Kentucky Utilities
Case No. 2025-00113
Total KU Payroll Costs by Year, Expenditure Organization, and Financial Classification
KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
		2020 Payroll Costs						
000020	LG&E AND KU SERVICES COMPANY CORPORATE	376.96	-	-	-	-	-	376.96
001075	TECH. AND SAFETY TRAINING DIST - LGE	34,561.36	-	-	-	-	-	34,561.36
001220	BUSINESS OFFICES - LGE	50.00	-	-	-	-	-	50.00
001345	METER SHOP LGE	-	-	-	-	1,058.37	-	1,058.37
002041	LGE - CANE RUN 7 ALLOCATIONS	4,078,095.03	-	-	-	-	-	4,078,095.03
002042	LGE - PADDYS RUN 13 ALLOCATIONS	135,546.01	-	-	-	-	-	135,546.01
002043	LGE - TRIMBLE COUNTY CTS ALLOCATIONS	471,370.66	-	-	-	-	-	471,370.66
002044	LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	8,160,308.29	205,583.78	-	-	-	-	8,365,892.07
002130	CANE RUN CCGT - LGE	-	-	-	-	14,914.84	-	14,914.84
002330	MC ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	-	-	-
002401	GEN. MGR. MILL CREEK STATION	(3,865.54)	-	-	-	-	4,238.14	372.60
002650	GENERAL MANAGER - TC	-	-	-	-	741.07	-	741.07
002680	TC ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	44,289.03	-	44,289.03
002720	TC OPERATIONS	703.60	-	-	-	67,670.57	-	68,374.17
002730	TC OPER-A WATCH	-	-	-	-	6,932.32	-	6,932.32
002740	TC OPER-B WATCH	-	-	-	-	12,473.42	-	12,473.42
002750	TC OPER-C WATCH	-	-	-	-	34,909.56	-	34,909.56
002760	TC OPER-D WATCH	-	-	-	-	23,900.09	-	23,900.09
002770	TC-MAINTENANCE SVCS	-	-	-	-	38,784.99	-	38,784.99
002780	TC-MAINTENANCE I/E	-	-	-	-	193,595.82	-	193,595.82
002790	TC-MTCE MECHANICAL	-	-	-	-	80,549.37	-	80,549.37
002990	TRIMBLE COUNTY 2 CONSTRUCTION - LGE	-	-	-	-	-	-	-
003030	SUBSTATION OPS.	376.06	-	-	-	2,820.66	-	3,196.72
003060	TRANSMISSION SUBSTATION ENGINEERING - LG&E	-	-	-	-	5,086.19	-	5,086.19
003110	TRANSFORMERS SERVICES	3,248.03	-	-	-	62,842.33	-	66,090.36
003160	SC M LOUISVILLE	64.43	-	-	-	1,739.40	379.94	2,183.77
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	-	-	-	-	(512.53)	-	(512.53)
003300	ELECTRIC CONSTRUCTION CREWS-ESC	-	-	-	-	1,899.90	-	1,899.90
003400	ELECTRIC CONSTRUCTION CREWS-AOC	260.65	-	-	-	2,504.61	-	2,765.26
003430	NETWORK OPS. 3PH COMMERCIAL	3,948.10	-	-	-	1,833.31	-	5,781.41
003440	UNDERGROUND CONSTRUCTION	-	-	-	-	-	756.48	756.48
003450	MANAGER ELECTRIC DISTRIBUTION	-	-	-	-	820.25	-	820.25
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	399.00	-	-	-	5,738.78	-	6,137.78
004040	DISTRIBUTION DESIGN	7,660.84	-	-	-	1,526.58	-	9,187.42
004060	GAS CONTRACT CONSTRUCTION	713.49	-	-	-	20,950.55	-	21,664.04
004190	GAS OPRS-REPAIR AND MAINTAIN	1,314.41	-	-	-	4,164.86	-	5,479.27
004270	GAS DISPATCH	432.48	-	-	-	-	-	432.48
004290	METER SHOP	-	-	-	-	3,707.52	-	3,707.52
004370	ASSET INFORMATION LGE	4,998.96	-	-	-	4,706.41	-	9,705.37
004380	GAS-ENGINEERS	654.62	-	-	-	637.89	-	1,292.51
004450	CORROSION CONTROL	1,373.51	-	-	-	24,188.27	-	25,561.78
004470	MULDRAUGH STORAGE	-	-	-	-	777.60	-	777.60
004490	GAS CONTROL	865.28	-	-	-	-	-	865.28
004500	INSTR., MEASUREMENT	-	-	-	-	23,009.44	-	23,009.44
004560	GAS PROCUREMENT	-	-	-	-	-	-	-
004600	GAS REGULATORY SERVICES	109.65	-	-	-	456.19	-	565.84
005310	FACILITIES MTCE	-	-	-	-	406.47	-	406.47
006630	LGE - TELECOMMUNICATIONS	267,739.53	-	181.75	-	75,219.85	228.36	343,369.49
008890	LGE OPERATING SERVICES CHARGES	-	-	-	-	20,483.33	-	20,483.33
008910	LGE IT CHARGES	-	-	-	-	28,314.49	-	28,314.49
008970	LGE ENVIRONMENTAL CHARGES	51,373.93	-	-	-	-	-	51,373.93
010603	FINC & BUDGTNG-POWER PROD KU	178,148.70	-	-	-	-	-	178,148.70
011018	VEGETATION MANAGEMENT - KU	345,061.40	-	-	-	750.11	-	345,811.51

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011061	AREA 1	240,313.79	-	-	-	-	-	240,313.79
011062	AREA 2	288,538.35	-	-	-	-	-	288,538.35
011063	AREA 3	254,607.59	-	-	-	-	-	254,607.59
011064	AREA 4	311,658.92	-	-	-	-	-	311,658.92
011065	AREA 5	396,924.71	-	-	-	-	-	396,924.71
011066	AREA 6	398,372.75	-	-	-	-	-	398,372.75
011067	AREA 7	203,455.58	-	-	-	-	-	203,455.58
011068	AREA 8	200,877.46	-	-	-	-	-	200,877.46
011069	AREA 9	583,180.55	-	-	-	-	-	583,180.55
011070	AREA 10	251,551.96	-	-	-	-	-	251,551.96
011071	AREA 11	201,029.36	-	-	-	-	-	201,029.36
011072	AREA 12	462,715.63	-	-	-	-	-	462,715.63
011090	SC AND M EARLINGTON	478,455.51	-	-	-	195,386.55	110,929.32	784,771.38
011370	FIELD SERVICES - KU	2,343,281.32	-	4,179.76	-	9,638.50	2,344.06	2,359,443.64
011560	EARLINGTON OPERATIONS CENTER	1,044,245.97	-	3,406.80	-	2,642,675.54	394,581.89	4,084,910.20
012050	SC AND M DANVILLE	518,828.48	-	-	-	627,808.62	58,570.16	1,205,207.26
012160	DANVILLE OPERATIONS CENTER	518,382.36	-	-	-	1,432,183.28	86,914.45	2,037,480.09
012360	RICHMOND OPERATIONS CENTER	353,562.73	-	-	-	1,596,590.85	4,500.91	1,954,654.49
012460	ELIZABETHTOWN OPERATIONS CENTER	322,708.80	-	-	-	1,284,140.43	138,986.00	1,745,835.23
012560	SHELBYVILLE OPERATIONS CENTER	566,776.00	-	-	-	1,433,116.45	21,650.56	2,021,543.01
013040	SC AND M LEXINGTON	909,846.62	33.58	-	-	658,829.16	89,535.77	1,658,245.13
013150	LEXINGTON OPERATIONS CENTER	1,356,497.43	-	-	-	6,155,676.10	219,457.19	7,731,630.72
013180	METER READING - KU	347,872.27	-	5,689.60	-	-	-	353,561.87
013560	SUBSTATION RELAY, PROTECTION & CONTROL - KU	227,254.06	-	-	-	435,787.95	32,471.27	695,513.28
013660	MAYSVILLE OPERATIONS CENTER	588,554.49	-	-	-	1,810,090.07	147,150.93	2,545,795.49
013910	CLOSED 06/20 - MANAGER - LEXINGTON OPERATIONS CENTER	23,037.67	-	-	-	15,141.70	-	38,179.37
014160	PINEVILLE OPERATIONS CENTER	834,756.92	-	(649.44)	-	970,129.96	273,402.53	2,077,639.97
014260	LONDON OPERATIONS CENTER	452,874.66	-	(649.44)	-	1,190,767.03	273,811.18	1,916,803.43
014370	ASSET INFORMATION - KU	141,029.09	-	-	-	4,355.67	549,544.90	694,929.66
014940	SC AND M PINEVILLE	530,022.23	-	-	-	203,274.58	24,288.37	757,585.18
015324	LEXINGTON MATERIAL LOGISTICS	-	-	-	-	2,770.20	197,677.36	200,447.56
015326	EARLINGTON MATERIAL LOGISTICS	11.35	-	-	-	47.32	189,829.38	189,888.05
015490	PAYROLL	(151.82)	-	-	-	-	-	(151.82)
015590	CORPORATE ITEMS	(2,981,030.52)	-	(2,127.44)	-	-	2,981,030.52	(2,127.44)
015595	TC IMEA/IMPA PARTNER ALLOCATION	(2,516,039.78)	(51,396.02)	-	-	-	2,479,306.08	(88,129.72)
015730	GENERATION SUPPORT - KU	-	-	-	-	-	-	-
015820	KU METER SHOP	954,866.48	-	2,803.60	-	293,327.15	-	1,250,997.23
015850	TRANSMISSION SUBSTATION ENGINEERING - KU	(2,721.40)	-	-	-	(1,320.89)	-	(4,042.29)
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	2,545.08	-	-	-	2,913.84	-	5,458.92
015869	TRANSMISSION SUBSTATION CONSTRUCTION - LEXINGTON	(2,737.52)	-	-	-	-	-	(2,737.52)
015870	TRANSMISSION LINES	590.86	-	-	-	(590.86)	-	-
015970	KU - TELECOMMUNICATIONS	343,872.89	694.36	-	-	533,083.11	2,396.50	880,046.86
016220	E W BROWN - SUPT AND ADMIN	334,367.56	-	-	-	-	-	334,367.56
016230	EWB OPER / RESULTS	2,768,875.90	893,881.11	-	-	87,380.61	-	3,750,137.62
016250	EWB EQUIP MNTC	1,449,535.12	131,404.70	1,143.81	-	132,776.09	-	1,714,859.72
016260	EWB E AND I MNTC	1,332,804.22	87,346.69	-	-	56,599.66	-	1,476,750.57
016270	EWB COAL HANDLING	354,525.98	-	-	-	-	-	354,525.98
016300	EWB COMBUSTION TURBINE	1,178,864.41	1,328.22	201.48	-	5,429.50	-	1,185,823.61
016320	EWB ENVIRONMENTAL	117,638.78	-	-	-	-	-	117,638.78
016330	BR ENGINEERING AND TECHNICAL SERVICES	296,874.25	-	-	-	-	-	296,874.25
016340	EWB LABORATORY	253,329.77	-	-	-	-	-	253,329.77
016360	EWB MAINTENANCE	539,754.07	-	-	-	-	-	539,754.07
016370	EWB COMMERCIAL OPERATIONS	58,517.14	-	-	-	-	218,731.36	277,248.50
016380	SOLAR SHARE PROGRAM	(8,583.26)	-	-	-	-	-	(8,583.26)
016390	BROWN SOLAR	(22,861.15)	-	-	-	-	-	(22,861.15)

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016520	GHENT - SUPERINTENDENT	879,214.57	(7,465.97)	-	-	134,902.93	-	1,006,651.53
016530	GHENT - PLANNING	723,747.40	-	-	-	-	-	723,747.40
016540	GH ENGINEERING AND TECHNICAL SERVICES	959,743.32	-	-	-	69,507.10	-	1,029,250.42
016550	GHENT - MECHANICAL MNTC	2,049,685.89	31,811.02	-	-	134,045.20	-	2,215,542.11
016560	GHENT - ELECTRICAL MNTC	1,421,579.39	95,264.92	-	-	76,561.34	-	1,593,405.65
016570	GHENT - COAL YARD	537,225.52	-	-	-	-	-	537,225.52
016580	GHENT - INSTRUMENT MNTC	1,344,979.99	115,207.53	-	-	45,138.82	-	1,505,326.34
016600	GHENT - ASST SUPT OPER	301,554.84	90,596.40	-	-	-	-	392,151.24
016620	GHENT - SCRUBBER MAINT	649,965.49	76,432.07	-	-	22,293.47	-	748,691.03
016630	GHENT - COMMERCIAL	41,390.63	-	-	-	306.88	391,117.29	432,814.80
016640	GHENT - STATION LAB	614,271.68	-	-	-	-	-	614,271.68
016650	GHENT - OPERATIONS SHIFTS	7,298,848.16	-	-	-	36,176.21	-	7,335,024.37
016660	GHENT-ASST SUPT MNTC	779,042.34	1,298.64	-	-	114,038.16	-	894,379.14
016670	GHENT - OUTSIDE MNTC	280,542.43	-	-	-	923.82	-	281,466.25
016680	GHENT - COAL COMBUSTION RESIDUALS	147,990.34	242,938.78	-	-	20,871.61	-	411,800.73
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	(240,866.47)	-	-	-	-	-	(240,866.47)
016910	EWB DIX AND LOCK 7 HYDRO	137,730.33	34,480.83	-	-	2,780.32	-	174,991.48
017660	NORTON OPERATIONS CENTER	758,528.88	-	-	-	772,528.55	359,551.65	1,890,609.08
018890	KU OPERATING SERVICES CHARGES	-	-	-	-	1,901.81	-	1,901.81
018910	KU IT CHARGES	100.63	-	-	-	81,235.07	-	81,335.70
018970	KU ENVIRONMENTAL CHARGES	32,277.31	-	-	-	-	-	32,277.31
021000	LKS - PRESIDENT	49,937.00	-	-	-	-	-	49,937.00
021015	LKS - DIRECTOR - DISTRIBUTION SYSTEM OPS	76,894.86	-	-	-	42,392.33	150,115.79	269,402.98
021016	LKS - BUSINESS OPERATIONS REPORTING	103,909.79	-	-	-	3,665.40	131,558.30	239,133.49
021019	DISTRIBUTION RELIABILITY	16,362.34	-	-	-	17,635.69	21,919.86	55,917.89
021020	LKS DIRECTOR KU DIST OPS AND LGE/KU VEG MGMT	21,566.97	-	-	-	-	150,682.58	172,249.55
021035	VP CUSTOMER SERVICES - SERVCO	133,030.50	-	131,805.85	-	-	-	264,836.35
021055	VP ELECTRIC DISTRIBUTION - LKS	46,991.84	-	-	-	-	123,278.32	170,270.16
021070	DIRECTOR - ASSET MANAGEMENT	12,488.51	-	-	-	-	85,739.45	98,227.96
021071	SYSTEM ANALYSIS AND PLANNING - DIST	173,168.01	-	-	-	-	266,229.47	439,397.48
021072	LKS INVESTMENT STRATEGY & RELIABILITY	63,684.81	-	-	-	743.61	63,851.81	128,280.23
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	58,032.58	-	-	-	-	14,825.08	72,857.66
021075	ELECTRIC CODES AND STANDARDS	109,518.06	-	-	-	-	148,859.91	258,377.97
021076	ASSET INFORMATION-LKS	44,139.25	-	-	-	6,342.55	71,169.35	121,651.15
021078	PROTECTION & CONTROL ENGINEERING	60,081.49	-	-	-	-	153,752.58	213,834.07
021080	DISTRIBUTION SYSTEM ADMINISTRATION	140,099.09	-	-	-	30,305.68	-	170,404.77
021204	CCS RETAIL SUPPORT	714,165.54	-	156.38	-	22,449.89	-	736,771.81
021205	RESIDENTIAL SERVICE CENTER	3,951,393.48	-	-	-	6,734.21	-	3,958,127.69
021220	BUSINESS OFFICES	177,801.00	-	-	-	6,715.10	-	184,516.10
021221	CIVIC AFFAIRS	202,455.77	-	-	-	-	-	202,455.77
021225	BUSINESS SERVICE CENTER	959,912.29	-	-	-	-	-	959,912.29
021250	DIRECTOR CS OPS AND SUPPORT	127,130.75	-	-	-	-	-	127,130.75
021251	COMPLAINTS AND INQUIRY	170,143.57	-	-	-	-	-	170,143.57
021280	MANAGER - METER READING	187,065.35	-	-	-	-	-	187,065.35
021315	MANAGER, FIELD SERVICE OPERATIONS	360,628.32	-	-	-	-	-	360,628.32
021320	MANAGER - METER ASSET MANAGEMENT - LKS	162,727.60	-	-	-	-	-	162,727.60
021325	DIRECTOR OF CUSTOMER REVENUE	94,242.07	-	-	-	-	-	94,242.07
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	408,674.84	-	-	-	1,742.63	-	410,417.47
021330	MANAGER REMITTANCE AND COLLECTION	377,533.41	-	-	-	238.25	-	377,771.66
021331	REVENUE ASSURANCE	209,642.88	-	-	-	-	-	209,642.88
021335	FEDERAL REGULATION & POLICY	116,242.18	-	-	-	-	-	116,242.18
021360	BUSINESS SERVICES	1,123,895.97	-	-	-	16,099.60	-	1,139,995.57
021410	DIRECTOR OF CUSTOMER PROGRAMS	120,748.42	-	-	-	-	-	120,748.42
021411	ADVANCED METERING INFRASTRUCTURE - LKS	120,288.22	68,971.06	-	-	10,777.48	-	200,036.76
021415	MANAGER, SMART GRID STRATEGY	40,597.05	49,066.96	-	-	-	-	89,664.01
021420	ENERGY EFFICIENCY	51,989.72	162,773.30	-	-	-	-	214,763.02
021440	VP STATE REGULATION AND RATES	795,204.60	-	-	-	-	-	795,204.60
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	95,185.10	-	-	-	-	-	95,185.10
021520	REGULATED PROGRAMS	143,582.98	70,405.74	-	-	-	-	213,988.72
021900	CLOSED 03/22 - PRESIDENT AND COO	310,951.10	-	-	-	-	-	310,951.10
021904	CHIEF OPERATING OFFICER	214,964.25	-	-	-	-	-	214,964.25
022025	GENERATION TURBINE GENERATOR SPECIALIST - CAP	198,983.93	-	-	-	7,138.98	-	206,122.91
022060	DIRECTOR - GENERATION SERVICES - CAP	91,996.59	-	-	-	-	-	91,996.59
022065	MANAGER - SYSTEM LAB AND ENV. COMPL. - CAP	342,207.54	-	-	-	-	-	342,207.54
022070	RESEARCH AND DEVELOPMENT	214,854.51	-	-	-	-	-	214,854.51
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT - CAP	305,953.51	-	-	-	-	-	305,953.51
022110	MANAGER - GEN FLEET ENG - CAP	486,598.15	-	-	-	-	-	486,598.15
022111	CIVIL ENGINEERING - CAP	108,201.35	-	-	-	-	-	108,201.35
022112	ELECTRICAL ENGINEERING - CAP	178,042.82	-	-	-	-	-	178,042.82
022113	MECHANICAL ENGINEERING - CAP	189,947.22	-	-	-	-	-	189,947.22
022114	LKS - PERFORMANCE ENGINEERING - CAP	106,043.34	-	-	-	-	-	106,043.34
022200	VP - POWER GENERATION	350,684.38	-	-	-	1,286.97	18,168.12	370,139.47
022210	DIRECTOR, COMMERCIAL OPERATIONS	56,480.61	-	-	-	34,366.45	100,471.00	191,318.06
022230	LKS - MILL CREEK COMMERCIAL OPS	17,026.87	-	-	-	33,253.69	29,019.49	79,300.05
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	16,712.27	-	-	-	79.73	40,532.12	57,324.12
022250	LKS - GHENT COMMERCIAL OPS	29,697.24	-	-	-	295.61	125,858.39	155,851.24
022260	LKS - EW BROWN COMMERCIAL OPS	32,024.38	-	-	-	-	127,360.69	159,385.07
022270	LKS - RIVERPORT COMMERCIAL OPS	30,709.72	-	-	-	-	32,781.82	63,491.54
022800	LKS - COAL SUPPLY SERVICES	215,977.62	-	-	-	4,817.14	-	220,794.76
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	332,630.80	-	-	-	-	-	332,630.80
022970	GENERATION SYSTEM PLANNING	295,571.85	-	-	-	-	-	295,571.85
023000	VICE PRESIDENT - TRANSMISSION	181,568.13	-	-	-	-	-	181,568.13
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	44,272.67	-	-	-	-	92,636.14	136,908.81
023005	DIR TRANS STRATEGY & PLANNING	106,357.21	-	-	-	-	56,282.06	162,639.27
023010	DIRECTOR - TRANSMISSION	156,622.58	-	-	-	-	-	156,622.58
023020	TRANSMISSION SYSTEM OPERATIONS	2,002,122.97	-	-	-	1,529.69	17,201.44	2,020,854.10
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	539,507.62	-	-	-	2,000.45	87,543.46	629,051.53
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	523,523.05	-	-	-	43,573.00	-	567,096.05
023050	TRANSMISSION STRATEGY & PLANNING	153,858.74	-	-	-	582.02	439,013.73	593,454.49
023055	LKS - INVEST STRATEGY AND RELIABILITY PERFORMANCE	123,786.30	-	-	-	1,496.64	263,491.58	388,774.52
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	365,873.38	-	-	-	93,426.57	372,602.50	831,902.45
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	662,933.65	166.16	-	-	773,324.58	878,716.48	2,315,140.87
023070	MANAGER - TRANSMISSION LINES	219,576.14	-	-	-	796,797.65	1,240,766.57	2,257,140.36
023076	TRANSMISSION PROJECT MANAGEMENT	3,414.52	-	-	-	74,443.97	270,606.86	348,465.35
023090	TRANSMISSION POLICY & TARIFFS	232,004.77	-	-	-	-	-	232,004.77
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	33,374.17	-	-	-	210,075.19	85,371.53	328,820.89
023200	LKS - DIRECTOR DIST OPS - LGE AND LGE/KU TRANSFORMERS	74,359.22	-	-	-	75,994.32	82,134.78	232,488.32
023210	LKS - TL DISTRIBUTION VEG MGMT	104,037.78	-	-	-	-	-	104,037.78
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,624,732.66	-	-	-	236,485.30	964,061.73	2,825,279.69

Kentucky Utilities
Case No. 2025-00113
Total KU Payroll Costs by Year, Expenditure Organization, and Financial Classification
KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
023550	SUBSTATION ENGINEERING AND DESIGN	4,481.41	-	-	-	227,081.62	244,488.50	476,051.53
023551	DISTRIBUTION ASSETS & STANDARDS	6,226.21	-	-	-	3,497.67	242,103.51	251,827.39
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	37,496.25	-	-	-	-	15,202.20	52,698.45
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	295,693.77	-	-	-	-	-	295,693.77
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	134,859.91	-	-	-	-	-	134,859.91
023815	SALES ANALYSIS & FORECASTING	298,450.71	-	-	-	-	-	298,450.71
024475	GAS STORAGE, CONTROL AND COMPLIANCE	163.53	-	-	-	-	54.51	218.04
025000	SVP HUMAN RESOURCES	161,337.83	-	-	-	-	-	161,337.83
025200	DIR - HUMAN RESOURCES	425,766.89	-	-	-	-	-	425,766.89
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	222,320.53	-	-	-	-	-	222,320.53
025300	DIRECTOR HR - CORPORATE	199,310.11	-	-	-	-	-	199,310.11
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	201,918.07	-	-	-	14,529.59	25,160.66	241,608.32
025415	IT SOURCING AND CONTRACT MANAGEMENT	276,144.87	-	-	-	1,803.11	1,162.96	279,110.94
025420	CORPORATE PURCHASING	251,675.87	860.47	-	-	1,068.70	-	253,605.04
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	284,693.86	-	-	-	39,537.93	97,609.94	421,841.73
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	2,674.46	(1,511.24)	-	-	14,276.86	392,572.89	408,012.97
025460	MANAGER - SUPPLIER DIVERSITY	59,599.91	-	-	-	12,213.21	-	71,813.12
025470	SARBANES OXLEY	90,653.90	-	-	-	-	-	90,653.90
025500	DIRECTOR OPERATING SERVICES	127,614.53	-	-	-	-	-	127,614.53
025510	CONTRACT MANAGER - XEROX CORP.	24,230.52	-	-	-	10,245.07	273.91	34,749.50
025530	MANAGER TRANSPORTATION	543.15	-	-	-	-	154,518.42	155,061.57
025550	MANAGER OFFICE FACILITIES	221,782.79	-	-	-	33,047.18	-	254,829.97
025551	FACILITY OPERATIONS NORTH	89,017.46	-	-	-	105.99	-	89,123.45
025552	FACILITY OPERATIONS CENTRAL	23,446.68	-	-	-	-	-	23,446.68
025553	FACILITY OPERATIONS SOUTH	74,528.30	-	-	-	-	-	74,528.30
025555	FACILITY OPERATIONS - LEXINGTON	45,914.40	-	-	-	24,154.63	-	70,069.03
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	42,951.46	-	-	-	-	-	42,951.46
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	101,777.02	-	-	-	39,295.83	227,037.77	368,110.62
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	252,099.09	-	-	-	809.06	-	252,908.15
025593	PROJECT PLANNING AND MANAGEMENT	85,048.44	-	547.25	-	188,934.49	-	274,530.18
025594	CORPORATE FACILITY SERVICES	58,511.72	-	-	-	-	-	58,511.72
025620	MANAGER HEALTH AND SAFETY	297,806.52	-	-	-	-	-	297,806.52
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	723,897.36	-	-	-	842.32	-	724,739.68
025660	STAFFING SERVICES	336,794.62	-	-	-	1,681.78	-	338,476.40
025670	COMPENSATION/HR POLICY & COMPLIANCE	126,904.69	-	-	-	-	-	126,904.69
025680	MANAGER BENEFITS AND RECORDS	247,434.06	-	-	-	98.01	-	247,532.07
025700	DIRECTOR - HUMAN RESOURCES	96,569.35	-	-	-	-	-	96,569.35
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	376,604.10	-	-	-	3,360.00	-	379,964.10
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	361,267.26	-	-	-	(299.27)	3,208.85	364,176.84
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	146,549.10	-	-	-	-	-	146,549.10
025775	HRIS	191,545.66	-	-	-	18,702.56	-	210,248.22
025780	MANAGER DIVERSITY STRATEGY	66,688.78	-	-	-	-	-	66,688.78
026020	FINANCIAL PLANNING & BUDGETING	165,996.75	-	-	-	354.70	-	166,351.45
026030	GENERATION, PE, AND SAFETY BUDGETING	181,713.65	-	-	-	103,369.04	-	285,082.69
026045	DIRECTOR CORPORATE TAX	386,704.22	-	-	-	34,043.98	-	420,748.20
026050	CFO	205,766.71	-	7,407.28	-	-	-	213,173.99
026080	MANAGER REVENUE ACCOUNTING	423,732.62	-	0.70	-	14,675.89	-	438,409.21
026110	LKS - MANAGER - FINANCIAL SYSTEMS AND PROCESSES	142,824.15	-	-	-	141,625.04	-	284,449.19
026120	MANAGER PROPERTY ACCOUNTING	451,901.39	-	-	-	3,872.96	-	455,774.35
026130	CONTROLLER	130,665.33	-	-	-	-	-	130,665.33
026135	LKS-DIR UTILITY ACCTG-KY	100,271.56	-	-	-	-	-	100,271.56
026140	FINANCIAL PLANNING & CONSOLIDATED BUDGET	220,441.22	-	-	-	84,546.76	-	304,987.98
026145	SHARED SERVICES & CORPORATE BUDGETING	296,280.50	-	-	-	6,088.89	-	302,369.39
026155	LGEKS-DIR POLICY - EXTERNAL REPTING	240,256.92	-	-	-	-	-	240,256.92
026160	REGULATORY ACCOUNTING AND REPORTING	246,841.97	-	-	-	22,862.71	-	269,704.68
026170	MANAGER - CUSTOMER ACCOUNTING	1,360,353.35	-	-	-	6,879.41	-	1,367,232.76
026175	TRANSMISSION, GAS, & ES BUDGETING	270,373.93	-	-	-	-	-	270,373.93
026190	CORPORATE ACCOUNTING	323,966.81	-	-	-	34,752.11	-	358,718.92
026200	SUPPLY CHAIN SUPPORT	276,941.19	-	-	-	64,416.94	14,152.58	355,510.71
026310	MANAGER PAYROLL	197,276.17	-	-	-	5,900.08	-	203,176.25
026330	TREASURER	165,045.61	-	-	-	-	-	165,045.61
026350	RISK MANAGEMENT	144,454.87	-	-	-	-	-	144,454.87
026370	CORPORATE FINANCE	234,597.88	-	-	-	133.68	-	234,731.56
026390	CREDIT/CONTRACT ADMINISTRATION	204,729.42	-	-	-	-	-	204,729.42
026400	AUDIT SERVICES	543,741.32	-	-	-	4,013.55	-	547,754.87
026490	CHIEF INFORMATION OFFICER	249,685.62	-	-	-	-	-	249,685.62
026492	SER IT CHARGES	-	-	-	-	(47,213.59)	-	(47,213.59)
026496	IT SOURCE PROJECT CLEARING	0.02	-	-	-	-	-	0.02
026600	IT INFRASTRUCTURE AND OPERATIONS	375,638.20	-	-	-	7,121.19	-	382,759.39
026625	TRANSPORT ENGINEERING	368,659.45	-	-	-	156,041.79	2,213.11	526,914.35
026630	DATA NETWORKING	456,606.67	-	-	-	135,537.98	-	592,144.65
026635	WORKSTATION ENGINEERING	315,918.91	-	-	-	169,937.87	-	485,856.78
026636	IT CIP INFRASTRUCTURE	411,262.40	-	-	-	65,723.98	-	476,986.38
026637	DATA CENTER OPERATIONS	733,231.45	-	-	-	183,921.84	-	917,153.29
026638	NETWORK INNOV & AUTOMATION	189,088.63	-	-	-	26,887.98	-	215,976.61
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	425,037.73	-	-	-	49,543.82	-	474,581.55
026646	INFRASTRUCTURE SERVICES	763,591.97	-	-	-	91,880.03	-	855,472.00
026680	CLIENT SUPPORT SERVICES	75,243.75	-	-	-	-	-	75,243.75
026740	IT SECURITY AND RISK MANAGEMENT	164,183.82	-	-	-	1,092.02	-	165,275.84
026742	IT SECURITY	514,246.64	-	-	-	24,944.84	-	539,191.48
026744	IT SECURITY RISK MANAGEMENT	318,478.99	-	-	-	49,644.16	-	368,123.15
026760	IT TRAINING	130,002.16	-	-	-	-	-	130,002.16
026772	TECHNOLOGY SUPPORT CENTER	419,610.92	-	-	-	2,575.76	-	422,186.68
026774	DESKTOP OPERATIONS	307,429.42	-	74.04	-	103,124.03	-	410,627.49
026850	VP EXTERNAL AFFAIRS	-	-	251,220.95	-	-	-	251,220.95
026900	LEGAL DEPARTMENT - LKS	1,010,373.12	-	-	-	44,076.04	-	1,054,449.16
026905	COMPLIANCE DEPT	401,489.40	-	-	-	-	-	401,489.40
026910	GENERAL COUNSEL - LKS	205,504.07	-	-	-	-	-	205,504.07
026920	DIRECTOR - CORPORATE COMMUNICATION	219,581.88	-	-	-	-	-	219,581.88
026925	CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	270,561.82	-	-	-	-	-	270,561.82
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	779,822.53	-	-	-	13,877.09	-	793,699.62
027600	IT BUSINESS SERVICES	127,415.36	-	-	-	-	-	127,415.36
027610	IT PROJECT MANAGEMENT OFFICE	312,946.34	1,205.54	-	-	355,596.38	-	669,748.26
027620	IT BUSINESS ANALYSIS	347,784.91	-	-	-	148,676.84	-	496,461.75
027630	IT QUALITY ASSURANCE	100,490.47	-	-	-	40,983.71	-	141,474.18
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	272,423.81	-	-	-	56,491.06	-	328,914.87
027660	IT SERVICE MANAGEMENT	127,521.89	-	-	-	734.05	-	128,255.94
027800	IT APPLICATION PLANNING, EXECUTION AND SUPPORT	40,553.61	-	-	-	-	-	40,553.61
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	288,899.02	-	-	-	260,261.09	-	549,160.11
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	768,222.78	-	-	-	164,908.66	-	933,131.44
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	494,921.40	-	-	-	289,666.97	-	784,588.37
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	373,408.38	-	-	-	104,770.18	-	478,178.56
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	421,920.73	-	-	-	146,969.43	-	568,890.16
027870	IT DEVELOPMENT AND SUPPORT	186,364.52	-	-	-	38,449.90	-	224,814.42
027881	IT DEVELOPMENT AND SUPPORT - CORPORATE APPS	2,453.04	-	-	-	-	-	2,453.04
029640	LKS - VP ENERGY SUPPLY AND ANALYSIS	164,655.46	-	-	-	26,485.16	-	191,140.62
029660	LKS - DIRECTOR POWER SUPPLY	1,339,529.43	-	-	-	1,277.89	-	1,340,807.32
029750	PROJECT ENGINEERING	52,256.37	-	-	-	2,257,186.59	29,947.45	2,339,390.41
	Total Labor	**103,881,735**	**2,301,379**	**405,393**	**-**	**32,795,619**	**17,409,693**	**156,793,818**
	Total Off-Duty	**17,217,716**	**432,686**	**48,138**	**-**	**5,554,900**	**2,898,573**	**26,152,013**
	Total Employee Benefits	**39,755,277**	**354,805**	**162,945**	**730,756**	**11,209,091**	**7,128,491**	**59,341,365**
	Total Payroll Taxes	**9,522,877**	**32,168**	**32,270**	**-**	**2,932,822**	**1,550,024**	**14,070,163**
	Total PPL Payroll							
	Total 2020 Payroll Costs	**170,377,606**	**3,121,038**	**648,746**	**730,756**	**52,492,432**	**28,986,781**	**256,357,359**

