

**COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

<b>ELECTRONIC APPLICATION OF KENTUCKY )</b>	
<b>UTILITIES COMPANY FOR AN )</b>	
<b>ADJUSTMENT OF ITS ELECTRIC RATES, )</b>	<b>CASE NO. 2025-00113</b>
<b>AND APPROVAL OF CERTAIN )</b>	
<b>REGULATORY AND ACCOUNTING )</b>	
<b>TREATMENTS )</b>	

**In the Matter of:**

<b>ELECTRONIC APPLICATION OF LOUISVILLE )</b>	
<b>GAS AND ELECTRIC COMPANY FOR AN )</b>	
<b>ADJUSTMENT OF ITS ELECTRIC AND GAS )</b>	<b>CASE NO. 2025-00114</b>
<b>RATES, AND APPROVAL OF CERTAIN )</b>	
<b>REGULATORY AND ACCOUNTING )</b>	
<b>TREATMENTS )</b>	

**DIRECT TESTIMONY**

**AND EXHIBITS OF**

**RANDY A. FUTRAL**

**ON BEHALF OF THE  
OFFICE OF THE ATTORNEY GENERAL OF THE COMMONWEALTH OF KENTUCKY  
AND KENTUCKY INDUSTRIAL UTILITY CUSTOMERS**

**J. KENNEDY AND ASSOCIATES, INC.  
ROSWELL, GEORGIA**

**AUGUST 29, 2025**

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**DIRECT TESTIMONY OF RANDY A. FUTRAL**

**I. QUALIFICATIONS AND SUMMARY**

1  
2

3   **Q.     Please state your name and business address.**

4   A.     My name is Randy A. Futral. My business address is J. Kennedy and Associates, Inc.  
5           (Kennedy and Associates), 570 Colonial Park Drive, Suite 305, Roswell, Georgia  
6           30075.

7   **Q.     What is your occupation and by whom are you employed?**

8   A.     I am a utility rate and planning consultant holding the position of Director of  
9           Consulting with the firm of Kennedy and Associates.

10  **Q.     Please describe your education and professional experience.**

1 A. I earned a Bachelor of Business and Science degree in Business Administration  
2 with an emphasis in Accounting from Mississippi State University. I have held  
3 various positions in the field of accounting for a period of over 40 years, both as  
4 an employee and more recently as a consultant. My experience has been focused  
5 in the areas of accounting, auditing, tax, budgeting, forecasting, financial  
6 reporting, and management.

7 Since 2003, I have been a consultant with Kennedy and Associates,  
8 providing services to state government agencies and large consumers of utility  
9 services in the ratemaking, financial, tax, accounting, and management areas.

10 From 1997 to 2003, I served both as the Corporate Controller and  
11 Assistant Controller of Telscape International, Inc., an international public  
12 company providing telecommunication and high-end internet access services. My  
13 tenure with Telscape included responsibilities in the areas of accounting, financial  
14 reporting, budgeting, forecasting, banking, and management.

15 From 1988 to 1997, I was employed by Comcast Communications, Inc.,  
16 then the world's third largest cable television provider, in a series of positions  
17 including Regional Controller for their South Central regional office. My duties  
18 with Comcast encompassed various accounting, tax, budgeting, forecasting, and  
19 managerial functions.

20 From 1984 to 1988, I held various staff and senior level accounting  
21 positions for both public accounting and private concerns focusing in the areas of  
22 accounting, budgeting, tax, and financial reporting.

23 I have testified as an expert on ratemaking, accounting, finance, tax, and

1 other issues in proceedings before regulatory commissions at the federal and state  
2 levels on numerous occasions. I have also acted as the lead expert in numerous  
3 proceedings involving audits of Louisiana fuel adjustment clauses, environmental  
4 adjustment clauses, purchase gas adjustment clauses, energy efficiency rider  
5 filings, and formula rate plan filings resulting in written reports that were  
6 ultimately approved by the Louisiana Public Service Commission.

7 I previously testified before the Kentucky Public Service Commission  
8 (Commission) as a witness in the last two Duke Energy Kentucky, Inc. (Duke  
9 Kentucky or Company) base rate proceedings for its electric division in Case Nos.  
10 2022-00372 and 2024-00354, in a Water Service Corporation of Kentucky base  
11 rate proceeding in Case No. 2022-00147, in a Kentucky Power Company fuel  
12 adjustment clause proceeding in Case No. 2022-00263, in a Licking Valley Rural  
13 Electric Cooperative Corporation base rate proceeding in Case No. 2024-00211,  
14 in an Atmos Energy Corporation base rate proceeding in Case No. 2024-00276  
15 and in a South Kentucky Rural Electric Cooperative Corporation base rate  
16 proceeding in Case No. 2024-00402. I also filed Direct Testimony in a Kenergy  
17 Corporation base rate proceeding in Case No. 2023-00276 and in a Kentucky  
18 Power purchased power adjustment tariff update proceeding in Case No. 2023-  
19 00318, both of which were decided by the Commission in lieu of formal hearings.  
20 I have also assisted counsel for the Office of the Attorney General of the  
21 Commonwealth of Kentucky and Kentucky Industrial Utility Customers, as well  
22 as other Kennedy and Associates' experts, in numerous other proceedings before  
23 the Commission, including base rate (electric, gas, and water), fuel adjustment

1 clause, and acquisition proceedings involving Kentucky Utilities Company (KU  
2 or Company), Louisville Gas and Electric Company (LG&E or Company), Duke  
3 Kentucky, Water Service Corporation of Kentucky, Kentucky Power Company,  
4 Kentucky-American Water Company, Atmos Energy Corporation, Columbia Gas  
5 of Kentucky, Inc., Big Rivers Electric Corporation, Jackson Purchase Energy  
6 Corporation, South Kentucky Rural Electric Cooperative Corporation, and East  
7 Kentucky Power Cooperative.<sup>1</sup>

8 **Q. On whose behalf are you testifying?**

9 A. I am testifying on behalf of the Office of the Attorney General of the  
10 Commonwealth of Kentucky (AG) and Kentucky Industrial Utility Customers,  
11 Inc. (KIUC), which together represent residential and large industrial  
12 manufacturing customers taking electric and natural gas retail utility service from  
13 KU and LG&E. The AG and KIUC have been active participants in all significant  
14 KU and LG&E rate, planning, and certification proceedings for many years.

15 **Q. What is the purpose of your testimony?**

16 A. The purpose of my testimony is to: 1) summarize the non-fuel and non-gas  
17 operations and maintenance (O&M) expense increases from the base year to the  
18 test year as part of the Companies' requested base revenue requirements and  
19 requested rate increases, and 2) address and make recommendations on specific  
20 O&M expense issues that affect the base revenue requirements for both  
21 Companies.

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<sup>1</sup> My qualifications are further detailed in Exhibit RAF-1.

1    **Q.     Please summarize your testimony.**

2    A.     My testimony first focuses on the level of non-fuel and non-gas O&M expenses in  
3           the test year compared to the base year. Test year expenses are forecast to  
4           increase significantly for both Companies. I highlight the overall increases as well  
5           as some of the more significant individual increases.

6                 Second, I recommend that payroll and payroll related expenses be reduced  
7           to reflect the expense ratios actually applied to the payroll costs incurred during  
8           2024. The Companies' total payroll costs are allocated between expense,  
9           deferrals, and capital construction that is eventually recorded to plant in service.  
10          Even though projected total payroll costs appear reasonable in the test year, the  
11          percentage of those costs expensed and not capitalized is excessive. The  
12          Companies projected significant increases in the payroll expense ratios in the test  
13          year compared to the actual expense ratios in 2024 even though capital  
14          expenditures continue to increase significantly. The Companies recover the  
15          payroll expense amounts currently as the expenses are incurred. They will recover  
16          the payroll costs that were capitalized as part of the return of and on plant in  
17          service.

18                Third, I recommend that Miscellaneous Steam Power Expenses and  
19          Miscellaneous Transmission Expenses be reduced to remove unjustified  
20          increases. The Companies have projected large specific increases in these expense  
21          accounts without supplying the requisite proof for such large known and  
22          measurable increases or addressing it in testimony. Actual expenses during 2025  
23          to date have not increased to levels anywhere close to the projected test year

1 increases.

2 Fourth, I recommend that Maintenance of Mains expense for LG&E (gas)  
3 be reduced to normalize expense levels in the test year by averaging historic  
4 expenses escalated for inflation. These expenses were significantly over-projected  
5 in the last rate case, so the Commission should be very cautious when considering  
6 LG&E's request to increase this expense significantly yet again in the instant  
7 case.

8 Fifth, I recommend that the Commission disallow Long-Term Incentive  
9 (LTI) plan compensation expense tied to financial performance metrics and paid  
10 out in the form of stock grants. Due to oversights in the Companies' applications  
11 in the reflection of allocated expenses from affiliates, the levels of the expense  
12 disallowance is small. However, the Companies indicated in response to  
13 discovery that they intended to make errata filings to include the much higher  
14 allocated expense portions. The Commission should disallow any additional  
15 allocated amounts projected to be incurred for its LTI plan as well.

16 Sixth, I recommended that the Commission follow its own established  
17 precedent and disallow all dues paid to certain organizations that participate in  
18 activities such as advertising, marketing, legislative policy research, regulatory  
19 policy research, lobbying, and legislative advocacy.

## 20 II. OPERATING INCOME

### 21 **A. Overview of Proposed Increases In Non-Fuel And Non-Gas O&M Expense**

22 **Q. Define the base year and the test year in this combined proceeding.**



1 A. The base years for both Companies consist of the twelve months ended August  
2 31, 2025, while the test years for both Companies consist of the twelve months  
3 ended December 31, 2026.

4 **Q. Describe the Companies' proposals to increase non-fuel and non-gas O&M**  
5 **expense in the test year compared to the base year and prior calendar years.**

6 A. KU included an increase of \$59.300 million, or 16.5%, in the test year compared  
7 to the base year.<sup>2</sup> This compares to annual decreases of \$15.148 million, or  
8 (3.6%), on average since 2021.<sup>3</sup> KU's test year amount is an increase of \$53.411  
9 million, or 14.6%, compared to actual 2024 expense.<sup>4</sup>

10 LG&E included increases of \$16.744 million (electric), or 7.0%, and  
11 \$11.892 million (gas), or 12.7%, in the test year compared to the base year.<sup>5</sup>  
12 These compare to annual decreases of \$15.456 million, or (5.6%) (electric), and  
13 \$1.279 million, or (0.7%) (gas), on average since 2021.<sup>6</sup> LG&E's (electric) test  
14 year amount is an increase of \$16.607 million, or 7.0%, compared to actual 2024  
15 expense.<sup>7</sup> LG&E's (gas) test year amount is an increase of \$13.720 million, or  
16 14.9%, compared to actual 2024 expense.<sup>8</sup>

17 The O&M expense reductions since the beginning of 2021 for both

---

<sup>2</sup> Responses to AG-KIUC 1-52 for KU and AG-KIUC 1-51 for LG&E. These responses provide O&M expenses by FERC expense account and do not include several additional proforma adjustments that further increase test year expenses, especially in accounts 571 and 593, included in the Application at Schedule D-1. I have attached a copy of these responses as my Exhibit RAF-2. I excluded the fuel expenses, purchased power expenses, purchased gas expenses, and customer assistance expenses from these amounts.

<sup>3</sup> *Id.*

<sup>4</sup> *Id.*

<sup>5</sup> *Id.*

<sup>6</sup> *Id.*

<sup>7</sup> *Id.*

<sup>8</sup> *Id.*

1 Companies have been driven by cost reduction measures implemented<sup>9</sup> and the  
2 closure of three generating units, Paddy's Run 11, Zorn 1, and Mill Creek 1.<sup>10</sup>

3 **Q. What are the primary drivers for these significant overall O&M expense**  
4 **increases in the test year compared to the base year and prior calendar**  
5 **years?**

6 A. The primary drivers for these increases are the assumptions used to forecast  
7 increases in payroll and related expenses; generation outage expense;  
8 amortization of deferrals of storm costs over five years; pension and OPEB  
9 expenses; property insurance; injuries and damages; miscellaneous expenses  
10 (transmission); and maintenance of mains and other gas maintenance expense.  
11 These increases are offset somewhat by the reduction in meter reading expense  
12 due to the rollout of the advanced metering infrastructure (AMI) for both  
13 Companies. Table 1 below summarizes the increases in each of these categories  
14 and/or accounts.

---

<sup>9</sup> Direct Testimony of Robert M. Conroy at 6.

<sup>10</sup> Responses to AG-KIUC 1-66 for both Companies. I have attached a copy of the narrative portion of these responses as my Exhibit RAF-3.

1

<b>Table 1</b> <b>Kentucky Utilities Company and Louisville Gas &amp; Electric Company</b> <b>O&amp;M Expense Increases Test Year Over Base Year</b> <b>Case Nos. 2025-00113 and 2025-00114</b> <b>For the Test Year Ended December 31, 2026</b> <b>\$</b>				
	<u>FERC</u> <u>Accounts</u>	<u>KU Jurisd</u> <u>Test Year</u> <u>Over</u> <u>Base Year</u>	<u>LG&amp;E Electric</u> <u>Test Year</u> <u>Over</u> <u>Base Year</u>	<u>LG&amp;E Gas</u> <u>Test Year</u> <u>Over</u> <u>Base Year</u>
Total Projected O&M Increase Year over Year		59,300,040	16,743,889	11,892,407
% Increase Year over Year		16.5%	7.0%	12.7%
Specific O&M Increases by Account:				
Payroll and Payroll Related Costs (Excl Benefits)	Various	10,044,523	2,811,204	4,204,911
Increased Generator Outage Expense	Various	17,722,712	3,864,496	
Steam Expenses	502	4,508,946	(5,185,714)	
Miscellaneous Steam Power Expenses	506	4,174,621	2,158,860	
Transmission of Electricity by Others	565	835,022	1,035,551	
Miscellaneous Transmission Expenses	566	3,626,525	1,256,823	
Maintenance of Overhead Lines	Tran 571	1,769,944	299,859	
Maintenance of Overhead Lines	Dist 593	7,032,287	2,555,885	
Maintenance of Mains	Tran 863			3,653,606
Mains and Services Expense	874			(925,296)
Meter and House Regulator Expenses	878			860,365
Other Expenses	880			1,596,329
Maintenance of Mains	Dist 887			316,319
Meter Reading Expenses	902	(1,730,686)	(1,009,481)	(761,539)
Property Insurance	924	2,034,575	1,345,910	36,852
Injuries and Damages	925	1,848,386	(1,059,872)	(348,407)
Employee Pensions and Benefits	926	6,522,154	4,471,592	2,226,617
Total Specific Large Net Increases		<u>58,389,009</u>	<u>12,545,113</u>	<u>10,859,757</u>

2

3 **Q. Have you and AG-KIUC witness Lane Kollen reviewed the proposed**  
4 **increases in these categories or accounts to determine if the forecasts are**  
5 **reasonable?**

6 **A.** Yes. I address certain of these increases and provide recommendations related to  
7 payroll and related expenses; Miscellaneous Steam Power Expenses in account  
8 506; Miscellaneous Transmission Expenses in account 566, and Maintenance of  
9 Mains expenses in account 863. Mr. Kollen addresses increases for storm cost

1 expenses; vegetation management expenses; and pension and other post-  
2 employment benefits (OPEB) expenses. The large increases in generator outage  
3 expenses are driven by lower than normal expenses in the base year. On a more  
4 normalized basis and after the application of inflation for earlier years, the test  
5 year expenses for the Companies are not unreasonable. Several of the expense  
6 increases relate to expenses being recorded in different accounts compared to the  
7 accounts utilized in the forecast test year. No further discussion is necessary for  
8 these expense reclassifications.

9 **B. The Percent Of Payroll and Payroll Related Costs That Is Expensed, Instead**  
10 **Of Being Capitalized, Is Excessive**  
11

12 **Q. Describe the Companies' proposed increases in overall payroll costs in the**  
13 **test year.**

14 A. The Companies propose reasonable increases in overall payroll costs for the test  
15 year compared to both the base year and 2024. KU incurred \$189.624 million in  
16 total Company payroll costs during 2024.<sup>11</sup> That amount increased slightly in the  
17 base year to \$191.847 million and then increased to \$194.964 million for the test  
18 year. The KU total Company test year payroll cost amount represents an increase  
19 of \$5.340 million over the actual amount incurred during 2024, an increase of  
20 only 2.8% applicable to a two-year period. Overall payroll costs are not deemed  
21 unreasonable.

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<sup>11</sup> All of the quantifications contained in this answer and in the subsequent answer are detailed in the electronic workpapers for each Company provided with the AG-KIUC testimony in worksheet tab Payroll Costs. The source data used in these quantifications were derived from Tab 60-807 KAR 5:001 Section 16(8)(g) Attachment 1 for each Company as well as the responses to AG-KIUC 1-68 for each Company. I have attached copies of these responses as my Exhibit RAF-4. Payroll costs and expenses include all on-duty and off-duty amounts.

1 LG&E incurred \$167.027 million in total combined electric and gas  
2 payroll costs during 2024. That amount increased slightly in the base year to  
3 \$171.801 million and then increased to \$175.423 million for the test year. The  
4 LG&E total Company test year payroll cost amount represents an increase of  
5 \$8.396 million over the actual amount incurred during 2024, an increase of only  
6 5.0% applicable to a two-year period. Again, for LG&E, overall payroll costs are  
7 not deemed unreasonable.

8 **Q. Even though the projected total payroll costs appear reasonable, is there a**  
9 **problem with the amounts that were capitalized versus expensed?**

10 A. Yes. Even though projected total payroll costs appear reasonable in the test year,  
11 the percentage of those costs expensed and not deferred and capitalized is  
12 excessive. The payroll expense ratio is less than 100% due to the payroll costs  
13 that are deferred and capitalized to construction work in progress (CWIP) and  
14 eventually to plant in service. The Companies recover the payroll expense  
15 amounts currently as the expenses are incurred. They will recover the payroll  
16 costs that are capitalized on a delayed basis as part of the return of (depreciation)  
17 and on (return on rate base) plant in service.

18 **Q. Can you now describe the proposed increases in payroll expenses in the test**  
19 **year?**

20 A. Yes. While the overall levels of payroll costs in the test year appear reasonable,  
21 there are large disparities in the percentages of total payroll costs allocated to  
22 expense compared to those in recent years. KU incurred \$112.055 million in total  
23 Company payroll expense during 2024. That amount increased slightly in the base

1 year to \$115.379 million and then increased substantially to \$124.742 million for  
2 the test year. The KU total Company test year payroll expense amount represents  
3 an increase of \$12.687 million over the actual amount incurred during 2024, an  
4 increase of 11.3% applicable for a two-year period.

5 LG&E incurred \$107.484 million in total combined electric and gas  
6 payroll expense during 2024. That amount increased slightly in the base year to  
7 \$110.295 million and then increased to \$116.508 million for the test year. The  
8 LG&E total Company test year payroll expense amount represents an increase of  
9 \$9.024 million over the actual amount incurred during 2024, an increase of 8.4%  
10 applicable to a two-year period.

11 The increases in the levels of payroll expense are high for both  
12 Companies, exceeding the expected 3.0% or less per year in merit-based pay  
13 increases. Since the operating income portion of the revenue requirement is based  
14 on the level of payroll expenses in the test year and not the level of overall payroll  
15 costs, it is important to understand the major cause of the projected payroll  
16 expense increases.

17 **Q. Did the Companies provide historic and projected information concerning**  
18 **the ratio of O&M payroll expense dollars to overall payroll costs?**

19 A. Yes. In response to discovery, the Companies provided the following O&M  
20 expense ratios applicable to payroll labor costs by year.<sup>12</sup>

21  
22

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<sup>12</sup> Supplemental responses to AG-KIUC 1-70(f) for both Companies. I have attached a copy of the supplemental responses to AG-KIUC 1-70 for both Companies as my Exhibit RAF-5.

		<u>KU</u>	<u>LG&amp;E Electric</u>	<u>LG&amp;E Gas</u>
1				
2				
3				
4	2021	66.99%	66.72%	68.67%
5	2022	66.57%	67.16%	69.54%
6	2023	63.37%	65.80%	68.23%
7	2024	58.71%	63.00%	67.36%
8	2025 To Date	58.18%	64.26%	64.52%
9	Base Yr	59.76%	62.20%	67.47%
10	Test Yr	63.98%	64.42%	70.18%
11				

12 The payroll dollars used in the ratio calculations for this response do not include  
13 off-duty payroll dollars such as vacation and holiday payroll. While the O&M  
14 payroll expense ratios were generally higher in 2021 and 2022, they started to  
15 decrease in 2023 to much lower levels in 2024, 2025 to date, and the base year.  
16 The Companies then reversed course and projected large increases in the payroll  
17 expense ratios for the test year. For KU, the on-duty payroll expense ratio is  
18 higher in the test year compared to 2024 by an unusually high 5.27%. For LGE,  
19 the on-duty payroll expense ratio is higher for the electric and gas divisions in the  
20 test year compared to 2024 by 1.42% and 2.82%, respectively.

21 **Q. What were the Companies' justifications for the projected increases in the**  
22 **payroll expense ratios in the test year?**

23 A. When asked in discovery why the projected payroll expense ratios were expected  
24 to increase by so much in the test year compared to the base year, both Companies  
25 provided the following justification:<sup>13</sup>

26 These percentages will change based on the amount of labor charged to  
27 capital projects. The level of capital spending fluctuates from year to year,

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<sup>13</sup> Responses to AG-KIUC 1-70(e) for both Companies. Refer to Exhibit RAF-5.

and the ratios for the test year are well within the ranges the Companies expect and have previously experienced.

**Q. Is the level of capital spending decreasing as the Companies' explanations seems to indicate?**

A. No. In fact, the Companies' responses to discovery indicate that the levels of capital spending are increasing significantly, not decreasing. Actual and projected capital expenditures by year are represented below in hundreds of millions of dollars:<sup>14</sup>

	<u>KU</u>	<u>LG&amp;E Electric</u>	<u>LG&amp;E Gas</u>
2021	\$619	\$333	\$162
2022	\$556	\$269	\$90
2023	\$580	\$278	\$109
2024	\$710	\$390	\$112
2025	\$1,013	\$730	\$226
2026	\$1,323	\$1,054	\$147
2027	\$1,223	\$1,653	\$146
2028	\$948	\$1,302	\$143

**Q. Are the actual payroll labor O&M expense ratios increasing significantly thus far in 2025 as the Companies' projections would indicate?**

A. No. KU's average payroll labor O&M expense ratio through the first six months of 2025 is 58.71%, far less than the test year ratio of 63.98% and virtually the same as the 2024 ratio.<sup>15</sup> LG&E's (electric) and (gas) average payroll labor O&M

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<sup>14</sup> Responses to AG-KIUC 2-9 for both Companies. I have attached a copy of these responses as my Exhibit RAF-6.

<sup>15</sup> Responses to AG-KIUC 2-10 for both Companies. I have attached a copy of these responses as my Exhibit RAF-7. I summed the monthly payroll costs and payroll O&M expenses for the first six months in 2025 and divided those amounts by the six months to date. These percentages include all off-duty payroll as well as on-duty payroll. The off-duty amounts were not included in the payroll percentages



1 expense ratios through the first six months of 2025 are 64.13% and 62.82%,  
2 respectively, both less than the test year ratios of 64.42% and 70.18%,  
3 respectively.<sup>16</sup>

4 **Q. What is your recommendation?**

5 A. I recommend that the Commission utilize the same payroll expense ratios in the  
6 test year as actually incurred during 2024 and reduce the payroll expense in the  
7 test year proportionately. The Companies have offered no valid reason why the  
8 expense ratio should be increased, especially when capital expenditures are  
9 increasing so significantly and not decreasing. My recommendation is very  
10 conservative as the expense ratio could easily be lower in the test year due to the  
11 increasing levels of capital expenditures. My recommendation will reduce the  
12 proposed rate increases, but will not result in a disallowance because cost  
13 recovery will be achieved over the lives of the capital projects.

14 **Q. What is the effect of your recommendation?**

15 A. The effects are a reduction in KU's jurisdictional payroll and related expenses of  
16 \$9.671 million, and reductions in LG&E payroll and related expenses of \$2.280  
17 million (electric) and \$1.160 million (gas). These calculations assume a payroll  
18 tax expense rate of 7.50%. These amounts include payroll and related expenses  
19 charged to KU and LG&E from LG&E and KU Services Company ("LKS").  
20 These amounts are before gross-ups for bad debt expense and Commission fees.  
21 After gross-ups, the effects are a reduction in KU's revenue requirement of

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supplied in the supplemental response to AG-KIUC 1-70, replicated in Exhibit RAF-5.

<sup>16</sup> *Id.*

1           \$9.712 million and reductions in LG&E's revenue requirements of \$2.289 million  
2           (electric) and \$1.165 million (gas).

3   **C.   Reduce Miscellaneous Steam Power Expenses to Remove Unjustified**  
4   **Increases**

5   **Q.   Describe the Companies' requests for recovery of Miscellaneous Steam**  
6   **Power Expenses in Account 506.**

7   A.   KU included \$31.220 million (jurisdictional) in test year expense in account 506.  
8       This amount is considerably higher than the actual amounts incurred for this  
9       account in recent years. Likewise, LG&E (electric) included \$19.188 million in  
10      test year expense in account 506. This amount is also considerably higher than the  
11      actual amounts incurred for this account in recent years. Listed below are the  
12      actual and projected amounts in account 506 for both Companies over the last  
13      several years in \$ millions.<sup>17</sup>

	<u>KU</u>	<u>LG&amp;E</u>
2021	\$25.200	\$15.429
2022	\$29.830	\$18.074
2023	\$25.251	\$18.140
2024	\$26.911	\$16.237
Jan-May 2025	\$10.211	\$6.417
Base Year	\$27.045	\$17.029
Test Year	\$31.220	\$19.188

23       As reflected in this data, the expenses during the base year were fairly consistent  
24       with the amounts incurred during the previous years, while the test year amounts  
25       represent significant increases over those base year levels. The actual to date 2025  
26       expense amounts annualized are only \$24.506 million for KU and \$15.401

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<sup>17</sup> Responses to AG-KIUC 1-52 for KU and AG-KIUC 1-51 for LG&E. See Exhibit RAF-2.

1 million for LG&E, so those more recent cost levels are also far below the test year  
2 projected amounts. None of the test year amounts for account 506 were removed  
3 as part of the Companies' proforma adjustments to remove environmental cost  
4 recovery (ECR) costs on its Schedule D-2.

5 **Q. Were the Companies asked in discovery to provide all reasons for the large**  
6 **increases in the projected test year expenses along with all related support?**

7 A. Yes. KU'S response indicated the following reasons for the \$4.175 million  
8 increase in account 506 from the base year to the test year.<sup>18</sup>

- 9 • \$2.967 million is due to higher environmental reagent spend due to  
10 pricing increases (NOX Reduction Reagent and Mercury Emissions  
11 Control Reagents).
- 12 • \$0.843 million due to higher fees and permits in the test period driven by  
13 higher estimated Environmental Title V fees.
- 14 • \$0.361 million due to higher supplemental contractor spend in the test  
15 period driven by projected wage increase escalation.

16  
17 LG&E'S response was very similar and indicated the following reasons for the  
18 \$2.159 million increase in account 506 from the base year to the test year.<sup>19</sup>

- 19 • \$1.813 million is due to higher reagent spend in test period (NOX  
20 Reduction Reagent, Sorbent Reactant, and Liquid Injection Reagent)  
21 due to pricing increases and more run time at Trimble County.
- 22 • \$0.315 million due to higher fees and permits in the test period driven  
23 by higher estimated Environmental Title V fees.

24  
25 The Companies provided no documentary support or calculations for the cursory  
26 justifications provided above.

27 **Q. What is your recommendation?**

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<sup>18</sup> Responses to AG-KIUC 2-14(a) for both Companies. I have attached a copy of these responses as my Exhibit RAF-8.

<sup>19</sup> *Id.*

1 A. I recommend that the Commission reduce the level of projected expenses in  
2 account 506 unless the Companies provide all appropriate support in order to  
3 justify each of the large increases assumed to meet the known and measurable  
4 ratemaking standard. I further recommend that the projected expense amounts be  
5 based on the levels of expense in the base year escalated by 3.6% for the effects  
6 of sixteen months of inflation. It is very important to scrutinize the forecasting of  
7 large expense increases. The forecast process is dynamic, yet generally biased  
8 toward increases, especially if the increases are rewarded with revenue increases.  
9 After the rate increases are determined, there is no obligation or commitment  
10 actually to incur the forecast expenses.

11 **Q. What are the effects of your recommendation?**

12 A. The effects are a reduction in KU's jurisdictional expense of \$3.201 million and a  
13 reduction in LG&E's expense of \$1.546 million (electric). After gross-ups, the  
14 effects are a reduction in KU's revenue requirement of \$3.215 million and a  
15 reduction in LG&E's revenue requirement of \$1.552 million (electric).

16 **D. Reduce Miscellaneous Transmission Expenses to Remove Unjustified**  
17 **Increases**

18 **Q. Describe the Companies' requests for recovery of Miscellaneous**  
19 **Transmission Expenses in Account 566.**

20 A. KU included \$36.151 million (jurisdictional) in test year expense in account 566.  
21 This amount is considerably higher than the actual amounts incurred for this  
22 account in recent years. Likewise, LG&E (electric) included \$14.340 million in  
23 test year expense in account 566. This amount is also considerably higher than the  
24 actual amounts incurred for this account in recent years. Listed below are the

actual and projected amounts in account 566 for both Companies over the last several years in \$ millions.<sup>20</sup>

	<u>KU</u>	<u>LG&amp;E</u>
2021	\$24.448	\$11.606
2022	\$24.663	\$11.005
2023	\$33.061	\$14.207
2024	\$31.009	\$12.807
Jan-May 2025	\$13.939	\$5.591
Base Year	\$32.524	\$13.083
Test Year	\$36.151	\$14.340

As reflected in this data, the expenses during the base year were fairly consistent with the amounts incurred during the previous years, while the test year amounts represent significant increases over those base year levels. The actual to date 2025 expense amounts annualized are only \$33.453 million for KU and \$13.419 million for LG&E, so those more recent cost levels are also well below the test year projected amounts.

**Q. Were the Companies asked in discovery to provide all reasons for the large increases in the projected test year expenses along with all related support?**

**A.** Yes. KU'S response indicated the following reasons for the \$3.627 million increase in account 566 from the base year to the test year.<sup>21</sup>

- \$2.749 million higher depancaking expense in the test year due to the projected increase in the Midwest Independent System Operator (MISO) rate.
- \$0.310 million higher Reliability Coordinator and Independent Transmission Operator contractual cost increases in the test year.
- \$0.325 million higher substation administrative contract labor and material expenses in the test year.
- \$0.109 million higher NERC fees.

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<sup>20</sup> Responses to AG-KIUC 1-52 for KU and AG-KIUC 1-51 for LG&E. See Exhibit RAF-2.

<sup>21</sup> Responses to AG-KIUC 2-14(d) for KU and AG-KIUC 2-14(c) for LG&E. See Exhibit RAF-8.

- \$0.070 million periodic ARC Flash expense occurring every 5 years, including the forward test year.
- \$0.049 million higher FAC-008 BES Walkdown expense in the test year.

LG&E'S response contained a few similar reasons that follow for the \$1.257 million increase in account 566 from the base year to the test year.<sup>22</sup>

- \$1.063 million depancaking expenses is higher in the test year due to the projected increase in the Midwest Independent System Operator (MISO) rate.
- \$0.197 million higher Reliability Coordinator and Independent Transmission Operator contractual cost increases in the test year.

The Companies provided no documentary support or calculations for the cursory justifications provided above. The Companies have proposed a regulatory asset/regulatory liability associated with the level of depancaking expense if amounts are higher or lower than the amounts included in base rates.<sup>23</sup> However, that does not mean that expense levels in base rates should be set unreasonably high.

**Q. What is your recommendation?**

A. I recommend that the Commission reduce the level of projected expenses in account 566 unless the Companies provide all appropriate support in order to justify each of the large increases assumed to meet the known and measurable ratemaking standard. I further recommend that the projected expense amounts be based on the levels of expense in the base year escalated by 3.6% for the effects of sixteen months of inflation. As I stated above, it is very important to scrutinize the forecasting of large expense increases. The forecast process is dynamic, yet

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<sup>22</sup> *Id.*

<sup>23</sup> Direct Testimony of Christopher M. Garrett at 15-16.

1 generally biased toward increases, especially if the increases are rewarded with  
2 revenue increases. After the rate increases are determined, there is no obligation  
3 or commitment actually to incur the forecast expenses.

4 **Q. What is the effect of your recommendation?**

5 A. The effects are a reduction in KU's jurisdictional expense of \$2.456 million and a  
6 reduction in LG&E's expense of \$0.786 million (electric). After gross-ups, the  
7 effects are a reduction in KU's revenue requirement of \$2.466 million and a  
8 reduction in LG&E's revenue requirement of \$0.789 million (electric).

9 **E. Normalize and Reduce Maintenance of Mains Expense**

10 **Q. Describe LG&E's proposed increase in Maintenance of Mains expense in**  
11 **account 863 in the test year compared to the base year.**

12 A. LG&E proposes an increase of \$3.654 million, or 315.6%.<sup>24</sup> LG&E described in  
13 response to discovery the reason for the increase as follows:<sup>25</sup>

14 \$3.556 million is due to enhanced inline inspections (ILIs) and validation  
15 digs. This cost was developed based on the cost of inspecting each specific  
16 pipeline included in the test year period (as noted in the table below).  
17 These inspections and digs are being conducted within the transmission  
18 integrity management program to address regulatory requirements of the  
19 Mega Rule Part 1 and enhance pipeline safety. See below for a breakdown  
20 of these costs between the base period and the test year: [exact chart was  
21 not duplicated below but the data was reentered to provide the data  
22 below].  
23

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<sup>24</sup> LG&E's response to AG-KIUC 1-51(gas). See Exhibit RAF-2.

<sup>25</sup> LG&E's response to AG-KIUC 2-14(e). See Exhibit RAF-8.

\$ Millions	Base	Test	Change from
	Year	Year	Base Year
Validation Digs	\$ 0.001	\$ 0.910	\$ 0.910
Inline Inspections by Pipeline			
Segment:			
Blanton - Paddy's ILI	\$ -	\$ 0.002	\$ 0.002
Calvary Line ILI	\$ 0.254	\$ -	\$ (0.254)
Magnolia 16" ILI	\$ -	\$ 2.978	\$ 2.978
WK A ILI	\$ 0.080	\$ -	\$ (0.080)
Total	\$ 0.335	\$ 3.890	\$ 3.556

The data above indicates that there were almost no validation digs and very limited inline inspections in the base year. Yet both are projected to increase significantly in the test year.

**Q. Can you provide describe the level of actual and projected expenses over the last several years and through the test year applicable to account 863?**

**A.** Yes. Listed below are the actual and projected amounts in account 863 for LG&E (gas) over the last several years and through the test year in \$ millions.<sup>26</sup>

2021	\$2.616
2022	\$2.608
2023	\$2.027
2024	\$2.267
Jan-May 2025	\$0.553
Base Year	\$1.694
Test Year	\$5.348

As reflected in this data, the expenses during the base year were slightly lower than amounts incurred during the previous years, while the test year amounts

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<sup>26</sup> LG&E's response to AG-KIUC 1-51(gas). See Exhibit RAF-2.



1 represent significant increases over base year and previous year levels. The actual  
2 to date 2025 expense amounts annualized are only \$1.326 million, so those more  
3 recent cost levels are also well below the test year projected amounts. This data  
4 also suggests that the validation dig and inline inspection amounts for years 2021  
5 through 2024 were not that much higher than the amounts reflected in the base  
6 year, certainly not at the levels projected for the test year. Finally, the data  
7 suggests that expenses for the forecast test year need to be normalized as the costs  
8 for the validation digs and the Magnolia 16" inline inspections are out of the  
9 ordinary.

10 **Q. Did LG&E forecast a large increase in account 863 expense in the last base**  
11 **rate proceeding?**

12 A. Yes. LG&E forecast a large expense increase in this account in Case No. 2020-  
13 00350 that assumed an increase of \$10.766 million in expense increases for  
14 validation digs and inline inspections. I have provided the response to discovery  
15 from that proceeding that details the validation digs and inline inspections costs  
16 by pipe segment included in the base year expense of \$1.640 million and test year  
17 expense of \$12.406 million.<sup>27</sup> AG-KIUC witness Kollen recommended a  
18 normalizing of these expense levels in his Direct Testimony in that proceeding.  
19 The issue was ultimately settled and the settled expense was based on a  
20 normalization of forecasted expenses for the years 2021-2024, reducing the  
21 revenue requirement compared to the originally requested amount by \$4.2

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<sup>27</sup> LG&E's response to AG-KIUC 2-26(h) in Case No. 2020-00350. I have attached a copy of that response as my Exhibit RAF-9.

1 million.<sup>28</sup> Thus, LG&E has been recovering in rates since that case approximately  
2 \$6.6 million per year for validation digs and inline inspections. However, the total  
3 expense in account 863 never exceeded \$2.6 million in total for the years 2021  
4 through 2024. This suggests that LG&E's forecast expense for this account as  
5 filed and as ultimately authorized in Case No. 2020-00350 far exceeded actual  
6 expenditures. As stated above, scrutiny concerning forecast expenses is very  
7 important as there is no obligation or commitment to actually incur the forecast  
8 expenses after rates are set.

9 **Q. What is your recommendation?**

10 A. I recommend that the Commission base the level of account 863 expenses in the  
11 test year on the average of actual expenses over the last four years, escalated for  
12 inflation using a 4.0% inflation factor more applicable to the average for years  
13 2021-2024. This recommendation serves to normalize expense based on historic  
14 expenses actually incurred. LG&E has not justified a new and higher level of  
15 recurring expenses.

16 **Q. What is the effect of your recommendation?**

17 A. The effect is a reduction in LG&E's account 863 expense of \$2.607 million. The  
18 effect after the gross up for bad debt expense and Commission fees is a reduction  
19 of the LG&E gas revenue requirement of \$2.617 million.

20 **F. Remove Incentive Compensation Expense Tied to Financial Performance**

21 **Q. Describe the Companies requests for recovery of long-term incentive**

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<sup>28</sup> Order dated June 30, 2021, Case No. 2020-00350 at 10.

1        **compensation expense in the revenue requirement.**

2        A.     KU projects that it will incur \$2.017 million (total Company) and \$1.903 million  
3                (jurisdictional) in LTI plan compensation expense in the test year.<sup>29</sup> Of the  
4                amount for KU (total Company), \$0.027 million in expense is related to certain of  
5                its own employees and \$1.990 million represents allocations from LG&E and KU  
6                Services Company (LKS) and PPL Services Corporation (PPLS).<sup>30</sup>

7                LG&E projects that it will incur \$1.333 million (electric) and \$0.493  
8                million (gas) in LTI plan compensation expense in the test year.<sup>31</sup> \$0.045 million  
9                (electric) and \$0.017 (gas) is related to certain of its own employees and \$1.288  
10               million (electric) and \$0.476 million (gas) represents allocations from LKS and  
11               PPLS.<sup>32</sup>

12      **Q.     Did the Companies include all these amounts in their test year revenue**  
13               **requirements?**

14      A.     Yes, eventually. According to their responses to discovery, the Companies failed  
15               to include in their original filing the allocated costs from the service companies in  
16               their revenue requirements. Thus, the revenue requirements as originally filed  
17               only included LTI plan expenses of \$0.026 million (jurisdictional) for KU, \$0.045  
18               million for LG&E (electric), and \$0.017 million for LG&E (gas). The referenced  
19               discovery also indicated that the Companies were planning to include the  
20               allocated portions of expense in a later errata filing for each Company. Updated

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<sup>29</sup> Responses to AG-KIUC 1-46 and AG-KIUC 2-7 for both Companies. I have attached a copy of these responses as my Exhibit RAF-10.

<sup>30</sup> *Id.*

<sup>31</sup> *Id.*

<sup>32</sup> *Id.*

1 responses to Staff discovery 1-54 and 1-55 were made on August 25, 2025. These  
2 included recalculated revenue requirements of both Companies, including  
3 increases for the allocated LTI plan costs.

4 **Q. Describe the Companies' LTI plan compensation expense.**

5 A. The LTI compensation expense is tied to the financial performance of the  
6 Companies' parent Company, PPL Corporation (PPL). While the LTI plan  
7 purpose was not discussed in the Companies' testimonies, discovery responses  
8 described it as follows:<sup>33</sup>

9 PPL's LTI is an at-risk form of compensation designed to reward  
10 employees for contributing to the company's long-term success and is  
11 critical in the attraction and retention of key talent for these roles. LTI is  
12 provided in the form of restricted stock units (RSUs) that vest over a  
13 multiyear period. RSUs are forfeited if an employee separates from the  
14 organization before the vesting date outside of a qualified retirement,  
15 death, or disability. This vesting structure encourages recipient to remain  
16 employed through each vesting date to avoid forfeiture, which supports  
17 talent retention initiatives.  
18

19 As stated above, these compensation payments are made in the form of stock  
20 grants of PPL stock. Thus, 100% of the LTI plan compensation expense is tied to  
21 reaching the financial performance goals of PPL that include its stock price. The  
22 stock price, by definition, is a measure of PPL's financial performance.

23 **Q. What is the Commission's historic practice concerning incentive**  
24 **compensation expense tied to financial performance metrics?**

25 A. The Commission has a long-standing practice of disallowing such expenses. It has  
26 historically disallowed all incentive compensation expenses from the revenue

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<sup>33</sup> *Id.*

1 requirement that were incurred to incentivize the achievement of shareholder  
2 goals as measured by financial performance, not incurred to incentivize the  
3 achievement of customer and safety goals. For example, in its Order in Kentucky-  
4 American Water Company Case No. 2010-00036, the Commission disallowed  
5 incentive compensation expense tied to “financial goals that primarily benefited  
6 shareholders.”<sup>34</sup> Likewise, in its order in Atmos Energy Corporation Case No.  
7 2013-00148, the Commission stated:

8 “Incentive criteria based on a measure of EPS, with no measure of  
9 improvement in areas such as safety, service quality, call-center response,  
10 or other customer-focused criteria, are clearly shareholder-oriented. As  
11 noted in the hearing on this matter, the Commission has long held that  
12 ratepayers receive little, if any, benefit from these types of incentive plans.  
13 . . . It has been the Commission’s practice to disallow recovery of the cost  
14 of employee incentive plans that are tied to EPS or other earnings  
15 measures.”<sup>35</sup>

16 Thus, the LTI plan expense tied to total shareholder return should be borne by  
17 shareholders, not customers.

18 **Q. Should the Commission include the LTI plan incentive compensation expense**  
19 **tied to PPL’s financial performance in the Company’s revenue requirement?**

20 A. No. The question for ratemaking purposes is not whether the incentive  
21 compensation expense tied to financial performance metrics is reasonable, but  
22 whether customers or shareholders should pay for the expense. The Commission  
23 historically has allocated incentive compensation expenses incurred to incentivize  
24 the achievement of financial performance metrics, such as earnings per share and  
25 total shareholder return, to shareholders and not to customers. The Commission

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<sup>34</sup> Order dated Dec. 14, 2010 in Kentucky American Water Company Case No. 2010-00036 at 32.

<sup>35</sup> Order dated April 22, 2014 in Atmos Energy Corporation Case No. 2013-00148 at 20.

1 had made these allocations to shareholders because incentive compensation tied to  
2 financial performance metrics benefits shareholders to the detriment of customers  
3 in rate proceedings such as this. All of the LTI plan expense projected in the test  
4 year is to incentivize the achievement of financial metrics that benefit  
5 shareholders; it was not incurred to incentivize the achievement of metrics that  
6 benefit customers and/or otherwise achieve other strategic and societal goals, such  
7 as safety.

8 Further, incentive compensation incurred to incentivize PPL financial  
9 performance also provides eligible directors and officers a direct incentive to seek  
10 greater and more frequent rate increases from customers in order to improve  
11 PPL's stock price. The greater the rate increases and revenues, the greater PPL's  
12 stock price, all else equal, and the greater the incentive compensation expense.  
13 There is an inherent conflict between achieving lower rates for customers on the  
14 one hand and achieving greater financial performance for shareholders and greater  
15 incentive compensation for department directors and officers on the other hand.  
16 Thus, all LTI plan expense should be allocated to shareholders, not to customers.

17 Finally, the Company's request to embed these expenses in the revenue  
18 requirement tends to be self-fulfilling. The additional revenues ensure that the  
19 expense is recovered regardless of the Company's actual performance and  
20 regardless of its operational and safety performance. Thus, the expenses should be  
21 directly assigned to PPL shareholders, not to the Companies' customers.

22 **Q. What is your recommendation?**

23 A. I recommend the Commission disallow the LTI plan incentive compensation

1 expense awarded in the form of PPL restricted stock.

2 **Q. What is the effect of your recommendation?**

3 A. Based on the amounts included in the August 25, 2025 updated filings, the effect  
4 for KU is a reduction of \$1.911 million in the claimed revenue requirement and  
5 requested base rate increase. The effects for LG&E (electric) and (gas) are  
6 reductions of \$1.339 million and \$0.495 million in the claimed revenue  
7 requirements and requested base rate increases, respectively. These amounts  
8 include the gross up for bad debt expense and PSC fees.

9 If the allocated service company expenses that were originally excluded  
10 are eventually considered due to an errata filing or other form of adjustment, the  
11 effect for KU is a reduction of \$1.911 million in the claimed revenue requirement  
12 and requested base rate increase. The effects for LG&E (electric) and (gas) are  
13 reductions of \$1.339 million and \$0.495 million in the claimed revenue  
14 requirements and requested base rate increases, respectively. These amounts  
15 include the gross up for bad debt expense and PSC fees.

16 **G. Remove Edison Electric Institute (EEI), American Gas Association (AGA),**  
17 **and Related Dues**

18 **Q. Describe the Companies' requests for recovery of EEI and AGA dues in the**  
19 **original filing.**

20 A. KU included \$0.478 million for EEI dues in the test year (jurisdictional), after an  
21 adjustment to remove \$0.078 million (total Company) for lobbying activities.<sup>36</sup>  
22 LG&E (electric) included \$0.324 million for EEI dues in the test year, after an

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<sup>36</sup> KU Application at Tab 59, Schedule F-1 at page 3 of 10.

1 adjustment to remove \$0.052 million for lobbying activities.<sup>37</sup> LG&E (gas)  
2 included \$0.271 million for AGA dues in the test year.<sup>38</sup>

3 **Q. Did the Companies request recovery of dues paid to organizations in its**  
4 **original filing other than EEI and AGA that are related in purpose?**

5 A. Yes. The Companies identified in discovery three other organizations to which  
6 they paid dues that were known to engage in activities such as advertising,  
7 marketing, legislative policy research, and regulatory policy research.<sup>39</sup> The dues  
8 paid by KU (jurisdictional) to these three organizations included \$0.040 million to  
9 Utility Solid Waste Activities Group, \$0.011 million to Utilities Technology  
10 Council, and \$0.006 million to Waterways Council.<sup>40</sup> The dues paid by LG&E  
11 (electric) to these three organizations included \$0.043 million to Utility Solid  
12 Waste Activities Group, \$0.013 million to Utilities Technology Council, and  
13 \$0.005 million to Waterways Council.<sup>41</sup>

14 **Q. Did the Companies remove small portions of the AGA dues and dues to the**  
15 **three other organizations listed in the response above as part of its August**  
16 **25, 2025 updated revenue requirements?**

17 A. Yes. Small additional amounts were removed by the Companies based on the  
18 amounts designated as lobbying in the responses to discovery that were not  
19 removed in the original filing.<sup>42</sup>

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<sup>37</sup> LG&E Application at Tab 59, Schedule F-1 at page 3 of 10.  
<sup>38</sup> *Id.*  
<sup>39</sup> Responses to AG-KIUC 1-03 for both Companies. I have attached a copy of these responses as my Exhibit RAF-11.  
<sup>40</sup> KU Application at Tab 59, Schedule F-1 at page 3 of 10.  
<sup>41</sup> LG&E Application at Tab 59, Schedule F-1 at page 3 of 10.  
<sup>42</sup> Responses to AG-KIUC 1-03 for both Companies. Refer to Exhibit RAF-11.



1     **Q.    Have decisions been reached by the Commission in prior cases regarding**  
2     **recovery for these kinds of dues payments?**

3     A.    Yes. The Commission denied the recovery of any EEI dues by the Companies as  
4     part of the last base rate cases, Case Nos. 2020-00349 for KU and 2020-00350 for  
5     LG&E.<sup>43</sup> There were three specific reasons cited by the Commission in each  
6     Order to justify the denials. To my knowledge, no circumstances have changed  
7     related to EEI dues since those Orders.

8                 Consistent with prior Orders, in its Order in Atmos Energy Corporation  
9     Case No. 2021-00214, the Commission disallowed recovery of AGA and the  
10    Kentucky Chamber of Commerce dues, stating as follows:<sup>44</sup>

11                As noted in Case Nos. 2020-00350 and 2021-00183, Atmos Kentucky has  
12                the burden of establishing that costs it seeks to recover in rates for dues  
13                paid to associations like AGA do not include prohibited costs for lobbying  
14                and political activity, including costs for legislative lobbying, regulatory  
15                advocacy, and public relations. When asked by the Attorney General  
16                whether each association for which dues were included in rates engaged in  
17                such activity, Atmos Kentucky indicated that it “identified the AGA and  
18                Kentucky Chamber of Commerce as organizations that engage, directly or  
19                indirectly, in one or more of the listed activities,” without indicating  
20                whether or not others did. Atmos Kentucky then estimated percentages of  
21                the dues related only to lobbying for the AGA and Kentucky Chamber of  
22                Commerce without identifying amounts paid for other prohibited costs.  
23                Thus, the Commission finds that Atmos Kentucky has not met its burden  
24                of proof that the association and social organization/social club dues are  
25                properly recoverable from ratepayers and do not include expenses related  
26                to legislative advocacy, regulatory advocacy, or public relations. The  
27                Commission will remove all such dues, excluding the Southern Gas  
28                Association, because it has been specifically approved in recent gas rate  
29                cases.

30  
31                It should be noted that all Kentucky Chamber of Commerce dues were

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<sup>43</sup> Order dated May 19, 2022 in Case No. 2021-00214 at 23-25.

<sup>44</sup> Orders dated June 30, 2021 in Case No. 2020-00349 at 25-28 and in Case No. 2020-00350 at 27-31.

1 appropriately removed from consideration in the revenue requirement in the  
2 instant cases for both Companies.

3 In a more recent case in Atmos Energy Corporation Case No. 2024-00276,  
4 for which the Commission's Order was issued just weeks ago, the Commission  
5 confirmed its stance on including these forms of dues in the revenue requirement,  
6 stating as follows:<sup>45</sup>

7 The Commission finds that dues expenses should be excluded from  
8 recovery. Without knowing how the AGA or Chambers of Commerce  
9 determine the percentage of dues attributable to lobbying noted on their  
10 invoices, the Commission cannot find that these percentages are based on  
11 actual lobbying spending. Furthermore, Atmos has not established that  
12 these expenses benefit ratepayers.  
13

14 **Q. Have the Companies provided additional proof in this proceeding that the**  
15 **dues applicable to the Companies' memberships in EEI, AGA, and related**  
16 **organizations provide a direct benefit to ratepayers and should be**  
17 **recoverable from ratepayers?**

18 A. No.

19 **Q. Have the Companies provided additional proof that the dues applicable to**  
20 **the Company's membership in EEI, AGA, and related organizations are not**  
21 **used for legislative advocacy, regulatory advocacy, and/or public relations?**

22 A. No.

23 **Q. What is your recommendation?**

24 A. I recommend that the EEI, AGA, and related organization dues in the test year be  
25 removed in accordance with Commission precedent unless the Companies can

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<sup>45</sup> Order dated August 11, 2025 in Case No. 2024-00276 at 26-27.

