ 1,751.19	9.4%	\$ (396.06)	\$ 103.31	\$ 255.21	\$ 18,665.75	\$ 20,416.94	9.4%	\$ (876.37)	\$ 19,540.57	4.7%
1,000	30%	219,000	\$ 27,133.86	\$ 30,860.53	\$ 96.12	\$ 3,630.55	13.4%	\$ (339.48)	\$ 88.56	\$ 218.76	\$ 27,197.82	\$ 30,828.37	13.3%	\$ (751.17)	\$ 30,077.20	10.6%
	50%	365,000	\$ 32,038.00	\$ 35,764.67	\$ 160.20	\$ 3,566.47	11.1%	\$ (565.79)	\$ 147.59	\$ 364.59	\$ 32,144.59	\$ 35,711.06	11.1%	\$ (1,251.95)	\$ 34,459.11	7.2%
	70%	511,000	\$ 36,942.14	\$ 40,668.81	\$ 224.28	\$ 3,502.39	9.5%	\$ (792.11)	\$ 206.63	\$ 510.43	\$ 37,091.37	\$ 40,593.76	9.4%	\$ (1,752.73)	\$ 38,841.03	4.7%

Assumptions:
Average Usage = 123,358 kWh per month
Average Demand = 405 kW per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Current and Proposed Bill calculation uses a blended rate of 5/12 of the summer rate plus 7/12 of the winter rate
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL UPDATED REVISED
 WORKPAPER REFERENCE NO(S):

SCHEDULE N
 PAGE 8 of 26
 WITNESS: R. M. CONROY

Time-of-Day Secondary (Rate TODS)

kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C ECR Project Elimination	D Increase (\$) [B - (C + A)]	E Increase (%) [D / A]	Billing Factors			I Total Current Bill (\$) [A+C+F+G+H]	J Total Proposed Bill (\$) [B+F+G+H]	K Increase (%) [(J - I)/I]	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%) [(M - I)/I]
								F FAC+OSS	G DSM	H ECR						
250	30%	54,750	\$ 5,516.62	\$ 6,142.02	\$ 15.14	\$ 610.26	11.1%	\$ (84.29)	\$ 9.93	\$ 31.32	\$ 5,488.72	\$ 6,098.98	11.1%	\$ (187.79)	\$ 5,911.19	7.7%
	50%	91,250	\$ 6,543.37	\$ 7,343.60	\$ 25.23	\$ 775.00	11.8%	\$ (140.48)	\$ 16.55	\$ 52.20	\$ 6,496.87	\$ 7,271.87	11.9%	\$ (312.99)	\$ 6,958.88	7.1%
	70%	127,750	\$ 7,570.11	\$ 8,545.18	\$ 35.32	\$ 939.75	12.4%	\$ (196.68)	\$ 23.18	\$ 73.09	\$ 7,505.02	\$ 8,444.77	12.5%	\$ (438.18)	\$ 8,006.59	6.7%
500	30%	109,500	\$ 10,832.97	\$ 12,083.77	\$ 30.28	\$ 1,220.52	11.3%	\$ (168.58)	\$ 19.87	\$ 62.64	\$ 10,777.18	\$ 11,997.70	11.3%	\$ (375.59)	\$ 11,622.11	7.8%
	50%	227,989	\$ 14,166.07	\$ 15,984.42	\$ 63.04	\$ 1,755.32	12.4%	\$ (351.00)	\$ 41.36	\$ 130.43	\$ 14,049.90	\$ 15,805.21	12.5%	\$ (782.00)	\$ 15,023.21	6.9%
	70%	255,500	\$ 14,939.95	\$ 16,890.09	\$ 70.65	\$ 1,879.49	12.6%	\$ (393.35)	\$ 46.35	\$ 146.17	\$ 14,809.77	\$ 16,689.26	12.7%	\$ (876.37)	\$ 15,812.89	6.8%
1,000	30%	219,000	\$ 21,465.66	\$ 23,967.25	\$ 60.56	\$ 2,441.03	11.4%	\$ (337.16)	\$ 39.73	\$ 125.29	\$ 21,354.08	\$ 23,795.11	11.4%	\$ (751.17)	\$ 23,043.94	7.9%
	50%	365,000	\$ 25,572.64	\$ 28,773.57	\$ 100.93	\$ 3,100.00	12.1%	\$ (561.94)	\$ 66.22	\$ 208.81	\$ 25,386.66	\$ 28,486.66	12.2%	\$ (1,251.95)	\$ 27,234.71	7.3%
	70%	511,000	\$ 29,679.62	\$ 33,579.89	\$ 141.30	\$ 3,758.97	12.7%	\$ (786.71)	\$ 92.71	\$ 292.34	\$ 29,419.26	\$ 33,178.23	12.8%	\$ (1,752.73)	\$ 31,425.50	6.8%
2,500	30%	547,500	\$ 53,363.73	\$ 59,617.72	\$ 151.39	\$ 6,102.59	11.4%	\$ (842.90)	\$ 99.33	\$ 313.22	\$ 53,084.77	\$ 59,187.37	11.5%	\$ (1,877.93)	\$ 57,309.44	8.0%
	50%	912,500	\$ 63,631.18	\$ 71,633.52	\$ 252.32	\$ 7,750.01	12.2%	\$ (1,404.84)	\$ 165.55	\$ 522.04	\$ 63,166.25	\$ 70,916.27	12.3%	\$ (3,129.88)	\$ 67,786.39	7.3%
	70%	1,277,500	\$ 73,898.63	\$ 83,649.32	\$ 353.25	\$ 9,397.43	12.7%	\$ (1,966.77)	\$ 231.77	\$ 730.85	\$ 73,247.73	\$ 82,645.17	12.8%	\$ (4,381.83)	\$ 78,263.34	6.9%
5,000	30%	1,095,000	\$ 106,527.19	\$ 119,035.15	\$ 302.79	\$ 12,205.17	11.5%	\$ (1,685.81)	\$ 198.66	\$ 626.44	\$ 105,969.27	\$ 118,174.44	11.5%	\$ (3,755.85)	\$ 114,418.59	8.0%
	50%	1,825,000	\$ 127,062.09	\$ 143,066.75	\$ 504.64	\$ 15,500.02	12.2%	\$ (2,809.68)	\$ 331.09	\$ 1,044.07	\$ 126,132.21	\$ 141,632.23	12.3%	\$ (6,259.75)	\$ 135,372.48	7.3%
	70%	2,555,000	\$ 147,596.99	\$ 167,098.35	\$ 706.50	\$ 18,794.86	12.7%	\$ (3,933.55)	\$ 463.53	\$ 1,461.70	\$ 146,295.17	\$ 165,090.03	12.8%	\$ (8,763.65)	\$ 156,326.38	6.9%

Assumptions:
 Average Usage = 212,560 kWh per month
 Average Demand = 728 kVA per month
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes
 Assumes peak and intermediate demand based on actual customer data
 Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL UPDATED REVISED
 WORKPAPER REFERENCE NO(S):

SCHEDULE N
PAGE 9 of 26
 WITNESS: **R. M. CONROY**

Time-of-Day Primary (Rate TODP)

kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C ECR Project Elimination	D Increase (\$) [B - (C + A)]	E Increase (%) [D / A]	Billing Factors			I Total Current Bill (\$) [A+C+F+G+H]	J Total Proposed Bill (\$) [B+F+G+H]	K Increase (%) [(J - I)/I]	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%) [(M - I)/I]
								F FAC+OSS	G DSM	H ECR						
250	30%	54,750	\$ 5,763.31	\$ 6,375.69	\$ 21.27	\$ 591.11	10.3%	\$ (84.64)	\$ -	\$ 40.56	\$ 5,740.50	\$ 6,331.61	10.3%	\$ (187.79)	\$ 6,143.82	7.0%
	50%	91,250	\$ 6,764.87	\$ 7,556.83	\$ 35.46	\$ 756.50	11.2%	\$ (141.07)	\$ -	\$ 67.60	\$ 6,726.86	\$ 7,483.36	11.2%	\$ (312.99)	\$ 7,170.37	6.6%
	70%	127,750	\$ 7,766.43	\$ 8,737.97	\$ 49.64	\$ 921.90	11.9%	\$ (197.50)	\$ -	\$ 94.65	\$ 7,713.22	\$ 8,635.12	12.0%	\$ (438.18)	\$ 8,196.94	6.3%
5,000	30%	1,095,000	\$ 108,997.20	\$ 121,244.87	\$ 425.46	\$ 11,822.21	10.9%	\$ (1,692.87)	\$ -	\$ 811.25	\$ 108,541.04	\$ 120,363.25	10.9%	\$ (3,755.85)	\$ 116,607.40	7.4%
	50%	1,825,000	\$ 129,028.40	\$ 144,867.67	\$ 709.10	\$ 15,130.17	11.7%	\$ (2,821.45)	\$ -	\$ 1,352.09	\$ 128,268.14	\$ 143,398.31	11.8%	\$ (6,259.75)	\$ 137,138.56	6.9%
	70%	2,555,000	\$ 149,059.60	\$ 168,490.47	\$ 992.75	\$ 18,438.12	12.4%	\$ (3,950.02)	\$ -	\$ 1,892.92	\$ 147,995.25	\$ 166,433.37	12.5%	\$ (8,763.65)	\$ 157,669.72	6.5%
10,000	30%	2,190,000	\$ 217,664.46	\$ 242,159.80	\$ 850.93	\$ 23,644.41	10.9%	\$ (3,385.73)	\$ -	\$ 1,622.51	\$ 216,752.17	\$ 240,396.58	10.9%	\$ (7,511.70)	\$ 232,884.88	7.4%
	50%	3,650,000	\$ 257,726.86	\$ 289,405.40	\$ 1,418.21	\$ 30,260.33	11.7%	\$ (5,642.89)	\$ -	\$ 2,704.18	\$ 256,206.36	\$ 286,466.69	11.8%	\$ (12,519.50)	\$ 273,947.19	6.9%
	70%	5,110,000	\$ 297,789.26	\$ 336,651.00	\$ 1,985.49	\$ 36,876.25	12.4%	\$ (7,900.05)	\$ -	\$ 3,785.85	\$ 295,660.55	\$ 332,536.80	12.5%	\$ (17,527.30)	\$ 315,009.50	6.5%
25,000	30%	5,475,000	\$ 543,666.25	\$ 604,904.60	\$ 2,127.31	\$ 59,111.04	10.9%	\$ (8,464.34)	\$ -	\$ 4,056.27	\$ 541,385.49	\$ 600,496.53	10.9%	\$ (18,779.25)	\$ 581,717.28	7.5%
	50%	9,125,000	\$ 643,822.25	\$ 723,018.60	\$ 3,545.52	\$ 75,650.83	11.8%	\$ (14,107.23)	\$ -	\$ 6,760.44	\$ 640,020.98	\$ 715,671.81	11.8%	\$ (31,298.75)	\$ 684,373.06	6.9%
	70%	12,775,000	\$ 743,978.25	\$ 841,132.60	\$ 4,963.73	\$ 92,190.62	12.4%	\$ (19,750.12)	\$ -	\$ 9,464.62	\$ 738,656.48	\$ 830,847.10	12.5%	\$ (43,818.25)	\$ 787,028.85	6.6%
50,000	30%	10,950,000	\$ 1,087,002.55	\$ 1,209,479.25	\$ 4,254.63	\$ 118,222.07	10.9%	\$ (16,928.67)	\$ -	\$ 8,112.53	\$ 1,082,441.04	\$ 1,200,663.11	10.9%	\$ (37,558.50)	\$ 1,163,104.61	7.5%
	50%	18,250,000	\$ 1,287,314.55	\$ 1,445,707.25	\$ 7,091.04	\$ 151,301.66	11.8%	\$ (28,214.45)	\$ -	\$ 13,520.89	\$ 1,279,712.03	\$ 1,431,013.69	11.8%	\$ (62,597.50)	\$ 1,368,416.19	6.9%
	70%	25,550,000	\$ 1,487,626.55	\$ 1,681,935.25	\$ 9,927.46	\$ 184,381.24	12.4%	\$ (39,500.23)	\$ -	\$ 18,929.24	\$ 1,476,983.02	\$ 1,661,364.26	12.5%	\$ (87,636.50)	\$ 1,573,727.76	6.6%

Assumptions:

Average Usage = 1,261,971 kWh per month
 Average Demand = 3,393 kVA per month
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes
 Assumes peak and intermediate demand based on actual customer data
 Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD ___X___FORECASTED PERIOD
 TYPE OF FILING: ___X___ORIGINAL ___ ___UPDATED ___ ___REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
 PAGE 10 of 26
 WITNESS: R. M. CONROY

Retail Transmission Service (Rate RTS)

kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C ECR Project Elimination	D Increase (\$) [B - (C + A)]	E Increase (%) [D / A]	Billing Factors			I Total Current Bill (\$) [A+C+F+G+H]	J Total Proposed Bill (\$) [B+F+G+H]	K Increase (%) [(J - I)/I]	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%) [(M - I)/I]
								F FAC+OSS	G DSM	H ECR						
250	30%	54,750	\$ 6,798.14	\$ 7,394.09	\$ 28.22	\$ 567.73	8.4%	\$ (84.96)	\$ -	\$ 50.28	\$ 6,791.68	\$ 7,359.41	8.4%	\$ (187.79)	\$ 7,171.62	5.6%
	50%	91,250	\$ 7,785.46	\$ 8,555.88	\$ 47.03	\$ 723.39	9.3%	\$ (141.59)	\$ -	\$ 83.79	\$ 7,774.69	\$ 8,498.08	9.3%	\$ (312.99)	\$ 8,185.09	5.3%
	70%	127,750	\$ 8,772.79	\$ 9,717.68	\$ 65.85	\$ 879.04	10.0%	\$ (198.23)	\$ -	\$ 117.31	\$ 8,757.72	\$ 9,636.76	10.0%	\$ (438.18)	\$ 9,198.58	5.0%
10,000	30%	2,190,000	\$ 213,427.06	\$ 237,265.13	\$ 1,128.78	\$ 22,709.29	10.6%	\$ (3,398.23)	\$ -	\$ 2,011.00	\$ 213,168.61	\$ 235,877.90	10.7%	\$ (7,511.70)	\$ 228,366.20	7.1%
	50%	3,650,000	\$ 252,920.06	\$ 283,736.93	\$ 1,881.29	\$ 28,935.58	11.4%	\$ (5,663.71)	\$ -	\$ 3,351.67	\$ 252,489.31	\$ 281,424.89	11.5%	\$ (12,519.50)	\$ 268,905.39	6.5%
	70%	5,110,000	\$ 292,413.06	\$ 330,208.73	\$ 2,633.81	\$ 35,161.86	12.0%	\$ (7,929.20)	\$ -	\$ 4,692.34	\$ 291,810.01	\$ 326,971.87	12.0%	\$ (17,527.30)	\$ 309,444.57	6.0%
25,000	30%	5,475,000	\$ 531,317.71	\$ 590,912.89	\$ 2,821.94	\$ 56,773.23	10.7%	\$ (8,495.57)	\$ -	\$ 5,027.50	\$ 530,671.58	\$ 587,444.82	10.7%	\$ (18,779.25)	\$ 568,665.57	7.2%
	50%	9,125,000	\$ 630,050.21	\$ 707,092.39	\$ 4,703.24	\$ 72,338.93	11.5%	\$ (14,159.28)	\$ -	\$ 8,379.17	\$ 628,973.34	\$ 701,312.28	11.5%	\$ (31,298.75)	\$ 670,013.53	6.5%
	70%	12,775,000	\$ 728,782.71	\$ 823,271.89	\$ 6,584.53	\$ 87,904.64	12.1%	\$ (19,822.99)	\$ -	\$ 11,730.84	\$ 727,275.09	\$ 815,179.74	12.1%	\$ (43,818.25)	\$ 771,361.49	6.1%
50,000	30%	10,950,000	\$ 1,061,135.47	\$ 1,180,325.82	\$ 5,643.88	\$ 113,546.47	10.7%	\$ (16,991.13)	\$ -	\$ 10,055.01	\$ 1,059,843.23	\$ 1,173,389.70	10.7%	\$ (37,558.50)	\$ 1,135,831.20	7.2%
	50%	18,250,000	\$ 1,258,600.47	\$ 1,412,684.82	\$ 9,406.47	\$ 144,677.88	11.5%	\$ (28,318.56)	\$ -	\$ 16,758.34	\$ 1,256,446.72	\$ 1,401,124.60	11.5%	\$ (62,597.50)	\$ 1,338,527.10	6.5%
	70%	25,550,000	\$ 1,456,065.47	\$ 1,645,043.82	\$ 13,169.06	\$ 175,809.29	12.1%	\$ (39,645.98)	\$ -	\$ 23,461.68	\$ 1,453,050.23	\$ 1,628,859.52	12.1%	\$ (87,636.50)	\$ 1,541,223.02	6.1%
75,000	30%	16,425,000	\$ 1,590,953.22	\$ 1,769,738.75	\$ 8,465.82	\$ 170,319.70	10.7%	\$ (25,486.70)	\$ -	\$ 15,082.51	\$ 1,589,014.85	\$ 1,759,334.56	10.7%	\$ (56,337.75)	\$ 1,702,996.81	7.2%
	50%	27,375,000	\$ 1,887,150.72	\$ 2,118,277.25	\$ 14,109.71	\$ 217,016.81	11.5%	\$ (42,477.83)	\$ -	\$ 25,137.51	\$ 1,883,920.11	\$ 2,100,936.93	11.5%	\$ (93,896.25)	\$ 2,007,040.68	6.5%
	70%	38,325,000	\$ 2,183,348.22	\$ 2,466,815.75	\$ 19,753.59	\$ 263,713.93	12.1%	\$ (59,468.97)	\$ -	\$ 35,192.52	\$ 2,178,825.36	\$ 2,442,539.30	12.1%	\$ (131,454.75)	\$ 2,311,084.55	6.1%

Assumptions:
 Average Usage = 6,736,478 kWh per month
 Average Demand = 15,395 kVA per month
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes
 Assumes peak and intermediate demand based on actual customer data
 Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
 TYPE OF FILING: ___X___ORIGINAL ___ ___UPDATED ___ ___REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
 PAGE 11 of 26
 WITNESS: R. M. CONROY