Kentucky Utilities
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KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
		2021 Payroll Costs						
000020	LG&E AND KU SERVICES COMPANY CORPORATE	(0.01)	-	-	-	-	-	(0.01)
001075	TECH. AND SAFETY TRAINING DIST - LGE	43,498.91	-	-	-	-	-	43,498.91
001345	METER SHOP LGE	17,126.45	-	-	-	1,309.82	-	18,436.27
002020	GENERATION SUPPORT - LGE	-	-	-	-	-	-	-
002041	LGE - CANE RUN 7 ALLOCATIONS	4,033,654.74	-	-	-	-	-	4,033,654.74
002042	LGE - PADDYS RUN 13 ALLOCATIONS	143,439.58	-	-	-	-	-	143,439.58
002043	LGE - TRIMBLE COUNTY CTS ALLOCATIONS	397,554.53	-	-	-	-	-	397,554.53
002044	LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	7,942,972.54	213,392.66	-	-	-	-	8,156,365.20
002130	CANE RUN CCGT - LGE	-	-	-	-	9,568.93	-	9,568.93
002340	MC COMMERCIAL OPERATIONS	-	-	-	-	336.43	-	336.43
002401	GEN. MGR. MILL CREEK STATION	349.29	-	-	-	-	543.35	892.64
002603	FINC & BUDGTNG-POWER PROD LG&E	-	-	-	-	68.43	-	68.43
002650	GENERAL MANAGER - TC	-	-	-	-	82.24	-	82.24
002680	TC ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	4,372.53	-	4,372.53
002720	TC OPERATIONS	(108.72)	-	-	-	441.82	-	333.10
002750	TC OPER-C WATCH	-	-	-	-	11,408.49	-	11,408.49
002760	TC OPER-D WATCH	-	-	-	-	10,475.64	-	10,475.64
002770	TC-MAINTENANCE SVCS	-	-	-	-	4,984.02	-	4,984.02
002780	TC-MAINTENANCE I/E	-	-	-	-	194,913.08	-	194,913.08
002790	TC-MTCE MECHANICAL	-	-	-	-	58,305.55	-	58,305.55
003030	SUBSTATION OPS.	922.07	-	-	-	632.58	-	1,554.65
003060	TRANSMISSION SUBSTATION ENGINEERING - LG&E	-	-	-	-	1,890.93	-	1,890.93
003110	TRANSFORMERS SERVICES	726.76	-	-	-	24,410.45	-	25,137.21
003160	SC M LOUISVILLE	1,646.24	-	-	-	4,746.06	5,392.73	11,785.03
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	-	-	-	-	(90.93)	-	(90.93)
003300	ELECTRIC CONSTRUCTION CREWS-ESC	-	-	-	-	3,615.19	-	3,615.19
003400	ELECTRIC CONSTRUCTION CREWS-AOC	415.62	-	-	-	3,234.61	-	3,650.23
003430	NETWORK OPS. 3PH COMMERCIAL	1,748.98	-	-	-	2,495.33	-	4,244.31
003440	UNDERGROUND CONSTRUCTION	1,432.71	-	-	-	57.12	-	1,489.83
003450	MANAGER ELECTRIC DISTRIBUTION	9,700.84	-	-	-	2,008.54	-	11,709.38
003470	PERFORMANCE METRICS	-	-	-	-	2,070.31	-	2,070.31
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	2,175.58	-	-	-	8,755.30	644.58	11,575.46
003600	SYSTEM ENGINEERING	-	-	-	-	-	2,048.60	2,048.60
004040	DISTRIBUTION DESIGN	92,430.91	-	-	-	4,154.71	-	96,585.62
004060	GAS CONTRACT CONSTRUCTION	3,825.11	-	-	-	-	-	3,825.11
004140	MANAGER, GAS CONSTRUCTION	-	-	-	-	801.31	-	801.31
004270	GAS DISPATCH	-	-	-	-	441.53	-	441.53
004290	METER SHOP	1,460.29	-	-	-	29,319.73	-	30,780.02
004370	ASSET INFORMATION LGE	231.76	-	-	-	3,546.78	680.06	4,458.60
004380	GAS-ENGINEERS	149.00	-	-	-	-	-	149.00
004450	CORROSION CONTROL	4,983.16	-	-	-	8,569.89	-	13,553.05
004470	MULDRAUGH STORAGE	1,308.00	-	-	-	-	-	1,308.00
004480	MAGNOLIA STORAGE	795.70	-	-	-	-	-	795.70
004490	GAS CONTROL	10,705.18	-	-	-	-	-	10,705.18
005310	FACILITIES MTCE	122.20	-	-	-	-	-	122.20
006630	LGE - TELECOMMUNICATIONS	298,818.38	-	162.27	-	79,973.03	880.14	379,833.82
008885	LGE DIRECTOR PROJECT ENGINEERING	-	-	-	-	7,014.21	-	7,014.21
008890	LGE OPERATING SERVICES CHARGES	-	-	-	-	(1,178.78)	-	(1,178.78)
008894	LGE - MGR, ELEC TECH TRAINING AND PUBLIC SAFETY CHARGES	-	-	-	-	467.78	-	467.78
010603	FINC & BUDGTNG-POWER PROD KU	114,713.89	-	-	-	-	68,375.31	183,089.20
011018	VEGETATION MANAGEMENT - KU	332,692.41	-	-	-	1,211.22	-	333,903.63
011046	KU DISTRIBUTION AUTOMATION	-	-	-	-	(7.98)	-	(7.98)
011061	AREA 1	259,798.80	-	-	-	-	-	259,798.80
011062	AREA 2	278,452.49	-	-	-	-	-	278,452.49
011063	AREA 3	278,429.88	-	-	-	-	-	278,429.88
011064	AREA 4	270,010.95	-	-	-	-	-	270,010.95
011065	AREA 5	383,977.90	-	-	-	-	-	383,977.90
011066	AREA 6	392,752.90	-	-	-	-	-	392,752.90
011067	AREA 7	214,224.64	-	-	-	-	-	214,224.64
011068	AREA 8	208,265.21	-	-	-	-	-	208,265.21
011069	AREA 9	534,316.16	-	-	-	-	-	534,316.16
011070	AREA 10	233,311.48	-	-	-	-	-	233,311.48
011071	AREA 11	178,953.56	-	-	-	-	-	178,953.56
011072	AREA 12	373,470.54	-	-	-	-	-	373,470.54
011090	SC AND M EARLINGTON	525,957.48	-	-	-	207,872.60	79,290.32	813,120.40
011370	FIELD SERVICES - KU	2,442,887.91	-	-	-	3,607.97	-	2,446,495.88
011560	EARLINGTON OPERATIONS CENTER	1,269,160.08	-	-	-	3,014,915.21	257,441.71	4,541,517.00
012050	SC AND M DANVILLE	540,840.97	72.00	(0.01)	-	704,484.71	67,149.27	1,312,546.94
012160	DANVILLE OPERATIONS CENTER	627,749.28	1,354.90	-	-	1,517,393.59	117,531.87	2,264,029.64
012360	RICHMOND OPERATIONS CENTER	572,003.10	-	-	-	1,500,784.68	(9,505.73)	2,063,282.05
012460	ELIZABETHTOWN OPERATIONS CENTER	343,833.03	-	-	-	1,400,862.83	128,223.51	1,872,919.37
012560	SHELBYVILLE OPERATIONS CENTER	652,913.13	-	-	-	1,293,960.39	3,873.11	1,950,746.63
013040	SC AND M LEXINGTON	791,759.02	-	-	-	782,679.99	100,703.24	1,675,142.25
013085	STORM RESTORATION	(17.29)	-	-	-	(84.09)	-	(101.38)
013150	LEXINGTON OPERATIONS CENTER	1,666,027.98	1,861.75	-	-	6,397,277.61	174,333.16	8,239,500.50
013180	METER READING - KU	319,540.00	-	-	-	71.62	-	319,611.62
013560	SUBSTATION RELAY, PROTECTION & CONTROL - KU	141,271.17	-	-	-	567,833.35	69,403.45	778,507.97
013660	MAYSVILLE OPERATIONS CENTER	616,951.41	-	-	-	1,959,441.31	90,815.56	2,667,208.28
014160	PINEVILLE OPERATIONS CENTER	777,201.26	-	-	-	967,840.75	260,773.62	2,005,815.63
014260	LONDON OPERATIONS CENTER	544,620.65	-	-	-	1,264,355.55	251,044.83	2,060,021.03
014370	ASSET INFORMATION - KU	156,309.80	-	-	-	2,054.57	458,310.47	616,674.84
014940	SC AND M PINEVILLE	514,608.39	-	-	-	385,605.37	26,764.00	926,977.76
015324	LEXINGTON MATERIAL LOGISTICS	1,320.31	-	-	-	9,052.26	195,662.80	206,035.37
015326	EARLINGTON MATERIAL LOGISTICS	30.27	-	-	-	13,624.18	187,349.57	201,004.02
015500	ALLOCATIONS RESP AREA	-	-	-	-	(1,185.00)	-	(1,185.00)
015590	CORPORATE ITEMS	(2,935,765.51)	-	(648.24)	-	-	2,935,765.51	(648.24)
015595	TC IMEA/IMPA PARTNER ALLOCATION	(2,477,547.29)	(53,348.28)	-	-	-	2,438,715.13	(92,180.44)
015820	KU METER SHOP	1,018,235.91	-	-	-	307,060.92	-	1,325,296.83
015850	TRANSMISSION SUBSTATION ENGINEERING - KU	467.54	-	-	-	(2.86)	-	464.68
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	145.03	-	-	-	(612.57)	-	(467.54)
015870	TRANSMISSION LINES	-	-	-	-	-	-	-
015970	KU - TELECOMMUNICATIONS	346,856.63	-	-	-	468,435.76	2,324.87	817,617.26
016220	E W BROWN - SUPT AND ADMIN	290,195.58	-	-	-	20,291.59	-	310,487.17
016230	EWB OPER / RESULTS	3,078,941.87	432,642.77	-	-	494.11	-	3,512,078.75
016250	EWB EQUIP MNTC	1,652,772.14	91,905.50	-	-	148,613.67	-	1,893,291.31
016260	EWB E AND I MNTC	1,374,206.25	48,466.27	-	-	44,994.65	-	1,467,667.17
016270	EWB COAL HANDLING	331,756.83	-	-	-	-	-	331,756.83
016300	EWB COMBUSTION TURBINE	1,122,426.28	-	-	-	87,559.63	-	1,209,985.91
016320	EWB ENVIRONMENTAL	168,776.70	-	-	-	-	-	168,776.70
016330	BR ENGINEERING AND TECHNICAL SERVICES	322,719.70	-	-	-	-	-	322,719.70
016340	EWB LABORATORY	218,211.24	-	-	-	-	-	218,211.24
016360	EWB MAINTENANCE	503,986.09	-	-	-	-	32,240.95	536,227.04
016370	EWB COMMERCIAL OPERATIONS	58,218.59	-	-	-	-	216,710.37	274,928.96
016380	SOLAR SHARE PROGRAM	(9,686.73)	-	-	-	-	-	(9,686.73)
016390	BROWN SOLAR	(20,038.54)	-	-	-	-	-	(20,038.54)
016520	GHENT - SUPERINTENDENT	787,437.91	(2,234.52)	-	-	128,064.83	43,155.97	956,424.19
016530	GHENT - PLANNING	774,637.20	-	-	-	-	-	774,637.20
016540	GH ENGINEERING AND TECHNICAL SERVICES	898,554.20	-	-	-	70,708.63	52,443.06	1,021,705.89
016550	GHENT - MECHANICAL MNTC	2,199,593.25	22,724.33	-	-	111,168.03	-	2,333,485.61
016560	GHENT - ELECTRICAL MNTC	1,627,214.92	48,355.43	-	-	63,218.32	-	1,738,788.67
016570	GHENT - COAL YARD	679,292.92	-	-	-	-	-	679,292.92
016580	GHENT - INSTRUMENT MNTC	1,381,497.20	92,705.78	-	-	62,569.57	-	1,536,772.55
016600	GHENT - ASST SUPT OPER	481,249.28	76,546.60	-	-	-	-	557,795.88
016620	GHENT - SCRUBBER MAINT	634,347.86	37,540.86	-	-	51,271.31	-	723,160.03
016630	GHENT - COMMERCIAL	115,712.72	-	-	-	746.14	304,809.08	421,267.94
016640	GHENT - STATION LAB	609,575.40	-	-	-	-	-	609,575.40
016650	GHENT - OPERATIONS SHIFTS	7,481,359.88	-	-	-	(0.02)	-	7,481,359.86

Kentucky Utilities
Case No. 2025-00113
Total KU Payroll Costs by Year, Expenditure Organization, and Financial Classification
KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
016660	GHENT-ASST SUPT MNTC	856,794.97	-	-	-	64,545.16	-	921,340.13
016670	GHENT - OUTSIDE MNTC	75,232.36	-	-	-	3,070.74	-	78,303.10
016680	GHENT - COAL COMBUSTION RESIDUALS	285,531.92	122,339.22	-	-	26,746.36	-	434,617.50
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	(224,121.31)	-	-	-	-	-	(224,121.31)
017660	NORTON OPERATIONS CENTER	769,025.34	-	-	-	855,513.59	346,619.13	1,971,158.06
018885	KU DIRECTOR PROJECT ENGINEERING	22.95	-	-	-	-	-	22.95
018887	KU FACILITIES CHARGES	2,961.37	-	-	-	-	-	2,961.37
018890	KU OPERATING SERVICES CHARGES	5,316.84	-	-	-	(9,613.49)	-	(4,296.65)
018899	KU CORPORATE SECURITY / BUSINESS CONTINUITY	-	-	-	-	1,312.33	-	1,312.33
018904	KU CHIEF OPERATING OFFICER	(2,092.13)	-	-	-	-	-	(2,092.13)
021000	LKS - PRESIDENT	303,728.56	-	-	-	-	-	303,728.56
021015	LKS - DIRECTOR - DISTRIBUTION SYSTEM OPS	60,448.35	-	-	-	-	69,284.24	129,732.59
021016	LKS - BUSINESS OPERATIONS RERPORTING	73,123.87	-	-	-	2,450.14	122,107.35	197,681.36
021017	LKS-MANAGER ASSET INFORMATION	22,505.95	-	-	-	16,045.20	-	38,551.15
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	38,202.99	-	-	-	-	12,734.32	50,937.31
021019	DISTRIBUTION RELIABILITY	75,727.11	-	-	-	44,244.49	100,960.50	220,932.10
021020	LKS DIRECTOR KU DIST OPS AND LGE/KU VEG MGMT	21,083.60	-	-	-	-	147,586.11	168,669.71
021035	VP CUSTOMER SERVICES - SERVCO	141,726.32	-	-	-	-	-	141,726.32
021055	VP ELECTRIC DISTRIBUTION - LKS	42,196.75	-	-	-	-	126,591.48	168,788.23
021069	EDO EMERGING TECHNOLOGY-LKS	10,438.77	-	-	-	-	17,492.84	27,931.61
021070	DIRECTOR - ASSET MANAGEMENT	33,318.21	-	-	-	-	54,536.21	87,854.42
021071	SYSTEM ANALYSIS AND PLANNING - DIST	165,483.81	-	-	-	849.35	255,233.63	421,566.79
021072	LKS INVESTMENT STRATEGY & RELIABILITY	63,789.84	-	-	-	-	63,789.84	127,579.68
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	85,583.30	-	-	-	53,404.30	424.11	139,411.71
021075	ELECTRIC CODES AND STANDARDS	107,065.40	-	-	-	-	142,179.56	249,244.96
021076	ASSET INFORMATION-LKS	48,139.05	-	-	-	16,086.04	73,191.35	137,416.44
021078	PROTECTION & CONTROL ENGINEERING	66,266.79	-	-	-	-	190,665.09	256,931.88
021080	DISTRIBUTION SYSTEM ADMINISTRATION	129,567.42	-	-	-	41,151.36	-	170,718.78
021204	CCS RETAIL SUPPORT	759,175.71	-	-	-	21,376.41	-	780,552.12
021205	RESIDENTIAL SERVICE CENTER	4,211,424.87	-	302.61	-	3,315.50	-	4,215,042.98
021220	BUSINESS OFFICES	128,948.66	-	-	-	42,535.27	-	171,483.93
021221	CIVIC AFFAIRS	191,649.93	-	-	-	-	-	191,649.93
021225	BUSINESS SERVICE CENTER	958,579.77	-	-	-	-	-	958,579.77
021250	DIRECTOR CS OPS AND SUPPORT	120,988.54	-	-	-	-	-	120,988.54
021251	COMPLAINTS AND INQUIRY	204,938.48	-	-	-	-	-	204,938.48
021280	MANAGER - METER READING	183,579.99	-	-	-	-	-	183,579.99
021315	MANAGER, FIELD SERVICE OPERATIONS	367,319.74	-	-	-	-	-	367,319.74
021320	MANAGER - METER ASSET MANAGEMENT - LKS	225,908.51	-	-	-	4,857.50	-	230,766.01
021325	DIRECTOR OF CUSTOMER REVENUE	83,094.92	-	-	-	-	-	83,094.92
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	443,485.19	-	-	-	924.48	-	444,409.67
021330	MANAGER REMITTANCE AND COLLECTION	400,085.49	-	-	-	251.46	-	400,336.95
021331	REVENUE ASSURANCE	217,352.14	-	-	-	10,943.57	-	228,295.71
021335	FEDERAL REGULATION & POLICY	96,223.24	-	420.06	-	-	-	96,643.30
021360	BUSINESS SERVICES	1,115,739.95	-	-	-	653.82	-	1,116,393.77
021410	DIRECTOR OF CUSTOMER PROGRAMS	127,452.57	-	-	-	-	-	127,452.57
021411	ADVANCED METERING INFRASTRUCTURE - LKS	94,418.29	19,944.05	-	-	325,341.62	(86,834.50)	352,869.46
021415	MANAGER, SMART GRID STRATEGY	92,104.79	50,300.39	-	-	-	-	142,405.18
021420	ENERGY EFFICIENCY	-	170,289.70	-	-	255.89	-	170,545.59
021440	VP STATE REGULATION AND RATES	749,642.00	-	-	-	-	-	749,642.00
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	96,143.71	-	-	-	-	-	96,143.71
021520	REGULATED PROGRAMS	168,713.81	56,963.25	-	-	41.81	-	225,718.87
021900	CLOSED 03/22 - PRESIDENT AND COO	122,562.60	-	-	-	-	-	122,562.60
021904	CHIEF OPERATING OFFICER	204,489.04	-	-	-	-	-	204,489.04
022025	GENERATION TURBINE GENERATOR SPECIALIST - CAP	257,725.93	-	-	-	6,608.75	-	264,334.68
022060	DIRECTOR - GENERATION SERVICES - CAP	92,235.06	-	-	-	-	7,151.67	99,386.73
022065	MANAGER - SYSTEM LAB AND ENV. COMPL. - CAP	309,838.31	-	-	-	1,831.64	-	311,669.95
022070	RESEARCH AND DEVELOPMENT	238,663.29	-	-	-	-	-	238,663.29
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT - CAP	305,317.50	-	-	-	-	-	305,317.50
022110	MANAGER - GEN FLEET ENG - CAP	90,164.65	-	-	-	1,558.06	17,954.71	109,677.42
022111	CIVIL ENGINEERING - CAP	167,943.68	-	-	-	54,327.56	763.84	223,035.08
022112	ELECTRICAL ENGINEERING - CAP	274,772.29	-	-	-	835.79	-	275,608.08
022113	MECHANICAL ENGINEERING - CAP	325,955.65	-	-	-	-	-	325,955.65
022114	LKS - PERFORMANCE ENGINEERING - CAP	173,689.10	-	-	-	16,299.59	-	189,988.69
022200	VP - POWER GENERATION	287,196.64	-	-	-	-	10,458.35	297,654.99
022210	DIRECTOR, COMMERCIAL OPERATIONS	84,353.91	-	-	-	13,208.62	92,187.92	189,750.45
022220	LKS - CANE RUN COMMERCIAL OPS	11,911.40	-	-	-	-	24,069.50	35,980.90
022230	LKS - MILL CREEK COMMERCIAL OPS	22,503.67	-	-	-	18,164.19	32,267.62	72,935.48
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	32,219.43	-	-	-	222.51	86,296.33	118,738.27
022250	LKS - GHENT COMMERCIAL OPS	41,660.13	-	-	-	-	93,620.12	135,280.25
022260	LKS - EW BROWN COMMERCIAL OPS	25,183.25	-	-	-	-	112,041.67	137,224.92
022270	LKS - RIVERPORT COMMERCIAL OPS	24,780.95	-	-	-	-	21,029.35	45,810.30
022800	LKS - COAL SUPPLY SERVICES	150,349.54	-	-	-	211.82	-	150,561.36
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	451,808.17	-	-	-	-	-	451,808.17
022970	GENERATION SYSTEM PLANNING	253,119.95	-	-	-	-	-	253,119.95
023000	VICE PRESIDENT - TRANSMISSION	117,616.64	-	-	-	-	69,599.03	187,215.67
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	45,851.11	-	-	-	-	92,432.28	138,283.39
023005	DIR TRANS STRATEGY & PLANNING	160,088.88	-	-	-	-	-	160,088.88
023010	DIRECTOR - TRANSMISSION	151,258.50	-	-	-	-	-	151,258.50
023020	TRANSMISSION SYSTEM OPERATIONS	1,867,806.51	-	-	-	632.33	82,474.66	1,950,913.50
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	628,238.34	-	-	-	-	73,798.10	702,036.44
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	485,592.95	-	-	-	8,768.24	-	494,361.19
023050	TRANSMISSION STRATEGY & PLANNING	478,355.95	-	-	-	2,891.50	179,525.97	660,773.42
023055	LKS - INVEST STRATEGY AND RELIABILITY PERFORMANCE	136,956.47	-	-	-	2,020.78	270,129.43	409,106.68
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	384,354.82	-	-	-	141,266.00	322,516.40	848,137.22
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	614,696.63	-	-	-	961,652.67	848,852.56	2,425,201.86
023070	MANAGER - TRANSMISSION LINES	302,911.17	-	-	-	816,850.26	1,192,086.43	2,311,847.86
023076	TRANSMISSION PROJECT MANAGEMENT	2,038.83	-	-	-	82,790.75	249,172.08	334,001.66
023090	TRANSMISSION POLICY & TARIFFS	214,512.26	-	-	-	-	-	214,512.26
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	55,242.74	-	-	-	320,357.50	165,008.22	540,608.46
023200	LKS - DIRECTOR DIST OPS - LGE AND LGE/KU TRANSFORMERS	31,889.96	-	-	-	22,477.63	65,794.66	120,162.25
023210	LKS - TL DISTRIBUTION VEG MGMT	98,884.30	-	-	-	-	-	98,884.30
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,753,659.33	-	-	-	75,177.41	1,057,862.07	2,886,698.81
023550	SUBSTATION ENGINEERING AND DESIGN	3,745.89	-	-	-	21,160.04	200,452.51	225,358.44
023551	DISTRIBUTION ASSETS & STANDARDS	74,071.56	-	-	-	16,337.61	206,697.89	297,107.06
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	24,614.85	-	-	-	-	41,023.85	65,638.70
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	305,785.87	-	-	-	197.00	-	305,982.87
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	136,869.11	-	-	-	-	-	136,869.11
023815	SALES ANALYSIS & FORECASTING	300,759.55	-	-	-	-	-	300,759.55
025000	SVP HUMAN RESOURCES	161,813.37	-	-	-	-	-	161,813.37
025200	DIR - HUMAN RESOURCES	457,618.88	-	-	-	-	-	457,618.88
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	226,706.92	-	-	-	1,285.04	-	227,991.96
025300	DIRECTOR HR - CORPORATE	136,753.12	-	-	-	-	-	136,753.12
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	242,417.70	-	-	-	4,807.82	25,124.72	272,350.24
025415	IT SOURCING AND CONTRACT MANAGEMENT	263,903.83	-	-	-	1,315.95	-	265,219.78
025420	CORPORATE PURCHASING	253,996.71	-	-	-	1,421.03	-	255,417.74
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	315,266.12	-	-	-	17,953.11	99,607.97	432,827.20
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	2,243.24	-	-	-	12,624.61	391,903.11	406,770.96
025460	MANAGER - SUPPLIER DIVERSITY	61,395.71	-	-	-	442.52	-	61,838.23
025470	SARBANES OXLEY	81,687.50	-	-	-	-	-	81,687.50
025500	DIRECTOR OPERATING SERVICES	3,659.30	-	-	-	-	-	3,659.30
025530	MANAGER TRANSPORTATION	-	-	-	-	-	130,393.46	130,393.46
025550	MANAGER OFFICE FACILITIES	243,005.50	-	-	-	48,543.01	-	291,548.51
025551	FACILITY OPERATIONS NORTH	92,504.06	-	-	-	-	-	92,504.06
025552	FACILITY OPERATIONS CENTRAL	32,234.61	-	-	-	-	-	32,234.61
025553	FACILITY OPERATIONS SOUTH	79,439.10	-	-	-	-	-	79,439.10
025555	FACILITY OPERATIONS - LEXINGTON	46,757.01	-	-	-	23,111.15	-	69,868.16
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	73,084.57	-	-	-	-	-	73,084.57
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	115,037.35	-	-	-	82,620.90	208,431.55	406,089.80
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	302,619.22	-	-	-	1,632.81	-	304,252.03