1 provide the requisite affirmative proof. The Companies have thus failed to  
2 establish that this expense is fair, just, and reasonable. The Companies have  
3 provided no evidence of a direct ratepayer benefit from its memberships in these  
4 trade organizations, and no evidence that ratepayer-provided dues are not used for  
5 legislative advocacy, regulatory advocacy, and/or public relations.

6 **Q. What is the effect of your recommendation?**

7 A. The effect for KU is a reduction of \$0.533 million in the claimed revenue  
8 requirement and requested base rate increase. The effects for LG&E (electric) and  
9 (gas) are reductions of \$0.383 million and \$0.261 million in the claimed revenue  
10 requirements and requested base rate increases, respectively. These amounts  
11 include the gross up for bad debt expense and PSC fees.

12 **Q. Does this complete your testimony?**

13 A. Yes.

**COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

<b>ELECTRONIC APPLICATION OF KENTUCKY )</b>	
<b>UTILITIES COMPANY FOR AN )</b>	
<b>ADJUSTMENT OF ITS ELECTRIC RATES, )</b>	<b>CASE NO. 2025-00113</b>
<b>AND APPROVAL OF CERTAIN )</b>	
<b>REGULATORY AND ACCOUNTING )</b>	
<b>TREATMENTS )</b>	

**In the Matter of:**

<b>ELECTRONIC APPLICATION OF LOUISVILLE )</b>	
<b>GAS AND ELECTRIC COMPANY FOR AN )</b>	
<b>ADJUSTMENT OF ITS ELECTRIC AND GAS )</b>	<b>CASE NO. 2025-00114</b>
<b>RATES, AND APPROVAL OF CERTAIN )</b>	
<b>REGULATORY AND ACCOUNTING )</b>	
<b>TREATMENTS )</b>	

<b>EXHIBITS</b>
<b>OF</b>
<b>RANDY A. FUTRAL</b>

**ON BEHALF OF THE  
OFFICE OF THE ATTORNEY GENERAL OF THE COMMONWEALTH OF KENTUCKY AND  
KENTUCKY INDUSTRIAL UTILITY CUSTOMERS**

**J. KENNEDY AND ASSOCIATES, INC.  
ROSWELL, GEORGIA**

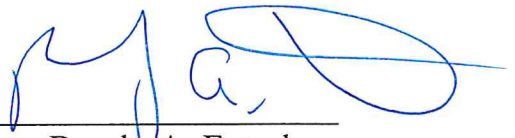
**AUGUST 29, 2025**

# AFFIDAVIT

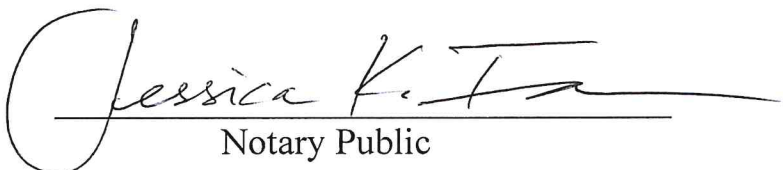
STATE OF GEORGIA            )

COUNTY OF FULTON         )

RANDY A. FUTRAL, being duly sworn, deposes and states: that the attached is his sworn testimony and that the statements contained are true and correct to the best of his knowledge, information and belief.

  
\_\_\_\_\_  
Randy A. Futral

Sworn to and subscribed before me on this  
29th day of August 2025.

  
\_\_\_\_\_  
Notary Public

Jessica K Inman  
NOTARY PUBLIC  
Cherokee County, GEORGIA  
My Commission Expires 07/31/2027

**EXHIBIT RAF-1**

## **RESUME OF RANDY A. FUTRAL – DIRECTOR OF CONSULTING**

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### **EDUCATION**

**Mississippi State University, BBS in Business Administration**  
Accounting

### **EXPERIENCE**

**J. Kennedy and Associates, Inc.**  
**Director of Consulting**

**2003 - Present**

Responsible for utility revenue requirements analysis, affiliate transaction auditing and analysis, fuel adjustment clause auditing and research involving tax and public reporting matters. Clients served include the Georgia Public Service Commission (“GPSC”) Staff, the Louisiana Public Service Commission (“LPSC”) and its Staff, the Florida Office of Public Counsel (“OPC”), the Office of the Attorney General of the Commonwealth of Kentucky (“KY AG”), the South Carolina Office of Regulatory Staff (“ORS”), the Houston Council for Health and Education, the Gulf Coast Coalition of Cities, Cities Served by Texas Gas Service Company, the Alliance for Valley Healthcare, the Ohio Energy Group, Inc. (“OEG”), the Kentucky Industrial Utility Customers (“KIUC”), the Municipalities of Alda, Grand Island, Kearney and North Platte, Nebraska, the City of Clinton, and the Wisconsin Industrial Energy Group, Inc.

Direct and Responsive Testimonies filed on behalf of Louisiana Public Service Commission or its Staff:

LPSC Docket No. U-23327      Southwestern Electric Power Company, Revenue Requirement Review, October 2004.

LPSC Docket No. U-21453, U-20925, U-22092      Entergy Gulf States, Inc., Jurisdictional Separation Plan, March 2006.

LPSC Docket No. U-25116      Entergy Louisiana, Inc., 2002-2004 Audit of Fuel Adjustment Clause, April 2006.

LPSC Docket No. U-23327      Southwestern Electric Power Company, Revenue Requirement Review, July 2006.

LPSC Docket No. U-21453, U-20925, U-22092      Entergy Gulf States, Inc., Jurisdictional Separation Plan, August 2006.

FERC Docket No. ER07-682      Entergy Services, Inc., Company’s Section 205 Changes to Rough Production Cost Equalization Computation, November 2007.

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**J. KENNEDY AND ASSOCIATES, INC.**

FERC Docket No. ER07-956 Entergy Services, Inc., Company's 2007 Filing to be in Compliance with FERC Opinions' 480 and 480-A, March 2008.

FERC Docket No. ER08-51 Entergy Services, Inc., LPSC Section 206 Filing Related to Spindletop Regulatory Asset in Rough Production Cost Equalization Computation, November 2008.

FERC Docket No. ER08-1056 Entergy Services, Inc., Company's 2008 Filing to be in Compliance with FERC Opinions' 480 and 480-A, January 2009.

LPSC Docket No. U-31066 Dixie Electric Membership Corporation, Company's Application to Implement a Storm Recovery Rate Rider, September 2009.

LPSC Docket No. U-30893 Dixie Electric Membership Corporation, Company's Application to Implement a Formula Rate Plan, September 2009.

FERC Docket No. EL09-61 (Phase I) Entergy Services, Inc., LPSC Complaint Regarding Single Operating Company Opportunity Sales, April 2010.

LPSC Docket No. U-31066 Dixie Electric Membership Corporation, Company's Application to Implement a Storm Recovery Rate Rider, May 2010.

FERC Docket No. EL10-55 Entergy Services, Inc.

LPSC Complaint Regarding Depreciation Rates, September 2010.

LPSC Docket No. U-23327, Subdocket E Southwestern Electric Power Company, 2003-2004 Fuel Audit, September 2010.

LPSC Docket No. U-23327, Subdocket F Southwestern Electric Power Company, 2009 Test Year Formula Rate Plan Filing, October 2010.

LPSC Docket No. U-23327, Subdocket C Southwestern Electric Power Company, 2007 Test Year Formula Rate Plan Filing, February 2011.

LPSC Docket No. U-23327, Subdocket D Southwestern Electric Power Company, 2008 Test Year Formula Rate Plan Filing, February 2011.

FERC Docket No. ER10-2001 Entergy Arkansas, Inc., Company's 2010 Filing to Request Approval of Changed Depreciation Rates, March 2011.

FERC Docket No. ER11-2161 Entergy Texas, Inc., Company's 2010 Filing to Request Approval of Changed Depreciation Rates, July 2011.

LPSC Docket No. U-31835 South Louisiana Electric Cooperative Association, Company's Application to Implement a Formula Rate Plan and Initial Revenue Adjustment, August 2011.

FERC Docket No. ER12-1384 Entergy Services, Inc., Company's Section 205 Filing Related to Little Gypsy 3 Cancellation Costs, September 2012.

LPSC Docket No. U-32315 Claiborne Electric Cooperative, Inc.'s Application to Implement a Formula Rate Plan and Initial Revenue Adjustment, September 2012.

FERC Docket No. ER10-1350 Entergy Services, Inc., Company's 2010 Filing to be in Compliance with FERC Opinions' 480 and 480-A, January 2014.

FERC Docket No. EL-01-88-015 Entergy Services, Inc., Company's 2005 Remand Filing to be in Compliance with FERC Opinions' 480 and 480-A, March 2016.

LPSC Docket No. U-33984 Claiborne Electric Cooperative, Inc., Formula Rate Plan Extension, October 2016.

FERC Docket No. EL09-61(Phase III) Entergy Services, Inc., LPSC Complaint Regarding Single Operating Company Opportunity Sales, November 2016.



LPSC Docket No. U-33323 Entergy Louisiana LLC, 2010-2013 Fuel Audit, July 2019.  
LPSC Docket No. U-33324 Entergy Gulf States Louisiana LLC, 2010-2013 Fuel Audit, July 2019.  
LPSC Docket No. U-35441 Southwestern Electric Power Company, Rate Case, July 2021 Direct, October 2021 Surrebuttal.

Direct Testimony filed on behalf of the Florida OPC:  
FPSC Docket Nos. 20200241-EI, 202100178-EI, and 202100179-EI Florida Power and Light Company and Gulf Power Company, Storm Cost Audit, May 2022.

Direct Testimony filed on behalf of the KY AG:  
KPSC Case No. 2022-00372 Duke Energy Kentucky, Inc. (Electric Division), Rate Case, March 2023.  
KPSC Case No. 2023-00276 Kenergy Corp., Rate Case, January 2024.  
KPSC Case No. 2024-00211 Licking Valley Rural Electric Cooperative Corporation, Rate Case, October 2024.  
KPSC Case No. 2024-00276 Atmos Energy Corporation, Rate Case, January 2025.  
KPSC Case No. 2024-00354 Duke Energy Kentucky, Inc. (Electric Division), Rate Case, March 2025.  
KPSC Case No. 2024-00402 South Kentucky Rural Electric Cooperative Corporation, Rate Case, May 2025.  
KPSC Case No. 2025-00125 Duke Energy Kentucky, Inc. (Gas Division), Rate Case, September 2025.

Direct Testimony filed on behalf of the KY AG and the City of Clinton:  
KPSC Case No. 2022-00147 Water Service Corporation of Kentucky, Rate Case, October 2022.

Direct Testimony filed on behalf of the KY AG and KIUC:  
KPSC Case No. 2022-00263 Kentucky Power Company, Fuel Adjustment Clause – Six-Month Review, December 2022.  
KPSC Case No. 2023-00318 Kentucky Power Company, Tariff PPA Modification, November 2023.  
KPSC Case No. 2023-00008 Kentucky Power Company, Fuel Adjustment Clause – Two-Year Review, December 2023.  
KPSC Case Nos. 2025-00113 and 2025-00114 Kentucky Utilities Company and Louisville Gas and Electric Company, Rate Cases, August 2025.

Direct Testimony filed on behalf of the South Carolina ORS:  
SCPSC Docket No. 2022-256-E Duke Energy Progress, LLC, Cost Recovery for 8 Named Storms Since 2014, January 2023.

Direct Testimony filed on behalf of the OEG in Ohio:

PUCO Case No. 23-301-EL-SSO FirstEnergy Utilities, Standard Service Offer in the Form of an Electric Security Plan, October 2023.

Direct Testimony filed on behalf of Georgia Public Service Commission Staff:  
GPSC Docket No. U-43830 Atlanta Gas Light Company, Affiliate Audit, May 2024.

Direct Testimony filed on behalf of Cities Served by Texas Gas Service Company:  
Texas Railroad Commission Case No. OS-24-00017471 Texas Gas Service Company, Rate Case, August 2024.

<b>Telscape International, Inc.</b>	<b>1997 - 2003</b>
<b>Corporate Controller</b>	<b>1999 - 2003</b>
<b>Assistant Controller</b>	<b>1997 - 1999</b>

Complete responsibility and accountability for the accounting and financial functions of a \$160 million newly public company providing telecommunication and high-end internet access services. Telscape served as a telephony carrier of services domestically and to Latin and Central America targeting other service carriers as well as individuals. Reported directly to CFO and managed a staff of eleven.

- Managed the day to day processes required to produce timely and accurate financial statements, including general ledger, account reconciliations, AP, AR, fixed assets, payroll, treasury, tax, internal and external reporting.
- Worked with attorneys and auditors on mergers and acquisitions including due diligence, audits, tax and integrating the accounting functions of eleven acquisitions.
- Grew the accounting department from four to eleven employees while developing and implementing company policies and procedures.
- Instituted capital investment policy and accounts payable management for twenty-one separate entities and twenty-four bank accounts to facilitate effective use of cash flow.
- Created capital and operating budgeting and variance analysis package for five separate business lines.
- Developed the consolidations and inter-company billings process across all entities including six in Latin and Central America.

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**J. KENNEDY AND ASSOCIATES, INC.**

- Worked with CFO to develop financial models and business plans in raising over \$240 million over a three-year period through private preferred placements, debenture offerings and asset based credit facilities.
- Responsible for relationship management with external auditors, attorneys, and the banking community while reviewing and approving all SEC filings, including quarterly and annual reports, proxies and informational filings.
- Developed line cost accounting for revenues and carrier invoices saving thousands monthly and providing the justification for invoice reductions.

<b>Comcast Communications, Inc.</b>	<b>1988 - 1997</b>
<b>Regional Controller</b>	<b>1993 - 1997</b>
<b>Regional Assistant Controller</b>	<b>1991 - 1992</b>
<b>Regional Senior Financial Analyst</b>	<b>1988 - 1991</b>

Complete responsibility and accountability for the accounting functions of a \$2.1 billion regional division of the world's third largest cable television provider serving approximately 490,000 subscribers. Reported to the Regional VP of Finance and managed a staff of twelve.

- Managed the day to day processes required to produce timely and accurate financial statements, including general ledger, account reconciliations, AP, AR, fixed assets and internal reporting.
- Controlled extensive budgeting, forecasting, and variance reporting for eighteen separate entities covering eight states, training employees and management throughout the region.
- Performed due diligence related to the acquisition of seven cable system entities and coordinated the integration of all accounting functions with the corporate office.
- Instituted all FCC informational and rate increase filings throughout the region based on the Cable Act of 1992.
- Responsible for the coordination of all subscriber reporting, sales and property tax filings, franchise fee and copyright filings.
- Grew the accounting department from seven to thirteen before its move to Atlanta, restaffing ninety percent of the department after the move.

- Directed all efforts throughout the region to implement Oracle as the new financial package and a new Access database for the budgeting and forecasting processes.

**Storer Cable Communications, Inc**  
**Senior Accountant for Operations**

**1987 - 1988**

Responsibility for the accounting, budgeting, and forecasting activities of this 82,000 subscriber area for this cable television concern that was acquired by Comcast listed above. Reported to the Area VP and General Manager and managed three employees.

- Implemented new Lotus based model for budgeting and forecasting, training all management on its use.
- Transitioned financial statement preparation from the regional office level to this area office.
- Managed the day to day processes required to produce timely and accurate financial statements for six separate entities including general ledger, AP, AR, fixed assets, subscriber reporting and other internal reporting.
- Developed and maintained tracking mechanism to track progress of cable plant rebuild and the associated competitor overbuild in the area's largest cable system.

**Tracey-Luckey Pecan & Storage, Inc.**  
**Senior Accountant**

**1986 - 1987**

Responsibility for the accounting, budgeting, and office management for a divisional office of this pecan production, processing, and storage entity annually grossing approximately \$22 million. Financial statements were produced for three entities. Reported directly to the president of the division and managed three employees.

**Tarpley & Underwood, CPA's**  
**Staff Accountant**

**1984 - 1986**

Responsibility for the completion of monthly and quarterly client write-up for twenty-three small businesses for this regional CPA firm that is now one of the top twenty-five firms in Atlanta. Performed all payroll tax, sales tax, property tax, and income tax filings

for these and other clients as well as approximately eighty individual returns per year. Reported directly to both partners with dotted line responsibility to all managers.

**EXHIBIT RAF-2**

**KENTUCKY UTILITIES COMPANY**

**Response to Attorney General and Kentucky Industrial Utility Customers' Initial  
Request for Information  
Dated July 3, 2025**

**Case No. 2025-00113**

**Question No. 52**

**Responding Witness: Drew T. McCombs / Heather D. Metts**

- Q-52. Provide for each Company and division a schedule showing jurisdictional actual O&M expenses by year and by FERC O&M/A&G expense account/subaccount for each of the calendar years 2021 through 2024, 2025 to date (identify the last month with actual data), the base year and the test year. Provide in Excel format with all formulas intact.
- A-52. See attachment being provided in a separate file.

# Kentucky Utilities Company Kentucky Jurisdictional

## REPORTING YEARS

Account	Forecasted Period	Base Period	Jan-May 2025	2024	2023	2022	2021
<b>1. POWER PRODUCTION EXPENSES</b>							
<b>A. Steam Power Generation</b>							
Operation							
(500) Operation Supervision and Engineering	3,258,768	3,415,517	1,599,680	4,093,838	4,483,658	4,983,875	4,732,914
(501) Fuel	383,501,612	352,974,162	155,030,797	337,866,397	314,022,063	318,500,808	294,058,916
(502) Steam Expenses	13,930,793	9,421,846	613,988	9,243,659	15,132,330	18,031,907	17,275,696
(505) Electric Expenses	7,237,284	7,088,870	2,881,252	6,911,807	6,511,001	7,495,148	7,273,983
(506) Miscellaneous Steam Power Expenses	31,219,627	27,045,006	10,211,245	26,911,256	25,251,487	29,829,502	25,200,433
(507) Rents	-	-	-	-	-	-	-
(509) Allowances	4,696	5,427	725	1,300	1,175	1,805	2,077
<b>TOTAL Operation</b>	<b>439,152,779</b>	<b>399,950,827</b>	<b>170,337,687</b>	<b>385,028,257</b>	<b>365,401,714</b>	<b>378,843,047</b>	<b>348,544,018</b>
Maintenance							
(510) Maintenance Supervision and Engineering	12,014,456	11,331,906	4,562,686	10,750,800	10,269,722	11,258,763	11,882,085
(511) Maintenance of Structures	7,051,601	7,881,108	3,318,989	7,863,660	7,863,863	11,298,470	10,937,213
(512) Maintenance of Boiler Plant	49,075,060	38,479,922	14,722,279	35,390,125	34,459,142	48,638,044	47,254,477
(513) Maintenance of Electric Plant	15,383,457	9,320,766	4,732,678	9,816,499	8,173,008	9,406,720	7,826,215
(514) Maintenance of Miscellaneous Steam Plant	2,427,379	1,362,432	1,376,080	2,985,949	2,171,349	3,228,388	3,218,596
<b>TOTAL Maintenance</b>	<b>85,951,953</b>	<b>68,376,134</b>	<b>28,712,712</b>	<b>66,807,033</b>	<b>62,937,084</b>	<b>83,830,385</b>	<b>81,118,585</b>
<b>TOTAL Power Production Expenses - Steam Power</b>	<b>525,104,732</b>	<b>468,326,961</b>	<b>199,050,399</b>	<b>451,835,291</b>	<b>428,338,797</b>	<b>462,673,432</b>	<b>429,662,603</b>
<b>B. Hydraulic Power Generation</b>							
Operation							
(535) Operation Supervision and Engineering	-	-	-	-	-	-	-
(536) Water for Power	-	-	-	-	-	-	-
(538) Electric Expenses	-	-	-	-	-	-	-
(539) Misc. Hydraulic Power Generation Exp.	59,915	100,046	76,140	101,943	69,775	88,554	51,315
(540) Rents	-	-	-	-	-	-	-
<b>TOTAL Operation</b>	<b>59,915</b>	<b>100,046</b>	<b>76,140</b>	<b>101,943</b>	<b>69,775</b>	<b>88,554</b>	<b>51,315</b>
Maintenance							
(541) Maintenance Supervision and Engineering	149,723	79,907	7,027	14,440	6,845	23,306	3,971
(542) Maintenance of Structures	206,748	281,825	95,886	295,440	230,886	253,856	95,275
(543) Maintenance of Reservoirs, Dams, and Waterways	27,601	5,646	-	-	-	3,811	4,562
(544) Maintenance of Electric Plant	137,291	201,923	61,530	289,353	217,207	205,213	345,228
(545) Maintenance of Misc. Hydraulic Plant	-	1,898	887	12,808	22,497	20,859	20,652
<b>TOTAL Maintenance</b>	<b>521,363</b>	<b>571,198</b>	<b>165,330</b>	<b>612,041</b>	<b>477,434</b>	<b>507,045</b>	<b>469,687</b>
<b>TOTAL Power Production Expenses - Hydraulic Power</b>	<b>581,278</b>	<b>671,244</b>	<b>241,471</b>	<b>713,984</b>	<b>547,209</b>	<b>595,599</b>	<b>521,003</b>
<b>C. Other Power Generation</b>							
Operation							
(546) Operation Supervision and Engineering	558,230	573,164	270,137	618,887	651,665	736,215	712,542
(547) Fuel	154,799,167	142,486,367	60,538,447	117,165,877	112,382,862	237,349,330	127,957,759
(548) Generation Expenses	434,016	517,969	267,592	775,033	687,719	620,963	578,984
(549) Miscellaneous Other Power Generation Expenses	5,251,800	5,794,824	2,343,564	5,716,804	5,257,062	4,854,876	4,742,205
(550) Rents	5,970	6,946	2,421	7,744	8,169	4,966	392
<b>TOTAL Operation</b>	<b>161,049,181</b>	<b>149,379,270</b>	<b>63,422,160</b>	<b>124,284,345</b>	<b>118,987,477</b>	<b>243,566,350</b>	<b>133,991,882</b>
Maintenance							
(551) Maintenance Supervision and Engineering	791,915	919,794	468,580	1,238,397	880,369	847,397	815,695
(552) Maintenance of Structures	966,696	1,032,390	376,255	1,101,452	973,359	1,097,862	1,005,219
(553) Maintenance of Generating and Electric Plant	6,055,966	5,005,503	2,285,886	8,084,373	5,626,571	9,255,856	5,548,278
(554) Maintenance of Misc. Other Power Gen. Plant	6,485,124	2,804,482	1,082,936	2,931,744	2,567,224	2,428,315	2,898,235
<b>TOTAL Maintenance</b>	<b>14,299,701</b>	<b>9,762,169</b>	<b>4,213,656</b>	<b>13,355,965</b>	<b>10,047,522</b>	<b>13,629,431</b>	<b>10,267,427</b>
<b>TOTAL Power Production Expenses - Other Power</b>	<b>175,348,882</b>	<b>159,141,439</b>	<b>67,635,817</b>	<b>137,640,310</b>	<b>129,034,999</b>	<b>257,195,781</b>	<b>144,259,309</b>

Case No. 2025-00113

Attachment to Response to AG-KIUC-1 Question No. 52

1 of 3

McCombs



# Kentucky Utilities Company Kentucky Jurisdictional

REPORTING YEARS							
Account	Forecasted Period	Base Period	Jan-May 2025	2024	2023	2022	2021
D. Other Power Supply Expenses							
(555) Purchased Power	48,311,857	46,443,764	16,602,835	49,910,923	50,096,766	56,786,148	37,734,683
(556) System Control and Load Dispatching	2,272,369	2,091,773	810,660	2,120,232	2,327,138	2,247,383	2,434,314
(557) Other Expenses	249,584	294,577	215,589	208,027	(123,693)	231,014	202,051
<b>TOTAL Other Power Supply Expenses</b>	<b>50,833,810</b>	<b>48,830,114</b>	<b>17,629,085</b>	<b>52,239,182</b>	<b>52,300,211</b>	<b>59,264,546</b>	<b>40,371,048</b>
E. Solar Generation Expenses							
(558.10) Maintenance of Communication Equipment	7,697	5,322	-	-	-	-	-
(558.11) Maintenance of Misc. Solar	205,638	33,480	-	-	-	-	-
(558.7) Maintenance of Solar Panels, Structures, and Equip	440,636	26,992	-	-	-	-	-
(558.9) Maintenance of Computer Software	-	3,332	-	-	-	-	-
<b>TOTAL Solar Generation Expenses</b>	<b>653,971</b>	<b>69,126</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL Power Production Expenses</b>	<b>752,522,674</b>	<b>677,038,885</b>	<b>284,556,771</b>	<b>642,428,767</b>	<b>610,221,217</b>	<b>779,729,357</b>	<b>614,813,963</b>
2. TRANSMISSION EXPENSES							
Operation							
(560) Operation Supervision and Engineering	1,630,517	1,668,451	808,721	1,836,602	1,933,262	1,768,305	1,667,453
(561) Load Dispatching	4,237,533	4,128,296	1,815,334	4,168,255	3,864,559	3,981,313	4,218,640
(562) Station Expenses	867,897	748,671	405,573	1,026,505	1,197,521	1,186,711	1,057,641
(563) Overhead Lines Expense	960,633	842,306	280,871	824,603	935,839	1,383,237	793,852
(565) Transmission of Electricity by Others	4,966,770	4,131,748	1,890,035	3,138,031	3,667,729	3,306,582	2,548,323
(566) Miscellaneous Transmission Expenses	36,150,780	32,524,255	13,938,717	31,008,757	33,061,258	24,662,886	24,448,015
(567) Rents	214,531	290,477	163,813	248,799	320,683	243,786	298,950
<b>TOTAL Operation</b>	<b>49,028,662</b>	<b>44,334,204</b>	<b>19,303,063</b>	<b>42,251,554</b>	<b>44,980,851</b>	<b>36,532,819</b>	<b>35,032,875</b>
Maintenance							
(569) Maintenance of Structures	1,244,206	1,433,102	-	1,474,986	1,414,999	1,304,465	-
(570) Maintenance of Station Equipment	1,326,286	857,337	283,904	957,209	1,857,664	2,438,887	1,815,063
(571) Maintenance of Overhead Lines	8,294,464	6,524,520	1,790,556	7,973,908	6,838,570	15,071,747	12,632,203
(573) Maintenance of Misc. Transmission Plant	201,787	210,366	71,274	229,271	173,516	234,615	215,910
<b>TOTAL Maintenance</b>	<b>11,066,743</b>	<b>9,025,325</b>	<b>2,145,734</b>	<b>10,635,374</b>	<b>10,284,750</b>	<b>19,049,714</b>	<b>14,663,177</b>
<b>TOTAL Transmission Expenses</b>	<b>60,095,405</b>	<b>53,359,530</b>	<b>21,448,797</b>	<b>52,886,928</b>	<b>55,265,601</b>	<b>55,582,533</b>	<b>49,696,051</b>
3. REGIONAL MARKET EXPENSES							
Operation							
(575.7) Market Facilitation, Monitoring and Compliance Svcs	-	4,221	5,799	2,689	1,984	9,903	8,732
<b>TOTAL Operation</b>	<b>-</b>	<b>4,221</b>	<b>5,799</b>	<b>2,689</b>	<b>1,984</b>	<b>9,903</b>	<b>8,732</b>
Maintenance							
(576.3) Maintenance of Computer Software	23,330	29,343	28,220	32,689	23,513	86,640	-
<b>TOTAL Maintenance</b>	<b>23,330</b>	<b>29,343</b>	<b>28,220</b>	<b>32,689</b>	<b>23,513</b>	<b>86,640</b>	<b>-</b>
<b>TOTAL Regional Market Expenses</b>	<b>23,330</b>	<b>33,564</b>	<b>34,019</b>	<b>35,378</b>	<b>25,498</b>	<b>96,542</b>	<b>8,732</b>
4. ENERGY STORAGE EXPENSES							
(578.5) Maintenance of Communication Equipment	-	136	-	-	-	-	-
<b>TOTAL Energy Storage Expenses</b>	<b>-</b>	<b>136</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5. DISTRIBUTION EXPENSES							
Operation							
(580) Operation Supervision and Engineering	2,619,153	1,814,444	1,068,312	2,223,816	2,466,477	2,950,121	2,411,195
(581) Load Dispatching	-	-	-	-	-	259,420	341,351
(582) Stations Expenses	1,683,321	1,200,737	438,103	1,153,182	1,380,495	1,561,796	1,972,746
(583) Overhead Line Expenses	5,688,892	5,686,369	2,064,950	6,138,991	6,958,318	7,192,430	6,525,590
(584) Underground Line Expenses	152,838	930,017	710,046	1,929,086	1,772,311	1,527,052	1,485,840
(585) Street Lighting and Signal System Expenses	-	-	-	-	-	-	-
(586) Meter Expenses	7,622,435	7,130,011	2,580,295	8,977,590	10,134,815	9,702,243	9,419,216
(587) Customer Installations Expenses	-	-	-	651	192	60	(180)
(588) Miscellaneous Expenses	6,527,324	7,449,499	3,327,565	8,394,576	7,741,149	8,386,588	7,841,173
(589) Rents	-	-	-	-	-	-	-
<b>TOTAL Operation</b>	<b>24,293,964</b>	<b>24,211,077</b>	<b>10,189,271</b>	<b>28,817,892</b>	<b>30,453,758</b>	<b>31,579,710</b>	<b>29,996,931</b>

# Kentucky Utilities Company Kentucky Jurisdictional

## REPORTING YEARS

Account	Forecasted Period	Base Period	Jan-May 2025	2024	2023	2022	2021
Maintenance							
(590) Maintenance Supervision and Engineering	52,655	20,421	19,206	20,108	18,138	41,300	107,641
(591) Maintenance of Structures	-	-	-	-	-	405	-
(592) Maintenance of Station Equipment	1,766,087	1,176,481	591,206	505,180	837,855	1,288,585	1,571,304
(593) Maintenance of Overhead Lines	29,968,611	22,936,324	10,742,281	20,885,108	23,480,943	34,609,067	30,191,287
(594) Maintenance of Underground Lines	380,497	354,491	130,462	325,649	353,142	410,290	428,738
(595) Maintenance of Line Transformers	99,409	(62,448)	43,355	38,407	70,699	30,490	26,097
(596) Maintenance of Street Lighting and Signal Systems	-	-	-	-	-	6,963	-
(597) Maintenance of Meters	191,796	(402,640)	126,959	-	-	-	-
(598) Maintenance of Miscellaneous Distribution Plant	1,123,981	676,203	401,429	763,614	850,232	883,639	761,316
<b>TOTAL Maintenance</b>	<b>33,583,036</b>	<b>24,698,832</b>	<b>12,054,900</b>	<b>22,538,065</b>	<b>25,611,010</b>	<b>37,270,740</b>	<b>33,086,384</b>
<b>TOTAL Distribution Expenses</b>	<b>57,877,000</b>	<b>48,909,909</b>	<b>22,244,170</b>	<b>51,355,957</b>	<b>56,064,768</b>	<b>68,850,450</b>	<b>63,083,315</b>
6. CUSTOMER ACCOUNTS EXPENSES							
Operation							
(901) Supervision	4,149,327	3,878,504	1,480,692	3,987,098	3,944,950	3,507,644	3,834,571
(902) Meter Reading Expenses	507,778	2,238,464	858,044	5,305,395	7,552,754	8,555,761	8,799,044
(903) Customer Records and Collection Expenses	15,772,015	15,336,686	6,926,406	17,958,773	18,637,433	19,490,826	19,400,415
(904) Uncollectible Accounts	5,120,705	4,984,132	1,774,752	3,421,796	2,418,311	5,630,527	7,527,084
(905) Miscellaneous Customer Accounts Expenses	-	3,238	151,924	4,140	124	1,545	29
<b>TOTAL Customer Accounts Expenses</b>	<b>25,549,825</b>	<b>26,441,024</b>	<b>11,191,817</b>	<b>30,677,201</b>	<b>32,553,572</b>	<b>37,186,304</b>	<b>39,561,142</b>
7. CUSTOMER SERVICE AND INFORMATIONAL EXP.							
Operation							
(907) Supervision	294,534	342,137	545,509	318,045	414,595	476,247	489,090
(908) Customer Assistance Expenses	21,796,979	11,865,840	4,705,647	8,014,789	7,589,323	6,529,602	6,228,264
(909) Informational and Instructional Expenses	1,361,995	1,045,556	329,145	843,682	997,722	1,553,464	1,978,312
(910) Misc. Customer Service and Information Expenses	1,948,486	1,852,943	610,235	1,665,241	1,536,300	1,982,659	2,243,117
<b>TOTAL Customer Service and Informational Expenses</b>	<b>25,401,994</b>	<b>15,106,477</b>	<b>6,190,536</b>	<b>10,841,757</b>	<b>10,537,939</b>	<b>10,541,972</b>	<b>10,938,783</b>
8. SALES EXPENSES							
Operation							
(912) Demonstrating and Selling Expenses	-	390,393	35,966	657,151	(1,263,237)	897,970	705,900
(913) Advertising Expenses	11,382	70,436	28,719	77,561	81,649	1,212,859	1,093,520
<b>TOTAL SALES EXPENSES</b>	<b>11,382</b>	<b>460,829</b>	<b>64,685</b>	<b>734,712</b>	<b>(1,181,588)</b>	<b>2,110,830</b>	<b>1,799,419</b>
9. ADMINISTRATIVE AND GENERAL EXPENSES							
(920) Administrative and General Salaries	29,478,163	26,057,580	12,827,990	26,750,172	29,430,044	27,552,617	30,783,725
(921) Office Supplies and Expenses	6,162,359	6,766,142	2,990,325	6,470,351	6,715,640	7,578,538	9,300,853
(Less) (922) Administrative Exp. Transferred-Credit	(4,136,562)	(4,001,666)	(1,604,647)	(3,867,604)	(4,243,495)	(4,997,999)	(5,579,110)
(923) Outside Services Employed	15,834,347	15,928,791	6,588,031	19,049,996	23,674,629	17,070,911	16,173,721
(924) Property Insurance	12,605,833	10,571,258	4,157,874	10,085,687	9,801,747	8,508,232	7,966,127
(925) Injuries and Damages	5,871,497	4,023,111	2,064,751	4,392,611	5,408,699	4,229,779	3,610,720
(926) Employee Pensions and Benefits	24,204,874	17,682,719	7,904,609	15,830,422	18,692,553	24,623,884	23,401,233
(927) Franchise Requirements	-	-	-	-	-	-	-
(928) Regulatory Commission Expenses	1,019,100	644,203	314,686	810,568	1,316,281	1,021,085	1,693,511
(930.1) General Advertising Expenses	885,623	1,011,536	436,236	972,089	1,484,208	-	-
(930.2) Miscellaneous General Expenses	(2,488,976)	1,610,444	1,601,538	4,621,785	6,168,143	5,308,641	4,128,528
(931) Rents	1,237,868	2,255,960	1,018,454	2,425,495	2,887,464	2,965,654	3,639,031
<b>TOTAL Operation</b>	<b>90,674,127</b>	<b>82,550,080</b>	<b>38,299,847</b>	<b>87,541,572</b>	<b>101,335,912</b>	<b>93,861,344</b>	<b>95,118,339</b>
Maintenance							
(935) Maintenance of General Plant	15,143,410	9,459,192	5,767,120	1,933,899	1,955,773	1,853,493	1,880,603
<b>TOTAL Admin &amp; General Expenses</b>	<b>105,817,537</b>	<b>92,009,272</b>	<b>44,066,967</b>	<b>89,475,471</b>	<b>103,291,685</b>	<b>95,714,837</b>	<b>96,998,942</b>
<b>TOTAL Electric Operation and Maintenance Expenses</b>	<b>1,027,299,147</b>	<b>913,359,624</b>	<b>389,797,762</b>	<b>878,436,171</b>	<b>866,778,691</b>	<b>1,049,812,824</b>	<b>876,900,348</b>

Case No. 2025-00113

Attachment to Response to AG-KIUC-1 Question No. 52

3 of 3

McCombs

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Attorney General and the Kentucky Industrial Utility Customers'  
Initial Request for Information**

**Dated July 3, 2025**

**Case No. 2025-00114**

**Question No. 51**

**Responding Witness: Drew T. McCombs / Heather D. Metts**

- Q-51. Provide for each Company and division a schedule showing per books actual O&M expenses by year and by FERC O&M/A&G expense account/subaccount for each of the calendar years 2021 through 2024, 2025 to date (identify the last month with actual data), the base year and the test year. Provide in Excel format with all formulas intact.
- A-51. See attachment being provided in a separate file.

# Louisville Gas and Electric Company

## Electric Total

Account	REPORTING YEARS						
	Forecasted Period	Base Period	Jan-May 2025	2024	2023	2022	2021
<b>1. POWER PRODUCTION EXPENSES</b>							
<b>A. Steam Power Generation</b>							
Operation							
(500) Operation Supervision and Engineering	4,033,617	3,382,521	1,100,834	2,941,986	3,217,868	3,792,620	3,583,448
(501) Fuel	268,585,518	267,809,805	103,154,871	260,503,136	246,314,561	245,633,427	215,889,407
(502) Steam Expenses	(761,760)	4,423,954	1,709,701	3,622,574	18,176,491	19,219,716	18,434,088
(505) Electric Expenses	2,463,165	3,078,695	1,524,163	3,537,677	3,275,269	3,269,926	3,213,569
(506) Miscellaneous Steam Power Expenses	19,188,282	17,029,422	6,417,421	16,237,099	18,139,646	18,073,997	15,428,640
(507) Rents	-	16,929	26,789	37,422	32,400	32,400	32,400
(509) Allowances	-	1	0	2	1	1	1
<b>TOTAL Operation</b>	<b>293,508,823</b>	<b>295,741,326</b>	<b>113,933,780</b>	<b>286,879,895</b>	<b>289,156,235</b>	<b>290,022,088</b>	<b>256,581,553</b>
Maintenance							
(510) Maintenance Supervision and Engineering	6,503,922	6,241,161	2,396,068	6,533,976	5,697,516	6,400,151	6,927,441
(511) Maintenance of Structures	3,059,780	3,174,830	1,191,178	3,790,058	4,461,223	4,897,228	4,749,468
(512) Maintenance of Boiler Plant	29,195,575	28,444,280	14,528,793	29,843,219	25,558,322	36,072,287	39,405,598
(513) Maintenance of Electric Plant	11,671,590	7,973,245	3,605,859	6,249,978	6,525,207	11,317,997	8,214,029
(514) Maintenance of Miscellaneous Steam Plant	1,026,555	1,383,992	775,940	1,906,549	1,761,567	1,992,899	2,086,848
<b>TOTAL Maintenance</b>	<b>51,457,421</b>	<b>47,217,508</b>	<b>22,497,839</b>	<b>48,323,780</b>	<b>44,003,835</b>	<b>60,680,563</b>	<b>61,383,384</b>
<b>TOTAL Power Production Exp - Steam Power</b>	<b>344,966,243</b>	<b>342,958,834</b>	<b>136,431,619</b>	<b>335,203,675</b>	<b>333,160,071</b>	<b>350,702,651</b>	<b>317,964,937</b>
<b>B. Hydraulic Power Generation</b>							
Operation							
(535) Operation Supervision and Engineering	112,378	102,540	31,136	91,550	93,614	102,531	164,523
(536) Water for Power	43,206	39,497	17,062	40,180	40,050	40,289	40,281
(538) Electric Expenses	278,011	239,743	80,790	196,402	184,926	175,661	220,843
(539) Misc. Hydraulic Power Generation Exp.	232,457	95,970	57,674	109,267	147,150	138,758	194,749
(540) Rents	430,120	398,636	173,017	412,535	483,175	502,491	384,959
<b>TOTAL Operation</b>	<b>1,096,174</b>	<b>876,385</b>	<b>359,679</b>	<b>849,933</b>	<b>948,916</b>	<b>959,729</b>	<b>1,005,356</b>
Maintenance							
(541) Maintenance Supervision and Engineering	-	730	2,189	-	-	-	-
(542) Maintenance of Structures	288,824	302,971	55,686	255,345	196,442	242,930	245,230
(543) Maintenance of Reservoirs, Dams, and Waterways	340,772	574,393	30,895	453,616	359,643	215,776	198,882
(544) Maintenance of Electric Plant	403,136	598,223	231,148	512,270	336,709	367,060	515,647
(545) Maintenance of Misc. Hydraulic Plant	6,017	39,322	32,714	85,348	66,819	44,719	12,997
<b>TOTAL Maintenance</b>	<b>1,038,749</b>	<b>1,515,638</b>	<b>352,631</b>	<b>1,306,579</b>	<b>959,613</b>	<b>870,485</b>	<b>972,756</b>
<b>TOTAL Power Production Exp - Hydraulic Power</b>	<b>2,134,923</b>	<b>2,392,023</b>	<b>712,311</b>	<b>2,156,512</b>	<b>1,908,529</b>	<b>1,830,214</b>	<b>1,978,112</b>
<b>C. Other Power Generation</b>							
Operation							
(546) Operation Supervision and Engineering	161,876	166,125	78,577	179,743	190,327	215,347	207,968
(547) Fuel	61,485,813	58,277,303	25,106,895	49,572,255	41,679,184	103,158,790	51,094,314
(548) Generation Expenses	215,144	267,591	138,583	384,985	338,432	303,131	271,964
(549) Miscellaneous Other Power Generation Expenses	1,891,385	1,741,258	676,431	1,913,121	1,646,540	1,544,489	1,510,590
(550) Rents	7,157	8,327	2,902	9,282	9,779	5,977	471
<b>TOTAL Operation</b>	<b>63,761,375</b>	<b>60,460,603</b>	<b>26,003,388</b>	<b>52,059,386</b>	<b>43,864,263</b>	<b>105,227,734</b>	<b>53,085,306</b>
Maintenance							
(551) Maintenance Supervision and Engineering	232,063	277,977	143,212	379,593	271,602	262,924	254,534
(552) Maintenance of Structures	296,724	328,182	114,554	319,091	261,257	307,605	291,304
(553) Maintenance of Generating and Electric Plant	2,571,286	2,217,872	948,643	2,977,980	1,905,255	3,370,957	2,681,522
(554) Maintenance of Misc. Other Power Gen. Plant	1,971,928	301,624	346,197	932,013	813,032	756,447	925,207

**Case No. 2025-00114**

**Attachment to Response to AG-KIUC-1 Question No. 51**

**1 of 4**

**McCombs**

# Louisville Gas and Electric Company

## Electric Total

Account	REPORTING YEARS						
	Forecasted Period	Base Period	Jan-May 2025	2024	2023	2022	2021
<b>TOTAL Maintenance</b>	<b>5,072,001</b>	<b>3,125,655</b>	<b>1,552,605</b>	<b>4,608,678</b>	<b>3,251,146</b>	<b>4,697,933</b>	<b>4,152,567</b>
<b>TOTAL Power Production Expenses - Other Power</b>	<b>68,833,376</b>	<b>63,586,258</b>	<b>27,555,993</b>	<b>56,668,064</b>	<b>47,115,409</b>	<b>109,925,668</b>	<b>57,237,873</b>
D. Other Power Supply Expenses							
(555) Purchased Power	55,395,460	59,800,762	29,948,107	67,964,127	56,215,437	68,250,432	58,394,569
(556) System Control and Load Dispatching	1,747,770	1,602,213	600,186	1,607,512	1,660,921	1,582,812	1,784,124
(557) Other Expenses	303,469	301,078	173,007	111,451	47,758	163,541	150,005
<b>TOTAL Other Power Supply Expenses</b>	<b>57,446,699</b>	<b>61,704,053</b>	<b>30,721,300</b>	<b>69,683,090</b>	<b>57,924,116</b>	<b>69,996,785</b>	<b>60,328,698</b>
E. Solar Generation Expenses							
Maintenance							
(558.10) Maintenance of Communication Equipment	9,238	5,080	259	-	-	-	-
(558.11) Maintenance of Misc. Solar	136,531	24,958	-	-	-	-	-
(558.7) Maintenance of Solar Panels, Structures, and Equip.	281,626	17,185	-	-	-	-	-
(558.9) Maintenance of Computer Equipment	-	639	3,267	-	-	-	-
<b>TOTAL Maintenance</b>	<b>427,394</b>	<b>47,862</b>	<b>3,526</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL Solar Generation Expenses</b>	<b>427,394</b>	<b>47,862</b>	<b>3,526</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL Power Production Expenses</b>	<b>473,808,635</b>	<b>470,689,031</b>	<b>195,424,749</b>	<b>463,711,341</b>	<b>440,108,125</b>	<b>532,455,318</b>	<b>437,509,620</b>
2. TRANSMISSION EXPENSES							
Operation							
(560) Operation Supervision and Engineering	1,110,673	1,089,295	507,612	1,076,329	1,120,929	1,082,826	1,019,312
(561) Load Dispatching	2,552,632	2,463,418	1,013,986	2,370,127	2,158,943	2,519,886	2,548,712
(562) Station Expenses	778,243	859,314	237,937	854,958	831,788	740,304	738,259
(563) Overhead Lines Expense	243,952	205,841	20,415	195,545	207,638	218,448	302,567
(565) Transmission of Electricity by Others	3,319,109	2,283,558	963,454	634,493	390,446	1,873,109	1,061,255
(566) Miscellaneous Transmission Expenses	14,339,770	13,082,947	5,591,455	12,806,779	14,207,351	11,005,015	11,606,247
(567) Rents	98,358	100,396	46,984	104,142	92,295	88,565	77,810
<b>TOTAL Operation</b>	<b>22,442,736</b>	<b>20,084,768</b>	<b>8,381,843</b>	<b>18,042,372</b>	<b>19,009,390</b>	<b>17,528,152</b>	<b>17,354,162</b>
Maintenance							
(569) Maintenance of Structures	884,256	837,738	246,068	863,024	819,172	787,916	-
(570) Maintenance of Station Equipment	1,485,144	955,558	253,679	919,257	1,110,192	1,436,536	1,418,037
(571) Maintenance of Overhead Lines	1,603,249	1,303,391	643,041	1,551,037	2,052,630	5,878,316	6,779,735
(573) Maintenance of Misc. Transmission Plant	137,335	184,726	70,451	193,057	179,067	213,989	341,830
<b>TOTAL Maintenance</b>	<b>4,109,984</b>	<b>3,281,412</b>	<b>1,213,239</b>	<b>3,526,376</b>	<b>4,161,061</b>	<b>8,316,757</b>	<b>8,539,602</b>
<b>TOTAL Transmission Expenses</b>	<b>26,552,720</b>	<b>23,366,180</b>	<b>9,595,082</b>	<b>21,568,747</b>	<b>23,170,451</b>	<b>25,844,909</b>	<b>25,893,764</b>
3. REGIONAL MARKET EXPENSES							
Operation							
(575.7) Market Facilitation, Monitoring and Compliance Svcs	-	5,217	4,650	3,015	2,267	12,660	5,845
<b>TOTAL Operation</b>	<b>-</b>	<b>5,217</b>	<b>4,650</b>	<b>3,015</b>	<b>2,267</b>	<b>12,660</b>	<b>5,845</b>
Maintenance							
(576.3) Maintenance of Computer Software	18,900	23,650	21,690	25,721	17,646	61,483	-
<b>TOTAL Maintenance</b>	<b>18,900</b>	<b>23,650</b>	<b>21,690</b>	<b>25,721</b>	<b>17,646</b>	<b>61,483</b>	<b>-</b>
<b>TOTAL Regional Market Expenses</b>	<b>18,900</b>	<b>28,867</b>	<b>26,339</b>	<b>28,736</b>	<b>19,912</b>	<b>74,143</b>	<b>5,845</b>
4. ENERGY STORAGE EXPENSES							
Maintenance							
(578.5) Maintenance of Computer Equipment	-	166	1,548	-	-	-	-
<b>TOTAL Maintenance</b>	<b>-</b>	<b>166</b>	<b>1,548</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL Energy Storage Expenses</b>	<b>-</b>	<b>166</b>	<b>1,548</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5. DISTRIBUTION EXPENSES							

# Louisville Gas and Electric Company

## Electric Total

Account	REPORTING YEARS						
	Forecasted Period	Base Period	Jan-May 2025	2024	2023	2022	2021
Operation							
(580) Operation Supervision and Engineering	2,974,213	2,221,471	1,396,873	2,375,239	3,729,487	2,699,932	2,011,275
(581) Load Dispatching	-	-	-	-	-	148,207	188,147
(582) Stations Expenses	1,743,056	1,192,301	279,305	886,783	1,308,535	1,943,127	2,383,079
(583) Overhead Line Expenses	4,258,805	3,584,829	1,867,020	3,292,921	5,055,891	8,045,945	4,895,868
(584) Underground Line Expenses	5,353,120	5,180,302	2,016,882	4,703,155	4,945,536	6,860,932	7,088,114
(586) Meter Expenses	3,609,389	4,000,330	1,725,832	4,340,697	4,984,517	5,057,584	4,684,953
(587) Customer Installations Expenses	-	(70)	(49)	(140)	(202)	-	(98)
(588) Miscellaneous Expenses	5,927,878	6,527,090	2,878,309	6,902,331	6,887,187	7,508,329	7,207,941
(589) Rents	17,741	17,320	11,098	19,170	17,051	14,641	14,104
<b>TOTAL Operation</b>	<b>23,884,202</b>	<b>22,723,573</b>	<b>10,175,269</b>	<b>22,520,155</b>	<b>26,928,002</b>	<b>32,278,696</b>	<b>28,473,384</b>
Maintenance							
(590) Maintenance Supervision and Engineering	35,894	27,272	22,522	38,574	21,831	38,234	7,450
(591) Maintenance of Structures	-	-	-	-	-	-	6,336
(592) Maintenance of Station Equipment	1,317,189	871,060	528,889	439,169	556,527	990,222	941,612
(593) Maintenance of Overhead Lines	18,301,671	15,745,786	7,101,614	14,616,861	18,789,312	17,280,572	16,610,960
(594) Maintenance of Underground Lines	1,848,777	1,897,676	957,204	1,979,763	1,871,057	1,785,597	1,764,958
(595) Maintenance of Line Transformers	2,260	1,381	1	1,182	13,304	31,797	119,493
(596) Maintenance of Street Lighting and Signal Systems	219,000	170,323	46,048	118,170	122,649	373,320	535,676
(597) Maintenance of Meters	272,846	106,914	596,816	-	-	-	-
(598) Maintenance of Miscellaneous Distribution Plant	854,516	710,483	353,452	921,896	879,806	903,082	765,058
<b>TOTAL Maintenance</b>	<b>22,852,152</b>	<b>19,530,894</b>	<b>9,606,546</b>	<b>18,115,614</b>	<b>22,254,486</b>	<b>21,402,824</b>	<b>20,751,543</b>
<b>TOTAL Distribution Expenses</b>	<b>46,736,354</b>	<b>42,254,467</b>	<b>19,781,816</b>	<b>40,635,769</b>	<b>49,182,488</b>	<b>53,681,521</b>	<b>49,224,926</b>
6. CUSTOMER ACCOUNTS EXPENSES							
Operation							
(901) Supervision	1,839,091	1,674,986	656,418	1,664,258	1,525,584	1,294,470	1,431,794
(902) Meter Reading Expenses	316,520	1,326,002	542,080	2,695,064	3,143,340	3,444,257	3,212,119
(903) Customer Records and Collection Expenses	7,408,158	7,092,380	3,215,158	7,956,297	7,472,526	7,173,268	7,147,534
(904) Uncollectible Accounts	2,937,423	3,165,058	1,547,524	2,896,792	3,380,266	4,607,834	3,695,798
(905) Miscellaneous Customer Accounts Expenses	-	2,032	75,268	2,913	6,321	2,775	2,742
<b>TOTAL Customer Accounts Expenses</b>	<b>12,501,193</b>	<b>13,260,457</b>	<b>6,036,448</b>	<b>15,215,324</b>	<b>15,528,036</b>	<b>16,522,604</b>	<b>15,489,988</b>

