

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

AN ELECTRONIC EXAMINATION BY THE)	
PUBLIC SERVICE COMMISSION OF THE)	
ENVIRONMENTAL SURCHARGE MECHANISM)	
OF LOUISVILLE GAS AND ELECTRIC)	
COMPANY FOR THE SIX-MONTH BILLING)	CASE NO. 2023-00375
PERIODS ENDING APRIL 30, 2020, OCTOBER)	
31, 2020, OCTOBER 31, 2021, APRIL 30, 2022,)	
OCTOBER 31 2022, AND OCTOBER 31, 2023,)	
AND FOR THE TWO-YEAR BILLING PERIODS)	
ENDING APRIL 30, 2021 AND APRIL 30, 2023)	

RESPONSE OF
LOUISVILLE GAS AND ELECTRIC COMPANY
TO
THE COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
DATED MARCH 15, 2024

FILED: APRIL 12, 2024

LOUISVILLE GAS AND ELECTRIC COMPANY

**Response to Commission Staff's Second Request for Information
Dated March 13, 2024**

Case No. 2023-00375

Question No. 1

Responding Witness: Andrea M. Fackler

- Q-1. Refer to the Environmental Surcharge (ES) filing for the July 2021 expense month, revised ES Form 2.40. LG&E has provided revised retroactive 12 months of data for ES Form 2.40 due to the exclusion of Project 22, 23, 26, 27, and 28 from the Environmental Compliance Plan. The exclusion of the above-mentioned projects also creates retroactive changes in ES Forms 2.10, 2.50, and 2.61. Provide a copy of 12 months of retroactive revisions to reflect the adjusted environmental compliance plan for ES Forms 2.10, 2.50, and 2.61.
- A-1. See attached for the requested ES Forms 2.10, 2.50, and 2.61 for the August 2020 through July 2021 expense month filings with Projects 22, 23, 26, 27, and 28 removed¹. However, the Company does not believe retroactive adjustments to remove costs associated with these projects from the applicable monthly filings is appropriate. The referenced projects were approved for recovery in the Environmental Surcharge through the June 2021 expense month, and ES Forms 2.10, 2.50, and 2.61 only report current expense month data to be included in the Company's environmental surcharge revenue requirement. Therefore, costs for these projects were appropriately included in the applicable expense month filings.

The cash working capital schedule (ES Form 2.40) is different in that it is based on a rolling 12-month total of O&M expenses. Once the Commission approved the Company's proposed elimination of Projects 22, 23, 26, 27, and 28 into base rates effective July 1, 2021, the Company no longer included the O&M expenses for these projects in determining its cash working capital requirement for environmental surcharge cost recovery purposes.

¹ The inputs that were updated to remove Projects 22, 23, 26, 27, and 28 are highlighted. ES Forms 2.61 reflect the original as filed pages due to costs associated with Projects 22, 23, 26, 27, and 28 not being included on ES Form 2.61.

LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Plant, CWIP & Depreciation Expense

For the Month Ended: August 31, 2020

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Description	Eligible Plant In Service	Eligible Accumulated Depreciation	CWIP Amount Excluding AFUDC	Eligible Net Plant In Service	Deferred Tax Balance as of 8/31/2020	Monthly ITC Amortization Credit	Monthly Depreciation Expense	Monthly Property Tax Expense
				(2)-(3)+(4)				
2009 Plan:								
Project 22 - Cane Run CCP Storage (Landfill - Phase I) [CANCELLED]								
Project 23 - Trimble County Ash Treatment Basin (BAP/GSP)	\$ (5,063,101)	\$ -	\$ -	\$ (5,063,101)	\$ -		\$ -	\$ -
Project 24 - Trimble County CCP Storage (Landfill - Phase 1)	\$ 108,295,997	\$ 3,834,775	\$ 46,278,217	\$ 150,739,439	\$ 9,442,752		\$ 217,241	\$ 10,049
Project 25 - Beneficial Reuse	\$ 7,413,755	\$ 1,136,911	\$ -	\$ 6,276,844	\$ 1,449,785		\$ 19,482	\$ 804
Subtotal	\$ 110,646,652	\$ 4,971,686	\$ 46,278,217	\$ 151,953,183	\$ 10,892,537	\$ -	\$ 236,723	\$ 10,853
Less Retirements and Replacement resulting from implementation of 2009 Plan	\$ (1,329,419)	\$ (372,436)	\$ -	\$ (956,982)	\$ (296,464)		\$ (3,346)	\$ (120)
Net Total - 2009 Plan:	\$ 109,317,233	\$ 4,599,250	\$ 46,278,217	\$ 150,996,201	\$ 10,596,073	\$ -	\$ 233,377	\$ 10,733
2011 Plan:								
Project 26 - Mill Creek Station Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 27 - Trimble County Unit 1 Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2011 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2011 Plan:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 Plan:								
Project 28 - Supplemental Mercury Control	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 29 - Mill Creek New Process Water Systems	\$ 201,249,101	\$ 6,255,334	\$ 18,187,447	\$ 213,181,214	\$ 19,566,676		\$ 601,652	\$ 24,544
Project 30 - Trimble County New Process Water Systems	\$ 44,037,947	\$ 948,422	\$ 1,136,287	\$ 44,225,812	\$ 3,831,569		\$ 87,709	\$ 5,474
Subtotal	\$ 245,287,048	\$ 7,203,757	\$ 19,323,735	\$ 257,407,026	\$ 23,398,245	\$ -	\$ 689,361	\$ 30,018
Less Retirements and Replacement resulting from implementation of 2016 Plan	\$ (5,158,464)	\$ (2,795,238)	\$ -	\$ (2,363,226)	\$ (545,737)		\$ (15,356)	\$ (295)
Net Total - 2016 Plan:	\$ 240,128,584	\$ 4,408,519	\$ 19,323,735	\$ 255,043,800	\$ 22,852,508	\$ -	\$ 674,005	\$ 29,723
Net Total - All Plans:	\$ 349,445,817	\$ 9,007,769	\$ 65,601,952	\$ 406,040,001	\$ 33,448,581	\$ -	\$ 907,382	\$ 40,456

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: Effective with the September 2012 expense month, Project 22 is cancelled and the previous CWIP balance is included on ES Form 2.50 as an expense for the September 2012 expense month.

Note 3: The Deferred Tax Balance includes Excess Deferred Taxes resulting from the Tax Cuts and Jobs Act.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT**

Pollution Control - Operations & Maintenance Expenses

For the Month Ended: August 31, 2020

O&M Expense Account	Mill Creek	Trimble County	Total
2009 Plan			
502013 - ECR Landfill Operations		53,141	53,141
512107 - ECR Landfill Maintenance		50,453	50,453
Adjustment for CCP Disposal in Base Rates (ES Form 2.51)		-	-
Net 2009 Plan O&M Expenses		\$ 103,594	\$ 103,594
2011 Plan			
502056 - ECR Scrubber Operations	-		-
512055 - ECR Scrubber Maintenance	-		-
506159 - ECR Sorbent Injection Operation	-	-	-
506152 - ECR Sorbent Reactant - Reagent Only	-	-	-
512152 - ECR Sorbent Injection Maintenance	-	-	-
506156 - ECR Baghouse Operations	-	-	-
512156 - ECR Baghouse Maintenance	-	-	-
506151 - ECR Activated Carbon	-	-	-
Adjustment for Base Rates Baseline Amounts	-		-
Total 2011 Plan O&M Expenses	\$ -	\$ -	\$ -
2016 Plan			
506153 - ECR Liquid Injection - Reagent Only	-	-	-
Total 2016 Plan O&M Expenses	-	-	-
Current Month O&M Expense for All Plans	\$ -	\$ 103,594	\$ 103,594

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KU at 48% and LG&E at 52%.

As Filed on March 19, 2021

ES FORM 2.61

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT**

**Beneficial Reuse Opportunities
For the Month Ended: August 31, 2020**

On-Site CCP Disposal O&M Expense	Mill Creek	Trimble County	Total
Existing Beneficial Reuse Opportunities (Pre 2009 Plan Project)			
(1) 12 Months Ending with Expense Month	\$ 205,664	\$ -	\$ 205,664
(2) Monthly Amount [(1) / 12]	\$ 17,139	\$ -	\$ 17,139
2009 Plan Project 25			
(3) Monthly Amount (Expense/Revenue)	\$ (571,510)	\$ (32,558)	\$ (604,068)
Total Beneficial Reuse - Generating Station			
(4) Monthly Expense [(2) + (3)]	\$ (554,371)	\$ (32,558)	\$ (586,929)
Beneficial Reuse in Base Rates			
(5) Annual Expense Amount (12 Mo Ending with Last Test Year)	\$ 276,000	\$ -	\$ 276,000
(6) Monthly Expense Amount [(5) / 12]	\$ 23,000	\$ -	\$ 23,000
(7) Total Generating Station Less Base Rates [(4) - (6)]	\$ (577,371)	\$ (32,558)	\$ (609,929)
(8) Less 2009 Plan Project 25 [(7) - (3)]	\$ (5,861)	\$ -	\$ (5,861)
If Line (8) Greater than Zero, No Adjustment			
If Line (8) Less than Zero, Adjustment for Base Rates			
Adjustment for Base Rate Amount (to ES Form 2.60)	\$ (5,861)	\$ -	\$ (5,861)

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: \$276,000 is included in the Mill Creek beneficial reuse in base rates (Line 5) as filed in Case Number 2018-00295.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Plant, CWIP & Depreciation Expense**

For the Month Ended: September 30, 2020

(1) Description	(2) Eligible Plant In Service	(3) Eligible Accumulated Depreciation	(4) CWIP Amount Excluding AFUDC	(5) Eligible Net Plant In Service	(6) Deferred Tax Balance as of 9/30/2020	(7) Monthly ITC Amortization Credit	(8) Monthly Depreciation Expense	(9) Monthly Property Tax Expense
				(2)-(3)+(4)				
2009 Plan:								
Project 22 - Cane Run CCP Storage (Landfill - Phase I) [CANCELLED]	\$ (5,063,101)	\$ -	\$ -	\$ (5,063,101)	\$ -		\$ -	\$ -
Project 23 - Trimble County Ash Treatment Basin (BAP/GSP)	\$ 110,849,018	\$ 4,055,228	\$ 44,223,484	\$ 151,017,273	\$ 9,630,473		\$ 220,453	\$ 10,049
Project 24 - Trimble County CCP Storage (Landfill - Phase 1)	\$ 7,413,755	\$ 1,156,394	\$ -	\$ 6,257,362	\$ 1,447,851		\$ 19,482	\$ 804
Project 25 - Beneficial Reuse								
Subtotal	\$ 113,199,672	\$ 5,211,622	\$ 44,223,484	\$ 152,211,534	\$ 11,078,324	\$ -	\$ 239,936	\$ 10,853
Less Retirements and Replacement resulting from implementation of 2009 Plan	\$ (1,329,419)	\$ (372,436)	\$ -	\$ (956,982)	\$ (296,464)		\$ (3,346)	\$ (120)
Net Total - 2009 Plan:	\$ 111,870,253	\$ 4,839,186	\$ 44,223,484	\$ 151,254,552	\$ 10,781,860	\$ -	\$ 236,590	\$ 10,733
2011 Plan:								
Project 26 - Mill Creek Station Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 27 - Trimble County Unit 1 Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2011 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2011 Plan:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 Plan:								
Project 28 - Supplemental Mercury Control	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 29 - Mill Creek New Process Water Systems	\$ 201,249,101	\$ 6,856,986	\$ 21,128,799	\$ 215,520,914	\$ 19,720,639		\$ 601,652	\$ 24,544
Project 30 - Trimble County New Process Water Systems	\$ 44,037,947	\$ 1,036,131	\$ 1,159,973	\$ 44,161,789	\$ 3,855,381		\$ 87,709	\$ 5,474
Subtotal	\$ 245,287,048	\$ 7,893,117	\$ 22,288,772	\$ 259,682,703	\$ 23,576,020	\$ -	\$ 689,361	\$ 30,018
Less Retirements and Replacement resulting from implementation of 2016 Plan	\$ (5,158,464)	\$ (2,810,594)	\$ -	\$ (2,347,870)	\$ (541,906)		\$ (15,356)	\$ (295)
Net Total - 2016 Plan:	\$ 240,128,584	\$ 5,082,523	\$ 22,288,772	\$ 257,334,833	\$ 23,034,114	\$ -	\$ 674,005	\$ 29,723
2020 Plan								
Project 31 - Mill Creek ELG Water Treatment System and Diffuser	\$ -	\$ -	\$ 1,030,594	\$ 1,030,594	\$ -		\$ -	\$ -
Project 32 - Trimble County ELG Water Treatment System	\$ -	\$ -	\$ 294,482	\$ 294,482	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ 1,325,076	\$ 1,325,076	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2020 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2020 Plan:	\$ -	\$ -	\$ 1,325,076	\$ 1,325,076	\$ -	\$ -	\$ -	\$ -
Net Total - All Plans:	\$ 351,998,837	\$ 9,921,709	\$ 67,837,332	\$ 409,914,461	\$ 33,815,974	\$ -	\$ 910,595	\$ 40,456