Fluctuating Load Service - Transmission

KVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C ECR Project Elimination	D Increase (\$) [B - (C + A)]	E Increase (%) [D / A]	F Billing Factors			I Total Current Bill (\$) [A+C+F+G+H]	J Total Proposed Bill (\$) [B+F+G+H]	K Increase (%) [(J - I)/I]	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%) [(M - I)/I]
								FAC+OSS	DSM	ECR						
20,000	30%	4,380,000	\$ 408,732.13	\$ 453,256.87	\$ 2,257.55	\$ 42,267.19	10.3%	\$ (6,796.45)	\$ -	\$ 4,022.00	\$ 408,215.23	\$ 450,482.42	10.4%	\$ (15,023.40)	\$ 435,459.02	6.7%
	50%	7,300,000	\$ 487,718.13	\$ 546,200.47	\$ 3,762.59	\$ 54,719.75	11.2%	\$ (11,327.42)	\$ -	\$ 6,703.34	\$ 486,856.64	\$ 541,576.39	11.2%	\$ (25,039.00)	\$ 516,537.39	6.1%
	70%	10,220,000	\$ 566,704.13	\$ 639,144.07	\$ 5,267.62	\$ 67,172.32	11.9%	\$ (15,858.39)	\$ -	\$ 9,384.67	\$ 565,498.03	\$ 632,670.35	11.9%	\$ (35,054.60)	\$ 597,615.75	5.7%
100,000	30%	21,900,000	\$ 2,037,660.82	\$ 2,260,284.50	\$ 11,287.77	\$ 211,335.91	10.4%	\$ (33,982.27)	\$ -	\$ 20,110.01	\$ 2,035,076.33	\$ 2,246,412.24	10.4%	\$ (75,117.00)	\$ 2,171,295.24	6.7%
	50%	36,500,000	\$ 2,432,590.82	\$ 2,725,002.50	\$ 18,812.94	\$ 273,598.74	11.3%	\$ (56,637.11)	\$ -	\$ 33,516.68	\$ 2,428,283.33	\$ 2,701,882.07	11.3%	\$ (125,195.00)	\$ 2,576,687.07	6.1%
	70%	51,100,000	\$ 2,827,520.82	\$ 3,189,720.50	\$ 26,338.12	\$ 335,861.56	11.9%	\$ (79,291.96)	\$ -	\$ 46,923.36	\$ 2,821,490.34	\$ 3,157,351.90	11.9%	\$ (175,273.00)	\$ 2,982,078.90	5.7%
150,000	30%	32,850,000	\$ 3,055,741.25	\$ 3,389,676.77	\$ 16,931.65	\$ 317,003.87	10.4%	\$ (50,973.40)	\$ -	\$ 30,165.02	\$ 3,051,864.52	\$ 3,368,868.39	10.4%	\$ (112,675.50)	\$ 3,256,192.89	6.7%
	50%	54,750,000	\$ 3,648,136.25	\$ 4,086,753.77	\$ 28,219.41	\$ 410,398.11	11.3%	\$ (84,955.67)	\$ -	\$ 50,275.03	\$ 3,641,675.02	\$ 4,052,073.13	11.3%	\$ (187,792.50)	\$ 3,864,280.63	6.1%
	70%	76,650,000	\$ 4,240,531.25	\$ 4,783,830.77	\$ 39,507.18	\$ 503,792.34	11.9%	\$ (118,937.93)	\$ -	\$ 70,385.04	\$ 4,231,485.54	\$ 4,735,277.88	11.9%	\$ (262,909.50)	\$ 4,472,368.38	5.7%
200,000	30%	43,800,000	\$ 4,073,821.68	\$ 4,519,069.03	\$ 22,575.53	\$ 422,671.83	10.4%	\$ (67,964.53)	\$ -	\$ 40,220.02	\$ 4,068,652.70	\$ 4,491,324.52	10.4%	\$ (150,234.00)	\$ 4,341,090.52	6.7%
	50%	73,000,000	\$ 4,863,681.68	\$ 5,448,505.03	\$ 37,625.88	\$ 547,197.48	11.3%	\$ (113,274.22)	\$ -	\$ 67,033.37	\$ 4,855,066.71	\$ 5,402,264.18	11.3%	\$ (250,390.00)	\$ 5,151,874.18	6.1%
	70%	102,200,000	\$ 5,653,541.68	\$ 6,377,941.03	\$ 52,676.24	\$ 671,723.12	11.9%	\$ (158,583.91)	\$ -	\$ 93,846.72	\$ 5,641,480.73	\$ 6,313,203.84	11.9%	\$ (350,546.00)	\$ 5,962,657.84	5.7%
250,000	30%	54,750,000	\$ 5,091,902.11	\$ 5,648,461.30	\$ 28,219.41	\$ 528,339.78	10.4%	\$ (84,955.67)	\$ -	\$ 50,275.03	\$ 5,085,440.88	\$ 5,613,780.66	10.4%	\$ (187,792.50)	\$ 5,425,988.16	6.7%
	50%	91,250,000	\$ 6,079,227.11	\$ 6,810,256.30	\$ 47,032.35	\$ 683,996.84	11.3%	\$ (141,592.78)	\$ -	\$ 83,791.71	\$ 6,068,458.39	\$ 6,752,455.23	11.3%	\$ (312,987.50)	\$ 6,439,467.73	6.1%
	70%	127,750,000	\$ 7,066,552.11	\$ 7,972,051.30	\$ 65,845.30	\$ 839,653.89	11.9%	\$ (198,229.89)	\$ -	\$ 117,308.40	\$ 7,051,475.92	\$ 7,891,129.81	11.9%	\$ (438,182.50)	\$ 7,452,947.31	5.7%

Assumptions:
 Average Usage = 0 kWh per month **No LG&E customers on this rate schedule**
 Average Demand = 0 kVA per month
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes (using RTS as proxy since no customers are currently on this rate schedule)
 Assumes peak and intermediate demand based on actual customer data
 Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD ___X___FORECASTED PERIOD
 TYPE OF FILING: ___X___ORIGINAL ___ ___UPDATED ___ ___REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
 PAGE 12 of 26
 WITNESS: R. M. CONROY

Fluctuating Load Service- Primary

KVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C ECR Project Elimination	D Increase (\$) [B - (C + A)]	E Increase (%) [D / A]	F Billing Factors			I Total Current Bill (\$) [A+C+F+G+H]	J Total Proposed Bill (\$) [B+F+G+H]	K Increase (%) [(J - I)/I]	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%) [(M - I)/I]
								FAC+OSS	DSM	ECR						
20,000	30%	4,380,000	\$ 419,748.86	\$ 467,413.98	\$ 1,701.85	\$ 45,963.26	11.0%	\$ (6,771.47)	\$ -	\$ 3,245.01	\$ 417,924.25	\$ 463,887.52	11.0%	\$ (15,023.40)	\$ 448,864.12	7.4%
	50%	7,300,000	\$ 499,873.66	\$ 561,905.18	\$ 2,836.42	\$ 59,195.09	11.8%	\$ (11,285.78)	\$ -	\$ 5,408.35	\$ 496,832.65	\$ 556,027.75	11.9%	\$ (25,039.00)	\$ 530,988.75	6.9%
	70%	10,220,000	\$ 579,998.46	\$ 656,396.38	\$ 3,970.98	\$ 72,426.93	12.5%	\$ (15,800.09)	\$ -	\$ 7,571.70	\$ 575,741.05	\$ 648,167.99	12.6%	\$ (35,054.60)	\$ 613,113.39	6.5%
100,000	30%	21,900,000	\$ 2,097,424.55	\$ 2,335,750.12	\$ 8,509.25	\$ 229,816.32	11.0%	\$ (33,857.34)	\$ -	\$ 16,225.06	\$ 2,088,301.52	\$ 2,318,117.84	11.0%	\$ (75,117.00)	\$ 2,243,000.84	7.4%
	50%	36,500,000	\$ 2,498,048.55	\$ 2,808,206.12	\$ 14,182.09	\$ 295,975.48	11.9%	\$ (56,428.90)	\$ -	\$ 27,041.77	\$ 2,482,843.51	\$ 2,778,818.99	11.9%	\$ (125,195.00)	\$ 2,653,623.99	6.9%
	70%	51,100,000	\$ 2,898,672.55	\$ 3,280,662.12	\$ 19,854.92	\$ 362,134.65	12.5%	\$ (79,000.46)	\$ -	\$ 37,858.48	\$ 2,877,385.49	\$ 3,239,520.14	12.6%	\$ (175,273.00)	\$ 3,064,247.14	6.5%
150,000	30%	32,850,000	\$ 3,145,971.85	\$ 3,503,460.21	\$ 12,763.88	\$ 344,724.48	11.0%	\$ (50,786.01)	\$ -	\$ 24,337.59	\$ 3,132,287.31	\$ 3,477,011.79	11.0%	\$ (112,675.50)	\$ 3,364,336.29	7.4%
	50%	54,750,000	\$ 3,746,907.85	\$ 4,212,144.21	\$ 21,273.13	\$ 443,963.23	11.9%	\$ (84,643.35)	\$ -	\$ 40,562.66	\$ 3,724,100.29	\$ 4,168,063.52	11.9%	\$ (187,792.50)	\$ 3,980,271.02	6.9%
	70%	76,650,000	\$ 4,347,843.85	\$ 4,920,828.21	\$ 29,782.38	\$ 543,201.98	12.5%	\$ (118,500.70)	\$ -	\$ 56,787.72	\$ 4,315,913.25	\$ 4,859,115.23	12.6%	\$ (262,909.50)	\$ 4,596,205.73	6.5%
200,000	30%	43,800,000	\$ 4,194,519.15	\$ 4,671,170.30	\$ 17,018.50	\$ 459,632.64	11.0%	\$ (67,714.68)	\$ -	\$ 32,450.12	\$ 4,176,273.09	\$ 4,635,905.74	11.0%	\$ (150,234.00)	\$ 4,485,671.74	7.4%
	50%	73,000,000	\$ 4,995,767.15	\$ 5,616,082.30	\$ 28,364.17	\$ 591,950.97	11.9%	\$ (112,857.81)	\$ -	\$ 54,083.54	\$ 4,965,357.05	\$ 5,557,308.03	11.9%	\$ (250,390.00)	\$ 5,306,918.03	6.9%
	70%	102,200,000	\$ 5,797,015.15	\$ 6,560,994.30	\$ 39,709.84	\$ 724,269.30	12.5%	\$ (158,000.93)	\$ -	\$ 75,716.96	\$ 5,754,441.02	\$ 6,478,710.33	12.6%	\$ (350,546.00)	\$ 6,128,164.33	6.5%
250,000	30%	54,750,000	\$ 5,243,066.46	\$ 5,838,880.39	\$ 21,273.13	\$ 574,540.80	11.0%	\$ (84,643.35)	\$ -	\$ 40,562.66	\$ 5,220,258.90	\$ 5,794,799.70	11.0%	\$ (187,792.50)	\$ 5,607,007.20	7.4%
	50%	91,250,000	\$ 6,244,626.46	\$ 7,020,020.39	\$ 35,455.22	\$ 739,938.71	11.9%	\$ (141,072.26)	\$ -	\$ 67,604.43	\$ 6,206,613.85	\$ 6,946,552.56	11.9%	\$ (312,987.50)	\$ 6,633,565.06	6.9%
	70%	127,750,000	\$ 7,246,186.46	\$ 8,201,160.39	\$ 49,637.30	\$ 905,336.63	12.5%	\$ (197,501.16)	\$ -	\$ 94,646.20	\$ 7,192,968.80	\$ 8,098,305.43	12.6%	\$ (438,182.50)	\$ 7,660,122.93	6.5%

Assumptions:
 Average Usage = 0 kWh per month **No LG&E customers on this rate schedule**
 Average Demand = 0 kVA per month
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes (using TODP as proxy since no customers are currently on this rate schedule)
 Assumes peak and intermediate demand based on actual customer data
 Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
 TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
PAGE 13 of 26
WITNESS: R. M. CONROY

Special Contract

kW	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C ECR Project Elimination	D Increase (\$) [B - (C + A)]	E Increase (%) [D / A]	Billing Factors			I Total Current Bill (\$) [A+C+F+G+H]	J Total Proposed Bill (\$) [B+F+G+H]	K Increase (%) [(J - I)/I]	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%) [(M - I)/I]
								F FAC+OSS	G DSM	H ECR						
1,000	30%	219,000	\$ 23,877.92	\$ 27,779.32	\$ 93.67	\$ 3,807.73	16.0%	\$ (333.99)	\$ -	\$ 206.90	\$ 23,844.50	\$ 27,652.23	16.0%	\$ (751.17)	\$ 26,901.06	12.8%
	50%	365,000	\$ 28,503.20	\$ 32,492.20	\$ 156.12	\$ 3,832.88	13.5%	\$ (556.65)	\$ -	\$ 344.83	\$ 28,447.50	\$ 32,280.38	13.5%	\$ (1,251.95)	\$ 31,028.43	9.1%
	70%	511,000	\$ 33,128.48	\$ 37,205.08	\$ 218.57	\$ 3,858.03	11.7%	\$ (779.30)	\$ -	\$ 482.77	\$ 33,050.52	\$ 36,908.55	11.7%	\$ (1,752.73)	\$ 35,155.82	6.4%
2,500	30%	547,500	\$ 59,694.80	\$ 69,448.30	\$ 234.18	\$ 9,519.32	16.0%	\$ (834.97)	\$ -	\$ 517.25	\$ 59,611.26	\$ 69,130.58	16.0%	\$ (1,877.93)	\$ 67,252.65	12.8%
	50%	912,500	\$ 71,258.00	\$ 81,230.50	\$ 390.31	\$ 9,582.19	13.5%	\$ (1,391.62)	\$ -	\$ 862.09	\$ 71,118.78	\$ 80,700.97	13.5%	\$ (3,129.88)	\$ 77,571.09	9.1%
	70%	1,277,500	\$ 82,821.20	\$ 93,012.70	\$ 546.43	\$ 9,645.07	11.7%	\$ (1,948.26)	\$ -	\$ 1,206.92	\$ 82,626.29	\$ 92,271.36	11.7%	\$ (4,381.83)	\$ 87,889.53	6.4%
5,000	30%	1,095,000	\$ 119,389.60	\$ 138,896.60	\$ 468.37	\$ 19,038.63	16.0%	\$ (1,669.94)	\$ -	\$ 1,034.50	\$ 119,222.53	\$ 138,261.16	16.0%	\$ (3,755.85)	\$ 134,505.31	12.8%
	50%	1,825,000	\$ 142,516.00	\$ 162,461.00	\$ 780.61	\$ 19,164.39	13.5%	\$ (2,783.23)	\$ -	\$ 1,724.17	\$ 142,237.55	\$ 161,401.94	13.5%	\$ (6,259.75)	\$ 155,142.19	9.1%
	70%	2,555,000	\$ 165,642.40	\$ 186,025.40	\$ 1,092.86	\$ 19,290.14	11.7%	\$ (3,896.52)	\$ -	\$ 2,413.84	\$ 165,252.58	\$ 184,542.72	11.7%	\$ (8,763.65)	\$ 175,779.07	6.4%
7,500	30%	1,642,500	\$ 179,084.40	\$ 208,344.90	\$ 702.55	\$ 28,557.95	16.0%	\$ (2,504.91)	\$ -	\$ 1,551.76	\$ 178,833.80	\$ 207,391.75	16.0%	\$ (5,633.78)	\$ 201,757.97	12.8%
	50%	2,737,500	\$ 213,774.00	\$ 243,691.50	\$ 1,170.92	\$ 28,746.58	13.5%	\$ (4,174.85)	\$ -	\$ 2,586.26	\$ 213,356.33	\$ 242,102.91	13.5%	\$ (9,389.63)	\$ 232,713.28	9.1%
	70%	3,832,500	\$ 248,463.60	\$ 279,038.10	\$ 1,639.29	\$ 28,935.21	11.7%	\$ (5,844.79)	\$ -	\$ 3,620.77	\$ 247,878.87	\$ 276,814.08	11.7%	\$ (13,145.48)	\$ 263,668.60	6.4%
10,000	30%	2,190,000	\$ 238,779.20	\$ 277,793.20	\$ 936.74	\$ 38,077.26	16.0%	\$ (3,339.88)	\$ -	\$ 2,069.01	\$ 238,445.07	\$ 276,522.33	16.0%	\$ (7,511.70)	\$ 269,010.63	12.8%
	50%	3,650,000	\$ 285,032.00	\$ 324,922.00	\$ 1,561.23	\$ 38,328.77	13.5%	\$ (5,566.46)	\$ -	\$ 3,448.35	\$ 284,475.12	\$ 322,803.89	13.5%	\$ (12,519.50)	\$ 310,284.39	9.1%
	70%	5,110,000	\$ 331,284.80	\$ 372,050.80	\$ 2,185.72	\$ 38,580.28	11.7%	\$ (7,793.05)	\$ -	\$ 4,827.69	\$ 330,505.16	\$ 369,085.44	11.7%	\$ (17,527.30)	\$ 351,558.14	6.4%

Assumptions:

Average Usage = 2,348,129 kWh per month
 Average Demand = 4,702 kW per month
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes
 DSM does not apply to this rate schedule
 Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
PAGE 14 of 26
WITNESS: R. M. CONROY