# Louisville Gas and Electric Company Electric Total

Account	REPORTING YEARS						
	Forecasted Period	Base Period	Jan-May 2025	2024	2023	2022	2021
7. CUSTOMER SERVICE AND INFORMATION EXP.							
Operation							
(907) Supervision	188,495	202,973	345,258	182,635	228,346	276,647	279,966
(908) Customer Assistance Expenses	10,053,070	6,954,789	2,977,410	6,540,226	7,449,569	7,137,932	8,122,177
(909) Informational and Instructional Expenses	971,992	905,017	444,242	1,063,917	1,023,965	1,207,641	1,291,208
(910) Misc. Customer Service and Information Expenses	1,097,473	1,047,927	296,509	814,801	836,985	1,034,015	1,058,777
<b>TOTAL Customer Service and Information Expenses</b>	<b>12,311,029</b>	<b>9,110,706</b>	<b>4,063,419</b>	<b>8,601,578</b>	<b>9,538,865</b>	<b>9,656,235</b>	<b>10,752,128</b>
8. SALES EXPENSES							
Operation							
(912) Demonstrating and Selling Expenses	-	-	-	1,929	(561,333)	426,870	325,761
(913) Advertising Expenses	6,665	72,920	18,057	76,683	52,338	1,215,621	1,118,503
<b>TOTAL Sales Expenses</b>	<b>6,665</b>	<b>72,920</b>	<b>18,057</b>	<b>78,613</b>	<b>(508,996)</b>	<b>1,642,491</b>	<b>1,444,264</b>
9. ADMINISTRATIVE AND GENERAL EXPENSES							
Operation							
(920) Administrative and General Salaries	21,388,720	18,881,201	9,425,791	19,896,994	22,254,653	21,322,546	23,823,741
(921) Office Supplies and Expenses	4,716,755	5,013,909	2,216,331	4,851,407	5,098,761	5,693,385	7,016,303
(Less) (922) Administrative Exp. Transferred-Credit	(2,924,003)	(2,866,808)	(1,199,773)	(2,711,254)	(3,120,283)	(3,970,789)	(4,484,156)
(923) Outside Services Employed	12,232,055	12,641,165	5,116,412	15,177,308	15,335,083	13,062,362	13,830,106
(924) Property Insurance	8,292,672	6,946,761	2,826,605	6,570,069	6,609,765	6,600,148	6,604,508
(925) Injuries and Damages	3,868,536	4,928,408	1,268,337	7,162,373	1,960,158	3,405,702	4,965,823
(926) Employee Pensions and Benefits	19,744,689	15,273,097	6,563,956	13,683,786	15,324,552	20,139,644	18,775,942
(927) Franchise Requirements	-	15,195	16,818	26,577	24,770	26,087	27,224
(928) Regulatory Commission Expenses	1,317,851	1,113,489	401,576	1,105,129	1,343,788	1,196,628	1,452,206
(929) (Less) Duplicate Charges-Cr.	(138,009)	(169,847)	(96,299)	(166,150)	(161,100)	(201,321)	(221,732)
(930.1) General Advertising Expenses	658,649	640,879	427,410	874,111	1,389,566	-	-
(930.2) Miscellaneous General Expenses	(2,445,773)	1,883,709	1,294,981	4,220,105	5,943,806	4,046,670	3,102,197
(931) Rents	614,982	1,256,365	559,209	1,375,607	1,693,020	1,752,501	2,217,448
<b>TOTAL Operation</b>	<b>67,327,124</b>	<b>65,557,524</b>	<b>28,821,355</b>	<b>72,066,061</b>	<b>73,696,539</b>	<b>73,073,561</b>	<b>77,109,609</b>
Maintenance							
(935) Maintenance of General Plant	11,464,075	6,965,285	4,390,459	1,273,759	1,081,061	1,035,592	1,038,668
<b>TOTAL Admin &amp; General Expenses</b>	<b>78,791,199</b>	<b>72,522,808</b>	<b>33,211,814</b>	<b>73,339,820</b>	<b>74,777,600</b>	<b>74,109,153</b>	<b>78,148,277</b>
<b>TOTAL Electric Operation and Maintenance Expenses</b>	<b>650,726,696</b>	<b>631,305,603</b>	<b>268,159,272</b>	<b>623,179,928</b>	<b>611,816,481</b>	<b>713,986,373</b>	<b>618,468,812</b>

# Louisville Gas and Electric Company

## Gas Total

Account	REPORTING YEARS						
	Forecasted Period	Base Period	Jan-May 2025	2024	2023	2022	2021
1. PRODUCTION EXPENSES							
A. Other Gas Supply Expenses							
(801-803) Natural Gas Transmission Line Purchases	143,573,427	121,841,720	50,348,900	80,645,698	123,814,503	227,067,628	140,216,967
<b>TOTAL Purchased Gas</b>	<b>143,573,427</b>	<b>121,841,720</b>	<b>50,348,900</b>	<b>80,645,698</b>	<b>123,814,503</b>	<b>227,067,628</b>	<b>140,216,967</b>
Purchased Gas Expenses							
(805) Other Gas Purchases	-	(18,793,333)	-	-	-	-	-
(806) Exchange Gas	-	7,325,702	765,359	(86,889)	(3,218,692)	2,341,743	2,105,010
(807) Purchased Gas Expenses	1,055,619	1,146,083	485,456	1,192,749	1,164,712	1,070,910	973,169
<b>TOTAL Purchased Gas Expenses</b>	<b>1,055,619</b>	<b>(10,321,549)</b>	<b>1,250,815</b>	<b>1,105,860</b>	<b>(2,053,980)</b>	<b>3,412,653</b>	<b>3,078,179</b>
(808) Gas Withdrawn from Storage	(3,283,585)	(498,785)	14,443,794	4,355,986	31,629,767	(20,399,494)	(26,389,300)
Gas Used in Utility Operations - Credit							
(810) Gas Used for Compressor Station Fuel--Credit	(152,545)	(280,215)	(226,752)	(258,135)	(634,492)	(521,902)	(317,451)
(812) Gas Used for Other Utility Operations--Credit	-	(90,965)	(108,033)	(167,758)	(205,000)	(184,500)	(118,314)
<b>TOTAL Gas Used in Utility Operations - Credit</b>	<b>(152,545)</b>	<b>(371,180)</b>	<b>(334,785)</b>	<b>(425,893)</b>	<b>(839,492)</b>	<b>(706,402)</b>	<b>(435,765)</b>
<b>TOTAL Production Expenses</b>	<b>141,192,916</b>	<b>110,650,206</b>	<b>65,708,724</b>	<b>85,681,651</b>	<b>152,550,798</b>	<b>209,374,385</b>	<b>116,470,082</b>
2. NATURAL GAS, STORAGE, TERM. AND PROC. EXP.							
A. Underground Storage Expenses							
Operation							
(814) Operation Supervision and Engineering	1,417,292	1,088,776	382,444	964,363	1,059,678	1,243,740	1,412,846
(816) Wells Expenses	34,402	45,109	15,258	59,284	418,672	309,817	109,337
(817) Lines Expenses	650,563	576,729	163,295	357,405	321,375	428,896	466,420
(818) Compressor Station Expenses	2,176,010	1,976,878	760,276	1,898,251	2,157,144	2,314,849	2,429,845
(819) Compressor Station Fuel and Power	161,545	288,215	226,752	258,135	634,492	521,902	317,451
(821) Purification Expenses	2,175,638	2,017,118	619,646	2,430,517	1,542,117	1,724,955	912,481
(823) Gas Losses	312,000	344,128	145,571	402,309	2,993,591	6,501,316	2,066,016
(824) Other Expenses	-	4,285	1,946	21,847	14,686	(1,305)	18,071
(825) Storage Well Royalties	131,647	108,340	61,927	104,242	149,255	142,655	127,308
(826) Rents	-	-	-	-	-	-	-
<b>TOTAL Operation</b>	<b>7,059,096</b>	<b>6,449,579</b>	<b>2,377,114</b>	<b>6,496,352</b>	<b>9,291,011</b>	<b>13,186,825</b>	<b>7,859,775</b>
Maintenance							
(830) Maintenance Supervision and Engineering	788,627	568,031	177,305	476,189	594,172	668,558	672,236
(832) Maintenance of Reservoirs and Wells	712,901	750,861	17,355	752,028	(4,628,807)	2,113,932	1,457,769
(833) Maintenance of Lines	826,849	810,295	239,571	636,858	953,311	1,091,234	820,484
(834) Maintenance of Compressor Station Equipment	771,091	793,449	330,893	606,523	640,414	1,243,335	736,477
(835) Maintenance of Measuring & Regulating Station Equip	608	290	-	6,443	437	452	103,050
(836) Maintenance of Purification Equipment	623,121	734,829	295,611	692,828	1,232,587	1,040,919	1,745,806
(837) Maintenance of Other Equipment	426,292	541,524	224,226	603,905	493,306	454,965	425,031
<b>TOTAL Maintenance</b>	<b>4,149,489</b>	<b>4,199,278</b>	<b>1,284,962</b>	<b>3,774,774</b>	<b>(714,580)</b>	<b>6,613,395</b>	<b>5,960,853</b>
<b>TOTAL Underground Storage Expenses</b>	<b>11,208,585</b>	<b>10,648,856</b>	<b>3,662,076</b>	<b>10,271,126</b>	<b>8,576,430</b>	<b>19,800,220</b>	<b>13,820,628</b>
<b>TOTAL Natural Gas Storage Expenses</b>	<b>11,208,585</b>	<b>10,648,856</b>	<b>3,662,076</b>	<b>10,271,126</b>	<b>8,576,430</b>	<b>19,800,220</b>	<b>13,820,628</b>



# Louisville Gas and Electric Company

## Gas Total

Account	REPORTING YEARS						
	Forecasted Period	Base Period	Jan-May 2025	2024	2023	2022	2021
<b>3. TRANSMISSION EXPENSES</b>							
Operation							
(850) Operation Supervision and Engineering	-	41,005	16,445	136,624	398,172	1,745,094	1,671,023
(851) System Control and Load Dispatching	821,078	863,299	401,865	807,004	908,545	824,487	716,056
(852) Operation Communication Equipment	-	-	-	-	-	-	-
(856) Mains Expenses	857,527	815,969	342,160	860,014	956,051	1,387,586	773,735
(859) Other Expenses	94,788	604,653	429,839	1,027,971	945,843	790,649	405,864
(860) Rents	48,843	47,894	32,153	49,227	47,851	46,259	41,764
<b>TOTAL Operation</b>	<b>1,822,236</b>	<b>2,372,820</b>	<b>1,222,462</b>	<b>2,880,839</b>	<b>3,256,462</b>	<b>4,794,074</b>	<b>3,608,442</b>
Maintenance							
(863) Maintenance of Mains	5,347,909	1,694,303	552,548	2,266,710	2,027,249	2,607,615	2,616,032
<b>TOTAL Maintenance</b>	<b>5,347,909</b>	<b>1,694,303</b>	<b>552,548</b>	<b>2,266,710</b>	<b>2,027,249</b>	<b>2,607,615</b>	<b>2,616,032</b>
<b>TOTAL Transmission Expenses</b>	<b>7,170,145</b>	<b>4,067,122</b>	<b>1,775,011</b>	<b>5,147,549</b>	<b>5,283,711</b>	<b>7,401,689</b>	<b>6,224,474</b>
<b>4. DISTRIBUTION EXPENSES</b>							
Operation							
(871) Distribution Load Dispatching	1,255,129	1,255,586	578,091	1,212,738	1,146,882	1,090,596	952,512
(874) Mains and Services Expense	8,598,060	9,523,356	3,914,996	8,714,762	8,409,367	10,457,004	10,135,317
(875) Measuring & Regulating Sta. Exp.-General	1,518,045	918,497	196,629	371,573	895,180	1,014,906	1,568,618
(876) Measuring & Regulating Sta. Exp.-Industrial	587,866	345,052	107,413	204,962	235,925	296,561	470,552
(877) Measuring & Regulating Sta. Exp.-City Gate Chk Sta.	200,170	228,050	139,798	252,977	256,692	251,753	222,669
(878) Meter and House Regulator Expenses	4,551,645	3,691,280	1,759,909	3,613,162	3,978,620	3,986,226	3,955,983
(879) Customer Installations Expenses	58,717	331,009	156,919	310,498	294,841	317,791	279,585
(880) Other Expenses	9,440,169	7,843,840	3,629,898	7,250,636	6,857,829	6,535,460	6,578,005
(881) Rents	37,381	34,537	18,681	25,998	39,087	37,183	34,103
<b>TOTAL Operation</b>	<b>26,247,183</b>	<b>24,171,208</b>	<b>10,502,333</b>	<b>21,957,308</b>	<b>22,114,423</b>	<b>23,987,479</b>	<b>24,197,343</b>
Maintenance							
(886) Maintenance of Structures and Improvements	-	-	-	-	-	-	-
(887) Maintenance of Mains	9,307,260	8,990,940	3,576,762	8,516,676	9,018,907	10,629,974	10,286,446
(889) Maintenance of Meas. & Reg. Sta. Equipment-Gen	556,550	658,771	178,669	961,908	635,993	483,022	174,809
(890) Maintenance of Meas. & Reg. Sta. Equipment-Indust	999,455	865,145	513,004	896,571	850,775	919,354	540,742
(891) Maint. of Meas. & Reg. Sta. Equip-City Gate Chk Sta.	934,478	772,106	229,877	834,453	621,197	890,237	648,339
(892) Maintenance of Services	3,070,291	3,018,716	2,078,138	4,773,196	3,517,520	2,619,618	1,886,850
(894) Maintenance of Other Equipment	614,048	549,267	198,254	575,605	714,241	715,002	800,928
<b>TOTAL Maintenance</b>	<b>15,482,082</b>	<b>14,854,945</b>	<b>6,774,705</b>	<b>16,558,409</b>	<b>15,358,632</b>	<b>16,257,207</b>	<b>14,338,114</b>
<b>TOTAL Distribution Expenses</b>	<b>41,729,265</b>	<b>39,026,153</b>	<b>17,277,038</b>	<b>38,515,717</b>	<b>37,473,055</b>	<b>40,244,686</b>	<b>38,535,457</b>
<b>5. CUSTOMER ACCOUNTS EXPENSES</b>							
Operation							
(901) Supervision	1,358,416	1,244,596	491,452	1,251,878	1,198,673	1,017,083	1,124,982
(902) Meter Reading Expenses	238,778	1,000,317	408,938	2,033,119	2,469,767	2,706,202	2,523,808
(903) Customer Records and Collection Expenses	5,597,267	5,349,040	2,426,136	5,998,728	5,840,390	5,636,139	5,615,920
(904) Uncollectible Accounts	912,817	1,260,365	319,192	743,581	518,161	1,725,531	905,425
(905) Miscellaneous Customer Accounts Expenses	-	1,533	56,781	2,197	4,966	1,240	2,154
<b>TOTAL Customer Accounts Expenses</b>	<b>8,107,279</b>	<b>8,855,851</b>	<b>3,702,498</b>	<b>10,029,503</b>	<b>10,031,957</b>	<b>11,086,194</b>	<b>10,172,289</b>

# Louisville Gas and Electric Company

## Gas Total

Account	REPORTING YEARS						
	Forecasted Period	Base Period	Jan-May 2025	2024	2023	2022	2021
6. CUSTOMER SERVICE AND INFORMATION EXP.							
Operation							
(907) Supervision	53,165	60,226	97,380	60,879	88,801	82,635	78,965
(908) Customer Assistance Expenses	7,782,778	3,859,039	1,155,438	1,749,325	649,588	616,932	670,151
(909) Informational and Instructional Expenses	387,723	387,283	301,249	595,485	564,642	576,439	713,871
(910) Misc. Customer Service and Information Expenses	407,525	438,205	109,730	386,806	334,150	385,714	317,339
<b>TOTAL Customer Service and Information Expenses</b>	<b>8,631,191</b>	<b>4,744,753</b>	<b>1,663,797</b>	<b>2,792,494</b>	<b>1,637,181</b>	<b>1,661,720</b>	<b>1,780,326</b>
7. SALES EXPENSES							
Operation							
(912) Demonstrating and Selling Expenses	-	-	-	643	(218,296)	127,507	91,881
(913) Advertising Expenses	1,880	62,714	51,870	60,716	80,734	363,108	315,475
<b>TOTAL Sales Expenses</b>	<b>1,880</b>	<b>62,714</b>	<b>51,870</b>	<b>61,359</b>	<b>(137,562)</b>	<b>490,614</b>	<b>407,356</b>
8. ADMINISTRATIVE AND GENERAL EXPENSES							
Operation							
(920) Administrative and General Salaries	8,422,918	7,466,903	3,661,493	7,690,899	8,510,548	7,991,855	8,888,551
(921) Office Supplies and Expenses	1,682,716	1,819,092	805,752	1,757,760	1,784,027	1,963,388	2,437,653
(Less) (922) Administrative Exp. Transferred-Credit	(854,980)	(856,428)	(354,993)	(858,900)	(882,040)	(1,010,108)	(1,131,418)
(923) Outside Services Employed	4,442,116	4,815,584	1,890,943	5,787,012	5,460,001	4,807,245	4,235,852
(924) Property Insurance	744,345	707,492	195,791	653,792	687,294	516,310	414,412
(925) Injuries and Damages	1,498,027	1,846,434	466,656	1,938,462	1,162,517	1,170,265	1,014,919
(926) Employee Pensions and Benefits	8,882,465	6,655,849	2,952,403	5,797,372	6,305,537	7,790,917	7,265,962
(927) Franchise Requirements	-	-	-	-	-	-	-
(928) Regulatory Commission Expenses	118,943	506	-	20,496	41,079	50,004	211,215
(929) (Less) Duplicate Charges-Cr.	(411,769)	(302,337)	(161,632)	(211,118)	(454,636)	(362,405)	(187,196)
(930.1) General Advertising Expenses	309,953	295,837	201,134	392,716	624,298	-	-
(930.2) Miscellaneous General Expenses	(1,529,443)	294,568	567,727	1,186,277	1,196,324	976,627	553,073
(931) Rents	227,459	464,683	206,831	508,786	626,186	615,744	779,103
<b>TOTAL Operation</b>	<b>23,532,749</b>	<b>23,208,183</b>	<b>10,432,105</b>	<b>24,663,554</b>	<b>25,061,133</b>	<b>24,509,841</b>	<b>24,482,126</b>
Maintenance							
(935) Maintenance of General Plant	5,392,967	3,268,020	2,065,909	572,268	485,694	465,186	466,648
<b>TOTAL Admin &amp; General Expenses</b>	<b>28,925,716</b>	<b>26,476,203</b>	<b>12,498,014</b>	<b>25,235,822</b>	<b>25,546,827</b>	<b>24,975,026</b>	<b>24,948,774</b>
<b>TOTAL Gas Operation and Maintenance Expenses</b>	<b>246,966,977</b>	<b>204,531,859</b>	<b>106,339,027</b>	<b>177,735,222</b>	<b>240,962,397</b>	<b>315,034,535</b>	<b>212,359,387</b>

**EXHIBIT RAF-3**

**KENTUCKY UTILITIES COMPANY**

**Response to Attorney General and Kentucky Industrial Utility Customers' Initial  
Request for Information  
Dated July 3, 2025**

**Case No. 2025-00113**

**Question No. 66**

**Responding Witness: Lonnie E. Bellar / Vincent Poplaski**

- Q-66. Provide in an Excel spreadsheet the FTE staffing levels and related payroll (direct and burdens) by month from January 2020 through June 2025 at each generating unit/plant that the Companies have retired or plan to retire during that period of four and a half years.
- A-66. During the period of January 2020 through June 2025, three generating units were retired - Paddy's Run 11, Zorn 1, and Mill Creek 1. Paddy's Run 11 and Zorn 1 were secondary combustion turbine units that when active were operated and maintained by Cane Run station and had no dedicated headcount.

See attachment being provided in a separate file for the Mill Creek and Cane Run stations' staffing levels and related payroll costs. Mill Creek and Cane Run stations do not track headcount by individual generating units.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Attorney General and the Kentucky Industrial Utility Customers'  
Initial Request for Information**

**Dated July 3, 2025**

**Case No. 2025-00114**

**Question No. 66**

**Responding Witness: Lonnie E. Bellar / Vincent Poplaski**

- Q-66. Provide in an Excel spreadsheet the FTE staffing levels and related payroll (direct and burdens) by month from January 2020 through June 2025 at each generating unit/plant that the Companies have retired or plan to retire during that period of four and a half years.
- A-66. During the period of January 2020 through June 2025, three generating units were retired - Paddy's Run 11, Zorn 1, and Mill Creek 1. Paddy's Run 11 and Zorn 1 were secondary combustion turbine units that when active were operated and maintained by Cane Run station and had no dedicated headcount.

See attachment being provided in a separate file for the Mill Creek and Cane Run stations' staffing levels and related payroll costs. Mill Creek and Cane Run stations do not track headcount by individual generating units.

**EXHIBIT RAF-4**

**KENTUCKY UTILITIES COMPANY**

**Response to Attorney General and Kentucky Industrial Utility Customers' Initial  
Request for Information  
Dated July 3, 2025**

**Case No. 2025-00113**

**Question No. 68**

**Responding Witness: Drew T. McCombs / Heather D. Metts / Vincent Poplaski**

- Q-68. Provide a breakdown of payroll dollars between O&M expense, capital, and all other by department and in total for the Companies for each of the years 2020-2024, the forecasted base year and the forecasted test year.
- A-68. See attachment being provided in a separate file.

**Case No. 2025-00113**  
**Attachment to Response to AG-KIUC-1 Question No. 68**  
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**McCombs / Metts / Poplaski**

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
002850	GENERAL MANAGER - TC	-	-	-	-	741.07	-	741.07
002880	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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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
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	-	-	-	195,388.55	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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Kentucky Utilities  
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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
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	-	-	923.82	-	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	-	-	-	-	-	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	100.83	-	-	-	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 RERPORTING	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 - SERVICE	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	199,518.08	-	-	-	-	148,859.91	348,377.97
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	1,123,856.97	-	-	-	16,099.60	-	1,139,956.57
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	-	-	-	-	-	33,374.17
023200	LKS - DIRECTOR DIST OPS - LGE AND LGE/KU TRANSFORMERS	74,359.22	-	-	-	210,075.19	85,371.53	328,820.89
023210	LKS - TL DISTRIBUTION VEG MGMT	104,037.78	-	-	-	-	82,134.78	232,488.32
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,624,732.66	-	-	-	-	-	1,624,732.66

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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	723,997.36	-	-	-	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	204,728.42	-	-	-	-	-	204,728.42
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	368,658.45	-	-	-	156,041.79	2,213.11	526,914.35
026630	DATA NETWORKING	456,606.67	-	-	-	35,537.98	-	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	419,610.02	-	-	-	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	103,490.38	-	-	-	40,983.71	-	144,474.09
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	-	-	-	146,968.43	-	568,889.16
027870	IT DEVELOPMENT AND SUPPORT	186,364.52	-	-	-	38,448.90	-	224,813.42
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	1,580,024	14,070,163
Total PPL Payroll								
Total 2020 Payroll Costs		170,377,606	3,121,038	648,746	730,756	52,492,432	28,966,781	256,357,359

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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	43,496.91	-	-	-	-	-	43,496.91
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	-	-	-	4,748.06	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	233,311.46	-	-	-	-	-	233,311.46
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	827,748.29	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	-	-	6,397,227.61	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	156,309.86	-	-	-	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 MEA/MPA PARTNER ALLOCATION	(2,477,547.29)	(53,348.28)	-	-	-	2,438,715.13	(82,180.44)
015620	KU METER SHOP	1,018,235.91	-	-	-	-	-	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	-	-	-	20,291.52	-	310,487.10
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	GHEINT - SUPERINTENDENT	787,437.91	(2,234.52)	-	-	128,064.83	43,155.97	956,424.19
016530	GHEINT - 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	GHEINT - MECHANICAL MNTC	2,199,593.25	22,724.33	-	-	111,168.03	-	2,333,485.61
016560	GHEINT - ELECTRICAL MNTC	1,627,214.92	48,355.43	-	-	63,218.32	-	1,738,788.67
016570	GHEINT - COAL YARD	679,292.92	-	-	-	-	-	679,292.92
016580	GHEINT - INSTRUMENT MNTC	1,381,497.20	92,705.78	-	-	62,569.57	-	1,536,772.55
016600	GHEINT - ASST SUPT OPER	481,249.28	76,546.60	-	-	-	-	557,795.88
016620	GHEINT - SCRUBBER MAINT	634,347.86	37,540.86	-	-	51,271.31	-	723,160.03
016630	GHEINT - COMMERCIAL	115,712.72	-	-	-	746.14	304,809.08	421,267.94
016640	GHEINT - STATION LAB	609,575.40	-	-	-	-	-	609,575.40
016650	GHEINT - OPERATIONS SHIFTS	7,481,359.88	-	-	-	(0.02)	-	7,481,359.86

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Attachment to Response to AG-KIUC-1 Question No. 68

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McCombs / Metts / Poplaski

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	GHEINT-ASST SUPT MNTC	856,794.97	-	-	-	64,545.16	-	921,340.13
016670	GHEINT - OUTSIDE MNTC	75,232.36	-	-	-	3,070.14	-	78,303.10
016680	GHEINT - 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	EDP 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	86,266.79	-	-	-	-	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	305,317.54	-	-	-	-	-	305,317.54
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	287,136.64	-	-	-	-	10,458.35	297,594.99
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 - GHEINT COMMERCIAL OPS	41,660.13	-	-	-	-	93,620.12	135,280.25
022260	LKS - EV 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	45,651.11	-	-	-	-	92,432.28	138,083.39
023005	DIR TRANS STRATEGY & PLANNING	160,888.88	-	-	-	-	-	160,888.88
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	136,956.42	-	-	-	2,020.78	270,129.43	409,106.63
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	384,354.82	-	-	-	141,268.00	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)	24,164.85	-	-	-	-	41,023.85	65,188.70
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

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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
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	141,141.99	-	-	-	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	25,629.87	-	-	-	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

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Kentucky Utilities  
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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	2,429.93	-	-	-	-	-	2,429.93
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	347,550.60
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	391,090.81	-	-	-	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	-	-	-	502,690.98	80,301.77	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/MPA PARTNER ALLOCATION	(2,399,897.99)	(52,956.42)	-	-	-	2,380,938.93	(71,915.48)
015820	KU METER SHOP	1,092,004.34	-	-	-	-	-	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	-	-	-	-	-	1,301,419.06
016320	EWB ENVIRONMENTAL	164,557.58	-	-	-	121,696.31	-	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	313,164.90	-	-	-	-	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	2,030,012.35	-	-	-	146,944.22	-	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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Kentucky Utilities  
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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	(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	-	-	-	-	-	77,249.67
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	128,809.89	-	-	-	-	-	128,809.89
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	-	-	-	-	8,202.43	67,389.41
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 - EV 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	1,938,349.68	-	-	-	493.34	121,386.88	2,061,229.50
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	583,673.63	-	-	-	-	84,116.46	667,514.08
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	472,793.62	-	-	-	5,139.29	124,458.51	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	524,673.02	-	-	-	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	67,036.61	-	-	-	-	-	67,036.61
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



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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
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	-	-	-	4,824.05	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	-	-	-	-	-	81,955.41
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	-	515,326.40
026630	DATA NETWORKING	312,502.08	-	-	-	79,695.61	891.91	393,328.73
026635	WORKSTATION ENGINEERING	334,950.05	-	2,085.90	-	89,583.43	1,129.04	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	167,288.68	-	-	-	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	158,518	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

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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	3,986.14	-	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	-	-	-	6,873.63	-	8,732.74
004450	CORROSION CONTROL	11,969.87	-	-	-	2,404.12	-	14,373.99
004480	MAGNOLIA STORAGE	275.00	-	-	-	-	-	275.00
005260	FACILITIES MANAGEMENT	-	-	-	-	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 & BUDGING-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	458,046.78	-	-	-	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	262,548.73	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 IEA/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	-	-	-	40,895.32	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	182,350.22	-	-	-	-	-	182,350.22
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

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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
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 RERPORTING	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	CS 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 FUEL AND BY PRODUCTS	418,348.50	-	-	-	-	-	418,348.50
022970	GENERATION SYSTEM PLANNING	183,038.44	-	-	-	708.83	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	1,882,125.96	-	-	-	-	151,516.97	2,033,642.93
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	191,810.48	952,993.85
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	461,875.68	-	-	-	1,091,258.4	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

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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
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
026845	UNIFIED COMMUNICATIONS AND COLLABORATION	322,079.52	-	-	-	-	-	322,079.52
026846	INFRASTRUCTURE SERVICES	330,802.33	-	-	-	190.46	-	330,992.79
026860	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	38,763.88	-	-	-	-	-	38,763.88
027881	IT DEVELOPMENT AND SUPPORT - CORPORATE APPS	95,689.26	-	-	-	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	156,347,283
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

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Kentucky Utilities  
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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
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	-	-	-	17,423.30	-	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	18,419.91	-	-	-	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	-	-	-	5,986.45	-	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 MANAGEMENT	831.84	-	-	-	942.80	-	1,774.64
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
012053	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	2,958,168.36
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	-	-	-	4,621.70	468,600.47	593,233.13
014940	SC AND M PINEVILLE	141,276.77	-	-	-	261,338.48	36,140.38	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/MPA PARTNER ALLOCATION	(2,097,284.85)	(68,339.91)	-	-	-	2,102,989.89	(62,634.87)
015730	GENERATION SUPPORT - KU	(2,589.88)	-	-	-	-	-	(2,589.88)
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	853.63	876,719.41
016220	E W BROWN- SUPT AND ADMIN	222,790.99	-	-	-	10,374.70	233,165.69	456,231.38
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	7,697,367.36	74,673.24	-	-	137,621.85	-	7,909,662.55
016660	GHENT-ASST SUPT MNTC	868,134.44	-	-	-	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)

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McCombs / Metts / Poplaski

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	2,891.13	(2,891.13)	-	-	-	-	-
017225	DEMAND SIDE MANAGEMENT - ODP	-	-	-	-	-	-	-
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	3,953,294.77	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.	46,362.95	-	-	-	-	-	46,362.95
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 - SVR. 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	905.05	-	-	-	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 REPORTING	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 - SERVOCO	137,409.29	-	-	-	-	-	137,409.29
021055	VP ELECTRIC DISTRIBUTION - LKS	17,078.01	-	-	-	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	-	-	-	-	97,266.47	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 CUST OMER 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	25,265.97	-	-	-	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 - CAKE RUN COMMERCIAL OPS	12,166.84	-	-	-	-	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

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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
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 LGEKU 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 EDIT/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	352,069.88	-	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	16,346.53	-	-	-	45,605.86	301,080.54	362,733.93
027913	LKS - T&D SUBSTATIONS ENGINEERING	3,905.26	-	-	-	-	12,268.94	16,174.22
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	240,715.38	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	90,762.14	440,599.74
027951	LKS - SUBSTATION SVS	-	-	-	-	-	2,994.89	2,994.89
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	253,635,245

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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
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 MANAGEMENT	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	-	-	-	2,290,806.00	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/MPA 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	524,257.86
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	1,290,468.56	-	-	-	14,040.35	-	1,304,508.91
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	-	-	-	-	-	1,020,666.73
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)



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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 - BROTHERLY 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 - GHENT COMMERCIAL OPS - CAP	0.01	-	-	-	-	(60.82)	(60.81)
018834	KU - CIVIL ENGINEERING - CAP	(7,663.02)	-	-	-	-	-	(7,663.02)
018861	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	2,936,734.77	-	84.57	-	-	-	2,936,819.35
020961	I/C INCL PPLS LOB - EVP UTIL. CLO AND CORP SECRETARY	2,530,203.66	-	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	60,270.65	-	-	-	-	-	60,270.65
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	139,684.98	-	-	-	-	-	139,684.98
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 STRATGY & 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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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
023260	EDO TECHNICAL TRAINING - LKS	379,179.97	-	-	-	827.12	-	380,007.09
023940	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	296,688.19
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	659,598.74
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	8,622.88	-	-	-	212,598.62	130,861.79	352,283.29
027920	LKS - TD&S ENG CONSTRUCTION MANAGEMENT	87,750.58	-	-	-	(154,886.22)	378,015.20	300,879.56
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	27,820.12	-	-	-	-	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 TRANSMISSION 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
029768	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)	10,029,895	5,735,388	44,782,342
Total Payroll Taxes		10,916,796	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

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Kentucky Utilities  
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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	-	-	-	-	58,508.78	-	58,508.78
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 & BUDGING-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/MPA 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 - BROCT JOINT OWNERSHIP ALLOCATIONS	(303,580.15)	-	-	-	-	-	(303,580.15)
017660	NORTON OPERATIONS CENTER	654,351.00	-	-	-	1,096,759.00	384,000.00	2,135,110.00
017964	DIST - SC AND M PINEVILLE	997,790.43	-	-	-	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
018668	KU - PROGRAM MANAGEMENT	-	-	-	-	303,090.00	-	303,090.00
020899	I/C INCL LKS-PPL SERV ISO - 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	3,165,629.16	-	-	-	-	-	3,165,629.16
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	1,149,028.67	-	-	-	-	-	1,149,028.67
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 LGEKU 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	66,535.20	-	-	-	-	97,972.56	164,507.76
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

**Case No. 2025-00113**  
**Attachment to Response to AG-KIUC-1 Question No. 68**  
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**McCombs / Metts / Poplaski**

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	-	-	-	-	24,044.93	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	273,679.63	-	-	-	-	-	273,679.63
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 TRANSMISSN 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	87,629.70	-	-	-	129,204.49	87,629.70	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	166,661,185
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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Attorney General and the Kentucky Industrial Utility Customers'  
Initial Request for Information**

**Dated July 3, 2025**

**Case No. 2025-00114**

**Question No. 68**

**Responding Witness: Drew T. McCombs / Heather D. Metts / Vincent Poplaski**

- Q-68. Provide a breakdown of payroll dollars between O&M expense, capital, and all other by department and in total for the Companies for each of the years 2020-2024, the forecasted base year and the forecasted test year.
- A-68. See attachment being provided in a separate file.

**Case No. 2025-00114**  
**Attachment to Response to AG-KIUC-1 Question No. 68**  
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**McCombs / Metts / Poplaski**

Louisville Gas and Electric Company  
Case No. 2025-00114  
Total LGE Payroll Costs by Year, Expenditure Organization, and Financial Classification  
KU, LKS, LGE Payroll Costs Charged to LGE  
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	(561.51)	-	-	-	-	-	(561.51)
001075	TECH. AND SAFETY TRAINING DIST - LGE	36,252.42	-	-	-	-	-	36,252.42
001220	BUSINESS OFFICES - LGE	373,977.27	-	-	-	-	-	373,977.27
001280	METER READING - LGE	372,907.64	-	-	-	-	-	372,907.64
001295	FIELD SERVICE - LGE	1,525,126.82	-	1,026.23	-	746.59	-	1,526,899.64
001345	METER SHOP LGE	589,158.52	-	328.96	-	188,477.07	(408.55)	777,556.00
002020	GENERATION SUPPORT - LGE	-	-	-	-	-	-	-
002030	G.M.-CANE RUN, OHIO FALLS AND CT	-	-	-	-	-	-	-
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)
002060	CENT ENG/CONST MGMT - CAP	62,541.11	-	-	-	-	-	62,541.11
002120	OHIO FALLS	507,131.64	-	-	-	66,271.63	-	573,403.27
002130	CANE RUN CCGT - LGE	3,893,178.17	-	-	-	4,206.80	-	3,897,384.97
002140	OTH PROD OPR/MTCE	384,617.63	-	-	-	1,260.00	-	385,877.63
002320	MC-COMMON PLANT	7,782,703.00	13,814.36	481.92	-	87,452.88	-	7,884,452.16
002330	MC ENGINEERING AND TECHNICAL SERVICES	1,058,456.47	-	-	-	35,047.64	-	1,093,504.11
002340	MC COMMERCIAL OPERATIONS	156,786.79	-	-	-	-	167,563.47	324,350.26
002350	MC-LABORATORY	959,935.61	-	-	-	91,549.43	-	1,051,485.04
002401	GEN. MGR. MILL CREEK STATION	834,819.21	4,192.64	-	-	604.44	4,150.44	843,766.73
002480	MGR. MILL CREEK MAINTENANCE	1,692,114.87	1,628.84	-	-	4,285.11	-	1,698,028.82
002481	MILL CREEK MECHANICAL MAINTENANCE	1,780,971.20	369,232.92	328.96	-	160,034.00	-	2,310,567.08
002482	MILL CREEK I/E MAINTENANCE	2,208,996.42	234,553.53	818.49	-	42,411.93	-	2,486,780.37
002603	FINC & BUDGING-POWER PROD LG&E	284,511.44	-	-	-	-	-	284,511.44
002650	GENERAL MANAGER - TC	548,483.66	-	-	-	173.83	-	548,657.49
002670	TRIMBLE COUNTY - COMMERCIAL OPERATIONS	116,633.70	-	-	-	-	70,348.82	186,982.52
002680	TC ENGINEERING AND TECHNICAL SERVICES	1,113,608.39	-	-	-	44,529.10	-	1,158,137.49
002710	TC-LABORATORY	584,319.20	-	-	-	-	-	584,319.20
002720	TC OPERATIONS	1,218,684.65	83,934.83	-	-	71,824.48	-	1,374,443.96
002730	TC OPER-A WATCH	1,232,489.21	-	-	-	3,706.45	-	1,236,195.66
002740	TC OPER-B WATCH	1,233,513.57	-	-	-	2,908.08	-	1,236,421.65
002750	TC OPER-C WATCH	1,229,709.76	-	-	-	8,206.21	-	1,237,915.97
002760	TC OPER-D WATCH	1,281,668.18	-	(688.79)	-	6,296.70	-	1,287,276.09
002770	TC-MAINTENANCE SVCS	1,430,085.22	113,269.98	-	-	42,281.65	-	1,585,636.85
002780	TC-MAINTENANCE I/E	2,321,939.87	99,610.75	1,690.53	-	139,162.55	-	2,562,403.70
002790	TC-MTCE MECHANICAL	1,985,742.64	134,673.48	740.67	-	46,696.40	-	2,167,853.19
002820	MC-MATERIAL HANDLING	966,077.57	-	-	703.82	-	-	966,781.39
002840	TC-MATERIAL HANDLING	407,863.95	-	-	-	-	-	407,863.95
002990	TRIMBLE COUNTY 2 CONSTRUCTION - LGE	-	-	-	-	-	-	-
003030	SUBSTATION OPS.	606,838.89	-	4,646.65	-	131,257.58	75,106.18	817,849.30
003070	LGE TRANSMISSION LINES	-	-	-	-	-	-	-
003110	TRANSFORMERS SERVICES	128,665.18	-	-	-	140,305.68	-	268,970.86
003160	SC M LOUISVILLE	981,538.69	-	340.32	-	507,226.54	118,917.41	1,608,022.96
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	-	-	-	-	-	-	-
003210	VEGETATION MANAGEMENT - LGE	141,468.25	-	-	-	-	-	141,468.25
003300	ELECTRIC CONSTRUCTION CREWS-ESC	1,484,522.26	-	7,395.78	-	1,978,963.30	120,346.24	3,591,227.58
003320	STREET LIGHTING-LGE	-	-	-	-	213,156.26	-	213,156.26
003385	DAMAGE PREVENTION	121,506.48	-	-	-	-	-	121,506.48
003400	ELECTRIC CONSTRUCTION CREWS-AOC	1,651,117.01	-	2,478.00	-	2,482,594.88	68,168.76	4,204,348.65
003410	JOINT TRENCH ENHANCE AND CONNECT NETWORK	387.77	-	-	-	270,173.64	-	270,571.41
003430	NETWORK OPS. 3PH COMMERCIAL	201,091.62	-	-	-	1,933,865.14	6,620.78	2,141,577.54
003440	UNDERGROUND CONSTRUCTION	142,613.34	-	-	-	478,318.39	517,240.07	1,138,171.80
003450	MANAGER ELECTRIC DISTRIBUTION	200,810.09	-	900.24	-	975,024.18	443,255.60	1,619,990.11
003470	PERFORMANCE METRICS	16,185.29	-	-	-	-	396,470.40	412,655.69
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	268,885.73	-	-	-	521,261.13	27,617.96	817,764.82
004040	DISTRIBUTION DESIGN	109,650.67	-	-	-	1,485,345.04	1,218,975.70	2,823,971.41
004060	GAS CONTRACT CONSTRUCTION	51,810.26	483.16	-	-	1,962,849.52	461,736.31	2,476,879.25
004100	DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	48,078.04	-	-	-	-	123,103.98	171,182.02
004140	MANAGER, GAS CONSTRUCTION	840.57	-	-	-	503,521.22	345,170.67	849,532.46
004190	GAS OPRS-REPAIR AND MAINTAIN	1,758,977.22	160,420.35	69.27	-	2,274,181.84	211,199.73	4,404,848.41
004220	SVC DEL-BARDSTOWN	224,019.06	2,902.78	-	-	89,799.56	-	316,721.40
004270	GAS DISPATCH	748,308.29	3,099.71	1,164.92	-	143,892.64	403.50	896,869.06
004280	GAS TROUBLE	1,683,279.80	2,196.95	-	-	14,000.37	-	1,699,477.12
004290	METER SHOP	117,532.85	-	-	-	317,940.59	-	435,473.44
004370	ASSET INFORMATION LGE	113,959.86	-	-	-	69,415.38	464,501.46	647,876.70
004380	GAS-ENGINEERS	127,333.49	-	-	-	299,391.67	769,677.99	1,196,403.15
004385	TRANSMISSION INTEGRITY & COMPLIANCE	805,644.13	-	-	-	38,205.07	11,410.82	855,260.02
004450	CORROSION CONTROL	1,082,422.95	-	-	-	437,204.59	(651.00)	1,518,976.54
004470	MULDRAUGH STORAGE	2,228,505.35	12,841.40	-	-	373,450.65	68,112.72	2,882,910.12
004475	GAS STORAGE INTEGRITY ENGINEERING	135,397.53	-	-	-	1,420.98	134,919.24	271,737.75
004480	MAGNOLIA STORAGE	1,805,824.44	4,058.91	-	-	189,988.24	41,365.28	2,041,236.87
004490	GAS CONTROL	1,383,292.88	-	-	-	-	93,053.74	1,476,346.62
004500	INSTR., MEASUREMENT	667,489.11	-	255.84	-	41,154.13	1,007.20	709,906.28
004510	SYSTEM REGULATION OPERATION	1,375,322.32	140.70	-	-	251,095.72	45,867.49	1,672,426.23
004560	GAS PROCUREMENT	694,413.83	-	-	-	1,761.56	-	696,181.39
004600	GAS REGULATORY SERVICES	809,030.64	-	-	-	8,512.74	-	817,543.38
004610	DISTRIBUTION INTEGRITY & COMPLIANCE	272,763.51	-	-	-	16,263.65	5,552.78	294,579.94
004620	PIPELINE SAFETY MANAGEMENT SYSTEMS	321,803.99	-	-	-	548.24	-	322,352.23
004630	OPERATOR QUALIFICATIONS PROGRAM	357,675.41	-	-	-	-	-	357,675.41
004640	COMPLIANCE/ENVIRONMENTAL COORDINATOR	62,137.05	-	-	-	-	5,803.28	67,940.33
004700	DIRECTOR, GAS ASSET INTEGRITY MANAGEMENT AND COMPLIANCE	92,279.09	-	-	-	-	-	92,279.09
005310	FACILITIES MTCE	148,527.93	-	-	-	10,116.34	-	158,644.27
006250	CORPORATE	(2,999,602.73)	-	(23,596.63)	-	-	2,999,532.95	(23,666.41)
006264	TC IMEA/IMPA PARTNER ALLOCATION	(2,709,081.00)	(56,511.72)	-	-	-	2,666,542.98	(99,049.74)
006630	LGE - TELECOMMUNICATIONS	306,584.83	-	152.62	-	385,591.15	369.92	692,698.52
008813	EDO ASSET INFORMATION	(0.41)	-	-	-	-	0.41	-

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KU, LKS, LGE Payroll Costs Charged to LGE  
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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
008890	LGE OPERATING SERVICES CHARGES	(0.01)	-	-	-	16,950.10	-	16,950.09
008910	LGE IT CHARGES	82.40	-	-	-	71,491.04	-	71,573.44
008970	LGE ENVIRONMENTAL CHARGES	81,033.06	-	-	-	-	-	81,033.06
011061	AREA 1	616.87	-	-	-	-	-	616.87
011062	AREA 2	0.46	-	-	-	-	-	0.46
011090	SC AND M EARLINGTON	74.45	-	-	-	-	-	74.45
011370	FIELD SERVICES - KU	1,832.63	-	642.96	-	746.73	1,917.87	5,140.19
011560	EARLINGTON OPERATIONS CENTER	-	-	-	-	3,301.83	-	3,301.83
012050	SC AND M DANVILLE	381.58	-	-	-	252.32	599.60	1,233.50
012160	DANVILLE OPERATIONS CENTER	-	-	-	-	23,364.96	-	23,364.96
012360	RICHMOND OPERATIONS CENTER	-	-	-	-	2,393.66	-	2,393.66
012460	ELIZABETHTOWN OPERATIONS CENTER	-	-	-	-	1,050.70	-	1,050.70
012560	SHELBYVILLE OPERATIONS CENTER	-	-	-	-	2,852.38	-	2,852.38
013040	SC AND M LEXINGTON	9.36	-	-	-	1,135.58	-	1,144.94
013150	LEXINGTON OPERATIONS CENTER	130.50	-	-	-	7,544.66	-	7,675.16
013660	MAYSVILLE OPERATIONS CENTER	-	-	-	-	2,495.51	-	2,495.51
014160	PINEVILLE OPERATIONS CENTER	-	-	1,674.23	-	1,188.37	-	2,862.60
014260	LONDON OPERATIONS CENTER	151.83	-	1,671.05	-	3,818.16	-	5,641.04
014370	ASSET INFORMATION - KU	5,695.67	-	-	-	12,216.42	2,678.48	20,588.57
014940	SC AND M PINEVILLE	-	-	329.28	-	-	-	329.28
015326	EARLINGTON MATERIAL LOGISTICS	10.27	-	-	-	53.36	-	63.63
015820	KU METER SHOP	-	-	-	-	803.26	-	803.26
015850	TRANSMISSION SUBSTATION ENGINEERING - KU	-	-	-	-	(5,086.19)	-	(5,086.19)
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	-	-	-	-	512.53	-	512.53
015970	KU - TELECOMMUNICATIONS	380,224.57	-	-	-	188,428.55	134.91	568,788.03
016230	EWB OPER / RESULTS	-	-	-	-	3,595.04	-	3,595.04
016300	EWB COMBUSTION TURBINE	-	-	-	-	961.36	-	961.36
016380	SOLAR SHARE PROGRAM	8,583.26	-	-	-	-	-	8,583.26
016390	BROWN SOLAR	22,861.15	-	-	-	-	-	22,861.15
016520	GHEINT - SUPERINTENDENT	22,574.28	-	-	-	-	-	22,574.28
016630	GHEINT - COMMERCIAL	102.85	-	-	-	346.05	-	448.90
016650	GHEINT - OPERATIONS SHIFTS	-	-	-	-	2,807.66	-	2,807.66
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	240,866.47	-	-	-	-	-	240,866.47
017660	NORTON OPERATIONS CENTER	-	-	-	-	1,306.15	-	1,306.15
018890	KU OPERATING SERVICES CHARGES	-	-	-	-	1,762.19	-	1,762.19
018910	KU IT CHARGES	-	-	-	-	21,246.11	-	21,246.11
018970	KU ENVIRONMENTAL CHARGES	50,911.61	-	-	-	-	-	50,911.61
021000	LKS - PRESIDENT	44,504.39	-	-	-	-	-	44,504.39
021015	LKS - DIRECTOR - DISTRIBUTION SYSTEM OPS	58,008.38	-	-	-	54,403.62	113,179.18	225,591.16
021016	LKS - BUSINESS OPERATIONS REPORTING	78,423.47	-	-	-	2,998.92	99,245.70	180,668.09
021017	LKS-MANAGER ASSET INFORMATION	-	-	-	-	38,362.48	-	38,362.48
021019	DISTRIBUTION RELIABILITY	12,343.57	-	-	-	16,683.76	16,535.95	45,563.28
021035	VP CUSTOMER SERVICES - SERVCO	108,843.61	-	107,841.15	-	-	-	216,684.76
021055	VP ELECTRIC DISTRIBUTION - LKS	35,450.90	-	-	-	-	92,999.74	128,450.64
021070	DIRECTOR - ASSET MANAGEMENT	9,421.48	-	-	-	-	64,680.13	74,101.61
021071	SYSTEM ANALYSIS AND PLANNING - DIST	130,635.58	-	-	-	-	200,839.81	331,475.39
021072	LKS INVESTMENT STRATEGY & RELIABILITY	48,042.74	-	-	-	538.50	48,168.73	96,749.97
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	44,037.81	-	-	-	-	11,461.73	55,499.54
021075	ELECTRIC CODES AND STANDARDS	82,618.94	-	-	-	-	112,297.85	194,916.79
021076	ASSET INFORMATION-LKS	42,290.06	-	-	-	100,487.47	88,739.78	231,517.31
021078	PROTECTION & CONTROL ENGINEERING	45,324.79	-	-	-	-	115,988.93	161,313.72
021080	DISTRIBUTION SYSTEM ADMINISTRATION	177,359.36	-	-	-	148,370.73	-	325,730.09
021204	CCS RETAIL SUPPORT	584,316.99	-	127.94	-	18,380.22	-	602,825.15
021205	RESIDENTIAL SERVICE CENTER	3,225,112.55	-	-	-	5,509.81	2,993.58	3,233,615.94
021220	BUSINESS OFFICES	148,542.77	-	-	-	5,494.18	-	154,036.95
021221	CIVIC AFFAIRS	165,645.56	-	-	-	-	-	165,645.56
021225	BUSINESS SERVICE CENTER	562,730.08	-	-	-	-	-	562,730.08
021250	DIRECTOR CS OPS AND SUPPORT	104,015.88	-	-	-	-	-	104,015.88
021251	COMPLAINTS AND INQUIRY	139,235.93	-	-	-	-	-	139,235.93
021280	MANAGER - METER READING	247,970.30	-	-	-	-	-	247,970.30
021315	MANAGER, FIELD SERVICE OPERATIONS	450,215.56	-	-	-	-	-	450,215.56
021320	MANAGER - METER ASSET MANAGEMENT - LKS	208,758.56	-	-	-	-	-	208,758.56
021325	DIRECTOR OF CUSTOMER REVENUE	77,107.15	-	-	-	-	-	77,107.15
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	415,706.27	-	-	-	1,425.82	-	417,132.09
021330	MANAGER REMITTANCE AND COLLECTION	250,978.07	-	-	-	205.22	-	251,183.29
021331	REVENUE ASSURANCE	171,526.20	-	-	-	-	-	171,526.20
021335	FEDERAL REGULATION & POLICY	99,021.07	-	-	-	-	-	99,021.07
021360	BUSINESS SERVICES	668,485.97	-	-	-	13,172.55	-	681,658.52
021410	DIRECTOR OF CUSTOMER PROGRAMS	98,794.08	-	-	-	-	-	98,794.08
021411	ADVANCED METERING INFRASTRUCTURE - LKS	98,417.84	68,948.78	-	-	8,817.84	-	176,184.46
021415	MANAGER, SMART GRID STRATEGY	33,215.80	53,122.60	-	-	-	-	86,338.40
021420	ENERGY EFFICIENCY	42,537.18	162,803.06	-	-	-	-	205,340.24
021440	VP STATE REGULATION AND RATES	645,292.99	-	-	-	-	-	645,292.99
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	97,650.05	-	-	-	-	-	97,650.05
021520	REGULATED PROGRAMS	117,476.96	74,096.35	-	-	-	-	191,573.31
021900	CLOSED 03/22 - PRESIDENT AND COO	277,168.74	-	-	-	-	-	277,168.74
021904	CHIEF OPERATING OFFICER	191,418.56	-	-	-	-	-	191,418.56
022025	GENERATION TURBINE GENERATOR SPECIALIST - CAP	197,358.27	-	-	-	2,482.27	-	199,840.54
022060	DIRECTOR - GENERATION SERVICES - CAP	149,928.81	-	-	-	-	-	149,928.81
022065	MANAGER - SYSTEM LAB AND ENV. COMPL. - CAP	471,326.87	-	-	-	-	-	471,326.87