Kentucky Utilities
Case No. 2025-00113
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KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
025593	PROJECT PLANNING AND MANAGEMENT	68,488.87	-	-	-	195,890.06	-	264,378.93
025594	CORPORATE FACILITY SERVICES	65,688.10	-	-	-	-	-	65,688.10
025620	MANAGER HEALTH AND SAFETY	284,125.21	-	-	-	-	-	284,125.21
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	742,333.74	-	-	-	11,636.05	-	753,969.79
025660	STAFFING SERVICES	321,696.89	-	-	-	-	-	321,696.89
025670	COMPENSATION/HR POLICY & COMPLIANCE	107,357.34	-	-	-	1,460.46	-	108,817.80
025680	MANAGER BENEFITS AND RECORDS	284,211.00	-	-	-	255.17	-	284,466.17
025700	DIRECTOR - HUMAN RESOURCES	85,070.55	-	-	-	-	-	85,070.55
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	378,954.93	-	-	-	1,248.09	-	380,203.02
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	352,957.61	-	-	-	-	4,780.13	357,737.74
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	146,341.72	-	-	-	-	-	146,341.72
025775	HRIS	160,567.82	-	-	-	28,378.81	-	188,946.63
025780	MANAGER DIVERSITY STRATEGY	83,487.13	-	-	-	-	-	83,487.13
026020	FINANCIAL PLANNING & BUDGETING	171,407.98	-	-	-	-	-	171,407.98
026030	GENERATION, PE, AND SAFETY BUDGETING	163,462.55	-	-	-	91,168.10	646.29	255,276.94
026045	DIRECTOR CORPORATE TAX	419,091.85	-	-	-	22,875.93	-	441,967.78
026050	CFO	210,214.88	-	7,994.64	-	-	-	218,209.52
026080	MANAGER REVENUE ACCOUNTING	453,822.50	-	-	-	2,471.18	-	456,293.68
026110	LKS - MANAGER - FINANCIAL SYSTEMS AND PROCESSES	178,773.08	-	-	-	84,654.10	-	263,427.18
026120	MANAGER PROPERTY ACCOUNTING	434,368.09	-	-	-	1,128.88	-	435,496.97
026130	CONTROLLER	128,233.13	-	-	-	-	-	128,233.13
026135	LKS-DIR UTILITY ACCTG-KY	105,608.00	-	-	-	-	-	105,608.00
026140	FINANCIAL PLANNING & CONSOLIDATED BUDGET	283,773.39	-	-	-	17,000.93	-	300,774.32
026145	SHARED SERVICES & CORPORATE BUDGETING	294,758.57	-	-	-	1,288.20	-	296,046.77
026155	LGEKS-DIR POLICY - EXTERNAL REPTING	208,628.24	-	1,080.00	-	1,492.17	-	211,200.41
026160	REGULATORY ACCOUNTING AND REPORTING	220,652.66	-	-	-	25,196.13	-	245,848.79
026170	MANAGER - CUSTOMER ACCOUNTING	1,291,699.57	-	-	-	69,228.52	416.79	1,361,344.88
026175	TRANSMISSION, GAS, & ES BUDGETING	259,241.90	-	-	-	235.81	-	259,477.71
026190	CORPORATE ACCOUNTING	345,268.98	-	-	-	28,336.38	-	373,605.36
026200	SUPPLY CHAIN SUPPORT	311,713.47	-	-	-	60,040.18	16,263.55	388,017.20
026310	MANAGER PAYROLL	191,606.94	-	-	-	5,375.35	-	196,982.29
026330	TREASURER	160,739.34	-	-	-	-	-	160,739.34
026350	RISK MANAGEMENT	141,141.90	-	-	-	1,340.11	-	142,482.01
026370	CORPORATE FINANCE	194,330.63	-	-	-	544.39	-	194,875.02
026390	CREDIT/CONTRACT ADMINISTRATION	216,444.17	-	-	-	12.04	-	216,456.21
026400	AUDIT SERVICES	655,826.09	-	-	-	1,895.25	-	657,721.34
026490	CHIEF INFORMATION OFFICER	173,756.50	-	-	-	-	-	173,756.50
026492	SER IT CHARGES	-	-	-	-	10,604.99	-	10,604.99
026496	IT SOURCE PROJECT CLEARING	0.01	-	-	-	-	-	0.01
026500	IT AMI	-	-	-	-	62,646.67	-	62,646.67
026600	IT INFRASTRUCTURE AND OPERATIONS	355,613.62	-	-	-	8,845.15	-	364,458.77
026625	TRANSPORT ENGINEERING	324,563.20	-	-	-	193,025.45	1,670.73	519,259.38
026630	DATA NETWORKING	335,483.81	-	-	-	110,587.60	-	446,071.41
026635	WORKSTATION ENGINEERING	316,343.51	-	-	-	194,493.42	-	510,836.93
026636	IT CIP INFRASTRUCTURE	469,981.63	-	-	-	1,874.49	-	471,856.12
026637	DATA CENTER OPERATIONS	886,016.47	-	-	-	158,755.07	-	1,044,771.54
026638	NETWORK INNOV & AUTOMATION	77,927.43	-	-	-	42,918.67	-	120,846.10
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	559,576.85	-	-	-	101,772.87	-	661,349.72
026646	INFRASTRUCTURE SERVICES	802,893.58	-	-	-	110,602.30	-	913,495.88
026680	CLIENT SUPPORT SERVICES	66,297.77	-	-	-	-	-	66,297.77
026740	IT SECURITY AND RISK MANAGEMENT	137,022.56	-	-	-	2,045.59	-	139,068.15
026742	IT SECURITY	544,594.88	-	-	-	6,672.68	-	551,267.56
026744	IT SECURITY RISK MANAGEMENT	357,566.33	-	-	-	15,396.97	-	372,963.30
026760	IT TRAINING	122,313.93	-	-	-	3,841.72	-	126,155.65
026772	TECHNOLOGY SUPPORT CENTER	436,542.22	-	-	-	7,056.75	-	443,598.97
026774	DESKTOP OPERATIONS	294,375.61	-	26.18	-	156,066.50	-	450,468.29
026850	VP EXTERNAL AFFAIRS	-	-	259,449.37	-	-	-	259,449.37
026900	LEGAL DEPARTMENT - LKS	1,026,301.73	-	771.02	-	42,935.45	48.82	1,070,057.02
026905	COMPLIANCE DEPT	392,716.75	-	-	-	22.53	-	392,739.28
026910	GENERAL COUNSEL - LKS	142,502.16	-	-	-	-	-	142,502.16
026920	DIRECTOR - CORPORATE COMMUNICATION	213,697.42	-	-	-	-	-	213,697.42
026925	CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	254,192.50	-	-	-	-	-	254,192.50
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	760,472.56	-	-	-	2,987.04	-	763,459.60
027600	IT BUSINESS SERVICES	97,303.18	-	-	-	-	-	97,303.18
027610	IT PROJECT MANAGEMENT OFFICE	310,801.24	-	-	-	306,332.34	-	617,133.58
027620	IT BUSINESS ANALYSIS	311,658.62	-	-	-	146,449.41	-	458,108.03
027630	IT QUALITY ASSURANCE	109,543.19	-	-	-	35,204.58	-	144,747.77
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	225,229.89	-	-	-	30,831.37	-	256,061.26
027660	IT SERVICE MANAGEMENT	145,889.32	-	-	-	1,792.72	-	147,682.04
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	98,017.00	-	-	-	122,129.92	-	220,146.92
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	487,745.57	-	-	-	331,471.56	-	819,217.13
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	559,275.31	-	-	-	243,676.83	-	802,952.14
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	269,715.97	-	-	-	64,723.30	-	334,439.27
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	399,059.47	-	-	-	124,819.19	-	523,878.66
027870	IT DEVELOPMENT AND SUPPORT	172,211.86	-	-	-	69,349.09	-	241,560.95
027871	IT DEVELOPMENT AND SUPPORT - GIS	29,629.87	-	-	-	21,324.45	-	50,954.32
027881	IT DEVELOPMENT AND SUPPORT - CORPORATE APPS	279,289.61	-	-	-	43,537.02	-	322,826.63
029640	LKS - VP ENERGY SUPPLY AND ANALYSIS	166,816.93	-	-	-	26,673.37	-	193,490.30
029660	LKS - DIRECTOR POWER SUPPLY	1,338,011.10	-	-	-	-	-	1,338,011.10
029750	PROJECT ENGINEERING	51,565.49	-	227.78	-	2,245,456.22	9,988.23	2,307,237.72
029760	LKS - GENERATION SAFETY	126,089.43	-	-	-	-	-	126,089.43
	Total Labor	**106,446,899**	**1,431,823**	**269,786**	**-**	**34,049,422**	**16,704,998**	**158,902,928**
	Total Off-Duty	**18,372,205**	**156,332**	**54,189**	**1,631**	**4,096,701**	**3,070,596**	**23,276,172**
	Total Employee Benefits	**36,881,983**	**207,796**	**105,257**	**4,079**	**9,378,766**	**7,136,740**	**54,223,746**
	Total Payroll Taxes	**10,446,825**	**29,233**	**31,254**	**859**	**2,675,240**	**1,810,772**	**13,932,525**
	Total PPL Payroll							
	Total 2021 Payroll Costs	**172,147,912**	**1,825,184**	**460,487**	**6,569**	**50,200,129**	**28,723,106**	**250,335,371**

Kentucky Utilities
Case No. 2025-00113
Total KU Payroll Costs by Year, Expenditure Organization, and Financial Classification
KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
		2022 Payroll Costs						
000020	LG&E AND KU SERVICES COMPANY CORPORATE	(51.43)	-	-	-	-	-	(51.43)
001075	TECH. AND SAFETY TRAINING DIST - LGE	31,076.99	-	-	-	-	-	31,076.99
001220	BUSINESS OFFICES - LGE	391.87	-	-	-	-	-	391.87
001295	FIELD SERVICE - LGE	584.11	-	-	-	-	-	584.11
001345	METER SHOP LGE	10,200.21	-	-	-	6,040.52	-	16,240.73
002041	LGE - CANE RUN 7 ALLOCATIONS	4,017,949.84	-	-	-	-	-	4,017,949.84
002042	LGE - PADDYS RUN 13 ALLOCATIONS	168,076.39	-	-	-	-	-	168,076.39
002043	LGE - TRIMBLE COUNTY CTS ALLOCATIONS	556,265.58	-	-	-	-	-	556,265.58
002044	LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	8,042,945.73	211,825.38	-	-	-	-	8,254,771.11
002130	CANE RUN CCGT - LGE	-	-	-	-	4,782.47	-	4,782.47
002330	MC ENGINEERING AND TECHNICAL SERVICES	1,734.80	-	-	-	-	-	1,734.80
002401	GEN. MGR. MILL CREEK STATION	507.23	-	-	-	-	-	507.23
002650	GENERAL MANAGER - TC	-	-	-	-	1,098.12	-	1,098.12
002680	TC ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	2,665.34	-	2,665.34
002720	TC OPERATIONS	-	-	-	-	7,917.37	-	7,917.37
002770	TC-MAINTENANCE SVCS	-	-	-	-	2,108.11	-	2,108.11
002780	TC-MAINTENANCE I/E	-	-	-	-	72,127.07	-	72,127.07
002790	TC-MTCE MECHANICAL	-	-	-	-	85,806.49	-	85,806.49
003030	SUBSTATION OPS.	-	-	-	-	581.87	562.00	1,143.87
003160	SC M LOUISVILLE	1,397.55	-	-	-	1,854.20	6,465.62	9,717.37
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	-	-	-	-	-	(69,104.91)	(69,104.91)
003300	ELECTRIC CONSTRUCTION CREWS-ESC	-	-	-	-	1,260.23	-	1,260.23
003320	STREET LIGHTING-LGE	1,167.23	-	-	-	-	-	1,167.23
003400	ELECTRIC CONSTRUCTION CREWS-AOC	-	-	-	-	8,865.52	-	8,865.52
003430	NETWORK OPS. 3PH COMMERCIAL	1,802.01	-	1,502.59	-	1,715.79	-	5,020.39
003440	UNDERGROUND CONSTRUCTION	-	-	57.12	-	(57.12)	-	-
003450	MANAGER ELECTRIC DISTRIBUTION	(506.49)	-	-	-	371.25	(488.72)	(623.96)
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	2,003.62	-	-	-	9,998.89	-	12,002.51
004040	DISTRIBUTION DESIGN	22,824.48	-	4,672.93	-	2,864.32	-	30,361.73
004060	GAS CONTRACT CONSTRUCTION	325.59	-	-	-	-	-	325.59
004190	GAS OPRS-REPAIR AND MAINTAIN	-	-	-	-	1,420.54	-	1,420.54
004270	GAS DISPATCH	1,699.50	-	-	-	1,419.40	-	3,118.90
004280	GAS TROUBLE	-	-	-	-	5,452.67	-	5,452.67
004290	METER SHOP	-	-	-	-	798.87	-	798.87
004370	ASSET INFORMATION LGE	2,214.73	-	8,497.86	-	(3,366.64)	-	7,345.95
004380	GAS-ENGINEERS	1,080.31	-	154.70	-	831.07	-	2,066.08
004385	TRANSMISSION INTEGRITY & COMPLIANCE	2,428.93	-	-	-	-	-	2,428.93
004450	CORROSION CONTROL	22,987.77	-	-	-	4,013.00	1,780.45	28,781.22
004470	MULDRAUGH STORAGE	1,347.30	-	-	-	-	-	1,347.30
004500	INSTR., MEASUREMENT	620.14	-	-	-	-	-	620.14
004510	SYSTEM REGULATION OPERATION	-	-	-	-	2,977.38	-	2,977.38
004600	GAS REGULATORY SERVICES	-	-	-	-	340.30	-	340.30
006630	LGE - TELECOMMUNICATIONS	282,123.48	-	117.08	-	63,649.47	1,463.57	347,353.60
008890	LGE OPERATING SERVICES CHARGES	-	-	-	-	365.61	-	365.61
008910	LGE IT CHARGES	1,772.22	-	436,830.10	-	4,393.59	-	442,995.91
009745	I/C INCL: LKC-PPL SERVICES CORPORATION	8,502.01	-	-	-	-	-	8,502.01
010603	FINC & BUDGTNG-POWER PROD KU	117,696.93	-	-	-	-	70,618.15	188,315.08
011018	VEGETATION MANAGEMENT - KU	311,343.72	-	-	-	287.45	-	311,631.17
011061	AREA 1	299,509.04	-	-	-	-	-	299,509.04
011062	AREA 2	234,859.91	-	-	-	-	-	234,859.91
011063	AREA 3	233,191.77	-	-	-	-	-	233,191.77
011064	AREA 4	204,238.36	-	-	-	-	-	204,238.36
011065	AREA 5	283,882.07	-	-	-	-	-	283,882.07
011066	AREA 6	360,877.41	-	-	-	-	-	360,877.41
011067	AREA 7	176,280.52	-	-	-	-	-	176,280.52
011068	AREA 8	223,959.73	-	-	-	-	-	223,959.73
011069	AREA 9	519,945.84	-	-	-	-	-	519,945.84
011070	AREA 10	221,035.23	-	-	-	-	-	221,035.23
011071	AREA 11	183,876.90	-	-	-	-	-	183,876.90
011072	AREA 12	354,436.61	-	-	-	-	-	354,436.61
011090	SC AND M EARLINGTON	459,283.42	-	-	-	203,113.78	46,096.46	708,493.66
011370	FIELD SERVICES - KU	2,458,426.67	-	-	-	2,411.17	-	2,460,837.84
011411	ADVANCED METERING INFRASTRUCTURE - KU	-	-	-	-	10,574.43	-	10,574.43
011560	EARLINGTON OPERATIONS CENTER	1,191,356.25	-	-	-	2,869,222.85	266,484.12	4,327,063.22
012050	SC AND M DANVILLE	534,901.81	-	-	-	662,733.26	69,238.59	1,266,873.66
012160	DANVILLE OPERATIONS CENTER	620,579.75	-	-	-	1,664,082.36	117,015.01	2,401,677.12
012360	RICHMOND OPERATIONS CENTER	338,525.90	-	-	-	1,605,357.19	-	1,943,883.09
012460	ELIZABETHTOWN OPERATIONS CENTER	391,090.87	-	-	-	1,556,397.76	129,272.83	2,076,761.46
012560	SHELBYVILLE OPERATIONS CENTER	572,358.85	-	-	-	1,565,782.72	7,873.10	2,146,014.67
013040	SC AND M LEXINGTON	800,272.68	-	-	-	466,439.10	183,220.13	1,449,931.91
013085	STORM RESTORATION	148.10	-	-	-	41.88	-	189.98
013150	LEXINGTON OPERATIONS CENTER	1,597,697.42	-	2,660.19	-	6,575,164.33	167,336.16	8,342,858.10
013180	METER READING - KU	246,845.92	-	-	-	-	-	246,845.92
013560	SUBSTATION RELAY, PROTECTION & CONTROL - KU	155,603.56	-	-	-	502,690.48	80,301.67	738,595.71
013660	MAYSVILLE OPERATIONS CENTER	504,516.43	-	20.95	-	2,159,914.98	106,621.37	2,771,073.73
014160	PINEVILLE OPERATIONS CENTER	504,366.16	-	-	-	1,269,802.23	299,144.48	2,073,312.87
014260	LONDON OPERATIONS CENTER	452,236.46	-	-	-	1,309,521.25	203,439.12	1,965,196.83
014370	ASSET INFORMATION - KU	189,765.65	-	5,748.15	-	(652.13)	410,804.89	605,666.56
014940	SC AND M PINEVILLE	483,868.67	-	-	-	356,297.57	32,358.16	872,524.40
015324	LEXINGTON MATERIAL LOGISTICS	-	-	-	-	10,285.25	213,124.26	223,409.51
015326	EARLINGTON MATERIAL LOGISTICS	-	-	-	-	2,523.06	236,557.82	239,080.88
015490	PAYROLL	(127.72)	-	-	-	-	-	(127.72)
015590	CORPORATE ITEMS	(2,610,718.34)	-	-	-	-	2,610,718.34	-
015595	TC IMEA/IMPA PARTNER ALLOCATION	(2,399,897.99)	(52,956.42)	-	-	-	2,380,938.93	(71,915.48)
015820	KU METER SHOP	1,092,004.34	-	-	-	242,119.49	-	1,334,123.83
015850	TRANSMISSION SUBSTATION ENGINEERING - KU	-	-	-	-	-	-	-
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	737.59	-	-	-	(1,584.53)	3,603.23	2,756.29
015870	TRANSMISSION LINES	-	-	-	-	22,869.71	(40,494.56)	(17,624.85)
015970	KU - TELECOMMUNICATIONS	358,790.51	-	-	-	437,030.11	29,090.89	824,911.51
016220	E W BROWN - SUPT AND ADMIN	279,377.56	-	-	-	13,651.17	24,827.27	317,856.00
016230	EWB OPER / RESULTS	3,222,851.35	-	-	-	8,100.03	13,844.45	3,244,795.83
016250	EWB EQUIP MNTC	1,631,215.82	-	-	-	205,102.74	-	1,836,318.56
016260	EWB E AND I MNTC	1,386,456.08	-	-	-	52,691.01	-	1,439,147.09
016270	EWB COAL HANDLING	243,375.28	-	-	-	-	-	243,375.28
016300	EWB COMBUSTION TURBINE	1,179,722.75	-	-	-	121,696.31	-	1,301,419.06
016320	EWB ENVIRONMENTAL	164,557.58	-	-	-	-	-	164,557.58
016330	BR ENGINEERING AND TECHNICAL SERVICES	299,153.48	-	-	-	-	-	299,153.48
016340	EWB LABORATORY	190,692.09	-	-	-	-	-	190,692.09
016360	EWB MAINTENANCE	313,184.90	-	-	-	-	718.05	313,902.95
016370	EWB COMMERCIAL OPERATIONS	40,586.79	-	-	-	-	133,760.84	174,347.63
016380	SOLAR SHARE PROGRAM	(9,466.39)	-	-	-	-	-	(9,466.39)
016390	BROWN SOLAR	(19,496.50)	-	-	-	-	-	(19,496.50)
016520	GHENT - SUPERINTENDENT	737,521.38	-	-	-	-	44,327.73	781,849.11
016530	GHENT - PLANNING	735,648.32	-	-	-	-	-	735,648.32
016540	GH ENGINEERING AND TECHNICAL SERVICES	684,759.24	-	-	-	41,264.21	58,059.59	784,083.04
016550	GHENT - MECHANICAL MNTC	2,039,012.35	-	-	-	146,949.32	-	2,185,961.67
016560	GHENT - ELECTRICAL MNTC	1,816,147.26	-	-	-	46,649.64	-	1,862,796.90
016570	GHENT - COAL YARD	706,740.76	-	-	-	-	-	706,740.76
016580	GHENT - INSTRUMENT MNTC	1,335,764.85	-	-	-	67,251.73	-	1,403,016.58
016600	GHENT - ASST SUPT OPER	595,901.64	-	-	-	-	-	595,901.64
016620	GHENT - SCRUBBER MAINT	715,052.70	-	-	-	24,757.35	-	739,810.05
016630	GHENT - COMMERCIAL	102,524.90	-	-	-	382.58	282,061.03	384,968.51
016640	GHENT - STATION LAB	703,869.34	-	-	-	-	-	703,869.34
016650	GHENT - OPERATIONS SHIFTS	7,588,752.25	-	-	-	912.13	-	7,589,664.38
016660	GHENT-ASST SUPT MNTC	951,578.94	-	-	-	36,712.99	284.88	988,576.81
016670	GHENT - OUTSIDE MNTC	145,505.56	-	-	-	-	-	145,505.56
016680	GHENT - COAL COMBUSTION RESIDUALS	391,585.09	-	-	-	19,346.26	-	410,931.35

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KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	(270,038.09)	-	-	-	-	-	(270,038.09)
016910	EWB DIX AND LOCK 7 HYDRO	-	-	-	-	-	-	-
017660	NORTON OPERATIONS CENTER	717,443.30	-	-	-	1,168,105.90	346,803.09	2,232,352.29
018385	GAS TRANSMISSION INTEGRITY & COMPLIANCE - KU	-	-	-	-	1,500.28	-	1,500.28
018890	KU OPERATING SERVICES CHARGES	-	-	-	-	-	-	-
018904	KU CHIEF OPERATING OFFICER	2,092.13	-	-	-	-	-	2,092.13
018910	KU IT CHARGES	1,574.26	-	533,854.79	-	-	-	535,429.05
020745	I/C INCL: LKS-PPL SERVICES CORPORATION	3,048,331.37	-	-	-	62,615.98	217,663.80	3,328,611.15
020807	I/C INCL: LKS-PPL SERV ISD - CHIEF INFORMATION SECURITY OFFICER	244,992.57	-	-	-	-	-	244,992.57
020901	I/C INCL: LKS-PPL SERV FIN - CASH OPERATIONS	89,263.53	-	-	-	-	-	89,263.53
021000	LKS - PRESIDENT	286,789.41	-	-	-	-	-	286,789.41
021015	LKS - DIRECTOR - DISTRIBUTION SYSTEM OPS	68,325.41	-	-	-	-	68,375.32	136,700.73
021016	LKS - BUSINESS OPERATIONS RERPORTING	64,598.08	-	854.21	-	(265.16)	133,665.40	198,852.53
021017	LKS-MANAGER ASSET INFORMATION	15,927.06	-	29,484.15	-	(15,065.35)	47,287.66	77,633.52
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	54,167.35	-	-	-	-	17,651.42	71,818.77
021019	DISTRIBUTION RELIABILITY	83,021.19	-	-	-	2,158.45	141,917.50	227,097.14
021020	LKS DIRECTOR KU DIST OPS AND LGE/KU VEG MGMT	17,928.77	-	-	-	-	125,502.49	143,431.26
021035	VP CUSTOMER SERVICES - SERVCO	143,709.98	-	-	-	-	-	143,709.98
021055	VP ELECTRIC DISTRIBUTION - LKS	55,546.44	-	-	-	-	154,099.33	209,645.77
021069	EDO EMERGING TECHNOLOGY-LKS	77,249.67	-	-	-	-	129,101.47	206,351.14
021070	DIRECTOR - ASSET MANAGEMENT	32,699.31	-	-	-	-	56,296.23	88,995.54
021071	SYSTEM ANALYSIS AND PLANNING - DIST	141,294.78	-	886.88	-	(849.35)	221,258.82	362,591.13
021072	LKS INVESTMENT STRATEGY & RELIABILITY	27,047.90	-	-	-	-	27,047.90	54,095.80
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	159,836.40	-	-	-	13,642.97	-	173,479.37
021075	ELECTRIC CODES AND STANDARDS	93,251.91	-	-	-	-	179,826.24	273,078.15
021076	ASSET INFORMATION-LKS	56,456.90	-	28,821.85	-	(14,195.07)	106,126.02	177,209.70
021078	PROTECTION & CONTROL ENGINEERING	57,711.15	-	-	-	-	172,794.50	230,505.65
021080	DISTRIBUTION SYSTEM ADMINISTRATION	96,141.98	-	6,834.92	-	6,472.09	-	109,448.99
021204	CCS RETAIL SUPPORT	744,889.70	-	-	-	12,288.99	-	757,178.69
021205	RESIDENTIAL SERVICE CENTER	4,140,434.15	-	140.31	-	1,041.50	-	4,141,615.96
021220	BUSINESS OFFICES	157,553.91	-	-	-	-	-	157,553.91
021221	CIVIC AFFAIRS	201,332.23	-	-	-	17.26	-	201,349.49
021225	BUSINESS SERVICE CENTER	989,746.62	-	-	-	-	-	989,746.62
021250	DIRECTOR CS OPS AND SUPPORT	126,339.95	-	-	-	-	-	126,339.95
021251	COMPLAINTS AND INQUIRY	156,895.79	-	-	-	-	-	156,895.79
021280	MANAGER - METER READING	177,825.31	-	-	-	-	-	177,825.31
021315	MANAGER, FIELD SERVICE OPERATIONS	327,420.57	-	-	-	1,153.57	-	328,574.14
021320	MANAGER - METER ASSET MANAGEMENT - LKS	127,440.73	-	-	-	2,415.32	-	129,856.05
021325	DIRECTOR OF CUSTOMER REVENUE	69,834.05	-	-	-	-	-	69,834.05
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	494,463.13	-	1,221.78	-	-	-	495,684.91
021330	MANAGER REMITTANCE AND COLLECTION	506,305.68	-	-	-	-	-	506,305.68
021331	REVENUE ASSURANCE	133,786.58	-	-	-	-	-	133,786.58
021335	FEDERAL REGULATION & POLICY	25,552.23	-	-	-	-	-	25,552.23
021360	BUSINESS SERVICES	991,521.91	-	-	-	-	-	991,521.91
021410	DIRECTOR OF CUSTOMER PROGRAMS	128,809.50	-	-	-	-	-	128,809.50
021411	ADVANCED METERING INFRASTRUCTURE - LKS	(79,445.00)	6,321.48	-	-	1,233,910.54	964.60	1,161,751.62
021415	MANAGER, SMART GRID STRATEGY	101,986.75	50,461.69	-	-	-	-	152,448.44
021420	ENERGY EFFICIENCY	59.52	170,524.08	-	-	-	-	170,583.60
021440	VP STATE REGULATION AND RATES	779,055.52	-	129.81	-	-	-	779,185.33
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	100,966.18	-	-	-	-	-	100,966.18
021520	REGULATED PROGRAMS	127,254.10	78,594.30	-	-	-	-	205,848.40
021904	CHIEF OPERATING OFFICER	220,167.86	-	-	-	-	-	220,167.86
022025	GENERATION TURBINE GENERATOR SPECIALIST - CAP	161,946.94	-	-	-	1,425.42	-	163,372.36
022060	DIRECTOR - GENERATION SERVICES - CAP	89,549.34	-	-	-	-	7,764.98	97,314.32
022065	MANAGER - SYSTEM LAB AND ENV. COMPL. - CAP	293,269.37	-	-	-	18,139.36	70.31	311,479.04
022070	RESEARCH AND DEVELOPMENT	167,415.33	-	-	-	-	-	167,415.33
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT - CAP	313,167.02	-	-	-	-	-	313,167.02
022110	MANAGER - GEN FLEET ENG - CAP	59,615.55	-	-	-	-	17,880.44	77,495.99
022111	CIVIL ENGINEERING - CAP	130,299.33	-	-	-	67,900.82	-	198,200.15
022112	ELECTRICAL ENGINEERING - CAP	219,685.62	-	-	-	-	-	219,685.62
022113	MECHANICAL ENGINEERING - CAP	370,910.69	-	-	-	-	-	370,910.69
022114	LKS - PERFORMANCE ENGINEERING - CAP	191,689.20	-	-	-	6,247.89	-	197,937.09
022200	VP - POWER GENERATION	359,759.55	-	-	-	1,238.41	18,471.33	379,469.29
022210	DIRECTOR, COMMERCIAL OPERATIONS	59,186.98	-	-	-	-	8,202.83	67,389.81
022220	LKS - CANE RUN COMMERCIAL OPS	39,651.41	-	-	-	-	92,990.73	132,642.14
022230	LKS - MILL CREEK COMMERCIAL OPS	12,964.00	-	-	-	-	19,397.32	32,361.32
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	36,350.26	-	-	-	-	111,823.71	148,173.97
022250	LKS - GHENT COMMERCIAL OPS	50,322.64	-	-	-	-	106,280.32	156,602.96
022260	LKS - EW BROWN COMMERCIAL OPS	26,969.53	-	-	-	-	101,421.43	128,390.96
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	500,123.42	-	-	-	458.53	-	500,581.95
022970	GENERATION SYSTEM PLANNING	295,766.41	-	-	-	-	-	295,766.41
023000	VICE PRESIDENT - TRANSMISSION	80,472.76	-	-	-	-	110,801.51	191,274.27
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	43,039.23	-	-	-	-	99,248.12	142,287.35
023005	DIR TRANS STRATEGY & PLANNING	134,426.30	-	-	-	-	35,943.57	170,369.87
023010	DIRECTOR - TRANSMISSION	153,328.14	-	-	-	-	9,572.08	162,900.22
023020	TRANSMISSION SYSTEM OPERATIONS	1,939,349.68	-	-	-	493.34	121,386.88	2,061,229.90
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	583,397.62	-	-	-	-	84,116.46	667,514.08
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	472,793.62	-	-	-	5,139.29	124,456.51	602,389.42
023045	TRANSMISSION ASSET MANAGEMENT, STANDARDS, AND TECHNOLOGY - LKS	124,876.96	-	-	-	267.27	470,303.65	595,447.88
023050	TRANSMISSION STRATEGY & PLANNING	532,320.19	-	-	-	-	199,809.38	732,129.57
023055	LKS - INVEST STRATEGY AND RELIABILITY PERFORMANCE	157,057.26	-	-	-	6,918.03	245,448.20	409,423.49
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	427,779.19	-	-	-	120,766.03	251,383.04	799,928.26
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	524,673.00	-	-	-	903,962.32	688,057.45	2,116,692.77
023070	MANAGER - TRANSMISSION LINES	303,315.30	-	-	-	616,766.81	1,092,136.05	2,012,218.16
023076	TRANSMISSION PROJECT MANAGEMENT	2,223.74	-	-	-	134,127.53	279,524.45	415,875.72
023090	TRANSMISSION POLICY & TARIFFS	237,887.77	-	-	-	-	-	237,887.77
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	54,960.84	-	-	-	462,473.08	130,068.57	647,502.49
023200	LKS - DIRECTOR DIST OPS - LGE AND LGE/KU TRANSFORMERS	11,826.73	-	-	-	-	82,787.74	94,614.47
023210	LKS - TL DISTRIBUTION VEG MGMT	98,451.23	-	-	-	-	-	98,451.23
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,870,201.06	-	4,735.70	-	136.69	1,174,852.05	3,049,925.50
023550	SUBSTATION ENGINEERING AND DESIGN	2,553.26	-	-	-	28,602.73	203,027.75	234,183.74
023551	DISTRIBUTION ASSETS & STANDARDS	87,374.15	-	-	-	42,396.05	223,750.69	353,520.89
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	18,389.80	-	-	-	-	50,384.06	68,773.86
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	298,149.25	-	-	-	-	-	298,149.25
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	146,467.32	-	-	-	-	-	146,467.32
023815	SALES ANALYSIS & FORECASTING	260,414.86	-	-	-	-	-	260,414.86
025000	SVP HUMAN RESOURCES	31,343.87	-	-	-	-	-	31,343.87
025200	DIR - HUMAN RESOURCES	335,468.25	-	-	-	-	-	335,468.25
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	67,604.13	-	-	-	-	-	67,604.13
025270	INDUSTRIAL RELATIONS & HRIS	38,781.00	-	-	-	-	-	38,781.00
025300	DIRECTOR HR - CORPORATE	21,329.73	-	-	-	-	-	21,329.73
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	128,635.44	-	-	-	-	-	128,635.44
025415	IT SOURCING AND CONTRACT MANAGEMENT	125,841.91	-	-	-	-	-	125,841.91
025420	CORPORATE PURCHASING	196,003.03	-	-	-	-	-	196,003.03
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	192,716.93	-	-	-	8,928.63	73,203.46	274,849.02
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	6,777.51	-	-	-	70.97	246,916.51	253,764.99
025460	MANAGER - SUPPLIER DIVERSITY	23,629.49	-	-	-	-	-	23,629.49
025530	MANAGER TRANSPORTATION	-	-	-	-	-	131,373.67	131,373.67
025550	MANAGER OFFICE FACILITIES	323,994.16	-	-	-	5,648.32	-	329,642.48
025551	FACILITY OPERATIONS NORTH	101,234.62	-	-	-	-	-	101,234.62
025552	FACILITY OPERATIONS CENTRAL	30,410.77	-	-	-	-	-	30,410.77
025553	FACILITY OPERATIONS SOUTH	65,703.85	-	-	-	-	-	65,703.85
025555	FACILITY OPERATIONS - LEXINGTON	38,268.64	-	-	-	294.21	-	38,562.85
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	67,036.61	-	-	-	-	-	67,036.61
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	93,609.53	-	-	-	149,909.31	242,249.54	485,768.38
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	154,648.78	-	-	-	479.85	-	155,128.63
025593	PROJECT PLANNING AND MANAGEMENT	64,083.43	-	436.84	-	240,173.73	706.53	305,400.53
025594	CORPORATE FACILITY SERVICES	48,177.30	-	-	-	557.69	-	48,734.99
025620	MANAGER HEALTH AND SAFETY	147,686.26	-	-	-	-	-	147,686.26