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.
 Note 2: Effective with the September 2012 expense month, Project 22 is cancelled and the previous CWIP balance is included on ES Form 2.50 as an expense for the September 2012 expense month.
 Note 3: The Deferred Tax Balance includes Excess Deferred Taxes resulting from the Tax Cuts and Jobs Act.

LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Pollution Control - Operations & Maintenance Expenses
For the Month Ended: September 30, 2020

O&M Expense Account	Mill Creek	Trimble County	Total
2009 Plan			
502013 - ECR Landfill Operations		49,784	49,784
512107 - ECR Landfill Maintenance		32,516	32,516
Adjustment for CCP Disposal in Base Rates (ES Form 2.51)		-	-
Net 2009 Plan O&M Expenses		\$ 82,299	\$ 82,299
2011 Plan			
502056 - ECR Scrubber Operations	-		-
512055 - ECR Scrubber Maintenance	-		-
506159 - ECR Sorbent Injection Operation	-	-	-
506152 - ECR Sorbent Reactant - Reagent Only	-	-	-
512152 - ECR Sorbent Injection Maintenance	-	-	-
506156 - ECR Baghouse Operations	-	-	-
512156 - ECR Baghouse Maintenance	-	-	-
506151 - ECR Activated Carbon	-	-	-
Adjustment for Base Rates Baseline Amounts	-	-	-
Total 2011 Plan O&M Expenses	\$ -	\$ -	\$ -
2016 Plan			
506153 - ECR Liquid Injection - Reagent Only	-	-	-
Total 2016 Plan O&M Expenses	\$ -	\$ -	\$ -
2020 Plan			
502015 - ECR Effluent Water Chemicals	-	-	-
502017 - ECR Effluent Water Operations	-	-	-
512157 - ECR Effluent Water Maintenance	-	-	-
Total 2020 Plan O&M Expenses	\$ -	\$ -	\$ -
Current Month O&M Expense for All Plans	\$ -	\$ 82,299	\$ 82,299

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

As Filed on March 19, 2021

ES FORM 2.61

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT**

**Beneficial Reuse Opportunities
For the Month Ended: September 30, 2020**

On-Site CCP Disposal O&M Expense		Mill Creek	Trimble County	Total
Existing Beneficial Reuse Opportunities (Pre 2009 Plan Project)				
(1)	12 Months Ending with Expense Month	\$ 111,915	\$ -	\$ 111,915
(2)	Monthly Amount [(1) / 12]	\$ 9,326	\$ -	\$ 9,326
2009 Plan Project 25				
(3)	Monthly Amount (Expense/Revenue)	\$ (341,826)	\$ (24,999)	\$ (366,825)
Total Beneficial Reuse - Generating Station				
(4)	Monthly Expense [(2) + (3)]	\$ (332,500)	\$ (24,999)	\$ (357,499)
Beneficial Reuse in Base Rates				
(5)	Annual Expense Amount (12 Mo Ending with Last Test Year)	\$ 276,000	\$ -	\$ 276,000
(6)	Monthly Expense Amount [(5) / 12]	\$ 23,000	\$ -	\$ 23,000
(7)	Total Generating Station Less Base Rates [(4) - (6)]	\$ (355,500)	\$ (24,999)	\$ (380,499)
(8)	Less 2009 Plan Project 25 [(7) - (3)]	\$ (13,674)	\$ -	\$ (13,674)
If Line (8) Greater than Zero, No Adjustment				
If Line (8) Less than Zero, Adjustment for Base Rates				
Adjustment for Base Rate Amount (to ES Form 2.60)		\$ (13,674)	\$ -	\$ (13,674)

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: \$276,000 is included in the Mill Creek beneficial reuse in base rates (Line 5) as filed in Case Number 2018-00295.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Plant, CWIP & Depreciation Expense**

For the Month Ended: October 31, 2020

(1) Description	(2) Eligible Plant In Service	(3) Eligible Accumulated Depreciation	(4) CWIP Amount Excluding AFUDC	(5) Eligible Net Plant In Service	(6) Deferred Tax Balance as of 10/31/2020	(7) Monthly ITC Amortization Credit	(8) Monthly Depreciation Expense	(9) Monthly Property Tax Expense
				(2)-(3)+(4)				
2009 Plan:								
Project 22 - Cane Run CCP Storage (Landfill - Phase I) [CANCELLED]	\$ (5,063,101)	\$ -	\$ -	\$ (5,063,101)	\$ -		\$ -	\$ -
Project 23 - Trimble County Ash Treatment Basin (BAP/GSP)	\$ 110,849,018	\$ 4,278,894	\$ 44,597,769	\$ 151,167,892	\$ 9,818,193		\$ 223,666	\$ 10,049
Project 24 - Trimble County CCP Storage (Landfill - Phase 1)	\$ 7,413,755	\$ 1,175,876	\$ -	\$ 6,237,880	\$ 1,445,917		\$ 19,482	\$ 804
Project 25 - Beneficial Reuse								
Subtotal	\$ 113,199,672	\$ 5,454,770	\$ 44,597,769	\$ 152,342,670	\$ 11,264,111	\$ -	\$ 243,148	\$ 10,853
Less Retirements and Replacement resulting from implementation of 2009 Plan	\$ (1,329,419)	\$ (372,436)	\$ -	\$ (956,982)	\$ (296,464)		\$ (3,346)	\$ (120)
Net Total - 2009 Plan:	\$ 111,870,253	\$ 5,082,334	\$ 44,597,769	\$ 151,385,688	\$ 10,967,647	\$ -	\$ 239,802	\$ 10,733
2011 Plan:								
Project 26 - Mill Creek Station Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 27 - Trimble County Unit 1 Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2011 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2011 Plan:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 Plan:								
Project 28 - Supplemental Mercury Control	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 29 - Mill Creek New Process Water Systems	\$ 201,249,101	\$ 7,458,638	\$ 21,280,880	\$ 215,071,344	\$ 19,874,602		\$ 601,652	\$ 24,544
Project 30 - Trimble County New Process Water Systems	\$ 44,037,947	\$ 1,123,840	\$ 1,164,673	\$ 44,078,780	\$ 3,879,193		\$ 87,709	\$ 5,474
Subtotal	\$ 245,287,048	\$ 8,582,478	\$ 22,445,554	\$ 259,150,124	\$ 23,753,796	\$ -	\$ 689,361	\$ 30,018
Less Retirements and Replacement resulting from implementation of 2016 Plan	\$ (5,158,464)	\$ (2,825,950)	\$ -	\$ (2,332,514)	\$ (538,074)		\$ (15,356)	\$ (293)
Net Total - 2016 Plan:	\$ 240,128,584	\$ 5,756,528	\$ 22,445,554	\$ 256,817,610	\$ 23,215,722	\$ -	\$ 674,005	\$ 29,725
2020 Plan								
Project 31 - Mill Creek ELG Water Treatment System and Diffuser	\$ -	\$ -	\$ 1,250,096	\$ 1,250,096	\$ -		\$ -	\$ -
Project 32 - Trimble County ELG Water Treatment System	\$ -	\$ -	\$ 318,589	\$ 318,589	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ 1,568,685	\$ 1,568,685	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2020 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2020 Plan:	\$ -	\$ -	\$ 1,568,685	\$ 1,568,685	\$ -	\$ -	\$ -	\$ -
Net Total - All Plans:	\$ 351,998,837	\$ 10,838,862	\$ 68,612,007	\$ 409,771,983	\$ 34,183,368	\$ -	\$ 913,807	\$ 40,458

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: Effective with the September 2012 expense month, Project 22 is cancelled and the previous CWIP balance is included on ES Form 2.50 as an expense for the September 2012 expense month.

Note 3: The Deferred Tax Balance includes Excess Deferred Taxes resulting from the Tax Cuts and Jobs Act.

LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Pollution Control - Operations & Maintenance Expenses
For the Month Ended: October 31, 2020

O&M Expense Account	Mill Creek	Trimble County	Total
2009 Plan			
502013 - ECR Landfill Operations		33,935	33,935
512107 - ECR Landfill Maintenance		41,706	41,706
Adjustment for CCP Disposal in Base Rates (ES Form 2.51)		-	-
Net 2009 Plan O&M Expenses		\$ 75,641	\$ 75,641
2011 Plan			
502056 - ECR Scrubber Operations	-		-
512055 - ECR Scrubber Maintenance	-		-
506159 - ECR Sorbent Injection Operation	-	-	-
506152 - ECR Sorbent Reactant - Reagent Only	-	-	-
512152 - ECR Sorbent Injection Maintenance	-	-	-
506156 - ECR Baghouse Operations	-	-	-
512156 - ECR Baghouse Maintenance	-	-	-
506151 - ECR Activated Carbon	-	-	-
Adjustment for Base Rates Baseline Amounts	-	-	-
Total 2011 Plan O&M Expenses	\$ -	\$ -	\$ -
2016 Plan			
506153 - ECR Liquid Injection - Reagent Only	-	-	-
Total 2016 Plan O&M Expenses	\$ -	\$ -	\$ -
2020 Plan			
502015 - ECR Effluent Water Chemicals	-	-	-
502017 - ECR Effluent Water Operations	-	-	-
512157 - ECR Effluent Water Maintenance	-	-	-
Total 2020 Plan O&M Expenses	\$ -	\$ -	\$ -
Current Month O&M Expense for All Plans	\$ -	\$ 75,641	\$ 75,641