Lighting Service - Rate LS

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Monthly	Base Rate	Base Rate	ECR	Increase	Increase	Billing Factors		Total	Total	Increase	Economic	Total	Increase
	kW	Current	Proposed	Project	(\$)	(%)	FAC+OSS	ECR	Current	Proposed	(%)	Surcredit	Bill With	(%)
		Bill	Bill	Elimination	[C - (D + B)]	[E / B]			Bill	Bill	[(J - I)/I]		Surcredit	[(M - I)/I]
									(\$)	(\$)			Surcredit	
OVERHEAD SERVICE														
Light Emitting Diode (LED)														
490 Cobra Head, 5,500-8,200 Lumen, Fixture Only	0.071	\$ 9.37	\$ 10.47	\$ 0.26	\$ 0.84	9.0%	\$ (0.04)	\$ 0.43	\$ 10.02	\$ 10.86	8.4%	\$ (0.09)	\$ 10.77	7.5%
491 Cobra Head, 13,000-16,500 Lumen, Fixture Only	0.122	\$ 11.36	\$ 12.46	\$ 0.45	\$ 0.65	5.8%	\$ (0.07)	\$ 0.73	\$ 12.47	\$ 13.13	5.2%	\$ (0.15)	\$ 12.97	4.0%
492 Cobra Head, 22,000-29,000 Lumen, Fixture Only	0.194	\$ 13.30	\$ 15.77	\$ 0.71	\$ 1.76	13.2%	\$ (0.11)	\$ 1.17	\$ 15.07	\$ 16.83	11.7%	\$ (0.24)	\$ 16.58	10.1%
493 Open Bottom, 4,500-6,000 Lumen, Fixture Only	0.048	\$ 8.52	\$ 9.46	\$ 0.18	\$ 0.76	9.0%	\$ (0.03)	\$ 0.29	\$ 8.96	\$ 9.72	8.5%	\$ (0.06)	\$ 9.66	7.9%
LC1 Cobra Head, 2,500-4,000 Lumen, Fixture Only	0.022	\$ 8.13	\$ 9.12	\$ 0.08	\$ 0.91	11.2%	\$ (0.01)	\$ 0.13	\$ 8.33	\$ 9.24	10.9%	\$ (0.03)	\$ 9.21	10.6%
LF1 Directional (Flood), 4,500-6,000 Lumen, Fixture Only	0.030	\$ 10.86	\$ 12.02	\$ 0.11	\$ 1.05	9.7%	\$ (0.02)	\$ 0.18	\$ 11.13	\$ 12.18	9.4%	\$ (0.04)	\$ 12.15	9.1%
LF2 Directional (Flood), 14,000-17,500 Lumen, Fixture Only	0.090	\$ 12.65	\$ 13.95	\$ 0.33	\$ 0.97	7.7%	\$ (0.05)	\$ 0.54	\$ 13.47	\$ 14.44	7.2%	\$ (0.11)	\$ 14.33	6.4%
LF3 Directional (Flood), 22,000-28,000 Lumen, Fixture Only	0.175	\$ 14.98	\$ 16.33	\$ 0.64	\$ 0.71	4.7%	\$ (0.10)	\$ 1.05	\$ 16.58	\$ 17.29	4.3%	\$ (0.22)	\$ 17.06	3.0%
LF4 Directional (Flood), 35,000-50,000 Lumen, Fixture Only	0.297	\$ 21.42	\$ 23.11	\$ 1.09	\$ 0.60	2.8%	\$ (0.17)	\$ 1.79	\$ 24.13	\$ 24.73	2.5%	\$ (0.37)	\$ 24.36	1.0%
Wood Pole														
PL6 Wood Pole (previously Wood Pole Installed before 3/1/2010) *	NA	\$ 11.35	\$ 7.08		\$ (4.27)	-37.6%			\$ 11.35	\$ 7.08	-37.6%			
PL6 Wood Pole (previously Wood Pole Installed before 7/1/2004) *	NA	\$ 2.16	\$ 7.08		\$ 4.92	227.8%			\$ 2.16	\$ 7.08	227.8%			

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage
Calculations may vary from other schedules due to rounding
* Transferred from Restricted Lighting Service - Rate RLS

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
PAGE 15 of 26
WITNESS: R. M. CONROY

Lighting Service - Rate LS

	A Monthly kW	B Base Rate Current Bill	C Base Rate Proposed Bill	D ECR Project Elimination	E Increase (\$) [C - (D + B)]	F Increase (%) [E / B]	G Billing Factors		H ECR	I Total Current Bill (\$) [B+D+G+H]	J Total Proposed Bill (\$) [C+G+H]	K Increase (%) [(J - I)/I]	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%) [(M - I)/I]
							FAC+OSS	ECR							
UNDERGROUND SERVICE															
<i>Light Emitting Diode (LED)</i>															
LC2 Cobra Head, 2,500-4,000 Lumen	0.022	\$ 3.82	\$ 4.32	\$ 0.08	\$ 0.42	11.0%	\$ (0.01)	\$ 0.13	\$ 4.02	\$ 4.44	10.4%	\$ (0.03)	\$ 4.41	9.7%	
496 Cobra Head, 5,500-8,200 Lumen	0.071	\$ 5.05	\$ 5.67	\$ 0.26	\$ 0.36	7.1%	\$ (0.04)	\$ 0.43	\$ 5.70	\$ 6.06	6.3%	\$ (0.09)	\$ 5.97	4.8%	
497 Cobra Head, 13,000-16,500 Lumen	0.122	\$ 7.04	\$ 7.65	\$ 0.45	\$ 0.16	2.3%	\$ (0.07)	\$ 0.73	\$ 8.15	\$ 8.32	2.0%	\$ (0.15)	\$ 8.16	0.1%	
498 Cobra Head, 22,000-29,000 Lumen	0.194	\$ 10.16	\$ 10.97	\$ 0.71	\$ 0.10	1.0%	\$ (0.11)	\$ 1.17	\$ 11.93	\$ 12.03	0.8%	\$ (0.24)	\$ 11.78	-1.2%	
499 Colonial, 4-Sided, 4,000-7,000 Lumen	0.044	\$ 7.04	\$ 7.41	\$ 0.16	\$ 0.21	3.0%	\$ (0.02)	\$ 0.26	\$ 7.44	\$ 7.65	2.8%	\$ (0.06)	\$ 7.59	2.1%	
LA1 Acorn, 4,000-7,000 Lumen	0.040	\$ 6.54	\$ 7.22	\$ 0.15	\$ 0.53	8.2%	\$ (0.02)	\$ 0.24	\$ 6.90	\$ 7.44	7.7%	\$ (0.05)	\$ 7.39	7.0%	
LN1 Contemporary, 4,000-7,000 Lumen	0.057	\$ 6.55	\$ 7.09	\$ 0.21	\$ 0.33	5.1%	\$ (0.03)	\$ 0.34	\$ 7.07	\$ 7.40	4.7%	\$ (0.07)	\$ 7.33	3.7%	
LN2 Contemporary, 8,000-11,000 Lumen	0.087	\$ 7.65	\$ 8.45	\$ 0.32	\$ 0.48	6.3%	\$ (0.05)	\$ 0.52	\$ 8.44	\$ 8.92	5.7%	\$ (0.11)	\$ 8.82	4.4%	
LN3 Contemporary, 13,500-16,500 Lumen	0.143	\$ 9.34	\$ 10.36	\$ 0.52	\$ 0.50	5.3%	\$ (0.08)	\$ 0.86	\$ 10.64	\$ 11.14	4.7%	\$ (0.18)	\$ 10.96	3.0%	
LN4 Contemporary, 21,000-28,000 Lumen	0.220	\$ 13.55	\$ 14.89	\$ 0.80	\$ 0.54	4.0%	\$ (0.12)	\$ 1.32	\$ 15.56	\$ 16.09	3.4%	\$ (0.28)	\$ 15.81	1.7%	
LN5 Contemporary, 45,000-50,000 Lumen	0.380	\$ 20.49	\$ 20.63	\$ 1.39	\$ (1.25)	-6.1%	\$ (0.21)	\$ 2.29	\$ 23.95	\$ 22.70	-5.2%	\$ (0.48)	\$ 22.22	-7.2%	
LF5 Directional (Flood), 4,500-6,000 Lumen	0.030	\$ 7.61	\$ 8.30	\$ 0.11	\$ 0.58	7.6%	\$ (0.02)	\$ 0.18	\$ 7.88	\$ 8.46	7.4%	\$ (0.04)	\$ 8.43	6.9%	
LF6 Directional (Flood), 14,000-17,500 Lumen	0.096	\$ 9.40	\$ 10.22	\$ 0.35	\$ 0.47	5.0%	\$ (0.05)	\$ 0.58	\$ 10.28	\$ 10.74	4.6%	\$ (0.12)	\$ 10.62	3.4%	
LF7 Directional (Flood), 22,000-28,000 Lumen	0.175	\$ 11.73	\$ 12.60	\$ 0.64	\$ 0.23	2.0%	\$ (0.10)	\$ 1.05	\$ 13.33	\$ 13.56	1.7%	\$ (0.22)	\$ 13.33	0.1%	
LF8 Directional (Flood), 35,000-50,000 Lumen	0.297	\$ 18.17	\$ 19.38	\$ 1.09	\$ 0.12	0.7%	\$ (0.17)	\$ 1.79	\$ 20.88	\$ 21.00	0.6%	\$ (0.37)	\$ 20.63	-1.2%	
LV1 Victorian, 4,000-7,000 Lumen ^	0.039	NA	\$ 26.09	\$ 0.14	NA	NA	\$ (0.02)	\$ 0.23	NA	\$ 26.30	NA	\$ (0.05)	\$ 26.25	NA	
LL1 London, 4,000-7,000 Lumen ^	0.079	NA	\$ 27.68	\$ 0.29	NA	NA	\$ (0.04)	\$ 0.48	NA	\$ 28.11	NA	\$ (0.10)	\$ 28.01	NA	

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage
Calculations may vary from other schedules due to rounding
^ New Rate

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
PAGE 16 of 26
WITNESS: R. M. CONROY

Lighting Service - Rate LS

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Monthly	Base Rate	Base Rate	ECR	Increase	Increase	Billing Factors		Total	Total	Increase	Economic	Total	Increase
kW	Current	Proposed	Project	(\$)	(%)	FAC+OSS	ECR	Current	Proposed	(%)	Relief	Bill With	(%)
	Bill	Bill	Elimination	[C - (D + B)]	[E / B]			Bill	Bill	[(J - I) / I]	Surcredit	Surcredit	[(M - I) / I]
								(\$)	(\$)		(\$)	(\$)	
								[B+D+G+H]	[C+G+H]			[J + L]	

UNDERGROUND SERVICE

Poles

PL1 Cobra	NA	\$ 30.04	\$ 26.74	\$ (3.30)	-11.0%			\$ 30.04	\$ 26.74	-11.0%			
PL2 Contemporary (Short)	NA	\$ 14.49	\$ 17.98	\$ 3.49	24.1%			\$ 14.49	\$ 17.98	24.1%			
PL3 Contemporary (Tall)	NA	\$ 21.26	\$ 23.26	\$ 2.00	9.4%			\$ 21.26	\$ 23.26	9.4%			
PL4 Post Top - Decorative Smooth	NA	\$ 14.29	\$ 15.96	\$ 1.67	11.7%			\$ 14.29	\$ 15.96	11.7%			
PL5 Post Top - Historic Fluted	NA	\$ 19.88	\$ 19.69	\$ (0.19)	-1.0%			\$ 19.88	\$ 19.69	-1.0%			

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
PAGE 17 of 26
WITNESS: R. M. CONROY

Restricted Lighting Service - Rate RLS

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Monthly	Base Rate	Base Rate	ECR	Increase	Increase	Billing Factors		Total	Total	Increase	Economic	Total	Increase
	kW	Current	Proposed	Project	(\$)	(%)	FAC+OSS	ECR	Current	Proposed	(%)	Relief	Proposed	(%)
		Bill	Bill	Elimination	[C - (D + B)]	[E / B]			Bill	Bill	[(J - I) / I]	Surcredit	Bill With	[(M - I) / I]
									(\$)	(\$)			Surcredit	
OVERHEAD SERVICE														
<i>Mercury Vapor</i>														
252 Cobra/Open Bottom, 8,000 Lumen, Fixture Only	0.210	\$ 10.92	\$ 12.73	\$ 0.77	\$ 1.04	9.5%	\$ (0.12)	\$ 1.26	\$ 12.83	\$ 13.88	8.1%	\$ (0.27)	\$ 13.61	6.1%
203 Cobra Head, 13,000 Lumen, Fixture Only	0.298	\$ 12.37	\$ 14.42	\$ 1.09	\$ 0.96	7.8%	\$ (0.17)	\$ 1.79	\$ 15.09	\$ 16.05	6.4%	\$ (0.38)	\$ 15.67	3.9%
204 Cobra Head, 25,000 Lumen, Fixture Only	0.462	\$ 15.14	\$ 17.65	\$ 1.69	\$ 0.82	5.4%	\$ (0.26)	\$ 2.78	\$ 19.35	\$ 20.17	4.2%	\$ (0.58)	\$ 19.59	1.2%
209 Cobra Head, 60,000 Lumen, Fixture Only	1.180	\$ 30.58	\$ 35.65	\$ 4.31	\$ 0.76	2.5%	\$ (0.66)	\$ 7.10	\$ 41.34	\$ 42.09	1.8%	\$ (1.49)	\$ 40.60	-1.8%
207 Directional, 25,000 Lumen, Fixture Only	0.462	\$ 17.22	\$ 20.07	\$ 1.69	\$ 1.16	6.7%	\$ (0.26)	\$ 2.78	\$ 21.43	\$ 22.59	5.4%	\$ (0.58)	\$ 22.01	2.7%
210 Directional, 60,000 Lumen, Fixture Only	1.180	\$ 31.80	\$ 37.07	\$ 4.31	\$ 0.96	3.0%	\$ (0.66)	\$ 7.10	\$ 42.56	\$ 43.51	2.3%	\$ (1.49)	\$ 42.02	-1.3%
201 Open Bottom, 4,000 Lumen, Fixture Only	0.100	\$ 9.48	\$ 11.05	\$ 0.37	\$ 1.20	12.7%	\$ (0.06)	\$ 0.60	\$ 10.39	\$ 11.60	11.6%	\$ (0.13)	\$ 11.47	10.4%
<i>Metal Halide</i>														
470 Directional, 12,000 Lumen, Fixture Only	0.150	\$ 14.97	\$ 17.45	\$ 0.55	\$ 1.93	12.9%	\$ (0.08)	\$ 0.90	\$ 16.34	\$ 18.27	11.8%	\$ (0.19)	\$ 18.08	10.7%
471 Directional, 12,000 Lumen, Fixture and Wood Pole	0.150	\$ 17.66	\$ 20.59	\$ 0.55	\$ 2.38	13.5%	\$ (0.08)	\$ 0.90	\$ 19.03	\$ 21.41	12.5%	\$ (0.19)	\$ 21.22	11.5%
474 Directional, 32,000 Lumen, Fixture and Wood Pole	0.350	\$ 22.96	\$ 26.76	\$ 1.28	\$ 2.52	11.0%	\$ (0.19)	\$ 2.11	\$ 26.15	\$ 28.67	9.6%	\$ (0.44)	\$ 28.23	8.0%
475 Directional, 32,000 Lumen, Fixture and Ornamental Pole	0.350	\$ 30.45	\$ 35.50	\$ 1.28	\$ 3.77	12.4%	\$ (0.19)	\$ 2.11	\$ 33.64	\$ 37.41	11.2%	\$ (0.44)	\$ 36.97	9.9%
476 Directional, 107,800 Lumen, Fixture Only	1.080	\$ 43.18	\$ 50.33	\$ 3.95	\$ 3.20	7.4%	\$ (0.60)	\$ 6.50	\$ 53.02	\$ 56.23	6.0%	\$ (1.36)	\$ 54.86	3.5%
477 Directional, 107,800 Lumen, Fixture and Wood Pole	1.080	\$ 46.39	\$ 54.08	\$ 3.95	\$ 3.74	8.1%	\$ (0.60)	\$ 6.50	\$ 56.23	\$ 59.98	6.7%	\$ (1.36)	\$ 58.61	4.2%
473 Directional, 32,000 Lumen, Fixture Only	0.350	\$ 20.66	\$ 24.08	\$ 1.28	\$ 2.14	10.4%	\$ (0.19)	\$ 2.11	\$ 23.85	\$ 25.99	9.0%	\$ (0.44)	\$ 25.55	7.1%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
PAGE 18 of 26
WITNESS: R. M. CONROY

