

<u>Account</u>	<u>A. Description</u>	<u>B. Description/Source</u>	<u>C. Timing</u>
165.1 - Prepayments - LT	Long term prepayments for IT contracts, rights of way, insurance and other prepayments	No activity forecasted, balance held flat to last actual month, all prepayment activity is forecasted to 165.0	
165.9 - Prepaid Taxes	Prepaid PSC fees and prepaid non-income taxes.	Annual assessment from KPSC amortized over 12 months	
174.01 - Misc Current & Account Assets - oth	Unbilled amounts primarily related to pole attachment application costs. Amounts will be moved to Accounts Receivable when the customer is invoiced	No activity forecasted, balance held flat to last actual month	
182.1 - Other Reg Assets Non Cur	Unamortized balance of terminated interest rate swaps	Amortized over life of associated long term debt issuance	
182.12 - Other Reg Assets NC Pens	Unrealized gains/losses for pension plans under the double corridor method	Actuarial Disclosures	
182.15 - Other Reg Assets NC ARO	Forecast of ARO accretion and depreciation	Forecast of ARO accretion and depreciation	Forecast of ARO accretion and depreciation, actuals booked to 182.99 - Other Regulatory Assets NC ARO - ECR/CCR and 182.993 - Reg Liab NC - COR - ARO which are held flat in the forecast
182.27 - Other Reg Assets Def Tax (Liab LT)	Tax specific regulatory asset account that captures ASC 740 (FAS 109) Income Tax adjustments related to AFUDC Equity and ITC Basis Adjustments, including tax gross-ups	Forecasted activity represents tax regulatory asset activity on AFUDC Equity accruals and amortization of ITC basis adjustments, including tax gross-ups	
182.33 - Reg Asset - Pension Gain-Loss Amortization-15 Year	Unrealized gains/losses for pension plans under the 15-year method in excess of the double corridor method	Actuarial Disclosures	
182.45 - Other Reg Assets NC Plant Outage Norm	Unamortized balance of generation outage normalization	Amortization of generator outage expenses that were greater than the eight-year average of the Company's generator outage expenses	
182.776 - Other Reg Assets NC - AMI Legacy meters KPSC	Legacy meter NBV at retirement due to implementation of AMI	Establishment of the Reg Asset related to the retirement of legacy meters due to the implementation of AMI occurs in December 2025 when the AMI project is completed and associated amortization over 15 years	Establishment of the Reg Asset related to the retirement of legacy meters due to the implementation of AMI occurs in December 2025 when the AMI project is completed
190.0 - Deferred Inc Tax	Deferred Tax Asset account that captures the cumulative effect of temporary differences between book and tax treatment of income and expense items	Forecasted activity represents the deferred tax effect of differences between book and tax treatment of income and expense items.	
190.3 - Acc Def Inc Tax NC FASB 109	ASC 740 (FAS 109) deferred tax asset account resulting from regulatory tax adjustments per ASC 980	No activity forecasted, balance held flat to last actual month	

Kentucky Utilities

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165204: PREPAID INSURANCE - LONG TERM
165901: PREPAID OTHER - INDIRECT - LT

165.1 - Prepayments - LT

165002: PREPAID TAXES
165025: PREPAID SALES & OTHER TAXES

165.9 - Prepaid Taxes

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174072: ACCRUED REVENUE - UNBILLED BEYOND THE METER
174073: POLE ATTACHMENT APPLICATION REVIEW COSTS

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182383: REG ASSET - PLANT OUTAGE NORM NONCURRENT
182.45 - Other Reg Assets NC Plant Outage Norm

182.776 - Other Reg Assets NC - AMI Legacy meters KPSC

190415: DTA FEDERAL - NON-CURRENT
190615: DTA STATE - NON-CURRENT
190.0 - Deferred Inc Tax

190007: FASB 109 ADJ-FED
190008: FASB 109 GRS-UP-FED
190009: FASB 109 ADJ-STATE
190010: FASB 109 GRS-UP-ST
190.3 - Acc Def Inc Tax NC FASB 109

Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	Jan - 2025	Feb - 2025	Mar - 2025
812,210	787,727	714,967	656,083	580,616	529,770	481,859	
(0)	(0)	(0)	(0)	706,716	675,989	645,262	
170,492	159,574	148,657	138,201	130,018	121,835	113,652	
982,702	947,301	863,623	794,284	1,417,349	1,327,594	1,240,772	1,240,772
2,283,219	2,054,897	1,826,576	1,598,254	1,369,932	1,141,610	913,288	
-	-	115,046	94,409	-	-	-	
2,283,219	2,054,897	1,941,621	1,692,663	1,369,932	1,141,610	913,288	684,966
-	21,020	-	-	21,020	-	-	
-	21,700	44,377	55,456	19,188	18,796	10,939	
8,032,028	10,517,021	10,910,559	12,319,520	8,056,063	8,879,904	9,979,923	
8,032,028	10,559,741	10,954,936	12,374,976	8,096,271	8,898,700	9,990,862	9,990,862
22,322,624	22,126,068	21,922,959	21,726,403	21,523,295	21,320,187	21,136,734	
22,322,624	22,126,068	21,922,959	21,726,403	21,523,295	21,320,187	21,136,734	20,933,626
95,002,723	95,495,126	95,145,522	94,795,918	113,479,424	113,026,670	112,573,915	
95,002,723	95,495,126	95,145,522	94,795,918	113,479,424	113,026,670	112,573,915	111,980,075
-	-	-	-	-	-	-	621,635
19,550,165	19,931,237	19,967,919	19,967,919	20,420,015	20,420,015	20,420,015	
6,499,355	6,626,041	6,638,236	6,638,236	6,788,533	6,788,533	6,788,533	
4,899,791	4,995,298	5,004,491	5,004,491	5,117,799	5,117,799	5,117,799	
1,628,911	1,660,662	1,663,718	1,663,718	1,701,387	1,701,387	1,701,387	
32,578,222	33,213,237	33,274,364	33,274,364	34,027,734	34,027,734	34,027,734	35,424,662
37,245,881	36,310,820	36,310,820	36,310,820	35,284,981	35,284,981	35,284,981	
37,245,881	36,310,820	36,310,820	36,310,820	35,284,981	35,284,981	35,284,981	35,105,840
25,001,484	24,574,002	24,146,519	23,719,036	23,291,553	22,864,070	22,436,587	
25,001,484	24,574,002	24,146,519	23,719,036	23,291,553	22,864,070	22,436,587	22,009,105
-	-	-	-	-	-	-	-
47,885,761	49,207,478	48,927,681	48,916,409	49,074,665	49,074,665	49,074,665	
11,932,027	12,286,858	12,216,556	12,270,232	12,280,226	12,280,226	12,280,226	
59,817,788	61,494,336	61,144,237	61,186,641	61,354,891	61,354,891	61,354,891	59,345,289
10,170,989	10,097,479	10,137,298	10,137,298	10,051,375	10,051,375	10,051,375	
108,258,149	107,036,284	107,058,056	107,058,056	106,117,356	106,117,356	106,117,356	
4,253,438	4,223,759	4,233,915	4,233,915	4,206,801	4,206,801	4,206,801	
27,132,368	26,826,136	26,831,593	26,831,593	26,595,829	26,595,829	26,595,829	
149,814,944	148,183,659	148,260,862	148,260,862	146,971,361	146,971,361	146,971,361	146,971,361

Kentucky Utilities

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Apr - 2025	May - 2025	Jun - 2025	Jul - 2025	Aug - 2025	Sep - 2025	Oct - 2025	Nov - 2025
1,240,772	1,240,772	1,240,772	1,240,772	1,240,772	1,240,772	1,240,772	1,240,772
456,644	228,322	0	2,645,613	2,405,103	2,164,593	1,924,082	1,683,572
9,990,862	9,990,862	9,990,862	9,990,862	9,990,862	9,990,862	9,990,862	9,990,862
20,737,069	20,533,961	20,337,405	20,134,296	19,931,188	19,734,632	19,650,885	19,569,839
111,527,321	111,074,566	110,480,726	110,027,971	109,575,217	108,981,376	108,528,622	108,075,868
1,243,931	1,866,891	2,490,518	3,114,814	3,739,782	4,365,424	4,991,744	5,618,744
35,424,662	35,424,662	36,821,589	36,821,589	36,821,589	38,218,517	38,218,517	38,218,517
35,105,840	35,105,840	34,926,698	34,926,698	34,926,698	34,747,557	34,747,557	34,747,557
21,581,622	21,154,139	20,726,656	20,299,173	19,871,691	19,444,208	19,016,725	18,589,242
-	-	-	-	-	-	-	-
59,345,289	59,345,289	57,335,686	57,335,686	57,335,686	55,326,084	55,326,084	55,326,084
146,971,361	146,971,361	146,971,361	146,971,361	146,971,361	146,971,361	146,971,361	146,971,361

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Dec - 2025	Jan - 2026	Feb - 2026	Mar - 2026	Apr - 2026	May - 2026	Jun - 2026	Jul - 2026
1,240,772	1,240,772	1,240,772	1,240,772	1,240,772	1,240,772	1,240,772	1,240,772
1,443,062	1,202,551	962,041	721,531	481,021	240,510	0	2,760,375
9,990,862	9,990,862	9,990,862	9,990,862	9,990,862	9,990,862	9,990,862	9,990,862
19,486,092	19,402,344	19,326,702	19,242,954	19,161,909	19,078,161	18,997,116	18,913,369
107,482,027	106,968,631	106,455,234	105,525,097	105,011,700	104,498,304	103,568,167	103,054,770
6,071,330	6,524,385	6,978,127	7,432,559	7,887,685	8,343,506	8,800,026	9,257,247
39,615,444	39,615,444	39,615,444	41,917,649	41,917,649	41,917,649	44,219,854	44,219,854
34,568,415	34,568,415	34,568,415	34,659,837	34,659,837	34,659,837	34,751,259	34,751,259
18,161,759	17,734,276	17,306,794	16,879,311	16,451,828	16,024,345	15,596,862	15,169,379
9,812,099	9,757,587	9,703,076	9,648,564	9,594,052	9,539,541	9,485,029	9,430,517
53,316,482	53,316,482	53,316,482	52,213,824	52,213,824	52,213,824	52,747,273	52,747,273
146,971,361	146,971,361	146,971,361	146,971,361	146,971,361	146,971,361	146,971,361	146,971,361

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1,240,772	1,240,772	1,240,772	1,240,772	1,240,772
2,509,431	2,258,488	2,007,545	1,756,602	1,505,659
9,990,862	9,990,862	9,990,862	9,990,862	9,990,862
18,829,621	18,748,576	18,664,828	18,583,783	18,500,035
102,541,373	101,611,236	101,097,840	100,584,443	99,654,306
9,715,173	10,173,806	10,633,149	11,093,205	11,553,976
44,219,854	46,522,058	46,522,058	46,522,058	48,824,263
34,751,259	34,842,681	34,842,681	34,842,681	34,934,103
14,741,897	14,314,414	13,886,931	13,459,448	13,031,965
9,376,006	9,321,494	9,266,982	9,212,471	9,157,959
52,747,273	53,246,879	53,246,879	53,246,879	52,935,132
146,971,361	146,971,361	146,971,361	146,971,361	146,971,361