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

As Filed on March 19, 2021

ES FORM 2.61

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT**

**Beneficial Reuse Opportunities
For the Month Ended: October 31, 2020**

On-Site CCP Disposal O&M Expense	Mill Creek	Trimble County	Total
Existing Beneficial Reuse Opportunities (Pre 2009 Plan Project)			
(1) 12 Months Ending with Expense Month	\$ 14,202	\$ -	\$ 14,202
(2) Monthly Amount [(1) / 12]	\$ 1,184	\$ -	\$ 1,184
2009 Plan Project 25			
(3) Monthly Amount (Expense/Revenue)	\$ (386,018)	\$ 3,370	\$ (382,648)
Total Beneficial Reuse - Generating Station			
(4) Monthly Expense [(2) + (3)]	\$ (384,835)	\$ 3,370	\$ (381,465)
Beneficial Reuse in Base Rates			
(5) Annual Expense Amount (12 Mo Ending with Last Test Year)	\$ 276,000	\$ -	\$ 276,000
(6) Monthly Expense Amount [(5) / 12]	\$ 23,000	\$ -	\$ 23,000
(7) Total Generating Station Less Base Rates [(4) - (6)]	\$ (407,835)	\$ 3,370	\$ (404,465)
(8) Less 2009 Plan Project 25 [(7) - (3)]	\$ (21,816)	\$ -	\$ (21,816)
If Line (8) Greater than Zero, No Adjustment			
If Line (8) Less than Zero, Adjustment for Base Rates			
Adjustment for Base Rate Amount (to ES Form 2.60)	\$ (21,816)	\$ -	\$ (21,816)

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: \$276,000 is included in the Mill Creek beneficial reuse in base rates (Line 5) as filed in Case Number 2018-00295.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Plant, CWIP & Depreciation Expense**

For the Month Ended: November 30, 2020

(1) Description	(2) Eligible Plant In Service	(3) Eligible Accumulated Depreciation	(4) CWIP Amount Excluding AFUDC	(5) Eligible Net Plant In Service	(6) Deferred Tax Balance as of 11/30/2020	(7) Monthly ITC Amortization Credit	(8) Monthly Depreciation Expense	(9) Monthly Property Tax Expense
				(2)-(3)+(4)				
2009 Plan:								
Project 22 - Cane Run CCP Storage (Landfill - Phase I) [CANCELLED]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project 23 - Trimble County Ash Treatment Basin (BAP/GSP)	\$ (5,063,101)	\$ -	\$ -	\$ (5,063,101)	\$ -	\$ -	\$ -	\$ -
Project 24 - Trimble County CCP Storage (Landfill - Phase 1)	\$ 110,849,018	\$ 4,502,560	\$ 45,150,231	\$ 151,496,688	\$ 10,005,914	\$ 223,666	\$ 10,049	
Project 25 - Beneficial Reuse	\$ 7,413,755	\$ 1,195,358	\$ -	\$ 6,218,397	\$ 1,443,983	\$ 19,482	\$ 804	
Subtotal	\$ 113,199,672	\$ 5,697,919	\$ 45,150,231	\$ 152,651,984	\$ 11,449,897	\$ -	\$ 243,148	\$ 10,853
Less Retirements and Replacement resulting from implementation of 2009 Plan	\$ (1,329,419)	\$ (372,436)	\$ -	\$ (956,982)	\$ (296,464)	\$ -	\$ (3,346)	\$ (120)
Net Total - 2009 Plan:	\$ 111,870,253	\$ 5,325,483	\$ 45,150,231	\$ 151,695,002	\$ 11,153,433	\$ -	\$ 239,802	\$ 10,733
2011 Plan:								
Project 26 - Mill Creek Station Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project 27 - Trimble County Unit 1 Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2011 Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Total - 2011 Plan:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 Plan:								
Project 28 - Supplemental Mercury Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project 29 - Mill Creek New Process Water Systems	\$ 201,249,101	\$ 8,060,290	\$ 23,929,324	\$ 217,118,135	\$ 20,028,566	\$ 601,652	\$ 24,544	
Project 30 - Trimble County New Process Water Systems	\$ 44,037,947	\$ 1,211,549	\$ 1,175,725	\$ 44,002,123	\$ 3,903,006	\$ 87,709	\$ 5,474	
Subtotal	\$ 245,287,048	\$ 9,271,839	\$ 25,105,049	\$ 261,120,258	\$ 23,931,571	\$ -	\$ 689,361	\$ 30,018
Less Retirements and Replacement resulting from implementation of 2016 Plan	\$ (5,158,464)	\$ (2,841,305)	\$ -	\$ (2,317,159)	\$ (534,243)	\$ -	\$ (15,356)	\$ (292)
Net Total - 2016 Plan:	\$ 240,128,584	\$ 6,430,534	\$ 25,105,049	\$ 258,803,099	\$ 23,397,328	\$ -	\$ 674,005	\$ 29,726
2020 Plan								
Project 31 - Mill Creek ELG Water Treatment System and Diffuser	\$ -	\$ -	\$ 1,304,329	\$ 1,304,329	\$ -	\$ -	\$ -	\$ -
Project 32 - Trimble County ELG Water Treatment System	\$ -	\$ -	\$ 331,875	\$ 331,875	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ 1,636,204	\$ 1,636,204	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2020 Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Total - 2020 Plan:	\$ -	\$ -	\$ 1,636,204	\$ 1,636,204	\$ -	\$ -	\$ -	\$ -
Net Total - All Plans:	\$ 351,998,837	\$ 11,756,016	\$ 71,891,483	\$ 412,134,305	\$ 34,550,761	\$ -	\$ 913,807	\$ 40,459

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: Effective with the September 2012 expense month, Project 22 is cancelled and the previous CWIP balance is included on ES Form 2.50 as an expense for the September 2012 expense month.

Note 3: The Deferred Tax Balance includes Excess Deferred Taxes resulting from the Tax Cuts and Jobs Act.

LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Pollution Control - Operations & Maintenance Expenses
For the Month Ended: November 30, 2020

O&M Expense Account	Mill Creek	Trimble County	Total
2009 Plan			
502013 - ECR Landfill Operations		54,370	54,370
512107 - ECR Landfill Maintenance		44,195	44,195
Adjustment for CCP Disposal in Base Rates (ES Form 2.51)		-	-
Net 2009 Plan O&M Expenses		\$ 98,565	\$ 98,565
2011 Plan			
502056 - ECR Scrubber Operations	-		-
512055 - ECR Scrubber Maintenance	-		-
506159 - ECR Sorbent Injection Operation	-	-	-
506152 - ECR Sorbent Reactant - Reagent Only	-	-	-
512152 - ECR Sorbent Injection Maintenance	-	-	-
506156 - ECR Baghouse Operations	-	-	-
512156 - ECR Baghouse Maintenance	-	-	-
506151 - ECR Activated Carbon	-	-	-
Adjustment for Base Rates Baseline Amounts	-	-	-
Total 2011 Plan O&M Expenses	\$ -	\$ -	\$ -
2016 Plan			
506153 - ECR Liquid Injection - Reagent Only	-	-	-
Total 2016 Plan O&M Expenses	\$ -	\$ -	\$ -
2020 Plan			
502015 - ECR Effluent Water Chemicals	-	-	-
502017 - ECR Effluent Water Operations	-	-	-
512157 - ECR Effluent Water Maintenance	-	-	-
Total 2020 Plan O&M Expenses	\$ -	\$ -	\$ -
Current Month O&M Expense for All Plans	\$ -	\$ 98,565	\$ 98,565

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

As Filed on March 19, 2021

ES FORM 2.61

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT**

**Beneficial Reuse Opportunities
For the Month Ended: November 30, 2020**

On-Site CCP Disposal O&M Expense	Mill Creek	Trimble County	Total
Existing Beneficial Reuse Opportunities (Pre 2009 Plan Project)			
(1) 12 Months Ending with Expense Month	\$ (79,673)	\$ -	\$ (79,673)
(2) Monthly Amount [(1) / 12]	\$ (6,639)	\$ -	\$ (6,639)
2009 Plan Project 25			
(3) Monthly Amount (Expense/Revenue)	\$ (262,561)	\$ (73,821)	\$ (336,382)
Total Beneficial Reuse - Generating Station			
(4) Monthly Expense [(2) + (3)]	\$ (269,201)	\$ (73,821)	\$ (343,022)
Beneficial Reuse in Base Rates			
(5) Annual Expense Amount (12 Mo Ending with Last Test Year)	\$ 276,000	\$ -	\$ 276,000
(6) Monthly Expense Amount [(5) / 12]	\$ 23,000	\$ -	\$ 23,000
(7) Total Generating Station Less Base Rates [(4) - (6)]	\$ (292,201)	\$ (73,821)	\$ (366,022)
(8) Less 2009 Plan Project 25 [(7) - (3)]	\$ (29,639)	\$ -	\$ (29,639)
If Line (8) Greater than Zero, No Adjustment			
If Line (8) Less than Zero, Adjustment for Base Rates			
Adjustment for Base Rate Amount (to ES Form 2.60)	\$ (29,639)	\$ -	\$ (29,639)

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: \$276,000 is included in the Mill Creek beneficial reuse in base rates (Line 5) as filed in Case Number 2018-00295.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Plant, CWIP & Depreciation Expense**

For the Month Ended: December 31, 2020

(1) Description	(2) Eligible Plant In Service	(3) Eligible Accumulated Depreciation	(4) CWIP Amount Excluding AFUDC	(5) Eligible Net Plant In Service	(6) Deferred Tax Balance as of 12/31/2020	(7) Monthly ITC Amortization Credit	(8) Monthly Depreciation Expense	(9) Monthly Property Tax Expense
				(2)-(3)+(4)				
2009 Plan:								
Project 22 - Cane Run CCP Storage (Landfill - Phase I) [CANCELLED]	\$ (5,063,101)	\$ -	\$ -	\$ (5,063,101)	\$ -		\$ -	\$ -
Project 23 - Trimble County Ash Treatment Basin (BAP/GSP)	\$ 110,849,018	\$ 4,726,226	\$ 46,219,850	\$ 152,342,641	\$ 10,193,634		\$ 223,666	\$ 10,049
Project 24 - Trimble County CCP Storage (Landfill - Phase 1)	\$ 7,413,755	\$ 1,214,841	\$ -	\$ 6,198,915	\$ 1,442,050		\$ 19,482	\$ 804
Project 25 - Beneficial Reuse								
Subtotal	\$ 113,199,672	\$ 5,941,067	\$ 46,219,850	\$ 153,478,455	\$ 11,635,684	\$ -	\$ 243,148	\$ 10,853
Less Retirements and Replacement resulting from implementation of 2009 Plan	\$ (1,329,419)	\$ (372,436)	\$ -	\$ (956,982)	\$ (296,464)		\$ (3,346)	\$ (120)
Net Total - 2009 Plan:	\$ 111,870,253	\$ 5,568,631	\$ 46,219,850	\$ 152,521,473	\$ 11,339,220	\$ -	\$ 239,802	\$ 10,733
2011 Plan:								
Project 26 - Mill Creek Station Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 27 - Trimble County Unit 1 Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2011 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2011 Plan:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 Plan:								
Project 28 - Supplemental Mercury Control	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 29 - Mill Creek New Process Water Systems	\$ 207,637,612	\$ 8,671,551	\$ 20,210,542	\$ 219,176,603	\$ 20,221,972		\$ 611,261	\$ 24,544
Project 30 - Trimble County New Process Water Systems	\$ 44,037,947	\$ 1,299,258	\$ 1,186,740	\$ 43,925,429	\$ 3,926,818		\$ 87,709	\$ 5,474
Subtotal	\$ 251,675,559	\$ 9,970,809	\$ 21,397,282	\$ 263,102,032	\$ 24,148,790	\$ -	\$ 698,970	\$ 30,018
Less Retirements and Replacement resulting from implementation of 2016 Plan	\$ (5,158,464)	\$ (2,856,661)	\$ -	\$ (2,301,803)	\$ (530,412)		\$ (15,356)	\$ (288)
Net Total - 2016 Plan:	\$ 246,517,095	\$ 7,114,148	\$ 21,397,282	\$ 260,800,229	\$ 23,618,378	\$ -	\$ 683,614	\$ 29,730
2020 Plan								
Project 31 - Mill Creek ELG Water Treatment System and Diffuser	\$ -	\$ -	\$ 1,430,662	\$ 1,430,662	\$ -		\$ -	\$ -
Project 32 - Trimble County ELG Water Treatment System	\$ -	\$ -	\$ 347,478	\$ 347,478	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ 1,778,140	\$ 1,778,140	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2020 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2020 Plan:	\$ -	\$ -	\$ 1,778,140	\$ 1,778,140	\$ -	\$ -	\$ -	\$ -
Net Total - All Plans:	\$ 358,387,348	\$ 12,682,779	\$ 69,395,271	\$ 415,099,841	\$ 34,957,597	\$ -	\$ 923,417	\$ 40,463

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: Effective with the September 2012 expense month, Project 22 is cancelled and the previous CWIP balance is included on ES Form 2.50 as an expense for the September 2012 expense month.