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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
022070	RESEARCH AND DEVELOPMENT	137,365.94	-	-	-	-	-	137,365.94
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT - CAP	471,786.25	-	-	-	-	-	471,786.25
022110	MANAGER - GEN FLEET ENG - CAP	769,043.13	-	-	-	1,942.47	-	770,985.60
022111	CIVIL ENGINEERING - CAP	195,760.36	-	-	-	-	-	195,760.36
022112	ELECTRICAL ENGINEERING - CAP	268,772.72	-	-	-	-	-	268,772.72
022113	MECHANICAL ENGINEERING - CAP	336,760.72	-	-	-	-	-	336,760.72
022114	LKS - PERFORMANCE ENGINEERING - CAP	185,950.10	-	-	-	-	-	185,950.10
022200	VP - POWER GENERATION	367,923.51	-	-	-	1,019.70	25,186.42	394,129.63
022210	DIRECTOR, COMMERCIAL OPERATIONS	89,350.74	-	-	-	30,346.12	71,584.50	191,281.36
022220	LKS - CANE RUN COMMERCIAL OPS	62,818.29	-	-	-	-	192,832.71	255,651.00
022230	LKS - MILL CREEK COMMERCIAL OPS	70,354.54	-	-	-	29,471.00	184,933.31	284,758.85
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	77,160.97	-	-	-	69.20	187,314.94	264,545.11
022250	LKS - GHENT COMMERCIAL OPS	41,365.79	-	-	-	333.35	80,466.67	122,165.81
022260	LKS - EW BROWN COMMERCIAL OPS	44,607.33	-	-	-	-	81,427.18	126,034.51
022270	LKS - RIVERPORT COMMERCIAL OPS	50,053.05	-	-	-	-	88,440.15	138,493.20
022800	LKS - COAL SUPPLY SERVICES	414,272.15	-	-	-	3,941.28	-	418,213.43
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	633,854.53	-	-	12,980.74	-	-	646,835.27
022970	GENERATION SYSTEM PLANNING	485,992.42	-	-	-	-	-	485,992.42
023000	VICE PRESIDENT - TRANSMISSION	98,074.72	-	-	-	-	-	98,074.72
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	23,839.46	-	-	-	-	49,881.03	73,720.49
023005	DIR TRANS STRATEGY & PLANNING	57,289.36	-	-	-	-	30,305.61	87,574.97
023010	DIRECTOR - TRANSMISSION	84,335.30	-	-	-	-	-	84,335.30
023020	TRANSMISSION SYSTEM OPERATIONS	1,078,066.19	-	-	-	1,251.56	9,262.28	1,088,580.03
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	290,504.14	-	-	-	898.76	47,138.75	338,541.65
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	282,381.55	-	-	-	19,576.28	-	301,957.83
023050	TRANSMISSION STRATEGY & PLANNING	75,290.83	-	-	-	460.82	236,392.02	312,143.77
023055	LKS - INVEST STRATEGY AND RELIABILITY PERFORMANCE	66,854.13	-	-	-	2,054.34	141,880.13	210,588.60
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	166,918.33	-	-	-	63,137.27	200,545.31	460,600.91
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	219,325.12	-	-	-	202,809.15	469,745.39	891,879.66
023070	MANAGER - TRANSMISSION LINES	124,470.49	-	-	-	181,527.99	679,045.51	985,043.99
023076	TRANSMISSION PROJECT MANAGEMENT	1,091.99	-	-	-	28,873.42	145,711.30	175,676.71
023090	TRANSMISSION POLICY & TARIFFS	124,925.37	-	-	-	-	-	124,925.37
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	6,561.08	-	-	-	-	49,716.38	56,277.46
023200	LKS - DIRECTOR DIST OPS - LGE AND LGE/KU TRANSFORMERS	56,249.79	-	-	-	64,589.24	61,779.22	182,618.25
023210	LKS - TL DISTRIBUTION VEG MGMT	78,484.60	-	-	-	-	-	78,484.60
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,261,117.83	-	-	-	175,771.18	787,779.25	2,224,668.26
023550	SUBSTATION ENGINEERING AND DESIGN	104,843.93	-	-	-	378,250.07	221,070.28	704,164.28
023551	DISTRIBUTION ASSETS & STANDARDS	3,350.36	-	-	-	9,234.98	179,876.50	192,461.84
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	48,040.42	-	-	-	-	12,500.91	60,541.33
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	243,450.10	-	-	-	-	-	243,450.10
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	96,257.97	-	-	-	-	-	96,257.97
023815	SALES ANALYSIS & FORECASTING	212,946.96	-	-	-	-	-	212,946.96
024000	VP - GAS DISTRIBUTION	107,550.34	-	-	-	-	178,004.42	285,554.76
024475	GAS STORAGE, CONTROL AND COMPLIANCE	75,595.34	-	-	-	-	166,729.55	242,324.89
025000	SVP HUMAN RESOURCES	165,483.10	-	-	-	-	-	165,483.10
025200	DIR - HUMAN RESOURCES	437,122.74	-	-	-	-	-	437,122.74
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	309,674.07	-	-	-	-	-	309,674.07
025300	DIRECTOR HR - CORPORATE	204,352.07	-	-	-	-	-	204,352.07
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	179,916.02	-	-	-	12,703.39	22,312.30	214,931.71
025415	IT SOURCING AND CONTRACT MANAGEMENT	281,603.69	-	-	-	1,731.50	743.53	284,078.72
025420	CORPORATE PURCHASING	224,457.39	2,581.40	-	-	927.57	-	227,966.36
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	253,722.58	-	-	-	35,653.37	86,559.61	375,935.56
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	2,086.36	(4,533.78)	-	-	12,927.70	197,806.16	208,286.44
025460	MANAGER - SUPPLIER DIVERSITY	53,083.66	-	-	-	10,600.14	-	63,683.80
025470	SARBANES OXLEY	80,850.08	-	-	-	-	-	80,850.08
025500	DIRECTOR OPERATING SERVICES	131,050.13	-	-	-	-	-	131,050.13
025510	CONTRACT MANAGER - XEROX CORP.	23,146.31	-	-	-	17,156.84	147.49	40,450.64



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025530	MANAGER TRANSPORTATION	444.39	-	-	-	-	124,581.65	125,026.04
025550	MANAGER OFFICE FACILITIES	181,458.54	-	-	-	20,969.74	-	202,428.28
025551	FACILITY OPERATIONS NORTH	72,832.34	-	-	-	6,117.16	-	78,949.50
025552	FACILITY OPERATIONS CENTRAL	19,183.67	-	-	-	12,811.16	-	31,994.83
025553	FACILITY OPERATIONS SOUTH	60,978.04	-	-	-	-	-	60,978.04
025555	FACILITY OPERATIONS - LEXINGTON	37,566.37	-	-	-	9,339.74	-	46,906.11
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	35,142.07	-	-	-	-	-	35,142.07
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	117,271.67	-	-	-	56,802.10	348,770.65	522,844.42
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	258,674.94	-	-	-	1,752.58	-	260,427.52
025593	PROJECT PLANNING AND MANAGEMENT	70,052.79	-	407.53	-	259,890.85	-	330,351.17
025594	CORPORATE FACILITY SERVICES	47,873.32	-	-	-	317.31	-	48,190.63
025620	MANAGER HEALTH AND SAFETY	305,910.04	-	-	-	-	-	305,910.04
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	1,201,494.56	-	-	-	197.58	-	1,201,692.14
025660	STAFFING SERVICES	345,349.90	-	-	-	1,681.81	-	347,031.71
025670	COMPENSATION/HR POLICY & COMPLIANCE	130,330.30	-	-	-	-	-	130,330.30
025680	MANAGER BENEFITS AND RECORDS	254,047.16	-	-	-	98.01	-	254,145.17
025700	DIRECTOR - HUMAN RESOURCES	98,838.49	-	-	-	-	-	98,838.49
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	338,325.50	-	-	-	-	-	338,325.50
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	311,371.22	-	-	-	-	-	311,371.22
025730	GAS SAFETY AND TECHNICAL TRAINING	836,782.53	-	-	-	-	-	836,782.53
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	150,394.17	-	-	-	-	-	150,394.17
025775	HRIS	196,907.61	-	-	-	18,798.80	-	215,706.41
025780	MANAGER DIVERSITY STRATEGY	68,358.01	-	-	-	-	-	68,358.01
026020	FINANCIAL PLANNING & BUDGETING	147,888.06	-	-	-	384.25	-	148,272.31
026030	GENERATION, PE, AND SAFETY BUDGETING	131,629.04	-	-	-	80,672.89	-	212,301.93
026045	DIRECTOR CORPORATE TAX	344,068.60	-	-	-	32,569.20	-	376,637.80
026050	CFO	183,384.47	-	6,617.18 (0.69)	-	-	-	190,001.65
026080	MANAGER REVENUE ACCOUNTING	371,746.10	-	-	-	12,757.39	-	384,503.20
026110	LKS - MANAGER - FINANCIAL SYSTEMS AND PROCESSES	125,763.95	-	-	-	126,333.18	-	252,097.13
026120	MANAGER PROPERTY ACCOUNTING	387,305.76	-	-	-	4,213.34	-	391,519.10
026130	CONTROLLER	118,938.64	-	-	-	-	-	118,938.64
026135	LKS-DIR UTILITY ACCTG-KY	89,281.46	-	-	-	-	-	89,281.46
026140	FINANCIAL PLANNING & CONSOLIDATED BUDGET	17,752.44	-	-	-	95,340.04	-	232,092.48
026145	SHARED SERVICES & CORPORATE BUDGETING	264,002.05	-	-	-	6,618.42	-	270,620.47
026155	LGEKS-DIR POLICY - EXTERNAL REPTING	214,223.90	-	-	-	-	-	214,223.90
026160	REGULATORY ACCOUNTING AND REPORTING	218,522.82	-	-	-	20,505.22	-	239,028.04
026170	MANAGER - CUSTOMER ACCOUNTING	1,113,016.31	-	-	-	14,461.20	-	1,127,477.51
026175	TRANSMISSION, GAS, & ES BUDGETING	296,727.16	-	-	-	-	-	296,727.16
026190	CORPORATE ACCOUNTING	288,998.80	-	-	-	30,395.30	-	319,394.10
026200	SUPPLY CHAIN SUPPORT	249,481.25	-	-	-	59,998.25	12,550.33	322,029.83
026310	MANAGER PAYROLL	202,498.12	-	-	-	6,037.63	-	208,535.75
026330	TREASURER	146,987.90	-	-	-	-	-	146,987.90
026350	RISK MANAGEMENT	128,674.74	-	-	-	-	-	128,674.74
026370	CORPORATE FINANCE	205,838.79	-	-	-	116.02	-	205,954.81
026390	CREDIT/CONTRACT ADMINISTRATION	146,292.05	-	-	-	-	-	146,292.05
026400	AUDIT SERVICES	499,506.05	-	-	-	4,525.92	-	504,031.97
026490	CHIEF INFORMATION OFFICER	277,215.67	-	-	-	3,171.21	-	280,386.88
026492	SER IT CHARGES	-	-	-	-	(38,629.59)	-	(38,629.59)
026496	IT SOURCE PROJECT CLEARING	0.03	-	-	-	-	-	0.03
026600	IT INFRASTRUCTURE AND OPERATIONS	423,592.20	-	-	-	7,944.30	-	431,536.50
026605	TRANSPORT ENGINEERING	416,132.92	-	-	-	161,943.03	467.05	578,543.00
026630	DATA NETWORKING	515,048.45	-	-	-	152,551.51	-	667,599.96
026635	WORKSTATION ENGINEERING	356,248.99	-	-	-	217,097.92	-	573,346.91
026636	IT CIP INFRASTRUCTURE	375,434.65	-	-	-	93,705.86	-	469,140.51
026637	DATA CENTER OPERATIONS	827,134.99	-	-	-	204,914.17	-	1,032,049.16
026638	NETWORK INNOV & AUTOMATION	213,227.51	-	-	-	30,289.60	-	243,517.11
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	479,297.92	-	-	-	50,908.05	-	530,205.97
026646	INFRASTRUCTURE SERVICES	838,109.73	-	-	-	92,458.53	-	930,568.26
026680	CLIENT SUPPORT SERVICES	84,849.33	-	-	-	-	-	84,849.33
026740	IT SECURITY AND RISK MANAGEMENT	185,143.72	-	-	-	1,231.42	-	186,375.14
026742	IT SECURITY	579,895.23	-	-	-	28,267.83	-	608,163.06
026744	IT SECURITY RISK MANAGEMENT	359,135.87	-	-	-	56,078.78	-	415,214.65
026760	IT TRAINING	146,598.35	-	-	-	-	-	146,598.35
026772	TECHNOLOGY SUPPORT CENTER	473,178.71	-	-	-	2,792.30	-	475,971.01
026774	DESKTOP OPERATIONS	346,019.99	-	62.71	-	112,085.29	-	458,167.99
026850	VP EXTERNAL AFFAIRS	-	-	214,003.26	-	-	-	214,003.26
026900	LEGAL DEPARTMENT - LKS	1,131,600.92	-	-	-	31,497.68	3,299.87	1,166,398.47
026905	COMPLIANCE DEPT	411,989.43	-	-	-	-	-	411,989.43
026910	GENERAL COUNSEL - LKS	183,104.85	-	-	-	-	-	183,104.85
026920	DIRECTOR - CORPORATE COMMUNICATION	195,796.67	-	-	-	-	-	195,796.67
026925	CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	241,219.41	-	-	-	-	-	241,219.41
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	669,076.72	-	-	-	11,353.97	-	680,430.69
027600	IT BUSINESS SERVICES	143,681.11	-	-	-	-	-	143,681.11
027610	IT PROJECT MANAGEMENT OFFICE	352,896.99	1,205.54	-	-	543,693.72	-	897,796.25
027620	IT BUSINESS ANALYSIS	376,402.19	-	-	-	377,504.85	-	753,907.04
027630	IT QUALITY ASSURANCE	112,955.61	-	-	-	56,820.34	-	169,775.95
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	243,840.11	-	-	-	49,492.72	-	293,332.83
027660	IT SERVICE MANAGEMENT	143,801.26	-	-	-	827.78	-	144,629.04
027800	IT APPLICATION PLANNING, EXECUTION AND SUPPORT	45,730.74	-	-	-	-	-	45,730.74
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	308,533.23	-	-	-	268,445.03	-	576,978.26
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	651,301.16	-	-	-	240,292.56	-	891,593.72
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	405,022.95	-	-	-	452,489.55	-	857,512.50
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	421,085.81	-	-	-	112,524.13	-	533,609.94
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	470,655.00	-	-	-	193,387.30	-	664,042.30
027870	IT DEVELOPMENT AND SUPPORT	204,627.45	-	-	-	264,383.16	-	469,010.61
027871	IT DEVELOPMENT AND SUPPORT - GIS	-	-	-	-	1,045.85	-	1,045.85
027881	IT DEVELOPMENT AND SUPPORT - CORPORATE APPS	2,766.21	-	-	-	-	-	2,766.21
029640	LKS - VP ENERGY SUPPLY AND ANALYSIS	117,585.14	-	-	-	25,924.08	-	143,509.22
029660	LKS - DIRECTOR POWER SUPPLY	954,884.01	-	-	-	574.13	-	955,458.14
029750	PROJECT ENGINEERING	66,614.40	-	-	-	2,484,987.84	4,546.10	2,556,148.34
029760	LKS - GENERATION SAFETY	220,789.75	-	-	-	23.03	-	220,812.78
Total Labor		95,023,950	1,337,184	331,911	13,685	28,853,840	18,036,849	143,596,518
Total Off-Duty		14,932,921	203,925	44,008	2,303	4,072,383	2,911,171	22,166,711
Total Employee Benefits		37,604,137	266,856	143,922	6,248	10,165,829	7,289,892	55,476,684
Total Payroll Taxes		8,468,003	33,027	28,649	1,196	2,913,326	1,593,301	12,637,501
Total PPL Payroll								
Total 2020 Payroll Costs		156,028,110	1,840,992	548,489	23,432	45,605,378	29,831,013	233,877,415

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Louisville Gas and Electric Company  
Case No. 2025-00114  
Total LGE Payroll Costs by Year, Expenditure Organization, and Financial Classification  
KU, LKS, LGE Payroll Costs Charged to LGE  
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	60,906.84	-	-	-	-	-	60,906.84
001220	BUSINESS OFFICES - LGE	341,441.49	-	-	-	-	-	341,441.49
001280	METER READING - LGE	344,238.64	-	297.77	-	-	-	344,536.41
001295	FIELD SERVICE - LGE	1,539,769.48	-	894.00	-	1,213.90	-	1,541,877.38
001345	METER SHOP LGE	544,740.16	-	-	-	253,266.31	-	798,006.47
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)
002060	CENT ENG/CONST MGMT - CAP	71,848.22	-	-	-	-	-	71,848.22
002120	OHIO FALLS	522,276.98	-	-	-	51,204.40	-	573,481.38
002130	CANE RUN CCGT - LGE	3,969,820.96	-	-	-	2,698.97	18,396.84	3,990,916.77
002140	OTH PROD OPR/MTCE	321,345.48	-	-	-	344.40	-	321,689.88
002320	MC-COMMON PLANT	7,838,116.79	3,139.97	-	-	-	-	7,841,256.76
002330	MC ENGINEERING AND TECHNICAL SERVICES	881,933.05	-	-	-	82,113.75	75,500.64	1,039,547.44
002340	MC COMMERCIAL OPERATIONS	125,998.13	-	-	-	-	161,253.05	287,254.16
002350	MC-LABORATORY	1,004,223.60	-	835.50	-	5,484.06	-	1,010,543.16
002401	GEN. MGR. MILL CREEK STATION	743,195.54	-	-	-	-	6,817.16	750,012.70
002480	MGR. MILL CREEK MAINTENANCE	1,627,815.58	-	-	-	-	-	1,627,815.58
002481	MILL CREEK MECHANICAL MAINTENANCE	1,825,595.54	175,333.68	308.00	-	127,865.19	-	2,129,102.41
002482	MILL CREEK I/E MAINTENANCE	2,298,319.34	103,451.31	5,487.56	-	39,532.23	-	2,446,790.44
002603	FINC & BUDGTNG-POWER PROD LG&E	195,974.55	-	-	-	59.38	89,445.62	285,479.55
002650	GENERAL MANAGER - TC	509,845.48	-	-	-	1,242.93	32,071.11	543,159.52
002670	TRIMBLE COUNTY - COMMERCIAL OPERATIONS	118,023.23	-	-	-	-	47,694.73	165,717.96
002680	TC ENGINEERING AND TECHNICAL SERVICES	1,170,211.91	-	-	-	10,782.00	61,935.19	1,242,929.10
002710	TC-LABORATORY	723,603.06	-	-	-	-	-	723,603.06
002720	TC OPERATIONS	1,307,425.50	111,110.59	-	-	6,019.81	-	1,424,555.90
002730	TC OPER-A WATCH	1,169,301.04	-	-	-	15,309.90	-	1,204,610.94
002740	TC OPER-B WATCH	1,218,501.01	-	709.44	-	-	-	1,219,210.45
002750	TC OPER-C WATCH	1,254,415.71	-	1,064.16	-	2,676.05	-	1,258,155.92
002760	TC OPER-D WATCH	1,175,513.03	-	-	-	20,199.58	-	1,195,712.61
002770	TC-MAINTENANCE SVCS	1,582,997.28	159,432.10	-	-	5,399.35	-	1,747,828.73
002780	TC-MAINTENANCE I/E	2,367,896.89	83,229.87	2,635.95	-	185,357.47	-	2,639,120.18
002790	TC-MTCE MECHANICAL	1,890,133.20	90,638.95	4,701.33	-	89,769.92	-	2,075,241.40
002820	MC-MATERIAL HANDLING	857,763.11	-	-	415.80	-	-	858,178.91
002840	TC-MATERIAL HANDLING	403,299.50	-	-	-	-	-	403,299.50
003030	SUBSTATION OPS.	610,108.96	-	-	-	110,793.31	66,712.95	787,615.22
003060	TRANSMISSION SUBSTATION ENGINEERING - LG&E	21.28	-	-	-	32.74	-	54.02
003070	LGE TRANSMISSION LINES	-	-	-	-	(1,039.59)	-	(1,039.59)
003110	TRANSFORMERS SERVICES	29,152.78	-	-	-	38,520.62	-	67,673.40
003160	SC M LOUISVILLE	1,030,746.17	-	-	-	341,759.19	108,299.98	1,480,805.34
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	4,296.31	-	-	-	(3,402.55)	-	893.76
003210	VEGETATION MANAGEMENT - LGE	144,199.68	-	-	-	-	-	144,199.68
003300	ELECTRIC CONSTRUCTION CREWS-ESC	1,179,506.12	-	4,115.67	-	1,607,213.75	54,256.06	2,845,091.60
003320	STREET LIGHTING-LGE	726.92	-	-	-	256,354.93	1,090.39	258,172.24
003385	DAMAGE PREVENTION	136,919.24	-	-	-	-	-	136,919.24
003400	ELECTRIC CONSTRUCTION CREWS-AOC	2,211,881.10	-	3,229.73	-	3,206,131.24	11,233.79	5,432,475.86
003410	JOINT TRENCH ENHANCE AND CONNECT NETWORK	337.20	-	-	-	248,128.49	-	248,465.69
003430	NETWORK OPS. 3PH COMMERCIAL	235,779.35	-	747.57	-	2,042,712.71	5,364.46	2,284,604.09
003440	UNDERGROUND CONSTRUCTION	131,589.70	-	-	-	515,004.04	586,589.04	1,233,182.78
003450	MANAGER ELECTRIC DISTRIBUTION	207,948.08	-	-	-	975,865.31	563,857.33	1,747,670.72
003470	PERFORMANCE METRICS	19,394.90	-	-	-	-	318,385.52	337,780.42
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	244,820.80	-	-	-	427,649.92	46,821.61	719,292.33
004040	DISTRIBUTION DESIGN	196,277.12	-	-	-	1,440,347.48	1,274,366.14	2,880,990.74
004060	GAS CONTRACT CONSTRUCTION	100,093.86	-	317.28	-	2,079,628.04	437,012.51	2,617,051.69
004100	DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	46,261.09	-	-	-	-	119,819.06	166,080.15
004140	MANAGER, GAS CONSTRUCTION	10,787.83	-	-	-	460,749.66	269,453.64	740,991.13
004190	GAS OPRS-REPAIR AND MAINTAIN	1,639,895.49	163,951.21	1,392.96	-	2,245,912.68	223,860.25	4,275,012.59
004220	SVC DEL-BARDSTOWN	235,228.77	12,322.14	-	-	89,437.96	-	336,988.87
004270	GAS DISPATCH	787,478.78	18,473.19	-	-	159,873.08	1,090.99	966,716.04
004280	GAS TROUBLE	1,738,954.28	3,558.31	-	-	19,945.55	1,172.07	1,763,630.21
004290	METER SHOP	56,648.65	-	-	-	341,832.94	-	398,481.59
004370	ASSET INFORMATION LGE	114,482.31	-	-	-	87,952.23	486,242.35	688,676.89
004380	GAS-ENGINEERS	135,485.60	-	-	-	313,104.42	698,536.44	1,147,126.46
004385	TRANSMISSION INTEGRITY & COMPLIANCE	777,260.00	-	-	-	57,036.59	16,797.79	851,094.38
004450	CORROSION CONTROL	1,059,458.80	-	-	-	484,698.06	-	1,543,156.86
004470	MULDRUGH STORAGE	2,377,689.06	19,875.48	436.00	-	288,754.70	80,447.10	2,787,202.34
004475	GAS STORAGE INTEGRITY ENGINEERING	195,102.17	-	-	-	-	112,652.84	307,755.01
004480	MAGNOLIA STORAGE	1,758,704.26	7,294.74	-	-	147,302.56	53,040.66	1,966,342.22
004490	GAS CONTROL	1,393,016.02	-	-	-	-	86,072.69	1,479,088.71
004500	INSTR. MEASUREMENT	761,094.86	-	339.13	-	35,244.50	22,175.75	818,854.24
004510	SYSTEM REGULATION OPERATION	1,480,116.78	-	632.15	-	318,832.78	22,355.68	1,821,937.37
004560	GAS PROCUREMENT	631,702.63	-	-	-	-	432.89	632,135.52
004600	GAS REGULATORY SERVICES	807,238.86	-	-	-	21,083.64	-	828,322.50
004610	DISTRIBUTION INTEGRITY & COMPLIANCE	256,940.18	-	-	-	3,251.17	-	260,191.35
004620	PIPELINE SAFETY MANAGEMENT SYSTEMS	353,057.64	-	-	-	-	-	353,057.64
004630	OPERATOR QUALIFICATIONS PROGRAM	299,463.37	-	-	-	-	-	299,463.37
004700	DIRECTOR, GAS ASSET INTEGRITY MANAGEMENT AND COMPLIANCE	89,926.33	-	-	-	-	-	89,926.33
005310	FACILITIES MTCE	125,759.54	-	-	-	2,181.64	-	127,941.18
006250	CORPORATE	(2,762,803.45)	-	(2,162.90)	-	-	2,762,793.13	(2,173.22)
006264	TC IMAE/IMPA PARTNER ALLOCATION	(2,843,640.72)	(57,770.57)	-	-	-	2,812,048.12	(89,363.17)
006630	LGE - TELECOMMUNICATIONS	349,570.02	64.58	141.70	-	286,991.61	362.61	637,130.52
008885	LGE DIRECTOR PROJECT ENGINEERING	-	-	-	-	25,310.01	-	25,310.01
008887	LGE FACILITIES CHARGES	8,206.83	-	-	-	-	-	8,206.83
008890	LGE OPERATING SERVICES CHARGES	14,099.00	-	-	-	(19,571.10)	-	(5,472.10)
008904	LGE CHIEF OPERATING OFFICER	(1,890.96)	-	-	-	-	-	(1,890.96)
011071	AREA 11	687.13	-	-	-	-	-	687.13
011370	FIELD SERVICES - KU	-	-	6,226.28	-	949.60	-	7,175.88
011560	EARLINGTON OPERATIONS CENTER	118.06	-	-	-	747.69	-	865.75
012050	SC AND M DANVILLE	-	-	-	-	554.76	-	554.76
012160	DANVILLE OPERATIONS CENTER	-	-	-	-	1,789.68	-	1,789.68
012460	ELIZABETHTOWN OPERATIONS CENTER	2,394.70	-	-	-	3,330.38	-	5,725.09
012500	FUEL BURNED FOR GENERATION - KU	463.65	-	-	-	-	-	463.65
012560	SHELBYVILLE OPERATIONS CENTER	172.20	-	-	-	172.20	-	344.40
013040	SC AND M LEXINGTON	396.99	-	-	-	232.13	-	629.12
013150	LEXINGTON OPERATIONS CENTER	151.81	-	-	-	1,334.32	-	1,486.13
013180	METER READING - KU	-	-	-	-	80.78	-	80.78
013560	SUBSTATION RELAY, PROTECTION & CONTROL - KU	-	-	-	-	91.27	-	91.27
014160	PINEVILLE OPERATIONS CENTER	-	-	5,960.88	-	-	-	5,960.88
014260	LONDON OPERATIONS CENTER	-	-	706.08	-	-	-	706.08
014370	ASSET INFORMATION - KU	887.65	-	-	-	7,871.37	-	8,759.02
014940	SC AND M PINEVILLE	61.40	-	-	-	-	-	61.40
015326	EARLINGTON MATERIAL LOGISTICS	27.36	-	-	-	126.27	-	153.63
015710	KU DISTRIBUTION ENGINEERING	-	-	-	-	-	(2,048.60)	(2,048.60)
015820	KU METER SHOP	1,156.30	-	4,176.47	-	11,366.15	-	16,698.92
015850	TRANSMISSION SUBSTATION ENGINEERING - KU	-	-	-	-	(1,890.93)	-	(1,890.93)
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	-	-	-	-	90.93	-	90.93
015970	KU - TELECOMMUNICATIONS	387,324.65	-	-	-	147,357.76	296.72	534,979.13
016260	EWB E AND I MNTC	-	-	-	-	5,972.49	-	5,972.49
016300	EWB COMBUSTION TURBINE	-	-	-	-	46,859.21	-	46,859.21
016320	EWB ENVIRONMENTAL	9,840.47	-	-	-	-	-	9,840.47
016380	SOLAR SHARE PROGRAM	9,686.73	-	-	-	-	-	9,686.73
016390	BROWN SOLAR	20,038.54	-	-	-	-	-	20,038.54
016630	GHEINT - COMMERCIAL	-	-	-	-	647.61	-	647.61
016650	GHEINT - OPERATIONS SHIFTS	-	-	-	-	0.01	-	0.01

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Louisville Gas and Electric Company  
Case No. 2025-00114  
Total LGE Payroll Costs by Year, Expenditure Organization, and Financial Classification  
KU, LKS, LGE Payroll Costs Charged to LGE  
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 - BROKT JOINT OWNERSHIP ALLOCATIONS	224,121.31	-	-	-	-	-	224,121.31
016890	KU OPERATING SERVICES CHARGES	-	-	-	-	1,178.78	-	1,178.78
018894	KU - MGR, ELECT TECH TRAINING AND PUBLIC SAFETY CHARGES	-	-	-	-	(467.78)	-	(467.78)
021000	LKS - PRESIDENT	274,523.93	-	-	-	-	-	274,523.93
021015	LKS - DIRECTOR - DISTRIBUTION SYSTEM OPS	46,925.33	-	-	-	-	53,591.04	100,516.37
021016	LKS - BUSINESS OPERATIONS RERPORTING	55,378.43	-	-	-	1,084.50	94,527.73	150,990.66
021017	LKS-MANAGER ASSET INFORMATION	16,010.64	-	-	-	85,443.27	-	101,453.91
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	29,883.65	-	-	-	-	9,961.26	39,844.91
021019	DISTRIBUTION RELIABILITY	58,796.13	-	-	-	44,523.70	78,493.89	181,813.72
021020	LKS DIRECTOR KU DIST OPS AND LGE/KU VEG MGMT	-	-	-	-	-	-	-
021035	VP CUSTOMER SERVICES - SERVCO	115,958.17	-	-	-	-	-	115,958.17
021055	VP ELECTRIC DISTRIBUTION - LKS	31,833.13	-	-	-	-	95,498.84	127,331.97
021069	EDO EMERGING TECHNOLOGY-LKS	8,201.96	-	-	-	-	13,744.39	21,946.35
021070	DIRECTOR - ASSET MANAGEMENT	25,801.85	-	-	-	-	42,214.11	68,015.96
021071	SYSTEM ANALYSIS AND PLANNING - DIST	125,732.95	-	-	-	694.92	197,574.47	324,002.34
021072	LKS INVESTMENT STRATEGY & RELIABILITY	49,382.35	-	-	-	-	49,382.35	98,764.70
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	64,204.89	-	-	-	42,924.71	319.95	107,449.55
021075	ELECTRIC CODES AND STANDARDS	80,978.59	-	-	-	-	110,128.71	191,107.30
021076	ASSET INFORMATION-LKS	47,632.14	-	-	-	84,087.82	103,943.85	235,663.81
021078	PROTECTION & CONTROL ENGINEERING	50,677.30	-	-	-	-	147,770.36	198,447.66
021080	DISTRIBUTION SYSTEM ADMINISTRATION	165,471.10	-	-	-	65,273.71	-	230,744.81
021204	CCS RETAIL SUPPORT	621,061.13	-	-	-	17,489.81	-	638,550.94
021205	RESIDENTIAL SERVICE CENTER	3,440,096.99	-	247.61	-	2,743.98	-	3,443,088.58
021220	BUSINESS OFFICES	125,275.57	-	-	-	34,801.57	-	160,077.14
021221	CIVIC AFFAIRS	147,874.29	-	-	-	-	-	147,874.29
021225	BUSINESS SERVICE CENTER	563,379.35	-	-	-	-	-	563,379.35
021250	DIRECTOR OS OPS AND SUPPORT	99,066.77	-	-	-	-	-	99,066.77
021251	COMPLAINTS AND INQUIRY	167,676.89	-	-	-	-	-	167,676.89
021280	MANAGER - METER READING	243,123.40	-	-	-	-	-	243,123.40
021315	MANAGER, FIELD SERVICE OPERATIONS	467,168.40	-	-	-	-	-	467,168.40
021320	MANAGER - METER ASSET MANAGEMENT - LKS	264,452.84	-	-	-	3,974.31	-	268,427.15
021325	DIRECTOR OF CUSTOMER REVENUE	67,986.84	-	-	-	-	-	67,986.84
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	460,751.16	-	-	-	1,042.47	-	461,793.63
021330	MANAGER REMITTANCE AND COLLECTION	271,157.55	-	-	-	218.25	-	271,375.80
021331	REVENUE ASSURANCE	177,833.49	-	-	-	8,953.87	-	186,787.36
021335	FEDERAL REGULATION & POLICY	81,968.03	-	357.83	-	-	-	82,325.86
021360	BUSINESS SERVICES	675,626.53	-	-	-	534.95	-	676,161.48
021410	DIRECTOR OF CUSTOMER PROGRAMS	102,920.96	-	-	-	-	-	102,920.96
021411	ADVANCED METERING INFRASTRUCTURE - LKS	78,645.58	20,804.18	-	-	311,534.61	(130,237.30)	280,747.07
021415	MANAGER, SMART GRID STRATEGY	75,358.79	54,389.38	-	-	-	-	129,748.17
021420	ENERGY EFFICIENCY	-	170,088.75	-	-	222.10	-	170,310.85
021440	VP STATE REGULATION AND RATES	601,575.04	-	-	-	-	-	601,575.04
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	100,067.96	-	-	-	-	-	100,067.96
021520	REGULATED PROGRAMS	138,279.50	60,003.59	-	-	34.21	-	198,317.30
021900	CLOSED 03/22 - PRIDENT AND COO	110,777.74	-	-	-	-	-	110,777.74
021904	CHIEF OPERATING OFFICER	184,826.26	-	-	-	-	-	184,826.26
022025	GENERATION TURBINE GENERATOR SPECIALIST - CAP	262,458.60	-	-	-	3,111.89	-	265,570.49
022060	DIRECTOR - GENERATION SERVICES - CAP	148,616.72	-	-	-	-	11,533.01	160,149.73
022065	MANAGER - SYSTEM LAB AND ENV. COMPL. - CAP	426,233.73	-	-	-	-	-	426,233.73
022070	RESEARCH AND DEVELOPMENT	152,588.03	-	-	-	-	-	152,588.03
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT - CAP	497,905.31	-	-	-	-	-	497,905.31
022110	MANAGER - GEN FLEET ENG - CAP	137,622.36	-	-	-	2,258.37	19,819.55	159,700.28
022111	CIVIL ENGINEERING - CAP	258,198.85	-	-	-	150.38	-	258,349.23
022112	ELECTRICAL ENGINEERING - CAP	470,295.96	-	-	-	557.17	-	470,853.13
022113	MECHANICAL ENGINEERING - CAP	543,374.10	-	-	-	-	-	543,374.10
022114	LKS - PERFORMANCE ENGINEERING - CAP	309,292.09	-	-	-	11,084.08	-	320,376.17
022200	VP - POWER GENERATION	370,534.43	-	-	-	-	16,901.21	387,435.64
022210	DIRECTOR, COMMERCIAL OPERATIONS	127,133.43	-	-	-	11,464.06	64,885.88	203,483.37
022220	LKS - CANE RUN COMMERCIAL OPS	53,814.15	-	-	-	-	135,684.07	189,498.22
022230	LKS - MILL CREEK COMMERCIAL OPS	89,408.55	-	-	-	15,765.27	177,456.45	282,630.27
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	78,148.01	-	-	-	193.12	157,805.99	236,147.12
022250	LKS - GHENT COMMERCIAL OPS	58,028.83	-	-	-	-	59,855.57	117,884.40
022260	LKS - EW BROWN COMMERCIAL OPS	35,078.00	-	-	-	-	71,633.07	106,711.07
022270	LKS - RIVERPORT COMMERCIAL OPS	40,282.35	-	-	-	-	59,266.74	99,549.09
022800	LKS - COAL SUPPLY SERVICES	277,980.28	-	-	-	183.85	-	278,164.13
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	799,172.00	-	-	-	8,390.14	-	807,562.14
022970	GENERATION SYSTEM PLANNING	409,078.95	-	-	-	1,153.45	842.91	411,075.31
030000	VICE PRESIDENT - TRANSMISSION	64,156.61	-	-	-	-	38,847.02	103,003.63
030003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	25,207.57	-	-	-	-	50,825.13	76,032.70
030005	DIR TRANS STRATEGY & PLANNING	88,114.14	-	-	-	-	-	88,114.14
030010	DIRECTOR - TRANSMISSION	83,359.78	-	-	-	-	-	83,359.78
030020	TRANSMISSION SYSTEM OPERATIONS	1,028,460.86	-	-	-	525.50	45,596.23	1,074,582.59
030025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	345,652.17	-	-	-	-	40,380.59	386,032.76
030400	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	267,807.02	-	-	-	3,581.41	-	271,388.43
030500	TRANSMISSION STRATEGY & PLANNING	258,055.79	-	-	-	2,365.76	98,803.83	359,225.38
030555	LKS - INVEST STRATEGY ANALIABILITY PERFORMANCE	75,565.56	-	-	-	1,753.20	148,614.66	225,693.42
030600	TRANSMISSION SUBSTATION ENGINEERING - LKS	213,667.31	-	-	-	61,130.33	444,435.12	719,232.76
030605	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	211,511.15	-	-	-	193,512.67	464,778.52	869,802.34
030700	MANAGER - TRANSMISSION LINES	130,817.93	-	-	-	135,816.42	690,726.58	957,360.93
030706	TRANSMISSION PROJECT MANAGEMENT	5,247.52	-	-	-	26,268.84	135,830.53	167,346.89
030900	TRANSMISSION POLICY & TARIFFS	118,186.74	-	-	-	-	-	118,186.74
031300	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	111.44	-	-	-	1,655.09	97,191.53	98,958.06
032300	LKS - DIRECTOR DIST OPS - LGE AND LGE/KU TRANSFORMERS	24,501.42	-	-	-	17,378.85	49,634.56	91,514.83
032310	LKS - TL DISTRIBUTION VEG MGMT	77,520.16	-	-	-	-	-	77,520.16
032320	MGR SYSTEM RESTORATION AND OPERATIONS	1,264,259.09	-	-	-	64,132.41	866,293.63	2,194,685.13
032550	SUBSTATION ENGINEERING AND DESIGN	159,351.44	-	-	-	310,852.78	195,816.46	666,020.68
032551	DISTRIBUTION ASSETS & STANDARDS	58,210.44	-	-	-	17,708.57	160,309.39	236,228.40
032560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	19,061.99	-	-	-	-	31,770.30	50,832.29
032640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	250,188.47	-	-	-	170.98	-	250,359.45
032800	ENERGY PLANNING ANALYSIS AND FORECASTING	96,424.53	-	-	-	-	-	96,424.53
032815	SALES ANALYSIS & FORECASTING	212,075.15	-	-	-	-	-	212,075.15
040000	VP - GAS DISTRIBUTION	95,896.30	-	-	-	-	166,285.04	262,181.34
044475	GAS STORAGE, CONTROL AND COMPLIANCE	73,333.84	-	-	-	-	162,038.26	235,372.10
050000	SVP HUMAN RESOURCES	168,418.02	-	-	-	-	-	168,418.02
052000	DIR - HUMAN RESOURCES	476,297.16	-	-	-	-	-	476,297.16
052010	TECHNICAL TRAINING GENERATION AND TRANSMISSION	315,783.92	-	-	-	1,337.49	-	317,121.41
052300	DIRECTOR HR - CORPORATE	142,335.01	-	-	-	-	-	142,335.01
052410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	219,203.92	-	-	-	4,172.89	22,277.10	245,653.91
052415	IT SOURCING AND CONTRACT MANAGEMENT	273,837.22	-	-	-	1,142.15	-	274,979.37
052420	CORPORATE PURCHASING	229,701.90	-	-	-	1,233.32	213.22	231,148.44
052430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	284,882.14	-	-	-	15,581.98	88,331.54	388,865.66
052450	MANAGER MATERIAL SERVICES AND LOGISTICS	1,085.83	-	-	-	8,290.46	195,123.31	204,499.60
052460	MANAGER - SUPPLIER DIVERSITY	55,492.33	-	-	-	384.07	-	55,876.40
052470	SARBANES OXLEY	73,833.08	-	-	-	-	-	73,833.08
052500	DIRECTOR OPERATING SERVICES	3,808.65	-	-	-	-	-	3,808.65
052530	MANAGER TRANSPORTATION	-	-	-	-	-	106,685.73	106,685.73
052550	MANAGER OFFICE FACILITIES	197,708.91	-	-	-	36,216.91	-	233,925.82
052551	FACILITY OPERATIONS NORTH	76,839.03	-	-	-	-	-	76,839.03
052552	FACILITY OPERATIONS CENTRAL	26,373.85	-	-	-	-	-	26,373.85
052553	FACILITY OPERATIONS SOUTH	64,995.69	-	-	-	29.33	-	65,025.02
052555	FACILITY OPERATIONS - LEXINGTON	38,255.79	-	-	-	10,875.73	-	49,131.52
052560	FACILITY OPERATIONS DATA/CONTROL CENTER	57,929.90	-	-	-	-	-	57,929.90
052580	MANAGER REAL ESTATE AND RIGHT OF WAY	135,360.66	-	-	-	25,703.19	377,857.22	538,921.07
052590	CORPORATE SECURITY / BUSINESS CONTINUITY	315,032.44	-	-	-	1,497.46	-	316,529.90
052593	PROJECT PLANNING AND MANAGEMENT	58,215.39	-	-	-	244,580.06	-	302,795.45
052594	CORPORATE FACILITY SERVICES	53,744.79	-	-	-	81.70	-	53,826.49
052620	MANAGER HEALTH AND SAFETY	295,722.23	-	-	-	-	-	295,722.23
052650	DIRECTOR ENVIRONMENTAL AFFAIRS	1,218,856.92	-	-	-	1,862.41	-	1,220,719.33
052660	STAFFING SERVICES	334,827.68	-	-	-	-	-	334,827.68

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Case No. 2025-00114  
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Expenditure Org	Expenditure Org Description	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
025670	COMPENSATION/HR POLICY & COMPLIANCE	111,738.18	-	-	-	1,520.13	-	113,258.31
025680	MANAGER BENEFITS AND RECORDS	299,811.28	-	-	-	208.78	-	299,020.06
025700	DIRECTOR - HUMAN RESOURCES	88,542.93	-	-	-	-	-	88,542.93
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	338,672.82	-	-	-	-	-	338,672.82
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	302,424.23	-	-	-	-	-	302,424.23
025730	GAS SAFETY AND TECHNICAL TRAINING	819,991.11	-	-	-	-	-	819,991.11
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	152,314.83	-	-	-	-	-	152,314.83
025775	HRIS	167,050.84	-	-	-	-	-	167,050.84
025780	MANAGER DIVERSITY STRATEGY	86,894.75	-	-	-	24,741.30	-	111,636.05
026020	FINANCIAL PLANNING & BUDGETING	154,926.49	-	-	-	-	-	154,926.49
026030	GENERATION, PE, AND SAFETY BUDGETING	120,752.03	-	-	-	73,884.24	550.53	195,186.80
026045	DIRECTOR CORPORATE TAX	378,794.75	-	-	-	18,416.22	-	397,210.97
026050	CFO	190,001.79	-	7,225.94	-	-	-	197,227.73
026080	MANAGER REVENUE ACCOUNTING	387,331.87	-	-	-	2,144.80	-	389,476.67
026110	LKS - MANAGER - FINANCIAL SYSTEMS AND PROCESSES	161,583.27	-	-	-	73,473.41	-	235,056.68
026120	MANAGER PROPERTY ACCOUNTING	373,782.19	-	-	-	985.83	-	374,768.02
026130	CONTROLLER	115,903.14	-	-	-	-	-	115,903.14
026135	LKS-DIR UTILITY ACCTG-KY	95,453.34	-	-	-	-	-	95,453.34
026140	FINANCIAL PLANNING & CONSOLIDATED BUDGET	250,758.49	-	-	-	19,122.81	-	269,881.30
026145	SHARED SERVICES & CORPORATE BUDGETING	266,378.89	-	-	-	1,118.03	-	267,496.92
026155	LGEKS-DIR POLICY - EXTERNAL REPTING	188,567.85	-	976.17	-	1,339.93	-	190,883.95
026160	REGULATORY ACCOUNTING AND REPORTING	199,198.29	-	-	-	21,868.40	-	221,066.69
026170	MANAGER - CUSTOMER ACCOUNTING	1,055,487.46	-	-	-	56,641.67	-	1,112,129.13
026175	TRANSMISSION, GAS, & ES BUDGETING	356,164.94	-	-	-	204.67	-	356,369.61
026190	CORPORATE ACCOUNTING	297,900.04	-	-	-	24,593.87	-	322,493.91
026200	SUPPLY CHAIN SUPPORT	281,741.07	-	-	-	52,045.02	14,422.36	348,208.45
026310	MANAGER PAYROLL	199,427.67	-	-	-	5,576.37	-	205,004.04
026330	TREASURER	145,283.69	-	-	-	-	-	145,283.69
026350	RISK MANAGEMENT	127,570.53	-	-	-	1,163.15	-	128,733.68
026370	CORPORATE FINANCE	175,319.18	-	-	-	472.48	-	175,791.66
026390	CREDIT/CONTRACT ADMINISTRATION	152,661.57	-	-	-	13.56	-	152,675.13
026400	AUDIT SERVICES	588,855.17	-	-	-	1,553.95	-	590,409.12
026490	CHIEF INFORMATION OFFICER	190,821.41	-	-	-	-	-	190,821.41
026492	SER IT CHARGES	-	-	-	-	3,433.07	-	3,433.07
026496	IT SOURCE PROJECT CLEARING	-	-	-	-	-	-	-
026500	IT AMI	-	-	-	-	51,256.42	-	51,256.42
026600	IT INFRASTRUCTURE AND OPERATIONS	408,215.54	-	-	-	9,889.08	-	418,104.62
026625	TRANSPORT ENGINEERING	365,998.89	-	-	-	142,003.18	357.14	508,357.21
026630	DATA NETWORKING	393,238.70	-	-	-	122,864.40	-	516,103.10
026635	WORKSTATION ENGINEERING	356,727.89	-	-	-	263,846.50	-	620,574.39
026636	IT CIP INFRASTRUCTURE	478,665.00	-	-	-	10,981.19	-	489,646.19
026637	DATA CENTER OPERATIONS	994,922.16	-	-	-	186,880.11	-	1,181,802.27
026638	NETWORK INNOV & AUTOMATION	87,875.55	-	-	-	48,397.63	-	136,273.18
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	636,412.50	-	-	-	100,716.86	-	737,129.36
026646	INFRASTRUCTURE SERVICES	892,985.84	-	-	-	114,937.80	-	1,007,923.64
026680	CLIENT SUPPORT SERVICES	74,761.58	-	-	-	-	-	74,761.58
026740	IT SECURITY AND RISK MANAGEMENT	158,327.82	-	-	-	2,306.77	-	160,634.59
026742	IT SECURITY	628,603.79	-	-	-	7,177.04	-	635,780.83
026744	IT SECURITY RISK MANAGEMENT	421,674.88	-	-	-	17,362.23	-	439,037.11
026760	IT TRAINING	137,928.32	-	-	-	4,332.12	-	142,260.44
026772	TECHNOLOGY SUPPORT CENTER	492,270.96	-	-	-	8,026.18	-	500,297.14
026774	DESKTOP OPERATIONS	331,845.58	-	23.55	-	172,401.27	-	504,270.40
026850	VP EXTERNAL AFFAIRS	-	-	221,012.75	-	-	-	221,012.75
026900	LEGAL DEPARTMENT - LKS	1,168,262.82	-	696.87	-	32,615.78	41.58	1,201,617.05
026905	COMPLIANCE DEPT	423,565.50	-	-	-	25.41	-	423,590.91
026910	GENERAL COUNSEL - LKS	128,800.19	-	-	-	-	-	128,800.19
026920	DIRECTOR - CORPORATE COMMUNICATION	193,149.80	-	-	-	-	-	193,149.80
026925	CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	229,750.95	-	-	-	-	-	229,750.95
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	654,952.23	-	-	-	2,443.93	-	657,396.16
027600	IT BUSINESS SERVICES	109,724.86	-	-	-	-	-	109,724.86
027610	IT PROJECT MANAGEMENT OFFICE	368,715.19	-	-	-	450,420.47	-	819,135.66
027620	IT BUSINESS ANALYSIS	350,145.14	-	-	-	282,129.61	-	632,274.75
027630	IT QUALITY ASSURANCE	123,232.08	-	-	-	44,928.17	-	168,160.25
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	209,357.35	-	-	-	26,589.06	-	235,946.41
027660	IT SERVICE MANAGEMENT	163,848.19	-	-	-	1,721.44	-	165,569.63
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	110,529.72	-	-	-	108,535.34	-	219,065.06
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	439,695.02	-	-	-	277,100.70	-	716,795.72
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	470,372.84	-	-	-	283,362.93	-	753,735.77
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	304,147.79	-	-	-	69,623.38	-	373,771.17
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	406,279.77	-	-	-	119,217.87	-	525,497.64
027870	IT DEVELOPMENT AND SUPPORT	194,016.02	-	-	-	121,107.38	-	315,123.40
027871	IT DEVELOPMENT AND SUPPORT - GIS	24,242.63	-	-	-	255,177.77	-	279,420.40
027881	IT DEVELOPMENT AND SUPPORT - CORPORATE APPS	301,480.73	-	-	-	41,864.14	-	343,344.87
029640	LKS - VP ENERGY SUPPLY AND ANALYSIS	117,729.88	-	-	-	26,834.39	-	144,564.27
029660	LKS - DIRECTOR POWER SUPPLY	957,564.66	-	-	-	-	-	957,564.66
029750	PROJECT ENGINEERING	80,817.55	-	158.30	-	2,225,773.67	1,976.47	2,286,725.99
029760	LKS - GENERATION SAFETY	205,446.65	-	-	-	-	-	205,446.65
Total Labor		96,318,402	985,997	273,892	8,806	27,743,489	17,803,620	143,134,206
Total Off-Duty		15,896,723	156,332	54,189	1,631	4,096,701	3,070,596	23,276,172
Total Employee Benefits		37,391,107	207,796	105,257	4,079	9,378,766	7,136,740	54,223,746
Total Payroll Taxes		9,385,167	29,233	31,254	859	2,675,240	1,810,772	13,932,625
Total PPL Payroll								
Total 2021 Payroll Costs		158,991,399	1,379,358	464,593	15,375	43,894,196	29,821,728	234,566,649