Restricted Lighting Service - Rate RLS

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Monthly	Base Rate	Base Rate	ECR	Increase	Increase	Billing Factors		Total	Total	Increase	Economic	Total	
	kW	Current	Proposed	Project	(\$)	(%)	FAC+OSS	ECR	Current	Proposed	(%)	Relief	Bill With	
		Bill	Bill	Elimination					Bill	Bill		Surcredit	Surcredit	Increase
					[C - (D + B)]	[E / B]			[B+D+G+H]	[C+G+H]	[(J - I)/I]		[J + L]	[(M - I)/I]
UNDERGROUND SERVICE														
<i>High Pressure Sodium</i>														
452 Cobra Head, 16,000 Lumen, Fixture Only	0.181	\$ 14.49	\$ 16.89	\$ 0.66	\$ 1.74	12.0%	\$ (0.10)	\$ 1.09	\$ 16.14	\$ 17.88	10.8%	\$ (0.23)	\$ 17.65	9.4%
453 Cobra Head, 28,500 Lumen, Fixture Only	0.294	\$ 16.87	\$ 19.67	\$ 1.07	\$ 1.73	10.2%	\$ (0.16)	\$ 1.77	\$ 19.55	\$ 21.27	8.8%	\$ (0.37)	\$ 20.90	6.9%
454 Cobra Head, 50,000 Lumen, Fixture Only	0.471	\$ 19.22	\$ 22.40	\$ 1.72	\$ 1.46	7.6%	\$ (0.26)	\$ 2.83	\$ 23.51	\$ 24.97	6.2%	\$ (0.59)	\$ 24.38	3.7%
455 Directional, 16,000 Lumen, Fixture Only	0.181	\$ 15.45	\$ 18.01	\$ 0.66	\$ 1.90	12.3%	\$ (0.10)	\$ 1.09	\$ 17.10	\$ 19.00	11.1%	\$ (0.23)	\$ 18.77	9.8%
456 Directional, 50,000 Lumen, Fixture Only	0.471	\$ 20.05	\$ 23.37	\$ 1.72	\$ 1.60	8.0%	\$ (0.26)	\$ 2.83	\$ 24.34	\$ 25.94	6.6%	\$ (0.59)	\$ 25.35	4.1%
457 Open Bottom, 9,500 Lumen, Fixture Only	0.117	\$ 12.87	\$ 15.00	\$ 0.43	\$ 1.70	13.2%	\$ (0.07)	\$ 0.70	\$ 13.94	\$ 15.64	12.2%	\$ (0.15)	\$ 15.49	11.2%
275 Cobra/Contemporary, 16,000 Lumen, Decorative Smooth	0.181	\$ 27.73	\$ 32.32	\$ 0.66	\$ 3.93	14.2%	\$ (0.10)	\$ 1.09	\$ 29.38	\$ 33.31	13.4%	\$ (0.23)	\$ 33.08	12.6%
266 Cobra/Contemporary, 28,500 Lumen, Decorative Smooth	0.294	\$ 30.42	\$ 35.46	\$ 1.07	\$ 3.97	13.0%	\$ (0.16)	\$ 1.77	\$ 33.10	\$ 37.06	12.0%	\$ (0.37)	\$ 36.69	10.9%
267 Cobra/Contemporary, 50,000 Lumen, Decorative Smooth	0.471	\$ 34.69	\$ 40.44	\$ 1.72	\$ 4.03	11.6%	\$ (0.26)	\$ 2.83	\$ 38.98	\$ 43.01	10.3%	\$ (0.59)	\$ 42.42	8.8%
276 Coach/Acorn, 5,800 Lumen, Decorative Smooth	0.083	\$ 16.85	\$ 19.64	\$ 0.30	\$ 2.49	14.8%	\$ (0.05)	\$ 0.50	\$ 17.61	\$ 20.09	14.1%	\$ (0.10)	\$ 19.99	13.5%
274 Coach/Acorn, 9,500 Lumen, Decorative Smooth	0.117	\$ 20.01	\$ 23.33	\$ 0.43	\$ 2.89	14.5%	\$ (0.07)	\$ 0.70	\$ 21.08	\$ 23.97	13.7%	\$ (0.15)	\$ 23.82	13.0%
277 Coach/Acorn, 16,000 Lumen, Decorative Smooth	0.181	\$ 24.43	\$ 28.48	\$ 0.66	\$ 3.39	13.9%	\$ (0.10)	\$ 1.09	\$ 26.08	\$ 29.47	13.0%	\$ (0.23)	\$ 29.24	12.1%
279 Contemporary, 120,000 Lumen, Fixture Only	1.000	\$ 47.43	\$ 55.29	\$ 3.66	\$ 4.20	8.9%	\$ (0.56)	\$ 6.02	\$ 56.54	\$ 60.75	7.4%	\$ (1.26)	\$ 59.49	5.2%
278 Contemporary, 120,000 Lumen, Decorative Smooth	1.000	\$ 78.64	\$ 91.67	\$ 3.66	\$ 9.37	11.9%	\$ (0.56)	\$ 6.02	\$ 87.75	\$ 97.13	10.7%	\$ (1.26)	\$ 95.87	9.2%
417 Acorn, Bronze, 9,500 Lumen, Decorative Smooth	0.117	\$ 27.00	\$ 31.47	\$ 0.43	\$ 4.04	15.0%	\$ (0.07)	\$ 0.70	\$ 28.07	\$ 32.11	14.4%	\$ (0.15)	\$ 31.96	13.9%
419 Acorn, Bronze, 16,000 Lumen, Decorative Smooth	0.180	\$ 28.21	\$ 32.88	\$ 0.66	\$ 4.01	14.2%	\$ (0.10)	\$ 1.08	\$ 29.85	\$ 33.86	13.4%	\$ (0.23)	\$ 33.64	12.7%
280 Victorian, 5,800 Lumen, Fixture Only	0.083	\$ 22.86	\$ 26.65	\$ 0.30	\$ 3.49	15.3%	\$ (0.05)	\$ 0.50	\$ 23.62	\$ 27.10	14.8%	\$ (0.10)	\$ 27.00	14.3%
281 Victorian, 9,500 Lumen, Fixture Only	0.117	\$ 23.30	\$ 27.16	\$ 0.43	\$ 3.43	14.7%	\$ (0.07)	\$ 0.70	\$ 24.37	\$ 27.80	14.1%	\$ (0.15)	\$ 27.65	13.5%
282 London, 5,800 Lumen, Fixture Only	0.083	\$ 22.47	\$ 26.19	\$ 0.30	\$ 3.42	15.2%	\$ (0.05)	\$ 0.50	\$ 23.23	\$ 26.64	14.7%	\$ (0.10)	\$ 26.54	14.3%
283 London, 9,500 Lumen, Fixture Only	0.117	\$ 23.81	\$ 27.76	\$ 0.43	\$ 3.52	14.8%	\$ (0.07)	\$ 0.70	\$ 24.88	\$ 28.40	14.2%	\$ (0.15)	\$ 28.25	13.6%
426 London, 5,800 Lumen, Decorative Smooth	0.083	\$ 36.16	\$ 42.15	\$ 0.30	\$ 5.69	15.7%	\$ (0.05)	\$ 0.50	\$ 36.92	\$ 42.60	15.4%	\$ (0.10)	\$ 42.50	15.1%
427 London, 5,800 Lumen, Fluted Pole *	0.083	\$ 38.18	\$ 44.51	\$ 0.30	\$ 6.03	15.8%	\$ (0.05)	\$ 0.50	\$ 38.94	\$ 44.96	15.5%	\$ (0.10)	\$ 44.86	15.2%
428 London, 9,500 Lumen, Decorative Smooth	0.117	\$ 37.04	\$ 43.18	\$ 0.43	\$ 5.71	15.4%	\$ (0.07)	\$ 0.70	\$ 38.11	\$ 43.82	15.0%	\$ (0.15)	\$ 43.67	14.6%
429 London, 9,500 Lumen, Fluted Pole *	0.117	\$ 38.15	\$ 44.47	\$ 0.43	\$ 5.89	15.4%	\$ (0.07)	\$ 0.70	\$ 39.22	\$ 45.11	15.0%	\$ (0.15)	\$ 44.96	14.7%
430 Victorian, 5,800 Lumen, Decorative Smooth	0.083	\$ 35.18	\$ 41.01	\$ 0.30	\$ 5.53	15.7%	\$ (0.05)	\$ 0.50	\$ 35.94	\$ 41.46	15.4%	\$ (0.10)	\$ 41.36	15.1%
431 Victorian, 5,800 Lumen, Fluted Pole *	0.083	\$ 35.87	\$ 41.81	\$ 0.30	\$ 5.64	15.7%	\$ (0.05)	\$ 0.50	\$ 36.63	\$ 42.26	15.4%	\$ (0.10)	\$ 42.16	15.1%
432 Victorian, 9,500 Lumen, Decorative Smooth	0.117	\$ 37.29	\$ 43.47	\$ 0.43	\$ 5.75	15.4%	\$ (0.07)	\$ 0.70	\$ 38.36	\$ 44.11	15.0%	\$ (0.15)	\$ 43.96	14.6%
433 Victorian, 9,500 Lumen, Fluted Pole *	0.117	\$ 40.25	\$ 46.92	\$ 0.43	\$ 6.24	15.5%	\$ (0.07)	\$ 0.70	\$ 41.32	\$ 47.56	15.1%	\$ (0.15)	\$ 47.41	14.8%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage
Calculations may vary from other schedules due to rounding
* Transferred from Lighting Service - Rate LS

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
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WITNESS: R. M. CONROY

Restricted Lighting Service - Rate RLS

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Monthly	Base Rate	Base Rate	ECR	Increase	Increase	Billing Factors		Total	Total	Increase	Economic	Total	Increase
	kW	Current	Proposed	Project	(\$)	(%)	FAC+OSS	ECR	Current	Proposed	(%)	Surcredit	Bill With	
		Bill	Bill	Elimination	[C - (D + B)]	[E / B]			Bill	Bill			Surcredit	[(M - I) / I]
									(\$)	(\$)				
UNDERGROUND SERVICE														
<i>High Pressure Sodium</i>														
412 Colonial, 4-Sided, 5,800 Lumen, Decorative Smooth	0.083	\$ 22.35	\$ 26.05	\$ 0.30	\$ 3.40	15.2%	\$ (0.05)	\$ 0.50	\$ 23.11	\$ 26.50	14.7%	\$ (0.10)	\$ 26.40	14.3%
413 Colonial, 4-Sided, 9,500 Lumen, Decorative Smooth	0.117	\$ 23.05	\$ 26.87	\$ 0.43	\$ 3.39	14.7%	\$ (0.07)	\$ 0.70	\$ 24.12	\$ 27.51	14.1%	\$ (0.15)	\$ 27.36	13.5%
444 Colonial, 4-Sided, 16,000 Lumen, Decorative Smooth	0.181	\$ 22.96	\$ 26.76	\$ 0.66	\$ 3.14	13.7%	\$ (0.10)	\$ 1.09	\$ 24.61	\$ 27.75	12.8%	\$ (0.23)	\$ 27.52	11.8%
415 Acom, 5,800 Lumen, Decorative Smooth	0.083	\$ 22.75	\$ 26.52	\$ 0.30	\$ 3.47	15.2%	\$ (0.05)	\$ 0.50	\$ 23.51	\$ 26.97	14.8%	\$ (0.10)	\$ 26.87	14.3%
416 Acom, 9,500 Lumen, Decorative Smooth	0.117	\$ 25.18	\$ 29.35	\$ 0.43	\$ 3.74	14.9%	\$ (0.07)	\$ 0.70	\$ 26.25	\$ 29.99	14.3%	\$ (0.15)	\$ 29.84	13.7%
445 Acom, 16,000 Lumen, Decorative Smooth	0.181	\$ 24.96	\$ 29.10	\$ 0.66	\$ 3.48	13.9%	\$ (0.10)	\$ 1.09	\$ 26.61	\$ 30.09	13.1%	\$ (0.23)	\$ 29.86	12.2%
400 Dark Sky, 4,000 Lumen, Decorative Smooth	0.06	\$ 26.57	\$ 30.97	\$ 0.22	\$ 4.18	15.7%	\$ (0.03)	\$ 0.36	\$ 27.12	\$ 31.30	15.4%	\$ (0.08)	\$ 31.22	15.1%
401 Dark Sky, 9,500 Lumen, Decorative Smooth	0.117	\$ 26.95	\$ 31.42	\$ 0.43	\$ 4.04	15.0%	\$ (0.07)	\$ 0.70	\$ 28.02	\$ 32.06	14.4%	\$ (0.15)	\$ 31.91	13.9%
423 Cobra Head, 16,000 Lumen, Decorative Smooth	0.181	\$ 29.26	\$ 34.11	\$ 0.66	\$ 4.19	14.3%	\$ (0.10)	\$ 1.09	\$ 30.91	\$ 35.10	13.6%	\$ (0.23)	\$ 34.87	12.8%
424 Cobra Head, 28,500 Lumen, Decorative Smooth	0.294	\$ 31.58	\$ 36.81	\$ 1.07	\$ 4.16	13.2%	\$ (0.16)	\$ 1.77	\$ 34.26	\$ 38.41	12.1%	\$ (0.37)	\$ 38.04	11.1%
425 Cobra Head, 50,000 Lumen, Decorative Smooth	0.471	\$ 37.45	\$ 43.66	\$ 1.72	\$ 4.49	12.0%	\$ (0.26)	\$ 2.83	\$ 41.74	\$ 46.23	10.8%	\$ (0.59)	\$ 45.64	9.3%
439 Contemporary, 16,000 Lumen, Fixture only	0.181	\$ 18.13	\$ 21.13	\$ 0.66	\$ 2.34	12.9%	\$ (0.10)	\$ 1.09	\$ 19.78	\$ 22.12	11.8%	\$ (0.23)	\$ 21.89	10.7%
420 Contemporary, 16,000 Lumen, Fixture and Decorative Smooth	0.181	\$ 32.97	\$ 38.43	\$ 0.66	\$ 4.80	14.6%	\$ (0.10)	\$ 1.09	\$ 34.62	\$ 39.42	13.9%	\$ (0.23)	\$ 39.19	13.2%
440 Contemporary, 28,500 Lumen, Fixture only	0.294	\$ 20.09	\$ 23.42	\$ 1.07	\$ 2.26	11.2%	\$ (0.16)	\$ 1.77	\$ 22.77	\$ 25.02	9.9%	\$ (0.37)	\$ 24.65	8.3%
421 Contemporary, 28,500 Lumen, Fixture and Decorative Smooth	0.294	\$ 35.56	\$ 41.45	\$ 1.07	\$ 4.82	13.5%	\$ (0.16)	\$ 1.77	\$ 38.24	\$ 43.05	12.6%	\$ (0.37)	\$ 42.68	11.6%
441 Contemporary, 50,000 Lumen, Fixture only	0.471	\$ 24.17	\$ 28.17	\$ 1.72	\$ 2.28	9.4%	\$ (0.26)	\$ 2.83	\$ 28.46	\$ 30.74	8.0%	\$ (0.59)	\$ 30.15	5.9%
422 Contemporary, 50,000 Lumen, Fixture and Decorative Smooth	0.471	\$ 41.26	\$ 48.10	\$ 1.72	\$ 5.12	12.4%	\$ (0.26)	\$ 2.83	\$ 45.55	\$ 50.67	11.2%	\$ (0.59)	\$ 50.08	9.9%
<i>Mercury Vapor</i>														
318 Cobra Head, 8,000 Lumen, Decorative Smooth	0.21	\$ 18.97	\$ 22.11	\$ 0.77	\$ 2.37	12.5%	\$ (0.12)	\$ 1.26	\$ 20.88	\$ 23.26	11.4%	\$ (0.27)	\$ 22.99	10.1%
314 Cobra Head, 13,000 Lumen, Decorative Smooth	0.298	\$ 21.36	\$ 24.90	\$ 1.09	\$ 2.45	11.5%	\$ (0.17)	\$ 1.79	\$ 24.08	\$ 26.53	10.2%	\$ (0.38)	\$ 26.15	8.6%
315 Cobra Head, 25,000 Lumen, Decorative Smooth	0.462	\$ 24.84	\$ 28.96	\$ 1.69	\$ 2.43	9.8%	\$ (0.26)	\$ 2.78	\$ 29.05	\$ 31.48	8.4%	\$ (0.58)	\$ 30.90	6.4%
206 Coach, 4,000 Lumen, Decorative Smooth	0.1	\$ 13.92	\$ 16.23	\$ 0.37	\$ 1.94	14.0%	\$ (0.06)	\$ 0.60	\$ 14.83	\$ 16.78	13.1%	\$ (0.13)	\$ 16.65	12.3%
208 Coach, 8,000 Lumen, Decorative Smooth	0.21	\$ 15.71	\$ 18.31	\$ 0.77	\$ 1.83	11.7%	\$ (0.12)	\$ 1.26	\$ 17.62	\$ 19.46	10.4%	\$ (0.27)	\$ 19.19	8.9%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
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WITNESS: R. M. CONROY

Restricted Lighting Service - Rate RLS

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Monthly	Base Rate	Base Rate	ECR	Increase	Increase	Billing Factors		Total	Total	Increase	Economic	Total	Increase
	kW	Current	Proposed	Project	(\$)	(%)	FAC+OSS	ECR	Current	Proposed	(%)	Surcredit	Bill With	(%)
		Bill	Bill	Elimination	[C + D - B]	[E / B]			Bill	Bill	[(J - I) / I]		Surcredit	[(M - I) / I]
									(\$)	(\$)			(\$)	
UNDERGROUND SERVICE														
<i>Metal Halide</i>														
479 Contemporary, 12,000 Lumen, Fixture only	0.15	\$ 16.59	\$ 19.34	\$ 0.55	\$ 2.20	13.3%	\$ (0.08)	\$ 0.90	\$ 17.96	\$ 20.16	12.3%	\$ (0.19)	\$ 19.97	11.2%
480 Contemporary, 12,000 Lumen, Decorative Smooth	0.15	\$ 27.13	\$ 31.63	\$ 0.55	\$ 3.95	14.6%	\$ (0.08)	\$ 0.90	\$ 28.50	\$ 32.45	13.9%	\$ (0.19)	\$ 32.26	13.2%
483 Contemporary, 107,800 Lumen, Fixture only	1.08	\$ 46.17	\$ 53.82	\$ 3.95	\$ 3.70	8.0%	\$ (0.60)	\$ 6.50	\$ 56.01	\$ 59.72	6.6%	\$ (1.36)	\$ 58.35	4.2%
484 Contemporary, 107,800 Lumen, Decorative Smooth	1.08	\$ 57.29	\$ 66.78	\$ 3.95	\$ 5.54	9.7%	\$ (0.60)	\$ 6.50	\$ 67.13	\$ 72.68	8.3%	\$ (1.36)	\$ 71.31	6.2%
481 Contemporary, 32,000 Lumen, Fixture only	0.35	\$ 22.45	\$ 26.17	\$ 1.28	\$ 2.44	10.9%	\$ (0.19)	\$ 2.11	\$ 25.64	\$ 28.08	9.5%	\$ (0.44)	\$ 27.64	7.8%
482 Contemporary, 32,000 Lumen, Decorative Smooth	0.35	\$ 33.60	\$ 39.17	\$ 1.28	\$ 4.29	12.8%	\$ (0.19)	\$ 2.11	\$ 36.79	\$ 41.08	11.7%	\$ (0.44)	\$ 40.64	10.5%
<i>Incandescent</i>														
349 Continental Jr., 1,500 Lumen, Decorative Smooth	0.102	\$ 9.96	\$ 11.61	\$ 0.37	\$ 1.28	12.8%	\$ (0.06)	\$ 0.61	\$ 10.89	\$ 12.17	11.7%	\$ (0.13)	\$ 12.04	10.6%
348 Continental Jr., 6,000 Lumen, Decorative Smooth	0.447	\$ 14.18	\$ 16.53	\$ 1.63	\$ 0.72	5.1%	\$ (0.25)	\$ 2.69	\$ 18.25	\$ 18.97	3.9%	\$ (0.56)	\$ 18.41	0.8%
Victorian/London Bases														
950 Old Town, Decorative Smooth	NA	\$ 3.63	\$ 4.23		\$ 0.60	16.5%			\$ 3.63	\$ 4.23	16.5%			
951 Chesapeake, Decorative Smooth	NA	\$ 3.84	\$ 4.48		\$ 0.64	16.7%			\$ 3.84	\$ 4.48	16.7%			
956 Victorian/London (Westchester/Norfolk), Decorative Smooth	NA	\$ 3.72	\$ 4.34		\$ 0.62	16.7%			\$ 3.72	\$ 4.34	16.7%			
Poles														
901 10' Smooth Pole, Decorative Smooth	NA	\$ 10.85	\$ 12.65		\$ 1.80	16.6%			\$ 10.85	\$ 12.65	16.6%			
902 10' Fluted Pole, Decorative Smooth	NA	\$ 12.95	\$ 15.10		\$ 2.15	16.6%			\$ 12.95	\$ 15.10	16.6%			

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
 TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
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 WITNESS: R. M. CONROY