Note 3: The Deferred Tax Balance includes Excess Deferred Taxes resulting from the Tax Cuts and Jobs Act.

LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Pollution Control - Operations & Maintenance Expenses
For the Month Ended: December 31, 2020

O&M Expense Account	Mill Creek	Trimble County	Total
2009 Plan			
502013 - ECR Landfill Operations		29,785	29,785
512107 - ECR Landfill Maintenance		46,502	46,502
Adjustment for CCP Disposal in Base Rates (ES Form 2.51)		-	-
Net 2009 Plan O&M Expenses		\$ 76,287	\$ 76,287
2011 Plan			
502056 - ECR Scrubber Operations	-		-
512055 - ECR Scrubber Maintenance	-		-
506159 - ECR Sorbent Injection Operation	-	-	-
506152 - ECR Sorbent Reactant - Reagent Only	-	-	-
512152 - ECR Sorbent Injection Maintenance	-	-	-
506156 - ECR Baghouse Operations	-	-	-
512156 - ECR Baghouse Maintenance	-	-	-
506151 - ECR Activated Carbon	-	-	-
Adjustment for Base Rates Baseline Amounts	-	-	-
Total 2011 Plan O&M Expenses	\$ -	\$ -	\$ -
2016 Plan			
506153 - ECR Liquid Injection - Reagent Only	-	-	-
Total 2016 Plan O&M Expenses	\$ -	\$ -	\$ -
2020 Plan			
502015 - ECR Effluent Water Chemicals	-	-	-
502017 - ECR Effluent Water Operations	-	-	-
512157 - ECR Effluent Water Maintenance	-	-	-
Total 2020 Plan O&M Expenses	\$ -	\$ -	\$ -
Current Month O&M Expense for All Plans	\$ -	\$ 76,287	\$ 76,287

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

As Filed on March 19, 2021

ES FORM 2.61

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT**

**Beneficial Reuse Opportunities
For the Month Ended: December 31, 2020**

On-Site CCP Disposal O&M Expense	Mill Creek	Trimble County	Total
Existing Beneficial Reuse Opportunities (Pre 2009 Plan Project)			
(1) 12 Months Ending with Expense Month	\$ (214,679)	\$ -	\$ (214,679)
(2) Monthly Amount [(1) / 12]	\$ (17,890)	\$ -	\$ (17,890)
2009 Plan Project 25			
(3) Monthly Amount (Expense/Revenue)	\$ (487,924)	\$ (140,819)	\$ (628,743)
Total Beneficial Reuse - Generating Station			
(4) Monthly Expense [(2) + (3)]	\$ (505,814)	\$ (140,819)	\$ (646,633)
Beneficial Reuse in Base Rates			
(5) Annual Expense Amount (12 Mo Ending with Last Test Year)	\$ 276,000	\$ -	\$ 276,000
(6) Monthly Expense Amount [(5) / 12]	\$ 23,000	\$ -	\$ 23,000
(7) Total Generating Station Less Base Rates [(4) - (6)]	\$ (528,814)	\$ (140,819)	\$ (669,633)
(8) Less 2009 Plan Project 25 [(7) - (3)]	\$ (40,890)	\$ -	\$ (40,890)
If Line (8) Greater than Zero, No Adjustment			
If Line (8) Less than Zero, Adjustment for Base Rates			
Adjustment for Base Rate Amount (to ES Form 2.60)	\$ (40,890)	\$ -	\$ (40,890)

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: \$276,000 is included in the Mill Creek beneficial reuse in base rates (Line 5) as filed in Case Number 2018-00295.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Plant, CWIP & Depreciation Expense**

For the Month Ended: January 31, 2021

(1) Description	(2) Eligible Plant In Service	(3) Eligible Accumulated Depreciation	(4) CWIP Amount Excluding AFUDC	(5) Eligible Net Plant In Service	(6) Deferred Tax Balance as of 1/31/2021	(7) Monthly ITC Amortization Credit	(8) Monthly Depreciation Expense	(9) Monthly Property Tax Expense
				(2)-(3)+(4)				
2009 Plan:								
Project 22 - Cane Run CCP Storage (Landfill - Phase I) [CANCELLED]	\$ (5,063,101)	\$ -	\$ -	\$ (5,063,101)	\$ -		\$ -	\$ -
Project 23 - Trimble County Ash Treatment Basin (BAP/GSP)	\$ 110,849,018	\$ 4,949,892	\$ 47,044,453	\$ 152,943,578	\$ 10,242,858		\$ 223,666	\$ 13,624
Project 24 - Trimble County CCP Storage (Landfill - Phase 1)	\$ 7,413,755	\$ 1,234,323	\$ -	\$ 6,179,432	\$ 1,440,915		\$ 19,482	\$ 775
Project 25 - Beneficial Reuse								
Subtotal	\$ 113,199,672	\$ 6,184,216	\$ 47,044,453	\$ 154,059,909	\$ 11,683,773	\$ -	\$ 243,148	\$ 14,399
Less Retirements and Replacement resulting from implementation of 2009 Plan	\$ (1,329,419)	\$ (372,436)	\$ -	\$ (956,982)	\$ (296,464)		\$ (3,346)	\$ (120)
Net Total - 2009 Plan:	\$ 111,870,253	\$ 5,811,780	\$ 47,044,453	\$ 153,102,927	\$ 11,387,309	\$ -	\$ 239,802	\$ 14,279
2011 Plan:								
Project 26 - Mill Creek Station Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 27 - Trimble County Unit 1 Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2011 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2011 Plan:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 Plan:								
Project 28 - Supplemental Mercury Control	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 29 - Mill Creek New Process Water Systems	\$ 207,637,612	\$ 9,292,421	\$ 20,254,734	\$ 218,599,925	\$ 20,380,306		\$ 620,871	\$ 24,871
Project 30 - Trimble County New Process Water Systems	\$ 44,037,947	\$ 1,386,967	\$ 1,193,547	\$ 43,844,527	\$ 3,947,199		\$ 87,709	\$ 5,491
Subtotal	\$ 251,675,559	\$ 10,679,388	\$ 21,448,282	\$ 262,444,452	\$ 24,327,505	\$ -	\$ 708,579	\$ 30,361
Less Retirements and Replacement resulting from implementation of 2016 Plan	\$ (5,158,464)	\$ (2,872,017)	\$ -	\$ (2,286,447)	\$ (542,256)		\$ (15,356)	\$ (288)
Net Total - 2016 Plan:	\$ 246,517,095	\$ 7,807,371	\$ 21,448,282	\$ 260,158,005	\$ 23,785,249	\$ -	\$ 693,223	\$ 30,073
2020 Plan								
Project 31 - Mill Creek ELG Water Treatment System and Diffuser	\$ -	\$ -	\$ 1,610,063	\$ 1,610,063	\$ -		\$ -	\$ -
Project 32 - Trimble County ELG Water Treatment System	\$ -	\$ -	\$ 371,829	\$ 371,829	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ 1,981,891	\$ 1,981,891	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2020 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2020 Plan:	\$ -	\$ -	\$ 1,981,891	\$ 1,981,891	\$ -	\$ -	\$ -	\$ -
Net Total - All Plans:	\$ 358,387,348	\$ 13,619,151	\$ 70,474,626	\$ 415,242,824	\$ 35,172,558	\$ -	\$ 933,026	\$ 44,352

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: Effective with the September 2012 expense month, Project 22 is cancelled and the previous CWIP balance is included on ES Form 2.50 as an expense for the September 2012 expense month.

Note 3: The Deferred Tax Balance includes Excess Deferred Taxes resulting from the Tax Cuts and Jobs Act.

LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Pollution Control - Operations & Maintenance Expenses
For the Month Ended: January 31, 2021

O&M Expense Account	Mill Creek	Trimble County	Total
2009 Plan			
502013 - ECR Landfill Operations		37,534	37,534
512107 - ECR Landfill Maintenance		49,145	49,145
Adjustment for CCP Disposal in Base Rates (ES Form 2.51)		-	-
Net 2009 Plan O&M Expenses		\$ 86,679	\$ 86,679
2011 Plan			
502056 - ECR Scrubber Operations	-		-
512055 - ECR Scrubber Maintenance	-		-
506159 - ECR Sorbent Injection Operation	-	-	-
506152 - ECR Sorbent Reactant - Reagent Only	-	-	-
512152 - ECR Sorbent Injection Maintenance	-	-	-
506156 - ECR Baghouse Operations	-	-	-
512156 - ECR Baghouse Maintenance	-	-	-
506151 - ECR Activated Carbon	-	-	-
Adjustment for Base Rates Baseline Amounts	-	-	-
Total 2011 Plan O&M Expenses	\$ -	\$ -	\$ -
2016 Plan			
506153 - ECR Liquid Injection - Reagent Only	-	-	-
Total 2016 Plan O&M Expenses	\$ -	\$ -	\$ -
2020 Plan			
502015 - ECR Effluent Water Chemicals	-	-	-
502017 - ECR Effluent Water Operations	-	-	-
512157 - ECR Effluent Water Maintenance	-	-	-
Total 2020 Plan O&M Expenses	\$ -	\$ -	\$ -
Current Month O&M Expense for All Plans	\$ -	\$ 86,679	\$ 86,679