Kentucky Utilities
Case No. 2025-00113
Total KU Payroll Costs by Year, Expenditure Organization, and Financial Classification
KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	968,278.18	-	-	-	1,152.22	-	969,430.40
025660	STAFFING SERVICES	134,876.35	-	-	-	-	-	134,876.35
025670	COMPENSATION/HR POLICY & COMPLIANCE	74,134.91	-	-	-	-	-	74,134.91
025680	MANAGER BENEFITS AND RECORDS	143,335.91	-	-	-	-	-	143,335.91
025700	DIRECTOR - HUMAN RESOURCES	45,645.74	-	-	-	-	-	45,645.74
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	436,966.63	-	-	-	3,893.37	-	440,860.00
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	373,762.65	-	-	-	-	-	373,762.65
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	67,708.35	-	-	-	-	-	67,708.35
025775	HRIS	95,867.40	-	-	-	3,294.12	-	99,161.52
025780	MANAGER DIVERSITY STRATEGY	38,019.58	-	-	-	-	-	38,019.58
026020	FINANCIAL PLANNING & BUDGETING	177,976.97	-	-	-	-	-	177,976.97
026030	GENERATION, PE, AND SAFETY BUDGETING	171,367.11	-	-	-	106,579.52	-	277,946.63
026045	DIRECTOR CORPORATE TAX	267,263.46	-	-	-	4,400.11	-	271,663.57
026050	CFO	203,371.32	-	-	-	-	-	203,371.32
026080	MANAGER REVENUE ACCOUNTING	408,941.02	-	-	-	-	-	408,941.02
026110	LKS - MANAGER - FINANCIAL SYSTEMS AND PROCESSES	150,699.67	-	-	-	10,037.02	-	160,736.69
026120	MANAGER PROPERTY ACCOUNTING	432,949.61	-	108.94	-	16,693.92	-	449,752.47
026130	CONTROLLER	140,568.67	-	-	-	-	-	140,568.67
026135	LKS-DIR UTILITY ACCTG-KY	79,328.85	-	-	-	-	-	79,328.85
026140	FINANCIAL PLANNING & CONSOLIDATED BUDGET	385,236.52	-	-	-	1,269.57	-	386,506.09
026145	SHARED SERVICES & CORPORATE BUDGETING	86,445.66	-	-	-	958.90	-	87,404.56
026155	LGEKS-DIR POLICY - EXTERNAL REPTING	94,923.22	-	741.60	-	-	-	95,664.82
026160	REGULATORY ACCOUNTING AND REPORTING	221,600.09	-	-	-	2,773.03	-	224,373.12
026170	MANAGER - CUSTOMER ACCOUNTING	1,233,108.78	-	-	-	4,675.35	-	1,237,784.13
026175	TRANSMISSION, GAS, & ES BUDGETING	203,333.38	-	-	-	-	-	203,333.38
026190	CORPORATE ACCOUNTING	337,694.55	-	-	-	1,117.61	-	338,812.16
026200	SUPPLY CHAIN SUPPORT	262,293.03	-	-	-	4,824.06	19,059.01	286,176.10
026310	MANAGER PAYROLL	189,854.85	-	-	-	3,642.42	-	193,497.27
026330	TREASURER	48,618.00	-	-	-	-	-	48,618.00
026350	RISK MANAGEMENT	111,512.29	-	-	-	-	-	111,512.29
026370	CORPORATE FINANCE	78,837.66	-	-	-	-	-	78,837.66
026390	CREDIT/CONTRACT ADMINISTRATION	116,586.92	-	-	-	47.31	-	116,634.23
026490	CHIEF INFORMATION OFFICER	51,229.51	-	-	-	68.25	-	51,297.76
026496	IT SOURCE PROJECT CLEARING	-	-	-	-	(973,116.26)	-	(973,116.26)
026500	IT AMI	81,955.41	-	-	-	336,539.81	-	418,495.22
026505	INFORMATION TECHNOLOGY BUDGETING	24,997.03	-	-	-	215.40	-	25,212.43
026600	IT INFRASTRUCTURE AND OPERATIONS	314,865.23	-	-	-	45,142.94	-	360,008.17
026625	TRANSPORT ENGINEERING	391,715.74	-	-	-	123,610.66	891.91	516,218.31
026630	DATA NETWORKING	312,502.08	-	-	-	79,695.61	1,129.04	393,326.73
026635	WORKSTATION ENGINEERING	334,950.05	-	2,085.90	-	89,583.43	-	426,619.38
026636	IT CIP INFRASTRUCTURE	416,307.72	-	-	-	58,444.04	-	474,751.76
026637	DATA CENTER OPERATIONS	714,672.64	-	3,626.42	-	61,704.65	-	780,003.71
026638	NETWORK INNOV & AUTOMATION	66,684.89	-	-	-	36,706.51	-	103,391.40
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	429,624.93	-	-	-	71,361.67	-	500,986.60
026646	INFRASTRUCTURE SERVICES	842,511.99	-	-	-	12,716.52	-	855,228.51
026680	CLIENT SUPPORT SERVICES	74,115.55	-	-	-	-	-	74,115.55
026740	IT SECURITY AND RISK MANAGEMENT	98,253.14	-	-	-	1,974.63	-	100,227.77
026742	IT SECURITY	532,545.75	-	62.60	-	5,423.19	-	538,031.54
026744	IT SECURITY RISK MANAGEMENT	366,447.96	-	-	-	16,736.73	-	383,184.69
026760	IT TRAINING	103,155.72	-	-	-	4,727.19	131.05	108,013.96
026772	TECHNOLOGY SUPPORT CENTER	326,088.32	-	-	-	3,612.33	-	329,700.65
026774	DESKTOP OPERATIONS	300,964.88	-	18.02	-	38,793.40	-	339,776.30
026850	VP EXTERNAL AFFAIRS	-	-	265,701.42	-	-	-	265,701.42
026900	LEGAL DEPARTMENT - LKS	539,623.82	-	-	-	8,951.81	-	548,575.63
026905	COMPLIANCE DEPT	818.99	-	-	-	-	-	818.99
026920	DIRECTOR - CORPORATE COMMUNICATION	212,419.08	-	-	-	-	-	212,419.08
026925	CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	169,737.53	-	-	-	-	-	169,737.53
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	720,118.53	-	-	-	-	-	720,118.53
027600	IT BUSINESS SERVICES	30,778.06	-	-	-	-	-	30,778.06
027610	IT PROJECT MANAGEMENT OFFICE	242,342.99	-	20,636.47	-	175,784.29	(228.30)	438,535.45
027620	IT BUSINESS ANALYSIS	237,627.45	-	36,929.74	-	47,278.22	(198.19)	321,637.22
027630	IT QUALITY ASSURANCE	43,297.52	-	6,226.47	-	35,299.33	-	84,823.32
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	146,263.51	-	-	-	-	-	146,263.51
027660	IT SERVICE MANAGEMENT	167,289.68	-	-	-	26,536.21	-	193,825.89
027700	IT EMPLOYEE EXPERIENCE PORTFOLIO	2,522.74	-	-	-	-	-	2,522.74
027710	IT FIELD OPERATIONS PORTFOLIO	1,387.78	-	-	-	16,611.68	-	17,999.46
027720	IT FINANCIAL OPERATIONS PORTFOLIO	15,167.57	-	-	-	-	-	15,167.57
027730	IT DATA ENGINEERING	32,771.28	-	-	-	-	-	32,771.28
027740	IT CONTENT ARCHITECTURE	18,919.49	-	-	-	1,169.60	-	20,089.09
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	115,643.57	-	-	-	28,462.34	-	144,105.91
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	330,661.35	-	300.39	-	82,547.33	-	413,509.07
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	630,417.18	-	7,512.67	-	158,956.21	-	796,886.06
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	263,572.54	-	-	-	66,081.97	-	329,654.51
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	299,467.63	-	175.35	-	124,654.65	-	424,297.63
027870	IT DEVELOPMENT AND SUPPORT	108,115.73	-	4,958.32	-	(4,958.32)	-	108,115.73
027871	IT DEVELOPMENT AND SUPPORT - GIS	119,110.16	-	49,740.23	-	(18,610.83)	-	150,239.56
027881	IT DEVELOPMENT AND SUPPORT - CORPORATE APPS	220,372.42	-	-	-	21,611.08	-	241,983.50
029640	LKS - VP ENERGY SUPPLY AND ANALYSIS	179,697.93	-	-	-	27,775.97	-	207,473.90
029660	LKS - DIRECTOR POWER SUPPLY	1,289,628.16	-	-	-	-	-	1,289,628.16
029750	PROJECT ENGINEERING	91,364.92	-	38.06	-	1,979,700.18	2,740.17	2,073,843.33
029760	LKS - GENERATION SAFETY	176,910.83	-	-	-	2,182.71	-	179,093.54
029947	DIRECTOR - UTILITY ACCOUNTING - LKS	8,648.74	-	-	-	-	-	8,648.74
029948	MANAGER FINANCE AND ACCOUNTING INTEGRATION - LKS	3,142.26	-	-	-	-	-	3,142.26
	Total Labor	**103,369,266**	**464,771**	**1,466,526**	**-**	**32,827,993**	**17,147,643**	**155,276,198**
	Total Off-Duty	**16,669,473**	**83,444**	**182,600**	**-**	**5,493,142**	**2,859,491**	**25,288,149**
	Total Employee Benefits	**36,634,474**	**156,518**	**372,135**	**267,328**	**8,974,377**	**6,663,272**	**53,070,105**
	Total Payroll Taxes	**8,819,822**	**27,400**	**94,443**	**-**	**2,858,183**	**1,455,242**	**13,255,090**
	Total PPL Payroll	**1,411,710**	**-**	**-**	**-**	**3,065**	**97,478**	**1,512,253**
	Total 2022 Payroll Costs	**166,904,745**	**734,133**	**2,115,704**	**267,328**	**50,156,759**	**28,223,126**	**248,401,795**

Kentucky Utilities
Case No. 2025-00113
Total KU Payroll Costs by Year, Expenditure Organization, and Financial Classification
KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
		2023 Payroll Costs						
000020	LG&E AND KU SERVICES COMPANY CORPORATE	48.12	-	-	-	-	-	48.12
001075	TECH. AND SAFETY TRAINING DIST - LGE	7,634.25	-	-	-	-	-	7,634.25
001295	FIELD SERVICE - LGE	2,010.98	-	-	-	-	-	2,010.98
002020	GENERATION SUPPORT - LGE	-	-	-	-	8,779.13	(804,133.67)	(795,354.54)
002041	LGE - CANE RUN 7 ALLOCATIONS	3,976,653.18	-	-	-	-	-	3,976,653.18
002042	LGE - PADDYS RUN 13 ALLOCATIONS	91,991.42	-	-	-	-	-	91,991.42
002043	LGE - TRIMBLE COUNTY CTS ALLOCATIONS	518,001.87	-	-	-	-	-	518,001.87
002044	LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	7,720,522.47	221,805.89	-	-	-	-	7,942,328.36
002130	CANE RUN CCGT - LGE	-	-	-	-	10,428.36	-	10,428.36
002330	MC ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	-	41,736.52	41,736.52
002500	FUEL BURNED FOR GENERATION	-	-	-	-	-	(711.57)	(711.57)
002650	GENERAL MANAGER - TC	-	-	-	-	(671.14)	-	(671.14)
002680	TC ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	30,674.49	-	30,674.49
002720	TC OPERATIONS	-	-	-	-	35,459.00	-	35,459.00
002730	TC OPER-A WATCH	-	-	-	-	17,293.13	-	17,293.13
002740	TC OPER-B WATCH	-	-	-	-	21,748.71	-	21,748.71
002770	TC-MAINTENANCE SVCS	-	-	-	-	15,566.41	-	15,566.41
002780	TC-MAINTENANCE I/E	-	-	-	-	153,718.64	-	153,718.64
002790	TC-MTCE MECHANICAL	-	-	-	-	91,488.71	-	91,488.71
003030	SUBSTATION OPS.	-	-	-	-	3,277.23	-	3,277.23
003060	TRANSMISSION SUBSTATION ENGINEERING - LG&E	-	-	-	-	338.51	-	338.51
003160	SC M LOUISVILLE	1,111.79	-	-	-	10,310.86	1,114.22	12,536.87
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	-	-	-	-	9,952.14	-	9,952.14
003260	EDO TECHNICAL TRAINING - LGE	9,456.17	-	-	-	-	-	9,456.17
003300	ELECTRIC CONSTRUCTION CREWS-ESC	3,966.14	-	346.90	-	18,957.47	-	23,270.51
003400	ELECTRIC CONSTRUCTION CREWS-AOC	4,543.97	-	254.91	-	6,014.69	-	10,813.57
003430	NETWORK OPS. 3PH COMMERCIAL	92.37	-	863.71	-	-	-	956.08
003440	UNDERGROUND CONSTRUCTION	-	-	-	-	719.47	-	719.47
003450	MANAGER ELECTRIC DISTRIBUTION	8,849.97	-	-	-	1,487.28	-	10,337.25
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	2,602.48	-	-	-	3,678.43	-	6,280.91
004040	DISTRIBUTION DESIGN	60,963.30	-	2,087.15	-	29,711.21	-	92,761.66
004060	GAS CONTRACT CONSTRUCTION	1,486.61	-	-	-	6,033.17	174.46	7,694.24
004370	ASSET INFORMATION LGE	2,998.11	-	-	-	394.75	1,600.14	4,993.00
004380	GAS-ENGINEERS	(159.90)	-	-	-	-	3,281.06	3,121.16
004385	TRANSMISSION INTEGRITY & COMPLIANCE	1,859.11	-	-	-	6,874.63	-	8,733.74
004450	CORROSION CONTROL	11,969.87	-	-	-	2,404.12	-	14,373.99
004480	MAGNOLIA STORAGE	275.00	-	-	-	-	-	275.00
005260	FACILITIES MANAGMENT	-	-	-	-	484.03	-	484.03
006250	CORPORATE	17.50	-	-	-	58.40	-	75.90
006630	LGE - TELECOMMUNICATIONS	280,625.58	-	90.15	-	41,938.11	69.98	322,723.82
008885	LGE DIRECTOR PROJECT ENGINEERING	-	-	-	-	67,188.73	-	67,188.73
008910	LGE IT CHARGES	-	-	-	-	(4,393.59)	-	(4,393.59)
010603	FINC & BUDGTNG-POWER PROD KU	90,958.22	-	-	-	-	54,574.86	145,533.08
011015	VP - ELECTRIC DISTRIBUTION - KU	-	-	1.93	-	-	(1.93)	-
011018	VEGETATION MANAGEMENT - KU	344,580.21	-	-	-	13,995.17	-	358,575.38
011061	AREA 1	234,288.46	-	-	-	119.13	-	234,407.59
011062	AREA 2	184,875.72	-	-	-	588.84	-	185,464.56
011063	AREA 3	59,891.76	-	-	-	-	-	59,891.76
011064	AREA 4	110,444.51	-	-	-	-	-	110,444.51
011065	AREA 5	166,913.00	-	-	-	-	-	166,913.00
011066	AREA 6	253,860.33	-	-	-	-	-	253,860.33
011067	AREA 7	150,413.11	-	-	-	-	-	150,413.11
011068	AREA 8	195,801.35	-	-	-	-	-	195,801.35
011069	AREA 9	287,440.12	-	-	-	2,815.15	-	290,255.27
011070	AREA 10	171,364.07	-	-	-	-	-	171,364.07
011071	AREA 11	83,951.88	-	-	-	-	-	83,951.88
011072	AREA 12	235,025.36	-	-	-	-	-	235,025.36
011090	SC AND M EARLINGTON	430,622.42	-	-	-	270,390.91	42,056.37	743,069.70
011370	FIELD SERVICES - KU	2,660,365.27	-	-	-	7,711.88	-	2,668,077.15
011411	ADVANCED METERING INFRASTRUCTURE - KU	(798,872.81)	-	-	-	62,180.56	1,004,615.72	267,923.47
011560	EARLINGTON OPERATIONS CENTER	1,302,572.55	-	-	-	3,280,523.19	173,233.77	4,756,329.51
012050	SC AND M DANVILLE	468,046.78	-	-	-	849,328.36	63,074.49	1,380,449.63
012160	DANVILLE OPERATIONS CENTER	599,595.97	-	-	-	2,007,952.61	122,060.54	2,729,609.12
012360	RICHMOND OPERATIONS CENTER	442,927.33	-	-	-	1,849,712.21	-	2,292,639.54
012460	ELIZABETHTOWN OPERATIONS CENTER	373,504.29	-	-	-	1,855,755.95	133,304.71	2,362,564.95
012560	SHELBYVILLE OPERATIONS CENTER	597,765.97	-	-	-	1,650,224.35	8,982.47	2,256,972.79
013040	SC AND M LEXINGTON	708,740.14	-	-	-	578,797.99	214,319.06	1,501,857.19
013085	STORM RESTORATION	421.95	-	-	-	745.53	-	1,167.48
013150	LEXINGTON OPERATIONS CENTER	1,633,692.04	-	0.25	-	7,454,047.00	172,412.71	9,260,152.00
013180	METER READING - KU	305,092.42	-	-	-	-	-	305,092.42
013560	SUBSTATION RELAY, PROTECTION & CONTROL - KU	140,921.40	-	-	-	528,056.79	87,397.19	756,375.38
013660	MAYSVILLE OPERATIONS CENTER	624,267.02	-	-	-	2,180,442.34	115,235.46	2,919,944.82
014160	PINEVILLE OPERATIONS CENTER	580,862.94	-	-	-	1,262,097.79	279,959.60	2,122,920.33
014260	LONDON OPERATIONS CENTER	478,944.37	-	-	-	1,253,341.48	282,548.73	2,014,834.58
014370	ASSET INFORMATION - KU	146,790.79	-	-	-	7,355.82	441,697.23	595,843.84
014940	SC AND M PINEVILLE	516,756.52	-	-	-	284,390.67	45,974.19	847,121.38
015324	LEXINGTON MATERIAL LOGISTICS	199.55	-	-	-	22,792.37	201,328.67	224,320.59
015326	EARLINGTON MATERIAL LOGISTICS	468.63	-	-	-	9,284.48	253,061.41	262,814.52
015490	PAYROLL	-	-	-	-	126.14	-	126.14
015590	CORPORATE ITEMS	(3,522,455.47)	-	-	-	-	3,522,455.47	-
015595	TC IMEA/IMPA PARTNER ALLOCATION	(2,129,413.99)	(55,451.52)	-	-	-	2,121,299.97	(63,565.54)
015730	GENERATION SUPPORT - KU	-	-	-	-	1,074,919.83	(344,467.26)	730,452.57
015820	KU METER SHOP	1,153,629.48	-	-	-	206,118.68	-	1,359,748.16
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	328.99	-	-	-	506.10	-	835.09
015870	TRANSMISSION LINES	1.43	-	-	-	(2,306.15)	(1,268.89)	(3,573.61)
015970	KU - TELECOMMUNICATIONS	373,052.48	-	-	-	532,144.23	318.40	905,515.11
016220	E W BROWN - SUPT AND ADMIN	177,395.98	-	-	-	40,866.30	9,782.34	228,044.62
016230	EWB OPER / RESULTS	3,118,520.85	-	-	-	8,988.98	31,460.84	3,158,970.67
016250	EWB EQUIP MNTC	1,681,973.68	-	-	-	136,958.03	-	1,818,931.71
016260	EWB E AND I MNTC	1,195,790.85	-	-	-	48,476.50	-	1,244,267.35
016270	EWB COAL HANDLING	198,590.25	-	-	-	-	-	198,590.25
016300	EWB COMBUSTION TURBINE	1,174,816.68	-	-	-	9,174.23	-	1,183,990.91
016320	EWB ENVIRONMENTAL	182,356.22	-	-	-	-	-	182,356.22
016330	BR ENGINEERING AND TECHNICAL SERVICES	155,524.08	-	-	-	-	-	155,524.08
016340	EWB LABORATORY	170,200.79	-	-	-	-	-	170,200.79
016360	EWB MAINTENANCE	325,383.51	-	-	-	-	-	325,383.51
016370	EWB COMMERCIAL OPERATIONS	1,218.96	-	-	-	-	68,095.94	69,314.90
016380	SOLAR SHARE PROGRAM	(7,672.45)	-	-	-	-	-	(7,672.45)
016390	BROWN SOLAR	(15,078.10)	-	-	-	-	-	(15,078.10)
016520	GHENT - SUPERINTENDENT	687,980.21	-	-	-	6,019.26	30,376.76	724,376.23
016530	GHENT - PLANNING	715,822.60	-	-	-	-	-	715,822.60
016540	GH ENGINEERING AND TECHNICAL SERVICES	609,890.04	-	-	-	50,523.05	59,249.86	719,662.95
016550	GHENT - MECHANICAL MNTC	1,743,640.76	-	-	-	127,909.62	-	1,871,550.38
016560	GHENT - ELECTRICAL MNTC	1,465,617.24	-	-	-	147,423.19	-	1,613,040.43
016570	GHENT - COAL YARD	810,629.56	-	-	-	-	-	810,629.56
016580	GHENT - INSTRUMENT MNTC	1,271,339.11	-	-	-	160,699.19	-	1,432,038.30
016600	GHENT - ASST SUPT OPER	596,946.40	-	-	-	-	-	596,946.40
016620	GHENT - SCRUBBER MAINT	666,708.31	-	-	-	37,063.86	-	703,772.17
016630	GHENT - COMMERCIAL	-	-	-	-	-	201,548.24	201,548.24
016640	GHENT - STATION LAB	659,353.32	-	-	-	255.80	-	659,609.12
016650	GHENT - OPERATIONS SHIFTS	7,609,902.08	-	-	-	2,668.34	-	7,612,570.42
016660	GHENT-ASST SUPT MNTC	1,044,421.85	-	-	-	33,038.00	-	1,077,459.85
016670	GHENT - OUTSIDE MNTC	152,875.28	-	-	-	-	-	152,875.28
016680	GHENT - COAL COMBUSTION RESIDUALS	397,068.00	-	-	-	29,158.04	-	426,226.04
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	(213,916.84)	-	-	-	-	-	(213,916.84)
017660	NORTON OPERATIONS CENTER	626,678.32	-	-	-	1,291,568.55	328,488.24	2,246,735.11
018745	I/C INCL: KU-PPL SERVICES CORPORATION	15,320.31	-	-	-	-	-	15,320.31