Lighting Energy Service - Rate LE

kWh	A	B	C	D	E	F		G	H	I	J	K	L	M
	Base Rate Current Bill	Base Rate Proposed Bill	ECR Project Elimination	Increase (\$) [B - (C + A)]	Increase (%) [D / A]	Billing Factors FAC+OSS		ECR	Total Current Bill (\$) [A+C+F+G]	Total Proposed Bill (\$) [B+F+G]	Increase (%) [(I - H)/H]	Economic Relief Surcredit	Total Proposed Bill With Surcredit [I + K]	Increase (%) [(L - H)/H]
500	\$ 35.21	\$ 36.47	\$ 1.26	\$ -	0.0%	\$ (0.76)	\$ 1.63	\$ 37.34	\$ 37.34	0.0%	\$ (1.72)	\$ 35.62	-4.6%	
1,000	\$ 70.41	\$ 72.93	\$ 2.52	\$ -	0.0%	\$ (1.52)	\$ 3.25	\$ 74.66	\$ 74.66	0.0%	\$ (3.43)	\$ 71.23	-4.6%	
2,000	\$ 140.82	\$ 145.86	\$ 5.04	\$ -	0.0%	\$ (3.05)	\$ 6.50	\$ 149.31	\$ 149.31	0.0%	\$ (6.86)	\$ 142.45	-4.6%	
3,000	\$ 211.23	\$ 218.79	\$ 7.56	\$ -	0.0%	\$ (4.57)	\$ 9.76	\$ 223.98	\$ 223.98	0.0%	\$ (10.29)	\$ 213.69	-4.6%	
6,000	\$ 422.46	\$ 437.58	\$ 15.12	\$ -	0.0%	\$ (9.14)	\$ 19.51	\$ 447.95	\$ 447.95	0.0%	\$ (20.58)	\$ 427.37	-4.6%	
9,000	\$ 633.69	\$ 656.37	\$ 22.67	\$ 0.01	0.0%	\$ (13.70)	\$ 29.27	\$ 671.93	\$ 671.94	0.0%	\$ (30.87)	\$ 641.07	-4.6%	
12,000	\$ 844.92	\$ 875.16	\$ 30.23	\$ 0.01	0.0%	\$ (18.27)	\$ 39.03	\$ 895.91	\$ 895.92	0.0%	\$ (41.16)	\$ 854.76	-4.6%	
15,000	\$ 1,056.15	\$ 1,093.95	\$ 37.79	\$ 0.01	0.0%	\$ (22.84)	\$ 48.78	\$ 1,119.88	\$ 1,119.89	0.0%	\$ (51.45)	\$ 1,068.44	-4.6%	

Assumptions:

- Average Usage = 1,785 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- DSM does not apply to this rate schedule
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
 PAGE 22 of 26
 WITNESS: R. M. CONROY

Traffic Energy Service - Rate TE

kWh	A	B	C	D	E	F		G	H	I	J	K	L	M
	Base Rate Current Bill	Base Rate Proposed Bill	ECR Project Elimination	Increase (\$) [B - (C + A)]	Increase (%) [D / A]	Billing Factors FAC+OSS		ECR	Total Current Bill (\$) [A+C+F+G]	Total Proposed Bill (\$) [B+F+G]	Increase (%) [(I - H)/H]	Economic Relief Surcredit	Total Proposed Bill With Surcredit [I + K]	Increase (%) [(L - H)/H]
50	\$ 8.16	\$ 8.28	\$ 0.13	\$ (0.01)	-0.1%	\$ (0.08)	\$ 0.19	\$ 8.40	\$ 8.39	-0.1%	\$ (0.17)	\$ 8.22	-2.1%	
100	\$ 12.36	\$ 12.61	\$ 0.25	\$ -	0.0%	\$ (0.15)	\$ 0.37	\$ 12.83	\$ 12.83	0.0%	\$ (0.34)	\$ 12.49	-2.7%	
200	\$ 20.76	\$ 21.26	\$ 0.50	\$ -	0.0%	\$ (0.31)	\$ 0.74	\$ 21.69	\$ 21.69	0.0%	\$ (0.69)	\$ 21.00	-3.2%	
300	\$ 29.17	\$ 29.92	\$ 0.75	\$ -	0.0%	\$ (0.46)	\$ 1.11	\$ 30.57	\$ 30.57	0.0%	\$ (1.03)	\$ 29.54	-3.4%	
400	\$ 37.57	\$ 38.57	\$ 1.00	\$ -	0.0%	\$ (0.61)	\$ 1.48	\$ 39.44	\$ 39.44	0.0%	\$ (1.37)	\$ 38.07	-3.5%	
500	\$ 45.98	\$ 47.23	\$ 1.25	\$ -	0.0%	\$ (0.77)	\$ 1.85	\$ 48.31	\$ 48.31	0.0%	\$ (1.72)	\$ 46.59	-3.6%	
750	\$ 66.99	\$ 68.86	\$ 1.88	\$ (0.00)	0.0%	\$ (1.15)	\$ 2.78	\$ 70.50	\$ 70.49	0.0%	\$ (2.57)	\$ 67.92	-3.7%	
1,000	\$ 88.00	\$ 90.50	\$ 2.50	\$ -	0.0%	\$ (1.53)	\$ 3.70	\$ 92.67	\$ 92.67	0.0%	\$ (3.43)	\$ 89.24	-3.7%	

Assumptions:

- Average Usage = 268 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- DSM does not apply to this rate schedule
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
 TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
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 WITNESS: R. M. CONROY

Outdoor Sports Lighting Service Rate OSL - Secondary

kW	Monthly Load Factor	kWh	A		B		C		D		E		F			G		H		I		J		K		L		M		N	
			Base Rate Current Bill	Base Rate Proposed Bill	ECR Project Elimination	Increase (\$)	Increase (%)	FAC+OSS	DSM	ECR	Total Current Bill (\$)	Total Proposed Bill (\$)	Increase (%)	Economic Relief Surcredit	Total Bill With Surcredit	Increase (%)															
			[B - (C + A)]	[D / A]	[A+C+F+G+H]	[B+F+G+H]	[(J - I)/I]	[J + L]	[(M - I)/I]																						
5	10%	365	\$ 196.15	\$ 185.46	\$ 0.13	\$ (10.82)	-5.5%	\$ (0.62)	\$ 0.12	\$ 0.31	\$ 196.09	\$ 185.27	-5.5%	\$ (1.25)	\$ 184.02	-6.2%															
	30%	1,095	\$ 221.27	\$ 209.49	\$ 0.38	\$ (12.16)	-5.5%	\$ (1.86)	\$ 0.37	\$ 0.92	\$ 221.08	\$ 208.92	-5.5%	\$ (3.76)	\$ 205.16	-7.2%															
	50%	1,825	\$ 246.39	\$ 233.52	\$ 0.63	\$ (13.50)	-5.5%	\$ (3.11)	\$ 0.62	\$ 1.53	\$ 246.06	\$ 232.56	-5.5%	\$ (6.26)	\$ 226.30	-8.0%															
	70%	2,555	\$ 271.51	\$ 257.56	\$ 0.88	\$ (14.84)	-5.5%	\$ (4.35)	\$ 0.87	\$ 2.14	\$ 271.05	\$ 256.22	-5.5%	\$ (8.76)	\$ 247.46	-8.7%															
50	10%	3,650	\$ 1,150.67	\$ 1,043.73	\$ 1.26	\$ (108.20)	-9.4%	\$ (6.21)	\$ 1.24	\$ 3.05	\$ 1,150.01	\$ 1,041.81	-9.4%	\$ (12.52)	\$ 1,029.29	-10.5%															
	30%	10,950	\$ 1,401.86	\$ 1,284.05	\$ 3.78	\$ (121.60)	-8.7%	\$ (18.64)	\$ 3.72	\$ 9.16	\$ 1,399.88	\$ 1,278.29	-8.7%	\$ (37.56)	\$ 1,240.73	-11.4%															
	50%	18,250	\$ 1,653.06	\$ 1,524.37	\$ 6.30	\$ (134.99)	-8.2%	\$ (31.07)	\$ 6.19	\$ 15.26	\$ 1,649.74	\$ 1,514.75	-8.2%	\$ (62.60)	\$ 1,452.15	-12.0%															
	70%	25,550	\$ 1,904.25	\$ 1,764.68	\$ 8.83	\$ (148.40)	-7.8%	\$ (43.49)	\$ 8.67	\$ 21.37	\$ 1,899.63	\$ 1,751.23	-7.8%	\$ (87.64)	\$ 1,663.59	-12.4%															
100	10%	7,300	\$ 2,211.24	\$ 1,997.37	\$ 2.52	\$ (216.39)	-9.8%	\$ (12.43)	\$ 2.48	\$ 6.11	\$ 2,209.92	\$ 1,993.53	-9.8%	\$ (25.04)	\$ 1,968.49	-10.9%															
	30%	21,900	\$ 2,713.62	\$ 2,478.00	\$ 7.57	\$ (243.19)	-9.0%	\$ (37.28)	\$ 7.43	\$ 18.32	\$ 2,709.66	\$ 2,466.47	-9.0%	\$ (75.12)	\$ 2,391.35	-11.8%															
	50%	36,500	\$ 3,216.01	\$ 2,958.64	\$ 12.61	\$ (269.99)	-8.4%	\$ (62.13)	\$ 12.39	\$ 30.53	\$ 3,209.41	\$ 2,939.43	-8.4%	\$ (125.20)	\$ 2,814.23	-12.3%															
	70%	51,100	\$ 3,718.40	\$ 3,439.27	\$ 17.65	\$ (296.78)	-8.0%	\$ (86.98)	\$ 17.34	\$ 42.74	\$ 3,709.15	\$ 3,412.37	-8.0%	\$ (175.27)	\$ 3,237.10	-12.7%															
150	10%	10,950	\$ 3,271.81	\$ 2,951.01	\$ 3.78	\$ (324.59)	-9.9%	\$ (18.64)	\$ 3.72	\$ 9.16	\$ 3,269.83	\$ 2,945.25	-9.9%	\$ (37.56)	\$ 2,907.69	-11.1%															
	30%	32,850	\$ 4,025.39	\$ 3,671.96	\$ 11.35	\$ (364.79)	-9.1%	\$ (55.92)	\$ 11.15	\$ 27.48	\$ 4,019.45	\$ 3,654.67	-9.1%	\$ (112.68)	\$ 3,541.99	-11.9%															
	50%	54,750	\$ 4,778.97	\$ 4,392.91	\$ 18.91	\$ (404.98)	-8.5%	\$ (93.20)	\$ 18.58	\$ 45.79	\$ 4,769.05	\$ 4,364.08	-8.5%	\$ (187.79)	\$ 4,176.29	-12.4%															
	70%	76,650	\$ 5,532.55	\$ 5,113.85	\$ 26.48	\$ (445.18)	-8.1%	\$ (130.47)	\$ 26.02	\$ 64.11	\$ 5,518.69	\$ 5,073.51	-8.1%	\$ (262.91)	\$ 4,810.60	-12.8%															
200	10%	14,600	\$ 4,332.38	\$ 3,904.65	\$ 5.04	\$ (432.77)	-10.0%	\$ (24.85)	\$ 4.96	\$ 12.21	\$ 4,329.74	\$ 3,896.97	-10.0%	\$ (50.08)	\$ 3,846.89	-11.2%															
	30%	43,800	\$ 5,337.15	\$ 4,865.91	\$ 15.13	\$ (486.37)	-9.1%	\$ (74.56)	\$ 14.87	\$ 36.63	\$ 5,329.22	\$ 4,842.85	-9.1%	\$ (150.23)	\$ 4,692.62	-12.0%															
	50%	73,000	\$ 6,341.93	\$ 5,827.18	\$ 25.22	\$ (539.97)	-8.5%	\$ (124.26)	\$ 24.78	\$ 61.06	\$ 6,328.73	\$ 5,788.76	-8.5%	\$ (250.39)	\$ 5,538.37	-12.5%															
	70%	102,200	\$ 7,346.70	\$ 6,788.44	\$ 35.31	\$ (593.57)	-8.1%	\$ (173.96)	\$ 34.69	\$ 85.48	\$ 7,328.22	\$ 6,734.65	-8.1%	\$ (350.55)	\$ 6,384.10	-12.9%															

Assumptions:
 Average Usage = 962 kWh per month
 Average Demand = 66 kW per month
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes
 Assumes peak demand based on actual customer data
 Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD ___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
PAGE 25 of 26
WITNESS: R. M. CONROY

Electric Vehicle Charging Service - Level 2 - EVC-L2

Hours	A	B	C	D	E	Billing Factors			I	J	K	L	M	N
	Base Rate	Base Rate	ECR	Increase	Increase	FAC+OSS	DSM	ECR	Total	Total	Increase	Economic	Total	
	Current	Proposed	Project											
	Bill	Bill	Elimination	(\$)	(%)				Bill	Bill	(%)	Surcredit	Bill With	Increase
				[B - (C + A)]	[D / A]				[A+C+F+G+H]	[B+F+G+H]	[(J - I)/I]		[J + L]	[(M - I)/I]
1	\$ 0.75	\$ 0.75	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ 0.75	\$ 0.75	0.0%	\$ (0.01)	\$ 0.74	-1.3%
2	\$ 1.50	\$ 1.50	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ 1.50	\$ 1.50	0.0%	\$ (0.03)	\$ 1.47	-2.0%
3	\$ 2.50	\$ 2.50	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ 2.50	\$ 2.50	0.0%	\$ (0.04)	\$ 2.46	-1.6%
4	\$ 3.50	\$ 3.50	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ 3.50	\$ 3.50	0.0%	\$ (0.06)	\$ 3.44	-1.7%
5	\$ 4.50	\$ 4.50	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ 4.50	\$ 4.50	0.0%	\$ (0.07)	\$ 4.43	-1.6%
6	\$ 5.50	\$ 5.50	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ 5.50	\$ 5.50	0.0%	\$ (0.08)	\$ 5.42	-1.5%
7	\$ 6.50	\$ 6.50	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ 6.50	\$ 6.50	0.0%	\$ (0.10)	\$ 6.40	-1.5%
8	\$ 7.50	\$ 7.50	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ 7.50	\$ 7.50	0.0%	\$ (0.11)	\$ 7.39	-1.5%

Notes: Applicable billing factors are embedded in the Base Rate Current Bill Amount and Proposed Bill Amount. There were no changes in the ECR component due to project eliminations.

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
 PAGE 26 of 26
 WITNESS: R. M. CONROY

Pole and Structure Attachment Charges – Rate PSA

Pole Attachments	A	B	C	D
	Current Bill	Proposed Bill	Increase (\$) [B - A]	Increase (%) [C / A]
1,000	\$ 7,250.00	\$ 7,250.00	\$ -	0.0%
5,000	\$ 36,250.00	\$ 36,250.00	\$ -	0.0%
10,000	\$ 72,500.00	\$ 72,500.00	\$ -	0.0%
20,000	\$ 145,000.00	\$ 145,000.00	\$ -	0.0%
30,000	\$ 217,500.00	\$ 217,500.00	\$ -	0.0%
40,000	\$ 290,000.00	\$ 290,000.00	\$ -	0.0%
50,000	\$ 362,500.00	\$ 362,500.00	\$ -	0.0%
100,000	\$ 725,000.00	\$ 725,000.00	\$ -	0.0%

Other Attachment Charges: \$ 0.81 per year for each linear foot of duct.
 \$36.25 per year for each Wireless Facility.

SCHEDULE N

TYPICAL BILL COMPARISON UNDER CURRENT & PROPOSED RATES

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

GAS

FORECASTED PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N (Gas)
PAGE 1 OF 13
WITNESS: R. M. CONROY

Residential Gas Service (Rate RGS) / Volunteer Fire Dept (Rate VFD)

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C GLT Project Elimination	D Increase (\$) [B - (C + A)]	E Increase (%) [D / A]	F Billing Factors			I Total Current Bill (\$) [A+C+F+G+H]	J Total Proposed Bill (\$) [B+F+G+H]	K Increase (%) [(J - I) / I]	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%) [(M - I)/I]
						GSC	DSM	GLT						
3.0	\$ 30.81	\$ 38.26	\$ 2.25	\$ 5.20	16.9%	\$ 11.24	\$ 0.04	\$ 1.06	\$ 45.40	\$ 50.60	11.5%	\$ (0.19)	\$ 50.41	11.0%
5.4	\$ 39.64	\$ 49.87	\$ 4.06	\$ 6.17	15.6%	\$ 20.23	\$ 0.07	\$ 1.91	\$ 65.91	\$ 72.08	9.4%	\$ (0.33)	\$ 71.75	8.9%
10.0	\$ 56.56	\$ 72.14	\$ 7.51	\$ 8.07	14.3%	\$ 37.45	\$ 0.12	\$ 3.53	\$ 105.17	\$ 113.24	7.7%	\$ (0.62)	\$ 112.62	7.1%
20.0	\$ 93.34	\$ 120.54	\$ 15.02	\$ 12.18	13.1%	\$ 74.91	\$ 0.24	\$ 7.06	\$ 190.57	\$ 202.75	6.4%	\$ (1.24)	\$ 201.51	5.7%
40.0	\$ 166.91	\$ 217.33	\$ 30.05	\$ 20.37	12.2%	\$ 149.82	\$ 0.48	\$ 14.13	\$ 361.39	\$ 381.76	5.6%	\$ (2.48)	\$ 379.28	5.0%
60.0	\$ 240.47	\$ 314.13	\$ 45.07	\$ 28.59	11.9%	\$ 224.72	\$ 0.73	\$ 21.19	\$ 532.18	\$ 560.77	5.4%	\$ (3.71)	\$ 557.06	4.7%
80.0	\$ 314.04	\$ 410.92	\$ 60.09	\$ 36.79	11.7%	\$ 299.63	\$ 0.97	\$ 28.25	\$ 702.98	\$ 739.77	5.2%	\$ (4.95)	\$ 734.82	4.5%
100.0	\$ 387.60	\$ 507.72	\$ 75.11	\$ 45.01	11.6%	\$ 374.54	\$ 1.21	\$ 35.31	\$ 873.77	\$ 918.78	5.2%	\$ (6.19)	\$ 912.59	4.4%

Assumptions:

Forecast Period Average Usage = 5.4 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE N (Gas)
PAGE 2 OF 13
WITNESS: R. M. CONROY