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

As Filed on March 19, 2021

ES FORM 2.61

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT**

**Beneficial Reuse Opportunities
For the Month Ended: January 31, 2021**

On-Site CCP Disposal O&M Expense	Mill Creek	Trimble County	Total
Existing Beneficial Reuse Opportunities (Pre 2009 Plan Project)			
(1) 12 Months Ending with Expense Month	\$ (304,702)	\$ -	\$ (304,702)
(2) Monthly Amount [(1) / 12]	\$ (25,392)	\$ -	\$ (25,392)
2009 Plan Project 25			
(3) Monthly Amount (Expense/Revenue)	\$ (210,431)	\$ (112,619)	\$ (323,050)
Total Beneficial Reuse - Generating Station			
(4) Monthly Expense [(2) + (3)]	\$ (235,823)	\$ (112,619)	\$ (348,442)
Beneficial Reuse in Base Rates			
(5) Annual Expense Amount (12 Mo Ending with Last Test Year)	\$ 276,000	\$ -	\$ 276,000
(6) Monthly Expense Amount [(5) / 12]	\$ 23,000	\$ -	\$ 23,000
(7) Total Generating Station Less Base Rates [(4) - (6)]	\$ (258,823)	\$ (112,619)	\$ (371,442)
(8) Less 2009 Plan Project 25 [(7) - (3)]	\$ (48,392)	\$ -	\$ (48,392)
If Line (8) Greater than Zero, No Adjustment			
If Line (8) Less than Zero, Adjustment for Base Rates			
Adjustment for Base Rate Amount (to ES Form 2.60)	\$ (48,392)	\$ -	\$ (48,392)

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: \$276,000 is included in the Mill Creek beneficial reuse in base rates (Line 5) as filed in Case Number 2018-00295.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Plant, CWIP & Depreciation Expense**

For the Month Ended: February 28, 2021

(1) Description	(2) Eligible Plant In Service	(3) Eligible Accumulated Depreciation	(4) CWIP Amount Excluding AFUDC	(5) Eligible Net Plant In Service	(6) Deferred Tax Balance as of 2/28/2021	(7) Monthly ITC Amortization Credit	(8) Monthly Depreciation Expense	(9) Monthly Property Tax Expense
				(2)-(3)+(4)				
2009 Plan:								
Project 22 - Cane Run CCP Storage (Landfill - Phase I) [CANCELLED]	\$ (5,063,101)	\$ -	\$ -	\$ (5,063,101)	\$ -		\$ -	\$ -
Project 23 - Trimble County Ash Treatment Basin (BAP/GSP)	\$ 110,849,018	\$ 5,173,558	\$ 47,026,880	\$ 152,702,339	\$ 10,292,082		\$ 223,666	\$ 13,624
Project 24 - Trimble County CCP Storage (Landfill - Phase 1)	\$ 7,413,755	\$ 1,253,806	\$ -	\$ 6,159,950	\$ 1,439,780		\$ 19,482	\$ 775
Project 25 - Beneficial Reuse								
Subtotal	\$ 113,199,672	\$ 6,427,364	\$ 47,026,880	\$ 153,799,188	\$ 11,731,862	\$ -	\$ 243,148	\$ 14,399
Less Retirements and Replacement resulting from implementation of 2009 Plan	\$ (1,329,419)	\$ (372,436)	\$ -	\$ (956,982)	\$ (296,464)		\$ (3,346)	\$ (120)
Net Total - 2009 Plan:	\$ 111,870,253	\$ 6,054,928	\$ 47,026,880	\$ 152,842,205	\$ 11,435,397	\$ -	\$ 239,803	\$ 14,279
2011 Plan:								
Project 26 - Mill Creek Station Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 27 - Trimble County Unit 1 Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2011 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2011 Plan:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 Plan:								
Project 28 - Supplemental Mercury Control	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 29 - Mill Creek New Process Water Systems	\$ 207,637,612	\$ 9,913,292	\$ 20,490,507	\$ 218,214,827	\$ 20,534,460		\$ 620,871	\$ 24,871
Project 30 - Trimble County New Process Water Systems	\$ 44,037,947	\$ 1,474,676	\$ 1,217,554	\$ 43,780,826	\$ 3,967,581		\$ 87,709	\$ 5,491
Subtotal	\$ 251,675,559	\$ 11,387,968	\$ 21,708,062	\$ 261,995,653	\$ 24,502,040	\$ -	\$ 708,579	\$ 30,361
Less Retirements and Replacement resulting from implementation of 2016 Plan	\$ (5,158,464)	\$ (2,887,373)	\$ -	\$ (2,271,091)	\$ (538,426)		\$ (15,356)	\$ (284)
Net Total - 2016 Plan:	\$ 246,517,095	\$ 8,500,595	\$ 21,708,062	\$ 259,724,561	\$ 23,963,615	\$ -	\$ 693,224	\$ 30,078
2020 Plan								
Project 31 - Mill Creek ELG Water Treatment System and Diffuser	\$ -	\$ -	\$ 1,673,935	\$ 1,673,935	\$ -		\$ -	\$ -
Project 32 - Trimble County ELG Water Treatment System	\$ -	\$ -	\$ 378,105	\$ 378,105	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ 2,052,040	\$ 2,052,040	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2020 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2020 Plan:	\$ -	\$ -	\$ 2,052,040	\$ 2,052,040	\$ -	\$ -	\$ -	\$ -
Net Total - All Plans:	\$ 358,387,348	\$ 14,555,523	\$ 70,786,981	\$ 414,618,806	\$ 35,399,012	\$ -	\$ 933,026	\$ 44,357

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: Effective with the September 2012 expense month, Project 22 is cancelled and the previous CWIP balance is included on ES Form 2.50 as an expense for the September 2012 expense month.

Note 3: The Deferred Tax Balance includes Excess Deferred Taxes resulting from the Tax Cuts and Jobs Act.

LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Pollution Control - Operations & Maintenance Expenses
For the Month Ended: February 28, 2021

O&M Expense Account	Mill Creek	Trimble County	Total
2009 Plan			
502013 - ECR Landfill Operations		30,101	30,101
512107 - ECR Landfill Maintenance		55,869	55,869
Adjustment for CCP Disposal in Base Rates (ES Form 2.51)		-	-
Net 2009 Plan O&M Expenses		\$ 85,970	\$ 85,970
2011 Plan			
502056 - ECR Scrubber Operations	-		-
512055 - ECR Scrubber Maintenance	-		-
506159 - ECR Sorbent Injection Operation	-	-	-
506152 - ECR Sorbent Reactant - Reagent Only	-	-	-
512152 - ECR Sorbent Injection Maintenance	-	-	-
506156 - ECR Baghouse Operations	-	-	-
512156 - ECR Baghouse Maintenance	-	-	-
506151 - ECR Activated Carbon	-	-	-
Adjustment for Base Rates Baseline Amounts	-	-	-
Total 2011 Plan O&M Expenses	\$ -	\$ -	\$ -
2016 Plan			
506153 - ECR Liquid Injection - Reagent Only	-	-	-
Total 2016 Plan O&M Expenses	\$ -	\$ -	\$ -
2020 Plan			
502015 - ECR Effluent Water Chemicals	-	-	-
502017 - ECR Effluent Water Operations	-	-	-
512157 - ECR Effluent Water Maintenance	-	-	-
Total 2020 Plan O&M Expenses	\$ -	\$ -	\$ -
Current Month O&M Expense for All Plans	\$ -	\$ 85,970	\$ 85,970

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

As Filed on March 19, 2021

ES FORM 2.61

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT**

**Beneficial Reuse Opportunities
For the Month Ended: February 28, 2021**

On-Site CCP Disposal O&M Expense	Mill Creek	Trimble County	Total
Existing Beneficial Reuse Opportunities (Pre 2009 Plan Project)			
(1) 12 Months Ending with Expense Month	\$ (338,170)	\$ -	\$ (338,170)
(2) Monthly Amount [(1) / 12]	\$ (28,181)	\$ -	\$ (28,181)
2009 Plan Project 25			
(3) Monthly Amount (Expense/Revenue)	\$ (74,397)	\$ (72,859)	\$ (147,255)
Total Beneficial Reuse - Generating Station			
(4) Monthly Expense [(2) + (3)]	\$ (102,577)	\$ (72,859)	\$ (175,436)
Beneficial Reuse in Base Rates			
(5) Annual Expense Amount (12 Mo Ending with Last Test Year)	\$ 276,000	\$ -	\$ 276,000
(6) Monthly Expense Amount [(5) / 12]	\$ 23,000	\$ -	\$ 23,000
(7) Total Generating Station Less Base Rates [(4) - (6)]	\$ (125,577)	\$ (72,859)	\$ (198,436)
(8) Less 2009 Plan Project 25 [(7) - (3)]	\$ (51,181)	\$ -	\$ (51,181)
If Line (8) Greater than Zero, No Adjustment			
If Line (8) Less than Zero, Adjustment for Base Rates			
Adjustment for Base Rate Amount (to ES Form 2.60)	\$ (51,181)	\$ -	\$ (51,181)

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: \$276,000 is included in the Mill Creek beneficial reuse in base rates (Line 5) as filed in Case Number 2018-00295.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Plant, CWIP & Depreciation Expense**

For the Month Ended: **March 31, 2021**

(1) Description	(2) Eligible Plant In Service	(3) Eligible Accumulated Depreciation	(4) CWIP Amount Excluding AFUDC	(5) Eligible Net Plant In Service	(6) Deferred Tax Balance as of 3/31/2021	(7) Monthly ITC Amortization Credit	(8) Monthly Depreciation Expense	(9) Monthly Property Tax Expense
				(2)-(3)+(4)				
2009 Plan:								
Project 22 - Cane Run CCP Storage (Landfill - Phase I) [CANCELLED]	\$ (5,063,101)	\$ -	\$ -	\$ (5,063,101)	\$ -		\$ -	\$ -
Project 23 - Trimble County Ash Treatment Basin (BAP/GSP)	\$ 110,849,018	\$ 5,397,224	\$ 48,360,319	\$ 153,812,113	\$ 10,341,306		\$ 223,666	\$ 13,624
Project 24 - Trimble County CCP Storage (Landfill - Phase 1)	\$ 7,413,755	\$ 1,273,288	\$ -	\$ 6,140,467	\$ 1,438,645		\$ 19,482	\$ 775
Project 25 - Beneficial Reuse								
Subtotal	\$ 113,199,672	\$ 6,670,512	\$ 48,360,319	\$ 154,889,479	\$ 11,779,950	\$ -	\$ 243,148	\$ 14,399
Less Retirements and Replacement resulting from implementation of 2009 Plan	\$ (1,329,419)	\$ (372,436)	\$ -	\$ (956,982)	\$ (296,464)		\$ (3,346)	\$ (120)
Net Total - 2009 Plan:	\$ 111,870,253	\$ 6,298,076	\$ 48,360,319	\$ 153,932,497	\$ 11,483,486	\$ -	\$ 239,802	\$ 14,279
2011 Plan:								
Project 26 - Mill Creek Station Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 27 - Trimble County Unit 1 Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2011 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2011 Plan:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 Plan:								
Project 28 - Supplemental Mercury Control	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 29 - Mill Creek New Process Water Systems	\$ 207,637,612	\$ 10,534,163	\$ 21,208,908	\$ 218,312,357	\$ 20,688,614		\$ 620,871	\$ 24,871
Project 30 - Trimble County New Process Water Systems	\$ 44,037,947	\$ 1,562,385	\$ 1,225,348	\$ 43,700,911	\$ 3,987,962		\$ 87,709	\$ 5,491
Subtotal	\$ 251,675,559	\$ 12,096,547	\$ 22,434,256	\$ 262,013,268	\$ 24,676,576	\$ -	\$ 708,579	\$ 30,361
Less Retirements and Replacement resulting from implementation of 2016 Plan	\$ (5,158,464)	\$ (2,902,728)	\$ -	\$ (2,255,736)	\$ (534,594)		\$ (15,356)	\$ (282)
Net Total - 2016 Plan:	\$ 246,517,095	\$ 9,193,819	\$ 22,434,256	\$ 259,757,532	\$ 24,141,982	\$ -	\$ 693,223	\$ 30,079
2020 Plan								
Project 31 - Mill Creek ELG Water Treatment System and Diffuser	\$ -	\$ -	\$ 4,531,615	\$ 4,531,615	\$ -		\$ -	\$ -
Project 32 - Trimble County ELG Water Treatment System	\$ -	\$ -	\$ 1,500,125	\$ 1,500,125	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ 6,031,740	\$ 6,031,740	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2020 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2020 Plan:	\$ -	\$ -	\$ 6,031,740	\$ 6,031,740	\$ -	\$ -	\$ -	\$ -
Net Total - All Plans:	\$ 358,387,348	\$ 15,491,896	\$ 76,826,316	\$ 419,721,769	\$ 35,625,469	\$ -	\$ 933,026	\$ 44,358

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: Effective with the September 2012 expense month, Project 22 is cancelled and the previous CWIP balance is included on ES Form 2.50 as an expense for the September 2012 expense month.