Kentucky Utilities
Case No. 2025-00113
Total KU Payroll Costs by Year, Expenditure Organization, and Financial Classification
KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
018750	I/C INCL: KU-PPL EU DISTRIBUTION	33,004.36	-	-	-	99,013.10	-	132,017.46
018869	EDO EMERGING TECHNOLOGY-KU	-	-	-	-	64.16	-	64.16
018910	KU IT CHARGES	-	-	-	-	383.55	-	383.55
020734	I/C INCL: LKS-PPL EU TRANSMISSION	2,016.82	-	-	-	-	-	2,016.82
020745	I/C INCL: LKS-PPL SERVICES CORPORATION	12,614,559.12	6,640.08	131.08	-	1,139,109.03	750,174.18	14,510,613.49
020807	I/C INCL: LKS-PPL SERV ISD - CHIEF INFORMATION SECURITY OFFICER	321,611.84	-	-	-	-	-	321,611.84
020901	I/C INCL: LKS-PPL SERV FIN - CASH OPERATIONS	88,777.05	-	-	-	-	-	88,777.05
021000	LKS - PRESIDENT	276,220.76	-	-	-	-	-	276,220.76
021015	LKS - DIRECTOR - DISTRIBUTION SYSTEM OPS	46,509.83	-	-	-	-	43,354.46	89,864.29
021016	LKS - BUSINESS OPERATIONS REPORTING	42,738.72	-	-	-	705.15	116,453.02	159,896.89
021017	LKS-MANAGER ASSET INFORMATION	19,787.11	-	-	-	-	59,361.85	79,148.96
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	57,009.89	-	-	-	1,105.48	18,850.86	76,966.23
021019	DISTRIBUTION RELIABILITY	79,280.83	-	-	-	10,415.08	139,897.73	229,593.64
021020	LKS DIRECTOR KU DIST OPS AND LGE/KU VEG MGMT	19,882.91	-	-	-	1,579.11	135,495.27	156,957.29
021035	VP CUSTOMER SERVICES - SERVCO	158,868.31	-	-	-	-	-	158,868.31
021055	VP ELECTRIC DISTRIBUTION - LKS	44,720.32	-	-	-	-	133,952.16	178,672.48
021069	EDO EMERGING TECHNOLOGY-LKS	84,387.00	-	-	-	-	134,488.47	218,875.47
021070	DIRECTOR - ASSET MANAGEMENT	34,218.02	-	407.62	-	909.88	56,697.63	92,233.15
021071	SYSTEM ANALYSIS AND PLANNING - DIST	143,866.13	-	-	-	1,657.90	221,374.34	366,898.37
021072	LKS INVESTMENT STRATEGY & RELIABILITY	36,097.70	-	-	-	-	36,097.70	72,195.40
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	130,518.21	-	-	-	21,972.68	-	152,490.89
021075	ELECTRIC CODES AND STANDARDS	63,775.15	-	-	-	6,799.66	186,201.43	256,776.24
021076	ASSET INFORMATION-LKS	53,314.28	-	-	-	2,658.40	107,058.84	163,031.52
021078	PROTECTION & CONTROL ENGINEERING	60,599.32	-	-	-	368.42	177,166.14	238,133.88
021080	DISTRIBUTION SYSTEM ADMINISTRATION	42,415.70	-	-	-	2,832.69	-	45,248.39
021204	CCS RETAIL SUPPORT	725,026.40	-	-	-	12,571.09	-	737,597.49
021205	RESIDENTIAL SERVICE CENTER	4,596,410.15	-	(133.89)	-	5,062.71	-	4,601,338.97
021220	BUSINESS OFFICES	154,853.23	-	-	-	-	-	154,853.23
021221	CIVIC AFFAIRS	215,675.03	-	-	-	-	-	215,675.03
021225	BUSINESS SERVICE CENTER	991,380.15	-	-	-	1,666.87	-	993,047.02
021250	DIRECTOR CS OPS AND SUPPORT	106,900.84	-	-	-	-	-	106,900.84
021251	COMPLAINTS AND INQUIRY	133,916.07	-	-	-	-	-	133,916.07
021280	MANAGER - METER READING	138,171.38	-	-	-	-	-	138,171.38
021315	MANAGER, FIELD SERVICE OPERATIONS	367,861.28	-	-	-	202.91	-	368,064.19
021320	MANAGER - METER ASSET MANAGEMENT - LKS	150,799.54	-	-	-	13,622.81	-	164,422.35
021325	DIRECTOR OF CUSTOMER REVENUE	74,895.43	-	-	-	-	-	74,895.43
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	526,078.37	-	-	-	586.67	-	526,665.04
021330	MANAGER REMITTANCE AND COLLECTION	512,856.76	-	-	-	307.48	-	513,164.24
021331	REVENUE ASSURANCE	118,645.98	-	-	-	-	-	118,645.98
021360	BUSINESS SERVICES	1,070,833.68	-	-	-	-	-	1,070,833.68
021410	DIRECTOR OF CUSTOMER PROGRAMS	102,625.86	-	-	-	-	-	102,625.86
021411	ADVANCED METERING INFRASTRUCTURE - LKS	644,347.55	-	-	-	1,521,344.45	685.47	2,166,377.47
021415	MANAGER, SMART GRID STRATEGY	89,561.46	70,651.29	-	-	-	-	160,212.75
021420	ENERGY EFFICIENCY	-	119,535.99	-	-	-	-	119,535.99
021440	VP STATE REGULATION AND RATES	832,522.82	-	-	-	-	-	832,522.82
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	209,324.50	-	-	-	-	-	209,324.50
021520	REGULATED PROGRAMS	85,777.63	101,425.22	-	-	18,873.55	-	206,076.40
021904	CHIEF OPERATING OFFICER	221,782.12	-	-	-	-	-	221,782.12
022025	GENERATION TURBINE GENERATOR SPECIALIST - CAP	69,600.90	-	-	-	-	-	69,600.90
022060	DIRECTOR - GENERATION SERVICES - CAP	64,455.50	-	-	-	-	8,203.83	72,659.33
022065	MANAGER - SYSTEM LAB AND ENV. COMPL. - CAP	297,843.18	-	-	-	20,455.67	-	318,298.85
022070	RESEARCH AND DEVELOPMENT	(1,158.12)	-	-	-	10,107.54	(2,247.23)	6,702.19
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT - CAP	335,801.84	-	-	-	-	-	335,801.84
022110	MANAGER - GEN FLEET ENG - CAP	35,669.26	-	-	-	-	-	35,669.26
022111	CIVIL ENGINEERING - CAP	143,826.59	-	-	-	31,829.20	2,247.23	177,903.02
022112	ELECTRICAL ENGINEERING - CAP	217,109.19	-	-	-	-	-	217,109.19
022113	MECHANICAL ENGINEERING - CAP	287,772.16	-	-	-	-	-	287,772.16
022114	LKS - PERFORMANCE ENGINEERING - CAP	177,422.77	-	-	-	-	-	177,422.77
022200	VP - POWER GENERATION	350,773.18	-	-	-	-	11,570.42	362,343.60
022220	LKS - CANE RUN COMMERCIAL OPS	5,466.10	-	-	-	-	10,793.82	16,259.92
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	37,712.31	-	-	-	-	42,643.87	80,356.18
022250	LKS - GHENT COMMERCIAL OPS	28,026.97	-	-	-	-	47,096.56	75,123.53
022260	LKS - EW BROWN COMMERCIAL OPS	34,034.97	-	-	-	-	72,781.20	106,816.17
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	418,848.50	-	-	-	-	-	418,848.50
022970	GENERATION SYSTEM PLANNING	183,038.44	-	-	-	706.83	153,957.39	337,702.66
023000	VICE PRESIDENT - TRANSMISSION	108,750.22	-	-	-	-	99,931.79	208,682.01
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	29,834.35	-	498.04	-	-	108,827.38	139,159.77
023005	DIR TRANS STRATEGY & PLANNING	83,372.85	-	-	-	-	64,278.66	147,651.51
023010	DIRECTOR - TRANSMISSION	137,487.02	-	-	-	-	33,092.39	170,579.41
023020	TRANSMISSION SYSTEM OPERATIONS	1,882,175.96	-	-	-	-	151,516.97	2,033,692.93
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	552,110.12	-	-	-	-	145,838.66	697,948.78
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	187,965.82	-	-	-	17,537.44	398,110.96	603,614.22
023045	TRANSMISSION ASSET MANAGEMENT, STANDARDS, AND TECHNOLOGY - LKS	132,503.58	-	-	-	2,792.86	570,426.63	705,723.07
023050	TRANSMISSION STRATEGY & PLANNING	442,670.52	-	-	-	-	174,734.37	617,404.89
023055	LKS - INVEST STRATEGY AND RELIABILITY PERFORMANCE	164,193.85	-	-	-	-	250,728.43	414,922.28
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	529,452.16	-	-	-	231,731.65	191,810.04	952,993.85
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	461,875.65	-	-	-	1,091,259.94	933,241.58	2,486,377.17
023070	MANAGER - TRANSMISSION LINES	316,665.91	-	-	-	675,398.74	1,111,025.34	2,103,089.99
023076	TRANSMISSION PROJECT MANAGEMENT	9,541.06	-	-	-	98,435.44	324,309.07	432,285.57
023090	TRANSMISSION POLICY & TARIFFS	254,545.61	-	-	-	-	-	254,545.61
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	54,654.26	-	-	-	448,640.45	141,794.71	645,089.42
023200	LKS - DIRECTOR DIST OPS - LGE AND LGE/KU TRANSFORMERS	11,598.93	-	-	-	-	81,195.03	92,793.96
023210	LKS - TL DISTRIBUTION VEG MGMT	103,469.51	-	-	-	267.87	-	103,737.38
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,756,933.68	-	2,938.71	-	157,169.63	1,055,962.38	2,973,004.40
023260	EDO TECHNICAL TRAINING - LKS	311,745.23	-	-	-	1,908.20	-	313,653.43
023550	SUBSTATION ENGINEERING AND DESIGN	5,146.52	-	-	-	22,703.36	216,172.33	244,022.21
023551	DISTRIBUTION ASSETS & STANDARDS	83,441.32	-	-	-	63,631.23	280,030.92	427,103.47
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	12,698.21	-	-	-	-	57,520.25	70,218.46
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	314,832.56	-	-	-	-	-	314,832.56
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	82,052.52	-	-	-	-	31,511.59	113,564.11
023815	SALES ANALYSIS & FORECASTING	247,826.54	-	-	-	-	15,703.03	263,529.57
024000	VP - GAS DISTRIBUTION	1,575.00	-	-	-	-	-	1,575.00
025200	DIR - HUMAN RESOURCES	87,595.17	-	-	-	-	-	87,595.17
025420	CORPORATE PURCHASING	-	-	-	-	-	-	-
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	-	-	-	-	-	204,852.35	204,852.35
025530	MANAGER TRANSPORTATION	-	-	-	-	-	133,201.31	133,201.31
025550	MANAGER OFFICE FACILITIES	625,848.31	-	-	-	5,809.96	-	631,658.27
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	116,569.89	-	-	-	89,135.80	231,069.20	436,774.89
025593	PROJECT PLANNING AND MANAGEMENT	25,291.81	-	-	-	162,683.42	508.42	188,483.65
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	983,951.80	-	-	-	18,487.01	-	1,002,438.81
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	88,126.45	-	-	-	-	-	88,126.45
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	385,716.73	-	-	-	-	-	385,716.73
026020	FINANCIAL PLANNING & BUDGETING	113,387.34	-	-	-	-	-	113,387.34
026030	GENERATION, PE, AND SAFETY BUDGETING	186,066.89	-	-	-	99,887.73	-	285,954.62
026050	CFO	187,832.40	-	-	-	-	-	187,832.40
026080	MANAGER REVENUE ACCOUNTING	422,972.11	-	-	-	-	-	422,972.11
026110	LKS - MANAGER - FINANCIAL SYSTEMS AND PROCESSES	36,464.54	-	-	-	-	-	36,464.54
026120	MANAGER PROPERTY ACCOUNTING	419,423.87	-	2,170.82	-	-	-	421,594.69
026130	CONTROLLER	160,593.50	-	3,269.42	-	-	-	163,862.92
026135	LKS-DIR UTILITY ACCTG-KY	67,609.49	-	-	-	-	-	67,609.49
026140	FINANCIAL PLANNING & CONSOLIDATED BUDGET	416,457.69	-	-	-	-	-	416,457.69
026160	REGULATORY ACCOUNTING AND REPORTING	236,110.56	-	0.02	-	-	-	236,110.58
026170	MANAGER - CUSTOMER ACCOUNTING	1,270,389.41	-	-	-	4,919.44	-	1,275,308.85
026175	TRANSMISSION, GAS, & ES BUDGETING	217,642.46	-	-	-	-	-	217,642.46
026190	CORPORATE ACCOUNTING	359,258.31	-	-	-	-	-	359,258.31
026200	SUPPLY CHAIN SUPPORT	11,670.08	-	-	-	-	-	11,670.08
026310	MANAGER PAYROLL	201,392.77	-	-	-	-	-	201,392.77
026350	RISK MANAGEMENT	93,986.75	-	-	-	-	-	93,986.75
026492	SER IT CHARGES	526.23	-	-	-	-	-	526.23

Kentucky Utilities
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KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
026496	IT SOURCE PROJECT CLEARING	1,175.48	-	-	-	2,471.10	-	3,646.58
026500	IT AMI	60,173.52	1,136.47	-	-	121,990.95	-	183,300.94
026505	INFORMATION TECHNOLOGY BUDGETING	17,158.21	-	-	-	-	-	17,158.21
026600	IT INFRASTRUCTURE AND OPERATIONS	147,520.41	-	-	-	20,773.30	-	168,293.71
026615	ARCHITECTURE AND ENGINEERING	2,623.22	-	-	-	24.24	-	2,647.46
026625	TRANSPORT ENGINEERING	220,195.83	-	-	-	150,482.83	855.02	371,533.68
026630	DATA NETWORKING	196,792.14	-	-	-	16,488.30	-	213,280.44
026635	WORKSTATION ENGINEERING	153,135.76	-	-	-	11,122.38	-	164,258.14
026636	IT CIP INFRASTRUCTURE	293,397.76	-	-	-	-	-	293,397.76
026637	DATA CENTER OPERATIONS	313,189.83	-	-	-	33,448.28	-	346,638.11
026638	NETWORK INNOV & AUTOMATION	87,016.94	-	-	-	-	-	87,016.94
026644	NETWORKING	16,738.53	-	-	-	38.54	-	16,777.07
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	322,079.52	-	-	-	-	-	322,079.52
026646	INFRASTRUCTURE SERVICES	330,802.33	-	-	-	190.46	-	330,992.79
026680	CLIENT SUPPORT SERVICES	3,630.09	-	-	-	2,060.86	-	5,690.95
026740	IT SECURITY AND RISK MANAGEMENT	28,439.63	-	-	-	(1,974.63)	-	26,465.00
026742	IT SECURITY	97,534.78	-	-	-	(5,347.15)	-	92,187.63
026744	IT SECURITY RISK MANAGEMENT	76,936.22	-	-	-	-	-	76,936.22
026760	IT TRAINING	23,983.97	-	-	-	-	-	23,983.97
026772	TECHNOLOGY SUPPORT CENTER	207,112.67	-	-	-	-	-	207,112.67
026774	DESKTOP OPERATIONS	212,006.11	-	-	-	26,829.43	81.21	238,916.75
026850	VP EXTERNAL AFFAIRS	-	-	286,024.40	-	-	-	286,024.40
026900	LEGAL DEPARTMENT - LKS	77,893.95	-	-	-	-	-	77,893.95
026920	DIRECTOR - CORPORATE COMMUNICATION	142,780.43	-	-	-	-	-	142,780.43
026925	CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	142,236.41	-	-	-	-	-	142,236.41
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	614,886.27	-	3,331.22	-	-	-	618,217.49
027610	IT PROJECT MANAGEMENT OFFICE	20,521.76	-	-	-	26,279.21	-	46,800.97
027620	IT BUSINESS ANALYSIS	46,874.60	-	-	-	9,991.87	745.13	57,611.60
027660	IT SERVICE MANAGEMENT	64,810.08	-	-	-	27,381.67	-	92,191.75
027700	IT EMPLOYEE EXPERIENCE PORTFOLIO	2,593.42	-	-	-	-	-	2,593.42
027710	IT FIELD OPERATIONS PORTFOLIO	(126.23)	-	-	-	16,067.14	-	15,940.91
027720	IT FINANCIAL OPERATIONS PORTFOLIO	1,666.59	-	-	-	-	-	1,666.59
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	79,120.02	-	-	-	-	-	79,120.02
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	130,842.18	-	-	-	29,492.26	-	160,334.44
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	331,091.27	-	-	-	6,261.18	-	337,352.45
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	95,966.06	-	-	-	14,804.97	-	110,771.03
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	163,505.66	-	-	-	1,605.43	-	165,111.09
027870	IT DEVELOPMENT AND SUPPORT	10,707.42	-	(0.03)	-	-	-	10,707.39
027871	IT DEVELOPMENT AND SUPPORT - GIS	38,783.88	-	-	-	-	-	38,783.88
027881	IT DEVELOPMENT AND SUPPORT - CORPORATE APPS	95,669.26	-	-	-	412.61	-	96,081.87
029640	LKS - VP ENERGY SUPPLY AND ANALYSIS	186,007.23	-	-	-	6,530.67	27,462.32	220,000.22
029660	LKS - DIRECTOR POWER SUPPLY	1,208,870.49	-	-	-	-	1,882.98	1,210,753.47
029750	PROJECT ENGINEERING	91,357.63	-	-	-	1,558,314.13	297,596.30	1,947,268.06
029760	LKS - GENERATION SAFETY	205,463.04	-	-	-	99,367.81	-	304,830.85
	Total Labor	**100,353,292**	**465,743**	**302,282**	**-**	**38,259,286**	**18,966,680**	**158,347,283**
	Total Off-Duty	**15,487,049**	**89,766**	**56,359**	**-**	**5,740,876**	**2,949,766**	**24,323,815**
	Total Employee Benefits	**31,730,341**	**174,656**	**133,069**	**(466,899)**	**9,898,018**	**6,729,138**	**48,198,323**
	Total Payroll Taxes	**8,641,351**	**28,741**	**29,111**	**-**	**3,425,594**	**1,543,599**	**13,668,396**
	Total PPL Payroll	**5,319,938**	**2,989**	**60**	**-**	**238,518**	**777,577**	**6,339,082**
	Total 2023 Payroll Costs	**161,531,972**	**761,896**	**520,881**	**(466,899)**	**57,562,291**	**30,966,760**	**250,876,900**

Kentucky Utilities
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KU, LKS, LGE Payroll Costs Charged to KU
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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
		2024 Payroll Costs						
000020	LG&E AND KU SERVICES COMPANY CORPORATE	7.26	-	-	-	-	-	7.26
001220	BUSINESS OFFICES - LGE	-	2,719.77	-	-	-	-	2,719.77
001295	FIELD SERVICE - LGE	1,185.10	-	-	-	-	-	1,185.10
002020	GENERATION SUPPORT - LGE	-	-	-	-	1,404.58	-	1,404.58
002041	LGE - CANE RUN 7 ALLOCATIONS	4,229,828.73	-	-	-	-	-	4,229,828.73
002042	LGE - PADDYS RUN 13 ALLOCATIONS	53,700.85	-	-	-	-	-	53,700.85
002043	LGE - TRIMBLE COUNTY CTS ALLOCATIONS	579,702.39	-	-	-	-	-	579,702.39
002044	LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	7,925,450.45	273,359.49	-	-	-	-	8,198,809.94
002130	CANE RUN CCGT - LGE	-	-	-	-	28,074.82	-	28,074.82
002140	OTH PROD OPR/MTCE	-	-	-	-	7,382.15	-	7,382.15
002320	MC-COMMON PLANT	-	-	-	-	1,942.76	-	1,942.76
002330	MC ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	38,262.85	900.00	39,162.85
002481	MILL CREEK MECHANICAL MAINTENANCE	1,613.22	-	-	-	1,581.84	-	3,195.06
002482	MILL CREEK I/E MAINTENANCE	548.55	-	-	-	231.61	-	780.16
002650	GENERAL MANAGER - TC	-	-	-	-	256.50	-	256.50
002680	TC ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	191,956.30	-	191,956.30
002720	TC OPERATIONS	2,573.66	-	-	-	28,224.57	-	30,798.23
002730	TC OPER-A WATCH	-	-	-	-	7,955.47	-	7,955.47
002740	TC OPER-B WATCH	6,300.09	-	-	-	8,601.47	-	14,901.56
002770	TC-MAINTENANCE SVCS	4,010.93	-	-	-	53,730.27	-	57,741.20
002780	TC-MAINTENANCE I/E	3,193.36	-	-	-	230,108.60	-	233,301.96
002790	TC-MTCE MECHANICAL	1,724.36	-	-	-	131,378.89	-	133,103.25
002840	TC-MATERIAL HANDLING	-	-	-	-	5,870.83	-	5,870.83
003160	SC M LOUISVILLE	4,984.44	-	-	-	423.01	4,057.44	9,464.89
003300	ELECTRIC CONSTRUCTION CREWS-ESC	8,682.72	-	-	-	17,423.35	-	26,106.07
003400	ELECTRIC CONSTRUCTION CREWS-AOC	4,280.54	-	255.61	-	18,412.59	-	22,948.74
003430	NETWORK OPS. 3PH COMMERCIAL	31,124.74	-	-	-	10,872.63	-	41,997.37
003440	UNDERGROUND CONSTRUCTION	7,621.70	-	-	-	9,538.86	-	17,160.56
003450	MANAGER ELECTRIC DISTRIBUTION	16,419.91	-	-	-	10,849.29	-	27,269.20
004040	DISTRIBUTION DESIGN	36,362.10	-	2,933.38	-	20,182.31	-	59,477.79
004060	GAS CONTRACT CONSTRUCTION	13,634.27	-	-	-	5,986.55	-	19,620.82
004190	GAS OPRS-REPAIR AND MAINTAIN	16,530.18	-	-	-	3,820.86	-	20,351.04
004370	ASSET INFORMATION LGE	7,491.49	-	-	-	5,899.49	-	13,390.98
004380	GAS-ENGINEERS	-	-	-	-	4,111.43	-	4,111.43
004450	CORROSION CONTROL	12,114.31	-	-	-	3,219.16	-	15,333.47
004500	INSTR., MEASUREMENT	2,601.80	-	-	-	3,770.87	-	6,372.67
004560	GAS PROCUREMENT	5,978.76	-	-	-	-	-	5,978.76
005260	FACILITIES MANAGMENT	631.84	-	-	-	942.80	-	1,574.64
006630	LGE - TELECOMMUNICATIONS	340,506.90	-	13.34	-	72,896.31	128.23	413,544.78
007380	LGE - GAS ENGINEERING	-	-	-	-	5,265.88	-	5,265.88
007951	LGE SUBSTATION SVS	50.38	-	-	-	6,277.44	3,375.39	9,703.21
007988	LGE DIST SUBSTATION RELAY, PROTECTION & CONTROL	3,849.50	-	-	-	17,215.95	-	21,065.45
008910	LGE IT CHARGES	-	-	-	-	69.37	-	69.37
010603	FINC & BUDGTNG-POWER PROD KU	101,560.35	-	-	-	-	60,436.99	161,997.34
011018	VEGETATION MANAGEMENT - KU	384,094.95	-	-	-	14,929.12	-	399,024.07
011061	AREA 1	172,830.08	-	-	-	-	-	172,830.08
011062	AREA 2	141,829.75	-	-	-	-	-	141,829.75
011063	AREA 3	(343.37)	-	-	-	-	-	(343.37)
011064	AREA 4	24,813.82	-	-	-	-	-	24,813.82
011065	AREA 5	50,135.74	-	-	-	-	-	50,135.74
011066	AREA 6	181,972.82	-	-	-	-	-	181,972.82
011067	AREA 7	93,483.56	-	-	-	-	-	93,483.56
011068	AREA 8	44,850.40	-	-	-	-	-	44,850.40
011069	AREA 9	62,676.56	-	-	-	-	-	62,676.56
011070	AREA 10	123,368.03	-	-	-	-	-	123,368.03
011071	AREA 11	23,082.40	-	-	-	-	-	23,082.40
011072	AREA 12	130,733.90	-	-	-	-	-	130,733.90
011090	SC AND M EARLINGTON	152,700.39	-	-	-	212,033.83	31,071.82	395,806.04
011370	FIELD SERVICES - KU	2,485,149.83	-	-	-	35,362.75	-	2,520,512.58
011411	ADVANCED METERING INFRASTRUCTURE - KU	(846,961.29)	-	-	-	229,339.99	1,106,842.74	489,221.44
011560	EARLINGTON OPERATIONS CENTER	1,358,346.53	-	-	-	3,940,577.06	207,801.87	5,506,725.46
012050	SC AND M DANVILLE	242,031.34	-	-	-	345,388.03	38,037.83	625,457.20
012160	DANVILLE OPERATIONS CENTER	486,916.93	-	-	-	2,323,563.50	127,687.93	2,938,168.36
012360	RICHMOND OPERATIONS CENTER	409,490.62	-	-	-	1,931,321.08	695.56	2,341,507.26
012460	ELIZABETHTOWN OPERATIONS CENTER	381,436.19	-	-	-	1,880,812.09	114,831.81	2,377,080.09
012560	SHELBYVILLE OPERATIONS CENTER	374,229.28	-	-	-	2,346,107.01	-	2,720,336.29
013040	SC AND M LEXINGTON	301,839.20	-	-	-	302,566.39	144,912.50	749,318.09
013150	LEXINGTON OPERATIONS CENTER	1,678,528.79	-	41.14	-	7,561,108.92	192,268.17	9,431,947.02
013180	METER READING - KU	216,352.62	-	-	-	-	-	216,352.62
013560	SUBSTATION RELAY, PROTECTION & CONTROL - KU	75,357.96	-	-	-	207,006.12	68,816.46	351,180.54
013660	MAYSVILLE OPERATIONS CENTER	662,040.73	-	-	-	2,529,851.42	97,991.89	3,289,884.04
014160	PINEVILLE OPERATIONS CENTER	484,178.23	-	-	-	1,605,678.92	265,065.58	2,354,922.73
014260	LONDON OPERATIONS CENTER	568,069.24	-	-	-	1,567,860.84	275,827.83	2,411,757.91
014370	ASSET INFORMATION - KU	119,810.96	-	-	-	4,821.70	468,600.47	593,233.13
014940	SC AND M PINEVILLE	141,276.77	-	-	-	261,339.48	36,140.83	438,757.08
015324	LEXINGTON MATERIAL LOGISTICS	11,265.08	-	-	-	21,078.82	220,017.26	252,361.16
015326	EARLINGTON MATERIAL LOGISTICS	6,611.29	-	-	-	11,172.17	278,154.61	295,938.07
015490	PAYROLL	(117.90)	-	-	-	-	-	(117.90)
015590	CORPORATE ITEMS	(5,879,683.83)	-	-	-	-	5,880,792.02	1,108.19
015595	TC IMEA/IMPA PARTNER ALLOCATION	(2,097,284.85)	(68,339.91)	-	-	-	2,102,989.89	(62,634.87)
015730	GENERATION SUPPORT - KU	(2,589.80)	-	-	-	-	-	(2,589.80)
015735	MAINTENANCE SERVICES - KU	(0.02)	-	-	-	-	-	(0.02)
015820	KU METER SHOP	1,087,673.18	-	-	-	281,606.81	-	1,369,279.99
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	(1,371.92)	-	-	-	-	-	(1,371.92)
015868	TRANSMISSION SUBSTATION CONSTRUCTION - EARLINGTON	-	-	-	-	1,371.92	-	1,371.92
015870	TRANSMISSION LINES	-	-	-	-	12,384.29	(9,499.99)	2,884.30
015970	KU - TELECOMMUNICATIONS	428,340.33	-	-	-	447,725.45	653.63	876,719.41
016220	E W BROWN - SUPT AND ADMIN	222,790.99	-	-	-	-	10,374.70	233,165.69
016230	EWB OPER / RESULTS	3,134,173.93	-	-	-	15,431.20	32,832.62	3,182,437.75
016250	EWB EQUIP MNTC	1,696,054.70	-	-	-	47,755.90	-	1,743,810.60
016260	EWB E AND I MNTC	1,285,769.65	-	-	-	22,040.27	-	1,307,809.92
016270	EWB COAL HANDLING	201,512.55	-	-	-	-	-	201,512.55
016300	EWB COMBUSTION TURBINE	1,260,924.13	-	-	-	13,659.71	-	1,274,583.84
016320	EWB ENVIRONMENTAL	190,526.21	-	-	-	-	-	190,526.21
016330	BR ENGINEERING AND TECHNICAL SERVICES	159,056.52	-	-	-	-	-	159,056.52
016340	EWB LABORATORY	176,011.21	-	-	-	356.43	-	176,367.64
016360	EWB MAINTENANCE	334,051.93	-	-	-	-	-	334,051.93
016370	EWB COMMERCIAL OPERATIONS	-	-	-	-	-	70,870.69	70,870.69
016380	SOLAR SHARE PROGRAM	(6,822.80)	-	-	-	-	-	(6,822.80)
016390	BROWN SOLAR	(12,882.01)	-	-	-	-	-	(12,882.01)
016520	GHENT - SUPERINTENDENT	695,484.31	-	-	-	20,342.41	35,582.23	751,408.95
016530	GHENT - PLANNING	782,448.40	-	-	-	87.31	-	782,535.71
016540	GH ENGINEERING AND TECHNICAL SERVICES	620,484.36	-	-	-	89,546.24	62,860.06	772,890.66
016550	GHENT - MECHANICAL MNTC	1,916,390.70	5,277.24	-	-	125,103.63	-	2,046,771.57
016560	GHENT - ELECTRICAL MNTC	1,591,025.24	2,759.32	-	-	217,343.27	-	1,811,127.83
016570	GHENT - COAL YARD	1,005,602.79	-	-	-	-	-	1,005,602.79
016580	GHENT - INSTRUMENT MNTC	1,361,269.98	2,430.83	-	-	230,037.62	-	1,593,738.43
016600	GHENT - ASST SUPT OPER	520,552.60	-	-	-	-	-	520,552.60
016620	GHENT - SCRUBBER MAINT	658,776.43	-	-	-	123,238.01	-	782,014.44
016630	GHENT - COMMERCIAL	-	-	-	-	-	215,173.52	215,173.52
016640	GHENT - STATION LAB	565,878.19	-	-	-	21,452.25	-	587,330.44
016650	GHENT - OPERATIONS SHIFTS	7,697,567.36	74,673.24	-	-	137,621.95	-	7,909,862.55
016660	GHENT-ASST SUPT MNTC	969,134.44	-	-	-	43,961.61	-	1,013,096.05
016670	GHENT - OUTSIDE MNTC	78,482.28	-	-	-	-	-	78,482.28
016680	GHENT - COAL COMBUSTION RESIDUALS	408,703.69	2,212.60	-	-	6,926.40	-	417,842.69
016710	CANE RUN CCGT - KU	(164.91)	-	-	-	-	-	(164.91)
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	(244,147.70)	-	-	-	-	-	(244,147.70)