Firm Commercial Gas Service (Rate CGS)
meters < 5,000 cfh

Mcf	A	B	C	D	E	F			G	H	I	J	K	L	M	N
	Base Rate Current Bill	Base Rate Proposed Bill	GLT Project Elimination	Increase (\$) [B - (C + A)]	Increase (%) [D / A]	GSC	Billing Factors DSM		GLT	Total Current Bill (\$) [A+C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I) / I]	Economic Relief Surcredit	Total Proposed Bill With Surcredit [J + L]	Increase (%) [(M - I)/I]	
25.0	\$ 136.64	\$ 164.23	\$ 14.61	\$ 12.97	9.5%	\$ 93.05	\$ 0.32	\$ 6.87	\$ 251.49	\$ 264.47	5.2%	\$ (1.55)	\$ 262.92	4.5%		
50.0	\$ 213.31	\$ 258.45	\$ 29.23	\$ 15.90	7.5%	\$ 186.10	\$ 0.64	\$ 13.74	\$ 443.02	\$ 458.93	3.6%	\$ (3.10)	\$ 455.83	2.9%		
100.0	\$ 366.66	\$ 446.89	\$ 58.45	\$ 21.77	5.9%	\$ 372.21	\$ 1.28	\$ 27.48	\$ 826.08	\$ 847.86	2.6%	\$ (6.19)	\$ 841.67	1.9%		
500.0	\$ 1,593.46	\$ 1,954.41	\$ 292.27	\$ 68.67	4.3%	\$ 1,861.03	\$ 6.41	\$ 137.41	\$ 3,890.58	\$ 3,959.26	1.8%	\$ (30.95)	\$ 3,928.31	1.0%		
1,000.0	\$ 3,126.96	\$ 3,838.81	\$ 584.54	\$ 127.30	4.1%	\$ 3,722.07	\$ 12.81	\$ 274.81	\$ 7,721.19	\$ 7,848.50	1.7%	\$ (61.90)	\$ 7,786.60	0.9%		
2,500.0	\$ 7,727.46	\$ 9,492.01	\$ 1,461.34	\$ 303.20	3.9%	\$ 9,305.16	\$ 32.04	\$ 687.03	\$ 19,213.03	\$ 19,516.24	1.6%	\$ (154.75)	\$ 19,361.49	0.8%		
5,000.0	\$ 15,394.96	\$ 18,914.01	\$ 2,922.68	\$ 596.36	3.9%	\$ 18,610.33	\$ 64.07	\$ 1,374.06	\$ 38,366.10	\$ 38,962.47	1.6%	\$ (309.50)	\$ 38,652.97	0.8%		
7,500.0	\$ 23,062.46	\$ 28,336.01	\$ 4,384.02	\$ 889.52	3.9%	\$ 27,915.49	\$ 96.11	\$ 2,061.09	\$ 57,519.17	\$ 58,408.70	1.6%	\$ (464.25)	\$ 57,944.45	0.7%		

Assumptions:

Forecast Period Average Usage = 33.7 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE N (Gas)
PAGE 3 OF 13
WITNESS: R. M. CONROY

Firm Commercial Gas Service (Rate CGS)

meters > 5,000 cfh

Mcf	A	B	C	D	E	F			G	H	I	J	K	L	M	N
	Base Rate Current Bill	Base Rate Proposed Bill	GLT Project Elimination	Increase (\$)	Increase (%)	Billing Factors			DSM	GLT	Total Current Bill (\$)	Total Proposed Bill (\$)	Increase (%)	Economic Relief Surcredit	Total Proposed Bill With Surcredit [J + L]	Increase (%) [(M - I)/I]
	[B - (C + A)]				[D / A]		GSC			[A+C+F+G+H]		[B+F+G+H]		[(J - I) / I]		
25.0	\$ 361.88	\$ 429.03	\$ 14.61	\$ 52.54	14.5%	\$ 93.05	\$ 0.32	\$ 6.87	\$ 476.73	\$ 529.27	11.0%	\$ (1.55)	\$ 527.72	10.7%		
50.0	\$ 438.55	\$ 523.25	\$ 29.23	\$ 55.47	12.7%	\$ 186.10	\$ 0.64	\$ 13.74	\$ 668.26	\$ 723.73	8.3%	\$ (3.10)	\$ 720.63	7.8%		
100.0	\$ 591.90	\$ 711.69	\$ 58.45	\$ 61.34	10.4%	\$ 372.21	\$ 1.28	\$ 27.48	\$ 1,051.32	\$ 1,112.66	5.8%	\$ (6.19)	\$ 1,106.47	5.3%		
500.0	\$ 1,818.70	\$ 2,219.21	\$ 292.27	\$ 108.24	6.0%	\$ 1,861.03	\$ 6.41	\$ 137.41	\$ 4,115.82	\$ 4,224.06	2.6%	\$ (30.95)	\$ 4,193.11	1.9%		
1,000.0	\$ 3,352.20	\$ 4,103.61	\$ 584.54	\$ 166.87	5.0%	\$ 3,722.07	\$ 12.81	\$ 274.81	\$ 7,946.43	\$ 8,113.30	2.1%	\$ (61.90)	\$ 8,051.40	1.3%		
2,500.0	\$ 7,952.70	\$ 9,756.81	\$ 1,461.34	\$ 342.77	4.3%	\$ 9,305.16	\$ 32.04	\$ 687.03	\$ 19,438.27	\$ 19,781.04	1.8%	\$ (154.75)	\$ 19,626.29	1.0%		
5,000.0	\$ 15,620.20	\$ 19,178.81	\$ 2,922.68	\$ 635.93	4.1%	\$ 18,610.33	\$ 64.07	\$ 1,374.06	\$ 38,591.34	\$ 39,227.27	1.7%	\$ (309.50)	\$ 38,917.77	0.9%		
7,500.0	\$ 23,287.70	\$ 28,600.81	\$ 4,384.02	\$ 929.09	4.0%	\$ 27,915.49	\$ 96.11	\$ 2,061.09	\$ 57,744.41	\$ 58,673.50	1.6%	\$ (464.25)	\$ 58,209.25	0.8%		

Assumptions:

Forecast Period Average Usage = 33.7 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N (Gas)
PAGE 4 OF 13
WITNESS: R. M. CONROY

Firm Industrial Gas Service (Rate IGS)

meters < 5,000 cfh

Mcf	A	B	C	D	E	F			G	H	I	J	K	L	M	N
	Base Rate Current Bill	Base Rate Proposed Bill	GLT Project Elimination	Increase (\$) [B - (C + A)]	Increase (%) [D / A]	GSC	DSM	GLT	Billing Factors	Total Current Bill (\$) [A+C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I) / I]	Economic Relief Surcredit	Total Proposed Bill With Surcredit [J + L]	Increase (%) [(M - I)/I]	
25.0	\$ 219.79	\$ 232.53	\$ 12.77	\$ (0.03)	0.0%	\$ 62.93	\$ -	\$ 5.98		\$ 301.47	\$ 301.44	0.0%	\$ (1.55)	\$ 299.89	-0.5%	
50.0	\$ 274.62	\$ 300.09	\$ 25.54	\$ (0.07)	0.0%	\$ 125.86	\$ -	\$ 11.97		\$ 437.99	\$ 437.92	0.0%	\$ (3.10)	\$ 434.82	-0.7%	
100.0	\$ 384.26	\$ 435.20	\$ 51.08	\$ (0.14)	0.0%	\$ 251.73	\$ -	\$ 23.94		\$ 711.01	\$ 710.87	0.0%	\$ (6.19)	\$ 704.68	-0.9%	
500.0	\$ 1,261.42	\$ 1,516.12	\$ 255.38	\$ (0.68)	-0.1%	\$ 1,258.65	\$ -	\$ 119.69		\$ 2,895.14	\$ 2,894.46	0.0%	\$ (30.95)	\$ 2,863.51	-1.1%	
1,000.0	\$ 2,357.87	\$ 2,867.27	\$ 510.75	\$ (1.35)	-0.1%	\$ 2,517.30	\$ -	\$ 239.38		\$ 5,625.30	\$ 5,623.95	0.0%	\$ (61.90)	\$ 5,562.05	-1.1%	
2,500.0	\$ 5,647.22	\$ 6,920.72	\$ 1,276.88	\$ (3.38)	-0.1%	\$ 6,293.25	\$ -	\$ 598.45		\$ 13,815.80	\$ 13,812.42	0.0%	\$ (154.75)	\$ 13,657.67	-1.1%	
5,000.0	\$ 11,129.47	\$ 13,676.47	\$ 2,553.77	\$ (6.77)	-0.1%	\$ 12,586.49	\$ -	\$ 1,196.90		\$ 27,466.63	\$ 27,459.86	0.0%	\$ (309.50)	\$ 27,150.36	-1.2%	
7,500.0	\$ 16,611.72	\$ 20,432.22	\$ 3,830.65	\$ (10.15)	-0.1%	\$ 18,879.74	\$ -	\$ 1,795.35		\$ 41,117.46	\$ 41,107.31	0.0%	\$ (464.25)	\$ 40,643.06	-1.2%	

Assumptions:

Forecast Period Average Usage = 558.8 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE N (Gas)
PAGE 5 OF 13
WITNESS: R. M. CONROY

Firm Industrial Gas Service (Rate IGS)

meters > 5,000 cfh

Mcf	A	B	C	D	E	F			G	H	I	J	K	L	M	N
	Base Rate Current Bill	Base Rate Proposed Bill	GLT Project Elimination	Increase (\$) [B - (C + A)]	Increase (%) [D / A]	GSC	DSM	GLT	Billing Factors	Total Current Bill (\$) [A+C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I) / I]	Economic Relief Surcredit	Total Proposed Bill With Surcredit [J + L]	Increase (%) [(M - I)/I]	
25.0	\$ 804.80	\$ 817.54	\$ 12.77	\$ (0.03)	0.0%	\$ 62.93	\$ -	\$ 5.98		\$ 886.48	\$ 886.45	0.0%	\$ (1.55)	\$ 884.90	-0.2%	
50.0	\$ 859.63	\$ 885.10	\$ 25.54	\$ (0.07)	0.0%	\$ 125.86	\$ -	\$ 11.97		\$ 1,023.00	\$ 1,022.93	0.0%	\$ (3.10)	\$ 1,019.83	-0.3%	
100.0	\$ 969.27	\$ 1,020.21	\$ 51.08	\$ (0.14)	0.0%	\$ 251.73	\$ -	\$ 23.94		\$ 1,296.02	\$ 1,295.88	0.0%	\$ (6.19)	\$ 1,289.69	-0.5%	
500.0	\$ 1,846.43	\$ 2,101.13	\$ 255.38	\$ (0.68)	0.0%	\$ 1,258.65	\$ -	\$ 119.69		\$ 3,480.15	\$ 3,479.47	0.0%	\$ (30.95)	\$ 3,448.52	-0.9%	
1,000.0	\$ 2,942.88	\$ 3,452.28	\$ 510.75	\$ (1.35)	-0.1%	\$ 2,517.30	\$ -	\$ 239.38		\$ 6,210.31	\$ 6,208.96	0.0%	\$ (61.90)	\$ 6,147.06	-1.0%	
2,500.0	\$ 6,232.23	\$ 7,505.73	\$ 1,276.88	\$ (3.38)	-0.1%	\$ 6,293.25	\$ -	\$ 598.45		\$ 14,400.81	\$ 14,397.43	0.0%	\$ (154.75)	\$ 14,242.68	-1.1%	
5,000.0	\$ 11,714.48	\$ 14,261.48	\$ 2,553.77	\$ (6.77)	-0.1%	\$ 12,586.49	\$ -	\$ 1,196.90		\$ 28,051.64	\$ 28,044.87	0.0%	\$ (309.50)	\$ 27,735.37	-1.1%	
7,500.0	\$ 17,196.73	\$ 21,017.23	\$ 3,830.65	\$ (10.15)	-0.1%	\$ 18,879.74	\$ -	\$ 1,795.35		\$ 41,702.47	\$ 41,692.32	0.0%	\$ (464.25)	\$ 41,228.07	-1.1%	

Assumptions:

Forecast Period Average Usage = 558.8 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE N (Gas)
PAGE 6 OF 13
WITNESS: R. M. CONROY

As Available Gas Service (Rate AAGS)

Mcf	A	B	C	D	E	F			G	H	I	J	K	L	M	N
	Base Rate Current Bill	Base Rate Proposed Bill	GLT Project Elimination	Increase (\$) [B - (C + A)]	Increase (%) [D / A]	GSC	Billing Factors		DSM	GLT	Total Current Bill (\$) [A+C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I) / I]	Economic Relief Surcredit	Total Proposed Bill With Surcredit [J + L]	Increase (%) [(M - I)/I]
500.0	\$ 1,032.20	\$ 1,638.40	\$ 126.05	\$ 480.15	46.5%	\$ 597.47	\$ 1.46	\$ 62.73	\$ 1,819.91	\$ 2,300.06	26.4%	\$ (30.95)	\$ 2,269.11	24.7%		
1,000.0	\$ 1,564.40	\$ 2,646.80	\$ 252.10	\$ 830.30	53.1%	\$ 1,194.94	\$ 2.92	\$ 125.46	\$ 3,139.82	\$ 3,970.12	26.4%	\$ (61.90)	\$ 3,908.22	24.5%		
2,000.0	\$ 2,628.80	\$ 4,663.60	\$ 504.19	\$ 1,530.61	58.2%	\$ 2,389.89	\$ 5.84	\$ 250.91	\$ 5,779.63	\$ 7,310.24	26.5%	\$ (123.80)	\$ 7,186.44	24.3%		
4,000.0	\$ 4,757.60	\$ 8,697.20	\$ 1,008.39	\$ 2,931.21	61.6%	\$ 4,779.77	\$ 11.68	\$ 501.82	\$ 11,059.26	\$ 13,990.47	26.5%	\$ (247.60)	\$ 13,742.87	24.3%		
6,000.0	\$ 6,886.40	\$ 12,730.80	\$ 1,512.58	\$ 4,331.82	62.9%	\$ 7,169.66	\$ 17.52	\$ 752.74	\$ 16,338.90	\$ 20,670.72	26.5%	\$ (371.40)	\$ 20,299.32	24.2%		
8,000.0	\$ 9,015.20	\$ 16,764.40	\$ 2,016.77	\$ 5,732.43	63.6%	\$ 9,559.55	\$ 23.36	\$ 1,003.65	\$ 21,618.53	\$ 27,350.96	26.5%	\$ (495.20)	\$ 26,855.76	24.2%		
10,000.0	\$ 11,144.00	\$ 20,798.00	\$ 2,520.97	\$ 7,133.03	64.0%	\$ 11,949.44	\$ 29.20	\$ 1,254.56	\$ 26,898.17	\$ 34,031.20	26.5%	\$ (619.00)	\$ 33,412.20	24.2%		
15,000.0	\$ 16,466.00	\$ 30,882.00	\$ 3,781.45	\$ 10,634.55	64.6%	\$ 17,924.15	\$ 43.80	\$ 1,881.84	\$ 40,097.24	\$ 50,731.79	26.5%	\$ (928.50)	\$ 49,803.29	24.2%		

Assumptions:
Forecast Period Average Usage = 4,157 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N (Gas)
PAGE 7 OF 13
WITNESS: R. M. CONROY

Firm Transportation Service (Rate FT)

Mcf-D	Monthly Load Factor	Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C GLT Project Elimination	D Increase (\$) [B - (C + A)]	E Increase (%) [D / A]	F			I Total Current Bill (\$) [A+C+F+G+H]	J Total Proposed Bill (\$) [B+F+G+H]	K Increase (%) [(J - I) / I]	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%) [(M - I)/I]
								GSC	DSM	GLT						
100.0	30%	913.1	\$1,823.70	\$ 2,119.64	\$ 13.29	\$ 282.65	15.5%	\$ -	\$ -	\$ 6.25	\$ 1,843.24	\$ 2,125.89	15.3%	\$ (56.52)	\$ 2,069.37	12.3%
	50%	1,521.9	\$1,846.83	\$ 2,147.40	\$ 22.14	\$ 278.43	15.1%	\$ -	\$ -	\$ 10.41	\$ 1,879.38	\$ 2,157.81	14.8%	\$ (94.20)	\$ 2,063.61	9.8%
	100%	3,043.8	\$1,904.66	\$ 2,216.80	\$ 44.29	\$ 267.85	14.1%	\$ -	\$ -	\$ 20.82	\$ 1,969.77	\$ 2,237.62	13.6%	\$ (188.41)	\$ 2,049.21	4.0%
500.0	30%	4,565.6	\$3,918.49	\$ 5,398.19	\$ 66.43	\$ 1,413.27	36.1%	\$ -	\$ -	\$ 31.23	\$ 4,016.15	\$ 5,429.42	35.2%	\$ (282.61)	\$ 5,146.81	28.2%
	50%	7,609.4	\$4,034.16	\$ 5,536.99	\$ 110.71	\$ 1,392.12	34.5%	\$ -	\$ -	\$ 52.05	\$ 4,196.92	\$ 5,589.04	33.2%	\$ (471.02)	\$ 5,118.02	22.0%
	100%	15,218.8	\$4,323.31	\$ 5,883.98	\$ 221.43	\$ 1,339.24	31.0%	\$ -	\$ -	\$ 104.10	\$ 4,648.84	\$ 5,988.08	28.8%	\$ (942.04)	\$ 5,046.04	8.5%
1,000.0	30%	9,131.3	\$6,536.99	\$ 9,496.39	\$ 132.86	\$ 2,826.54	43.2%	\$ -	\$ -	\$ 62.46	\$ 6,732.31	\$ 9,558.85	42.0%	\$ (565.22)	\$ 8,993.63	33.6%
	50%	15,218.8	\$6,768.31	\$ 9,773.98	\$ 221.43	\$ 2,784.24	41.1%	\$ -	\$ -	\$ 104.10	\$ 7,093.84	\$ 9,878.08	39.3%	\$ (942.04)	\$ 8,936.04	26.0%
	100%	30,437.5	\$7,346.63	\$ 10,467.95	\$ 442.86	\$ 2,678.46	36.5%	\$ -	\$ -	\$ 208.20	\$ 7,997.69	\$ 10,676.15	33.5%	\$ (1,884.08)	\$ 8,792.07	9.9%
2,500.0	30%	22,828.1	\$14,392.47	\$ 21,790.96	\$ 332.14	\$ 7,066.35	49.1%	\$ -	\$ -	\$ 156.15	\$ 14,880.76	\$ 21,947.11	47.5%	\$ (1,413.06)	\$ 20,534.05	38.0%
	50%	38,046.9	\$14,970.78	\$ 22,484.94	\$ 553.57	\$ 6,960.59	46.5%	\$ -	\$ -	\$ 260.25	\$ 15,784.60	\$ 22,745.19	44.1%	\$ (2,355.10)	\$ 20,390.09	29.2%
	100%	76,093.8	\$16,416.56	\$ 24,219.88	\$ 1,107.14	\$ 6,696.18	40.8%	\$ -	\$ -	\$ 520.51	\$ 18,044.21	\$ 24,740.39	37.1%	\$ (4,710.20)	\$ 20,030.19	11.0%
5,000.0	30%	45,656.3	\$27,484.94	\$ 42,281.93	\$ 664.28	\$ 14,132.71	51.4%	\$ -	\$ -	\$ 312.30	\$ 28,461.52	\$ 42,594.23	49.7%	\$ (2,826.12)	\$ 39,768.11	39.7%
	50%	76,093.8	\$28,641.56	\$ 43,669.88	\$ 1,107.14	\$ 13,921.18	48.6%	\$ -	\$ -	\$ 520.51	\$ 30,269.21	\$ 44,190.39	46.0%	\$ (4,710.20)	\$ 39,480.19	30.4%
	100%	152,187.5	\$31,533.13	\$ 47,139.75	\$ 2,214.28	\$ 13,392.34	42.5%	\$ -	\$ -	\$ 1,041.02	\$ 34,788.43	\$ 48,180.77	38.5%	\$ (9,420.41)	\$ 38,760.36	11.4%