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Total LGE Payroll Costs by Year, Expenditure Organization, and Financial Classification  
KU, LKS, LGE Payroll Costs Charged to LGE  
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	(53.53)	-	-	-	-	-	(53.53)
001075	TECH. AND SAFETY TRAINING DIST - LGE	64,068.32	-	-	-	-	-	64,068.32
001220	BUSINESS OFFICES - LGE	181,493.34	-	-	-	-	-	181,493.34
001280	METER READING - LGE	332,817.08	-	-	-	-	-	332,817.08
001295	FIELD SERVICE - LGE	1,619,813.86	-	2,718.68	-	-	-	1,622,532.54
001345	METER SHOP LGE	637,514.25	-	326.72	-	57,946.36	-	695,787.33
001411	ADVANCED METERING INFRASTRUCTURE - LGE	-	-	-	-	-	-	-
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)
002060	CENT ENG/CONST MGMT - CAP	77,573.38	-	-	-	-	-	77,573.38
002120	OHIO FALLS	487,015.75	-	-	-	21,336.74	-	508,352.49
002130	CANE RUN CCGT - LGE	4,022,300.69	-	339.13	-	1,348.92	18,421.33	4,042,410.07
002140	OTH PROD OPR/MTCE	326,966.05	-	-	-	-	-	326,966.05
002320	MC-COMMON PLANT	8,030,651.66	-	414.36	-	-	-	8,031,066.02
002330	MC ENGINEERING AND TECHNICAL SERVICES	785,501.32	-	-	-	28,596.46	77,014.61	891,112.39
002340	MC COMMERCIAL OPERATIONS	102,558.15	-	-	-	-	144,559.96	247,118.11
002350	MC-LABORATORY	990,748.54	-	340.60	-	-	-	991,089.14
002401	GEN. MGR. MILL CREEK STATION	833,101.23	-	-	-	2,027.26	6,272.43	841,400.92
002480	MGR. MILL CREEK MAINTENANCE	1,716,314.34	-	-	-	-	-	1,716,314.34
002481	MILL CREEK MECHANICAL MAINTENANCE	1,999,116.76	173.71	-	-	117,563.60	-	2,116,854.07
002482	MILL CREEK I/E MAINTENANCE	2,355,300.66	7,570.50	4,135.01	-	47,841.19	-	2,414,847.36
002603	FINC & BUDGTNG-POWER PROD LG&E	200,987.72	-	-	-	-	91,892.53	292,880.25
002650	GENERAL MANAGER - TC	506,784.58	-	-	-	565.70	34,732.81	542,063.09
002670	TRIMBLE COUNTY - COMMERCIAL OPERATIONS	81,151.48	-	-	-	-	39,702.89	120,854.37
002680	TC ENGINEERING AND TECHNICAL SERVICES	1,056,217.84	-	-	-	1,745.65	33,558.08	1,091,521.57
002710	TC-LABORATORY	800,329.04	-	339.13	-	-	-	800,668.17
002720	TC OPERATIONS	1,384,438.10	96,448.62	-	-	10,688.80	-	1,491,575.52
002730	TC OPER-A WATCH	1,241,267.93	-	1,612.20	-	10,314.93	-	1,253,195.06
002740	TC OPER-B WATCH	1,272,197.66	-	-	-	-	-	1,272,197.66
002750	TC OPER-C WATCH	1,266,039.48	-	-	-	8,790.67	-	1,274,830.15
002760	TC OPER-D WATCH	1,190,922.76	-	-	-	-	-	1,190,922.76
002770	TC-MAINTENANCE SVCS	1,562,472.38	165,256.38	-	-	2,283.80	30,302.62	1,760,315.18
002780	TC-MAINTENANCE I/E	2,578,981.80	90,434.17	1,380.07	-	74,437.76	-	2,745,233.80
002790	TC-MTCE MECHANICAL	2,056,044.86	98,092.07	5,427.56	-	58,461.85	-	2,218,026.34
002820	MC-MATERIAL HANDLING	774,458.89	-	-	347.52	-	-	774,806.41
002840	TC-MATERIAL HANDLING	422,543.13	-	-	-	-	-	422,543.13
003030	SUBSTATION OPS.	489,196.15	-	-	-	112,017.70	51,266.29	652,480.14
003060	TRANSMISSION SUBSTATION ENGINEERING - LG&E	-	-	-	-	-	-	-
003070	LGE TRANSMISSION LINES	1,387.33	-	-	-	(1,387.33)	-	-
003160	SC M LOUISVILLE	940,169.82	723.04	175.48	-	543,292.68	101,199.71	1,585,560.73
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	(4,380.28)	-	-	-	4,380.28	-	-
003210	VEGETATION MANAGEMENT - LGE	146,584.36	-	-	-	-	-	146,584.36
003300	ELECTRIC CONSTRUCTION CREWS-ESC	1,031,277.21	-	10,915.32	-	1,491,836.37	66,109.36	2,600,138.26
003320	STREET LIGHTING-LGE	3,239.91	-	-	-	247,513.96	-	250,753.87
003385	DAMAGE PREVENTION	145,728.44	-	-	-	-	-	145,728.44
003400	ELECTRIC CONSTRUCTION CREWS-AOC	2,290,541.18	-	8,106.14	-	3,660,272.36	19,332.73	5,978,252.41
003410	JOINT TRENCH ENHANCE AND CONNECT NETWORK	199,667.49	-	-	-	159,667.49	115.09	201,611.82
003430	NETWORK OPS - 3PH COMMERCIAL	333,114.29	-	6,283.66	-	1,980,981.03	15,232.20	2,335,611.18
003440	UNDERGROUND CONSTRUCTION	124,487.48	-	46.74	-	539,055.39	546,245.03	1,209,834.64
003450	MANAGER ELECTRIC DISTRIBUTION	297,495.41	-	-	-	1,082,785.98	499,614.59	1,879,895.98
003470	PERFORMANCE METRICS	7,881.25	-	-	-	-	91,533.73	99,414.98
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	236,424.31	-	-	-	437,901.21	85,847.72	760,173.24
004040	DISTRIBUTION DESIGN	159,769.55	-	4,581.43	-	1,630,345.64	1,598,209.20	3,392,905.82
004060	GAS CONTRACT CONSTRUCTION	137,036.15	63,696.14	490.08	-	1,949,616.45	440,979.72	2,591,808.54
004100	DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	49,361.90	-	-	-	-	126,903.56	176,265.46
004140	MANAGER, GAS CONSTRUCTION	(9,736.85)	-	-	-	71,097.28	139,099.70	200,460.13
004190	GAS OPRS-REPAIR AND MAINTAIN	1,719,438.87	145,087.30	-	-	2,513,976.78	247,568.12	4,626,077.07
004220	SVC DEL-BARDSTOWN	9,788.15	-	-	-	477.51	-	10,265.66
004270	GAS DISPATCH	923,617.13	9,673.28	431.19	-	157,345.51	206,495.60	1,297,562.71
004280	GAS TROUBLE	2,065,368.18	3,478.37	413.99	-	28,214.45	19,499.50	2,116,964.49
004290	METER SHOP	99,938.73	-	327.92	-	442,859.19	-	543,125.84
004370	ASSET INFORMATION LGE	140,721.73	-	6,952.78	-	(2,754.56)	600,288.68	745,208.63
004380	GAS-ENGINEERS	248,126.88	-	126.57	-	260,628.54	807,519.85	1,316,401.84
004385	TRANSMISSION INTEGRITY & COMPLIANCE	807,705.97	-	-	-	88,760.05	913,267.42	913,267.42
004450	CORROSION CONTROL	1,155,604.87	-	-	-	292,170.01	-	1,447,774.88
004470	MULDRAUGH STORAGE	2,335,127.47	20,673.75	399.63	-	287,371.38	90,172.11	2,733,744.34
004475	GAS STORAGE INTEGRITY ENGINEERING	223,841.53	-	-	-	18,832.67	128,144.79	370,818.99
004480	MAGNOLIA STORAGE	1,717,069.72	387.65	-	-	69,115.58	45,807.01	1,832,379.96
004490	GAS CONTROL	1,492,761.77	-	-	-	103,515.75	1,596,277.52	1,596,277.52
004500	INSTR. MEASUREMENT	811,175.09	-	-	-	135,506.84	22,480.57	969,162.50
004510	SYSTEM REGULATION OPERATION	1,500,820.59	-	-	-	299,524.67	24,262.34	1,824,607.60
004560	GAS PROCUREMENT	703,199.99	-	-	-	2,931.47	1,741.70	708,625.16
004600	GAS REGULATORY SERVICES	823,756.92	-	-	-	278.44	-	824,035.36
004610	DISTRIBUTION INTEGRITY & COMPLIANCE	326,032.33	-	-	-	-	-	326,032.33
004620	PIPELINE SAFETY MANAGEMENT SYSTEMS	541,983.62	-	-	-	-	218.11	542,201.73
004630	OPERATOR QUALIFICATIONS PROGRAM	225,546.85	-	-	-	-	111,822.70	337,369.55
004700	DIRECTOR, GAS ASSET INTEGRITY MANAGEMENT AND COMPLIANCE	68,205.85	-	-	-	-	40,071.62	108,277.47
005260	FACILITIES MANAGEMENT	6,292.21	-	-	-	-	-	6,292.21
005310	FACILITIES MTCE	110,435.83	-	-	-	-	-	110,435.83
006250	CORPORATE	(2,459,380.74)	-	(4,472.94)	-	-	2,466,241.88	2,388.20
006264	TC IMAE/IMPA PARTNER ALLOCATION	(2,663,067.52)	(59,782.45)	-	-	-	2,645,469.52	(77,380.45)
006630	LGE - TELECOMMUNICATIONS	330,121.76	-	104.26	-	228,387.05	499.81	559,112.88
006745	I/C INCL: LGE-PPL SERVICES CORPORATION	-	-	-	-	-	96,798.09	96,798.09
006850	LGE RETAIL BUSINESS CHARGES	(540.20)	-	-	-	-	-	(540.20)
006890	LGE OPERATING SERVICES CHARGES	-	-	-	-	-	-	-
006904	LGE CHIEF OPERATING OFFICER	1,890.96	-	-	-	-	-	1,890.96
006910	LGE IT CHARGES	1,998.48	-	357,406.51	-	4,954.48	-	364,359.47
006935	LGE COMPLIANCE CHARGES	(389.29)	-	-	-	-	-	(389.29)
006970	LGE ENVIRONMENTAL CHARGES	389.29	-	-	-	-	-	389.29
0069745	I/C INCL: LKC-PPL SERVICES CORPORATION	6,983.98	-	-	-	-	-	6,983.98
011061	AREA 1	793.64	-	-	-	-	-	793.64
011066	AREA 6	-	-	-	-	-	-	-
011068	AREA 8	112.50	-	-	-	-	-	112.50
011069	AREA 9	1,115.68	-	-	-	-	-	1,115.68
011070	AREA 10	115.03	-	-	-	-	-	115.03
011090	SC AND M EARLINGTON	78.24	-	-	-	50.36	-	128.60
011370	FIELD SERVICES - KU	166.05	-	1,581.00	-	-	-	1,747.05
011560	EARLINGTON OPERATIONS CENTER	8,350.81	-	-	-	6,844.80	-	15,195.61
012050	SC AND M DANVILLE	979.00	-	-	-	3,459.10	-	4,438.10
012360	RICHMOND OPERATIONS CENTER	2,702.90	-	-	-	3,181.82	-	5,884.72
012460	ELIZABETHTOWN OPERATIONS CENTER	2,974.16	-	-	-	5,838.91	-	8,813.07
012560	SHELBYVILLE OPERATIONS CENTER	-	-	-	-	12,019.12	-	12,019.12
013040	SC AND M LEXINGTON	657.02	-	-	-	1,200.96	-	1,857.98
013150	LEXINGTON OPERATIONS CENTER	2,368.15	-	1,941.61	-	21,949.24	-	25,967.02
013560	SUBSTATION RELAY, PROTECTION & CONTROL - KU	427.84	-	-	-	2,086.57	-	2,514.41
013660	MAYSVILLE OPERATIONS CENTER	162.48	-	-	-	17,701.67	-	17,864.15
014160	PINEVILLE OPERATIONS CENTER	11,682.52	-	1,129.20	-	-	-	12,811.72
014370	ASSET INFORMATION - KU	-	-	4,703.04	-	(533.57)	-	4,169.47
014940	SC AND M PINEVILLE	166.05	-	-	-	-	-	166.05
015820	KU METER SHOP	341.85	-	-	-	14,073.38	-	14,415.23
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	-	-	-	-	69,104.91	-	69,104.91
015970	KU - TELECOMMUNICATIONS	401,180.99	-	-	-	74,256.92	186.61	475,624.52
016230	EWB OPER / RESULTS	-	-	-	-	1,027.40	-	1,027.40
016380	SOLAR SHARE PROGRAM	9,466.39	-	-	-	-	-	9,466.39
016390	BROWN SOLAR	19,496.50	-	-	-	-	-	19,496.50

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Louisville Gas and Electric Company  
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KU, LKS, LGE Payroll Costs Charged to LGE  
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
016630	GHEINT - COMMERCIAL	-	-	-	-	313.02	-	313.02
016640	GHEINT - STATION LAB	1,332.59	-	-	-	-	-	1,332.59
016660	GHEINT-ASST SUPT MNTC	655.70	-	-	-	-	393.38	1,049.08
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	270,038.09	-	-	-	-	-	270,038.09
018385	GAS TRANSMISSION INTEGRITY & COMPLIANCE - KU	-	-	-	-	423.16	-	423.16
018890	KU OPERATING SERVICES CHARGES	-	-	-	-	(365.61)	-	(365.61)
018910	KU IT CHARGES	1,775.18	-	436,790.31	-	-	-	438,565.49
020745	I/C INCL: LKS-PPL SERVICES CORPORATION	2,959,304.90	-	-	-	53,403.43	213,234.36	3,225,942.69
020807	I/C INCL: LKS-PPL SERV ISD - CHIEF INFORMATION SECURITY OFFICER	276,268.25	-	-	-	-	-	276,268.25
020901	I/C INCL: LKS-PPL SERV FIN - CASH OPERATIONS	68,808.54	-	-	-	-	-	68,808.54
021000	LKS - PRESIDENT	259,213.21	-	-	-	-	-	259,213.21
021015	LKS - DIRECTOR - DISTRIBUTION SYSTEM OPS	56,326.71	-	-	-	-	53,157.79	109,484.50
021016	LKS - BUSINESS OPERATIONS REReporting	52,250.51	-	698.88	-	214.42	105,022.82	158,186.63
021017	LKS-MANAGER ASSET INFORMATION	16,680.04	-	24,123.40	-	632.18	37,154.62	65,841.62
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	42,174.33	-	-	-	(12,116.44)	13,869.17	56,043.50
021019	DISTRIBUTION RELIABILITY	65,489.81	-	-	-	2,197.37	111,506.42	179,193.60
021035	VP CUSTOMER SERVICES - SERVCO	117,580.52	-	-	-	-	-	117,580.52
021055	VP ELECTRIC DISTRIBUTION - LKS	41,903.45	-	-	-	-	116,250.67	158,154.12
021069	EDO EMERGING TECHNOLOGY-LKS	60,696.19	-	-	-	-	101,436.87	162,133.06
021070	DIRECTOR - ASSET MANAGEMENT	25,691.92	-	-	-	-	-	25,691.92
021071	SYSTEM ANALYSIS AND PLANNING - DIST	111,591.13	-	725.62	-	(390.33)	173,846.23	285,872.65
021072	LKS INVESTMENT STRATEGY & RELIABILITY	21,251.97	-	-	-	-	21,251.97	42,503.94
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	124,093.09	-	-	-	11,932.12	-	136,025.21
021075	ELECTRIC CODES AND STANDARDS	73,663.42	-	-	-	-	138,433.52	212,096.94
021076	ASSET INFORMATION-LKS	50,236.65	-	23,581.50	-	(11,614.12)	117,944.32	180,148.35
021078	PROTECTION & CONTROL ENGINEERING	45,927.33	-	-	-	632.18	135,767.09	182,326.60
021080	DISTRIBUTION SYSTEM ADMINISTRATION	122,976.37	-	5,592.20	-	7,308.88	-	135,877.46
021204	CCS RETAIL SUPPORT	610,036.35	-	-	-	10,045.14	-	620,081.49
021205	RESIDENTIAL SERVICE CENTER	3,383,535.80	-	114.81	-	852.15	-	3,384,502.76
021220	BUSINESS OFFICES	143,829.08	-	-	-	-	-	143,829.08
021221	CIVIC AFFAIRS	163,993.35	-	-	-	19.47	-	164,012.82
021225	BUSINESS SERVICE CENTER	598,180.97	-	-	-	-	-	598,180.97
021250	DIRECTOR CS OPS AND SUPPORT	103,574.62	-	-	-	-	-	103,574.62
021251	COMPLAINTS AND INQUIRY	128,369.11	-	-	-	-	-	128,369.11
021280	MANAGER - METER READING	236,356.24	-	-	-	-	-	236,356.24
021315	MANAGER, FIELD SERVICE OPERATIONS	509,266.03	-	-	-	943.83	-	510,209.86
021320	MANAGER - METER ASSET MANAGEMENT - LKS	158,840.84	-	-	-	2,366.39	-	161,207.23
021325	DIRECTOR OF CUSTOMER REVENUE	57,192.12	-	-	-	-	-	57,192.12
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	514,953.63	-	1,271.64	-	-	-	516,225.27
021330	MANAGER REMITTANCE AND COLLECTION	345,205.02	-	-	-	-	-	345,205.02
021331	REVENUE ASSURANCE	109,461.70	-	-	-	-	-	109,461.70
021335	FEDERAL REGULATION & POLICY	21,766.72	-	-	-	-	-	21,766.72
021360	BUSINESS SERVICES	574,503.43	-	-	-	-	-	574,503.43
021410	DIRECTOR OF CUSTOMER PROGRAMS	105,389.53	-	-	-	-	-	105,389.53
021411	ADVANCED METERING INFRASTRUCTURE - LKS	(76,230.28)	6,321.48	-	-	1,092,851.43	653.48	1,023,593.61
021415	MANAGER, SMART GRID STRATEGY	83,443.57	54,640.50	-	-	-	-	138,084.07
021420	ENERGY EFFICIENCY	-	170,599.28	-	-	-	-	170,599.28
021440	VP STATE REGULATION AND RATES	626,478.48	-	110.58	-	-	-	626,589.06
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	105,087.31	-	-	-	-	-	105,087.31
021520	REGULATED PROGRAMS	104,117.21	82,813.98	-	-	-	-	186,931.19
021904	CHIEF OPERATING OFFICER	198,917.05	-	-	-	-	-	198,917.05
022025	GENERATION TURBINE GENERATOR SPECIALIST - CAP	225,132.54	-	-	-	402.07	-	225,534.61
022060	DIRECTOR - GENERATION SERVICES - CAP	130,818.95	-	-	-	-	11,310.65	142,129.60
022065	MANAGER - SYSTEM LAB AND ENV. COMPL. - CAP	365,466.65	-	-	-	8,631.79	-	374,098.44
022070	RESEARCH AND DEVELOPMENT	113,053.97	-	-	-	-	-	113,053.97
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT - CAP	464,213.52	-	-	-	-	-	464,213.52
022110	MANAGER - GEN FLEET ENG. - CAP	86,649.91	-	-	-	-	25,984.06	112,633.97
022111	CIVIL ENGINEERING - CAP	189,591.93	-	-	-	40,560.26	-	230,118.19
022112	ELECTRICAL ENGINEERING - CAP	330,705.57	-	-	-	-	-	330,705.57
022113	MECHANICAL ENGINEERING - CAP	546,303.68	-	-	-	-	-	546,303.68
022114	LKS - PERFORMANCE ENGINEERING - CAP	295,361.66	-	-	-	4,740.75	-	300,102.41
022200	VP - POWER GENERATION	376,795.21	-	-	-	1,013.24	25,362.56	403,171.01
022210	DIRECTOR, COMMERCIAL OPERATIONS	51,937.91	-	-	-	5,699.77	-	57,637.68
022220	LKS - CANE RUN COMMERCIAL OPS	25,350.73	-	-	-	-	-	25,350.73
022230	LKS - MILL CREEK COMMERCIAL OPS	71,523.14	-	-	-	-	163,077.62	234,600.76
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	50,157.97	-	-	-	-	70,043.64	120,201.61
022250	LKS - GHEINT COMMERCIAL OPS	65,664.75	-	-	-	-	65,916.39	131,581.14
022260	LKS - EW BROWN COMMERCIAL OPS	25,684.58	-	-	-	-	61,662.38	87,346.96
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	838,649.26	-	-	-	375.15	-	848,127.96
022970	GENERATION SYSTEM PLANNING	427,234.33	-	-	9,103.55	-	-	436,337.88
023000	VICE PRESIDENT - TRANSMISSION	44,219.52	-	-	-	-	61,144.79	105,364.31
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	23,765.88	-	-	-	-	54,637.15	78,403.03
023005	DIR TRANS STRATEGY & PLANNING	74,404.18	-	-	-	-	19,425.43	93,829.61
023010	DIRECTOR - TRANSMISSION	84,543.18	-	-	-	-	5,154.19	89,697.37
023020	TRANSMISSION SYSTEM OPERATIONS	1,068,237.22	-	-	-	403.65	66,707.67	1,135,348.54
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	321,743.91	-	-	-	-	46,037.34	367,781.25
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	262,182.92	-	-	-	4,012.70	67,015.03	333,646.65
023045	TRANSMISSION ASSET MANAGEMENT, STANDARDS, AND TECHNOLOGY - LKS	68,834.83	-	-	-	534.53	258,769.60	328,138.96
023050	TRANSMISSION STRATEGY & PLANNING	295,160.57	-	-	-	-	110,012.02	405,172.59
023055	LKS - INVEST STRATEGY AND RELIABILITY PERFORMANCE	86,427.74	-	-	-	5,660.09	135,189.67	227,277.50
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	236,810.86	-	-	-	62,279.46	135,266.49	434,356.81
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	173,657.60	-	-	-	226,606.23	362,059.77	762,323.60
023070	MANAGER - TRANSMISSION LINES	147,916.60	-	-	-	173,714.56	640,189.72	961,820.88
023076	TRANSMISSION PROJECT MANAGEMENT	1,183.77	-	-	-	17,318.70	149,381.44	167,883.91
023090	TRANSMISSION POLICY & TARIFFS	131,089.57	-	-	-	-	-	131,089.57
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	2,840.64	-	-	-	10,105.09	69,561.29	82,507.02
023200	LKS - DIRECTOR DIST OPS - LGE AND LGE/KU TRANSFORMERS	8,922.10	-	-	-	-	62,453.57	71,375.67
023210	LKS - TL DISTRIBUTION VEG MGMT	78,375.44	-	-	-	-	-	78,375.44
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,378,433.62	-	3,874.66	-	(1,672.47)	961,249.46	2,341,885.27
023550	SUBSTATION ENGINEERING AND DESIGN	91,994.68	-	-	-	248,989.20	191,766.48	532,750.36
023551	DISTRIBUTION ASSETS & STANDARDS	67,822.10	-	-	-	38,016.70	175,804.28	281,643.08
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	14,449.12	-	-	-	-	39,587.90	54,037.02
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	243,940.37	-	-	-	-	-	243,940.37
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	96,250.84	-	-	-	-	-	96,250.84
023815	SALES ANALYSIS & FORECASTING	171,254.45	-	-	-	-	-	171,254.45
024000	VP - GAS DISTRIBUTION	117,512.28	-	-	-	-	194,313.30	311,825.58
024475	GAS STORAGE, CONTROL AND COMPLIANCE	64,898.99	-	-	-	-	143,771.98	208,670.97
025000	SVP HUMAN RESOURCES	32,623.25	-	-	-	-	-	32,623.25
025200	DIR - HUMAN RESOURCES	347,993.53	-	-	-	-	-	347,993.53
025210	TECHNICAL TRAINING GENERATION AND TRANSMISSION	94,167.07	-	-	-	-	-	94,167.07
025270	INDUSTRIAL RELATIONS & HRIS	40,363.87	-	-	-	-	-	40,363.87
025300	DIRECTOR HR - CORPORATE	22,200.41	-	-	-	-	-	22,200.41
025410	DIRECTOR SUPPLY CHAIN AND LOGISTICS	121,324.98	-	-	-	-	-	121,324.98
025415	IT SOURCING AND CONTRACT MANAGEMENT	128,473.12	-	-	-	-	-	128,473.12
025420	CORPORATE PURCHASING	177,459.50	-	-	-	-	-	177,459.50
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	174,186.45	-	-	-	7,749.39	64,916.23	246,852.07
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	6,060.98	-	-	-	61.59	201,734.46	207,857.03
025460	MANAGER - SUPPLIER DIVERSITY	21,357.59	-	-	-	-	-	21,357.59
025530	MANAGER TRANSPORTATION	-	-	-	-	-	107,487.76	107,487.76
025550	MANAGER OFFICE FACILITIES	267,379.25	-	-	-	-	-	267,379.25
025551	FACILITY OPERATIONS NORTH	85,432.39	-	-	-	-	-	85,432.39
025552	FACILITY OPERATIONS CENTRAL	24,881.55	-	-	-	-	-	24,881.55
025553	FACILITY OPERATIONS SOUTH	53,757.63	-	-	-	-	-	53,757.63
025554	FACILITY MAINTENANCE	262,590.72	-	-	-	-	-	262,590.72
025555	FACILITY OPERATIONS - LEXINGTON	31,246.54	-	-	-	-	-	31,246.54
025560	FACILITY OPERATIONS DATA/CONTROL CENTER	53,012.39	-	-	-	-	-	53,012.39
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	108,877.37	-	-	-	6,651.28	371,854.37	487,383.02
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	160,960.99	-	-	-	137.10	-	161,098.09
025593	PROJECT PLANNING AND MANAGEMENT	68,413.67	-	390.45	-	227,335.87	-	296,139.99

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Louisville Gas and Electric Company  
Case No. 2025-00114  
Total LGE Payroll Costs by Year, Expenditure Organization, and Financial Classification  
KU, LKS, LGE Payroll Costs Charged to LGE  
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
025594	CORPORATE FACILITY SERVICES	39,402.61	-	-	-	-	-	39,402.61
025620	MANAGER HEALTH AND SAFETY	153,714.29	-	-	-	-	-	153,714.29
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	1,387,121.21	-	-	-	227.54	-	1,387,348.75
025660	STAFFING SERVICES	140,381.74	-	-	-	-	-	140,381.74
025670	COMPENSATION/HRR POLICY & COMPLIANCE	77,155.71	-	-	-	-	-	77,155.71
025680	MANAGER BENEFITS AND RECORDS	149,186.40	-	-	-	-	-	149,186.40
025700	DIRECTOR - HUMAN RESOURCES	47,508.87	-	-	-	-	-	47,508.87
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	400,787.88	-	-	-	-	-	400,787.88
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	331,152.98	-	-	-	-	-	331,152.98
025730	GAS SAFETY AND TECHNICAL TRAINING	916,610.17	-	-	-	-	-	916,610.17
025770	MANAGER ORGANIZATIONAL DEVELOPMENT	70,472.02	-	-	-	-	-	70,472.02
025775	HRIS	99,780.20	-	-	-	2,695.18	-	102,475.38
025780	MANAGER DIVERSITY STRATEGY	39,571.51	-	-	-	-	-	39,571.51
026020	FINANCIAL PLANNING & BUDGETING	160,863.81	-	-	-	-	-	160,863.81
026030	GENERATION, PE, AND SAFETY BUDGETING	119,299.05	-	-	-	52,444.07	-	171,743.12
026045	DIRECTOR CORPORATE TAX	241,565.03	-	-	-	4,961.83	-	246,526.86
026050	CFO	183,816.42	-	-	-	-	-	183,816.42
026080	MANAGER REVENUE ACCOUNTING	368,005.73	-	-	-	-	-	368,005.73
026110	LKS - MANAGER - FINANCIAL SYSTEMS AND PROCESSES	136,209.30	-	-	-	10,623.87	-	146,833.17
026120	MANAGER PROPERTY ACCOUNTING	360,452.48	-	89.14	-	18,825.06	-	379,368.68
026130	CONTROLLER	127,052.48	-	-	-	-	-	127,052.48
026135	LKS-DIR UTILITY ACCTG-KY	71,701.05	-	-	-	-	-	71,701.05
026140	FINANCIAL PLANNING & CONSOLIDATED BUDGET	346,679.73	-	-	-	1,431.60	-	348,111.33
026145	SHARED SERVICES & CORPORATE BUDGETING	78,215.86	-	-	-	1,081.31	-	79,297.17
026155	LKS-DIR POLICY - EXTERNAL REPTING	85,796.01	-	670.30	-	-	-	86,466.31
026160	REGULATORY ACCOUNTING AND REPORTING	200,292.35	-	-	-	3,127.03	-	203,419.38
026170	MANAGER - CUSTOMER ACCOUNTING	1,007,170.15	-	-	-	3,825.29	-	1,010,995.44
026175	TRANSMISSION, GAS, & ES BUDGETING	301,575.19	-	-	-	-	-	301,575.19
026190	CORPORATE ACCOUNTING	292,105.83	-	-	-	970.03	-	293,075.86
026200	SUPPLY CHAIN SUPPORT	236,250.38	-	-	-	4,244.20	16,901.39	257,395.97
026310	MANAGER PAYROLL	197,603.98	-	-	-	4,008.64	-	201,612.62
026330	TREASURER	43,943.25	-	-	-	-	-	43,943.25
026350	RISK MANAGEMENT	100,790.06	-	-	-	-	-	100,790.06
026370	CORPORATE FINANCE	71,257.06	-	-	-	-	-	71,257.06
026390	CREDIT/CONTRACT ADMINISTRATION	79,039.02	-	-	-	53.34	-	79,092.36
026490	CHIEF INFORMATION OFFICER	57,110.29	-	-	-	76.96	-	57,187.25
026492	SER IT CHARGES	-	-	-	-	(9,348.07)	-	(9,348.07)
026496	IT SOURCE PROJECT CLEARING	-	-	-	-	(797,023.13)	-	(797,023.13)
026500	IT AMI	92,050.78	-	-	-	275,350.74	-	367,401.52
026505	INFORMATION TECHNOLOGY BUDGETING	27,090.52	-	-	-	242.90	-	27,333.42
026600	IT INFRASTRUCTURE AND OPERATIONS	357,914.45	-	-	-	38,809.55	-	396,724.00
026625	TRANSPORT ENGINEERING	441,721.79	-	-	-	72,657.80	591.72	514,971.31
026630	DATA NETWORKING	355,164.35	-	-	-	87,896.85	-	443,061.20
026635	WORKSTATION ENGINEERING	377,712.34	-	1,706.65	-	112,736.32	-	492,155.31
026636	IT CIP INFRASTRUCTURE	430,039.48	-	-	-	61,651.11	-	491,690.59
026637	DATA CENTER OPERATIONS	799,943.69	-	2,967.08	-	92,741.38	-	895,652.15
026638	NETWORK INNOV & AUTOMATION	75,197.85	-	-	-	41,392.39	-	116,590.24
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	507,911.67	-	-	-	80,372.69	-	588,284.36
026646	INFRASTRUCTURE SERVICES	950,168.08	-	-	-	13,938.25	-	964,106.33
026680	CLIENT SUPPORT SERVICES	83,577.03	-	-	-	-	-	83,577.03
026740	IT SECURITY AND RISK MANAGEMENT	111,768.43	-	-	-	8,228.63	-	120,017.06
026742	IT SECURITY	624,985.27	-	51.21	-	9,446.31	-	634,462.79
026744	IT SECURITY RISK MANAGEMENT	444,562.60	-	-	-	14,361.90	-	458,924.50
026760	IT TRAINING	116,432.50	-	-	-	5,330.77	146.69	121,909.96
026772	TECHNOLOGY SUPPORT CENTER	367,541.22	-	-	-	4,047.29	-	371,588.51
026774	DESKTOP OPERATIONS	339,299.15	-	16.28	-	43,359.83	-	382,675.26
026850	VP EXTERNAL AFFAIRS	-	-	226,338.14	-	-	-	226,338.14
026900	LEGAL DEPARTMENT - LKS	547,246.90	-	-	-	6,021.81	-	553,268.71
026905	COMPLIANCE DEPT	980.33	-	-	-	-	-	980.33
026920	DIRECTOR - CORPORATE COMMUNICATION	191,994.41	-	-	-	-	-	191,994.41
026925	CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	153,416.51	-	-	-	-	-	153,416.51
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	625,170.02	-	-	-	-	-	625,170.02
027600	IT BUSINESS SERVICES	34,537.28	-	-	-	-	-	34,537.28
027610	IT PROJECT MANAGEMENT OFFICE	299,740.54	-	16,884.39	-	196,512.83	(255.71)	512,882.05
027620	IT BUSINESS ANALYSIS	268,098.53	-	30,215.23	-	50,300.26	(222.08)	348,391.94
027630	IT QUALITY ASSURANCE	48,824.86	-	5,094.38	-	30,585.79	-	84,505.03
027650	IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	130,074.66	-	-	-	-	-	130,074.66
027660	IT SERVICE MANAGEMENT	188,645.75	-	-	-	22,286.05	-	210,931.80
027700	IT EMPLOYEE EXPERIENCE PORTFOLIO	2,835.60	-	-	-	-	-	2,835.60
027710	IT FIELD OPERATIONS PORTFOLIO	1,573.21	-	-	-	13,591.38	-	15,164.59
027720	IT FINANCIAL OPERATIONS PORTFOLIO	17,103.72	-	-	-	-	-	17,103.72
027730	IT DATA ENGINEERING	36,954.86	-	-	-	769.24	-	37,724.10
027740	IT CONTENT ARCHITECTURE	21,334.62	-	-	-	956.96	-	22,291.58
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	130,406.58	-	-	-	30,104.85	-	160,511.43
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	301,651.05	-	245.78	-	67,579.73	-	369,476.56
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	527,102.10	-	6,146.73	-	131,226.70	-	664,475.53
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	297,220.09	-	-	-	61,444.92	-	358,665.01
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	306,594.05	-	143.46	-	102,441.77	-	409,179.28
027870	IT DEVELOPMENT AND SUPPORT	121,978.28	-	4,056.80	-	(4,056.80)	-	121,978.28
027871	IT DEVELOPMENT AND SUPPORT - GIS	97,453.71	-	40,696.55	-	(11,861.81)	-	126,288.45
027881	IT DEVELOPMENT AND SUPPORT - CORPORATE APPS	248,038.45	-	-	-	17,807.72	-	265,846.17
029640	LKS - VP ENERGY SUPPLY AND ANALYSIS	118,416.70	-	-	-	27,824.81	-	146,241.51
029660	LKS - DIRECTOR POWER SUPPLY	986,767.94	-	-	-	-	-	986,767.94
029750	PROJECT ENGINEERING	101,459.09	-	24.33	-	1,832,879.05	55,322.25	1,989,684.72
029760	LKS - GENERATION SAFETY	253,658.90	-	-	-	1,785.87	-	255,444.77
029947	DIRECTOR - UTILITY ACCOUNTING - LKS	7,817.14	-	-	-	-	-	7,817.14
029948	MANAGER FINANCE AND ACCOUNTING INTEGRATION - LKS	2,840.13	-	-	-	-	-	2,840.13
Total Labor		95,315,538	744,462	1,251,298	9,451	24,539,802	18,574,382	140,434,934
Total Off-Duty		14,793,804	122,796	159,239	1,709	3,453,478	2,990,499	21,521,625
Total Employee Benefits		37,503,651	187,682	323,490	4,334	7,721,500	7,024,925	52,765,582
Total Payroll Taxes		8,051,550	28,361	82,570	866	2,118,784	1,521,323	11,803,455
Total PPL Payroll		1,358,278	-	-	-	3,379	96,016	1,457,673
Total 2022 Payroll Costs		157,022,821	1,083,302	1,816,597	16,361	37,836,943	30,207,145	227,983,168

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Louisville Gas and Electric Company  
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Total LGE Payroll Costs by Year, Expenditure Organization, and Financial Classification  
KU, LKS, LGE Payroll Costs Charged to LGE  
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	1,323.57	-	-	-	-	-	1,323.57
001075	TECH. AND SAFETY TRAINING DIST - LGE	15,603.80	-	-	-	-	-	15,603.80
001220	BUSINESS OFFICES - LGE	63,473.92	-	-	-	-	-	63,473.92
001280	METER READING - LGE	351,747.70	-	-	-	-	-	351,747.70
001295	FIELD SERVICE - LGE	1,652,928.21	-	-	-	23,667.42	-	1,676,595.63
001345	METER SHOP LGE	590,188.23	-	-	-	78,945.08	-	669,133.31
001411	ADVANCED METERING INFRASTRUCTURE - LGE	(686,579.41)	-	-	-	17,301.78	863,035.89	193,758.26
002020	GENERATION SUPPORT - LGE	-	-	-	-	(8,779.13)	-	(8,779.13)
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)
002060	CENT ENG/CONST MGMT - CAP	83,310.94	-	-	-	-	-	83,310.94
002120	OHIO FALLS	412,034.08	-	-	-	12,712.52	-	424,746.60
002130	CANE RUN CCGT - LGE	4,126,980.20	-	523.93	-	3,420.68	18,818.10	4,149,742.91
002140	OTH PROD OPR/MTCE	122,196.75	-	-	-	-	-	122,196.75
002320	MC-COMMON PLANT	7,625,534.88	-	-	-	548.04	-	7,626,082.92
002330	MC ENGINEERING AND TECHNICAL SERVICES	663,441.65	-	-	-	85,351.80	78,560.04	827,353.49
002340	MC COMMERCIAL OPERATIONS	-	-	-	-	-	2,791.40	2,791.40
002350	MC-LABORATORY	894,768.12	-	-	-	-	-	894,768.12
002401	GEN. MGR. MILL CREEK STATION	762,539.82	-	-	-	912.13	4,479.61	767,931.56
002480	MGR. MILL CREEK MAINTENANCE	1,675,743.98	-	-	-	68.84	-	1,675,743.82
002481	MILL CREEK MECHANICAL MAINTENANCE	2,066,411.46	-	709.21	-	26,353.99	-	2,093,474.66
002492	MILL CREEK I/E MAINTENANCE	2,142,570.22	12,491.02	13,445.13	-	5,161.63	-	2,173,068.00
002603	FINC & BUDGETING-POWER PROD LG&E	203,413.75	-	-	-	-	90,042.61	293,456.36
002650	GENERAL MANAGER - TC	421,514.49	-	-	-	(157.43)	29,330.49	450,687.55
002680	TC ENGINEERING AND TECHNICAL SERVICES	984,753.97	-	-	-	28,700.94	-	1,013,454.91
002710	TC-LABORATORY	722,036.29	-	-	-	-	-	722,036.29
002720	TC OPERATIONS	1,153,778.73	96,719.02	-	-	57,719.48	-	1,308,217.21
002730	TC OPER-A WATCH	1,274,543.99	-	11,989.39	-	40,250.75	-	1,326,784.13
002740	TC OPER-B WATCH	1,350,058.23	-	-	-	23,661.09	-	1,373,719.32
002750	TC OPER-C WATCH	1,337,502.34	-	-	-	24,784.16	-	1,362,286.50
002760	TC OPER-D WATCH	1,153,964.18	-	-	-	-	-	1,153,964.18
002770	TC-MAINTENANCE SVCS	1,431,608.58	177,285.85	-	-	14,901.36	64,598.77	1,688,394.56
002780	TC-MAINTENANCE I/E	2,580,632.59	79,644.55	2,846.16	-	167,230.65	-	2,830,353.95
002790	TC-MTCE MECHANICAL	2,065,542.80	109,522.30	2,024.90	-	63,684.76	-	2,240,774.76
002820	MC-MATERIAL HANDLING	610,397.95	-	-	-	-	-	610,397.95
002840	TC-MATERIAL HANDLING	303,951.60	3,024.15	-	-	-	-	306,975.75
003030	SUBSTATION OPS.	457,469.25	-	-	-	110,483.37	28,094.48	596,047.10
003070	LGE TRANSMISSION LINES	-	-	-	-	(547.29)	(844.02)	(1,391.31)
003160	SC M LOUISVILLE	915,417.18	-	-	-	405,170.21	72,724.74	1,393,312.13
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	-	-	-	-	-	-	-
003210	VEGETATION MANAGEMENT - LGE	147,293.61	-	-	-	4,557.23	-	151,850.84
003230	STORM RESTORATION	2,016.59	-	-	-	1,500.26	-	3,516.85
003260	EDO TECHNICAL TRAINING - LGE	29,788.09	-	-	-	-	-	29,788.09
003300	ELECTRIC CONSTRUCTION CREWS-ESC	1,764,589.38	-	4,066.41	-	2,137,195.77	55,356.95	3,961,208.51
003320	STREET LIGHTING-LGE	4,922.54	-	-	-	244,575.43	6,336.00	255,833.97
003385	DAMAGE PREVENTION	152,049.31	-	-	-	-	-	152,049.31
003400	ELECTRIC CONSTRUCTION CREWS-AOC	2,010,474.06	-	13,533.03	-	3,116,614.17	13,091.98	5,153,714.04
003410	JOINT TRENCH ENHANCE AND CONNECT NETWORK	2,783.85	-	-	-	120,184.49	-	122,968.34
003430	NETWORK OPS. 3PH COMMERCIAL	551,736.13	-	4,546.60	-	1,770,138.22	12,534.60	2,338,955.55
003440	UNDERGROUND CONSTRUCTION	192,380.13	-	-	-	666,713.59	578,499.65	1,437,593.37
003450	MANAGER ELECTRIC DISTRIBUTION	459,334.51	-	-	-	741,836.82	609,183.68	1,810,355.01
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	260,528.27	-	-	-	334,952.28	94,732.94	690,213.49
004010	MANAGER DISTRIBUTION DESIGN	-	-	-	-	3.22	-	3.22
004040	DISTRIBUTION DESIGN	277,865.92	-	1,707.67	-	1,666,543.03	1,567,110.43	3,453,227.05
004060	GAS CONTRACT CONSTRUCTION	111,676.77	117,614.52	357.68	-	1,900,636.19	385,098.84	2,515,384.00
004100	DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	51,279.84	-	-	-	-	130,908.43	182,188.27
004140	MANAGER, GAS CONSTRUCTION	-	-	-	-	41,531.20	124,137.50	165,668.70
004190	GAS OPRS-REPAIR AND MAINTAIN	1,580,251.79	174,824.62	-	-	2,960,598.93	185,091.35	4,900,766.69
004270	GAS DISPATCH	931,646.94	18,939.18	1,266.59	-	163,244.67	263,701.02	1,378,798.40
004280	GAS TROUBLE	2,158,065.01	4,862.24	91.20	-	13,524.78	-	2,177,143.23
004290	METER SHOP	146,689.75	-	9,119.52	-	426,628.62	-	582,437.89
004370	ASSET INFORMATION LGE	148,472.55	-	-	-	39,334.97	587,425.64	775,233.16
004380	GAS-ENGINEERS	266,008.78	-	-	-	237,189.07	866,146.11	1,369,343.96
004385	TRANSMISSION INTEGRITY & COMPLIANCE	686,122.72	-	-	-	115,654.85	15,955.47	817,733.04
004450	CORROSION CONTROL	1,169,108.22	-	-	-	229,800.09	-	1,398,908.31
004470	MULDRAUGH STORAGE	2,319,789.05	7,462.96	2,096.87	-	375,390.49	95,933.95	2,803,673.42
004475	GAS STORAGE INTEGRITY ENGINEERING	666,534.36	-	-	-	292,268.85	103,594.04	929,528.53
004480	MAGNOLIA STORAGE	1,652,072.58	1,906.20	-	-	63,185.43	40,713.74	1,757,877.95
004490	GAS CONTROL	1,643,446.96	-	-	-	1,074.57	142,215.42	1,786,736.95
004500	INSTR. MEASUREMENT	760,275.04	-	-	-	237,416.56	230,632.62	1,020,022.22
004510	SYSTEM REGULATION OPERATION	1,406,870.48	-	10,810.66	-	324,004.59	25,503.30	1,767,189.03
004560	GAS PROCUREMENT	748,435.35	-	-	-	-	182.85	748,387.20
004600	GAS REGULATORY SERVICES	779,643.29	-	-	-	-	-	779,643.29
004610	DISTRIBUTION INTEGRITY & COMPLIANCE	280,695.28	-	-	-	-	3,585.43	284,280.71
004620	PIPELINE SAFETY MANAGEMENT SYSTEMS	597,707.36	-	-	-	5,343.84	682.18	603,733.38
004630	OPERATOR QUALIFICATIONS PROGRAM	181,633.64	-	-	-	-	176,804.26	358,437.90
004650	SAFETY TECHNICAL TRAINING - GAS OPERATIONS	555,675.18	-	-	-	-	-	555,675.18
004700	DIRECTOR, GAS ASSET INTEGRITY MANAGEMENT AND COMPLIANCE	221,158.11	-	-	-	-	10,275.55	231,433.66
005260	FACILITIES MANAGEMENT	108,027.35	-	-	-	696.52	-	108,723.87
005310	FACILITIES MTCE	9,661.31	-	-	-	-	-	9,661.31
006250	CORPORATE	(3,151,589.02)	-	-	-	-	3,144,760.36	(6,828.66)
006264	TC IMA/IMPA PARTNER ALLOCATION	(2,377,534.84)	(61,097.74)	-	-	-	2,371,545.97	(67,086.61)
006630	LGE - TELECOMMUNICATIONS	333,359.85	-	87.96	-	226,855.84	714.11	561,017.76
008736	IC INCL. LGE-THE NARRAGANSETT ELECTRIC COMPANY	1,223.63	-	-	-	-	-	1,223.63
008745	IC INCL. LGE-PPL SERVICES CORPORATION	16,763.79	-	-	-	11,026.67	-	27,790.46
008750	IC INCL. LGE-PPL EU DISTRIBUTION	237,166.58	-	-	-	711,499.74	-	948,666.32
008820	LGE GENERATION CHARGES	25,765.74	-	-	-	-	-	25,765.74
008885	LGE DIRECTOR PROJECT ENGINEERING	-	-	-	-	89,064.12	-	89,064.12
008896	MANAGER SAFETY (GAS)	(5,465.46)	-	-	-	-	-	(5,465.46)
008910	LGE IT CHARGES	-	-	-	-	(4,954.48)	-	(4,954.48)
011061	AREA 1	0.91	-	-	-	-	-	0.91
011062	AREA 2	10,360.93	-	-	-	-	-	10,360.93
011063	AREA 3	17,270.44	-	-	-	-	-	17,270.44
011064	AREA 4	1,182.88	-	-	-	-	-	1,182.88
011065	AREA 5	2,081.62	-	-	-	-	-	2,081.62
011068	AREA 8	2,126.21	-	-	-	-	-	2,126.21
011069	AREA 9	9,485.41	-	-	-	-	-	9,485.41
011070	AREA 10	259.84	-	-	-	-	-	259.84
011071	AREA 11	45,005.50	-	-	-	336.63	-	45,342.13
011072	AREA 12	1,062.59	-	-	-	-	-	1,062.59
011090	SC AND M EARLINGTON	50.37	-	-	-	5,855.69	-	5,906.06
011370	FIELD SERVICES - KU	-	-	3,700.64	-	-	-	3,700.64
011560	EARLINGTON OPERATIONS CENTER	23,045.15	-	-	-	73,412.92	-	96,458.07
012050	SC AND M DANVILLE	17,292.27	-	-	-	4,209.26	-	21,501.53
012160	DANVILLE OPERATIONS CENTER	17,829.27	-	-	-	48,173.72	-	66,003.00
012360	RICHMOND OPERATIONS CENTER	11,683.15	-	-	-	24,523.99	-	36,207.14
012460	ELIZABETHTOWN OPERATIONS CENTER	6,840.53	-	-	-	45,467.69	-	52,308.22
012500	FUEL BURNED FOR GENERATION - KU	-	-	-	-	-	1,083.79	1,083.79
012560	SHELBYVILLE OPERATIONS CENTER	-	-	-	-	5,367.31	-	5,367.31
013040	SC AND M LEXINGTON	670.15	-	-	-	1,189.90	-	1,860.05
013150	LEXINGTON OPERATIONS CENTER	17,160.38	-	-	-	34,496.90	-	51,657.28
013660	MAYSVILLE OPERATIONS CENTER	11,539.26	-	-	-	48,674.45	-	60,213.71
014160	PINEVILLE OPERATIONS CENTER	-	-	3,646.00	-	4,741.90	-	8,387.90
014260	LONDON OPERATIONS CENTER	-	-	1,129.21	-	8,605.33	-	9,734.54
014370	ASSET INFORMATION - KU	4,813.72	-	-	-	2,647.12	11,822.84	19,283.68