Kentucky Utilities
Case No. 2025-00113
Total KU Payroll Costs by Year, Expenditure Organization, and Financial Classification
KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
016910	EWB DIX AND LOCK 7 HYDRO	-	-	-	-	-	-	-
017225	DEMAND SIDE MANAGEMENT - ODP	2,891.13	(2,891.13)	-	-	-	-	-
017660	NORTON OPERATIONS CENTER	593,697.07	-	-	-	1,720,772.36	351,718.16	2,666,187.59
017955	KU - TURBINE GENERATOR SPECIALIST	0.02	-	-	-	-	-	0.02
017964	DIST- SC AND M PINEVILLE	173,178.15	-	-	-	316,589.96	41,200.21	530,968.32
017967	DIST - SC AND M DANVILLE	166,079.11	-	-	-	504,506.16	33,812.63	704,397.90
017968	DIST - SC AND M LEXINGTON	354,722.66	-	-	-	407,258.27	168,696.63	930,677.56
017976	KU - DIRECTOR GENERATION ENGINEERING	60.81	-	-	-	-	-	60.81
017977	KU - COMPLIANCE AND DOC. MGMT	-	-	-	-	-	-	-
017978	KU - SYSTEM LAB AND ENV. COMPL.	4,256.09	-	-	-	-	-	4,256.09
017981	KU - GEN FLEET ENGINEERING	3,622.25	-	-	-	-	-	3,622.25
017982	KU - CIVIL ENGINEERING	7,663.02	-	-	-	-	-	7,663.02
017983	KU - ELECTRICAL ENGINEERING	90.11	-	-	-	-	-	90.11
017984	KU - MECHANICAL ENGINEERING	485.20	-	-	-	-	-	485.20
017985	KU - PERFORMANCE ENGINEERING	1,928.00	-	-	-	-	-	1,928.00
017988	DIST - SC AND M EARLINGTON	123,594.61	-	-	-	275,718.68	53,247.55	452,560.84
017993	KU DIST - SUBSTATION RELAY, PROTECTION & CONTROL	56,632.61	-	-	-	284,569.61	53,982.74	395,184.96
018745	I/C INCL: KU-PPL SERVICES CORPORATION	4,101.84	-	-	-	-	-	4,101.84
018750	I/C INCL: KU-PPL EU DISTRIBUTION	687,468.43	-	-	-	238,259.15	-	925,727.58
018825	KU GENERATION SERVICES CHARGES - CAP	0.01	-	-	-	-	(60.82)	(60.81)
018861	KU - CIVIL ENGINEERING - CAP	(7,663.02)	-	-	-	-	-	(7,663.02)
018862	KU - ELECTRICAL ENGINEERING - CAP	(90.10)	-	-	-	-	-	(90.10)
018863	KU - MECHANICAL ENGINEERING - CAP	(485.20)	-	-	-	-	-	(485.20)
018864	KU - PERFORMANCE ENGINEERING - CAP	(1,928.00)	-	-	-	-	-	(1,928.00)
018865	KU - SYSTEM LAB AND ENV COMPL - CAP	(4,256.09)	-	-	-	-	-	(4,256.09)
018866	KU - COMPLIANCE AND DOCUMENT MANAGEMENT - CAP	-	-	-	-	-	-	-
018867	KU - GEN FLEET ENG - CAP	(3,093.14)	-	-	-	-	(529.12)	(3,622.26)
018885	KU DIRECTOR PROJECT ENGINEERING	-	-	-	-	-	-	-
018944	KU PPL SHARED SERVICES SUPPORT - SUPPLY CHAIN	2,919.77	-	-	-	1,789.97	-	4,709.74
020745	I/C INCL: LKS-PPL SERVICES CORPORATION	5,331,774.68	71.75	11,465.11	-	516,717.16	306,966.43	6,166,995.13
020750	I/C INCL: LKS-PPL EU DISTRIBUTION	2,919.57	-	-	-	-	-	2,919.57
020807	I/C INCL: LKS-PPL SERV ISD - CHIEF INFORMATION SECURITY OFFICER	251,031.76	-	-	-	-	-	251,031.76
020899	I/C INCL: LKS-PPL SERV ISD - INFORMATION TECHNOLOGY	3,953,294.71	8.75	376.56	-	2,791,306.23	-	6,744,986.25
020901	I/C INCL: LKS-PPL SERV FIN - CASH OPERATIONS	12,345.93	-	-	-	-	-	12,345.93
020952	I/C INCL PPLS LOB - CHAIRMAN	26,818.72	-	-	-	-	-	26,818.72
020953	I/C INCL PPLS LOB - GENERATION	-	-	-	-	-	-	-
020955	I/C INCL PPLS LOB - PUBLIC AFFAIRS	224,519.35	-	16,525.47	-	-	-	241,044.82
020956	I/C INCL PPLS LOB - COMMUNICATIONS	75,634.58	-	-	-	-	-	75,634.58
020957	I/C INCL PPLS LOB - SR. DIR BUSINESS AND ECON DEVEL.	46,562.95	-	-	-	-	-	46,562.95
020958	I/C INCL PPLS LOB - CORPORATE R&D	37,988.77	-	-	-	20,359.42	-	58,348.19
020960	I/C INCL PPLS LOB - EVP AND CFO	1,727,555.34	-	-	-	-	-	1,727,555.34
020961	I/C INCL PPLS LOB - EVP UTIL. CLO AND CORP SECRETARY	1,084,791.14	-	451.72	-	33,075.70	816.90	1,119,135.46
020962	I/C INCL PPLS LOB - HUMAN RESOURCES	1,158,153.03	-	166.63	-	-	-	1,158,319.66
020963	I/C INCL PPLS LOB - EVP AND CHIEF TECH AND INNOVATION OFFICER	49,555.76	-	-	-	-	-	49,555.76
020971	I/C INCL PPLS LOB - SVP-ENGINEERING AND CONSTRUCTION	178,892.52	-	839.93	-	-	286,542.41	466,274.86
020974	I/C INCL PPLS LOB - DIRECTOR ENVIRONMENTAL COMPLIANCE	112,965.26	-	-	-	-	-	112,965.26
020975	I/C INCL PPLS LOB - VP SAFETY AND TECHNICAL TRAINING	491,423.31	-	-	-	4,186.41	-	495,609.72
020976	I/C INCL PPLS LOB - VP AND CHIEF CUSTOMER OFFICER	21,271.44	-	-	-	-	-	21,271.44
020980	I/C INCL PPLS LOB - CHIEF OPERATING OFFICER	98,194.45	-	78.69	-	-	-	98,273.14
020981	I/C INCL PPLS LOB - COMMERCIAL OPS	152,130.31	-	-	-	-	206,027.46	358,157.77
020982	I/C INCL PPLS LOB - SUPPLY CHAIN	733,841.14	-	203.19	-	-	103,833.19	837,877.52
020985	I/C INCL PPLS LOB - ELECTRIC DISTRIBUTION	905.02	-	-	-	301.68	-	1,206.70
020988	I/C INCL PPLS LOB - DATA ANALYTICS	179,123.70	-	-	-	-	-	179,123.70
020989	I/C INCL PPLS LOB - CHIEF SECURITY OFFICE	327,009.90	-	-	-	-	-	327,009.90
021000	LKS - PRESIDENT	270,226.44	-	-	-	-	-	270,226.44
021015	LKS - DIRECTOR - DISTRIBUTION SYSTEM OPS	40,199.62	-	-	-	13,307.23	36,527.08	90,033.93
021016	LKS - BUSINESS OPERATIONS RERPORTING	42,910.43	-	-	-	14.54	112,583.58	155,508.55
021017	LKS-MANAGER ASSET INFORMATION	24,475.88	-	-	-	-	63,354.41	87,830.29
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	63,102.31	-	-	-	-	20,505.79	83,608.10
021019	DISTRIBUTION RELIABILITY	75,945.71	-	-	-	4,595.96	145,778.56	226,320.23
021020	LKS DIRECTOR KU DIST OPS AND LGE/KU VEG MGMT	20,156.44	-	-	-	1,445.76	130,974.77	152,576.97
021035	VP CUSTOMER SERVICES - SERVCO	137,409.29	-	-	-	-	-	137,409.29
021055	VP ELECTRIC DISTRIBUTION - LKS	71,078.01	-	-	-	1,447.32	193,810.24	266,335.57
021069	EDO EMERGING TECHNOLOGY-LKS	39,816.98	-	-	-	-	64,521.27	104,338.25
021070	DIRECTOR - ASSET MANAGEMENT	18,481.79	-	-	-	-	31,517.56	49,999.35
021071	SYSTEM ANALYSIS AND PLANNING - DIST	143,648.14	-	-	-	-	230,438.14	374,086.28
021072	LKS INVESTMENT STRATEGY & RELIABILITY	38,279.62	-	-	-	2,085.35	40,699.61	81,064.58
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	123,732.25	-	-	-	38,218.77	-	161,951.02
021075	ELECTRIC CODES AND STANDARDS	34,121.91	-	-	-	124.23	101,804.25	136,050.39
021076	ASSET INFORMATION-LKS	63,454.15	-	-	-	1,536.18	71,155.03	136,145.36
021078	PROTECTION & CONTROL ENGINEERING	33,327.37	-	-	-	-	97,266.41	130,593.78
021080	DISTRIBUTION SYSTEM ADMINISTRATION	58,616.66	-	-	-	3,701.01	1,221.23	63,538.90
021204	CCS RETAIL SUPPORT	724,971.09	-	-	-	-	-	724,971.09
021205	RESIDENTIAL SERVICE CENTER	5,214,046.43	-	821.42	-	898.00	-	5,215,765.85
021220	BUSINESS OFFICES	105,069.08	-	-	-	-	-	105,069.08
021221	CIVIC AFFAIRS	226,005.55	-	239.15	-	-	-	226,244.70
021225	BUSINESS SERVICE CENTER	1,018,387.70	-	-	-	-	-	1,018,387.70
021250	DIRECTOR CS OPS AND SUPPORT	108,208.92	-	-	-	-	-	108,208.92
021251	COMPLAINTS AND INQUIRY	153,765.31	-	-	-	-	-	153,765.31
021280	MANAGER - METER READING	124,495.92	-	-	-	-	-	124,495.92
021315	MANAGER, FIELD SERVICE OPERATIONS	398,586.53	-	-	-	-	-	398,586.53
021320	MANAGER - METER ASSET MANAGEMENT - LKS	156,704.56	-	-	-	15,579.64	-	172,284.20
021325	DIRECTOR OF CUSTOMER REVENUE	73,183.64	-	-	-	386.88	-	73,570.52
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	543,151.93	-	-	-	-	-	543,151.93
021330	MANAGER REMITTANCE AND COLLECTION	537,263.63	-	-	-	-	-	537,263.63
021331	REVENUE ASSURANCE	114,565.94	-	-	-	-	-	114,565.94
021360	BUSINESS SERVICES	909,183.23	-	-	-	-	-	909,183.23
021410	DIRECTOR OF CUSTOMER PROGRAMS	102,498.58	-	-	-	-	-	102,498.58
021411	ADVANCED METERING INFRASTRUCTURE - LKS	670,648.71	972.81	-	-	1,559,726.71	-	2,231,348.23
021415	MANAGER, SMART GRID STRATEGY	65,124.87	39,706.31	-	-	-	-	104,831.18
021420	ENERGY EFFICIENCY	4,544.51	312,540.93	-	-	16,602.78	-	333,688.22
021440	VP STATE REGULATION AND RATES	890,199.56	-	-	-	-	-	890,199.56
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	109,032.96	-	-	-	-	-	109,032.96
021520	REGULATED PROGRAMS	110,708.16	90,671.39	-	-	34,087.15	-	235,466.70
021904	CHIEF OPERATING OFFICER	201,343.47	-	-	-	-	-	201,343.47
022025	GENERATION TURBINE GENERATOR SPECIALIST - CAP	26,265.97	-	-	-	5,027.05	-	31,293.02
022060	DIRECTOR - GENERATION SERVICES - CAP	25,627.86	-	-	-	-	3,661.16	29,289.02
022065	MANAGER - SYSTEM LAB AND ENV. COMPL. - CAP	149,861.14	-	-	-	12,952.85	-	162,813.99
022070	RESEARCH AND DEVELOPMENT	-	-	-	-	(0.01)	0.01	-
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT - CAP	158,130.31	-	-	-	-	-	158,130.31
022110	MANAGER - GEN FLEET ENG - CAP	24,014.36	-	-	-	-	262.41	24,276.77
022111	CIVIL ENGINEERING - CAP	74,342.91	-	-	-	20,923.62	(0.01)	95,266.52
022112	ELECTRICAL ENGINEERING - CAP	103,863.77	-	-	-	-	-	103,863.77
022113	MECHANICAL ENGINEERING - CAP	125,236.15	-	-	-	-	-	125,236.15
022114	LKS - PERFORMANCE ENGINEERING - CAP	90,230.98	-	-	-	-	-	90,230.98
022200	VP - POWER GENERATION	197,620.46	-	-	-	-	11,424.11	209,044.57
022210	DIRECTOR, COMMERCIAL OPERATIONS	-	-	-	-	-	-	-
022220	LKS - CANE RUN COMMERCIAL OPS	12,165.84	-	-	-	-	38,563.39	50,729.23
022230	LKS - MILL CREEK COMMERCIAL OPS	8,513.86	-	-	-	-	2,825.48	11,339.34
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	37,951.94	-	-	-	-	44,353.46	82,305.40
022250	LKS - GHENT COMMERCIAL OPS	17,431.87	-	-	-	-	35,277.64	52,709.51
022260	LKS - EW BROWN COMMERCIAL OPS	34,433.52	-	-	-	-	77,447.16	111,880.68
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	359,908.07	-	-	-	-	678.64	360,586.71
022970	GENERATION SYSTEM PLANNING	231,951.16	-	-	-	-	8,121.44	240,072.60
023000	VICE PRESIDENT - TRANSMISSION	108,234.02	-	-	-	-	147,878.54	256,112.56
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	15,392.60	-	-	-	-	72,073.75	87,466.35
023005	DIR TRANS STRATEGY & PLANNING	73,448.71	-	-	-	-	72,346.28	145,794.99
023010	DIRECTOR - TRANSMISSION	125,105.67	-	-	-	-	48,199.93	173,305.60
023020	TRANSMISSION SYSTEM OPERATIONS	1,912,483.94	-	-	-	566.74	169,484.53	2,082,535.21

Kentucky Utilities
Case No. 2025-00113
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KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	590,036.32	-	-	-	-	156,346.16	746,382.48
023026	TRANSMISSION PROJECT DEVELOPMENT	9,907.73	-	-	-	-	29,723.16	39,630.89
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	213,308.16	-	-	-	8,122.17	359,517.12	580,947.45
023045	TRANSMISSION ASSET MANAGEMENT, STANDARDS, AND TECHNOLOGY - LKS	68,203.75	-	-	-	1,134.16	265,149.07	334,486.98
023050	TRANSMISSION STRATEGY & PLANNING	533,937.37	-	-	-	-	204,446.92	738,384.29
023055	LKS - INVEST STRATEGY AND RELIABILITY PERFORMANCE	154,847.78	-	-	-	3,588.46	380,708.34	539,144.58
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	236,050.76	-	-	-	80,871.01	110,962.61	427,884.38
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	162,174.81	-	-	-	439,670.53	488,816.67	1,090,662.01
023070	MANAGER - TRANSMISSION LINES	182,489.06	-	-	-	281,544.57	665,330.75	1,129,364.38
023076	TRANSMISSION PROJECT MANAGEMENT	2,662.53	-	-	-	57,077.31	139,966.67	199,706.51
023090	TRANSMISSION POLICY & TARIFFS	261,735.05	-	-	-	-	-	261,735.05
023110	TRANSFORMER SERVICES	-	-	-	-	36,721.07	-	36,721.07
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	23,758.43	-	-	-	137,901.78	111,510.21	273,170.42
023200	LKS - DIRECTOR DIST OPS - LGE AND LGE/KU TRANSFORMERS	12,163.46	-	-	-	-	85,583.42	97,746.88
023210	LKS - TL DISTRIBUTION VEG MGMT	108,789.43	-	-	-	1,218.96	595.68	110,604.07
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,456,525.37	-	-	-	297,333.18	1,408,828.16	3,162,686.71
023260	EDO TECHNICAL TRAINING - LKS	451,953.37	-	-	-	5,821.04	-	457,774.41
023550	SUBSTATION ENGINEERING AND DESIGN	3,156.37	-	-	-	8,734.83	103,926.70	115,817.90
023551	DISTRIBUTION ASSETS & STANDARDS	32,765.58	-	-	-	37,455.17	128,991.46	199,212.21
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	7,346.98	-	-	-	-	34,381.10	41,728.08
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	325,120.69	-	-	-	-	-	325,120.69
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	84,630.30	-	-	-	-	1,930.48	86,560.78
023815	SALES ANALYSIS & FORECASTING	164,223.92	-	-	-	-	525.52	164,749.44
024000	VP - GAS DISTRIBUTION	4,903.85	-	-	-	-	-	4,903.85
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	-	-	-	-	-	-	-
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	3,881.91	-	-	-	7,474.95	145,652.52	157,009.38
025530	MANAGER TRANSPORTATION	-	-	-	-	-	140,448.18	140,448.18
025550	MANAGER OFFICE FACILITIES	601,173.56	-	-	-	34,458.66	-	635,632.22
025552	FACILITY OPERATIONS CENTRAL	4,131.05	-	-	-	-	-	4,131.05
025553	FACILITY OPERATIONS SOUTH	2,506.58	-	-	-	-	-	2,506.58
025554	FACILITY MAINTENANCE	955.91	-	-	-	-	-	955.91
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	109,980.02	-	-	-	50,768.61	233,143.41	393,892.04
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	2,485.78	-	-	-	-	-	2,485.78
025593	PROJECT PLANNING AND MANAGEMENT	23,167.62	-	-	-	243,799.54	22.69	266,989.85
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	704,779.68	-	-	-	16,135.09	-	720,914.77
025680	MANAGER BENEFITS AND RECORDS	-	-	-	-	-	-	-
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	388,974.32	-	-	-	-	-	388,974.32
025780	MANAGER DIVERSITY STRATEGY	-	-	-	-	-	-	-
026020	FINANCIAL PLANNING & BUDGETING	103,269.28	-	-	-	-	-	103,269.28
026030	GENERATION, PE, AND SAFETY BUDGETING	184,107.93	-	-	-	97,616.04	770.16	282,494.13
026080	MANAGER REVENUE ACCOUNTING	408,152.87	-	-	-	-	-	408,152.87
026120	MANAGER PROPERTY ACCOUNTING	415,266.01	-	-	-	-	-	415,266.01
026130	CONTROLLER	50,198.34	-	144.49	-	-	-	50,342.83
026135	LKS-DIR UTILITY ACCTG-KY	68,001.93	-	-	-	393.74	-	68,395.67
026140	FINANCIAL PLANNING & CONSOLIDATED BUDGET	274,841.21	-	-	-	-	-	274,841.21
026145	SHARED SERVICES & CORPORATE BUDGETING	174,587.81	-	-	-	-	-	174,587.81
026155	LGEKS-DIR POLICY - EXTERNAL REPTING	-	-	-	-	-	-	-
026160	REGULATORY ACCOUNTING AND REPORTING	238,206.92	-	-	-	2,901.46	-	241,108.38
026170	MANAGER - CUSTOMER ACCOUNTING	1,215,856.46	-	-	-	338.51	-	1,216,194.97
026175	TRANSMISSION, GAS, & ES BUDGETING	210,163.75	-	-	-	-	-	210,163.75
026190	CORPORATE ACCOUNTING	352,969.88	-	355.37	-	-	-	353,325.25
026310	MANAGER PAYROLL	181,009.48	-	-	-	-	-	181,009.48
026350	RISK MANAGEMENT	48,492.88	-	-	-	-	-	48,492.88
026492	SER IT CHARGES	6,713.33	-	-	-	-	-	6,713.33
026850	VP EXTERNAL AFFAIRS	-	-	266,079.80	-	-	-	266,079.80
026900	LEGAL DEPARTMENT - LKS	339.28	-	-	-	-	-	339.28
026920	DIRECTOR - CORPORATE COMMUNICATION	170,721.76	-	-	-	-	-	170,721.76
026925	CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	112,467.31	-	-	-	-	-	112,467.31
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	548,174.62	-	-	-	-	-	548,174.62
027620	IT BUSINESS ANALYSIS	27,669.64	-	-	-	-	-	27,669.64
027700	IT EMPLOYEE EXPERIENCE PORTFOLIO	-	-	-	-	-	-	-
027763	LKS-MANAGER COMPLIANCE	109,505.52	-	-	-	-	-	109,505.52
027868	LKS - PROGRAM MANAGEMENT	7,041.16	-	-	-	34,775.97	29,541.12	71,358.25
027911	LKS - TRANSMISSION LINES ENGINEERING	16,007.52	-	-	-	45,665.86	301,080.54	362,753.92
027913	LKS - T&D SUBSTATIONS ENGINEERING	3,905.28	-	-	-	-	12,266.94	16,172.22
027914	LKS - MANAGER TRANSMISSION SUBS ENGINEERING	4,449.30	-	-	-	-	42,217.74	46,667.04
027915	LKS - DISTRIBUTION SUBSTATIONS ENGINEERING - KU	7,940.27	-	-	-	134,677.09	95,519.63	238,136.99
027916	LKS - DISTRIBUTION SUBSTATIONS ENGINEERING - LGE	2,922.39	-	-	-	8,827.72	27,580.12	39,330.23
027917	LKS - MANAGER SUBS ENG RELAY & PROTECTION	26,352.59	-	-	-	545.32	44,214.26	71,112.17
027919	LKS - TD&S ENG PROJECT MANAGEMENT	12,700.59	-	-	-	59,465.83	87,244.81	159,411.23
027920	LKS - TD&S ENG CONSTRUCTION MANAGEMENT	50,726.85	-	-	-	331,973.07	240,716.38	623,416.30
027921	LKS - DIRECTOR TD&S ENG PRODUCT & GRID MODERNIZATION	5,316.88	-	-	-	-	8,945.77	14,262.65
027930	LKS MANAGER VEG MGMT STRATEGY AND OPTIMIZATION	9,074.64	-	-	-	-	-	9,074.64
027940	LKS - SYSTEM ENGINEERING	87,317.54	-	-	-	10,543.69	239,034.51	336,895.74
027941	LKS - SUBSTATION COMPLIANCE ENGINEERING	134,719.19	-	-	-	2,118.20	35,638.96	172,476.35
027942	LKS - TRANSMISSION PROTECTION	127,765.47	-	-	-	222,052.13	90,782.14	440,599.74
027951	LKS - SUBSTATION SVS	-	-	-	-	-	2,994.88	2,994.88
027952	LKS - T+D SUBSTATION SERVICES.	5,676.44	-	-	-	-	54,171.48	59,847.92
027953	LKS - SUBSTATION SERVICES	20,180.53	-	-	-	521.90	63,498.52	84,200.95
027955	LKS - TURBINE GENERATOR SPECIALIST	48,519.38	-	-	-	28,398.89	-	76,918.27
027960	LKE_TL TRANSMISSIN VEG MNGT AND ROW	159,619.71	-	-	-	444.36	-	160,064.07
027961	LKS - TRANSMISSION SUBS ENGINEERING	999.20	-	-	-	31,449.15	100,796.67	133,245.02
027962	LKS - TRANSMISSION SUBS DRAFTING SERVICES	4,055.89	-	-	-	8,960.00	43,470.48	56,486.37
027963	LKS - TRANSMISSION SUBSTATIONS ENG COORDINATION	10,822.25	-	188.06	-	157,834.18	67,623.32	236,467.81
027965	LKS - TRANSMISSION ENG RELAY & PROTECTION	99,198.50	-	-	-	65,783.75	58,740.06	223,722.31
027966	LKS - DISTRIBUTION ENG RELAY & PROTECTION	27,112.43	-	-	-	706.69	71,042.71	98,861.83
027972	LKS ECON DEVELOPMENT	131,354.43	-	-	-	-	-	131,354.43
027976	LKS - DIRECTOR GENERATION ENGINEERING	31,047.50	-	-	-	-	4,414.92	35,462.42
027977	LKS - COMPLIANCE AND DOC. MGMT	182,903.27	-	-	-	2,072.88	-	184,976.15
027978	LKS - SYSTEM LAB AND ENV. COMPL.	139,379.83	-	-	-	6,887.15	-	146,266.98
027981	LKS - GEN FLEET ENGINEERING	18,032.98	-	-	-	-	6,091.09	24,124.07
027982	LKS - CIVIL ENGINEERING	74,852.87	-	-	-	37,712.50	-	112,565.37
027983	LKS - ELECTRICAL ENGINEERING	114,683.82	-	-	-	33,638.06	-	148,321.88
027984	LKS - MECHANICAL ENGINEERING	134,932.57	-	-	-	12,193.65	-	147,126.22
027985	LKS - PERFORMANCE ENGINEERING	98,254.87	-	-	-	1,203.95	1,519.78	100,978.60
027994	LKS MANAGER SAFETY + EQUIP TRAINING	26,913.38	-	-	-	-	-	26,913.38
027995	LKS MANAGER TRAINING SUPPORT	61,661.29	-	-	-	-	-	61,661.29
027997	LKS - DIRECTOR T&D LINES ENGINEERING	2,805.99	-	-	-	-	26,482.61	29,288.60
027998	LKS - TD&S ENGINEERING STANDARDS	11,230.11	-	-	-	1,638.40	39,641.80	52,510.31
027999	LKS -MANAGER PUBLIC SAFETY	25,832.05	-	-	-	-	-	25,832.05
029640	LKS - VP ENERGY SUPPLY AND ANALYSIS	258,630.91	-	-	-	-	2,479.81	261,110.72
029660	LKS - DIRECTOR POWER SUPPLY	1,180,949.14	-	-	-	-	-	1,180,949.14
029750	PROJECT ENGINEERING	81,241.95	-	-	-	1,792,264.65	32,655.55	1,906,162.15
029760	LKS - GENERATION SAFETY	186,573.47	-	-	-	208,452.61	-	395,026.08
029788	LKS DIST - SUBSTATION RELAY, PROTECTION & CONTROL	7,317.35	-	-	-	-	31,709.66	39,027.01
029955	LKS PPL SSS BENEFITS ACCOUNTING	46,490.86	-	-	-	-	-	46,490.86
	Total Labor	**96,708,508**	**736,173**	**301,179**	**-**	**44,084,581**	**22,886,696**	**164,717,137**
	Total Off-Duty	**15,346,823**	**136,811**	**49,587**	**-**	**6,488,182**	**2,885,590**	**24,906,993**
	Total Employee Benefits	**25,657,175**	**239,016**	**101,450**	**(285,435)**	**9,800,612**	**5,667,542**	**41,180,360**
	Total Payroll Taxes	**8,729,579**	**43,337**	**27,822**	**(251)**	**3,806,669**	**1,592,663**	**14,199,819**
	Total PPL Payroll	**7,180,892**	**54**	**13,797**	**-**	**586,051**	**850,145**	**8,630,940**
	Total 2024 Payroll Costs	**153,622,977**	**1,155,391**	**493,836**	**(285,686)**	**64,766,095**	**33,882,636**	**253,635,249**