Note 3: The Deferred Tax Balance includes Excess Deferred Taxes resulting from the Tax Cuts and Jobs Act.

LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Pollution Control - Operations & Maintenance Expenses
For the Month Ended: March 31, 2021

O&M Expense Account	Mill Creek	Trimble County	Total
2009 Plan			
502013 - ECR Landfill Operations		52,277	52,277
512107 - ECR Landfill Maintenance		55,301	55,301
Adjustment for CCP Disposal in Base Rates (ES Form 2.51)		-	-
Net 2009 Plan O&M Expenses		\$ 107,578	\$ 107,578
2011 Plan			
502056 - ECR Scrubber Operations	-		-
512055 - ECR Scrubber Maintenance	-		-
506159 - ECR Sorbent Injection Operation	-	-	-
506152 - ECR Sorbent Reactant - Reagent Only	-	-	-
512152 - ECR Sorbent Injection Maintenance	-	-	-
506156 - ECR Baghouse Operations	-	-	-
512156 - ECR Baghouse Maintenance	-	-	-
506151 - ECR Activated Carbon	-	-	-
Adjustment for Base Rates Baseline Amounts	-	-	-
Total 2011 Plan O&M Expenses	\$ -	\$ -	\$ -
2016 Plan			
506153 - ECR Liquid Injection - Reagent Only	-	-	-
Total 2016 Plan O&M Expenses	\$ -	\$ -	\$ -
2020 Plan			
502015 - ECR Effluent Water Chemicals	-	-	-
502017 - ECR Effluent Water Operations	-	-	-
512157 - ECR Effluent Water Maintenance	-	-	-
Total 2020 Plan O&M Expenses	\$ -	\$ -	\$ -
Current Month O&M Expense for All Plans	\$ -	\$ 107,578	\$ 107,578

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

As Filed on April 20, 2021

ES FORM 2.61

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT**

**Beneficial Reuse Opportunities
For the Month Ended: March 31, 2021**

On-Site CCP Disposal O&M Expense	Mill Creek	Trimble County	Total
Existing Beneficial Reuse Opportunities (Pre 2009 Plan Project)			
(1) 12 Months Ending with Expense Month	\$ (375,271)	\$ -	\$ (375,271)
(2) Monthly Amount [(1) / 12]	\$ (31,273)	\$ -	\$ (31,273)
2009 Plan Project 25			
(3) Monthly Amount (Expense/Revenue)	\$ (227,634)	\$ (72,825)	\$ (300,459)
Total Beneficial Reuse - Generating Station			
(4) Monthly Expense [(2) + (3)]	\$ (258,906)	\$ (72,825)	\$ (331,732)
Beneficial Reuse in Base Rates			
(5) Annual Expense Amount (12 Mo Ending with Last Test Year)	\$ 276,000	\$ -	\$ 276,000
(6) Monthly Expense Amount [(5) / 12]	\$ 23,000	\$ -	\$ 23,000
(7) Total Generating Station Less Base Rates [(4) - (6)]	\$ (281,906)	\$ (72,825)	\$ (354,732)
(8) Less 2009 Plan Project 25 [(7) - (3)]	\$ (54,273)	\$ -	\$ (54,273)
If Line (8) Greater than Zero, No Adjustment			
If Line (8) Less than Zero, Adjustment for Base Rates			
Adjustment for Base Rate Amount (to ES Form 2.60)	\$ (54,273)	\$ -	\$ (54,273)

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: \$276,000 is included in the Mill Creek beneficial reuse in base rates (Line 5) as filed in Case Number 2018-00295.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Plant, CWIP & Depreciation Expense**

For the Month Ended: April 30, 2021

(1) Description	(2) Eligible Plant In Service	(3) Eligible Accumulated Depreciation	(4) CWIP Amount Excluding AFUDC	(5) Eligible Net Plant In Service	(6) Deferred Tax Balance as of 4/30/2021	(7) Monthly ITC Amortization Credit	(8) Monthly Depreciation Expense	(9) Monthly Property Tax Expense
				(2)-(3)+(4)				
2009 Plan:								
Project 22 - Cane Run CCP Storage (Landfill - Phase I) [CANCELLED]								
Project 23 - Trimble County Ash Treatment Basin (BAP/GSP)	\$ (5,063,101)	\$ -	\$ -	\$ (5,063,101)	\$ -		\$ -	\$ -
Project 24 - Trimble County CCP Storage (Landfill - Phase 1)	\$ 110,849,018	\$ 5,620,890	\$ 48,906,996	\$ 154,135,124	\$ 10,390,530		\$ 223,666	\$ 13,624
Project 25 - Beneficial Reuse	\$ 7,413,755	\$ 1,292,771	\$ -	\$ 6,120,985	\$ 1,437,510		\$ 19,482	\$ 775
Subtotal	\$ 113,199,672	\$ 6,913,661	\$ 48,906,996	\$ 155,193,007	\$ 11,828,039	\$ -	\$ 243,148	\$ 14,399
Less Retirements and Replacement resulting from implementation of 2009 Plan	\$ (1,329,419)	\$ (372,436)	\$ -	\$ (956,982)	\$ (296,464)		\$ (3,346)	\$ (120)
Net Total - 2009 Plan:	\$ 111,870,253	\$ 6,541,225	\$ 48,906,996	\$ 154,236,025	\$ 11,531,575	\$ -	\$ 239,802	\$ 14,279
2011 Plan:								
Project 26 - Mill Creek Station Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 27 - Trimble County Unit 1 Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2011 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2011 Plan:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 Plan:								
Project 28 - Supplemental Mercury Control	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 29 - Mill Creek New Process Water Systems	\$ 207,637,612	\$ 11,155,033	\$ 21,284,913	\$ 217,767,492	\$ 20,842,768		\$ 620,871	\$ 24,871
Project 30 - Trimble County New Process Water Systems	\$ 44,037,947	\$ 1,650,094	\$ 1,249,991	\$ 43,637,844	\$ 4,008,344		\$ 87,709	\$ 5,491
Subtotal	\$ 251,675,559	\$ 12,805,127	\$ 22,534,903	\$ 261,405,336	\$ 24,851,112	\$ -	\$ 708,579	\$ 30,361
Less Retirements and Replacement resulting from implementation of 2016 Plan	\$ (5,158,464)	\$ (2,918,084)	\$ -	\$ (2,240,380)	\$ (530,763)		\$ (15,356)	\$ (280)
Net Total - 2016 Plan:	\$ 246,517,095	\$ 9,887,043	\$ 22,534,903	\$ 259,164,956	\$ 24,320,349	\$ -	\$ 693,223	\$ 30,081
2020 Plan								
Project 31 - Mill Creek ELG Water Treatment System and Diffuser	\$ -	\$ -	\$ 5,181,908	\$ 5,181,908	\$ -		\$ -	\$ -
Project 32 - Trimble County ELG Water Treatment System	\$ -	\$ -	\$ 2,189,573	\$ 2,189,573	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ 7,371,481	\$ 7,371,481	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2020 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2020 Plan:	\$ -	\$ -	\$ 7,371,481	\$ 7,371,481	\$ -	\$ -	\$ -	\$ -
Net Total - All Plans:	\$ 358,387,348	\$ 16,428,268	\$ 78,813,380	\$ 420,772,461	\$ 35,851,924	\$ -	\$ 933,026	\$ 44,360

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: Effective with the September 2012 expense month, Project 22 is cancelled and the previous CWIP balance is included on ES Form 2.50 as an expense for the September 2012 expense month.

Note 3: The Deferred Tax Balance includes Excess Deferred Taxes resulting from the Tax Cuts and Jobs Act.

LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Pollution Control - Operations & Maintenance Expenses
For the Month Ended: April 30, 2021

O&M Expense Account	Mill Creek	Trimble County	Total
2009 Plan			
502013 - ECR Landfill Operations		38,996	38,996
512107 - ECR Landfill Maintenance		27,050	27,050
Adjustment for CCP Disposal in Base Rates (ES Form 2.51)		-	-
Net 2009 Plan O&M Expenses		\$ 66,046	\$ 66,046
2011 Plan			
502056 - ECR Scrubber Operations	-		-
512055 - ECR Scrubber Maintenance	-		-
506159 - ECR Sorbent Injection Operation	-	-	-
506152 - ECR Sorbent Reactant - Reagent Only	-	-	-
512152 - ECR Sorbent Injection Maintenance	-	-	-
506156 - ECR Baghouse Operations	-	-	-
512156 - ECR Baghouse Maintenance	-	-	-
506151 - ECR Activated Carbon	-	-	-
Adjustment for Base Rates Baseline Amounts	-	-	-
Total 2011 Plan O&M Expenses	\$ -	\$ -	\$ -
2016 Plan			
506153 - ECR Liquid Injection - Reagent Only	-	-	-
Total 2016 Plan O&M Expenses	\$ -	\$ -	\$ -
2020 Plan			
502015 - ECR Effluent Water Chemicals	-	-	-
502017 - ECR Effluent Water Operations	-	-	-
512157 - ECR Effluent Water Maintenance	-	-	-
Total 2020 Plan O&M Expenses	\$ -	\$ -	\$ -
Current Month O&M Expense for All Plans	\$ -	\$ 66,046	\$ 66,046

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

As Filed on May 21, 2021

ES FORM 2.61

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT**

Beneficial Reuse Opportunities
For the Month Ended: April 30, 2021

On-Site CCP Disposal O&M Expense	Mill Creek	Trimble County	Total
Existing Beneficial Reuse Opportunities (Pre 2009 Plan Project)			
(1) 12 Months Ending with Expense Month	\$ (373,626)	\$ -	\$ (373,626)
(2) Monthly Amount [(1) / 12]	\$ (31,135)	\$ -	\$ (31,135)
2009 Plan Project 25			
(3) Monthly Amount (Expense/Revenue)	\$ (498,478)	\$ (59,938)	\$ (558,416)
Total Beneficial Reuse - Generating Station			
(4) Monthly Expense [(2) + (3)]	\$ (529,613)	\$ (59,938)	\$ (589,551)
Beneficial Reuse in Base Rates			
(5) Annual Expense Amount (12 Mo Ending with Last Test Year)	\$ 276,000	\$ -	\$ 276,000
(6) Monthly Expense Amount [(5) / 12]	\$ 23,000	\$ -	\$ 23,000
(7) Total Generating Station Less Base Rates [(4) - (6)]	\$ (552,613)	\$ (59,938)	\$ (612,551)
(8) Less 2009 Plan Project 25 [(7) - (3)]	\$ (54,135)	\$ -	\$ (54,135)
If Line (8) Greater than Zero, No Adjustment			
If Line (8) Less than Zero, Adjustment for Base Rates			
Adjustment for Base Rate Amount (to ES Form 2.60)	\$ (54,135)	\$ -	\$ (54,135)