Assumptions:

Forecast Period Average Usage = 12,327 Mcf per month
Forecast Period Average Demand = 972 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL UPDATED REVISED
 WORKPAPER REFERENCE NO(S):

SCHEDULE N (Gas)
 PAGE 8 OF 13
 WITNESS: R. M. CONROY

Intra-Company Special Contracts

Mcf-D	Monthly Load Factor	Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C GLT Project Elimination	D Increase (\$) [B - (C + A)]	E Increase (%) [D / A]	Filing Factors			I Total Current Bill (\$) [A+C+F+G+H]	J Total Proposed Bill (\$) [B+F+G+H]	K Increase (%) [(J - I) / I]	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%) [(M - I)/I]
								GSC	DSM	GLT						
1,000.0	30%	9,131.3	\$ 14,379.87	\$ 14,470.69	\$ -	\$ 90.82	0.6%	\$ 29,938.45	\$ -	\$ -	\$ 44,318.32	\$ 44,409.14	0.2%	\$ (565.22)	\$ 43,843.92	-1.1%
	50%	15,218.8	\$ 16,201.25	\$ 16,357.81	\$ -	\$ 156.56	1.0%	\$ 49,897.41	\$ -	\$ -	\$ 66,098.66	\$ 66,255.22	0.2%	\$ (942.04)	\$ 65,313.18	-1.2%
	100%	30,437.5	\$ 20,754.70	\$ 21,075.63	\$ -	\$ 320.93	1.6%	\$ 99,794.82	\$ -	\$ -	\$ 120,549.52	\$ 120,870.45	0.3%	\$ (1,884.08)	\$ 118,986.37	-1.3%
5,000.0	30%	45,656.3	\$ 68,899.35	\$ 69,353.44	\$ -	\$ 454.09	0.7%	\$ 149,692.23	\$ -	\$ -	\$ 218,591.58	\$ 219,045.67	0.2%	\$ (2,826.12)	\$ 216,219.55	-1.1%
	50%	76,093.8	\$ 78,006.25	\$ 78,789.06	\$ -	\$ 782.81	1.0%	\$ 249,487.05	\$ -	\$ -	\$ 327,493.30	\$ 328,276.11	0.2%	\$ (4,710.20)	\$ 323,565.91	-1.2%
	100%	152,187.5	\$ 100,773.50	\$ 102,378.13	\$ -	\$ 1,604.63	1.6%	\$ 498,974.09	\$ -	\$ -	\$ 599,747.59	\$ 601,352.22	0.3%	\$ (9,420.41)	\$ 591,931.81	-1.3%
10,000.0	30%	91,312.5	\$ 137,048.70	\$ 137,956.88	\$ -	\$ 908.18	0.7%	\$ 299,384.46	\$ -	\$ -	\$ 436,433.16	\$ 437,341.34	0.2%	\$ (5,652.24)	\$ 431,689.10	-1.1%
	50%	152,187.5	\$ 155,262.50	\$ 156,828.13	\$ -	\$ 1,565.63	1.0%	\$ 498,974.09	\$ -	\$ -	\$ 654,236.59	\$ 655,802.22	0.2%	\$ (9,420.41)	\$ 646,381.81	-1.2%
	100%	304,375.0	\$ 200,797.00	\$ 204,006.25	\$ -	\$ 3,209.25	1.6%	\$ 997,948.19	\$ -	\$ -	\$ 1,198,745.19	\$ 1,201,954.44	0.3%	\$ (18,840.81)	\$ 1,183,113.63	-1.3%
15,000.0	30%	136,968.8	\$ 205,198.05	\$ 206,560.31	\$ -	\$ 1,362.26	0.7%	\$ 449,076.68	\$ -	\$ -	\$ 654,274.73	\$ 655,636.99	0.2%	\$ (8,478.37)	\$ 647,158.62	-1.1%
	50%	228,281.3	\$ 232,518.75	\$ 234,867.19	\$ -	\$ 2,348.44	1.0%	\$ 748,461.14	\$ -	\$ -	\$ 980,979.89	\$ 983,328.33	0.2%	\$ (14,130.61)	\$ 969,197.72	-1.2%
	100%	456,562.5	\$ 300,820.50	\$ 305,634.38	\$ -	\$ 4,813.88	1.6%	\$ 1,496,922.28	\$ -	\$ -	\$ 1,797,742.78	\$ 1,802,556.66	0.3%	\$ (28,261.22)	\$ 1,774,295.44	-1.3%
20,000.0	30%	182,625.0	\$ 273,347.40	\$ 275,163.75	\$ -	\$ 1,816.35	0.7%	\$ 598,768.91	\$ -	\$ -	\$ 872,116.31	\$ 873,932.66	0.2%	\$ (11,304.49)	\$ 862,628.17	-1.1%
	50%	304,375.0	\$ 309,775.00	\$ 312,906.25	\$ -	\$ 3,131.25	1.0%	\$ 997,948.19	\$ -	\$ -	\$ 1,307,723.19	\$ 1,310,854.44	0.2%	\$ (18,840.81)	\$ 1,292,013.63	-1.2%
	100%	608,750.0	\$ 400,844.00	\$ 407,262.50	\$ -	\$ 6,418.50	1.6%	\$ 1,995,896.37	\$ -	\$ -	\$ 2,396,740.37	\$ 2,403,158.87	0.3%	\$ (37,681.63)	\$ 2,365,477.24	-1.3%

Assumptions:

Forecast Period Average Usage = 24,240 Mcf per month
 Forecast Period Average Demand = 16,560 Mcf per month
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)
 Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL UPDATED REVISED
 WORKPAPER REFERENCE NO(S):

SCHEDULE N (Gas)
 PAGE 9 OF 13
 WITNESS: R. M. CONROY

Distributed Generation Gas Service (Rate DGGGS)

meters < 5,000 cfm

Mcf-D	Monthly Load Factor	Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C GLT Project Elimination	D Increase (\$) [B - (C + A)]	E Increase (%) [D / A]	F Billing Factors			I Total Current Bill (\$) [A+C+F+G+H]	J Total Proposed Bill (\$) [B+F+G+H]	K Increase (%) [(J - I) / I]	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%) [(M - I)/I]
								GSC	DSM	H GLT						
10.0	30%	91.3	\$ 301.30	\$ 302.21	\$ 46.64	\$ (45.73)	-15.2%	\$ 296.28	\$ -	\$ 21.86	\$ 666.08	\$ 620.35	-6.9%	\$ (5.65)	\$ 614.70	-7.7%
	50%	152.2	\$ 319.51	\$ 321.08	\$ 77.73	\$ (76.16)	-23.8%	\$ 493.80	\$ -	\$ 36.43	\$ 927.47	\$ 851.31	-8.2%	\$ (9.42)	\$ 841.89	-9.2%
	100%	304.4	\$ 365.05	\$ 368.26	\$ 155.46	\$ (152.25)	-41.7%	\$ 987.60	\$ -	\$ 72.86	\$ 1,580.97	\$ 1,428.72	-9.6%	\$ (18.84)	\$ 1,409.88	-10.8%
25.0	30%	228.3	\$ 505.75	\$ 508.02	\$ 116.60	\$ (114.33)	-22.6%	\$ 740.70	\$ -	\$ 54.65	\$ 1,417.70	\$ 1,303.37	-8.1%	\$ (14.13)	\$ 1,289.24	-9.1%
	50%	380.5	\$ 551.29	\$ 555.20	\$ 194.33	\$ (190.42)	-34.5%	\$ 1,234.50	\$ -	\$ 91.08	\$ 2,071.20	\$ 1,860.78	-9.2%	\$ (23.55)	\$ 1,857.23	-10.3%
	100%	760.9	\$ 665.12	\$ 673.14	\$ 388.65	\$ (380.63)	-57.2%	\$ 2,469.01	\$ -	\$ 182.15	\$ 3,704.93	\$ 3,324.30	-10.3%	\$ (47.10)	\$ 3,277.20	-11.5%
50.0	30%	456.6	\$ 846.49	\$ 851.03	\$ 233.19	\$ (228.65)	-27.0%	\$ 1,481.40	\$ -	\$ 109.29	\$ 2,670.37	\$ 2,441.72	-8.6%	\$ (28.26)	\$ 2,413.46	-9.6%
	50%	760.9	\$ 937.56	\$ 945.39	\$ 388.65	\$ (380.82)	-40.6%	\$ 2,469.01	\$ -	\$ 182.15	\$ 3,977.37	\$ 3,596.55	-9.6%	\$ (47.10)	\$ 3,549.45	-10.8%
	100%	1,521.9	\$ 1,165.24	\$ 1,181.28	\$ 777.30	\$ (761.26)	-65.3%	\$ 4,938.01	\$ -	\$ 364.31	\$ 7,244.86	\$ 6,483.60	-10.5%	\$ (94.20)	\$ 6,389.40	-11.8%
75.0	30%	684.8	\$ 1,187.25	\$ 1,194.05	\$ 349.79	\$ (342.99)	-28.9%	\$ 2,222.11	\$ -	\$ 163.94	\$ 3,923.09	\$ 3,580.10	-8.7%	\$ (42.39)	\$ 3,537.71	-9.8%
	50%	1,141.4	\$ 1,323.85	\$ 1,335.59	\$ 582.98	\$ (571.24)	-43.2%	\$ 3,703.51	\$ -	\$ 273.23	\$ 5,883.57	\$ 5,312.33	-9.7%	\$ (70.65)	\$ 5,241.68	-10.9%
	100%	2,282.8	\$ 1,665.36	\$ 1,689.42	\$ 1,165.95	\$ (1,141.89)	-68.6%	\$ 7,407.02	\$ -	\$ 546.46	\$ 10,784.79	\$ 9,642.90	-10.6%	\$ (141.31)	\$ 9,501.59	-11.9%
100.0	30%	913.1	\$ 1,527.99	\$ 1,537.07	\$ 466.38	\$ (457.30)	-29.9%	\$ 2,962.81	\$ -	\$ 218.58	\$ 5,175.76	\$ 4,718.46	-8.8%	\$ (56.52)	\$ 4,661.94	-9.9%
	50%	1,521.9	\$ 1,710.13	\$ 1,725.78	\$ 777.30	\$ (761.65)	-44.5%	\$ 4,938.01	\$ -	\$ 364.31	\$ 7,789.75	\$ 7,028.10	-9.8%	\$ (94.20)	\$ 6,933.90	-11.0%
	100%	3,043.8	\$ 2,165.47	\$ 2,197.56	\$ 1,554.61	\$ (1,522.52)	-70.3%	\$ 9,876.02	\$ -	\$ 728.61	\$ 14,324.71	\$ 12,802.19	-10.6%	\$ (188.41)	\$ 12,613.78	-11.9%

Assumptions:

Forecast Period Average Usage = 0.4 Mcf per month
 Forecast Period Average Demand = 50 Mcf per month
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)
 MCFD is the monthly billing demand and shall not be less than 48 Mcf per the tariff.
 Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

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WORKPAPER REFERENCE NO(S):

SCHEDULE N (Gas)
PAGE 10 OF 13
WITNESS: R. M. CONROY

Distributed Generation Gas Service (Rate DGGGS)

meters > 5,000 cfh

Mcf-D	Monthly Load Factor	Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C GLT Project Elimination	D Increase (\$)	E Increase (%)	F Billing Factors			I Total Current Bill (\$)	J Total Proposed Bill (\$)	K Increase (%)	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%) [(M - I)/I]
								GSC	DSM	GLT						
						[B - (C + A)]	[D / A]				[A+C+F+G+H]	[B+F+G+H]	[(J - I) / I]			
100.0	30%	913.1	\$ 2,112.99	\$ 2,122.07	\$ 466.38	\$ (457.30)	-21.6%	\$ 2,962.81	\$ -	\$ 218.58	\$ 5,760.76	\$ 5,303.46	-7.9%	\$ (56.52)	\$ 5,246.94	-8.9%
	50%	1,521.9	\$ 2,295.13	\$ 2,310.78	\$ 777.30	\$ (761.65)	-33.2%	\$ 4,938.01	\$ -	\$ 364.31	\$ 8,374.75	\$ 7,613.10	-9.1%	\$ (94.20)	\$ 7,518.90	-10.2%
	100%	3,043.8	\$ 2,750.47	\$ 2,782.56	\$ 1,554.61	\$ (1,522.52)	-55.4%	\$ 9,876.02	\$ -	\$ 728.61	\$ 14,909.71	\$ 13,387.19	-10.2%	\$ (188.41)	\$ 13,198.78	-11.5%
500.0	30%	4,565.6	\$ 7,564.94	\$ 7,610.34	\$ 2,331.91	\$ (2,286.51)	-30.2%	\$ 14,814.04	\$ -	\$ 1,092.92	\$ 25,803.81	\$ 23,517.30	-8.9%	\$ (282.61)	\$ 23,234.69	-10.0%
	50%	7,609.4	\$ 8,475.63	\$ 8,553.91	\$ 3,886.52	\$ (3,808.24)	-44.9%	\$ 24,690.06	\$ -	\$ 1,821.53	\$ 38,873.74	\$ 35,065.50	-9.8%	\$ (471.02)	\$ 34,594.48	-11.0%
	100%	15,218.8	\$ 10,752.35	\$ 10,912.81	\$ 7,773.03	\$ (7,612.57)	-70.8%	\$ 49,380.12	\$ -	\$ 3,643.06	\$ 71,548.56	\$ 63,935.99	-10.6%	\$ (942.04)	\$ 62,993.95	-12.0%
1,000.0	30%	9,131.3	\$ 14,379.87	\$ 14,470.69	\$ 4,663.82	\$ (4,573.00)	-31.8%	\$ 29,628.07	\$ -	\$ 2,185.83	\$ 50,857.59	\$ 46,284.59	-9.0%	\$ (565.22)	\$ 45,719.37	-10.1%
	50%	15,218.8	\$ 16,201.25	\$ 16,357.81	\$ 7,773.03	\$ (7,616.47)	-47.0%	\$ 49,380.12	\$ -	\$ 3,643.06	\$ 76,997.46	\$ 69,380.99	-9.9%	\$ (942.04)	\$ 68,438.95	-11.1%
	100%	30,437.5	\$ 20,754.70	\$ 21,075.63	\$ 15,546.06	\$ (15,225.13)	-73.4%	\$ 98,760.24	\$ -	\$ 7,286.11	\$ 142,347.11	\$ 127,121.98	-10.7%	\$ (1,884.08)	\$ 125,237.90	-12.0%
2,500.0	30%	22,828.1	\$ 34,824.68	\$ 35,051.72	\$ 11,659.55	\$ (11,432.51)	-32.8%	\$ 74,070.18	\$ -	\$ 5,464.58	\$ 126,018.99	\$ 114,586.48	-9.1%	\$ (1,413.06)	\$ 113,173.42	-10.2%
	50%	38,046.9	\$ 39,378.13	\$ 39,769.53	\$ 19,432.58	\$ (19,041.18)	-48.4%	\$ 123,450.30	\$ -	\$ 9,107.64	\$ 191,368.65	\$ 172,327.47	-10.0%	\$ (2,355.10)	\$ 169,972.37	-11.2%
	100%	76,093.8	\$ 50,761.75	\$ 51,564.06	\$ 38,865.16	\$ (38,062.85)	-75.0%	\$ 246,900.60	\$ -	\$ 18,215.28	\$ 354,742.79	\$ 316,679.94	-10.7%	\$ (4,710.20)	\$ 311,969.74	-12.1%
5,000.0	30%	45,656.3	\$ 68,899.35	\$ 69,353.44	\$ 23,319.10	\$ (22,865.01)	-33.2%	\$ 148,140.36	\$ -	\$ 10,929.17	\$ 251,287.98	\$ 228,422.97	-9.1%	\$ (2,826.12)	\$ 225,596.85	-10.2%
	50%	76,093.8	\$ 78,006.25	\$ 78,789.06	\$ 38,865.16	\$ (38,082.35)	-48.8%	\$ 246,900.60	\$ -	\$ 18,215.28	\$ 381,987.29	\$ 343,904.94	-10.0%	\$ (4,710.20)	\$ 339,194.74	-11.2%
	100%	152,187.5	\$ 100,773.50	\$ 102,378.13	\$ 77,730.32	\$ (76,125.69)	-75.5%	\$ 493,801.21	\$ -	\$ 36,430.57	\$ 708,735.60	\$ 632,609.91	-10.7%	\$ (9,420.41)	\$ 623,189.50	-12.1%

Assumptions:

Forecast Period Average Usage = 0 Mcf per month
Forecast Period Average Demand = 0 Mcf per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)
MCFD is the monthly billing demand and shall not be less than 48 Mcf per the tariff.
Calculations may vary from other schedules due to rounding

No LG&E Customers on this rate schedule and meter size

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD ___X___FORECASTED PERIOD
 TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ REVISIED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N (Gas)
 PAGE 11 OF 13
 WITNESS: R. M. CONROY