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McCombs / Metts / Poplaski

Louisville Gas and Electric Company  
Case No. 2025-00114  
Total LGE Payroll Costs by Year, Expenditure Organization, and Financial Classification  
KU, LKS, LGE Payroll Costs Charged to LGE  
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
014940	SC AND M PINEVILLE	-	-	-	-	3,493.80	-	3,493.80
015490	PAYROLL	-	-	-	-	103.20	-	103.20
015730	GENERATION SUPPORT - KU	-	-	-	-	682,047.55	(611,282.88)	70,764.67
015820	KU METER SHOP	-	-	1,085.52	-	-	-	1,085.52
015850	TRANSMISSION SUBSTATION ENGINEERING - KU	-	-	-	-	(338.51)	-	(338.51)
015865	TRANSMISSION SUBSTATION CONSTRUCTION - KU	-	-	-	-	(9,952.14)	-	(9,952.14)
015970	KU - TELECOMMUNICATIONS	405,331.46	-	-	-	67,069.28	180.79	472,581.53
016230	EWB OPER / RESULTS	1,266.69	-	-	-	-	-	1,266.69
016260	EWB E AND I MNTC	-	-	-	-	1,949.42	-	1,949.42
016300	EWB COMBUSTION TURBINE	-	-	-	-	10,345.40	-	10,345.40
016380	SOLAR SHARE PROGRAM	7,672.45	-	-	-	-	-	7,672.45
016390	BROWN SOLAR	15,078.10	-	-	-	-	-	15,078.10
016650	GHEINT - OPERATIONS SHIFTS	50.00	-	-	-	-	-	50.00
016720	KU - BROT JOINT OWNERSHIP ALLOCATIONS	213,916.84	-	-	-	-	-	213,916.84
017660	NORTON OPERATIONS CENTER	-	-	-	-	3,707.51	-	3,707.51
018910	KU IT CHARGES	-	-	-	-	432.52	-	432.52
020734	I/C INCL: LKS-PPL EU TRANSMISSION	1,584.65	-	-	-	-	-	1,584.65
020745	I/C INCL: LKS-PPL SERVICES CORPORATION	12,522,576.95	5,432.81	131.09	-	1,051,627.83	787,564.80	14,367,333.48
020807	I/C INCL: LKS-PPL SERV ISD - CHIEF INFORMATION SECURITY OFFICER	353,014.51	-	-	-	-	-	353,014.51
020901	I/C INCL: LKS-PPL SERV FIN - CASH OPERATIONS	61,558.04	-	-	-	-	-	61,558.04
021000	LKS - PRESIDENT	246,596.81	-	-	-	-	-	246,596.81
021015	LKS - DIRECTOR - DISTRIBUTION SYSTEM OPS	39,322.86	-	-	-	-	34,063.91	73,386.77
021016	LKS - BUSINESS OPERATIONS RERPORTING	38,143.10	-	-	-	1,349.96	91,317.29	130,810.35
021017	LKS-MANAGER ASSET INFORMATION	19,920.75	-	-	-	2,228.03	46,641.18	68,789.96
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	45,062.04	-	-	-	1,168.69	14,811.35	61,042.08
021019	DISTRIBUTION RELIABILITY	52,617.46	-	-	-	539.50	109,919.66	173,276.62
021035	VP CUSTOMER SERVICES - SERVC0	129,983.61	-	-	-	-	-	129,983.61
021055	VP ELECTRIC DISTRIBUTION - LKS	35,137.70	-	-	-	-	105,248.17	140,385.87
021069	EDO EMERGING TECHNOLOGY-LKS	66,814.47	-	-	-	-	105,669.43	172,483.90
021070	DIRECTOR - ASSET MANAGEMENT	26,943.73	-	320.28	-	727.90	44,547.89	72,539.80
021071	SYSTEM ANALYSIS AND PLANNING - DIST	109,442.63	-	-	-	125.49	173,936.96	283,505.08
021072	LKS INVESTMENT STRATEGY & RELIABILITY	28,362.49	-	-	-	-	28,362.49	56,724.98
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	102,968.23	-	-	-	19,758.48	-	122,726.71
021075	ELECTRIC CODES AND STANDARDS	50,043.61	-	-	-	-	146,301.22	196,344.83
021076	ASSET INFORMATION-LKS	48,326.94	-	-	-	5,803.16	84,117.69	138,247.79
021078	PROTECTION & CONTROL ENGINEERING	50,670.68	-	-	-	386.96	139,201.69	190,259.33
021080	DISTRIBUTION SYSTEM ADMINISTRATION	53,861.15	-	-	-	3,064.39	-	56,925.54
021204	CCS RETAIL SUPPORT	590,682.11	-	-	-	10,285.43	-	600,967.54
021205	RESIDENTIAL SERVICE CENTER	3,735,903.25	-	(109.55)	-	4,142.19	-	3,739,935.89
021220	BUSINESS OFFICES	131,797.54	-	-	-	-	-	131,797.54
021221	CIVIC AFFAIRS	176,457.00	-	-	-	-	-	176,457.00
021225	BUSINESS SERVICE CENTER	608,503.00	-	-	-	1,362.50	-	609,865.50
021250	DIRECTOR CS OPS AND SUPPORT	87,581.98	-	-	-	-	-	87,581.98
021251	COMPLAINTS AND INQUIRY	107,029.29	-	-	-	-	-	107,029.29
021280	MANAGER - METER3 READING	191,203.33	-	-	-	-	-	191,203.33
021315	MANAGER, FIELD SERVICE OPERATIONS	469,366.92	-	-	-	2,713.50	-	472,080.42
021320	MANAGER - METER ASSET MANAGEMENT - LKS	161,285.05	-	-	-	11,145.94	-	172,430.99
021325	DIRECTOR OF CUSTOMER REVENUE	61,278.08	-	-	-	-	-	61,278.08
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	430,983.91	-	-	-	815.88	-	431,799.79
021330	MANAGER REMITTANCE AND COLLECTION	319,943.62	-	-	-	251.59	-	320,195.21
021331	REVENUE ASSURANCE	97,074.01	-	-	-	-	-	97,074.01
021360	BUSINESS SERVICES	625,241.98	-	-	-	-	-	625,241.98
021410	DIRECTOR OF CUSTOMER PROGRAMS	83,966.70	-	-	-	-	-	83,966.70
021411	ADVANCED METERING INFRASTRUCTURE - LKS	544,629.11	-	-	-	1,399,932.05	538.59	1,945,099.75
021415	MANAGER, SMART GRID STRATEGY	73,098.62	74,635.02	-	-	-	-	147,733.64
021420	ENERGY EFFICIENCY	-	115,357.66	-	-	-	-	115,357.66
021440	VP STATE REGULATION AND RATES	622,771.61	-	-	-	-	-	622,771.61
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	217,756.70	-	-	-	-	-	217,756.70
021520	REGULATED PROGRAMS	70,181.49	103,796.27	-	-	15,442.30	-	189,420.06
021904	CHIEF OPERATING OFFICER	221,782.43	-	-	-	-	-	221,782.43
022025	GENERATION TURBINE GENERATOR SPECIALIST - CAP	158,141.94	-	-	-	-	-	158,141.94
022060	DIRECTOR - GENERATION SERVICES - CAP	90,466.50	-	-	-	-	11,537.62	102,004.12
022065	MANAGER - SYSTEM LAB AND ENV. COMPL. - CAP	375,309.65	-	-	-	4,640.55	-	379,950.20
022070	RESEARCH AND DEVELOPMENT	(508.78)	-	-	-	5,685.49	(2,247.23)	2,931.48
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT - CAP	487,837.20	-	-	-	-	-	487,837.20
022110	MANAGER - GEN FLEET ENG. - CAP	52,802.37	-	-	-	-	-	52,802.37
022111	CIVIL ENGINEERING - CAP	220,156.99	-	-	-	21,219.43	2,247.23	243,623.65
022112	ELECTRICAL ENGINEERING - CAP	296,047.92	-	-	-	-	-	296,047.92
022113	MECHANICAL ENGINEERING - CAP	466,342.98	-	-	-	-	-	466,342.98
022114	LKS - PERFORMANCE ENGINEERING - CAP	301,349.68	-	-	-	-	-	301,349.68
022200	VP - POWER GENERATION	495,471.41	-	-	-	-	62,722.76	558,194.17
022220	LKS - CANE RUN COMMERCIAL OPS	5,946.79	-	-	-	-	26,115.88	32,062.67
022230	LKS - MILL CREEK COMMERCIAL OPS	46,964.36	-	-	-	-	25,686.46	72,650.82
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	51,333.19	-	-	-	-	26,540.34	77,873.53
022250	LKS - GHENT COMMERCIAL OPS	36,859.55	-	-	-	-	29,346.27	66,205.82
022260	LKS - EW BROWN COMMERCIAL OPS	-	-	-	-	-	32,947.66	32,947.66
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	741,997.95	-	-	28,823.71	-	-	770,821.66
022970	GENERATION SYSTEM PLANNING	257,422.89	-	-	-	2,510.92	34,740.84	294,674.65
023000	VICE PRESIDENT - TRANSMISSION	57,295.25	-	-	-	-	52,602.32	109,897.57
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	15,737.74	-	268.17	-	-	57,411.61	73,417.52
023005	DIR TRANS STRATEGY & PLANNING	43,974.84	-	-	-	-	33,910.71	77,885.55
023010	DIRECTOR - TRANSMISSION	72,518.73	-	-	-	-	17,417.81	89,936.54
023020	TRANSMISSION SYSTEM OPERATIONS	992,820.19	-	-	-	-	79,826.85	1,072,647.04
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	290,842.06	-	-	-	-	76,819.25	367,661.31
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	99,137.63	-	-	-	6,736.27	209,996.18	315,870.08
023045	TRANSMISSION ASSET MANAGEMENT, STANDARDS, AND TECHNOLOGY - LKS	69,203.37	-	-	-	107.96	300,712.58	370,023.91
023050	TRANSMISSION STRATEGY & PLANNING	235,213.01	-	-	-	-	95,204.67	330,417.68
023055	LKS - INVEST STRATEGY AND RELIABILITY PERFORMANCE	86,528.92	-	-	-	-	132,158.60	218,687.52
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	278,694.32	-	-	-	30,342.09	106,801.66	415,838.07
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	136,361.49	-	-	-	146,100.15	311,820.52	594,282.16
023070	MANAGER - TRANSMISSION LINES	96,773.38	-	-	-	213,816.51	594,349.41	904,939.30
023076	TRANSMISSION PROJECT MANAGEMENT	5,140.65	-	-	-	18,765.90	157,590.07	181,496.62
023090	TRANSMISSION POLICY & TARIFFS	134,294.38	-	-	-	-	-	134,294.38
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	238.25	-	-	-	29,597.68	74,231.61	104,067.54
023200	LKS - DIRECTOR DIST OPS - LGE AND LGE/KU TRANSFORMERS	10,255.07	-	-	-	3,971.15	63,795.69	78,203.88
023210	LKS - TL DISTRIBUTION VEG MGMT	86,077.58	-	-	-	2,329.60	-	88,407.18
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,379,931.15	-	2,308.98	-	128,228.54	829,684.77	2,340,153.44
023260	EDO TECHNICAL TRAINING - LKS	263,098.31	-	-	-	-	-	263,098.31
023550	SUBSTATION ENGINEERING AND DESIGN	112,970.68	-	-	-	262,112.22	209,943.51	585,026.41
023551	DISTRIBUTION ASSETS & STANDARDS	66,789.61	-	-	-	37,088.65	220,024.62	323,902.88
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	10,255.07	-	-	-	835.68	45,194.51	56,285.26
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	257,207.96	-	-	-	-	-	257,207.96
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	55,273.20	-	-	-	-	10,692.33	65,965.53
023815	SALES ANALYSIS & FORECASTING	167,826.50	-	-	-	-	27,724.88	195,551.38
024000	VP - GAS DISTRIBUTION	103,029.59	-	-	-	-	169,149.60	272,179.19
024475	GAS STORAGE, CONTROL AND COMPLIANCE	65,058.35	-	-	-	-	144,479.01	209,537.36
025200	DIR - HUMAN RESOURCES	90,997.07	-	-	-	-	-	90,997.07
025420	CORPORATE PURCHASING	-	-	-	-	-	-	-
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	-	-	-	-	-	139,373.99	139,373.99
025530	MANAGER TRANSPORTATION	-	-	-	-	-	108,982.96	108,982.96
025550	MANAGER OFFICE FACILITIES	512,894.30	-	-	-	1,675.53	-	514,569.83
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	134,057.53	-	-	-	35,406.81	403,633.37	573,097.71
025593	PROJECT PLANNING AND MANAGEMENT	23,664.53	-	-	-	83,347.67	-	107,012.20
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	1,338,924.50	-	-	-	10,337.06	-	1,349,261.56
025710	ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	83,256.81	-	-	-	-	-	83,256.81
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	350,393.82	-	-	-	-	-	350,393.82
025730	GAS SAFETY AND TECHNICAL TRAINING	156,865.40	-	-	-	-	-	156,865.40
026020	FINANCIAL PLANNING & BUDGETING	113,387.33	-	-	-	-	-	113,387.33
026030	GENERATION, PE, AND SAFETY BUDGETING	133,913.10	-	-	-	74,642.41	-	208,555.51

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Louisville Gas and Electric Company  
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Total LGE Payroll Costs by Year, Expenditure Organization, and Financial Classification  
KU, LKS, LGE Payroll Costs Charged to LGE  
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
026050	CFO	187,532.51	-	-	-	-	-	187,532.51
026080	MANAGER REVENUE ACCOUNTING	360,309.65	-	-	-	-	-	360,309.65
026110	LKS - MANAGER - FINANCIAL SYSTEMS AND PROCESSES	40,632.31	-	-	-	-	-	40,632.31
026120	MANAGER PROPERTY ACCOUNTING	356,606.63	-	1,776.12	-	-	-	358,382.75
026130	CONTROLLER	143,381.32	-	2,923.23	-	-	-	146,304.55
026135	LKS-DIR UTILITY ACCTG-KY	67,609.63	-	-	-	-	-	67,609.63
026140	FINANCIAL PLANNING & CONSOLIDATED BUDGET	416,457.67	-	-	-	-	-	416,457.67
026160	REGULATORY ACCOUNTING AND REPORTING	236,060.04	-	(0.02)	-	-	-	236,060.02
026170	MANAGER - CUSTOMER ACCOUNTING	1,039,331.40	-	-	-	4,292.33	-	1,043,623.73
026175	TRANSMISSION, GAS, & ES BUDGETING	269,372.94	-	-	-	-	-	269,372.94
026190	CORPORATE ACCOUNTING	305,095.68	-	-	-	-	-	305,095.68
026200	SUPPLY CHAIN SUPPORT	8,541.28	-	-	-	-	-	8,541.28
026310	MANAGER PAYROLL	209,612.92	-	-	-	-	-	209,612.92
026350	RISK MANAGEMENT	83,875.55	-	-	-	-	-	83,875.55
026492	SER IT CHARGES	593.42	-	-	-	-	-	593.42
026496	IT SOURCE PROJECT CLEARING	1,325.53	-	-	-	2,786.56	-	4,112.09
026500	IT AMI	55,201.26	1,136.46	-	-	99,810.72	-	156,148.44
026505	INFORMATION TECHNOLOGY BUDGETING	19,348.58	-	-	-	-	-	19,348.58
026600	IT INFRASTRUCTURE AND OPERATIONS	164,133.00	-	-	-	17,187.81	-	181,320.81
026615	ARCHITECTURE AND ENGINEERING	2,841.67	-	-	-	19.83	-	2,861.50
026625	TRANSPORT ENGINEERING	247,640.09	-	-	-	32,844.51	476.69	280,961.29
026630	DATA NETWORKING	222,283.13	-	-	-	13,229.21	-	235,512.34
026635	WORKSTATION ENGINEERING	171,184.24	-	-	-	18,938.07	-	190,122.31
026636	IT CIP INFRASTRUCTURE	276,927.25	-	-	-	5,258.56	-	282,185.81
026637	DATA CENTER OPERATIONS	348,093.62	-	-	-	37,496.86	-	385,590.48
026638	NETWORK INNOV & AUTOMATION	96,634.30	-	-	-	-	-	96,634.30
026644	NETWORKING	18,207.99	-	-	-	31.53	-	18,239.52
026645	UNIFIED COMMUNICATIONS AND COLLABORATION	358,858.69	-	-	-	-	-	358,858.69
026646	INFRASTRUCTURE SERVICES	368,302.50	-	-	-	155.81	-	368,458.31
026680	CLIENT SUPPORT SERVICES	3,675.30	-	-	-	3,509.03	-	7,184.33
026740	IT SECURITY AND RISK MANAGEMENT	32,221.19	-	-	-	(2,226.71)	-	29,994.48
026742	IT SECURITY	112,684.34	-	-	-	(6,029.78)	-	106,654.56
026744	IT SECURITY RISK MANAGEMENT	108,731.56	-	-	-	-	-	108,731.56
026760	IT TRAINING	27,075.92	-	-	-	-	-	27,075.92
026772	TECHNOLOGY SUPPORT CENTER	229,647.61	-	-	-	-	-	229,647.61
026774	DESKTOP OPERATIONS	234,150.85	-	-	-	31,725.33	41.83	265,918.01
026850	VP EXTERNAL AFFAIRS	-	-	234,019.80	-	-	-	234,019.80
026900	LEGAL DEPARTMENT - LKS	69,512.47	-	-	-	-	-	69,512.47
026920	DIRECTOR - CORPORATE COMMUNICATION	198,499.54	-	-	-	-	-	198,499.54
026925	CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	116,375.26	-	-	-	-	-	116,375.26
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	557,768.54	-	2,725.53	-	-	-	560,494.07
027610	IT PROJECT MANAGEMENT OFFICE	24,799.07	-	-	-	19,858.76	-	44,657.83
027620	IT BUSINESS ANALYSIS	58,148.46	-	-	-	8,175.14	401.22	66,724.82
027660	IT SERVICE MANAGEMENT	72,212.89	-	-	-	22,565.53	-	94,778.42
027700	IT EMPLOYEE EXPERIENCE PORTFOLIO	2,121.90	-	-	-	-	-	2,121.90
027710	IT FIELD OPERATIONS PORTFOLIO	(143.44)	-	-	-	13,145.90	-	13,002.46
027720	IT FINANCIAL OPERATIONS PORTFOLIO	1,879.29	-	-	-	-	-	1,879.29
027810	IT DEVELOPMENT AND SUPPORT - FINANCIAL APPS	87,954.32	-	-	-	-	-	87,954.32
027820	IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICE	119,708.79	-	-	-	24,129.92	-	143,838.71
027840	IT DEVELOPMENT AND SUPPORT - OPERATIONS	270,941.45	-	-	-	5,122.71	-	276,064.16
027850	IT DEVELOPMENT AND SUPPORT - INTERNAL APPS	107,116.23	-	-	-	12,113.03	-	119,229.26
027860	IT DEVELOPMENT AND SUPPORT - MOBILE AND .NET PLATFORMS	158,883.03	-	-	-	1,313.54	-	160,196.57
027870	IT DEVELOPMENT AND SUPPORT	12,155.36	-	0.03	-	-	-	12,155.39
027871	IT DEVELOPMENT AND SUPPORT - GIS	32,789.68	-	-	-	-	-	32,789.68
027881	IT DEVELOPMENT AND SUPPORT - CORPORATE APPS	106,312.00	-	-	-	337.59	-	106,649.59
029640	LKS - VP ENERGY SUPPLY AND ANALYSIS	125,904.58	-	-	-	6,530.67	10,047.20	142,482.45
029660	LKS - DIRECTOR POWER SUPPLY	818,520.63	-	-	-	-	-	818,520.63
029750	PROJECT ENGINEERING	79,371.92	-	-	-	1,607,316.81	79,674.44	1,766,363.17
029760	LKS - GENERATION SAFETY	398,298.95	-	-	-	120,832.79	-	519,131.74
Total Labor		93,593,935	821,751	333,148	28,824	27,206,681	19,213,644	141,197,983
Total Off-Duty		14,186,130	144,216	65,114	5,091	3,651,090	2,903,778	20,955,418
Total Employee Benefits		33,184,713	216,138	150,560	14,130	8,603,732	6,891,811	49,060,885
Total Payroll Taxes		8,051,895	28,656	32,735	2,664	2,353,235	1,550,514	12,019,698
Total PPL Payroll		5,266,389	2,446	60	-	198,410	741,687	6,208,991
Total 2023 Payroll Costs		154,283,061	1,213,207	581,618	50,707	42,013,148	31,301,234	229,442,975

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Louisville Gas and Electric Company  
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Total LGE Payroll Costs by Year, Expenditure Organization, and Financial Classification  
KU, LKS, LGE Payroll Costs Charged to LGE  
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
2024 Payroll Costs								
000020	LG&E AND KU SERVICES COMPANY CORPORATE	6.44	-	-	-	-	-	6.44
001220	BUSINESS OFFICES - LGE	14,019.43	2,051.72	-	-	-	-	16,071.15
001280	METER READING - LGE	350,284.15	-	-	-	-	-	350,284.15
001295	FIELD SERVICE - LGE	1,401,808.44	-	-	-	28,004.20	-	1,429,812.64
001345	METER SHOP LGE	612,386.45	-	-	-	219,930.86	-	832,317.31
001411	ADVANCED METERING INFRASTRUCTURE - LGE	(758,943.90)	-	-	-	27,003.28	984,370.56	252,429.94
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)
002060	CENT ENG/CONST MGMT - CAP	39,050.39	-	-	-	-	-	39,050.39
002120	OHIO FALLS	437,581.53	-	-	-	-	-	437,581.53
002130	CANE RUN COGT - LGE	4,393,695.18	-	-	-	10,653.67	18,820.15	4,423,169.00
002140	OTH PROD OPR/MTCE	36,557.32	-	-	-	8,324.55	-	44,881.87
002170	MAINTENANCE SERVICES - CAP	(0.01)	-	-	-	-	-	(0.01)
002320	MC-COMMON PLANT	8,680,294.80	-	1,553.60	-	2,539.98	-	8,684,388.38
002330	MC ENGINEERING AND TECHNICAL SERVICES	600,442.71	-	-	-	206,163.44	83,494.40	890,100.55
002350	MC-LABORATORY	756,271.86	-	-	-	-	-	756,271.86
002401	GEN. MGR. MILL CREEK STATION	710,708.79	-	-	-	532.50	5,303.39	716,544.68
002480	MGR. MILL CREEK MAINTENANCE	1,744,526.15	206.52	-	-	2,941.99	-	1,747,674.66
002481	MILL CREEK MECHANICAL MAINTENANCE	2,388,409.99	766.19	348.72	-	156,475.82	-	2,546,000.72
002482	MILL CREEK I/E MAINTENANCE	2,346,993.37	16,126.98	1,165.20	-	50,173.36	-	2,414,458.91
002603	FINC & BUDGETING-POWER PROD LG&E	215,335.38	-	-	-	-	97,390.54	312,725.92
002650	GENERAL MANAGER - TC	394,656.17	618.76	-	-	277.89	30,360.13	425,912.95
002680	TC ENGINEERING AND TECHNICAL SERVICES	830,462.55	44,325.39	-	-	115,377.86	54,872.12	1,045,037.92
002710	TC-LABORATORY	723,006.31	120.47	-	-	-	-	723,126.78
002720	TC OPERATIONS	1,290,430.43	56,601.36	-	-	29,452.76	-	1,376,484.55
002730	TC OPER-A WATCH	1,383,890.42	-	388.40	-	8,618.40	-	1,392,897.22
002740	TC OPER-B WATCH	1,354,750.34	-	-	-	9,318.28	-	1,364,068.62
002750	TC OPER-C WATCH	1,431,323.55	-	-	-	-	-	1,431,323.55
002760	TC OPER-D WATCH	1,301,473.70	-	-	-	-	-	1,301,473.70
002770	TC-MAINTENANCE SVCS	1,378,005.66	190,488.32	-	-	39,565.65	66,825.75	1,674,885.38
002780	TC-MAINTENANCE I/E	2,750,392.70	131,223.69	-	-	153,586.95	-	3,035,203.34
002790	TC-MTCE MECHANICAL	2,145,222.35	129,869.73	408.56	-	93,525.81	-	2,369,026.45
002820	MC-MATERIAL HANDLING	572,068.60	-	-	-	-	-	572,068.60
002840	TC-MATERIAL HANDLING	163,302.97	38,654.91	-	-	6,360.28	-	208,318.16
003030	SUBSTATION OPS	41,560.05	-	-	-	13,036.10	10,265.17	64,861.32
003060	TRANSMISSION SUBSTATION ENGINEERING - LG&E	-	-	-	-	0.00	-	0.00
003070	LGE TRANSMISSION LINES	-	-	-	-	1,969.13	(3,811.37)	(1,842.24)
003160	SC M LOUISVILLE	626,474.20	-	-	-	469,386.31	67,423.94	1,163,284.45
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	-	-	-	-	-	-	-
003210	VEGETATION MANAGEMENT - LGE	106,847.74	-	-	-	3,155.23	-	110,002.97
003230	STORM RESTORATION	354.40	-	-	-	321.80	-	676.20
003300	ELECTRIC CONSTRUCTION CREWS-ESC	2,079,735.38	-	8,731.47	-	2,321,478.08	74,102.81	4,484,047.74
003320	STREET LIGHTING-LGE	4,350.63	-	-	-	244,532.40	-	248,883.03
003385	DAMAGE PREVENTION	155,194.58	83.40	-	-	1,405.50	-	156,683.48
003400	ELECTRIC CONSTRUCTION CREWS-AOC	1,789,153.33	-	3,782.12	-	3,578,593.52	1,847.95	5,373,376.92
003410	JOINT TRENCH ENHANCE AND CONNECT NETWORK	4,750.87	-	-	-	159,842.77	-	164,593.64
003430	NETWORK OPS - 3PH COMMERCIAL	426,372.85	-	5,159.13	-	2,094,534.55	3,746.36	2,529,912.89
003440	UNDERGROUND CONSTRUCTION	180,416.93	-	357.11	-	804,425.69	620,988.20	1,606,187.93
003450	MANAGER ELECTRIC DISTRIBUTION	509,698.11	-	-	-	1,015,276.66	670,306.52	2,195,281.29
003560	SUBSTATION RELAY, PROTECTION & CONTROL - LGE	116,151.91	-	-	-	187,716.64	57,147.94	361,016.49
004040	DISTRIBUTION DESIGN	101,580.86	-	3,819.16	-	1,627,309.43	1,613,276.38	3,345,985.83
004060	GAS CONTRACT CONSTRUCTION	114,745.02	114,979.38	-	-	1,850,545.08	435,575.65	2,515,845.13
004100	DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	40,987.41	-	-	-	-	94,897.95	135,885.36
004140	MANAGER, GAS CONSTRUCTION	-	-	-	-	7,418.26	22,815.38	30,233.64
004190	GAS OPR-REPAIR AND MAINTAIN	1,479,411.42	195,935.32	-	-	2,908,447.02	283,005.46	4,866,799.22
004270	GAS DISPATCH	1,022,892.52	18,344.62	-	-	187,909.34	296,739.38	1,525,885.86
004280	GAS TROUBLE	2,134,839.69	2,557.47	-	-	43,329.31	-	2,180,726.47
004290	METER SHOP	118,060.23	-	-	-	485,973.24	-	604,033.47
004370	ASSET INFORMATION LGE	124,345.30	-	-	-	54,887.07	669,662.96	848,895.33
004380	GAS-ENGINEERS	109,698.33	-	-	-	74,927.56	347,200.74	531,826.63
004385	TRANSMISSION INTEGRITY & COMPLIANCE	389,237.95	-	-	-	45,743.00	8,997.93	443,978.88
004450	CORROSION CONTROL	1,356,935.88	-	-	-	156,179.98	-	1,513,115.86
004470	MULDRAUGH STORAGE	2,280,430.17	14,364.63	245.25	-	420,213.45	88,961.47	2,804,214.97
004475	GAS STORAGE INTEGRITY ENGINEERING	80,248.22	-	-	-	24,287.16	39,735.27	144,270.65
004480	MAGNOLIA STORAGE	1,648,893.85	349.92	-	-	282,361.60	46,943.45	1,978,545.83
004490	GAS CONTROL	30,267.33	-	-	-	-	32,912.65	63,180.00
004500	INSTR. MEASUREMENT	3,751,322.13	-	417.59	-	428,462.95	456,623.08	4,636,825.75
004510	SYSTEM REGULATION OPERATION	18,853.05	-	-	-	-	469.96	19,323.01
004560	GAS PROCUREMENT	739,511.32	-	-	-	8,682.78	-	748,194.10
004600	GAS REGULATORY SERVICES	708,990.75	-	-	-	-	-	708,990.75
004610	DISTRIBUTION INTEGRITY & COMPLIANCE	130,000.00	-	-	-	-	-	130,000.00
004620	PIPELINE SAFETY MANAGEMENT SYSTEMS	597,859.27	-	-	-	-	17,433.71	615,292.98
004630	OPERATOR QUALIFICATIONS PROGRAM	196,224.91	-	-	-	-	196,812.60	393,037.51
004650	SAFETY TECHNICAL TRAINING - GAS OPERATIONS	729,482.07	-	-	-	-	(235.89)	729,246.18
004700	DIRECTOR, GAS ASSET INTEGRITY MANAGEMENT AND COMPLIANCE	81,880.75	-	-	-	-	-	81,880.75
005260	FACILITIES MANAGEMENT	157,262.00	-	-	-	1,961.39	-	159,223.39
006250	CORPORATE	(3,162,406.68)	-	-	-	-	3,162,259.62	(147.06)
006264	TC I/EA/MPA PARTNER ALLOCATION	(2,281,978.40)	(79,636.14)	-	-	-	2,294,677.26	(66,937.28)
006630	LGE - TELECOMMUNICATIONS	394,757.42	-	10.48	-	153,598.66	241.99	548,608.55
007380	LGE - GAS ENGINEERING	109,729.24	-	-	-	92,555.94	423,737.18	626,022.36
007385	LGE - GAS TRANSMISSION INTEGRITY & COMPLIANCE	371,122.81	-	-	-	99,710.20	-	470,833.01
007475	LGE - GAS STORAGE INTEGRITY AND COMPLIANCE	110,365.75	-	-	-	24,143.18	49,525.72	184,034.65
007610	LGE - GAS DISTRIBUTION INTEGRITY & COMPLIANCE	157,825.49	-	-	-	-	-	157,825.49
007951	LGE - SUBSTATION SVS	588,158.52	-	-	-	497,593.55	93,794.97	1,179,547.04
007955	LGE - TURBINE GENERATOR SPECIALIST	0.01	-	-	-	-	-	0.01
007976	LGE - DIRECTOR GENERATION ENGINEERING	99.15	-	-	-	-	-	99.15
007977	LGE - COMPLIANCE AND DOC. MGMT	46,325.97	-	-	-	-	-	46,325.97
007978	LGE - SYSTEM LAB AND ENV. COMPL.	7,778.51	-	-	-	-	-	7,778.51
007981	LGE - GEN FLEET ENGINEERING	5,909.96	-	-	-	-	-	5,909.96
007982	LGE - CIVIL ENGINEERING	12,999.05	-	-	-	-	-	12,999.05
007985	LGE - PERFORMANCE ENGINEERING	5,682.54	-	-	-	-	-	5,682.54
007988	LGE DIST SUBSTATION RELAY, PROTECTION & CONTROL	104,058.95	-	-	-	255,436.42	51,713.82	411,209.19
008745	I/C INCL: LGE-PPL SERVICES CORPORATION	3,186.85	-	-	-	-	-	3,186.85
008750	I/C INCL: LGE-PPL EU DISTRIBUTION	3,538.16	-	-	-	1,179.39	-	4,717.55
008816	LGE - GAS DIRECTOR GCS	31,296.80	-	-	-	-	65,016.70	96,313.50
008825	LGE GENERATION SERVICES CHARGES - CAP	-	-	-	-	-	(99.19)	(99.19)
008861	LGE - CIVIL ENGINEERING - CAP	(12,999.05)	-	-	-	-	-	(12,999.05)
008864	LGE - PERFORMANCE ENGINEERING - CAP	(5,682.54)	-	-	-	-	-	(5,682.54)
008865	LGE - SYSTEM LAB AND ENV COMPL - CAP	(7,778.51)	-	-	-	-	-	(7,778.51)
008866	LGE - COMPLIANCE AND DOCUMENT MANAGEMENT - CAP	-	-	-	-	-	-	-
008867	LGE - GEN FLEET ENG - CAP	(5,046.68)	-	-	-	-	(863.27)	(5,909.95)
011018	VEGETATION MANAGEMENT - KU	903.05	-	-	-	-	-	903.05
011061	AREA 1	2,700.00	-	-	-	-	-	2,700.00
011063	AREA 3	600.00	-	-	-	-	-	600.00
011064	AREA 4	1,092.66	-	-	-	-	-	1,092.66
011066	AREA 6	6,712.49	-	-	-	-	-	6,712.49
011067	AREA 7	900.00	-	-	-	-	-	900.00
011069	AREA 9	17,592.60	-	-	-	-	-	17,592.60
011070	AREA 10	8,933.53	-	-	-	-	-	8,933.53
011071	AREA 11	40,598.18	-	-	-	-	-	40,598.18
011072	AREA 12	2,455.98	-	-	-	-	-	2,455.98
011370	FIELD SERVICES - KU	403.55	-	-	-	-	-	403.55
011560	EARLINGTON OPERATIONS CENTER	-	-	-	-	23,274.45	-	23,274.45
012160	DANVILLE OPERATIONS CENTER	210.11	-	-	-	6,500.92	1,100.00	7,811.03

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Louisville Gas and Electric Company  
Case No. 2025-00114  
Total LGE Payroll Costs by Year, Expenditure Organization, and Financial Classification  
KU, LKS, LGE Payroll Costs Charged to LGE  
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
012380	RICHMOND OPERATIONS CENTER	353.66	-	-	-	2,464.86	-	2,818.35
012460	ELIZABETHTOWN OPERATIONS CENTER	-	-	-	-	2,075.63	-	2,075.63
012560	SHELBYVILLE OPERATIONS CENTER	-	-	-	-	4,972.88	-	4,972.88
013150	LEXINGTON OPERATIONS CENTER	201.43	-	-	-	842.36	-	1,043.79
013560	SUBSTATION RELAY, PROTECTION & CONTROL - KU	1,804.96	-	-	-	3,410.16	-	5,215.12
013660	MAYSVILLE OPERATIONS CENTER	180.57	-	-	-	1,116.73	-	1,297.30
014160	PINEVILLE OPERATIONS CENTER	-	-	2,392.71	-	30,938.92	-	33,331.63
014260	LONDON OPERATIONS CENTER	-	-	2,392.71	-	224.97	-	2,617.68
014370	ASSET INFORMATION - KU	1,629.12	-	-	-	5,034.82	72,581.09	79,245.03
015820	KU METER SHOP	159.92	-	2,143.28	-	89.34	-	2,392.54
015970	KU - TELECOMMUNICATIONS	454,892.90	-	-	-	19,100.30	314.37	474,307.57
016230	EWB OPER / RESULTS	1,105.11	-	-	-	1,214.00	-	2,319.11
016300	EWB COMBUSTION TURBINE	-	-	-	-	2,031.26	-	2,031.26
016380	SOLAR SHARE PROGRAM	6,822.80	-	-	-	-	-	6,822.80
016390	BROWN SOLAR	12,882.01	-	-	-	-	-	12,882.01
016560	GHEINT - ELECTRICAL MNTC	-	-	-	-	-	-	-
016580	GHEINT - INSTRUMENT MNTC	-	-	-	-	-	-	-
016650	GHEINT - OPERATIONS SHIFTS	-	-	-	-	1,095.00	-	1,095.00
016710	CANE RUN CCOT - KU	164.91	-	-	-	-	-	164.91
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	244,147.70	-	-	-	-	-	244,147.70
017660	NORTON OPERATIONS CENTER	-	-	387.68	-	44,185.25	-	44,572.93
017967	DIST - SC AND M DANVILLE	-	-	-	-	1,097.35	-	1,097.35
017968	DIST - SC AND M LEXINGTON	-	-	-	-	594.74	-	594.74
017993	KU DIST - SUBSTATION RELAY, PROTECTION & CONTROL	-	-	-	-	21,840.44	-	21,840.44
018910	KU IT CHARGES	-	-	-	-	(69.37)	-	(69.37)
020745	IC INCL: LKS-PPL SERVICES CORPORATION	5,241,461.57	58.71	10,184.88	-	477,349.68	338,796.64	6,067,851.46
020750	IC INCL: LKS-PPL EU DISTRIBUTION	2,293.94	-	-	-	-	-	2,293.94
020807	IC INCL: LKS-PPL SERV ISD - CHIEF INFORMATION SECURITY OFFICER	279,074.70	-	-	-	-	-	279,074.70
020899	IC INCL: LKS-PPL SERV ISD - INFORMATION TECHNOLOGY	4,398,364.71	7.16	424.65	-	2,793,924.18	-	7,192,720.70
020901	IC INCL: LKS-PPL SERV FIN - CASH OPERATIONS	8,204.02	-	-	-	-	-	8,204.02
020952	IC INCL PPLS LOB - CHAIRMAN	26,818.74	-	-	-	-	-	26,818.74
020953	IC INCL PPLS LOB - GENERATION	-	-	-	-	-	-	-
020955	IC INCL PPLS LOB - PUBLIC AFFAIRS	200,737.78	-	14,649.00	-	-	-	215,386.78
020956	IC INCL PPLS LOB - COMMUNICATIONS	75,608.09	-	-	-	-	-	75,608.09
020957	IC INCL PPLS LOB - SR DIR BUSINESS AND ECON DEVEL	27,346.50	-	-	-	-	-	27,346.50
020958	IC INCL PPLS LOB - CORPORATE R&D	34,649.37	-	-	-	5,742.41	-	40,391.78
020960	IC INCL PPLS LOB - EVP AND CFO	1,637,538.22	-	-	-	-	-	1,637,538.22
020981	IC INCL PPLS LOB - EVP UTIL CLO AND CORP SECRETARY	1,084,988.82	-	415.36	-	38,893.06	-	1,124,297.24
020982	IC INCL PPLS LOB - HUMAN RESOURCES	1,161,179.95	-	173.42	-	-	-	1,161,353.37
020983	IC INCL PPLS LOB - EVP AND CHIEF TECH AND INNOVATION OFFICER	55,882.00	-	-	-	-	-	55,882.00
020971	IC INCL PPLS LOB - SVP-ENGINEERING AND CONSTRUCTION	161,169.72	-	839.97	-	-	227,620.07	389,629.76
020974	IC INCL PPLS LOB - DIRECTOR ENVIRONMENTAL COMPLIANCE	86,635.69	-	-	-	-	-	86,635.69
020975	IC INCL PPLS LOB - VP SAFETY AND TECHNICAL TRAINING	567,219.67	-	-	-	3,424.84	-	570,644.51
020976	IC INCL PPLS LOB - VP AND CHIEF CUSTOMER OFFICER	17,403.88	-	-	-	-	-	17,403.88
020980	IC INCL PPLS LOB - CHIEF CHIEF OF STAFF	98,194.48	-	78.69	-	-	-	98,273.17
020981	IC INCL PPLS LOB - COMMERCIAL OPS	225,640.39	-	-	-	-	350,892.43	576,532.82
020982	IC INCL PPLS LOB - SUPPLY CHAIN	530,968.87	-	147.14	-	-	75,189.56	606,305.57
020988	IC INCL PPLS LOB - DATA ANALYTICS	158,845.53	-	-	-	-	-	158,845.53
020989	IC INCL PPLS LOB - CHIEF SECURITY OFFICE	329,715.58	-	-	-	-	-	329,715.58
021000	LKS - PRESIDENT	254,952.88	-	-	-	-	-	254,952.88
021015	LKS - DIRECTOR - DISTRIBUTION SYSTEM OPS	32,610.60	-	-	-	11,248.64	28,699.76	72,559.00
021016	LKS - BUSINESS OPERATIONS REPORTING	86,845.28	-	-	-	58.15	124,299.50	211,202.93
021017	LKS-MANAGER ASSET INFORMATION	20,504.99	-	-	-	-	50,543.50	71,048.49
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	49,456.47	-	-	-	-	16,111.47	65,567.94
021019	DISTRIBUTION RELIABILITY	54,032.11	-	-	-	1,612.44	114,539.73	170,184.28
021035	VP CUSTOMER SERVICES - SERVCO	112,425.68	-	-	-	-	-	112,425.68
021055	VP ELECTRIC DISTRIBUTION - LKS	52,436.00	-	-	-	-	152,279.95	204,715.95
021069	EDO EMERGING TECHNOLOGY-LKS	34,888.04	-	-	-	-	-	34,888.04
021070	DIRECTOR - ASSET MANAGEMENT	14,521.42	-	-	-	-	24,763.77	39,285.19
021071	SYSTEM ANALYSIS AND PLANNING - DIST	115,153.46	-	-	-	-	181,058.58	296,212.04
021072	LKS INVESTMENT STRATEGY & RELIABILITY	34,722.97	-	-	-	4,418.13	32,841.34	71,982.44
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	106,278.93	-	-	-	34,742.85	-	141,021.78
021075	ELECTRIC CODES AND STANDARDS	26,709.42	-	-	-	64.04	79,989.12	106,762.58
021076	ASSET INFORMATION-LKS	51,543.09	-	-	-	1,587.88	67,476.62	120,607.59
021078	PROTECTION & CONTROL ENGINEERING	26,185.90	-	-	-	-	76,423.54	102,609.44
021080	DISTRIBUTION SYSTEM ADMINISTRATION	71,667.51	-	-	-	1,985.71	959.54	74,612.76
021204	CCS RETAIL SUPPORT	594,700.17	-	-	-	-	-	594,700.17
021205	RESIDENTIAL SERVICE CENTER	4,230,950.43	-	672.08	-	758.27	-	4,232,380.78
021220	BUSINESS OFFICES	87,009.15	-	-	-	-	-	87,009.15
021221	CIVIC AFFAIRS	64,771.74	-	195.67	-	-	-	64,967.41
021225	BUSINESS SERVICE CENTER	577,321.52	-	-	-	-	-	577,321.52
021250	DIRECTOR CS OPS AND SUPPORT	88,534.47	-	-	-	-	-	88,534.47
021251	COMPLAINTS AND INQUIRY	125,807.80	-	-	-	-	-	125,807.80
021280	MANAGER - METER READING	171,189.24	-	-	-	380.52	-	171,569.76
021315	MANAGER, FIELD SERVICE OPERATIONS	508,255.41	-	-	-	7,616.04	-	515,871.45
021320	MANAGER - METER ASSET MANAGEMENT - LKS	167,846.63	-	-	-	12,747.00	-	180,593.63
021325	DIRECTOR OF CUSTOMER REVENUE	50,038.75	-	-	-	-	-	50,038.75
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	446,263.72	-	-	-	340.45	-	446,604.17
021330	MANAGER REMITTANCE AND COLLECTION	343,168.94	-	-	-	-	-	343,168.94
021331	REVENUE ASSURANCE	95,758.98	-	-	-	302.88	-	96,061.86
021360	BUSINESS SERVICES	524,718.24	-	-	-	-	-	524,718.24
021410	DIRECTOR OF CUSTOMER PROGRAMS	83,862.45	-	-	-	-	-	83,862.45
021411	ADVANCED METERING INFRASTRUCTURE - LKS	575,354.20	1,371.99	-	-	1,448,527.07	-	2,025,253.26
021415	MANAGER, SMART GRID STRATEGY	53,283.80	30,738.53	-	-	-	-	84,022.33
021420	ENERGY EFFICIENCY	5,396.17	251,749.74	-	-	13,584.18	-	270,730.09
021440	VP STATE REGULATION AND RATES	641,859.58	-	-	-	-	-	641,859.58
021500	DIRECTOR SAFETY AND TECHNICAL TRAINING	113,483.27	-	-	-	-	-	113,483.27
021520	REGULATED PROGRAMS	89,296.86	74,122.91	-	-	27,478.73	-	190,896.50
021904	CHIEF OPERATING OFFICER	205,911.85	-	-	-	-	7,612.98	213,524.83
022025	GENERATION TURBINE GENERATOR SPECIALIST - CAP	60,005.10	-	-	-	31,441.89	-	91,446.99
022060	DIRECTOR - GENERATION SERVICES - CAP	37,692.25	-	-	-	-	5,384.71	43,076.96
022065	MANAGER - SYSTEM LAB AND ENV. COMPL. - CAP	185,323.62	-	-	-	1,697.34	-	187,020.96
022070	RESEARCH AND DEVELOPMENT	-	-	-	-	(0.01)	0.01	-
022080	MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT - CAP	237,354.86	-	-	-	-	-	237,354.86
022110	MANAGER - GEN FLEET ENG - CAP	35,249.07	-	-	-	-	426.14	35,675.21
022111	CIVIL ENGINEERING - CAP	140,473.78	-	-	-	21,564.46	(0.01)	162,038.23
022112	ELECTRICAL ENGINEERING - CAP	159,287.00	-	-	-	-	-	159,287.00
022113	MECHANICAL ENGINEERING - CAP	216,277.92	-	-	-	-	-	216,277.92
022114	LKS - PERFORMANCE ENGINEERING - CAP	154,413.88	-	-	-	-	-	154,413.88
022200	VP - POWER GENERATION	296,831.59	-	-	-	-	17,660.88	314,492.47
022210	DIRECTOR, COMMERCIAL OPERATIONS	-	-	-	-	-	-	-
022220	LKS - CANE RUN COMMERCIAL OPS	9,818.19	-	-	-	-	22,868.36	32,686.55
022230	LKS - MILL CREEK COMMERCIAL OPS	20,304.42	-	-	-	-	5,947.12	26,251.54
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	45,768.55	-	-	-	-	26,467.14	72,235.69
022250	LKS - GHENT COMMERCIAL OPS	21,180.60	-	-	-	-	21,135.05	42,315.65
022260	LKS - EW BROWN COMMERCIAL OPS	-	-	-	-	-	33,414.21	33,414.21
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	682,523.44	-	-	25,691.86	-	491.43	708,706.73
022970	GENERATION SYSTEM PLANNING	350,597.89	-	-	-	-	4,834.73	363,891.06
023000	VICE PRESIDENT - TRANSMISSION	56,905.61	-	-	-	-	77,328.47	134,234.08
023003	DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	7,929.54	-	-	-	-	37,128.64	45,058.18
023005	DIR TRANS STRATEGY & PLANNING	38,631.31	-	-	-	-	38,063.36	76,694.67
023010	DIRECTOR - TRANSMISSION	65,826.95	-	-	-	-	25,530.26	91,357.21
023020	TRANSMISSION SYSTEM OPERATIONS	1,006,203.44	-	-	-	199.13	-	1,006,402.57
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	310,597.89	-	-	-	-	-	310,597.89
023026	TRANSMISSION PROJECT DEVELOPMENT	5,335.00	-	-	-	-	16,004.88	21,339.88
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	112,179.82	-	-	-	2,521.35	189,080.75	303,781.92
023045	TRANSMISSION ASSET MANAGEMENT, STANDARDS, AND TECHNOLOGY - LKS	35,135.35	-	-	-	-	136,657.41	171,792.76
023050	TRANSMISSION STRATEGY & PLANNING	279,981.75	-	-	-	-	107,677.89	387,659.64
023055	LKS - INVEST STRATEGY AND RELIABILITY PERFORMANCE	81,710.93	-	-	-	4,046.57	201,613.81	287,371.31

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**McCombs / Metts / Poplaski**

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Case No. 2025-00114  
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KU, LKS, LGE Payroll Costs Charged to LGE  
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
023060	TRANSMISSION SUBSTATION ENGINEERING - LKS	121,567.25	-	-	-	43,693.79	57,166.57	222,427.61
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	50,162.03	-	-	-	108,385.62	129,961.18	288,508.83
023070	MANAGER - TRANSMISSION LINES	39,578.48	-	-	-	112,439.41	278,128.78	430,146.67
023076	TRANSMISSION PROJECT MANAGEMENT	3,732.61	-	-	-	26,133.21	71,951.76	101,817.58
023090	TRANSMISSION POLICY & TARIFFS	137,759.54	-	-	-	-	-	137,759.54
023110	TRANSFORMER SERVICES	-	-	-	-	36,721.07	-	36,721.07
023130	MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	2,965.44	-	-	-	44,512.08	65,625.68	113,103.20
023200	LKS - DIRECTOR DIST OPS - LGE AND LGE/KU TRANSFORMERS	90,142.07	-	-	-	1,753.20	67,243.77	79,139.04
023210	LKS - TL DISTRIBUTION VEG MGMT	99,386.28	-	-	-	4,830.52	-	104,216.80
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,148,851.98	-	-	-	244,497.06	1,106,936.22	2,500,285.26
023260	EDO TECHNICAL TRAINING - LKS	399,507.55	-	-	-	-	-	399,507.55
023550	SUBSTATION ENGINEERING AND DESIGN	35,726.16	-	-	-	117,287.70	93,935.47	246,949.33
023551	DISTRIBUTION ASSETS & STANDARDS	25,744.57	-	-	-	29,694.19	101,350.24	156,789.00
023560	SUBSTATION RELAY, PROTECTION & CONTROL (SERVCO)	5,546.46	-	-	-	-	25,431.32	30,977.78
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	266,396.07	-	-	-	-	-	266,396.07
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	60,578.80	-	-	-	-	1,140.51	61,719.31
023815	SALES ANALYSIS & FORECASTING	117,003.45	-	-	-	-	486.90	117,490.35
024000	VP - GAS DISTRIBUTION	86,202.07	-	-	-	-	135,987.34	222,189.41
024040	LKS MANAGER ENGINEERING DISTRIBUTION DESIGN	3,279.55	-	-	-	1,626.10	136,644.11	141,549.76
024475	GAS STORAGE, CONTROL AND COMPLIANCE	24,823.53	-	-	-	-	53,885.42	78,708.95
025430	MANAGER SUPPLY CHAIN ED/TRANSMISSION	-	-	-	-	-	-	-
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	357.33	-	-	-	1,531.40	105,472.89	107,361.62
025530	MANAGER TRANSPORTATION	-	-	-	-	-	114,912.43	114,912.43
025550	MANAGER OFFICE FACILITIES	470,378.74	-	-	-	5,064.95	-	475,443.69
025552	FACILITY OPERATIONS CENTRAL	2,651.19	-	-	-	-	-	2,651.19
025553	FACILITY OPERATIONS SOUTH	1,713.96	-	-	-	-	-	1,713.96
025554	FACILITY MAINTENANCE	17.32	-	-	-	-	-	17.32
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	120,700.48	-	-	-	40,517.81	413,842.72	575,061.01
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	2,587.24	-	-	-	-	-	2,587.24
025593	PROJECT PLANNING AND MANAGEMENT	23,579.45	-	-	-	206,042.68	12.22	229,634.35
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	1,043,012.93	-	-	-	15,168.33	-	1,058,181.26
025680	MANAGER BENEFITS AND RECORDS	-	-	-	-	-	-	-
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	305,626.54	-	-	-	-	-	305,626.54
025780	MANAGER DIVERSITY STRATEGY	-	-	-	-	-	-	-
026020	FINANCIAL PLANNING & BUDGETING	103,269.50	-	-	-	-	-	103,269.50
026030	GENERATION, PE, AND SAFETY BUDGETING	136,639.51	-	-	-	76,991.64	-	213,631.15
026080	MANAGER REVENUE ACCOUNTING	347,685.80	-	-	-	-	-	347,685.80
026120	MANAGER PROPERTY ACCOUNTING	347,051.52	-	-	-	-	-	347,051.52
026130	CONTROLLER	43,752.38	-	1,218.58	-	-	-	44,970.96
026135	LKS-DIR UTILITY ACCTG-KY	68,001.97	-	-	-	111.06	-	68,113.03
026140	FINANCIAL PLANNING & CONSOLIDATED BUDGET	274,500.93	-	-	-	-	-	274,500.93
026145	SHARED SERVICES & CORPORATE BUDGETING	155,132.20	-	-	-	-	-	155,132.20
026155	LGEKS-DIR POLICY - EXTERNAL REPTING	-	-	-	-	-	-	-
026160	REGULATORY ACCOUNTING AND REPORTING	237,660.21	-	-	-	3,108.17	-	240,768.38
026170	MANAGER - CUSTOMER ACCOUNTING	992,128.06	-	-	-	276.95	-	993,128.06
026175	TRANSMISSION, GAS, & ES BUDGETING	304,452.62	-	-	-	-	-	304,452.62
026190	CORPORATE ACCOUNTING	295,628.60	-	315.14	-	-	-	295,943.74
026310	MANAGER PAYROLL	188,384.81	-	-	-	-	-	188,384.81
026350	RISK MANAGEMENT	43,003.15	-	-	-	-	-	43,003.15
026492	SER IT CHARGES	5,953.33	-	-	-	-	-	5,953.33
026850	VP EXTERNAL AFFAIRS	-	-	213,154.87	-	-	-	213,154.87
026900	LEGAL DEPARTMENT - LKS	300.86	-	-	-	-	-	300.86
026920	DIRECTOR - CORPORATE COMMUNICATION	172,516.53	-	-	-	-	-	172,516.53
026925	CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	92,018.74	-	-	-	-	-	92,018.74
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	480,621.95	-	-	-	-	-	480,621.95
027620	IT BUSINESS ANALYSIS	29,975.44	-	-	-	-	-	29,975.44
027700	IT EMPLOYEE EXPERIENCE PORTFOLIO	-	-	-	-	-	-	-
027763	LKS-MANAGER COMPLIANCE	115,649.06	-	-	-	-	-	115,649.06
027868	LKS - PROGRAM MANAGEMENT	4,400.76	-	-	-	33,278.23	23,354.36	61,033.35
027911	LKS - TRANSMISSION LINES ENGINEERING	9,224.69	-	-	-	69,179.84	139,118.49	217,523.02
027913	LKS - T&D SUBSTATIONS ENGINEERING	3,068.45	-	-	-	-	9,638.27	12,706.72
027914	LKS - MANAGER TRANSMISSION SUBS ENGINEERING	2,383.82	-	-	-	-	22,696.87	25,080.69
027915	LKS - DISTRIBUTION SUBSTATIONS ENGINEERING - KU	1,096.62	-	-	-	54,961.31	26,741.97	62,799.90
027916	LKS - DISTRIBUTION SUBSTATIONS ENGINEERING - LGE	6,398.03	-	-	-	134,255.81	87,896.01	228,549.85
027917	LKS - MANAGER SUBS ENG RELAY & PROTECTION	15,634.46	-	-	-	-	28,568.08	44,202.54
027919	LKS - TD&S ENG PROJECT MANAGEMENT	9,089.42	-	-	-	34,944.64	55,929.24	99,963.30
027920	LKS - TD&S ENG CONSTRUCTION MANAGEMENT	15,953.87	-	-	-	84,943.95	99,283.62	200,181.44
027921	LKS - DIRECTOR TD&S ENG PRODUCT & GRID MODERNIZATION	4,177.60	-	-	-	-	7,028.85	11,206.45
027930	LKS MANAGER VEG MGMT STRATEGY AND OPTIMIZATION	5,561.91	-	-	-	-	-	5,561.91
027940	LKS - SYSTEM ENGINEERING	53,960.40	-	-	-	3,487.10	157,046.80	214,514.30
027941	LKS - SUBSTATION COMPLIANCE ENGINEERING	72,186.02	-	-	-	-	19,118.70	91,304.72
027942	LKS - TRANSMISSION PROTECTION	30,412.82	-	-	-	9,829.78	48,387.76	88,630.36
027951	LKS - SUBSTATION SVS	58,767.73	-	-	-	-	37,295.47	96,063.20
027952	LKS - T+D SUBSTATION SERVICES	3,040.54	-	-	-	-	29,019.07	32,059.61
027953	LKS - SUBSTATION SERVICES	-	-	-	-	-	-	-
027955	LKS - TURBINE GENERATOR SPECIALIST	54,262.27	-	-	-	6,661.50	-	60,923.77
027960	LKE, TL TRANSMISSION VEG MGMT AND ROW	19,997.63	-	-	-	-	-	19,997.63
027961	LKS - TRANSMISSION SUBS ENGINEERING	(2,489.12)	-	-	-	16,240.72	28,808.90	42,560.50
027962	LKS - TRANSMISSION SUBS DRAFTING SERVICES	2,184.00	-	-	-	2,897.90	16,101.03	21,182.93
027963	LKS - TRANSMISSION SUBSTATIONS ENG COORDINATION	5,411.08	-	101.27	-	37,337.11	28,089.06	70,938.52
027965	LKS - TRANSMISSION ENG RELAY & PROTECTION	53,316.39	-	-	-	51,557.83	31,982.80	136,857.02
027966	LKS - DISTRIBUTION ENG RELAY & PROTECTION	19,869.76	-	-	-	83.37	55,819.23	75,772.36
027972	LKS ECON DEVELOPMENT	77,144.61	-	-	-	-	-	77,144.61
027976	LKS - DIRECTOR GENERATION ENGINEERING	50,656.38	-	-	-	-	7,202.88	57,859.26
027977	LKS - COMPLIANCE AND DOC. MGMT	311,388.14	-	-	-	2,286.67	-	313,674.81
027978	LKS - SYSTEM LAB AND ENV. COMPL.	226,628.79	-	-	-	1,010.12	-	227,638.91
027981	LKS - GEN FLEET ENGINEERING	30,330.69	-	-	-	-	9,938.06	40,268.75
027982	LKS - CIVIL ENGINEERING	130,335.38	-	-	-	39,129.73	-	169,465.11
027983	LKS - ELECTRICAL ENGINEERING	185,855.62	-	-	-	2,273.15	-	188,128.77
027984	LKS - MECHANICAL ENGINEERING	245,812.84	-	-	-	4,115.62	-	249,928.46
027985	LKS - PERFORMANCE ENGINEERING	186,598.40	-	-	-	1,304.29	1,243.46	189,146.15
027994	LKS MANAGER SAFETY + EQUIP TRAINING	28,410.33	-	-	-	-	-	28,410.33
027995	LKS MANAGER TRAINING SUPPORT	59,794.73	-	-	-	-	-	59,794.73
027997	LKS - DIRECTOR T&D LINES ENGINEERING	1,510.91	-	-	-	-	14,259.81	15,770.72
027998	LKS - TD&S ENGINEERING STANDARDS	7,878.83	-	-	-	-	26,888.41	34,767.24
027999	LKS-MANAGER PUBLIC SAFETY	26,886.51	-	-	-	-	-	26,886.51
029640	LKS - VP ENERGY SUPPLY AND ANALYSIS	183,753.36	-	-	-	-	2,090.83	185,844.19
029660	LKS - DIRECTOR POWER SUPPLY	848,561.08	-	-	-	-	-	848,561.08
029750	PROJECT ENGINEERING	80,947.80	-	-	-	1,534,885.94	22,954.78	1,638,788.52
029760	LKS - GENERATION SAFETY	456,336.28	-	-	-	136,382.70	-	592,718.98
029788	LKS DIST - SUBSTATION RELAY, PROTECTION & CONTROL	5,749.81	-	-	-	-	24,915.43	30,665.24
029955	LKS PPL SSS BENEFITS ACCOUNTING	48,388.47	-	-	-	-	-	48,388.47
	<b>Total Labor</b>	<b>93,246,489</b>	<b>962,722</b>	<b>276,274</b>	<b>25,692</b>	<b>30,279,328</b>	<b>20,840,815</b>	<b>145,631,319</b>
	<b>Total Off-Duty</b>	<b>14,237,671</b>	<b>161,842</b>	<b>47,857</b>	<b>4,475</b>	<b>3,929,962</b>	<b>3,013,699</b>	<b>21,395,506</b>
	<b>Total Employee Benefits</b>	<b>27,695,760</b>	<b>234,905</b>	<b>90,833</b>	<b>12,306</b>	<b>8,474,302</b>	<b>6,128,372</b>	<b>42,636,478</b>
	<b>Total Payroll Taxes</b>	<b>8,209,938</b>	<b>34,926</b>	<b>25,316</b>	<b>2,400</b>	<b>2,544,335</b>	<b>1,630,129</b>	<b>12,447,044</b>
	<b>Total PPL Payroll</b>	<b>7,064,862</b>	<b>44</b>	<b>12,322</b>	<b>-</b>	<b>463,240</b>	<b>834,325</b>	<b>8,374,793</b>
	<b>Total 2024 Payroll Costs</b>	<b>150,454,720</b>	<b>1,394,440</b>	<b>452,602</b>	<b>44,873</b>	<b>45,691,167</b>	<b>32,447,339</b>	<b>230,485,140</b>