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: \$276,000 is included in the Mill Creek beneficial reuse in base rates (Line 5) as filed in Case Number 2018-00295.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Plant, CWIP & Depreciation Expense**

For the Month Ended: May 31, 2021

(1) Description	(2) Eligible Plant In Service	(3) Eligible Accumulated Depreciation	(4) CWIP Amount Excluding AFUDC	(5) Eligible Net Plant In Service	(6) Deferred Tax Balance as of 5/31/2021	(7) Monthly ITC Amortization Credit	(8) Monthly Depreciation Expense	(9) Monthly Property Tax Expense
				(2)-(3)+(4)				
2009 Plan:								
Project 22 - Cane Run CCP Storage (Landfill - Phase I) [CANCELLED]	\$ (5,063,101)	\$ -	\$ -	\$ (5,063,101)	\$ -		\$ -	\$ -
Project 23 - Trimble County Ash Treatment Basin (BAP/GSP)	\$ 110,849,018	\$ 5,844,556	\$ 49,704,999	\$ 154,709,460	\$ 10,439,753		\$ 223,666	\$ 13,624
Project 24 - Trimble County CCP Storage (Landfill - Phase 1)	\$ 7,413,755	\$ 1,312,253	\$ -	\$ 6,101,502	\$ 1,436,375		\$ 19,482	\$ 775
Project 25 - Beneficial Reuse								
Subtotal	\$ 113,199,672	\$ 7,156,809	\$ 49,704,999	\$ 155,747,862	\$ 11,876,128	\$ -	\$ 243,148	\$ 14,399
Less Retirements and Replacement resulting from implementation of 2009 Plan	\$ (1,329,419)	\$ (372,436)	\$ -	\$ (956,982)	\$ (296,464)		\$ (3,346)	\$ (120)
Net Total - 2009 Plan:	\$ 111,870,253	\$ 6,784,373	\$ 49,704,999	\$ 154,790,880	\$ 11,579,664	\$ -	\$ 239,802	\$ 14,279
2011 Plan:								
Project 26 - Mill Creek Station Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 27 - Trimble County Unit 1 Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2011 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2011 Plan:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 Plan:								
Project 28 - Supplemental Mercury Control	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 29 - Mill Creek New Process Water Systems	\$ 207,637,612	\$ 11,775,904	\$ 21,320,324	\$ 217,182,032	\$ 20,996,922		\$ 620,871	\$ 24,871
Project 30 - Trimble County New Process Water Systems	\$ 44,037,947	\$ 1,737,802	\$ 1,281,102	\$ 43,581,246	\$ 4,028,725		\$ 87,709	\$ 5,491
Subtotal	\$ 251,675,559	\$ 13,513,706	\$ 22,601,426	\$ 260,763,278	\$ 25,025,647	\$ -	\$ 708,579	\$ 30,361
Less Retirements and Replacement resulting from implementation of 2016 Plan	\$ (5,158,464)	\$ (2,933,440)	\$ -	\$ (2,225,024)	\$ (526,932)		\$ (15,356)	\$ (278)
Net Total - 2016 Plan:	\$ 246,517,095	\$ 10,580,266	\$ 22,601,426	\$ 258,538,254	\$ 24,498,715	\$ -	\$ 693,223	\$ 30,083
2020 Plan								
Project 31 - Mill Creek ELG Water Treatment System and Diffuser	\$ -	\$ -	\$ 6,336,080	\$ 6,336,080	\$ -		\$ -	\$ -
Project 32 - Trimble County ELG Water Treatment System	\$ -	\$ -	\$ 2,674,439	\$ 2,674,439	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ 9,010,519	\$ 9,010,519	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2020 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2020 Plan:	\$ -	\$ -	\$ 9,010,519	\$ 9,010,519	\$ -	\$ -	\$ -	\$ -
Net Total - All Plans:	\$ 358,387,348	\$ 17,364,639	\$ 81,316,944	\$ 422,339,653	\$ 36,078,380	\$ -	\$ 933,026	\$ 44,362

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: Effective with the September 2012 expense month, Project 22 is cancelled and the previous CWIP balance is included on ES Form 2.50 as an expense for the September 2012 expense month.

Note 3: The Deferred Tax Balance includes Excess Deferred Taxes resulting from the Tax Cuts and Jobs Act.

LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Pollution Control - Operations & Maintenance Expenses
For the Month Ended: May 31, 2021

O&M Expense Account	Mill Creek	Trimble County	Total
2009 Plan			
502013 - ECR Landfill Operations		43,613	43,613
512107 - ECR Landfill Maintenance		49,779	49,779
Adjustment for CCP Disposal in Base Rates (ES Form 2.51)		-	-
Net 2009 Plan O&M Expenses		\$ 93,392	\$ 93,392
2011 Plan			
502056 - ECR Scrubber Operations	-		-
512055 - ECR Scrubber Maintenance	-		-
506159 - ECR Sorbent Injection Operation	-	-	-
506152 - ECR Sorbent Reactant - Reagent Only	-	-	-
512152 - ECR Sorbent Injection Maintenance	-	-	-
506156 - ECR Baghouse Operations	-	-	-
512156 - ECR Baghouse Maintenance	-	-	-
506151 - ECR Activated Carbon	-	-	-
Adjustment for Base Rates Baseline Amounts	-	-	-
Total 2011 Plan O&M Expenses	\$ -	\$ -	\$ -
2016 Plan			
506153 - ECR Liquid Injection - Reagent Only	-	-	-
Total 2016 Plan O&M Expenses	\$ -	\$ -	\$ -
2020 Plan			
502015 - ECR Effluent Water Chemicals	-	-	-
502017 - ECR Effluent Water Operations	-	-	-
512157 - ECR Effluent Water Maintenance	-	-	-
Total 2020 Plan O&M Expenses	\$ -	\$ -	\$ -
Current Month O&M Expense for All Plans	\$ -	\$ 93,392	\$ 93,392

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

As Filed on June 18, 2021

ES FORM 2.61

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT**

**Beneficial Reuse Opportunities
For the Month Ended: May 31, 2021**

On-Site CCP Disposal O&M Expense	Mill Creek	Trimble County	Total
Existing Beneficial Reuse Opportunities (Pre 2009 Plan Project)			
(1) 12 Months Ending with Expense Month	\$ (404,978)	\$ -	\$ (404,978)
(2) Monthly Amount [(1) / 12]	\$ (33,748)	\$ -	\$ (33,748)
2009 Plan Project 25			
(3) Monthly Amount (Expense/Revenue)	\$ (512,841)	\$ (158,814)	\$ (671,656)
Total Beneficial Reuse - Generating Station			
(4) Monthly Expense [(2) + (3)]	\$ (546,590)	\$ (158,814)	\$ (705,404)
Beneficial Reuse in Base Rates			
(5) Annual Expense Amount (12 Mo Ending with Last Test Year)	\$ 276,000	\$ -	\$ 276,000
(6) Monthly Expense Amount [(5) / 12]	\$ 23,000	\$ -	\$ 23,000
(7) Total Generating Station Less Base Rates [(4) - (6)]	\$ (569,590)	\$ (158,814)	\$ (728,404)
(8) Less 2009 Plan Project 25 [(7) - (3)]	\$ (56,748)	\$ -	\$ (56,748)
If Line (8) Greater than Zero, No Adjustment			
If Line (8) Less than Zero, Adjustment for Base Rates			
Adjustment for Base Rate Amount (to ES Form 2.60)	\$ (56,748)	\$ -	\$ (56,748)

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: \$276,000 is included in the Mill Creek beneficial reuse in base rates (Line 5) as filed in Case Number 2018-00295.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Plant, CWIP & Depreciation Expense**

For the Month Ended: June 30, 2021

(1) Description	(2) Eligible Plant In Service	(3) Eligible Accumulated Depreciation	(4) CWIP Amount Excluding AFUDC	(5) Eligible Net Plant In Service	(6) Deferred Tax Balance as of 6/30/2021	(7) Monthly ITC Amortization Credit	(8) Monthly Depreciation Expense	(9) Monthly Property Tax Expense
				(2)-(3)+(4)				
2009 Plan:								
Project 22 - Cane Run CCP Storage (Landfill - Phase I) [CANCELLED]	\$ (5,063,101)	\$ -	\$ -	\$ (5,063,101)	\$ -		\$ -	\$ -
Project 23 - Trimble County Ash Treatment Basin (BAP/GSP)	\$ 110,849,018	\$ 6,068,222	\$ 50,409,563	\$ 155,190,358	\$ 10,488,977		\$ 223,666	\$ 13,624
Project 24 - Trimble County CCP Storage (Landfill - Phase 1)	\$ 7,413,755	\$ 1,331,736	\$ -	\$ 6,082,020	\$ 1,435,240		\$ 19,482	\$ 775
Project 25 - Beneficial Reuse								
Subtotal	\$ 113,199,672	\$ 7,399,958	\$ 50,409,563	\$ 156,209,277	\$ 11,924,217	\$ -	\$ 243,148	\$ 14,399
Less Retirements and Replacement resulting from implementation of 2009 Plan	\$ (1,329,419)	\$ (372,436)	\$ -	\$ (956,982)	\$ (296,464)		\$ (3,346)	\$ (120)
Net Total - 2009 Plan:	\$ 111,870,253	\$ 7,027,522	\$ 50,409,563	\$ 155,252,295	\$ 11,627,753	\$ -	\$ 239,802	\$ 14,279
2011 Plan:								
Project 26 - Mill Creek Station Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 27 - Trimble County Unit 1 Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2011 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2011 Plan:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 Plan:								
Project 28 - Supplemental Mercury Control	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 29 - Mill Creek New Process Water Systems	\$ 207,637,612	\$ 12,396,774	\$ 21,299,779	\$ 216,540,617	\$ 21,151,077		\$ 620,871	\$ 24,871
Project 30 - Trimble County New Process Water Systems	\$ 44,037,947	\$ 1,825,511	\$ 1,285,964	\$ 43,498,400	\$ 4,049,106		\$ 87,709	\$ 5,491
Subtotal	\$ 251,675,559	\$ 14,222,286	\$ 22,585,744	\$ 260,039,017	\$ 25,200,183	\$ -	\$ 708,579	\$ 30,361
Less Retirements and Replacement resulting from implementation of 2016 Plan	\$ (5,158,464)	\$ (2,948,795)	\$ -	\$ (2,209,669)	\$ (523,101)		\$ (15,356)	\$ (276)
Net Total - 2016 Plan:	\$ 246,517,095	\$ 11,273,491	\$ 22,585,744	\$ 257,829,348	\$ 24,677,082	\$ -	\$ 693,223	\$ 30,085
2020 Plan								
Project 31 - Mill Creek ELG Water Treatment System and Diffuser	\$ -	\$ -	\$ 6,557,709	\$ 6,557,709	\$ -		\$ -	\$ -
Project 32 - Trimble County ELG Water Treatment System	\$ -	\$ -	\$ 3,566,202	\$ 3,566,202	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ 10,123,911	\$ 10,123,911	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2020 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2020 Plan:	\$ -	\$ -	\$ 10,123,911	\$ 10,123,911	\$ -	\$ -	\$ -	\$ -
Net Total - All Plans:	\$ 358,387,348	\$ 18,301,012	\$ 83,119,217	\$ 423,205,554	\$ 36,304,835	\$ -	\$ 933,026	\$ 44,364

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: Effective with the September 2012 expense month, Project 22 is cancelled and the previous CWIP balance is included on ES Form 2.50 as an expense for the September 2012 expense month.