Substitute Gas Sales Service (SGSS) - Commercial

Mcf-D	Monthly Load Factor	Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C GLT Project Elimination	D Increase (\$)	E Increase (%)	Filing Factors			I Total Current Bill (\$)	J Total Proposed Bill (\$)	K Increase (%)	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%)
								GSC	DSM	GLT						
						[B - (C + A)]	[D / A]				[A+C+F+G+H]	[B+F+G+H]	[(J - I) / I]			
100.0	30%	913.1	\$ 1,270.00	\$ 1,463.93	\$ 533.75	\$ (339.82)	-26.8%	\$ 3,583.92	\$ 6.29	\$ 250.94	\$ 5,644.90	\$ 5,305.08	-6.0%	\$ (56.52)	\$ 5,248.56	-7.0%
	50%	1,521.9	\$ 1,489.33	\$ 1,713.88	\$ 889.59	\$ (665.04)	-44.7%	\$ 5,973.20	\$ 10.48	\$ 418.23	\$ 8,780.83	\$ 8,115.79	-7.6%	\$ (94.20)	\$ 8,021.59	-8.7%
	100%	3,043.8	\$ 2,037.66	\$ 2,338.76	\$ 1,779.18	\$ (1,478.08)	-72.5%	\$ 11,946.39	\$ 20.96	\$ 836.46	\$ 16,620.65	\$ 15,142.57	-8.9%	\$ (188.41)	\$ 14,954.16	-10.0%
500.0	30%	4,565.6	\$ 5,209.99	\$ 5,979.65	\$ 2,668.77	\$ (1,899.11)	-36.5%	\$ 17,919.59	\$ 31.45	\$ 1,254.69	\$ 27,084.49	\$ 25,185.38	-7.0%	\$ (282.61)	\$ 24,902.77	-8.1%
	50%	7,609.4	\$ 6,306.66	\$ 7,229.41	\$ 4,447.95	\$ (3,525.20)	-55.9%	\$ 29,865.98	\$ 52.41	\$ 2,091.15	\$ 42,764.15	\$ 39,238.95	-8.2%	\$ (471.02)	\$ 38,767.93	-9.3%
	100%	15,218.8	\$ 9,048.32	\$ 10,353.82	\$ 8,895.91	\$ (7,590.41)	-83.9%	\$ 59,731.96	\$ 104.82	\$ 4,182.30	\$ 81,963.31	\$ 74,372.90	-9.3%	\$ (942.04)	\$ 73,430.86	-10.4%
1,000.0	30%	9,131.3	\$ 10,134.99	\$ 11,624.29	\$ 5,337.54	\$ (3,848.24)	-38.0%	\$ 35,839.18	\$ 62.89	\$ 2,509.38	\$ 53,883.98	\$ 50,035.74	-7.1%	\$ (565.22)	\$ 49,470.52	-8.2%
	50%	15,218.8	\$ 12,328.32	\$ 14,123.82	\$ 8,895.91	\$ (7,100.41)	-57.6%	\$ 59,731.96	\$ 104.82	\$ 4,182.30	\$ 85,243.31	\$ 78,142.90	-8.3%	\$ (942.04)	\$ 77,200.86	-9.4%
	100%	30,437.5	\$ 17,811.63	\$ 20,372.64	\$ 17,791.81	\$ (15,230.80)	-85.5%	\$ 119,463.93	\$ 209.64	\$ 8,364.60	\$ 163,641.61	\$ 148,410.81	-9.3%	\$ (1,884.08)	\$ 146,526.73	-10.5%
2,500.0	30%	22,828.1	\$ 24,909.97	\$ 28,558.23	\$ 13,343.86	\$ (9,695.60)	-38.9%	\$ 89,597.94	\$ 157.23	\$ 6,273.45	\$ 134,282.45	\$ 124,586.85	-7.2%	\$ (1,413.06)	\$ 123,173.79	-8.3%
	50%	38,046.9	\$ 30,393.29	\$ 34,807.05	\$ 22,239.76	\$ (17,826.00)	-58.7%	\$ 149,329.91	\$ 262.05	\$ 10,455.75	\$ 212,680.76	\$ 194,854.76	-8.4%	\$ (2,355.10)	\$ 192,499.66	-9.5%
	100%	76,093.8	\$ 44,101.58	\$ 50,429.09	\$ 44,479.53	\$ (38,152.02)	-86.5%	\$ 298,659.82	\$ 524.10	\$ 20,911.50	\$ 408,676.53	\$ 370,524.51	-9.3%	\$ (4,710.20)	\$ 365,814.31	-10.5%
5,000.0	30%	45,656.3	\$ 49,534.95	\$ 56,781.46	\$ 26,687.72	\$ (19,441.21)	-39.3%	\$ 179,195.89	\$ 314.46	\$ 12,546.90	\$ 268,279.92	\$ 248,838.71	-7.3%	\$ (2,826.12)	\$ 246,012.59	-8.3%
	50%	76,093.8	\$ 60,501.58	\$ 69,279.09	\$ 44,479.53	\$ (35,702.02)	-59.0%	\$ 298,659.82	\$ 524.10	\$ 20,911.50	\$ 425,076.53	\$ 389,374.51	-8.4%	\$ (4,710.20)	\$ 384,664.31	-9.5%
	100%	152,187.5	\$ 87,918.16	\$ 100,523.19	\$ 88,959.06	\$ (76,354.03)	-86.9%	\$ 597,319.63	\$ 1,048.21	\$ 41,823.01	\$ 817,068.07	\$ 740,714.04	-9.3%	\$ (9,420.41)	\$ 731,293.63	-10.5%

Assumptions:
 Forecast Period Average Usage = 125 Mcf per month
 Forecast Period Average Demand = 2,000 Mcf per month
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)
 Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE N (Gas)
PAGE 12 OF 13
WITNESS: R. M. CONROY

Substitute Gas Sales Service (SGSS) - Industrial

Mcf-D	Monthly Load Factor	Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C GLT Project Elimination	D Increase (\$) [B - (C + A)]	E Increase (%) [D / A]	Filing Factors			I Total Current Bill (\$) [A+C+F+G+H]	J Total Proposed Bill (\$) [B+F+G+H]	K Increase (%) [(J - I) / I]	L Economic Relief Surcredit	M Total Proposed Bill With Surcredit [J + L]	N Increase (%) [(M - I)/I]
								GSC	DSM	GLT						
100.0	30%	913.1	\$2,113.21	\$2,122.07	\$ 533.75	\$ (524.89)	-24.8%	\$ 3,583.92	\$ 6.29	\$ 250.94	\$ 6,488.11	\$ 5,963.22	-8.1%	\$ (56.52)	\$ 5,906.70	-9.0%
	50%	1,521.9	\$2,295.35	\$2,310.78	\$ 889.59	\$ (874.16)	-38.1%	\$ 5,973.20	\$ 10.48	\$ 418.23	\$ 9,586.85	\$ 8,712.69	-9.1%	\$ (94.20)	\$ 8,618.49	-10.1%
	100%	3,043.8	\$2,750.69	\$2,782.56	\$ 1,779.18	\$ (1,747.31)	-63.5%	\$ 11,946.39	\$ 20.96	\$ 836.46	\$ 17,333.68	\$ 15,586.37	-10.1%	\$ (188.41)	\$ 15,397.96	-11.2%
500.0	30%	4,565.6	\$7,566.04	\$7,610.34	\$ 2,668.77	\$ (2,624.47)	-34.7%	\$ 17,919.59	\$ 31.45	\$ 1,254.69	\$ 29,440.54	\$ 26,816.07	-8.9%	\$ (282.61)	\$ 26,533.46	-9.9%
	50%	7,609.4	\$8,476.73	\$8,553.91	\$ 4,447.95	\$ (4,370.77)	-51.6%	\$ 29,865.98	\$ 52.41	\$ 2,091.15	\$ 44,934.22	\$ 40,563.45	-9.7%	\$ (471.02)	\$ 40,092.43	-10.8%
	100%	15,218.8	\$10,753.45	\$10,912.81	\$ 8,895.91	\$ (8,736.55)	-81.2%	\$ 59,731.96	\$ 104.82	\$ 4,182.30	\$ 83,668.44	\$ 74,931.89	-10.4%	\$ (942.04)	\$ 73,989.85	-11.6%
1,000.0	30%	9,131.3	\$14,382.07	\$14,470.69	\$ 5,337.54	\$ (5,248.92)	-36.5%	\$ 35,839.18	\$ 62.89	\$ 2,509.38	\$ 58,131.06	\$ 52,882.14	-9.0%	\$ (565.22)	\$ 52,316.92	-10.0%
	50%	15,218.8	\$16,203.45	\$16,357.81	\$ 8,895.91	\$ (8,741.55)	-54.0%	\$ 59,731.96	\$ 104.82	\$ 4,182.30	\$ 89,118.44	\$ 80,376.89	-9.8%	\$ (942.04)	\$ 79,434.85	-10.9%
	100%	30,437.5	\$20,756.90	\$21,075.63	\$ 17,791.81	\$ (17,473.08)	-84.2%	\$ 119,463.93	\$ 209.64	\$ 8,364.60	\$ 166,586.88	\$ 149,113.80	-10.5%	\$ (1,884.08)	\$ 147,229.72	-11.6%
2,500.0	30%	22,828.1	\$34,830.18	\$35,051.72	\$ 13,343.86	\$ (13,122.32)	-37.7%	\$ 89,597.94	\$ 157.23	\$ 6,273.45	\$ 144,202.66	\$ 131,080.34	-9.1%	\$ (1,413.06)	\$ 129,667.28	-10.1%
	50%	38,046.9	\$39,383.63	\$39,769.53	\$ 22,239.76	\$ (21,853.86)	-55.5%	\$ 149,329.91	\$ 262.05	\$ 10,455.75	\$ 221,671.10	\$ 199,817.24	-9.9%	\$ (2,355.10)	\$ 197,462.14	-10.9%
	100%	76,093.8	\$50,767.25	\$51,564.06	\$ 44,479.53	\$ (43,682.72)	-86.1%	\$ 298,659.82	\$ 524.10	\$ 20,911.50	\$ 415,342.20	\$ 371,659.48	-10.5%	\$ (4,710.20)	\$ 366,949.28	-11.7%
5,000.0	30%	45,656.3	\$68,910.35	\$69,353.44	\$ 26,687.72	\$ (26,244.63)	-38.1%	\$ 179,195.89	\$ 314.46	\$ 12,546.90	\$ 287,655.32	\$ 261,410.69	-9.1%	\$ (2,826.12)	\$ 258,584.57	-10.1%
	50%	76,093.8	\$78,017.25	\$78,789.06	\$ 44,479.53	\$ (43,707.72)	-56.0%	\$ 298,659.82	\$ 524.10	\$ 20,911.50	\$ 442,592.20	\$ 398,884.48	-9.9%	\$ (4,710.20)	\$ 394,174.28	-10.9%
	100%	152,187.5	\$100,784.50	\$102,378.13	\$ 88,959.06	\$ (87,365.43)	-86.7%	\$ 597,319.63	\$ 1,048.21	\$ 41,823.01	\$ 829,934.41	\$ 742,568.98	-10.5%	\$ (9,420.41)	\$ 733,148.57	-11.7%

Assumptions:

Forecast Period Average Usage = 0 Mcf per month
Forecast Period Average Demand = 0 Mcf per month
Billing Factors calculated based on SGSS-Commercial as a proxy for the SGSS-Industrial
Calculations may vary from other schedules due to rounding

No LG&E Customers on this rate schedule

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
Typical Gas Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2022

DATA: ___BASE PERIOD ___X___FORECASTED PERIOD
 TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ REVISIED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N (Gas)
 PAGE 13 OF 13
 WITNESS: R. M. CONROY

Local Gas Delivery Gas Service (LGDS)

Mcf-D	Monthly Load Factor	Mcf	A	B	C	D	E	F			I	J	K	L	M	N
			Base Rate Current Bill	Base Rate Proposed Bill	GLT Project Elimination			Billing Factors								
							Increase (\$)	Increase (%)	GSC	DSM	GLT	[A+C+F+G+H]	[B+F+G+H]	[(J - I) / I]	[J + L]	[(M - I)/I]
100.0	30%	913.1	\$ 1,823.70	\$ 2,119.64	\$ 13.29	\$ 282.65	15.5%	\$ -	\$ -	\$ 6.25	\$ 1,843.24	\$ 2,125.89	15.3%	\$ (56.52)	\$ 2,069.37	12.3%
	50%	1,521.9	\$ 1,846.83	\$ 2,147.40	\$ 22.14	\$ 278.43	15.1%	\$ -	\$ -	\$ 10.41	\$ 1,879.38	\$ 2,157.81	14.8%	\$ (94.20)	\$ 2,063.61	9.8%
	100%	3,043.8	\$ 1,904.66	\$ 2,216.80	\$ 44.29	\$ 267.85	14.1%	\$ -	\$ -	\$ 20.82	\$ 1,969.77	\$ 2,237.62	13.6%	\$ (188.41)	\$ 2,049.21	4.0%
500.0	30%	4,565.6	\$ 3,918.49	\$ 5,398.19	\$ 66.43	\$ 1,413.27	36.1%	\$ -	\$ -	\$ 31.23	\$ 4,016.15	\$ 5,429.42	35.2%	\$ (282.61)	\$ 5,146.81	28.2%
	50%	7,609.4	\$ 4,034.16	\$ 5,536.99	\$ 110.71	\$ 1,392.12	34.5%	\$ -	\$ -	\$ 52.05	\$ 4,196.92	\$ 5,589.04	33.2%	\$ (471.02)	\$ 5,118.02	22.0%
	100%	15,218.8	\$ 4,323.31	\$ 5,883.98	\$ 221.43	\$ 1,339.24	31.0%	\$ -	\$ -	\$ 104.10	\$ 4,648.84	\$ 5,988.08	28.8%	\$ (942.04)	\$ 5,046.04	8.5%
1,000.0	30%	9,131.3	\$ 6,536.99	\$ 9,496.39	\$ 132.86	\$ 2,826.54	43.2%	\$ -	\$ -	\$ 62.46	\$ 6,732.31	\$ 9,558.85	42.0%	\$ (565.22)	\$ 8,993.63	33.6%
	50%	15,218.8	\$ 6,768.31	\$ 9,773.98	\$ 221.43	\$ 2,784.24	41.1%	\$ -	\$ -	\$ 104.10	\$ 7,093.84	\$ 9,878.08	39.3%	\$ (942.04)	\$ 8,936.04	26.0%
	100%	30,437.5	\$ 7,346.63	\$ 10,467.95	\$ 442.86	\$ 2,678.46	36.5%	\$ -	\$ -	\$ 208.20	\$ 7,997.69	\$ 10,676.15	33.5%	\$ (1,884.08)	\$ 8,792.07	9.9%
2,500.0	30%	22,828.1	\$ 14,392.47	\$ 21,790.96	\$ 332.14	\$ 7,066.35	49.1%	\$ -	\$ -	\$ 156.15	\$ 14,880.76	\$ 21,947.11	47.5%	\$ (1,413.06)	\$ 20,534.05	38.0%
	50%	38,046.9	\$ 14,970.78	\$ 22,484.94	\$ 553.57	\$ 6,960.59	46.5%	\$ -	\$ -	\$ 260.25	\$ 15,784.60	\$ 22,745.19	44.1%	\$ (2,355.10)	\$ 20,390.09	29.2%
	100%	76,093.8	\$ 16,416.56	\$ 24,219.88	\$ 1,107.14	\$ 6,696.18	40.8%	\$ -	\$ -	\$ 520.51	\$ 18,044.21	\$ 24,740.39	37.1%	\$ (4,710.20)	\$ 20,030.19	11.0%
5,000.0	30%	45,656.3	\$ 27,484.94	\$ 42,281.93	\$ 664.28	\$ 14,132.71	51.4%	\$ -	\$ -	\$ 312.30	\$ 28,461.52	\$ 42,594.23	49.7%	\$ (2,826.12)	\$ 39,768.11	39.7%
	50%	76,093.8	\$ 28,641.56	\$ 43,669.88	\$ 1,107.14	\$ 13,921.18	48.6%	\$ -	\$ -	\$ 520.51	\$ 30,269.21	\$ 44,190.39	46.0%	\$ (4,710.20)	\$ 39,480.19	30.4%
	100%	152,187.5	\$ 31,533.13	\$ 47,139.75	\$ 2,214.28	\$ 13,392.34	42.5%	\$ -	\$ -	\$ 1,041.02	\$ 34,788.43	\$ 48,180.77	38.5%	\$ (9,420.41)	\$ 38,760.36	11.4%

Assumptions:

Forecast Period Average Usage = 0 Mcf per month
 Forecast Period Average Demand = 0 Mcf per month
 Billing Factors calculated based on FT as a proxy for the LGDS
 Calculations may vary from other schedules due to rounding

No LG&E Customers on this rate schedule

Louisville Gas and Electric Company
Case No. 2020-00350
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

Filing Requirement
Tab 68 - 807 KAR 5:001 Section 17
Sponsoring Witness: Robert M. Conroy
Page 1 of 3

Description of Filing Requirement:

Section 17. Notice of General Rate Adjustment. Upon filing an application for a general rate adjustment, a utility shall provide notice as established in this section.

(1) Public postings.

(a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.

(b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:

1. A copy of the public notice; and

2. A hyperlink to the location on the commission's Web site where the case documents are available.

(c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.

(2) Customer Notice.

(a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.

(b) If a utility has more than twenty (20) customers, it shall provide notice by:

1. Including notice with customer bills mailed no later than the date the application is submitted to the commission;

2. Mailing a written notice to each customer no later than the date the application is submitted to the commission;

3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or

4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission.

(c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.

(3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:

(a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;

(b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or

(c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the

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notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.

(4) Notice Content. Each notice issued in accordance with this section shall contain:

(a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;

(b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;

(c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;

(d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;

(e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);

(f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at <http://psc.ky.gov>;

(g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;

(h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;

(i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and

(j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.

(5) Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all of the required information.

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Response:

Section 17(1)

A copy of the full customer notice and application will be posted at 820 W. Broadway Street, Louisville, KY. LG&E will also make available on the Company website a copy of the public notice, full customer notice, and a hyperlink to the Kentucky Public Service Commission's website where the case documents will be available.

Section 17(2)

LG&E will publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the Commission. LG&E's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(3)

LG&E will comply with 807 KAR 5:001, Section 17(3)(b) by providing the affidavits within forty-five (45) days of the date on which LG&E filed its Application.

Section 17(4)

See LG&E's Application and a copy of the Certificate of Notice attached to LG&E's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(5)

The Commission granted the request of KU and LG&E to publish an abbreviated newspaper customer notice.⁷

⁷ *In the Matters of: Electronic Application of Kentucky Utilities Company for an Adjustment of its Electric Rates, a Certificate of Public Convenience and Necessity to Deploy Advanced Metering Infrastructure, Approval of Certain Regulatory and Accounting Treatments, and Establishment of a One-Year Surcredit; 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 Deploy Advanced Metering Infrastructure, Approval of Certain Regulatory and Accounting Treatments, and Establishment of a One-Year Surcredit, Case Nos. 2020-00349 and 2020-00350, Order (Ky. PSC November 10, 2020), Ordering Paragraph No. 1.*