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Louisville Gas and Electric Company  
Case No. 2025-00114  
Total LGE Payroll Costs by Year, Expenditure Organization, and Financial Classification  
KU, LKS, LGE Payroll Costs Charged to LGE  
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	1,109.73	-	-	-	-	-	1,109.73
001280	METER READING - LGE	359,641.51	-	-	-	-	-	359,641.51
001295	FIELD SERVICE - LGE	1,214,192.39	-	-	-	2,198.25	-	1,216,390.64
001345	METER SHOP LGE	578,835.11	-	-	-	135,770.17	-	714,605.28
001411	ADVANCED METERING INFRASTRUCTURE - LGE	(1,033,074.35)	-	-	-	1,559,733.82	1,154,909.28	1,681,568.75
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)
002120	OHIO FALLS	527,049.46	-	-	-	-	-	527,049.46
002130	CANE RUN COGT - LGE	4,236,481.19	-	-	-	4,991.01	18,611.16	4,260,083.36
002140	OTH PROD OPR/MTCE	-	-	-	-	1,060.00	-	1,060.00
002170	MAINTENANCE SERVICES - CAP	(0.01)	-	-	-	-	-	(0.01)
002320	MC-COMMON PLANT	8,378,436.08	-	1,553.60	-	4,569.85	-	8,384,559.53
002330	MC ENGINEERING AND TECHNICAL SERVICES	541,298.08	-	-	-	172,322.86	91,645.86	805,266.80
002350	MC-LABORATORY	775,845.29	-	-	-	-	-	775,845.29
002401	GEN. MGR. MILL CREEK STATION	1,061,824.23	-	-	-	3,376.05	5,774.73	1,070,975.01
002480	MGR. MILL CREEK MAINTENANCE	1,779,381.64	801.14	-	-	2,121.79	-	1,782,304.57
002481	MILL CREEK MECHANICAL MAINTENANCE	2,199,983.16	-	-	-	52,614.48	-	2,252,597.64
002482	MILL CREEK I/E MAINTENANCE	2,350,882.50	8,401.66	1,588.64	-	26,894.08	-	2,387,766.88
002603	FINC & BUDGTNG-POWER PROD LG&E	206,998.48	-	-	-	-	92,364.84	299,363.32
002650	GENERAL MANAGER - TC	402,611.94	618.76	-	-	277.89	-	436,989.70
002680	TC ENGINEERING AND TECHNICAL SERVICES	854,480.28	87,158.37	-	-	78,247.76	75,526.03	1,095,412.44
002710	TC-LABORATORY	649,221.68	-	-	-	-	-	649,221.68
002720	TC OPERATIONS	1,285,474.46	70,477.31	-	-	9,199.15	-	1,365,150.92
002730	TC OPER-A WATCH	1,413,458.72	-	-	-	8,618.40	-	1,422,077.12
002740	TC OPER-B WATCH	1,391,198.82	-	-	-	9,318.28	-	1,400,517.10
002750	TC OPER-C WATCH	1,479,012.61	-	-	-	-	-	1,479,012.61
002760	TC OPER-D WATCH	1,415,347.44	-	-	-	-	-	1,415,347.44
002770	TC-MAINTENANCE SVCS	1,374,192.21	212,034.61	-	-	10,564.73	33,795.02	1,630,586.57
002780	TC-MAINTENANCE I/E	2,828,574.56	154,498.30	-	-	92,253.16	-	3,075,326.02
002790	TC-MTCE MECHANICAL	2,145,074.92	135,826.55	46.70	-	490,517.16	-	2,771,465.33
002800	LGE - COAL SUPPLY SERVICES	-	-	-	32,496.00	-	-	32,496.00
002820	MC-MATERIAL HANDLING	613,337.11	-	-	-	-	-	613,337.11
002840	TC-MATERIAL HANDLING	232,012.47	14,127.25	-	-	2,354.08	-	248,493.80
003060	TRANSMISSION SUBSTATION ENGINEERING - LG&E	-	-	-	(0.00)	-	-	(0.00)
003070	LGE TRANSMISSION LINES	-	-	-	-	3,811.37	(3,811.37)	-
003160	SC M LOUISVILLE	-	-	-	-	293,052.00	-	293,052.00
003165	TRANSMISSION SUBSTATION CONSTRUCTION - LGE	3,359.72	-	-	-	-	21,198.00	24,557.72
003210	VEGETATION MANAGEMENT - LGE	126,149.93	-	-	-	371.93	-	126,521.86
003230	STORM RESTORATION	354.40	-	-	-	321.80	-	676.20
003300	ELECTRIC CONSTRUCTION CREWS-ESC	995,327.29	-	3,911.27	-	806,675.54	39,461.05	1,845,145.15
003320	STREET LIGHTING-LGE	286.73	-	-	-	63,698.78	-	63,985.51
003385	DAMAGE PREVENTION	137,189.65	-	-	-	482.18	-	137,671.83
003400	ELECTRIC CONSTRUCTION CREWS-AOC	2,491,247.18	-	7,717.73	-	6,818,552.01	337,697.57	9,655,214.49
003410	JOINT TRENCH ENHANCE AND CONNECT NETWORK	1,720.39	-	-	-	47,843.47	-	49,563.86
003430	NETWORK OPS - 3PH COMMERCIAL	493,386.59	-	4,741.14	-	2,964,053.07	332,071.98	3,794,252.78
003440	UNDERGROUND CONSTRUCTION	92,009.72	-	357.11	-	387,800.54	303,378.55	783,545.92
003450	MANAGER ELECTRIC DISTRIBUTION	260,323.12	-	-	-	283,920.00	-	544,243.12
004040	DISTRIBUTION DESIGN	133,799.14	-	4,502.28	-	1,331,174.63	1,814,260.98	3,283,737.03
004060	GAS CONTRACT CONSTRUCTION	146,525.24	53,452.53	-	-	2,254,718.00	449,265.86	2,903,961.63
004100	DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	67,765.28	-	-	-	92,926.65	-	160,691.93
004190	GAS OPRS-REPAIR AND MAINTAIN	1,640,973.02	191,178.64	-	-	3,010,601.53	210,189.95	5,052,943.14
004270	GAS DISPATCH	1,033,318.79	15,771.08	-	-	170,147.81	273,703.87	1,492,941.55
004280	GAS TROUBLE	1,907,801.48	1,572.20	-	-	38,620.48	-	1,947,794.16
004290	METER SHOP	96,061.64	-	-	-	489,504.64	-	585,566.28
004370	ASSET INFORMATION LGE	90,122.54	-	-	-	16,705.88	727,990.57	834,818.99
004385	TRANSMISSION INTEGRITY & COMPLIANCE	12,502.02	-	-	-	-	-	12,502.02
004450	CORROSION CONTROL	1,319,494.95	-	-	-	266,245.65	-	1,585,740.60
004470	MULDRAUGHT STORAGE	2,454,547.14	9,979.96	49.05	-	245,574.33	92,305.56	2,802,456.04
004475	GAS STORAGE INTEGRITY ENGINEERING	(7,072.57)	-	-	-	-	-	(7,072.57)
004480	MAGNOLIA STORAGE	1,829,101.34	254.76	-	-	139,970.97	53,174.95	2,022,502.02
004500	INSTR. MEASUREMENT	4,168,275.46	-	392.48	-	379,930.03	326,805.98	4,875,203.95
004560	GAS PROCUREMENT	740,178.53	-	-	-	6,282.81	-	746,461.34
004600	GAS REGULATORY SERVICES	835,785.65	-	-	-	0.01	-	835,785.66
004620	PIPELINE SAFETY MANAGEMENT SYSTEMS	583,826.79	-	-	-	-	25,864.30	609,691.09
004630	OPERATOR QUALIFICATIONS PROGRAM	194,759.49	-	-	-	-	194,759.49	389,518.98
004650	SAFETY TECHNICAL TRAINING - GAS OPERATIONS	674,284.96	-	-	-	-	-	674,284.96
005260	FACILITIES MANAGEMENT	161,845.24	-	-	-	869.40	-	162,714.64
006250	CORPORATE	(2,515,058.99)	-	-	-	-	2,515,074.16	15.17
006264	TC IMEA/IMPA PARTNER ALLOCATION	(2,403,881.39)	(89,228.10)	-	-	-	2,243,742.50	(249,366.99)
006630	LGE - TELECOMUNICATIONS	346,134.77	22.08	-	-	164,869.43	140.68	511,166.96
007380	LGE - GAS ENGINEERING	245,819.23	-	-	-	175,350.15	-	421,169.38
007385	LGE - GAS TRANSMISSION INTEGRITY & COMPLIANCE	704,141.13	-	-	-	91,981.59	-	796,122.72
007475	LGE - GAS STORAGE INTEGRITY & COMPLIANCE	242,864.63	-	-	-	11,268.38	130,536.87	384,669.88
007610	LGE - GAS DISTRIBUTION INTEGRITY & COMPLIANCE	322,520.83	-	-	-	-	-	322,520.83
007951	LGE. SUBSTATION SVS	1,085,159.74	-	-	-	582,092.18	592,479.01	2,259,730.93
007955	LGE - TURBINE GENERATOR SPECIALIST	0.01	-	-	-	-	-	0.01
007960	LGE-TL TRANSMISSION VEG MGMT AND ROW	50,491.14	-	-	-	-	-	50,491.14
007976	LGE - DIRECTOR GENERATION ENGINEERING	99.15	-	-	-	-	-	99.15
007977	LGE - COMPLIANCE AND DOC. MGMT	85,095.45	-	-	-	-	-	85,095.45
007978	LGE - SYSTEM LAB AND ENV. COMPL.	7,778.51	-	-	-	-	-	7,778.51
007981	LGE - GEN FLEET ENGINEERING	1,830.81	-	-	-	-	-	1,830.81
007982	LGE - CIVIL ENGINEERING	12,999.05	-	-	-	-	-	12,999.05
007985	LGE - PERFORMANCE ENGINEERING	5,682.54	-	-	-	-	-	5,682.54
007988	LGE DIST. SUBSTATION RELAY, PROTECTION & CONTROL	277,450.48	-	-	-	490,528.41	117,544.73	885,523.62
008750	I/C INCL. LGE-PPL EU DISTRIBUTION	4,332.90	-	-	-	1,179.39	-	5,512.29
008811	EDO VP	9,559.44	-	-	-	-	-	9,559.44
008815	LGE - GAS CHARGES	33,437.79	-	-	-	-	-	33,437.79
008816	LGE - GAS DIRECTOR GCS	97,428.87	-	-	-	-	56,228.51	153,657.38
008820	LGE GENERATION CHARGES	0.00	-	-	-	-	-	0.00
008821	LGE - BUSINESS OPERATIONS REPORTING	(3,347.52)	-	-	-	-	-	(3,347.52)
008825	LGE GENERATION SERVICES CHARGES - CAP	0.03	-	-	-	-	(99.19)	(99.16)
008831	LGE - CANE RUN COMMERCIAL OPS	-	-	-	-	-	-	-
008832	LGE - MILL CREEK COMMERCIAL OPS	-	-	-	-	-	-	-
008833	LGE - TRIMBLE COUNTY COMMERCIAL OPS	-	-	-	-	-	-	-
008850	LGE RETAIL BUSINESS CHARGES	(3,458.66)	-	-	-	-	-	(3,458.66)
008861	LGE - CIVIL ENGINEERING - CAP	(12,999.05)	-	-	-	-	-	(12,999.05)
008864	LGE - PERFORMANCE ENGINEERING - CAP	(5,682.54)	-	-	-	-	-	(5,682.54)
008865	LGE - SYSTEM LAB AND ENV. COMPL. - CAP	(7,778.51)	-	-	-	-	-	(7,778.51)
008866	LGE - COMPLIANCE AND DOCUMENT MANAGEMENT - CAP	-	-	-	-	-	-	-
008867	LGE - GEN FLEET ENG - CAP	(6,543.43)	-	-	-	-	(863.27)	(7,406.70)
008910	LGE IT CHARGES	-	-	-	-	-	-	-
011018	VEGETATION MANAGEMENT - KU	903.05	-	-	-	-	-	903.05
011061	AREA 1	2,700.00	-	-	-	-	-	2,700.00
011066	AREA 6	1,800.00	-	-	-	-	-	1,800.00
011067	AREA 7	900.00	-	-	-	-	-	900.00
011070	AREA 10	900.00	-	-	-	-	-	900.00
011071	AREA 11	1,074.31	-	-	-	-	-	1,074.31
011072	AREA 12	900.00	-	-	-	-	-	900.00
011560	EARLINGTON OPERATIONS CENTER	-	-	-	-	8,735.78	-	8,735.78
012160	DANVILLE OPERATIONS CENTER	-	-	-	-	1,414.13	-	1,414.13
012360	RICHMOND OPERATIONS CENTER	-	-	-	-	-	-	-
012460	ELIZABETHTOWN OPERATIONS CENTER	-	-	-	-	4,031.67	-	4,031.67
012560	SHELBYVILLE OPERATIONS CENTER	-	-	-	-	347.87	-	347.87
013150	LEXINGTON OPERATIONS CENTER	-	-	-	-	-	-	-

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Louisville Gas and Electric Company  
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Total LGE Payroll Costs by Year, Expenditure Organization, and Financial Classification  
KU, LKS, LGE Payroll Costs Charged to LGE  
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
013660	SUBSTATION RELAY, PROTECTION & CONTROL - KU	-	-	-	-	3,410.16	-	3,410.16
013660	MAYSVILLE OPERATIONS CENTER	-	-	-	-	3,187.27	-	187.27
014160	PINEVILLE OPERATIONS CENTER	-	-	-	-	1,208.90	-	1,208.90
014260	LONDON OPERATIONS CENTER	-	-	-	-	134.60	-	134.60
014370	ASSET INFORMATION - KU	-	-	-	-	931.92	37,637.08	38,569.00
015820	KU METER SHOP	-	-	-	-	310.84	-	310.84
015970	KU - TELECOMMUNICATIONS	456,089.54	-	-	-	153,423.01	73.75	609,586.30
016230	EWB OPER / RESULTS	-	-	-	-	-	-	-
016380	SOLAR SHARE PROGRAM	1,584.31	-	-	-	-	-	1,584.31
016390	BROWN SOLAR	2,321.55	-	-	-	-	-	2,321.55
016540	GH ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	2,557.73	-	2,557.73
016710	CANE RUN COGT - KU	164.91	-	-	-	-	-	164.91
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	268,256.64	-	-	-	-	-	268,256.64
017660	NORTON OPERATIONS CENTER	-	-	-	-	3,680.32	-	3,680.32
017967	DIST - SC AND M DANVILLE	-	-	-	-	1,097.35	-	1,097.35
017968	DIST - SC AND M LEXINGTON	-	-	-	-	594.74	-	594.74
017993	KU DIST - SUBSTATION RELAY, PROTECTION & CONTROL	-	-	-	-	21,497.43	-	21,497.43
020745	IC INCL: LKS-PPL SERVICES CORPORATION	(15,936.98)	-	-	-	-	(394.25)	(16,331.23)
020807	IC INCL: LKS-PPL SERV ISD - CHIEF INFORMATION SECURITY OFFICER	128,771.96	-	-	-	-	-	128,771.96
020899	IC INCL: LKS-PPL SERV ISD - INFORMATION TECHNOLOGY	4,425,127.83	-	529.71	-	1,413,431.36	-	5,839,088.90
020955	IC INCL PPLS LOB - PUBLIC AFFAIRS	339,846.40	-	12,791.24	-	-	-	352,637.64
020956	IC INCL PPLS LOB - COMMUNICATIONS	95,824.63	-	-	-	-	-	95,824.63
020957	IC INCL PPLS LOB - SR. DIR BUSINESS AND ECON DEVEL.	57,442.43	-	-	-	-	-	57,442.43
020958	IC INCL PPLS LOB - CORPORATE R&D	138,848.96	-	-	-	8,523.92	-	147,372.88
020960	IC INCL PPLS LOB - EVP AND CFO	2,751,935.28	-	74.99	-	-	-	2,752,010.27
020961	IC INCL PPLS LOB - EVP UTIL, CLO AND CORP SECRETARY	2,450,926.17	-	597.80	-	28,630.16	-	2,480,154.13
020962	IC INCL PPLS LOB - HUMAN RESOURCES	2,129,535.05	-	173.42	-	-	-	2,129,708.47
020963	IC INCL PPLS LOB - EVP AND CHIEF TECH AND INNOVATION OFFICER	99,025.81	-	-	-	-	-	99,025.81
020970	IC INCL PPLS LOB - EVP AND COO	84,153.03	-	-	-	-	-	84,153.03
020971	IC INCL PPLS LOB - SVP-ENGINEERING AND CONSTRUCTION	356,693.06	-	880.26	-	-	922,022.70	1,279,596.02
020974	IC INCL PPLS LOB - DIRECTOR ENVIRONMENTAL COMPLIANCE	265,655.48	-	-	-	-	-	265,655.48
020975	IC INCL PPLS LOB - VP SAFETY AND TECHNICAL TRAINING	1,032,648.23	-	-	-	3,424.84	-	1,036,073.07
020976	IC INCL PPLS LOB - VP AND CHIEF CUSTOMER OFFICER	45,594.08	-	-	-	-	-	45,594.08
020980	IC INCL PPLS LOB - CHIEF OPERATING OFFICER	88,030.68	-	120.07	-	-	-	88,150.75
020981	IC INCL PPLS LOB - COMMERCIAL OPS	397,694.49	-	-	-	-	641,616.27	1,039,310.76
020982	IC INCL PPLS LOB - SUPPLY CHAIN	1,331,749.04	-	204.65	-	-	209,314.40	1,541,268.09
020988	IC INCL PPLS LOB - DATA ANALYTICS	264,788.58	-	-	-	-	71,314.20	336,102.78
020989	IC INCL PPLS LOB - CHIEF SECURITY OFFICE	669,299.46	-	-	-	-	-	669,299.46
021000	LKS - PRESIDENT	234,153.35	-	-	-	-	-	234,153.35
021015	LKS - DIRECTOR - DISTRIBUTION SYSTEM OPS	30,762.60	-	-	-	12,344.91	26,038.63	69,146.14
021016	LKS - BUSINESS OPERATIONS RERPORTING	88,993.84	-	-	-	-	186,366.96	275,360.80
021017	LKS-MANAGER ASSET INFORMATION	18,545.94	-	-	-	-	47,995.11	66,541.05
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	45,942.03	-	-	-	-	16,976.82	62,918.85
021019	DISTRIBUTION RELIABILITY	71,811.65	-	-	-	-	148,137.67	219,949.32
021020	LKS DIRECTOR KU DIST OPS AND LGE/KU VEG MGMT	6,499.91	-	-	-	-	-	6,499.91
021035	VP CUSTOMER SERVICES - SERVCO	129,652.54	-	-	-	-	-	129,652.54
021055	VP ELECTRIC DISTRIBUTION - LKS	44,359.73	-	-	-	-	150,138.06	194,497.79
021071	SYSTEM ANALYSIS AND PLANNING - DIST	98,836.69	-	-	-	-	193,225.68	292,062.37
021072	LKS INVESTMENT STRATEGY & RELIABILITY	30,477.12	-	-	-	1,857.10	29,734.23	62,068.45
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	102,373.73	-	-	-	11,510.82	14,490.08	128,374.63
021076	ASSET INFORMATION-LKS	53,353.70	-	-	-	866.23	90,004.39	144,220.32
021080	DISTRIBUTION SYSTEM ADMINISTRATION	61,156.39	-	-	-	450.08	10,560.00	72,166.47
021204	CCS RETAIL SUPPORT	593,618.08	-	-	-	5,301.32	-	598,919.40
021205	RESIDENTIAL SERVICE CENTER	4,402,389.53	-	-	-	1,185.39	-	4,403,574.92
021220	BUSINESS OFFICES	13,808.34	-	-	-	-	-	13,808.34
021221	CIVIC AFFAIRS	301,035.89	-	-	-	-	-	301,035.89
021225	BUSINESS SERVICE CENTER	604,746.39	-	-	-	-	-	604,746.39
021250	DIRECTOR CS OPS AND SUPPORT	79,815.62	-	-	-	389.75	-	80,205.37
021251	COMPLAINTS AND INQUIRY	60,917.45	-	-	-	-	-	60,917.45
021280	MANAGER - METER READING	118,004.67	-	-	-	-	-	118,004.67
021315	MANAGER, FIELD SERVICE OPERATIONS	517,981.58	-	-	-	152.12	-	518,133.70
021320	MANAGER - METER ASSET MANAGEMENT - LKS	59,572.80	-	-	-	4,998.28	-	64,571.08
021325	DIRECTOR OF CUSTOMER REVENUE	52,291.68	-	-	-	-	-	52,291.68
021326	BUSINESS PROCESS MANAGEMENT AND OPERATIONAL PERFORMANCE	444,471.71	-	-	-	3,688.16	-	448,160.87
021330	MANAGER REMITTANCE AND COLLECTION	296,935.87	-	-	-	-	-	296,935.87
021331	REVENUE ASSURANCE	71,507.63	-	-	-	302.88	-	71,810.51
021360	BUSINESS SERVICES	453,450.30	-	-	-	-	-	453,450.30
021410	DIRECTOR OF CUSTOMER PROGRAMS	114,287.68	-	-	-	-	-	114,287.68
021411	ADVANCED METERING INFRASTRUCTURE - LKS	740,720.17	2,195.16	-	-	575,495.73	-	1,318,411.06
021420	ENERGY EFFICIENCY	87.77	439,286.54	-	-	11,243.53	-	450,611.84
021440	VP STATE REGULATION AND RATES	658,307.66	-	-	-	-	-	658,307.66
021520	REGULATED PROGRAMS	183,880.47	-	-	-	-	-	183,880.47
021904	CHIEF OPERATING OFFICER	138,429.21	-	-	-	-	-	138,429.21
022065	MANAGER - SYSTEM LAB AND ENV. COMPL. - CAP	2,276.82	-	-	-	-	-	2,276.82
022111	CIVIL ENGINEERING - CAP	1,142.77	-	-	-	836.41	-	1,979.18
022113	MECHANICAL ENGINEERING - CAP	4,174.33	-	-	-	-	-	4,174.33
022200	VP - POWER GENERATION	224,961.59	-	-	-	-	12,716.63	237,678.22
022210	DIRECTOR, COMMERCIAL OPERATIONS	-	-	-	-	-	-	-
022220	LKS - CANE RUN COMMERCIAL OPS	6,539.94	-	-	-	-	20,160.82	26,700.76
022230	LKS - MILL CREEK COMMERCIAL OPS	16,913.87	-	-	-	-	12,807.21	29,721.08
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	37,300.05	-	-	-	-	26,805.64	64,105.69
022250	LKS - GHENT COMMERCIAL OPS	26,889.66	-	-	-	-	21,733.00	48,622.66
022260	LKS - EW BROWN COMMERCIAL OPS	8,691.58	-	-	-	-	37,606.79	46,298.37
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	613,862.84	-	382.93	11,178.97	-	491.43	625,916.17
022970	GENERATION SYSTEM PLANNING	254,233.83	-	-	-	-	28,469.54	282,703.37
023000	VICE PRESIDENT - TRANSMISSION	47,050.35	-	-	-	-	53,054.86	100,105.21
023005	DIR TRANS STRATEGY & PLANNING	45,209.91	-	-	-	-	41,147.78	86,357.69
023010	DIRECTOR - TRANSMISSION	66,799.00	-	-	-	-	26,504.39	93,303.39
023020	TRANSMISSION SYSTEM OPERATIONS	1,006,528.22	-	-	-	10,499.13	52,263.60	1,111,290.95
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	316,684.11	-	-	-	-	80,360.29	397,044.40
023026	TRANSMISSION PROJECT DEVELOPMENT	8,779.58	-	-	-	-	71,545.29	80,324.87
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	100,639.17	-	-	-	13,838.72	211,542.18	326,020.07
023045	TRANSMISSION ASSET MANAGEMENT, STANDARDS, AND TECHNOLOGY - LKS	-	-	-	-	-	6,941.87	6,941.87
023050	TRANSMISSION STRATEGY & PLANNING	316,719.62	-	-	-	-	121,387.67	438,107.29
023055	LKS - INVEST STRATEGY AND RELIABILITY PERFORMANCE	96,326.34	-	-	-	4,046.57	296,840.20	397,211.11
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	-	-	-	-	176,547.14	-	176,547.14
023070	MANAGER - TRANSMISSION LINES	1,586.19	-	-	-	700.00	10,770.52	13,056.71
023090	TRANSMISSION POLICY & TARIFFS	141,032.40	-	-	-	-	-	141,032.40
023110	TRANSFORMER SERVICES	-	-	-	-	65,035.21	3,520.00	68,555.21
023200	LKS - DIRECTOR DIST OPS - LGE AND LGE/KU TRANSFORMERS	20,889.46	-	-	-	-	100,721.82	121,611.28
023210	LKS - TL DISTRIBUTION VEG MGMT	86,130.30	-	-	-	259.94	-	86,390.24
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,370,706.31	-	-	-	153,556.88	939,492.61	2,463,755.80
023260	EDO TECHNICAL TRAINING - LKS	362,292.33	-	-	-	-	-	362,292.33
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	257,694.00	-	-	-	-	-	257,694.00
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	59,399.08	-	-	-	-	6,735.81	66,074.89
023815	SALES ANALYSIS & FORECASTING	104,813.31	-	-	-	-	7,393.70	112,207.01
024000	VP - GAS DISTRIBUTION	139,463.62	-	-	-	-	87,580.65	227,044.27
024040	LKS MANAGER ENGINEERING DISTRIBUTION DESIGN	5,715.99	-	-	-	1,626.10	124,313.09	131,655.18
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	425.39	-	-	-	-	99,654.72	100,080.11
025530	MANAGER TRANSPORTATION	-	-	-	-	-	107,641.07	107,641.07
025550	MANAGER OFFICE FACILITIES	409,240.25	-	-	-	20,981.87	-	430,222.12
025552	FACILITY OPERATIONS CENTRAL	2,651.19	-	-	-	-	-	2,651.19
025553	FACILITY OPERATIONS SOUTH	3,325.07	-	-	-	-	-	3,325.07
025554	FACILITY MAINTENANCE	20.50	-	-	-	-	-	20.50
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	113,208.60	-	-	-	11,878.36	424,694.30	549,781.26
025590	CORPORATE SECURITY / BUSINESS CONTINUITY	5,623.55	-	-	-	-	-	5,623.55
025593	PROJECT PLANNING AND MANAGEMENT	31,039.32	-	-	-	209,810.70	12.22	240,862.24
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	745,015.35	-	-	-	6,087.80	-	751,103.15
025680	MANAGER BENEFITS AND RECORDS	-	-	-	-	-	-	-

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Louisville Gas and Electric Company  
Case No. 2025-00114  
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KU, LKS, LGE Payroll Costs Charged to LGE  
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
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	319,815.73	-	-	-	-	-	319,815.73
025780	MANAGER DIVERSITY STRATEGY	-	-	-	-	-	-	-
026020	FINANCIAL PLANNING & BUDGETING	96,734.18	-	-	-	-	-	96,734.18
026030	GENERATION, PE, AND SAFETY BUDGETING	141,995.03	-	-	-	80,928.62	-	222,923.65
026080	MANAGER REVENUE ACCOUNTING	334,281.30	-	-	-	-	-	334,281.30
026120	MANAGER PROPERTY ACCOUNTING	356,105.15	-	-	-	-	-	356,105.15
026130	CONTROLLER	21,558.14	-	-	-	-	-	21,558.14
026135	LKS-DIR UTILITY ACCTG-KY	19,034.34	-	-	-	111.06	-	19,145.40
026140	FINANCIAL PLANNING & CONSOLIDATED BUDGET	215,138.48	-	-	-	-	-	215,138.48
026145	SHARED SERVICES & CORPORATE BUDGETING	214,953.26	-	-	-	-	-	214,953.26
026155	LGEKS-DIR POLICY - EXTERNAL REPTING	-	-	-	-	-	-	-
026160	REGULATORY ACCOUNTING AND REPORTING	259,080.93	-	-	-	-	-	259,080.93
026170	MANAGER - CUSTOMER ACCOUNTING	1,025,387.78	-	-	-	2,023.52	-	1,027,411.30
026175	TRANSMISSION, GAS, & ES BUDGETING	317,518.26	-	-	-	-	-	317,518.26
026190	CORPORATE ACCOUNTING	286,133.58	-	378.22	-	-	-	286,511.80
026310	MANAGER PAYROLL	178,939.36	-	1,088.04	-	-	-	180,027.40
026492	SER IT CHARGES	-	-	-	-	-	-	-
026850	VP EXTERNAL AFFAIRS	-	-	205,605.23	-	-	-	205,605.23
026869	LKE REMITTANCE PROCESSING - LKS	66,368.16	-	-	-	-	-	66,368.16
026920	DIRECTOR - CORPORATE COMMUNICATION	148,482.13	-	-	-	-	-	148,482.13
026925	CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	97,045.93	-	-	-	-	-	97,045.93
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	474,338.89	-	-	-	-	-	474,338.89
027763	LKS-MANAGER COMPLIANCE	230,267.94	-	-	-	-	-	230,267.94
027868	LKS - PROGRAM MANAGEMENT	21,147.16	-	-	-	25,115.68	72,628.92	118,891.76
027911	LKS - TRANSMISSION LINES ENGINEERING	18,989.36	-	-	-	170,074.40	172,343.22	361,406.98
027913	LKS - T&D SUBSTATIONS ENGINEERING	27,780.27	-	-	-	-	-	27,780.27
027914	LKS - MANAGER TRANSMISSION SUBS ENGINEERING	-	-	-	-	-	38,892.92	38,892.92
027915	LKS - DISTRIBUTION SUBSTATIONS ENGINEERING - KU	(6,263.87)	-	-	-	188,169.59	6,406.76	188,312.48
027916	LKS - DISTRIBUTION SUBSTATIONS ENGINEERING - LGE	19,747.90	-	-	-	249,982.99	210,701.26	480,432.15
027917	LKS - MANAGER SUBS ENG RELAY & PROTECTION	31,933.72	-	-	-	-	49,159.84	81,093.56
027919	LKS - TD&S ENG PROJECT MANAGEMENT	4,993.88	-	-	-	113,686.43	78,204.28	196,884.59
027920	LKS - TD&S ENG CONSTRUCTION MANAGEMENT	30,609.34	-	-	-	(286,411.66)	174,099.65	(81,702.67)
027930	LKS MANAGER VEG MGMT STRATEGY AND OPTIMIZATION	37,895.58	-	-	-	-	-	37,895.58
027940	LKS - SYSTEM ENGINEERING	98,642.67	-	-	-	3,487.10	273,141.29	375,271.06
027941	LKS - SUBSTATION COMPLIANCE ENGINEERING	132,347.07	-	-	-	-	35,709.27	168,056.34
027942	LKS - TRANSMISSION PROTECTION	110,252.03	-	-	-	51,746.65	120,066.59	282,065.27
027951	LKS - SUBSTATION SVS	119,675.85	-	-	-	10,000.01	80,190.87	209,866.73
027952	LKS - T+D SUBSTATION SERVICES	16,729.62	-	-	-	-	44,399.84	61,129.46
027955	LKS - TURBINE GENERATOR SPECIALIST	126,414.78	-	-	-	-	-	126,414.78
027960	LKE, TL, TRANSMISSION VEG MNGT AND ROW	48,103.79	-	-	-	20,830.35	-	68,934.14
027961	LKS - TRANSMISSION SUBS ENGINEERING	(1,977.58)	-	-	-	-	-	(1,977.58)
027962	LKS - TRANSMISSION SUBS DRAFTING SERVICES	2,098.55	-	-	-	324,485.18	97,203.16	419,710.76
027963	LKS - TRANSMISSION SUBSTATIONS ENG COORDINATION	8,255.53	-	101.27	-	112,878.04	57,249.64	178,484.48
027965	LKS - TRANSMISSION ENG RELAY & PROTECTION	98,571.76	-	-	-	150,975.33	65,407.23	314,954.32
027966	LKS - DISTRIBUTION ENG RELAY & PROTECTION	51,280.21	-	-	-	83,710.87	86,020.98	221,012.06
027972	LKS ECON DEVELOPMENT	133,144.42	-	-	-	-	-	133,144.42
027976	LKS - DIRECTOR GENERATION ENGINEERING	86,893.92	-	-	-	-	12,716.91	99,610.83
027977	LKS - COMPLIANCE AND DOC. MGMT	649,274.90	-	-	-	1,044.50	-	650,319.40
027978	LKS - SYSTEM LAB AND ENV. COMPL.	393,206.59	-	-	-	400.97	-	393,607.56
027981	LKS - GEN FLEET ENGINEERING	115,424.03	-	-	-	8,968.72	18,592.09	142,984.84
027982	LKS - CIVIL ENGINEERING	230,699.02	-	-	-	83,905.14	-	314,604.16
027983	LKS - ELECTRICAL ENGINEERING	295,713.36	-	-	-	33,083.83	-	328,797.19
027984	LKS - MECHANICAL ENGINEERING	451,928.95	-	-	-	14,498.48	-	466,427.43
027985	LKS - PERFORMANCE ENGINEERING	333,042.02	-	-	-	51,732.77	-	384,774.79
027994	LKS MANAGER SAFETY + EQUIP TRAINING	51,488.29	-	-	-	-	-	51,488.29
027995	LKS MANAGER TRAINING SUPPORT	96,594.07	-	-	-	-	-	96,594.07
027998	LKS - TD&S ENGINEERING STANDARDS	-	-	-	-	-	1,635.20	1,635.20
027999	LKS - MANAGER PUBLIC SAFETY	65,533.48	-	-	-	-	-	65,533.48
029640	LKS - VP ENERGY SUPPLY AND ANALYSIS	107,928.57	-	-	-	-	45,208.15	153,136.72
029660	LKS - DIRECTOR POWER SUPPLY	908,310.37	-	-	-	-	-	908,310.37
029750	PROJECT ENGINEERING	51,661.29	-	-	-	2,042,535.25	15,729.44	2,109,925.98
029760	LKS - GENERATION SAFETY	379,758.20	-	-	-	158,724.73	-	538,482.93
029788	LKS DIST - SUBSTATION RELAY, PROTECTION & CONTROL	9,827.56	-	-	-	-	47,970.11	57,797.67
029955	LKS PPL SSS BENEFITS ACCOUNTING	97,361.66	-	-	-	-	-	97,361.66
Total Labor		93,567,090	990,600	247,788	43,675	30,881,485	21,251,413	146,982,050
Total Off-Duty		16,505,715	174,927	45,921	7,620	4,733,265	3,351,165	24,818,612
Total Employee Benefits		30,195,041	266,102	90,958	18,368	9,931,755	7,009,719	47,511,942
Total Payroll Taxes		9,513,219	43,660	24,482	4,180	2,875,687	1,943,787	14,403,901
Total PPL Payroll		2,663,361	0	5,290	-	273,056	407,825	3,349,533
Total Base Period Payroll Costs		152,444,425	1,475,289	414,439	73,842	48,695,248	33,962,795	237,066,038



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Louisville Gas and Electric Company  
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Total LGE Payroll Costs by Year, Expenditure Organization, and Financial Classification  
KU, LKS, LGE Payroll Costs Charged to LGE  
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
Test Period Payroll Costs								
001280	METER READING - LGE	217,900.47	-	-	-	-	-	217,900.47
001295	FIELD SERVICE - LGE	1,691,017.56	-	-	-	-	-	1,691,017.56
001345	METER SHOP LGE	853,014.34	-	-	-	17,383.53	-	870,397.87
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)
002120	OHIO FALLS	627,887.45	-	-	-	-	-	627,887.45
002130	CANE RUN CCGT - LGE	4,452,583.93	-	-	-	16,501.91	20,258.28	4,489,344.12
002140	OTH PROD OPR/MTCE	-	-	-	-	-	-	-
002320	MC-COMMON PLANT	7,320,935.75	-	-	-	-	-	7,320,935.75
002330	MC ENGINEERING AND TECHNICAL SERVICES	728,998.31	-	-	-	209,646.07	86,527.25	1,025,171.63
002350	MC-LABORATORY	830,847.57	-	-	-	-	-	830,847.57
002401	GEN. MGR. MILL CREEK STATION	1,477,710.88	-	-	-	-	6,251.79	1,483,962.67
002480	MGR. MILL CREEK MAINTENANCE	1,857,060.95	-	-	-	-	-	1,857,060.95
002481	MILL CREEK MECHANICAL MAINTENANCE	2,357,727.73	-	-	-	-	-	2,357,727.73
002482	MILL CREEK I/E MAINTENANCE	2,435,860.98	-	-	-	-	-	2,435,860.98
002603	FINC & BUDGTNG-POWER PROD LG&E	217,882.26	-	-	-	-	97,889.10	315,771.36
002650	GENERAL MANAGER - TC	1,387,923.14	-	-	-	-	37,224.00	1,405,147.14
002680	TC ENGINEERING AND TECHNICAL SERVICES	1,075,916.46	94,820.63	-	-	62,025.86	20,558.28	1,253,121.23
002710	TC-LABORATORY	665,267.58	-	-	-	-	-	665,267.58
002720	TC OPERATIONS	1,419,706.78	90,619.57	-	-	-	-	1,510,326.35
002730	TC OPER-A WATCH	1,406,927.37	-	-	-	-	-	1,406,927.37
002740	TC OPER-B WATCH	1,446,868.90	-	-	-	-	-	1,446,868.90
002750	TC OPER-C WATCH	1,603,334.12	-	-	-	-	-	1,603,334.12
002760	TC OPER-D WATCH	1,466,284.99	-	-	-	-	-	1,466,284.99
002770	TC-MAINTENANCE SVCS	1,447,478.18	274,537.07	-	-	-	-	1,722,015.25
002780	TC-MAINTENANCE I/E	2,037,025.29	140,285.77	-	-	-	-	2,177,311.06
002790	TC-MTCE MECHANICAL	1,804,819.56	129,353.11	-	-	311,480.00	-	2,245,652.67
002800	LGE - COAL SUPPLY SERVICES	-	-	-	64,992.00	-	-	64,992.00
002820	MC-MATERIAL HANDLING	640,518.78	-	-	-	-	-	640,518.78
002840	TC-MATERIAL HANDLING	312,948.79	-	-	-	-	-	312,948.79
003160	SC M LOUISVILLE	-	-	-	-	12,000.00	-	12,000.00
003210	VEGETATION MANAGEMENT - LGE	173,232.28	-	-	-	-	-	173,232.28
003385	DAMAGE PREVENTION	167,910.58	-	-	-	-	-	167,910.58
003400	ELECTRIC CONSTRUCTION CREWS-AOC	3,447,990.94	-	-	-	7,882,241.47	693,710.64	12,023,943.05
003430	NETWORK OPS. 3PH COMMERCIAL	667,663.84	-	-	-	3,280,344.54	683,190.72	4,631,199.10
003440	UNDERGROUND CONSTRUCTION	-	-	-	-	6,219.28	-	6,219.28
004040	DISTRIBUTION DESIGN	167,648.00	-	-	-	1,279,611.00	2,272,296.24	3,719,555.24
004060	GAS CONTRACT CONSTRUCTION	172,527.57	-	-	-	2,125,985.88	428,212.17	2,726,725.62
004100	DIRECTOR - GAS CONSTRUCTION AND OPERATIONS AND ENGINEERING	87,598.35	-	-	-	-	78,276.19	165,874.54
004190	GAS OPRS-REPAIR AND MAINTAIN	1,383,803.77	411,806.10	-	-	3,184,760.04	203,395.51	5,183,765.42
004270	GAS DISPATCH	1,057,577.74	24,741.97	-	-	169,950.00	309,274.59	1,561,544.30
004280	GAS TROUBLE	2,240,576.70	-	-	-	8,240.04	-	2,248,816.74
004290	METER SHOP	156,051.27	-	-	-	559,514.00	-	715,565.27
004370	ASSET INFORMATION LGE	64,800.00	-	-	-	-	810,492.00	875,292.00
004450	CORROSION CONTROL	1,194,795.08	-	-	-	386,250.00	-	1,581,045.08
004470	MULDRAUGH STORAGE	2,410,489.94	162,919.00	-	-	232,000.04	93,263.12	2,898,672.10
004480	MAGNOLIA STORAGE	2,019,689.75	-	-	-	54,999.96	64,096.85	2,138,786.21
004500	INSTR. MEASUREMENT	4,983,173.36	-	-	-	275,000.04	172,142.63	5,430,316.03
004560	GAS PROCUREMENT	746,895.49	-	-	-	-	-	746,895.49
004600	GAS REGULATORY SERVICES	967,132.69	-	-	-	-	-	967,132.69
004620	PIPELINE SAFETY MANAGEMENT SYSTEMS	733,617.35	-	-	-	-	34,327.11	767,944.46
004630	OPERATOR QUALIFICATIONS PROGRAM	203,608.33	-	-	-	-	203,608.33	407,216.66
004650	SAFETY TECHNICAL TRAINING - GAS OPERATIONS	600,846.56	-	-	-	-	-	600,846.56
005260	FACILITIES MANAGEMENT	160,936.77	-	-	-	-	-	160,936.77
006250	CORPORATE	(2,142,918.70)	-	-	-	-	2,142,918.70	-
006264	TC IMEA/IMPA PARTNER ALLOCATION	(2,567,842.12)	(94,187.75)	-	-	-	2,220,772.25	(441,257.62)
006630	LGE - TELECOMMUNICATIONS	335,537.52	-	-	-	155,144.45	-	490,681.97
007380	LGE - GAS ENGINEERING	322,370.50	-	-	-	193,433.92	773,755.02	1,289,559.44
007385	LGE - GAS TRANSMISSION INTEGRITY & COMPLIANCE	-	-	-	-	62,000.00	95,933.19	942,120.93
007475	LGE - GAS STORAGE INTEGRITY AND COMPLIANCE	-	-	-	-	-	176,012.59	480,903.71
007610	LGE - GAS DISTRIBUTION INTEGRITY & COMPLIANCE	353,790.70	-	-	-	-	-	353,790.70
007951	LGE SUBSTATION SVS	1,151,225.23	-	-	-	627,282.00	885,741.94	2,664,249.17
007977	LGE - COMPLIANCE AND DOC. MGMT	88,377.70	-	-	-	-	-	88,377.70
007988	LGE DIST SUBSTATION RELAY, PROTECTION & CONTROL	347,016.27	-	-	-	557,634.00	143,531.46	1,048,181.73
008816	LGE - GAS DIRECTOR GCS	150,672.52	-	-	-	-	14,592.91	165,265.43
008820	LGE GENERATION CHARGES	(0.00)	-	-	-	-	-	(0.00)
015970	KU - TELECOMMUNICATIONS	429,961.00	-	-	-	217,208.01	-	647,169.01
016540	GH ENGINEERING AND TECHNICAL SERVICES	-	-	-	-	3,975.82	-	3,975.82
016720	KU - BRCT JOINT OWNERSHIP ALLOCATIONS	303,580.15	-	-	-	-	-	303,580.15
020899	I/C INCL: LKS-PPL SERV ISD - INFORMATION TECHNOLOGY	3,496,494.04	-	-	-	-	-	3,496,494.04
020955	I/C INCL PPLS LOB - PUBLIC AFFAIRS	326,038.41	-	-	-	-	-	326,038.41
020956	I/C INCL PPLS LOB - COMMUNICATIONS	155,517.37	-	-	-	-	-	155,517.37
020957	I/C INCL PPLS LOB - SR, DIR BUSINESS AND ECON DEVEL.	60,778.00	-	-	-	-	-	60,778.00
020958	I/C INCL PPLS LOB - CORPORATE R&D	185,081.00	-	-	-	-	-	185,081.00
020960	I/C INCL PPLS LOB - EVP AND CFO	2,951,730.89	-	-	-	-	-	2,951,730.89
020961	I/C INCL PPLS LOB - EVP UTIL. CLO AND CORP SECRETARY	2,563,714.82	-	-	-	-	-	2,563,714.82
020962	I/C INCL PPLS LOB - HUMAN RESOURCES	2,378,352.08	-	-	-	-	-	2,378,352.08
020963	I/C INCL PPLS LOB - EVP AND CHIEF TECH AND INNOVATION OFFICER	101,933.03	-	-	-	-	-	101,933.03
020970	I/C INCL PPLS LOB - EVP AND COO	111,201.75	-	-	-	-	-	111,201.75
020971	I/C INCL PPLS LOB - SVR-ENGINEERING AND CONSTRUCTION	462,736.12	-	-	-	-	1,163,888.67	1,626,624.79
020974	I/C INCL PPLS LOB - DIRECTOR ENVIRONMENTAL COMPLIANCE	287,340.58	-	-	-	-	-	287,340.58
020975	I/C INCL PPLS LOB - VP SAFETY AND TECHNICAL TRAINING	1,178,344.96	-	-	-	-	-	1,178,344.96
020976	I/C INCL PPLS LOB - VP AND CHIEF CUSTOMER OFFICER	57,843.42	-	-	-	-	-	57,843.42
020981	I/C INCL PPLS LOB - COMMERCIAL OPS	410,412.13	-	-	-	-	674,954.24	1,085,366.37
020982	I/C INCL PPLS LOB - SUPPLY CHAIN	1,714,869.14	-	-	-	-	283,159.40	1,978,028.54
020988	I/C INCL PPLS LOB - DATA ANALYTICS	277,821.96	-	-	-	-	116,823.33	394,645.29
020989	I/C INCL PPLS LOB - CHIEF SECURITY OFFICE	876,187.99	-	-	-	-	-	876,187.99
021000	LKS - PRESIDENT	251,188.40	-	-	-	-	-	251,188.40
021015	LKS - DIRECTOR - DISTRIBUTION SYSTEM OPS	42,240.00	-	-	-	-	31,569.15	73,809.15
021016	LKS - BUSINESS OPERATIONS RERPORTING	80,636.36	-	-	-	-	231,041.20	311,677.56
021017	LKS-MANAGER ASSET INFORMATION	18,830.00	-	-	-	-	48,989.69	67,809.69
021018	REGULATORY COMPLIANCE AND SPECIAL CONTRACTS	45,987.66	-	-	-	-	19,008.00	64,995.66
021019	DISTRIBUTION RELIABILITY	77,756.30	-	-	-	-	165,232.16	242,988.46
021020	LKS DIRECTOR KU DIST OPS AND LGE/KU VEG MGMT	10,391.98	-	-	-	-	-	10,391.98
021035	VP CUSTOMER SERVICES - SERVCO	134,894.36	-	-	-	-	-	134,894.36
021055	VP ELECTRIC DISTRIBUTION - LKS	53,508.36	-	-	-	-	165,292.78	218,801.14
021071	SYSTEM ANALYSIS AND PLANNING - DIST	86,239.71	-	-	-	-	233,166.67	319,406.38
021072	LKS INVESTMENT STRATEGY & RELIABILITY	31,631.16	-	-	-	-	31,631.59	63,262.75
021073	DIST SYSTEMS, COMPLIANCE AND EMER PREP	103,109.58	-	-	-	-	33,297.88	136,407.46
021076	ASSET INFORMATION-LKS	54,634.80	-	-	-	-	76,978.44	131,613.24
021080	DISTRIBUTION SYSTEM ADMINISTRATION	38,573.99	-	-	-	-	22,880.00	61,453.99
021204	CCS RETAIL SUPPORT	716,510.23	-	-	-	-	-	716,510.23
021205	RESIDENTIAL SERVICE CENTER	4,328,302.09	-	-	-	-	-	4,328,302.09
021221	CIVIC AFFAIRS	403,520.24	-	-	-	-	-	403,520.24
021225	BUSINESS SERVICE CENTER	722,019.49	-	-	-	-	-	722,019.49
021250	DIRECTOR CS OPS AND SUPPORT	84,997.80	-	-	-	-	-	84,997.80
021280	MANAGER - METER READING	88,258.09	-	-	-	-	-	88,258.09
021315	MANAGER, FIELD SERVICE OPERATIONS	445,685.59	-	-	-	-	-	445,685.59
021320	MANAGER - METER ASSET MANAGEMENT - LKS	101,850.21	-	-	-	-	-	101,850.21
021325	DIRECTOR OF CUSTOMER REVENUE	94,084.58	-	-	-	-	-	94,084.58
021326	BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	470,936.66	-	-	-	-	-	470,936.66
021330	MANAGER REMITTANCE AND COLLECTION	439,000.02	-	-	-	-	-	439,000.02
021331	REVENUE ASSURANCE	164,443.85	-	-	-	-	-	164,443.85
021360	BUSINESS SERVICES	511,435.20	-	-	-	-	-	511,435.20
021410	DIRECTOR OF CUSTOMER PROGRAMS	148,826.35	-	-	-	-	-	148,826.35