Kentucky Utilities
Case No. 2025-00113
Total KU Payroll Costs by Year, Expenditure Organization, and Financial Classification
KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
		Base Period Payroll Costs						
000020	LG&E AND KU SERVICES COMPANY CORPORATE	51.67	-	-	-	-	-	51.67
001345	METER SHOP LGE	-	-	-	-	-	-	-
002020	GENERATION SUPPORT - LGE	-	-	-	-	(6.24)	-	(6.24)
002041	LGE - CANE RUN 7 ALLOCATIONS	4,087,593.61	-	-	-	-	-	4,087,593.61
002042	LGE - PADDYS RUN 13 ALLOCATIONS	79,548.93	-	-	-	-	-	79,548.93
002043	LGE - TRIMBLE COUNTY CTS ALLOCATIONS	516,468.90	-	-	-	-	-	516,468.90
002044	LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	8,394,033.12	317,829.12	-	-	-	-	8,711,862.24
002130	CANE RUN CCGT - LGE	-	-	-	-	11,519.64	-	11,519.64
002140	OTH PROD OPR/MTCE	-	-	-	-	940.00	-	940.00
002320	MC-COMMON PLANT	-	-	-	-	768.56	-	768.56
002330	MC ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	18,786.01	-	18,786.01
002480	MGR. MILL CREEK MAINTENANCE	-	-	-	-	-	-	-
002481	MILL CREEK MECHANICAL MAINTENANCE	1,613.22	-	-	-	1,581.84	-	3,195.06
002482	MILL CREEK I/E MAINTENANCE	548.55	-	-	-	231.61	-	780.16
002650	GENERAL MANAGER - TC	-	-	-	-	256.50	-	256.50
002680	TC ENGINEERING AND TECHNICAL SERVICES	3,853.58	-	-	-	145,907.52	-	149,761.10
002720	TC OPERATIONS	996.25	-	-	-	9,525.23	-	10,521.48
002730	TC OPER-A WATCH	-	-	-	-	7,955.47	-	7,955.47
002740	TC OPER-B WATCH	2,501.00	-	-	-	8,601.47	-	11,102.47
002770	TC-MAINTENANCE SVCS	4,010.93	-	-	-	26,821.23	-	30,832.16
002780	TC-MAINTENANCE I/E	3,193.36	-	-	-	200,170.42	-	203,363.78
002790	TC-MTCE MECHANICAL	1,724.36	-	-	-	118,510.58	-	120,234.94
002840	TC-MATERIAL HANDLING	-	-	-	-	2,172.94	-	2,172.94
003300	ELECTRIC CONSTRUCTION CREWS-ESC	11,502.72	-	-	-	3,177.47	-	14,680.19
003400	ELECTRIC CONSTRUCTION CREWS-AOC	6,978.06	-	255.61	-	3,822.38	-	11,056.05
003430	NETWORK OPS. 3PH COMMERCIAL	33,554.74	-	-	-	10,872.63	-	44,427.37
003440	UNDERGROUND CONSTRUCTION	12,400.58	-	-	-	9,538.87	-	21,939.45
003450	MANAGER ELECTRIC DISTRIBUTION	19,553.16	-	-	-	9,786.68	-	29,339.84
004040	DISTRIBUTION DESIGN	55,347.82	-	2,933.38	-	18,408.96	-	76,690.16
004060	GAS CONTRACT CONSTRUCTION	13,994.27	-	-	-	3,823.53	-	17,817.80
004190	GAS OPRS-REPAIR AND MAINTAIN	16,740.18	-	-	-	3,820.86	-	20,561.04
004370	ASSET INFORMATION LGE	9,388.82	-	-	-	1,224.20	-	10,613.02
004450	CORROSION CONTROL	12,114.31	-	-	-	3,219.16	-	15,333.47
004500	INSTR., MEASUREMENT	2,601.80	-	-	-	-	-	2,601.80
004560	GAS PROCUREMENT	640.58	-	-	-	-	-	640.58
004600	GAS REGULATORY SERVICES	-	-	-	-	(0.01)	-	(0.01)
005260	FACILITIES MANAGMENT	631.84	-	-	-	183.96	-	815.80
006630	LGE - TELECOMMUNICATIONS	272,952.78	26.98	-	-	144,181.74	79.02	417,240.52
007380	LGE - GAS ENGINEERING	-	-	-	-	4,213.93	94.40	4,308.33
007385	LGE - GAS TRANSMISSION INTEGRITY & COMPLIANCE	577.59	-	-	-	-	-	577.59
007951	LGE SUBSTATION SVS	50.38	-	-	-	5,080.53	2,835.32	7,966.23
007981	LGE - GEN FLEET ENGINEERING	(3,417.49)	-	-	-	-	-	(3,417.49)
007988	LGE DIST SUBSTATION RELAY, PROTECTION & CONTROL	1,986.68	-	-	-	19,609.91	-	21,596.59
008910	LGE IT CHARGES	-	-	-	-	-	-	-
010603	FINC & BUDGTNG-POWER PROD KU	105,563.51	-	-	-	-	63,951.14	169,514.65
011018	VEGETATION MANAGEMENT - KU	371,556.11	-	-	-	3,158.08	-	374,714.19
011061	AREA 1	34,699.80	-	-	-	-	-	34,699.80
011062	AREA 2	37,054.05	-	-	-	-	-	37,054.05
011064	AREA 4	-	-	-	-	-	-	-
011065	AREA 5	15,304.74	-	-	-	-	-	15,304.74
011066	AREA 6	51,914.27	-	-	-	-	-	51,914.27
011067	AREA 7	29,161.91	-	-	-	-	-	29,161.91
011069	AREA 9	13,668.33	-	-	-	-	-	13,668.33
011070	AREA 10	35,577.77	-	-	-	-	-	35,577.77
011071	AREA 11	14,824.71	-	-	-	-	-	14,824.71
011072	AREA 12	28,560.25	-	-	-	-	-	28,560.25
011090	SC AND M EARLINGTON	-	-	-	-	126,675.00	-	126,675.00
011370	FIELD SERVICES - KU	2,357,822.32	-	-	-	8,141.30	-	2,365,963.62
011411	ADVANCED METERING INFRASTRUCTURE - KU	(1,169,440.38)	-	-	-	1,691,734.00	1,307,150.83	1,829,444.45
011560	EARLINGTON OPERATIONS CENTER	1,159,742.90	-	-	-	3,942,212.40	270,575.81	5,372,531.11
012050	SC AND M DANVILLE	-	-	-	-	146,002.11	-	146,002.11
012160	DANVILLE OPERATIONS CENTER	495,198.92	-	-	-	2,290,800.15	81,847.81	2,867,846.88
012360	RICHMOND OPERATIONS CENTER	460,642.01	-	-	-	1,888,912.98	42,347.78	2,391,902.77
012460	ELIZABETHTOWN OPERATIONS CENTER	400,382.86	-	-	-	1,805,668.71	105,885.69	2,311,937.26
012560	SHELBYVILLE OPERATIONS CENTER	410,250.98	-	-	-	2,160,741.20	6,000.00	2,576,992.18
013040	SC AND M LEXINGTON	-	-	-	-	243,001.00	-	243,001.00
013150	LEXINGTON OPERATIONS CENTER	1,725,424.22	-	-	-	7,745,608.60	177,848.21	9,648,881.03
013180	METER READING - KU	158,153.16	-	-	-	-	-	158,153.16
013560	SUBSTATION RELAY, PROTECTION & CONTROL - KU	7,400.20	-	-	-	30,691.78	5,899.66	43,991.64
013660	MAYSVILLE OPERATIONS CENTER	688,202.73	-	-	-	2,365,123.69	91,872.04	3,145,198.46
014160	PINEVILLE OPERATIONS CENTER	452,459.75	-	-	-	1,539,786.47	277,813.52	2,270,059.74
014260	LONDON OPERATIONS CENTER	430,838.84	-	-	-	1,693,300.91	265,640.45	2,389,780.20
014370	ASSET INFORMATION - KU	136,999.16	-	-	-	1,086.87	549,453.21	687,539.24
014940	SC AND M PINEVILLE	-	-	-	-	600,289.49	-	600,289.49
015324	LEXINGTON MATERIAL LOGISTICS	10,633.27	-	-	-	10,135.71	225,310.04	246,079.02
015326	EARLINGTON MATERIAL LOGISTICS	5,438.87	-	-	-	492.18	251,576.38	257,507.43
015590	CORPORATE ITEMS	(4,887,212.40)	-	-	-	-	4,888,320.59	1,108.19
015595	TC IMEA/IMPA PARTNER ALLOCATION	(2,352,425.96)	(79,457.30)	-	-	-	2,200,549.59	(231,333.67)
015730	GENERATION SUPPORT - KU	(2,589.80)	-	-	-	-	-	(2,589.80)
015735	MAINTENANCE SERVICES - KU	(0.02)	-	-	-	-	-	(0.02)
015820	KU METER SHOP	791,605.21	-	-	-	159,072.81	-	950,678.02
015866	TRANSMISSION SUBSTATION CONSTRUCTION - PINEVILLE	(10,009.49)	-	-	-	-	-	(10,009.49)
015867	TRANSMISSION SUBSTATION CONSTRUCTION - DANVILLE	(16,230.70)	-	-	-	-	-	(16,230.70)
015868	TRANSMISSION SUBSTATION CONSTRUCTION - EARLINGTON	(14,721.00)	-	-	-	-	-	(14,721.00)
015869	TRANSMISSION SUBSTATION CONSTRUCTION - LEXINGTON	(26,093.44)	-	-	-	-	39,643.00	13,549.56
015870	TRANSMISSION LINES	-	-	-	-	9,499.99	(9,499.99)	-
015970	KU - TELECOMMUNICATIONS	414,170.85	-	-	-	307,612.26	136.99	721,920.10
016220	E W BROWN - SUPT AND ADMIN	252,416.19	-	-	-	-	9,712.74	262,128.93
016230	EWB OPER / RESULTS	3,266,590.18	-	-	-	14,310.59	16,746.80	3,297,647.57
016250	EWB EQUIP MNTC	1,735,756.82	-	-	-	52,560.10	-	1,788,316.92
016260	EWB E AND I MNTC	1,396,376.45	-	-	-	35,810.71	-	1,432,187.16
016270	EWB COAL HANDLING	268,164.04	-	-	-	-	-	268,164.04
016300	EWB COMBUSTION TURBINE	1,260,468.56	-	-	-	14,040.35	-	1,274,508.91
016320	EWB ENVIRONMENTAL	167,981.62	-	-	-	-	-	167,981.62
016330	BR ENGINEERING AND TECHNICAL SERVICES	190,359.33	-	-	-	-	-	190,359.33
016340	EWB LABORATORY	170,814.59	-	-	-	356.43	-	171,171.02
016360	EWB MAINTENANCE	339,378.71	-	-	-	-	-	339,378.71
016370	EWB COMMERCIAL OPERATIONS	-	-	-	-	-	72,546.63	72,546.63
016380	SOLAR SHARE PROGRAM	(1,584.31)	-	-	-	-	-	(1,584.31)
016390	BROWN SOLAR	(2,321.55)	-	-	-	-	-	(2,321.55)
016520	GHENT - SUPERINTENDENT	558,788.46	-	-	-	97,505.56	51,547.84	707,841.86
016530	GHENT - PLANNING	772,502.98	-	-	-	-	-	772,502.98
016540	GH ENGINEERING AND TECHNICAL SERVICES	628,609.30	-	-	-	132,686.07	38,806.56	800,101.93
016550	GHENT - MECHANICAL MNTC	1,848,255.59	6,344.67	-	-	168,388.45	-	2,022,988.71
016560	GHENT - ELECTRICAL MNTC	1,595,336.79	3,278.68	-	-	102,771.29	-	1,701,386.76
016570	GHENT - COAL YARD	1,020,666.73	-	-	-	57,389.00	-	1,078,055.73
016580	GHENT - INSTRUMENT MNTC	1,258,919.92	9,332.30	-	-	147,087.86	-	1,415,340.08
016590	GHENT - PLANT SERVICES	-	95,745.24	-	-	-	-	95,745.24
016600	GHENT - ASST SUPT OPER	447,618.30	-	-	-	-	-	447,618.30
016620	GHENT - SCRUBBER MAINT	779,634.47	-	-	-	65,948.03	-	845,582.50
016630	GHENT - COMMERCIAL	-	-	-	-	-	216,914.69	216,914.69
016640	GHENT - STATION LAB	545,847.16	-	-	-	10,835.31	-	556,682.47
016650	GHENT - OPERATIONS SHIFTS	7,936,986.19	84,255.00	-	-	48,644.73	-	8,069,885.92
016660	GHENT-ASST SUPT MNTC	1,032,282.26	-	-	-	24,615.61	-	1,056,897.87
016670	GHENT - OUTSIDE MNTC	54,219.38	-	-	-	-	-	54,219.38
016680	GHENT - COAL COMBUSTION RESIDUALS	435,208.56	2,212.60	-	-	6,308.80	-	443,729.96
016710	CANE RUN CCGT - KU	(164.91)	-	-	-	-	-	(164.91)

Kentucky Utilities
Case No. 2025-00113
Total KU Payroll Costs by Year, Expenditure Organization, and Financial Classification
KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	(268,256.64)	-	-	-	-	-	(268,256.64)
017660	NORTON OPERATIONS CENTER	650,917.20	-	-	-	1,333,409.29	337,073.13	2,321,399.62
017955	KU - TURBINE GENERATOR SPECIALIST	0.02	-	-	-	-	-	0.02
017960	KU-TL TRANSMISSION VEG MNGT AND ROW	33,623.29	-	-	-	-	-	33,623.29
017964	DIST- SC AND M PINEVILLE	353,107.57	-	-	-	564,943.43	66,614.30	984,665.30
017967	DIST - SC AND M DANVILLE	443,255.85	-	-	-	967,046.46	55,372.44	1,465,674.75
017968	DIST - SC AND M LEXINGTON	640,465.55	-	-	-	942,334.32	334,933.03	1,917,732.90
017976	KU - DIRECTOR GENERATION ENGINEERING	60.81	-	-	-	-	-	60.81
017977	KU - COMPLIANCE AND DOC. MGMT	-	-	-	-	-	-	-
017978	KU - SYSTEM LAB AND ENV. COMPL.	4,256.09	-	-	-	-	-	4,256.09
017981	KU - GEN FLEET ENGINEERING	4,539.59	-	-	-	-	-	4,539.59
017982	KU - CIVIL ENGINEERING	7,663.02	-	-	-	-	-	7,663.02
017983	KU - ELECTRICAL ENGINEERING	90.11	-	-	-	-	-	90.11
017984	KU - MECHANICAL ENGINEERING	485.20	-	-	-	-	-	485.20
017985	KU - PERFORMANCE ENGINEERING	1,928.00	-	-	-	-	-	1,928.00
017988	DIST - SC AND M EARLINGTON	315,305.68	-	-	-	482,895.81	73,272.27	871,473.76
017993	KU DIST - SUBSTATION RELAY, PROTECTION & CONTROL	179,628.78	-	-	-	616,313.12	47,079.75	843,021.65
018750	I/C INCL: KU-PPL EU DISTRIBUTION	691,687.35	-	-	-	238,259.15	-	929,946.50
018811	EDO VP	12,166.50	-	-	-	-	-	12,166.50
018825	KU GENERATION SERVICES CHARGES - CAP	0.01	-	-	-	-	(60.82)	(60.81)
018834	KU - GHENT COMMERCIAL OPS	-	-	-	-	-	-	-
018861	KU - CIVIL ENGINEERING - CAP	(7,663.02)	-	-	-	-	-	(7,663.02)
018862	KU - ELECTRICAL ENGINEERING - CAP	(90.10)	-	-	-	-	-	(90.10)
018863	KU - MECHANICAL ENGINEERING - CAP	(485.20)	-	-	-	-	-	(485.20)
018864	KU - PERFORMANCE ENGINEERING - CAP	(1,928.00)	-	-	-	-	-	(1,928.00)
018865	KU - SYSTEM LAB AND ENV COMPL - CAP	(4,256.09)	-	-	-	-	-	(4,256.09)
018866	KU - COMPLIANCE AND DOCUMENT MANAGEMENT - CAP	-	-	-	-	-	-	-
018867	KU - GEN FLEET ENG - CAP	(4,010.48)	-	-	-	-	(529.12)	(4,539.60)
018868	KU - PROGRAM MANAGEMENT	-	-	-	-	228,960.68	-	228,960.68
018904	KU CHIEF OPERATING OFFICER	1,382.00	-	-	-	-	-	1,382.00
018944	KU PPL SHARED SERVICES SUPPORT - SUPPLY CHAIN	4,363.53	-	-	-	1,789.97	-	6,153.50
020745	I/C INCL: LKS-PPL SERVICES CORPORATION	(17,714.88)	-	-	-	-	(544.43)	(18,259.31)
020807	I/C INCL: LKS-PPL SERV ISD - CHIEF INFORMATION SECURITY OFFICER	114,194.00	-	-	-	-	-	114,194.00
020899	I/C INCL: LKS-PPL SERV ISD - INFORMATION TECHNOLOGY	3,993,933.20	-	469.74	-	1,395,758.08	-	5,390,161.02
020955	I/C INCL PPLS LOB - PUBLIC AFFAIRS	390,269.68	-	14,430.54	-	-	-	404,700.22
020956	I/C INCL PPLS LOB - COMMUNICATIONS	101,409.74	-	-	-	-	-	101,409.74
020957	I/C INCL PPLS LOB - SR. DIR BUSINESS AND ECON DEVEL.	97,807.41	-	-	-	-	-	97,807.41
020958	I/C INCL PPLS LOB - CORPORATE R&D	185,294.36	-	-	-	30,221.12	-	215,515.48
020960	I/C INCL PPLS LOB - EVP AND CFO	2,936,734.78	-	84.57	-	-	-	2,936,819.35
020961	I/C INCL PPLS LOB - EVP UTIL. CLO AND CORP SECRETARY	2,530,203.86	-	657.43	-	11,681.19	1,851.64	2,544,394.12
020962	I/C INCL PPLS LOB - HUMAN RESOURCES	2,125,827.33	-	166.63	-	-	-	2,125,993.96
020963	I/C INCL PPLS LOB - EVP AND CHIEF TECH AND INNOVATION OFFICER	87,815.39	-	-	-	-	-	87,815.39
020970	I/C INCL PPLS LOB - EVP AND COO	83,756.20	-	-	-	-	-	83,756.20
020971	I/C INCL PPLS LOB - SVP-ENGINEERING AND CONSTRUCTION	476,209.75	-	880.22	-	-	1,327,534.83	1,804,624.80
020974	I/C INCL PPLS LOB - DIRECTOR ENVIRONMENTAL COMPLIANCE	335,884.13	-	-	-	-	-	335,884.13
020975	I/C INCL PPLS LOB - VP SAFETY AND TECHNICAL TRAINING	940,612.89	-	-	-	4,186.41	-	944,799.30
020976	I/C INCL PPLS LOB - VP AND CHIEF CUSTOMER OFFICER	59,839.28	-	-	-	-	-	59,839.28
020980	I/C INCL PPLS LOB - CHIEF OPERATING OFFICER	88,030.66	-	120.05	-	-	-	88,150.71
020981	I/C INCL PPLS LOB - COMMERCIAL OPS	283,661.05	-	-	-	-	382,109.26	665,770.31
020982	I/C INCL PPLS LOB - SUPPLY CHAIN	1,753,232.50	-	282.60	-	-	289,053.23	2,042,568.33
020985	I/C INCL PPLS LOB - ELECTRIC DISTRIBUTION	905.02	-	-	-	301.68	-	1,206.70
020988	I/C INCL PPLS LOB - DATA ANALYTICS	298,591.51	-	-	-	-	80,418.17	379,009.68
020989	I/C INCL PPLS LOB - CHIEF SECURITY OFFICE	638,132.25	-	-	-	-	-	638,132.25
021000	LKS - PRESIDENT	236,452.96	-	-	-	-	-	236,452.96
021015	LKS - DIRECTOR - DISTRIBUTION SYSTEM OPS	38,856.89	-	-	-	14,749.51	33,140.02	86,746.42
021016	LKS - BUSINESS OPERATIONS REPORTING	41,785.28	-	-	-	-	104,742.94	146,528.22
021017	LKS-MANAGER ASSET INFORMATION	25,746.06	-	-	-	-	61,084.61	86,830.67
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	60,270.63	-	-	-	-	21,607.06	81,877.69
021019	DISTRIBUTION RELIABILITY	98,763.20	-	-	-	2,178.79	188,539.55	289,481.54
021020	LKS DIRECTOR KU DIST OPS AND LGE/KU VEG MGMT	30,639.22	-	-	-	722.88	126,812.34	158,174.44
021035	VP CUSTOMER SERVICES - SERVCO	158,464.20	-	-	-	-	-	158,464.20
021055	VP ELECTRIC DISTRIBUTION - LKS	61,983.68	-	-	-	1,447.32	191,084.46	254,515.46
021071	SYSTEM ANALYSIS AND PLANNING - DIST	125,700.23	-	-	-	-	245,923.62	371,623.85
021072	LKS INVESTMENT STRATEGY & RELIABILITY	38,230.50	-	-	-	386.90	37,843.54	76,460.94
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	135,173.51	-	-	-	12,935.34	18,441.92	166,550.77
021076	ASSET INFORMATION-LKS	70,969.20	-	-	-	717.91	85,729.08	157,416.19
021080	DISTRIBUTION SYSTEM ADMINISTRATION	50,451.29	-	-	-	1,723.14	13,440.00	65,614.43
021204	CCS RETAIL SUPPORT	727,155.08	-	-	-	6,344.40	-	733,499.48
021205	RESIDENTIAL SERVICE CENTER	5,412,776.14	-	-	-	2,116.07	-	5,414,892.21
021220	BUSINESS OFFICES	15,601.50	-	-	-	-	-	15,601.50
021221	CIVIC AFFAIRS	365,681.79	-	-	-	-	-	365,681.79
021225	BUSINESS SERVICE CENTER	1,033,273.52	-	-	-	-	-	1,033,273.52
021250	DIRECTOR CS OPS AND SUPPORT	97,550.04	-	-	-	767.44	-	98,317.48
021251	COMPLAINTS AND INQUIRY	74,454.71	-	-	-	-	-	74,454.71
021280	MANAGER - METER READING	89,021.01	-	-	-	-	-	89,021.01
021315	MANAGER, FIELD SERVICE OPERATIONS	406,627.03	-	-	-	-	-	406,627.03
021320	MANAGER - METER ASSET MANAGEMENT - LKS	60,512.48	-	-	-	6,108.98	-	66,621.46
021325	DIRECTOR OF CUSTOMER REVENUE	63,616.54	-	-	-	-	-	63,616.54
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	544,629.16	-	-	-	3,270.65	-	547,899.81
021330	MANAGER REMITTANCE AND COLLECTION	412,538.24	-	-	-	-	-	412,538.24
021331	REVENUE ASSURANCE	85,991.53	-	-	-	-	-	85,991.53
021360	BUSINESS SERVICES	779,464.44	-	-	-	-	-	779,464.44
021410	DIRECTOR OF CUSTOMER PROGRAMS	139,684.99	-	-	-	-	-	139,684.99
021411	ADVANCED METERING INFRASTRUCTURE - LKS	892,118.43	2,800.94	-	-	615,448.64	-	1,510,368.01
021420	ENERGY EFFICIENCY	149.45	544,741.76	-	-	13,742.01	-	558,633.22
021440	VP STATE REGULATION AND RATES	818,761.53	-	-	-	-	-	818,761.53
021520	REGULATED PROGRAMS	226,309.87	-	-	-	-	-	226,309.87
021904	CHIEF OPERATING OFFICER	138,429.13	-	-	-	-	-	138,429.13
022065	MANAGER - SYSTEM LAB AND ENV. COMPL. - CAP	1,395.43	-	-	-	-	-	1,395.43
022111	CIVIL ENGINEERING - CAP	700.43	-	-	-	772.07	-	1,472.50
022113	MECHANICAL ENGINEERING - CAP	2,558.53	-	-	-	-	-	2,558.53
022200	VP - POWER GENERATION	137,879.51	-	-	-	-	7,794.48	145,673.99
022210	DIRECTOR, COMMERCIAL OPERATIONS	-	-	-	-	-	-	-
022220	LKS - CANE RUN COMMERCIAL OPS	9,949.10	-	-	-	-	34,327.78	44,276.88
022230	LKS - MILL CREEK COMMERCIAL OPS	22,591.18	-	-	-	-	21,807.27	44,398.45
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	45,239.60	-	-	-	-	45,642.42	90,882.02
022250	LKS - GHENT COMMERCIAL OPS	32,948.20	-	-	-	-	37,004.74	69,952.94
022260	LKS - EW BROWN COMMERCIAL OPS	32,191.07	-	-	-	-	74,703.19	106,894.26
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	498,552.12	-	468.03	-	-	678.64	499,698.79
022970	GENERATION SYSTEM PLANNING	255,865.25	-	-	-	-	43,582.06	299,447.31
023000	VICE PRESIDENT - TRANSMISSION	87,379.00	-	-	-	-	98,530.25	185,909.25
023005	DIR TRANS STRATEGY & PLANNING	84,044.16	-	-	-	-	75,676.06	159,720.22
023010	DIRECTOR - TRANSMISSION	124,055.43	-	-	-	-	49,222.32	173,277.75
023020	TRANSMISSION SYSTEM OPERATIONS	1,875,905.94	-	-	-	32,666.74	171,346.68	2,079,919.36
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	589,427.02	-	-	-	-	149,240.54	738,667.56
023026	TRANSMISSION PROJECT DEVELOPMENT	16,055.62	-	-	-	-	132,121.97	148,177.59
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	186,901.38	-	-	-	42,416.87	392,864.10	622,182.35
023045	TRANSMISSION ASSET MANAGEMENT, STANDARDS, AND TECHNOLOGY - LKS	-	-	-	-	-	12,891.99	12,891.99
023050	TRANSMISSION STRATEGY & PLANNING	590,982.04	-	-	-	-	225,434.17	816,416.21
023055	LKS - INVEST STRATEGY AND RELIABILITY PERFORMANCE	178,891.63	-	-	-	3,588.46	551,274.41	733,754.50
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	-	-	-	-	4,000.00	-	4,000.00
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	-	-	-	-	(1,832,568.94)	-	(1,832,568.94)
023070	MANAGER - TRANSMISSION LINES	2,945.80	-	-	-	4,269.99	27,777.76	34,993.55
023076	TRANSMISSION PROJECT MANAGEMENT	-	-	-	-	(9,468.00)	-	(9,468.00)
023090	TRANSMISSION POLICY & TARIFFS	261,917.32	-	-	-	-	-	261,917.32
023110	TRANSFORMER SERVICES	-	-	-	-	65,035.21	4,480.00	69,515.21
023200	LKS - DIRECTOR DIST OPS - LGE AND LGE/KU TRANSFORMERS	5,087.20	-	-	-	-	35,829.47	40,916.67
023210	LKS - TL DISTRIBUTION VEG MGMT	117,285.42	-	-	-	1,218.96	595.68	119,100.06
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,731,567.19	-	-	-	167,638.93	1,195,717.93	3,094,924.05

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
023260	EDO TECHNICAL TRAINING - LKS	379,179.97	-	-	-	827.12	-	380,007.09
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	314,942.15	-	-	-	-	-	314,942.15
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	81,944.42	-	-	-	-	8,156.23	90,100.65
023815	SALES ANALYSIS & FORECASTING	142,433.85	-	-	-	-	9,164.07	151,597.92
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	3,525.50	-	-	-	3,226.11	137,618.20	144,369.81
025530	MANAGER TRANSPORTATION	-	-	-	-	-	131,561.23	131,561.23
025550	MANAGER OFFICE FACILITIES	566,278.99	-	-	-	43,996.15	-	610,275.14
025552	FACILITY OPERATIONS CENTRAL	4,131.05	-	-	-	-	-	4,131.05
025553	FACILITY OPERATIONS SOUTH	4,862.74	-	-	-	-	-	4,862.74
025554	FACILITY MAINTENANCE	1,131.30	-	-	-	-	-	1,131.30
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	126,940.96	-	-	-	34,452.11	236,212.97	397,606.04
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	5,403.02	-	-	-	-	-	5,403.02
025593	PROJECT PLANNING AND MANAGEMENT	39,295.98	-	-	-	257,370.52	22.69	296,689.19
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	465,309.48	-	-	-	5,311.39	-	470,620.87
025680	MANAGER BENEFITS AND RECORDS	-	-	-	-	-	-	-
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	367,763.77	-	-	-	-	-	367,763.77
025780	MANAGER DIVERSITY STRATEGY	-	-	-	-	-	-	-
026020	FINANCIAL PLANNING & BUDGETING	96,734.24	-	-	-	-	-	96,734.24
026030	GENERATION, PE, AND SAFETY BUDGETING	193,466.86	-	-	-	86,097.90	1,921.04	281,485.80
026080	MANAGER REVENUE ACCOUNTING	392,417.10	-	-	-	-	-	392,417.10
026120	MANAGER PROPERTY ACCOUNTING	432,563.90	-	-	-	-	-	432,563.90
026130	CONTROLLER	23,785.44	-	-	-	-	-	23,785.44
026135	LKS-DIR UTILITY ACCTG-KY	19,034.33	-	-	-	393.74	-	19,428.07
026140	FINANCIAL PLANNING & CONSOLIDATED BUDGET	216,159.61	-	-	-	-	-	216,159.61
026145	SHARED SERVICES & CORPORATE BUDGETING	242,394.08	-	-	-	-	-	242,394.08
026155	LGEKS-DIR POLICY - EXTERNAL REPTING	-	-	-	-	-	-	-
026160	REGULATORY ACCOUNTING AND REPORTING	259,523.72	-	-	-	-	-	259,523.72
026170	MANAGER - CUSTOMER ACCOUNTING	1,255,061.37	-	-	-	2,473.21	-	1,257,534.58
026175	TRANSMISSION, GAS, & ES BUDGETING	212,791.39	-	-	-	-	-	212,791.39
026190	CORPORATE ACCOUNTING	322,708.53	-	426.49	-	-	-	323,135.02
026310	MANAGER PAYROLL	171,922.09	-	1,045.38	-	-	-	172,967.47
026850	VP EXTERNAL AFFAIRS	-	-	261,679.53	-	-	-	261,679.53
026869	LKE REMITTANCE PROCESSING - LKS	63,765.45	-	-	-	-	-	63,765.45
026920	DIRECTOR - CORPORATE COMMUNICATION	188,977.22	-	-	-	-	-	188,977.22
026925	CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	118,611.68	-	-	-	-	-	118,611.68
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	553,994.18	-	-	-	-	-	553,994.18
027763	LKS-MANAGER COMPLIANCE	217,747.48	-	-	-	-	-	217,747.48
027868	LKS - PROGRAM MANAGEMENT	30,222.91	-	-	-	26,313.37	92,436.85	148,973.13
027911	LKS - TRANSMISSION LINES ENGINEERING	34,444.83	-	-	-	301,512.88	323,693.03	659,650.74
027913	LKS - T&D SUBSTATIONS ENGINEERING	45,325.69	-	-	-	-	-	45,325.69
027914	LKS - MANAGER TRANSMISSION SUBS ENGINEERING	-	-	-	-	-	72,229.56	72,229.56
027915	LKS - DISTRIBUTION SUBSTATIONS ENGINEERING - KU	20,511.73	-	-	-	240,138.19	191,179.41	451,829.33
027916	LKS - DISTRIBUTION SUBSTATIONS ENGINEERING - LGE	(4,898.52)	-	-	-	171,787.56	9,099.65	175,988.69
027917	LKS - MANAGER SUBS ENG RELAY & PROTECTION	50,267.92	-	-	-	545.32	72,410.52	123,223.76
027919	LKS - TD&S ENG PROJECT MANAGEMENT	8,822.88	-	-	-	212,598.62	130,861.79	352,283.29
027920	LKS - TD&S ENG CONSTRUCTION MANAGEMENT	87,750.58	-	-	-	(154,886.22)	445,150.84	378,015.20
027930	LKS MANAGER VEG MGMT STRATEGY AND OPTIMIZATION	61,399.60	-	-	-	-	-	61,399.60
027940	LKS - SYSTEM ENGINEERING	160,347.84	-	-	-	5,338.77	439,397.48	605,084.09
027941	LKS - SUBSTATION COMPLIANCE ENGINEERING	245,787.84	-	-	-	848.79	65,131.36	311,767.99
027942	LKS - TRANSMISSION PROTECTION	260,874.38	-	-	-	413,039.51	227,890.33	901,804.22
027952	LKS - T+D SUBSTATION SERVICES.	27,920.12	-	-	-	-	78,388.19	106,308.31
027953	LKS - SUBSTATION SERVICES	37,863.26	-	-	-	25,441.58	94,757.66	158,062.50
027955	LKS - TURBINE GENERATOR SPECIALIST	88,895.78	-	-	-	42,567.74	-	131,463.52
027960	LKE_TL TRANSMISSIN VEG MNGT AND ROW	332,427.09	-	-	-	444.36	-	332,871.45
027961	LKS - TRANSMISSION SUBS ENGINEERING	1,949.20	-	-	-	752,890.98	191,393.62	946,233.80
027962	LKS - TRANSMISSION SUBS DRAFTING SERVICES	3,868.35	-	-	-	57,624.19	49,971.88	111,464.42
027963	LKS - TRANSMISSION SUBSTATIONS ENG COORDINATION	16,086.90	-	188.06	-	319,462.33	106,320.69	442,057.98
027965	LKS - TRANSMISSION ENG RELAY & PROTECTION	183,325.22	-	-	-	178,728.08	120,709.09	482,762.39
027966	LKS - DISTRIBUTION ENG RELAY & PROTECTION	67,089.44	-	-	-	84,334.19	109,481.33	260,904.96
027972	LKS ECON DEVELOPMENT	226,705.39	-	-	-	-	-	226,705.39
027976	LKS - DIRECTOR GENERATION ENGINEERING	53,257.62	-	-	-	-	7,794.40	61,052.02
027977	LKS - COMPLIANCE AND DOC. MGMT	391,316.50	-	-	-	926.26	-	392,242.76
027978	LKS - SYSTEM LAB AND ENV. COMPL.	244,208.45	-	-	-	882.65	-	245,091.10
027981	LKS - GEN FLEET ENGINEERING	70,554.50	-	-	-	8,968.72	11,395.15	90,918.37
027982	LKS - CIVIL ENGINEERING	138,942.77	-	-	-	82,842.57	-	221,785.34
027983	LKS - ELECTRICAL ENGINEERING	181,575.41	-	-	-	64,448.74	-	246,024.15
027984	LKS - MECHANICAL ENGINEERING	270,274.25	-	-	-	22,576.51	-	292,850.76
027985	LKS - PERFORMANCE ENGINEERING	194,058.92	-	-	-	51,632.43	-	245,691.35
027994	LKS MANAGER SAFETY + EQUIP TRAINING	48,631.83	-	-	-	-	-	48,631.83
027995	LKS MANAGER TRAINING SUPPORT	93,918.22	-	-	-	-	-	93,918.22
027998	LKS - TD&S ENGINEERING STANDARDS	-	-	-	-	4,292.00	3,036.80	7,328.80
027999	LKS -MANAGER PUBLIC SAFETY	62,963.39	-	-	-	-	-	62,963.39
029640	LKS - VP ENERGY SUPPLY AND ANALYSIS	149,044.06	-	-	-	-	67,356.77	216,400.83
029660	LKS - DIRECTOR POWER SUPPLY	1,246,798.38	-	-	-	-	-	1,246,798.38
029750	PROJECT ENGINEERING	47,483.24	-	-	-	2,191,530.98	33,073.63	2,272,087.85
029760	LKS - GENERATION SAFETY	156,025.24	-	-	-	258,668.63	-	414,693.87
029788	LKS DIST - SUBSTATION RELAY, PROTECTION & CONTROL	12,506.87	-	-	-	-	61,052.12	73,558.99
029955	LKS PPL SSS BENEFITS ACCOUNTING	93,543.45	-	-	-	-	-	93,543.45
	Total Labor	**97,827,286**	**987,110**	**284,088**	**-**	**42,323,693**	**22,291,586**	**163,713,763**
	Total Off-Duty	**17,552,157**	**183,351**	**50,352**	**-**	**7,120,233**	**3,227,354**	**28,133,446**
	Total Employee Benefits	**28,896,099**	**299,295**	**107,110**	**(285,435)**	**10,029,885**	**5,735,388**	**44,782,342**
	Total Payroll Taxes	**10,016,796**	**54,143**	**28,312**	**(251)**	**3,873,578**	**1,740,410**	**15,712,987**
	Total PPL Payroll	**2,807,962**	**(0)**	**5,865**	**-**	**342,283**	**472,412**	**3,628,521**
	Total Base Period Payroll Costs	**157,100,299**	**1,523,899**	**475,727**	**(285,686)**	**63,689,671**	**33,467,150**	**255,971,060**