Note 3: The Deferred Tax Balance includes Excess Deferred Taxes resulting from the Tax Cuts and Jobs Act.

LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Pollution Control - Operations & Maintenance Expenses
For the Month Ended: June 30, 2021

O&M Expense Account	Mill Creek	Trimble County	Total
2009 Plan			
502013 - ECR Landfill Operations		38,339	38,339
512107 - ECR Landfill Maintenance		33,117	33,117
Adjustment for CCP Disposal in Base Rates (ES Form 2.51)		-	-
Net 2009 Plan O&M Expenses		\$ 71,457	\$ 71,457
2011 Plan			
502056 - ECR Scrubber Operations	-		-
512055 - ECR Scrubber Maintenance	-		-
506159 - ECR Sorbent Injection Operation	-	-	-
506152 - ECR Sorbent Reactant - Reagent Only	-	-	-
512152 - ECR Sorbent Injection Maintenance	-	-	-
506156 - ECR Baghouse Operations	-	-	-
512156 - ECR Baghouse Maintenance	-	-	-
506151 - ECR Activated Carbon	-	-	-
Adjustment for Base Rates Baseline Amounts	-	-	-
Total 2011 Plan O&M Expenses	\$ -	\$ -	\$ -
2016 Plan			
506153 - ECR Liquid Injection - Reagent Only	-	-	-
Total 2016 Plan O&M Expenses	\$ -	\$ -	\$ -
2020 Plan			
502015 - ECR Effluent Water Chemicals	-	-	-
502017 - ECR Effluent Water Operations	-	-	-
512157 - ECR Effluent Water Maintenance	-	-	-
Total 2020 Plan O&M Expenses	\$ -	\$ -	\$ -
Current Month O&M Expense for All Plans	\$ -	\$ 71,457	\$ 71,457

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT**

**Beneficial Reuse Opportunities
For the Month Ended: June 30, 2021**

On-Site CCP Disposal O&M Expense	Mill Creek	Trimble County	Total
Existing Beneficial Reuse Opportunities (Pre 2009 Plan Project)			
(1) 12 Months Ending with Expense Month	\$ (447,864)	\$ -	\$ (447,864)
(2) Monthly Amount [(1) / 12]	\$ (37,322)	\$ -	\$ (37,322)
2009 Plan Project 25			
(3) Monthly Amount (Expense/Revenue)	\$ (425,442)	\$ (173,748)	\$ (599,191)
Total Beneficial Reuse - Generating Station			
(4) Monthly Expense [(2) + (3)]	\$ (462,764)	\$ (173,748)	\$ (636,513)
Beneficial Reuse in Base Rates			
(5) Annual Expense Amount (12 Mo Ending with Last Test Year)	\$ 276,000	\$ -	\$ 276,000
(6) Monthly Expense Amount [(5) / 12]	\$ 23,000	\$ -	\$ 23,000
(7) Total Generating Station Less Base Rates [(4) - (6)]	\$ (485,764)	\$ (173,748)	\$ (659,513)
(8) Less 2009 Plan Project 25 [(7) - (3)]	\$ (60,322)	\$ -	\$ (60,322)
If Line (8) Greater than Zero, No Adjustment			
If Line (8) Less than Zero, Adjustment for Base Rates			
Adjustment for Base Rate Amount (to ES Form 2.60)	\$ (60,322)	\$ -	\$ (60,322)

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: \$276,000 is included in the Mill Creek beneficial reuse in base rates (Line 5) as filed in Case Number 2018-00295.

LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT

Plant, CWIP & Depreciation Expense

For the Month Ended: July 31, 2021

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Description	Eligible Plant In Service	Eligible Accumulated Depreciation	CWIP Amount Excluding AFUDC	Eligible Net Plant In Service	Deferred Tax Balance as of 7/31/2021	Monthly ITC Amortization Credit	Monthly Depreciation Expense	Monthly Property Tax Expense
				(2)-(3)+(4)				
2009 Plan:								
Project 22 - Cane Run CCP Storage (Landfill - Phase I) [CANCELLED]	\$ (5,063,101)	\$ -	\$ -	\$ (5,063,101)	\$ -		\$ -	\$ -
Project 23 - Trimble County Ash Treatment Basin (BAP/GSP)	\$ 111,441,953	\$ 6,316,712	\$ 50,319,576	\$ 155,444,817	\$ 10,531,353		\$ 248,490	\$ 13,624
Project 24 - Trimble County CCP Storage (Landfill - Phase 1)	\$ 7,413,755	\$ 1,353,641	\$ -	\$ 6,060,114	\$ 1,433,392		\$ 21,906	\$ 775
Project 25 - Beneficial Reuse								
Subtotal	\$ 113,792,607	\$ 7,670,354	\$ 50,319,576	\$ 156,441,830	\$ 11,964,745	\$ -	\$ 270,396	\$ 14,399
Less Retirements and Replacement resulting from implementation of 2009 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2009 Plan:	\$ 113,792,607	\$ 7,670,354	\$ 50,319,576	\$ 156,441,830	\$ 11,964,745	\$ -	\$ 270,396	\$ 14,399
2011 Plan:								
Project 26 - Mill Creek Station Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 27 - Trimble County Unit 1 Air Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2011 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2011 Plan:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 Plan:								
Project 28 - Supplemental Mercury Control	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Project 29 - Mill Creek New Process Water Systems	\$ 207,637,612	\$ 13,232,628	\$ 21,310,257	\$ 215,715,241	\$ 21,251,593		\$ 835,853	\$ 24,871
Project 30 - Trimble County New Process Water Systems	\$ 44,037,947	\$ 1,921,661	\$ 1,297,995	\$ 43,414,281	\$ 4,067,382		\$ 96,150	\$ 5,491
Subtotal	\$ 251,675,559	\$ 15,154,289	\$ 22,608,252	\$ 259,129,522	\$ 25,318,975	\$ -	\$ 932,003	\$ 30,361
Less Retirements and Replacement resulting from implementation of 2016 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2016 Plan:	\$ 251,675,559	\$ 15,154,289	\$ 22,608,252	\$ 259,129,522	\$ 25,318,975	\$ -	\$ 932,003	\$ 30,361
2020 Plan								
Project 31 - Mill Creek ELG Water Treatment System and Diffuser	\$ -	\$ -	\$ 11,834,913	\$ 11,834,913	\$ -		\$ -	\$ -
Project 32 - Trimble County ELG Water Treatment System	\$ -	\$ -	\$ 5,930,952	\$ 5,930,952	\$ -		\$ -	\$ -
Subtotal	\$ -	\$ -	\$ 17,765,865	\$ 17,765,865	\$ -	\$ -	\$ -	\$ -
Less Retirements and Replacement resulting from implementation of 2020 Plan	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net Total - 2020 Plan:	\$ -	\$ -	\$ 17,765,865	\$ 17,765,865	\$ -	\$ -	\$ -	\$ -
Net Total - All Plans:	\$ 365,468,166	\$ 22,824,643	\$ 90,693,693	\$ 433,337,217	\$ 37,283,719	\$ -	\$ 1,202,399	\$ 44,760

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: Effective with the September 2012 expense month, Project 22 is cancelled and the previous CWIP balance is included on ES Form 2.50 as an expense for the September 2012 expense month.

Note 3: The Deferred Tax Balance includes Excess Deferred Taxes resulting from the Tax Cuts and Jobs Act.

Note 4: Adjustment in Project 23 reflects capital amounts that were recovered in base rates rather than in ECR and were not removed in LG&E's base rate proceeding (CN 2020-00350) when the project was eliminated from ECR; therefore, the adjusted amount continues to be reflected in ECR.

LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT
 Pollution Control - Operations & Maintenance Expenses
 For the Month Ended: July 31, 2021

O&M Expense Account	Mill Creek	Trimble County	Total
2009 Plan			
502013 - ECR Landfill Operations		28,999	28,999
512107 - ECR Landfill Maintenance		37,533	37,533
Adjustment for CCP Disposal in Base Rates (ES Form 2.51)		-	-
Net 2009 Plan O&M Expenses		\$ 66,533	\$ 66,533
2011 Plan			
502056 - ECR Scrubber Operations	-		-
512055 - ECR Scrubber Maintenance	-		-
506159 - ECR Sorbent Injection Operation	-		-
506152 - ECR Sorbent Reactant - Reagent Only	-		-
512152 - ECR Sorbent Injection Maintenance	-		-
506156 - ECR Baghouse Operations	-		-
512156 - ECR Baghouse Maintenance	-		-
506151 - ECR Activated Carbon	-		-
Adjustment for Base Rates Baseline Amounts	-		-
Total 2011 Plan O&M Expenses	\$ -	\$ -	\$ -
2016 Plan			
506153 - ECR Liquid Injection - Reagent Only	-	-	-
Total 2016 Plan O&M Expenses	\$ -	\$ -	\$ -
2020 Plan			
502015 - ECR Effluent Water Chemicals	-	-	-
502017 - ECR Effluent Water Operations	-	-	-
512157 - ECR Effluent Water Maintenance	-	-	-
Total 2020 Plan O&M Expenses	\$ -	\$ -	\$ -
Current Month O&M Expense for All Plans	\$ -	\$ 66,533	\$ 66,533

Note 1: Trimble County projects for the 2009 Plan and 2020 Plan are proportionately shared by KU at 48% and LG&E at 52%.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT**

**Beneficial Reuse Opportunities
For the Month Ended: July 31, 2021**

On-Site CCP Disposal O&M Expense	Mill Creek	Trimble County	Total
Existing Beneficial Reuse Opportunities (Pre 2009 Plan Project)			
(1) 12 Months Ending with Expense Month	\$ (335,650)	\$ -	\$ (335,650)
(2) Monthly Amount [(1) / 12]	\$ (27,971)	\$ -	\$ (27,971)
2009 Plan Project 25			
(3) Monthly Amount (Expense/Revenue)	\$ (399,645)	\$ (183,626)	\$ (583,271)
Total Beneficial Reuse - Generating Station			
(4) Monthly Expense [(2) + (3)]	\$ (427,616)	\$ (183,626)	\$ (611,241)
Beneficial Reuse in Base Rates			
(5) Annual Expense Amount (12 Mo Ending with Last Test Year)	\$ -	\$ -	\$ -
(6) Monthly Expense Amount [(5) / 12]	\$ -	\$ -	\$ -
(7) Total Generating Station Less Base Rates [(4) - (6)]	\$ (427,616)	\$ (183,626)	\$ (611,241)
(8) Less 2009 Plan Project 25 [(7) - (3)]	\$ (27,971)	\$ -	\$ (27,971)
If Line (8) Greater than Zero, No Adjustment			
If Line (8) Less than Zero, Adjustment for Base Rates			
Adjustment for Base Rate Amount (to ES Form 2.60)	\$ (27,971)	\$ -	\$ (27,971)

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: \$0 is included in the Mill Creek beneficial reuse in base rates (Line 5) as filed in Case Number 2018-00295.