Kentucky Utilities
Case No. 2025-00113
Total KU Payroll Costs by Year, Expenditure Organization, and Financial Classification
KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
		Forecasted Test Year Payroll Costs						
002041	LGE - CANE RUN 7 ALLOCATIONS	4,208,783.10	-	-	-	-	-	4,208,783.10
002042	LGE - PADDYS RUN 13 ALLOCATIONS	89,509.75	-	-	-	-	-	89,509.75
002043	LGE - TRIMBLE COUNTY CTS ALLOCATIONS	580,928.02	-	-	-	-	-	580,928.02
002044	LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	8,822,234.73	352,664.68	-	-	-	-	9,174,899.41
002130	CANE RUN CCGT - LGE	-	-	-	-	58,506.78	-	58,506.78
002330	MC ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	15,609.93	-	15,609.93
002680	TC ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	134,930.86	-	134,930.86
002790	TC-MTCE MECHANICAL	-	-	-	-	362,520.00	-	362,520.00
006250	CORPORATE	-	-	-	-	-	-	-
006630	LGE - TELECOMMUNICATIONS	233,620.98	-	-	-	155,144.45	-	388,765.43
010603	FINC & BUDGTNG-POWER PROD KU	114,823.61	-	-	-	-	70,375.78	185,199.39
011018	VEGETATION MANAGEMENT - KU	377,504.80	-	-	-	-	-	377,504.80
011370	FIELD SERVICES - KU	2,090,791.87	-	-	-	-	-	2,090,791.87
011560	EARLINGTON OPERATIONS CENTER	958,283.00	-	-	-	4,168,582.00	240,000.00	5,366,865.00
012050	SC AND M DANVILLE	-	-	-	-	60,000.00	-	60,000.00
012160	DANVILLE OPERATIONS CENTER	412,500.00	-	-	-	2,384,652.00	56,000.00	2,853,152.00
012360	RICHMOND OPERATIONS CENTER	377,300.00	-	-	-	1,992,999.00	79,100.00	2,449,399.00
012460	ELIZABETHTOWN OPERATIONS CENTER	354,608.00	-	-	-	1,905,311.00	144,000.00	2,403,919.00
012560	SHELBYVILLE OPERATIONS CENTER	512,500.00	-	-	-	2,103,000.00	12,000.00	2,627,500.00
013040	SC AND M LEXINGTON	-	-	-	-	30,000.00	-	30,000.00
013150	LEXINGTON OPERATIONS CENTER	1,311,000.00	-	-	-	8,257,000.00	163,000.00	9,731,000.00
013180	METER READING - KU	202,670.48	-	-	-	-	-	202,670.48
013660	MAYSVILLE OPERATIONS CENTER	609,950.00	-	-	-	2,502,044.00	120,600.00	3,232,594.00
014160	PINEVILLE OPERATIONS CENTER	521,869.00	-	-	-	1,543,991.00	318,000.00	2,383,860.00
014260	LONDON OPERATIONS CENTER	351,456.00	-	-	-	1,681,058.00	309,000.00	2,341,514.00
014370	ASSET INFORMATION - KU	140,570.00	-	-	-	-	632,073.00	772,643.00
015324	LEXINGTON MATERIAL LOGISTICS	-	-	-	-	-	234,547.10	234,547.10
015326	EARLINGTON MATERIAL LOGISTICS	-	-	-	-	-	231,196.19	231,196.19
015590	CORPORATE ITEMS	(2,491,162.28)	-	-	-	-	2,491,162.28	-
015595	TC IMEA/IMPA PARTNER ALLOCATION	(2,619,451.12)	(88,166.16)	-	-	-	2,293,724.45	(413,892.83)
015820	KU METER SHOP	1,139,679.90	-	-	-	32,979.41	-	1,172,659.31
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	-	-	-	-	6,468.47	-	6,468.47
015970	KU - TELECOMMUNICATIONS	367,148.83	-	-	-	217,208.01	-	584,356.84
016220	E W BROWN - SUPT AND ADMIN	222,573.24	-	-	-	-	9,114.81	231,688.05
016230	EWB OPER / RESULTS	3,827,782.66	-	-	-	-	-	3,827,782.66
016250	EWB EQUIP MNTC	2,028,551.27	-	-	-	48,000.00	-	2,076,551.27
016260	EWB E AND I MNTC	1,839,166.43	-	-	-	-	-	1,839,166.43
016270	EWB COAL HANDLING	321,637.43	-	-	-	-	-	321,637.43
016300	EWB COMBUSTION TURBINE	1,277,371.33	-	-	-	58,880.00	-	1,336,251.33
016320	EWB ENVIRONMENTAL	95,318.65	-	-	-	-	-	95,318.65
016330	BR ENGINEERING AND TECHNICAL SERVICES	234,412.69	-	-	-	-	-	234,412.69
016340	EWB LABORATORY	170,190.22	-	-	-	-	-	170,190.22
016360	EWB MAINTENANCE	333,065.63	-	-	-	-	-	333,065.63
016370	EWB COMMERCIAL OPERATIONS	-	-	-	-	-	79,505.28	79,505.28
016520	GHENT - SUPERINTENDENT	440,293.24	-	-	-	20,154.70	70,864.01	531,311.95
016530	GHENT - PLANNING	843,870.58	-	-	-	-	-	843,870.58
016540	GH ENGINEERING AND TECHNICAL SERVICES	778,429.70	-	-	-	71,195.82	12,416.33	862,041.85
016550	GHENT - MECHANICAL MNTC	2,275,075.88	-	-	-	137,509.48	-	2,412,585.36
016560	GHENT - ELECTRICAL MNTC	1,923,662.63	-	-	-	59,547.00	-	1,983,209.63
016570	GHENT - COAL YARD	838,655.64	-	-	-	-	-	838,655.64
016580	GHENT - INSTRUMENT MNTC	1,711,751.84	-	-	-	145,660.25	-	1,857,412.09
016590	GHENT - PLANT SERVICES	-	195,994.87	-	-	-	-	195,994.87
016600	GHENT - ASST SUPT OPER	420,367.52	-	-	-	-	-	420,367.52
016620	GHENT - SCRUBBER MAINT	885,042.92	-	-	-	-	-	885,042.92
016630	GHENT - COMMERCIAL	-	-	-	-	-	222,880.65	222,880.65
016640	GHENT - STATION LAB	643,620.91	-	-	-	-	-	643,620.91
016650	GHENT - OPERATIONS SHIFTS	8,233,510.91	-	-	-	-	-	8,233,510.91
016660	GHENT-ASST SUPT MNTC	987,251.81	-	-	-	84,653.36	-	1,071,905.17
016670	GHENT - OUTSIDE MNTC	121,934.41	-	-	-	-	-	121,934.41
016680	GHENT - COAL COMBUSTION RESIDUALS	500,987.20	-	-	-	11,500.00	-	512,487.20
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	(303,580.15)	-	-	-	-	-	(303,580.15)
017660	NORTON OPERATIONS CENTER	654,357.00	-	-	-	1,096,759.00	384,000.00	2,135,116.00
017964	DIST- SC AND M PINEVILLE	397,790.43	-	-	-	591,085.00	33,324.99	1,022,200.42
017967	DIST - SC AND M DANVILLE	522,865.62	-	-	-	1,047,670.00	30,684.48	1,601,220.10
017968	DIST - SC AND M LEXINGTON	716,961.32	-	-	-	1,009,770.00	178,554.12	1,905,285.44
017988	DIST - SC AND M EARLINGTON	366,073.53	-	-	-	505,531.00	36,503.01	908,107.54
017993	KU DIST - SUBSTATION RELAY, PROTECTION & CONTROL	289,170.33	-	-	-	717,086.00	(25,814.05)	980,442.28
018868	KU - PROGRAM MANAGEMENT	-	-	-	-	303,090.00	-	303,090.00
020899	I/C INCL: LKS-PPL SERV ISD - INFORMATION TECHNOLOGY	3,100,664.52	-	-	-	-	-	3,100,664.52
020955	I/C INCL PPLS LOB - PUBLIC AFFAIRS	383,930.84	-	-	-	-	-	383,930.84
020956	I/C INCL PPLS LOB - COMMUNICATIONS	166,724.59	-	-	-	-	-	166,724.59
020957	I/C INCL PPLS LOB - SR. DIR BUSINESS AND ECON DEVEL.	103,486.95	-	-	-	-	-	103,486.95
020958	I/C INCL PPLS LOB - CORPORATE R&D	273,876.00	-	-	-	-	-	273,876.00
020960	I/C INCL PPLS LOB - EVP AND CFO	3,165,829.16	-	-	-	-	-	3,165,829.16
020961	I/C INCL PPLS LOB - EVP UTIL. CLO AND CORP SECRETARY	2,789,244.17	-	-	-	-	-	2,789,244.17
020962	I/C INCL PPLS LOB - HUMAN RESOURCES	2,386,980.70	-	-	-	-	-	2,386,980.70
020963	I/C INCL PPLS LOB - EVP AND CHIEF TECH AND INNOVATION OFFICER	90,393.44	-	-	-	-	-	90,393.44
020970	I/C INCL PPLS LOB - EVP AND COO	110,384.36	-	-	-	-	-	110,384.36
020971	I/C INCL PPLS LOB - SVP-ENGINEERING AND CONSTRUCTION	673,422.28	-	-	-	-	1,518,952.33	2,192,374.61
020974	I/C INCL PPLS LOB - DIRECTOR ENVIRONMENTAL COMPLIANCE	357,821.68	-	-	-	-	-	357,821.68
020975	I/C INCL PPLS LOB - VP SAFETY AND TECHNICAL TRAINING	1,149,028.60	-	-	-	-	-	1,149,028.60
020976	I/C INCL PPLS LOB - VP AND CHIEF CUSTOMER OFFICER	84,011.70	-	-	-	-	-	84,011.70
020981	I/C INCL PPLS LOB - COMMERCIAL OPS	314,073.47	-	-	-	-	416,381.31	730,454.78
020982	I/C INCL PPLS LOB - SUPPLY CHAIN	2,227,957.42	-	-	-	-	363,410.60	2,591,368.02
020988	I/C INCL PPLS LOB - DATA ANALYTICS	313,288.64	-	-	-	-	131,736.89	445,025.53
020989	I/C INCL PPLS LOB - CHIEF SECURITY OFFICE	829,335.08	-	-	-	-	-	829,335.08
021000	LKS - PRESIDENT	251,188.40	-	-	-	-	-	251,188.40
021015	LKS - DIRECTOR - DISTRIBUTION SYSTEM OPS	53,760.00	-	-	-	-	40,178.90	93,938.90
021016	LKS - BUSINESS OPERATIONS RERPORTING	44,026.64	-	-	-	-	126,128.80	170,155.44
021017	LKS-MANAGER ASSET INFORMATION	24,080.00	-	-	-	-	62,350.40	86,430.40
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	58,529.72	-	-	-	-	24,192.00	82,721.72
021019	DISTRIBUTION RELIABILITY	98,962.58	-	-	-	-	210,295.46	309,258.04
021020	LKS DIRECTOR KU DIST OPS AND LGE/KU VEG MGMT	34,731.12	-	-	-	-	118,960.93	153,692.05
021035	VP CUSTOMER SERVICES - SERVCO	164,870.89	-	-	-	-	-	164,870.89
021055	VP ELECTRIC DISTRIBUTION - LKS	68,101.56	-	-	-	-	210,372.62	278,474.18
021071	SYSTEM ANALYSIS AND PLANNING - DIST	109,759.66	-	-	-	-	296,757.57	406,517.23
021072	LKS INVESTMENT STRATEGY & RELIABILITY	40,257.84	-	-	-	-	40,258.37	80,516.21
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	131,230.41	-	-	-	-	42,379.12	173,609.53
021076	ASSET INFORMATION-LKS	69,535.20	-	-	-	-	97,972.56	167,507.76
021080	DISTRIBUTION SYSTEM ADMINISTRATION	30,308.13	-	-	-	-	29,120.00	59,428.13
021204	CCS RETAIL SUPPORT	875,734.76	-	-	-	-	-	875,734.76
021205	RESIDENTIAL SERVICE CENTER	5,290,147.04	-	-	-	-	-	5,290,147.04
021221	CIVIC AFFAIRS	493,191.43	-	-	-	-	-	493,191.43
021225	BUSINESS SERVICE CENTER	1,229,384.55	-	-	-	-	-	1,229,384.55
021250	DIRECTOR CS OPS AND SUPPORT	103,886.20	-	-	-	-	-	103,886.20
021280	MANAGER - METER READING	66,580.65	-	-	-	-	-	66,580.65
021315	MANAGER, FIELD SERVICE OPERATIONS	350,181.54	-	-	-	-	-	350,181.54
021320	MANAGER - METER ASSET MANAGEMENT - LKS	80,025.16	-	-	-	-	-	80,025.16
021325	DIRECTOR OF CUSTOMER REVENUE	114,992.27	-	-	-	-	-	114,992.27
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	575,589.27	-	-	-	-	-	575,589.27
021330	MANAGER REMITTANCE AND COLLECTION	515,347.83	-	-	-	-	-	515,347.83
021331	REVENUE ASSURANCE	200,986.92	-	-	-	-	-	200,986.92
021360	BUSINESS SERVICES	870,822.09	-	-	-	-	-	870,822.09
021410	DIRECTOR OF CUSTOMER PROGRAMS	181,898.89	-	-	-	-	-	181,898.89
021411	ADVANCED METERING INFRASTRUCTURE - LKS	614,587.33	-	-	-	-	-	614,587.33
021420	ENERGY EFFICIENCY	-	720,132.69	-	-	-	-	720,132.69
021440	VP STATE REGULATION AND RATES	850,420.64	-	-	-	-	-	850,420.64

Kentucky Utilities
Case No. 2025-00113
Total KU Payroll Costs by Year, Expenditure Organization, and Financial Classification
KU, LKS, LGE Payroll Costs Charged to KU
Historical Calendar Years 2020 through 2024, Base Period for the 12 months ending August 31, 2025 & Test Period for the 12 months ending December 31, 2026

Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
021520	REGULATED PROGRAMS	247,554.08	-	-	-	-	-	247,554.08
021904	CHIEF OPERATING OFFICER	138,917.75	-	-	-	-	-	138,917.75
022200	VP - POWER GENERATION	174,962.60	-	-	-	-	4,855.08	179,817.68
022220	LKS - CANE RUN COMMERCIAL OPS	14,642.90	-	-	-	-	24,404.93	39,047.83
022230	LKS - MILL CREEK COMMERCIAL OPS	21,964.42	-	-	-	-	36,607.32	58,571.74
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	55,310.46	-	-	-	-	48,073.50	103,383.96
022250	LKS - GHENT COMMERCIAL OPS	41,249.51	-	-	-	-	46,890.46	88,139.97
022260	LKS - EW BROWN COMMERCIAL OPS	30,376.93	-	-	-	-	74,733.54	105,110.47
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	651,385.85	-	-	-	-	-	651,385.85
022970	GENERATION SYSTEM PLANNING	374,142.15	-	-	-	-	-	374,142.15
023000	VICE PRESIDENT - TRANSMISSION	111,003.80	-	-	-	-	96,092.85	207,096.65
023005	DIR TRANS STRATEGY & PLANNING	79,504.65	-	-	-	-	65,550.39	145,055.04
023010	DIRECTOR - TRANSMISSION	134,559.81	-	-	-	-	39,740.46	174,300.27
023020	TRANSMISSION SYSTEM OPERATIONS	2,010,762.55	-	-	-	-	176,751.08	2,187,513.63
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	634,539.25	-	-	-	-	158,733.98	793,273.23
023026	TRANSMISSION PROJECT DEVELOPMENT	788.23	-	-	-	-	156,859.13	157,647.36
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	189,952.98	-	-	-	13,600.00	467,323.69	670,876.67
023050	TRANSMISSION STRATEGY & PLANNING	697,332.58	-	-	-	-	271,184.90	968,517.48
023055	LKS - INVEST STRATEGY AND RELIABILITY PERFORMANCE	188,023.34	-	-	-	-	661,223.87	849,247.21
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	-	-	-	-	(1,046,815.90)	-	(1,046,815.90)
023070	MANAGER - TRANSMISSION LINES	-	-	-	-	-	-	-
023076	TRANSMISSION PROJECT MANAGEMENT	-	-	-	-	(1,128.00)	-	(1,128.00)
023090	TRANSMISSION POLICY & TARIFFS	264,458.38	-	-	-	-	-	264,458.38
023110	TRANSFORMER SERVICES	-	-	-	-	70,683.48	6,720.00	77,403.48
023210	LKS - TL DISTRIBUTION VEG MGMT	103,307.32	-	-	-	-	-	103,307.32
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,957,199.40	-	-	-	28,000.00	1,220,128.00	3,205,327.40
023260	EDO TECHNICAL TRAINING - LKS	407,415.90	-	-	-	-	-	407,415.90
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	330,925.45	-	-	-	-	-	330,925.45
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	93,685.62	-	-	-	-	-	93,685.62
023815	SALES ANALYSIS & FORECASTING	162,627.54	-	-	-	-	-	162,627.54
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	-	-	-	-	-	144,544.34	144,544.34
025530	MANAGER TRANSPORTATION	-	-	-	-	-	142,569.34	142,569.34
025550	MANAGER OFFICE FACILITIES	549,590.40	-	-	-	33,584.51	-	583,174.91
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	167,491.98	-	-	-	-	259,901.31	427,393.29
025593	PROJECT PLANNING AND MANAGEMENT	39,283.60	-	-	-	273,472.94	-	312,756.54
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	489,856.22	-	-	-	-	-	489,856.22
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	342,605.53	-	-	-	-	-	342,605.53
026020	FINANCIAL PLANNING & BUDGETING	98,259.32	-	-	-	-	-	98,259.32
026030	GENERATION, PE, AND SAFETY BUDGETING	199,067.30	-	-	-	94,079.14	-	293,146.44
026080	MANAGER REVENUE ACCOUNTING	398,026.86	-	-	-	-	-	398,026.86
026120	MANAGER PROPERTY ACCOUNTING	455,550.99	-	-	-	-	-	455,550.99
026130	CONTROLLER	26,060.48	-	-	-	-	-	26,060.48
026135	LKS-DIR UTILITY ACCTG-KY	71,079.83	-	-	-	-	-	71,079.83
026140	FINANCIAL PLANNING & CONSOLIDATED BUDGET	239,343.70	-	-	-	-	-	239,343.70
026145	SHARED SERVICES & CORPORATE BUDGETING	273,029.63	-	-	-	-	-	273,029.63
026160	REGULATORY ACCOUNTING AND REPORTING	278,679.93	-	-	-	-	-	278,679.93
026170	MANAGER - CUSTOMER ACCOUNTING	1,580,386.53	-	-	-	-	-	1,580,386.53
026175	TRANSMISSION, GAS, & ES BUDGETING	223,174.70	-	-	-	-	-	223,174.70
026190	CORPORATE ACCOUNTING	338,360.74	-	-	-	-	-	338,360.74
026310	MANAGER PAYROLL	162,444.76	-	-	-	-	-	162,444.76
026850	VP EXTERNAL AFFAIRS	-	-	293,470.07	-	-	-	293,470.07
026920	DIRECTOR - CORPORATE COMMUNICATION	203,063.49	-	-	-	-	-	203,063.49
026925	CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	124,546.23	-	-	-	-	-	124,546.23
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	563,700.09	-	-	-	-	-	563,700.09
027763	LKS-MANAGER COMPLIANCE	240,196.45	-	-	-	-	-	240,196.45
027868	LKS - PROGRAM MANAGEMENT	41,922.23	-	-	-	-	125,766.62	167,688.85
027911	LKS - TRANSMISSION LINES ENGINEERING	69,047.38	-	-	-	405,746.91	323,937.09	798,731.38
027914	LKS - MANAGER TRANSMISSION SUBS ENGINEERING	4,689.14	-	-	-	-	89,093.77	93,782.91
027915	LKS - DISTRIBUTION SUBSTATIONS ENGINEERING - KU	34,351.23	-	-	-	240,410.37	171,714.80	446,476.40
027916	LKS - DISTRIBUTION SUBSTATIONS ENGINEERING - LGE	-	-	-	-	257,062.15	-	257,062.15
027917	LKS - MANAGER SUBS ENG RELAY & PROTECTION	42,424.85	-	-	-	-	63,637.33	106,062.18
027919	LKS - TD&S ENG PROJECT MANAGEMENT	11,476.29	-	-	-	256,328.61	114,775.17	382,580.07
027920	LKS - TD&S ENG CONSTRUCTION MANAGEMENT	72,882.65	-	-	-	1,276,942.96	529,679.74	1,879,505.35
027930	LKS MANAGER VEG MGMT STRATEGY AND OPTIMIZATION	95,808.84	-	-	-	-	-	95,808.84
027940	LKS - SYSTEM ENGINEERING	180,868.31	-	-	-	-	465,089.96	645,958.27
027941	LKS - SUBSTATION COMPLIANCE ENGINEERING	253,224.23	-	-	-	-	63,306.06	316,530.29
027942	LKS - TRANSMISSION PROTECTION	328,038.02	-	-	-	-	315,173.81	643,211.83
027952	LKS - T+D SUBSTATION SERVICES.	46,542.07	-	-	-	-	60,132.41	106,674.48
027953	LKS - SUBSTATION SERVICES	39,495.97	-	-	-	39,489.00	78,967.97	157,952.94
027955	LKS - TURBINE GENERATOR SPECIALIST	81,027.21	-	-	-	21,836.78	-	102,863.99
027960	LKE_TL TRANSMISSIN VEG MNGT AND ROW	450,007.61	-	-	-	-	-	450,007.61
027961	LKS - TRANSMISSION SUBS ENGINEERING	18,728.19	-	-	-	81,619.21	262,054.09	362,401.49
027962	LKS - TRANSMISSION SUBS DRAFTING SERVICES	5,519.34	-	-	-	77,255.34	27,590.13	110,364.81
027963	LKS - TRANSMISSION SUBSTATIONS ENG COORDINATION	20,867.43	-	-	-	292,085.46	104,312.06	417,264.95
027965	LKS - TRANSMISSION ENG RELAY & PROTECTION	193,164.19	-	-	-	220,771.72	137,993.33	551,929.24
027966	LKS - DISTRIBUTION ENG RELAY & PROTECTION	87,829.70	-	-	-	129,204.49	87,829.70	304,863.89
027972	LKS ECON DEVELOPMENT	236,595.02	-	-	-	-	-	236,595.02
027976	LKS - DIRECTOR GENERATION ENGINEERING	57,495.93	-	-	-	-	8,213.72	65,709.65
027977	LKS - COMPLIANCE AND DOC. MGMT	419,986.82	-	-	-	-	-	419,986.82
027978	LKS - SYSTEM LAB AND ENV. COMPL.	286,872.77	-	-	-	-	-	286,872.77
027981	LKS - GEN FLEET ENGINEERING	110,199.74	-	-	-	13,975.48	11,945.86	136,121.08
027982	LKS - CIVIL ENGINEERING	136,688.84	-	-	-	89,561.98	-	226,250.82
027983	LKS - ELECTRICAL ENGINEERING	190,508.73	-	-	-	48,010.58	-	238,519.31
027984	LKS - MECHANICAL ENGINEERING	272,355.84	-	-	-	16,126.36	-	288,482.20
027985	LKS - PERFORMANCE ENGINEERING	206,954.32	-	-	-	77,900.86	-	284,855.18
027994	LKS MANAGER SAFETY + EQUIP TRAINING	49,577.77	-	-	-	-	-	49,577.77
027995	LKS MANAGER TRAINING SUPPORT	114,002.17	-	-	-	-	-	114,002.17
027999	LKS -MANAGER PUBLIC SAFETY	52,627.10	-	-	-	-	-	52,627.10
029640	LKS - VP ENERGY SUPPLY AND ANALYSIS	219,399.70	-	-	-	-	-	219,399.70
029660	LKS - DIRECTOR POWER SUPPLY	1,352,764.07	-	-	-	-	-	1,352,764.07
029750	PROJECT ENGINEERING	30,327.38	-	-	-	2,443,409.15	-	2,473,736.53
029760	LKS - GENERATION SAFETY	150,393.26	-	-	-	242,045.53	-	392,438.79
029788	LKS DIST - SUBSTATION RELAY, PROTECTION & CONTROL	21,671.03	-	-	-	-	51,270.37	72,941.40
029955	LKS PPL SSS BENEFITS ACCOUNTING	94,519.36	-	-	-	-	-	94,519.36
	Total Labor	**106,640,101**	**1,180,626**	**293,470**	**-**	**39,215,356**	**19,351,632**	**166,681,185**
	Total Off-Duty	**18,102,129**	**215,003**	**53,338**	**-**	**6,410,321**	**3,501,592**	**28,282,384**
	Total Employee Benefits	**38,102,905**	**379,045**	**142,623**	**-**	**11,832,047**	**7,466,384**	**57,923,004**
	Total Payroll Taxes	**10,698,536**	**71,495**	**29,136**	**-**	**3,778,161**	**1,897,072**	**16,474,400**
	Total Test Period Payroll Costs	**173,543,672**	**1,846,169**	**518,567**	**-**	**61,235,885**	**32,216,681**	**269,360,973**