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**Louisville Gas and Electric Company**

**Case No. 2025-00114**

**Total LGE Payroll Costs by Year, Expenditure Organization, and Financial Classification**

**KU, LKS, LGE Payroll Costs Charged to LGE**

**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
021411	ADVANCED METERING INFRASTRUCTURE - LKS	502,844.16	-	-	-	-	-	502,844.16
021420	ENERGY EFFICIENCY	-	589,199.48	-	-	-	-	589,199.48
021440	VP STATE REGULATION AND RATES	695,798.68	-	-	-	-	-	695,798.68
021520	REGULATED PROGRAMS	202,544.24	-	-	-	-	-	202,544.24
021904	CHIEF OPERATING OFFICER	138,917.75	-	-	-	-	-	138,917.75
022200	VP - POWER GENERATION	285,465.32	-	-	-	-	7,921.44	293,386.76
022220	LKS - CANE RUN COMMERCIAL OPS	8,599.81	-	-	-	-	14,333.05	22,932.86
022230	LKS - MILL CREEK COMMERCIAL OPS	12,899.74	-	-	-	-	21,499.52	34,399.26
022240	LKS - TRIMBLE COUNTY COMMERCIAL OPS	32,483.90	-	-	-	-	28,233.68	60,717.58
022250	LKS - GHENT COMMERCIAL OPS	24,225.90	-	-	-	-	27,538.85	51,764.75
022260	LKS - EW BROWN COMMERCIAL OPS	17,840.41	-	-	-	-	43,891.13	61,731.54
022810	DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	532,952.07	-	-	-	-	-	532,952.07
022970	GENERATION SYSTEM PLANNING	270,930.52	-	-	-	-	-	270,930.52
023000	VICE-PRESIDENT - TRANSMISSION	59,771.28	-	-	-	-	51,742.32	111,513.60
023005	DIR TRANS STRATEGY & PLANNING	42,810.21	-	-	-	-	35,296.35	78,106.56
023010	DIRECTOR - TRANSMISSION	72,455.30	-	-	-	-	21,398.72	93,854.02
023020	TRANSMISSION SYSTEM OPERATIONS	1,082,718.27	-	-	-	-	95,173.66	1,177,891.93
023025	TRANS OPERATIONS ENGINEERING & OUTAGE COORDINATION - LKS	341,674.95	-	-	-	-	85,472.14	427,147.09
023026	TRANSMISSION PROJECT DEVELOPMENT	424.43	-	-	424.43	-	84,462.61	84,887.04
023040	TRANSMISSION ENERGY MANAGEMENT SYSTEMS	102,282.36	-	-	-	6,400.00	251,635.86	360,318.22
023050	TRANSMISSION STRATEGY & PLANNING	375,486.78	-	-	-	-	146,022.64	521,509.42
023055	LKS - INVEST STRATEGY AND RELIABILITY PERFORMANCE	101,243.32	-	-	-	-	356,043.60	457,286.92
023065	TRANSMISSION SUBSTATION CONSTRUCTION - LKS	-	-	-	-	1,044,992.71	-	1,044,992.71
023090	TRANSMISSION POLICY & TARIFFS	142,400.67	-	-	-	-	-	142,400.67
023110	TRANSFORMER SERVICES	-	-	-	-	70,683.48	5,280.00	75,963.48
023200	LKS - DIRECTOR DIST OPS - LGE AND LGE/KU TRANSFORMERS	24,226.00	-	-	-	-	152,643.40	176,871.40
023210	LKS - TL DISTRIBUTION VEG MGMT	81,170.04	-	-	-	-	-	81,170.04
023220	MGR SYSTEM RESTORATION AND OPERATIONS	1,650,377.40	-	-	-	48,000.00	958,672.00	2,657,049.40
023260	EDO TECHNICAL TRAINING - LKS	424,045.10	-	-	-	-	-	424,045.10
023640	ELECTRIC DISTRIBUTION & CUST SERV BUDGETING	270,757.18	-	-	-	-	-	270,757.18
023800	ENERGY PLANNING ANALYSIS AND FORECASTING	67,841.31	-	-	-	-	-	67,841.31
023815	SALES ANALYSIS & FORECASTING	117,764.75	-	-	-	-	-	117,764.75
024000	VP - GAS DISTRIBUTION	195,005.48	-	-	-	-	28,701.63	223,707.11
025450	MANAGER MATERIAL SERVICES AND LOGISTICS	-	-	-	-	-	104,670.04	104,670.04
025530	MANAGER TRANSPORTATION	-	-	-	-	-	116,647.72	116,647.72
025550	MANAGER OFFICE FACILITIES	449,664.86	-	-	-	27,478.23	-	477,143.09
025580	MANAGER REAL ESTATE AND RIGHT OF WAY	137,038.84	-	-	-	-	485,674.12	622,712.96
025593	PROJECT PLANNING AND MANAGEMENT	32,141.12	-	-	-	223,750.60	-	255,891.72
025650	DIRECTOR ENVIRONMENTAL AFFAIRS	741,092.93	-	-	-	-	-	741,092.93
025720	ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	356,589.41	-	-	-	-	-	356,589.41
026020	FINANCIAL PLANNING & BUDGETING	98,259.32	-	-	-	-	-	98,259.32
026030	GENERATION, PE, AND SAFETY BUDGETING	144,152.19	-	-	-	94,079.14	-	238,231.33
026080	MANAGER REVENUE ACCOUNTING	339,059.93	-	-	-	-	-	339,059.93
026120	MANAGER PROPERTY ACCOUNTING	372,723.53	-	-	-	-	-	372,723.53
026130	CONTROLLER	23,826.71	-	-	-	-	-	23,826.71
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	242,120.58	-	-	-	-	-	242,120.58
026160	REGULATORY ACCOUNTING AND REPORTING	278,679.93	-	-	-	-	-	278,679.93
026170	MANAGER - CUSTOMER ACCOUNTING	1,293,043.58	-	-	-	-	-	1,293,043.58
026175	TRANSMISSION, GAS, & ES BUDGETING	321,818.50	-	-	-	-	-	321,818.50
026190	CORPORATE ACCOUNTING	300,055.78	-	-	-	-	-	300,055.78
026310	MANAGER PAYROLL	169,075.15	-	-	-	-	-	169,075.15
026850	VP EXTERNAL AFFAIRS	-	-	230,583.63	-	-	-	230,583.63
026920	DIRECTOR - CORPORATE COMMUNICATION	159,549.88	-	-	-	-	-	159,549.88
026925	CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	101,901.47	-	-	-	-	-	101,901.47
026940	MANAGER EXTERNAL AND BRAND COMMUNICATION	489,944.95	-	-	-	-	-	489,944.95
027763	LKS-MANAGER COMPLIANCE	254,252.67	-	-	-	-	-	254,252.67
027868	LKS - PROGRAM MANAGEMENT	32,938.86	-	-	-	-	98,816.63	131,755.49
027911	LKS - TRANSMISSION LINES ENGINEERING	37,179.36	-	-	-	218,479.10	174,427.66	430,086.12
027914	LKS - MANAGER TRANSMISSION SUBS ENGINEERING	2,524.92	-	-	-	-	47,973.58	50,498.50
027915	LKS - DISTRIBUTION SUBSTATIONS ENGINEERING - KU	-	-	-	-	240,410.37	-	240,410.37
027916	LKS - DISTRIBUTION SUBSTATIONS ENGINEERING - LGE	36,730.55	-	-	-	257,062.15	183,608.41	477,401.11
027917	LKS - MANAGER SUBS ENG RELAY & PROTECTION	27,282.36	-	-	-	-	69,247.19	96,529.55
027919	LKS - TD&S ENG PROJECT MANAGEMENT	6,179.53	-	-	-	138,023.10	61,802.01	206,004.64
027920	LKS - TD&S ENG CONSTRUCTION MANAGEMENT	31,363.85	-	-	-	184,073.86	264,750.01	480,187.72
027930	LKS MANAGER VEG MGMT STRATEGY AND OPTIMIZATION	58,721.54	-	-	-	-	-	58,721.54
027940	LKS - SYSTEM ENGINEERING	110,854.75	-	-	-	-	285,055.15	395,909.90
027941	LKS - SUBSTATION COMPLIANCE ENGINEERING	136,351.53	-	-	-	-	34,087.87	170,439.40
027942	LKS - TRANSMISSION PROTECTION	176,635.86	-	-	-	-	169,708.95	346,344.81
027951	LKS - SUBSTATION SVS	123,777.32	-	-	-	16,480.00	84,182.02	224,439.34
027952	LKS - T+D SUBSTATION SERVICES	28,525.77	-	-	-	-	36,855.35	65,381.12
027955	LKS - TURBINE GENERATOR SPECIALIST	132,202.31	-	-	-	21,836.78	-	154,039.09
027960	LKE_TL TRANSMISSION VEG MNGT AND ROW	92,499.96	-	-	-	-	-	92,499.96
027961	LKS - TRANSMISSION SUBS ENGINEERING	10,084.42	-	-	-	43,948.80	141,106.06	195,139.28
027962	LKS - TRANSMISSION SUBS DRAFTING SERVICES	2,971.93	-	-	-	41,599.03	14,856.19	59,427.15
027963	LKS - TRANSMISSION SUBSTATIONS ENG COORDINATION	11,236.30	-	-	-	157,276.79	56,168.02	224,681.11
027965	LKS - TRANSMISSION ENG RELAY & PROTECTION	104,011.50	-	-	-	118,877.08	74,304.11	297,192.69
027966	LKS - DISTRIBUTION ENG RELAY & PROTECTION	69,009.07	-	-	-	129,204.49	69,009.07	267,222.63
027972	LKS ECON DEVELOPMENT	138,952.62	-	-	-	-	-	138,952.62
027976	LKS - DIRECTOR GENERATION ENGINEERING	93,809.19	-	-	-	-	13,401.31	107,210.50
027977	LKS - COMPLIANCE AND DOC. MGMT	685,241.66	-	-	-	-	-	685,241.66
027978	LKS - SYSTEM LAB AND ENV. COMPL.	468,055.58	-	-	-	-	-	468,055.58
027981	LKS - GEN FLEET ENGINEERING	179,799.57	-	-	-	13,975.48	19,490.58	213,265.63
027982	LKS - CIVIL ENGINEERING	223,018.63	-	-	-	89,561.98	-	312,580.61
027983	LKS - ELECTRICAL ENGINEERING	310,830.05	-	-	-	48,010.58	-	358,840.63
027984	LKS - MECHANICAL ENGINEERING	444,370.12	-	-	-	16,126.36	-	460,496.48
027985	LKS - PERFORMANCE ENGINEERING	337,662.29	-	-	-	77,900.86	-	415,563.15
027994	LKS MANAGER SAFETY + EQUIP TRAINING	51,601.36	-	-	-	-	-	51,601.36
027995	LKS MANAGER TRAINING SUPPORT	118,655.36	-	-	-	-	-	118,655.36
027999	LKS -MANAGER PUBLIC SAFETY	54,775.15	-	-	-	-	-	54,775.15
029640	LKS - VP ENERGY SUPPLY AND ANALYSIS	158,875.65	-	-	-	-	-	158,875.65
029660	LKS - DIRECTOR POWER SUPPLY	979,587.78	-	-	-	-	-	979,587.78
029750	PROJECT ENGINEERING	21,961.20	-	-	-	2,443,409.15	-	2,465,370.35
029760	LKS - GENERATION SAFETY	378,862.16	-	-	-	242,045.53	-	620,907.69
029788	LKS DIST - SUBSTATION RELAY, PROTECTION & CONTROL	17,027.25	-	-	-	-	40,283.87	57,311.12
029955	LKS PPL SSS BENEFITS ACCOUNTING	98,377.30	-	-	-	-	-	98,377.30
<b>Total Labor</b>		<b>99,564,731</b>	<b>1,471,230</b>	<b>230,584</b>	<b>64,992</b>	<b>27,904,518</b>	<b>21,080,556</b>	<b>160,316,610</b>
<b>Total Off-Duty</b>		<b>16,942,889</b>	<b>244,814</b>	<b>41,909</b>	<b>11,597</b>	<b>4,185,078</b>	<b>3,680,534</b>	<b>25,106,820</b>
<b>Total Employee Benefits</b>		<b>40,717,335</b>	<b>361,771</b>	<b>113,465</b>	<b>27,789</b>	<b>10,624,807</b>	<b>9,092,925</b>	<b>60,936,092</b>
<b>Total Payroll Taxes</b>		<b>10,316,476</b>	<b>58,496</b>	<b>22,892</b>	<b>6,391</b>	<b>2,748,872</b>	<b>2,228,556</b>	<b>15,381,683</b>
<b>Total Test Period Payroll Costs</b>		<b>167,541,432</b>	<b>2,136,311</b>	<b>408,850</b>	<b>110,768</b>	<b>45,463,274</b>	<b>36,082,570</b>	<b>261,743,205</b>

**EXHIBIT RAF-5**

**KENTUCKY UTILITIES COMPANY**

**Response to Attorney General and Kentucky Industrial Utility Customers' Initial  
Request for Information**

**Dated July 3, 2025**

**Case No. 2025-00113**

**Question No. 70**

**Responding Witness: Drew T. McCombs / Heather D. Metts / Vincent Poplaski**

Q-70. Refer to the Payroll Analysis Attachment, page 2 of 2, to Filing Requirement Tab 60 of 807 KAR5:001 Section 16(8)(g) for KU. Refer further to the employee benefits amount in total and the O&M portion of those amounts for the base year and the test year on lines 29-31. Refer also to the increase in the ratio of O&M labor dollars data included on lines 18-19.

- a. Explain all known reasons why the employee benefits costs for KU are expected to increase by \$9,512,140, or 19.65%, from the base year to the test year.
- b. Explain all known reasons why the employee benefits expenses for KU are expected to increase by \$6,398,750, or 20.18%, from the base year to the test year.
- c. Provide the total benefits cost by type for KU for each of the years 2021 through 2024, 2025 to date, the base year and the test year.
- d. Provide the total benefits expense by type for KU for each of the years 2021 through 2024, 2025 to date, the base year and the test year.
- e. Explain why the ratio of O&M labor dollars to total labor dollars for this category of costs is expected to increase from 59.76% to 63.98% for KU from the base year to the test year.
- f. Provide the ratio of O&M labor dollars to total labor dollars for each of the years 2021 through 2024, 2025 to date, the base year and the test year.

A-70. **Original Response:**

- a. Pension, post-retirement and post-employment plans make up the majority of this increase. There were no substantial changes to benefits offered. The pension plan has been closed since 1/1/2006 and the post-retirement benefit plans were closed between 1/1/2024 and 1/1/2025

- For the pension and postretirement plans, the increase is primarily due to a lower Expected Return on Asset (EROA) projected value, which is calculated using an EROA percentage return assumption and the plans' market-related value of assets.
  - Per accounting standards, management is required to review all pension assumptions on at least an annual basis. This annual process is intended to assess the various economic and actuarial assumptions to account for changing market conditions, expectations for future economic outlook and demographic experience, amongst other data points. As part of this assessment process that includes discussions with the Companies' investment consultants and actuaries, the EROA assumption was updated for the 2025 Business Plan. The update resulted in a different EROA assumption for the base year and the test year, declining by 1%.
  - In addition, changes in the plans' asset base will be updated during the forecasting process. As an example, the plans' actual investment return for 2024 was 1.35% vs. the Expected Return of 8.25%. The actual return on assets lowers the asset base and lowers projected EROA amounts in dollars, which in turn results in higher cost, since there is less investment income to offset the ongoing cost of the pension benefit.
  - For the post-employment benefit plan, which provides medical, dental and life insurance benefits to disabled employees, the base year reflects an actual credit recorded due to a decrease in the number of employees on disability and an increase in the discount rate for the year based on year-end bond rates required to measure the obligation. For the test year, and consistent with annual budgeting, there is no amount included resulting in what would be considered an increase. However, there is no budget or projection for post-employment benefits as the obligation and activity is not material to KU's balance sheet or income statement in total. Post-employment benefits are only measured annually at December 31<sup>st</sup> and dependent on employees who either become disabled during the year or recover and are removed from the obligation, which is based on bond rates used to develop the obligation as of December 31<sup>st</sup>, due to the combined significant uncertainty and based on materiality, amounts are not forecast.
- b. Pension, post-retirement and post-employment plans make up the majority of this increase. See the response to (a).

- c. See attachment being provided in a separate file.
- d. See attachment being provided in a separate file.
- e. These percentages will change based on the amount of labor charged to capital projects. The level of capital spending fluctuates from year to year, and the ratios for the test year are well within the ranges the Companies expect and have previously experienced.
- f. The ratios of O&M labor dollars to total labor dollars for the time periods requested are as follows:

Year	Ratio of O&M Labor Dollars to Total Labor Dollars
2021	66.99%
2022	66.57%
2023	63.38%
2024	58.71%
2025	58.18%
Base Period	59.76%
Test Period	63.98%

**August 15, 2025 Supplemental Response:**

- d. Following the submission of this initial request for information, the Company identified an error in the base period labor formulas. The revisions provided include reclassifications between employee groups in actuals. See attachment being provided in a separate file.
- f. The ratios of O&M labor dollars to total labor dollars for the time periods requested are as follows:

**Supplemental Response to Question No. 70**

**Page 4 of 4**

**McCombs / Metts / Poplaski**

Year	Ratio of O&M Labor Dollars to Total Labor Dollars
2021	66.99%
2022	66.57%
2023	63.37%
2024	58.71%
2025	58.18%
Base Period	59.76%
Test Period	63.98%

**Kentucky Utilities Company**

**Case No. 2025-00113**

**Total Benefits Costs by Type**

**Historical Calendar Years 2021 through May 2025, Base Period for the 12 months ending August 31, 2025, & Test Period for the 12 months ending December 31, 2026**

<b>Employee Benefits*</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>YTD 2025 as of May 31</b>	<b>Base Period</b>	<b>Test Period</b>
Company Contribution to the Savings Plan	10,628,769	10,605,521	11,259,434	10,667,064	3,999,986	10,515,355	11,463,602
Dental	680,954	654,439	626,586	573,605	216,746	606,768	713,113
Life Insurance	799,282	424,276	401,885	465,077	143,750	508,642	476,934
Long Term Disability	840,781	582,368	535,013	446,209	140,248	392,181	448,834
Medical	20,852,207	20,752,358	19,308,515	18,628,616	5,904,578	19,942,096	20,200,858
Other Benefits	1,367,146	4,199,388	663,498	188,021	439,978	963,259	1,017,068
Pension	2,871,894	227,831	(3,737,075)	(8,830,734)	(3,420,424)	(8,375,851)	259,445
Post-Employment	(1,126,922)	1,324,555	(76,967)	(808,576)	1,477	(807,505)	-
Post-Retirement	(1,044,555)	(2,154,603)	313,832	(190,011)	(91,696)	(253,000)	48,449
PPLS Benefits**	-	1,512,253	6,339,082	5,773,810	-	1,905,169	4,462,957
PPLS Medical/Other	-	-	-	1,892,301	1,994,384	2,386,045	-
Short Term Incentive	17,441,624	15,624,274	18,075,300	20,237,355	5,768,019	18,793,291	17,735,750
Tuition Reimbursement	316,800	211,348	222,331	174,903	54,543	167,031	199,755
Workers Compensation	403,173	618,352	605,972	593,659	1,138,995	1,667,382	896,240
<b>Total</b>	<b>54,031,154</b>	<b>54,582,358</b>	<b>54,537,405</b>	<b>49,811,299</b>	<b>16,290,583</b>	<b>48,410,864</b>	<b>57,923,004</b>

\*Allocated benefit components from PPLS that are separately identifiable are included in the respective categories shown above.

\*\*PPLS Benefits includes Medical, Dental, Life, Long Term Disability, 401k, Retirement Income and Other



**Kentucky Utilities Company**

**Case No. 2025-00113**

**Total Benefits Expense by Type**

**Historical Calendar Years 2021 through May 2025, Base Period for the 12 months ending August 31, 2025, & Test Period for the 12 months ending December 31, 2026**

<b>Employee Benefits*</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>YTD 2025 as of May 31</b>	<b>Base Period</b>	<b>Test Period</b>
Company Contribution to the Savings Plan	7,197,473	6,985,143	7,155,924	6,442,124	2,615,546	6,315,235	7,065,175
Dental	463,565	431,373	403,198	351,479	130,863	369,638	438,584
Life Insurance	542,135	282,677	255,586	280,499	86,912	304,227	293,514
Long Term Disability	570,538	387,317	340,297	269,904	84,761	234,390	276,885
Medical	14,115,184	13,618,199	12,245,885	11,342,379	3,569,139	12,095,003	12,429,037
Other Benefits	923,912	3,866,575	454,212	142,694	313,355	1,011,856	603,780
Pension	2,110,613	565,631	(1,379,065)	(4,782,877)	(1,830,568)	(3,867,300)	841,898
Post-Employment	(700,288)	830,306	(84,313)	(477,283)	161	(477,486)	-
Post-Retirement	(682,521)	(1,366,701)	223,072	(60,206)	(89,469)	(92,537)	23,959
PPLS Benefits**	-	1,411,710	5,319,938	4,827,162	-	1,675,988	3,669,423
PPLS Medical/Other	-	-	-	1,567,210	1,399,379	1,861,641	-
Short Term Incentive	11,771,786	10,451,896	11,514,712	12,399,222	3,585,450	11,157,165	11,713,931
Tuition Reimbursement	309,259	205,711	216,896	171,935	52,875	165,618	199,755
Workers Compensation	260,327	376,283	383,938	363,826	610,159	950,718	546,963
<b>Total</b>	<b>36,881,983</b>	<b>38,046,119</b>	<b>37,050,279</b>	<b>32,838,068</b>	<b>10,528,563</b>	<b>31,704,155</b>	<b>38,102,905</b>

\*Allocated benefit components from PPLS that are separately identifiable are included in the respective categories shown above.

\*\*PPLS Benefits includes Medical, Dental, Life, Long Term Disability, 401k, Retirement Income and Other

**Case No. 2025-00113**

**Attachment to Supplemental Response to AG-KIUC-1 Question No. 70(d)**

**Page 1 of 1**

**McCombs/Metts/Poplaski**

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Attorney General and the Kentucky Industrial Utility Customers'**

**Initial Request for Information**

**Dated July 3, 2025**

**Case No. 2025-00114**

**Question No. 70**

**Responding Witness: Drew T. McCombs / Heather D. Metts / Vincent Poplaski**

Q-70. Refer to the Payroll Analysis Attachment, page 2 of 2, to Filing Requirement Tab 60 of 807 KAR5:001 Section 16(8)(g) for LG&E. Refer further to the employee benefits amount in total and the O&M portion for the base year and the test year on lines 35-37. Refer also to the increase in the ratio of O&M labor dollars data included on lines 18-19.

- a. Explain all known reasons why the employee benefits costs for LG&E are expected to increase by \$10,076,617, or 19.81%, from the base year to the test year.
- b. Explain all known reasons why the employee benefits expenses for LG&E are expected to increase by \$7,858,916, or 23.92%, from the base year to the test year.
- c. Provide the total benefits cost by type for LGE for each of the years 2021 through 2024, 2025 to date, the base year and the test year.
- d. Provide the total benefits expense by type and by division for LGE for each of the years 2021 through 2024, 2025 to date, the base year and the test year.
- e. Explain why the ratio of O&M labor dollars to total labor dollars for this category of costs is expected to increase from 63.81% to 66.24% for LG&E from the base year to the test year.
- f. Provide the ratio of O&M labor dollars to total labor dollars for each of the years 2021 through 2024, 2025 to date, the base year and the test year. provide in total and by division.

A-70. **Original Response:**

- a. Pension, post-retirement and post-employment plans make up the majority of this increase. There were no substantial changes to benefits offered. The pension plan has been closed since 1/1/2006 and the post-retirement benefit plan were closed between 1/1/2024 and 1/1/2025

- For the pension and postretirement plans, the increase is primarily due to a lower Expected Return on Asset (EROA) projected value, which is calculated using an EROA percentage return assumption and the plans' market-related value of assets.
- Per accounting standards, management is required to review all pension assumptions on at least an annual basis. This annual process is intended to assess the various economic and actuarial assumptions to account for changing market conditions, expectations for future economic outlook and demographic experience, amongst other data points. As part of this assessment process that includes discussions with the Companies' investment consultants and actuaries, the EROA assumption was updated for the 2025 Business Plan. The update resulted in a different EROA assumption for the base year and the test year, declining by 1%.
- In addition, changes in the plans' asset base will be updated during the forecasting process. As an example, the plans' actual investment return for 2024 was 1.35% vs. the Expected Return of 8.25%. The actual return on assets lowers the asset base and lower projected EROA amounts in dollars, which in turn results in higher cost, since there is less investment income to offset the ongoing cost of the pension benefit.
- For the post-employment benefit plan, which provides medical, dental and life insurance benefits to disabled employees, the base year reflects an actual credit recorded due to a decrease in the number of employees on disability and an increase in the discount rate for the year based on year-end bond rates required to measure the obligation. For the test year, and consistent with annual budgeting, there is no amount included resulting in what would be considered an increase. However, there is no budget or projection for post-employment benefits as the obligation and activity is not material to KU's balance sheet or income statement in total. Post-employment benefits are only measured annually at December 31<sup>st</sup> and dependent on employees who either become disabled during the year or recover and are removed from the obligation, which is based on bond rates used to develop the obligation as of December 31<sup>st</sup>, due to the combined significant uncertainty and based on materiality, amounts are not forecasted.

- b. Pension, post-retirement and post-employment plans make up the majority of this increase. See the response to (a).
- c. See attachment being provided in a separate file.
- d. See attachment being provided in a separate file.
- e. These percentages will change based on the amount of labor charged to capital projects. The level of capital spending fluctuates from year to year, and the ratios for the test year are well within the ranges the Companies expect and have previously experienced.
- f. The ratios of O&M labor dollars to total labor dollars for the time periods requested are as follows:

Year	Ratio of O&M Labor Dollars to Total Labor Dollars		
	Total	Electric	Gas
2021	67.29%	66.72%	68.67%
2022	67.87%	67.16%	69.54%
2023	66.29%	65.80%	67.41%
2024	64.03%	62.99%	66.46%
2025	64.16%	64.26%	63.94%
Base Period	63.66%	62.20%	66.99%
Test Period	66.24%	64.42%	70.18%

**August 15, 2025 Supplemental Response:**

- d. Following the submission of this initial request for information, the Company identified an error in the base period labor formulas. The revisions provided include reclassifications between employee groups in actuals. See attachment being provided in a separate file.
- f. The ratios of O&M labor dollars to total labor dollars for the time periods requested are as follows:

Year	Ratio of O&M Labor Dollars to Total Labor Dollars		
	Total	Electric	Gas
2021	67.29%	66.72%	68.67%
2022	67.87%	67.16%	69.54%
2023	66.53%	65.80%	68.23%
2024	64.30%	63.00%	67.36%
2025	64.34%	64.26%	64.52%

Base Period	63.81%	62.20%	67.47%
Test Period	66.24%	64.42%	70.18%

**Louisville Gas & Electric Company**

**Case No. 2025-00114**

**Total Benefits Costs by Type**

**Historical Calendar Years 2021 through May 2025, Base Period for the 12 months ending August 31, 2025, & Test Period for the 12 months ending December 31, 2026**

<b>Employee Benefits*</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>YTD 2025 as of May 31</b>	<b>Base Period</b>	<b>Test Period</b>
Company Contribution to the Savings Plan	9,851,953	9,949,201	10,095,045	9,625,912	4,729,067	10,417,283	11,111,500
Dental	629,221	563,975	514,042	499,733	244,084	557,837	658,028
Life Insurance	689,645	368,442	334,805	369,381	164,157	427,474	446,957
Long Term Disability	672,908	462,027	417,758	352,398	165,589	335,673	436,548
Medical	17,863,122	17,444,330	15,977,717	15,836,258	6,647,719	17,880,090	18,644,591
Other Benefits	1,169,624	4,508,910	627,637	75,977	360,202	1,050,085	763,500
Pension	4,891,072	3,930,286	1,975,681	(3,692,090)	(1,349,769)	(3,527,244)	4,120,038
Post-Employment	(73,427)	265,515	(603,203)	(619,010)	1,393	(619,967)	-
Post-Retirement	1,428,183	524,887	2,313,832	2,138,996	982,345	2,496,576	2,621,989
PPLS Benefits**	-	1,457,673	6,208,991	5,754,850	-	1,800,832	4,222,079
PPLS Medical/Other	-	-	-	1,668,609	2,003,655	2,140,687	-
Short Term Incentive	16,388,060	14,248,945	16,568,696	17,945,413	6,732,137	16,925,320	16,979,726
Tuition Reimbursement	366,388	248,626	253,235	197,874	105,669	197,665	193,810
Workers Compensation	346,996	250,438	585,639	856,969	306,366	779,165	739,326
<b>Total</b>	<b>54,223,746</b>	<b>54,223,255</b>	<b>55,269,876</b>	<b>51,011,271</b>	<b>21,092,616</b>	<b>50,861,475</b>	<b>60,938,092</b>

\*Allocated benefit components from PPLS that are separately identifiable are included in the respective categories shown above.

\*\*PPLS Benefits includes Medical, Dental, Life, Long Term Disability, 401k, Retirement Income and Other

**Louisville Gas & Electric Company**

**Case No. 2025-00114**

**Total Benefits Expense by Type**

**Historical Calendar Years 2021 through May 2025, Base Period for the 12 months ending August 31, 2025, & Test Period for the 12 months ending December 31, 2026**

<b>Electric</b>							
<b>Employee Benefits*</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>YTD 2025 as of May 31</b>	<b>Base Period</b>	<b>Test Period</b>
Company Contribution to the Savings Plan	4,745,120	4,752,657	4,695,746	4,290,722	2,267,296	4,290,924	4,606,941
Dental	310,232	275,347	248,333	229,177	108,791	238,523	276,819
Life Insurance	338,589	178,204	158,796	168,396	72,783	180,805	187,151
Long Term Disability	339,470	227,451	200,513	161,451	73,165	138,196	181,194
Medical	8,755,549	8,464,260	7,514,235	7,186,672	2,958,350	7,633,850	7,846,483
Other Benefits	578,332	3,091,283	307,427	19,211	163,020	764,232	337,121
Pension	2,945,230	2,445,457	1,413,002	(1,465,751)	(541,102)	(1,519,677)	1,758,984
Post-Employment	(11,100)	156,090	(279,331)	(275,901)	1,647	(274,369)	-
Post-Retirement	496,382	80,877	923,408	813,362	384,618	1,044,931	1,197,910
PPLS Benefits**	-	1,007,128	3,915,619	3,583,750	-	1,222,650	2,624,040
PPLS Medical/Other	-	-	-	1,039,855	1,031,226	1,261,348	-
Short Term Incentive	7,816,726	6,799,983	7,685,248	8,103,406	3,042,501	6,884,484	7,843,571
Tuition Reimbursement	290,365	202,306	198,383	146,471	81,403	148,491	156,069
Workers Compensation	158,695	103,031	250,137	355,356	128,312	205,710	306,368
<b>Total</b>	<b>26,763,591</b>	<b>27,784,076</b>	<b>27,231,514</b>	<b>24,356,178</b>	<b>9,772,011</b>	<b>22,220,099</b>	<b>27,322,650</b>

<b>Gas</b>							
<b>Employee Benefits*</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>YTD 2025 as of May 31</b>	<b>Base Period</b>	<b>Test Period</b>
Company Contribution to the Savings Plan	1,992,475	2,067,672	2,118,006	2,004,018	1,040,050	2,252,165	2,537,427
Dental	124,278	111,638	100,541	99,074	50,677	112,925	147,378
Life Insurance	136,311	74,542	68,664	74,008	34,365	89,219	100,740
Long Term Disability	128,747	91,232	83,733	70,185	34,990	70,335	99,475
Medical	3,546,142	3,528,135	3,279,300	3,184,533	1,381,708	3,676,531	4,176,415
Other Benefits	232,163	1,128,824	137,423	19,353	74,269	296,260	187,165
Pension	691,231	502,905	40,027	(1,004,825)	(378,403)	(727,273)	854,086
Post-Employment	(24,668)	41,760	(131,075)	(128,501)	(64)	(130,876)	-
Post-Retirement	388,135	208,165	600,168	564,319	265,112	556,538	548,732
PPLS Benefits**	-	351,149	1,350,769	1,279,129	-	419,770	901,075
PPLS Medical/Other	-	-	-	377,411	445,196	459,925	-
Short Term Incentive	3,265,768	2,943,528	3,376,870	3,609,407	1,376,565	3,331,589	3,615,692
Tuition Reimbursement	67,630	40,262	48,901	48,093	22,320	47,622	37,741
Workers Compensation	79,304	57,854	146,261	208,241	70,374	183,590	188,759
<b>Total</b>	<b>10,627,516</b>	<b>11,147,666</b>	<b>11,219,587</b>	<b>10,404,444</b>	<b>4,417,159</b>	<b>10,638,320</b>	<b>13,394,685</b>

\*Allocated benefit components from PPLS that are separately identifiable are included in the respective categories shown above.

\*\*PPLS Benefits includes Medical, Dental, Life, Long Term Disability, 401k, Retirement Income and Other

**Case No. 2025-00114**

**Attachment to Response to AG-KIUC-1 Question No. 70(d)**

**Page 1 of 1**

**McCombs/Metts/Poplaski**

**EXHIBIT RAF-6**



**KENTUCKY UTILITIES COMPANY**

**Response to the Joint Supplemental Data Requests of the Attorney General and  
Kentucky Industrial Utility Customers'  
Dated July 31, 2025**

**Case No. 2025-00113**

**Question No. 9**

**Responding Witness: Drew T. McCombs / Heather D. Metts**

- Q-9. Provide the actual and projected capital expenditures for KU in total for all plant for each of the years 2021 through 2028.
- A-9. See attachment being provided in a separate file.

**Kentucky Utilities Company**  
**Case No. 2025-00113**  
**Capital Expenditures**  
**Years 2021-2028**

Category of Spend	Actual Capital Expenditures				Projected Capital Expenditures			
	2021	2022	2023	2024	2025	2026	2027	2028
Generation	\$ 244,776,691	\$ 174,003,775	\$ 150,411,185	\$ 331,634,190	\$ 521,550,017	\$ 607,216,881	\$ 558,658,524	\$ 269,769,619
Transmission	182,670,624	179,263,020	155,616,786	110,285,398	189,949,455	347,049,478	352,552,656	380,528,139
Distribution	152,145,646	164,698,302	202,645,303	179,831,565	201,722,430	275,506,213	250,546,759	252,917,352
Customer Services	11,023,370	29,567,862	57,010,491	60,671,396	29,242,290	1,110,608	2,254,814	2,391,929
IT & Other	28,082,486	8,206,125	14,094,741	27,600,245	71,023,354	92,080,569	59,179,078	42,783,413
<b>Total</b>	<b>\$ 618,698,817</b>	<b>\$ 555,739,083</b>	<b>\$ 579,778,506</b>	<b>\$ 710,022,793</b>	<b>\$ 1,013,487,547</b>	<b>\$ 1,322,963,748</b>	<b>\$ 1,223,191,831</b>	<b>\$ 948,390,453</b>

Note - Information presented above is based on the original 2025 business plan and does not include proforma adjustments.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to the Joint Supplemental Data Requests of the Attorney General and  
Kentucky Industrial Utility Customers'  
Dated July 31, 2025**

**Case No. 2025-00114**

**Question No. 9**

**Responding Witness: Drew T. McCombs / Heather D. Metts**

- Q-9. Provide the actual and projected capital expenditures for LG&E in total for all plant for each of the years 2021 through 2028. Provide separately for the electric and gas divisions.
- A-9. See attachments being provided in a separate file.

**Louisville Gas & Electric Company**  
**Case No. 2025-00114**  
**Capital Expenditures - Electric**  
**Years 2021-2028**

Category of Spend	Actual Capital Expenditures				Projected Capital Expenditures			
	2021	2022	2023	2024	2025	2026	2027	2028
Generation	\$ 146,966,117	\$ 96,555,874	\$ 84,338,640	\$ 163,630,715	\$ 443,869,653	\$ 724,586,169	\$ 1,264,179,246	\$ 948,308,204
Transmission	42,801,176	26,319,744	15,644,022	35,942,065	66,955,165	65,091,415	118,832,388	104,505,293
Distribution	118,041,925	119,897,471	132,650,394	129,995,431	145,604,906	196,554,193	221,806,146	213,069,832
Customer Services	4,342,804	18,512,333	35,127,159	42,914,168	20,604,444	716,062	1,736,820	1,712,893
IT & Other	20,463,794	7,665,962	10,074,166	17,244,107	52,858,145	67,186,479	46,309,727	34,708,126
<b>Total</b>	<b>\$ 332,615,816</b>	<b>\$ 268,951,384</b>	<b>\$ 277,834,380</b>	<b>\$ 389,726,486</b>	<b>\$ 729,892,313</b>	<b>\$ 1,054,134,319</b>	<b>\$ 1,652,864,326</b>	<b>\$ 1,302,304,348</b>

Note - Information presented above is based on the original 2025 business plan and does not include proforma adjustments.

**Louisville Gas & Electric Company**  
**Case No. 2025-00114**  
**Capital Expenditures - Gas**  
**Years 2021-2028**

<b>Category of Spend</b>	<b>Actual Capital Expenditures</b>				<b>Projected Capital Expenditures</b>			
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Distribution	\$ 148,228,227	\$ 69,446,718	\$ 87,229,531	\$ 77,718,035	\$ 184,029,449	\$ 112,701,395	\$ 123,892,407	\$ 126,259,369
Customer Services	1,533,257	16,041,624	15,073,300	20,876,597	12,691,523	81,056	134,776	108,696
IT & Other	12,398,455	4,607,644	6,655,009	13,696,588	29,014,429	33,888,302	22,165,880	17,058,129
<b>Total</b>	<b>\$ 162,159,939</b>	<b>\$ 90,095,986</b>	<b>\$ 108,957,839</b>	<b>\$ 112,291,221</b>	<b>\$ 225,735,401</b>	<b>\$ 146,670,753</b>	<b>\$ 146,193,063</b>	<b>\$ 143,426,194</b>

Note - Information presented above is based on the original 2025 business plan and does not include proforma adjustments.

**EXHIBIT RAF-7**

**KENTUCKY UTILITIES COMPANY**

**Response to the Joint Supplemental Data Requests of the Attorney General and  
Kentucky Industrial Utility Customers'  
Dated July 31, 2025**

**Case No. 2025-00113**

**Question No. 10**

**Responding Witness: Drew T. McCombs**

Q-10. Provide the total payroll dollars and the amount of payroll dollars expensed as O&M for each month in 2025 thus far with available data. In addition, provide the ratio of O&M payroll dollars to total payroll dollars.

A-10. The table below provides total payroll dollars, payroll dollars expensed as O&M and the ratio of O&M payroll dollars to total payroll dollars for each month in 2025.

Month	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
O&M	14,367,198.52	12,562,561.06	14,257,235.71	13,232,745.57	12,702,819.91	10,837,112.30
Total	22,448,561.44	20,627,104.61	24,386,926.75	22,347,592.90	21,974,245.51	21,013,599.66
Ratio of O&M to Total	64.00%	60.90%	58.46%	59.21%	57.81%	51.57%

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to the Joint Supplemental Data Requests of the Attorney General and  
Kentucky Industrial Utility Customers'  
Dated July 31, 2025**

**Case No. 2025-00114**

**Question No. 10**

**Responding Witness: Drew T. McCombs**

Q-10. Provide the total payroll dollars and the amount of payroll dollars expensed as O&M for each month in 2025 thus far with available data. In addition, provide the ratio of O&M payroll dollars to total payroll dollars. Provide separately for the electric and gas divisions.

A-10. The table below provides total payroll dollars, payroll dollars expensed as O&M and the ratio of O&M payroll dollars to total payroll dollars for each month in 2025.

Electric						
Month	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
O&M	9,165,913.44	8,461,527.99	9,772,125.68	9,469,765.54	8,669,222.13	7,834,990.55
Total	13,527,503.22	12,937,204.68	15,025,013.05	14,297,592.23	13,391,279.81	14,047,071.73
Ratio of O&M to Total	67.76%	65.40%	65.04%	66.23%	64.74%	55.78%
Gas						
Month	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
O&M	4,268,532.02	4,072,229.66	4,782,656.65	4,304,450.02	3,690,738.76	3,602,066.61
Total	6,356,842.36	6,166,771.31	6,980,007.34	6,722,563.23	6,010,720.27	7,111,900.38
Ratio of O&M to Total	67.15%	66.04%	68.52%	64.03%	61.40%	50.65%



**EXHIBIT RAF-8**

**KENTUCKY UTILITIES COMPANY**

**Response to the Joint Supplemental Data Requests of the Attorney General and  
Kentucky Industrial Utility Customers'**

**Dated July 31, 2025**

**Case No. 2025-00113**

**Question No. 14**

**Responding Witness: Christopher M. Garrett / Drew T. McCombs / Heather D.  
Metts**

- Q-14. Refer to the comparison of KU's jurisdictional O&M expenses by FERC account provided in the response to AG-KIUC 1-52.
- a. The amount for Miscellaneous Steam Power Expenses in account 506 increases from \$27.045 million in the base year to \$31.220 million in the test year. Explain all reasons why an increase of 15.4% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
  - b. The amount for Transmission Overhead Lines Expense in account 563 increases from \$0.842 million in the base year to \$0.961 million in the test year. Explain all reasons why an increase of 14.1% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
  - c. The amount for Transmission of Electricity by Others in account 565 increases from \$4.132 million in the base year to \$4.967 million in the test year. Explain all reasons why an increase of 20.2% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
  - d. The amount for Miscellaneous Transmission Expense in account 566 increases from \$32.524 million in the base year to \$36.151 million in the test year. Explain all reasons why an increase of 11.2% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
  - e. The amount for Transmission Maintenance of Overhead Lines in account 571 increases from \$6.525 million in the base year to \$8.294 million in the test year. Explain all reasons why an increase of 27.1% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.

- f. The amount for Property Insurance in account 924 increases from \$10.571 million in the base year to \$12.606 million in the test year. Explain all reasons why an increase of 19.2% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
- g. The amount for Injuries and Damages in account 925 increases from \$4.023 million in the base year to \$5.871 million in the test year. Explain all reasons why an increase of 45.9% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.

A-14.

- a. The \$4.175 million projected increase in FERC 506 in the test year is due primarily to the following:
  - \$2.967 million is due to higher environmental reagent spend due to pricing increases (NOX Reduction Reagent and Mercury Emissions Control Reagents).
  - \$0.843 million due to higher fees and permits in the test period driven by higher estimated Environmental Title V fees.
  - \$0.361 million due to higher supplemental contractor spend in the test period driven by projected wage increase escalation.
- b. The 14.1% (\$0.119 million) projected increase in FERC 563 in the test year is due primarily to the following:
  - \$0.087 million is due to an increase in the number of mandatory Pole Inspections occurring in the test year than in the base year.
  - \$0.052 million fewer aerial patrol trouble flights were needed in September through December of the base year.
- c. The 20.2% (\$0.835 million) projected increase in FERC 565 in the test year is due primarily to the following:
  - \$0.684 million increase in intercompany transmission expense (offset in revenues)
  - \$0.213 million transmission cost to serve KU customers on the EKPC electric system.
- d. The 11.2% (\$3.627 million) projected increase in FERC 566 in the test year is due primarily to the following:

- \$2.749 million higher depencaking expense in the test year due to the projected increase in the Midwest Independent System Operator (MISO) rate.
  - \$0.310 million higher Reliability Coordinator and Independent Transmission Operator contractual cost increases in the test year.
  - \$0.325 million higher substation administrative contract labor and material expenses in the test year.
  - \$0.109 million higher NERC fees
  - \$0.070 million periodic ARC Flash expense occurring every 5 years, including the forward test year.
  - \$0.049 million higher FAC-008 BES Walkdown expense in the test year
- e. The \$1.769 million projected increase in FERC 571 in the test year is due primarily to the following:
- \$1.387 million increase for vegetation management. This increase is due to operational requirements and system needs that will enhance system reliability and customer satisfaction.
  - \$1.237 million increase is due to the regulatory asset accounting treatment for storms.
  - \$0.687 million decrease is due to lower storm costs in the test year.
  - The test year also includes a proforma adjustment for vegetation management of \$2.175 million not included in the \$1.769 million variance. The proforma is additional spend required for operational requirements and system needs that will enhance system reliability and customer satisfaction.
- f. Property insurance expense is projected to increase 19% driven by a 5% increase in property values, an 8% increase in premiums, and a 6% increase due to a premium credit reflected in the base period. The 5% increase in insurable values is driven by inflation as the policy provides for replacement coverage and replacement costs are trended up based on the Handy Whitman Index. Insurance premiums are forecasted to increase 8% per the attached report from Marsh. Lastly, KU recorded a premium credit of \$681k for the base period as a result of the mutual provider's financial performance.
- g. Damages and Injuries expense is projected to increase 45.9% between the base year and test year due primarily to increases in premium rates for Excess Liability Insurance. Excess liability insurance rates have increased more dramatically for utilities due to significant losses in the past several years from risks such as Wildfire, Auto Liability, Electric Contact Cases, and Gas Explosions. "Nuclear Verdicts" (liability claims greater than \$10M) have become more prevalent for insurance carriers, particularly auto claims, increasing the "frequency of severity." A significant decrease in supply of insurance market capacity for Power & Utility risk has occurred from 2019 to present. The "unfriend coal" movement exacerbated this situation for those who have a related operational exposure such as KU. With less insurance

carriers willing to offer coverages and limits, there is decreased competition for the carriers providing the insurance limits in our program. Based on this information and the state of the casualty market for Power and Utilities, the Company projected an increase of 30% in the primary layers and 20% in all other layers of coverage in 2025 and then an additional 15% increase for each policy in our Excess Liability program in the 2026 test year. D&O insurance premiums are relatively flat to single digit rate increases for 2026. The test year anticipates a modest 3% increase in both the Directors and Officers Liability and Cyber Liability insurance programs. The corporate insurance department does conduct discussions with our broker and review global insurance industry trends and data to assist in setting the future budget estimates.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to the Joint Supplemental Data Requests of the Attorney General and  
Kentucky Industrial Utility Customers'**

**Dated July 31, 2025**

**Case No. 2025-00114**

**Question No. 14**

**Responding Witness: Christopher M. Garrett / Drew T. McCombs / Heather D.  
Metts**

- Q-14. Refer to the comparison of KU's jurisdictional O&M expenses by FERC account provided in the response to AG-KIUC 1-52.
- a. The amount for Miscellaneous Steam Power Expenses in account 506 increases from \$17.029 million in the base year to \$19.188 million in the test year. Explain all reasons why an increase of 12.7% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
  - b. The amount for Transmission of Electricity by Others (electric) in account 565 increases from \$2.284 million in the base year to \$3.319 million in the test year. Explain all reasons why an increase of 45.3% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
  - c. The amount for Miscellaneous Transmission Expense (electric) in account 566 increases from \$13.083 million in the base year to \$14.340 million in the test year. Explain all reasons why an increase of 9.6% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
  - d. The amount for Property Insurance (electric) in account 924 increases from \$6.947 million in the base year to \$8.293 million in the test year. Explain all reasons why an increase of 19.4% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
  - e. The amount for Transmission Maintenance of Mains (gas) in account 863 increases from \$1.694 million in the base year to \$5.348 million in the test year. Explain all reasons why an increase of 315.6% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.

- f. The amount for Distribution Other Expenses (gas) in account 880 increases from \$7.844 million in the base year to \$9.440 million in the test year. Explain all reasons why an increase of 20.4% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.

A-14.

- a. The \$2.159 million projected increase in FERC 506 in the test year is due primarily to the following:
- \$1.813 million is due to higher reagent spend in test period (NOX Reduction Reagent, Sorbent Reactant, and Liquid Injection Reagent) due to pricing increases and more run time at Trimble County.
  - \$0.315 million due to higher fees and permits in the test period driven by higher estimated Environmental Title V fees.
- b. The 45.3% (\$1.035 million) projected increase in FERC 565 in the test year is due primarily to the following:
- \$1.060 increase in intercompany transmission expense, offset in intercompany revenue.
- c. The 9.6% (\$1.257 million) projected increase in FERC 566 in the test year is due primarily to the following:
- \$1.063 million depancaking expenses is higher in the test year due to the projected increase in the Midwest Independent System Operator (MISO) rate.
  - \$0.197 million higher Reliability Coordinator and Independent Transmission Operator contractual cost increases in the test year.
- d. Property insurance expense is projected to increase 19% driven by a 5% increase in property values, an 8% increase in premiums, and a 6% increase due to a premium credit reflected in the base period. The 5% increase in insurable values is driven by inflation as the policy provides for replacement coverage and replacement costs are trended up based on the Handy Whitman Index. Insurance premiums are forecasted to increase 8% per the attached report from Marsh. Lastly, LG&E recorded a premium credit of \$390k for the base period as a result of the mutual provider's financial performance.
- e. The 315.6% (\$3.654 million) projected increase in FERC 863 in the test year is due primarily to the following:
- \$3.556 million is due to enhanced inline inspections (ILIs) and validation digs. This cost was developed based on the cost of inspecting each specific pipeline included in the test year period (as noted in the table below). These inspections and digs are being conducted within the transmission integrity management program to address regulatory

requirements of the Mega Rule Part 1 and enhance pipeline safety. See below for a breakdown of these costs between the base period and the test year:

\$millions	Base Year	Test Year	Change from Base Year
Validation Digs	\$0.001	\$0.910	\$0.910
Inline Inspections by Pipeline Segment:			
Blanton - Paddy's ILI	\$0.000	\$0.002	\$0.002
Calvary Line ILI	\$0.254	\$0.000	(\$0.254)
Magnolia 16" ILI	\$0.000	\$2.978	\$2.978
WK A ILI	\$0.080	\$0.000	(\$0.080)
Total	\$0.335	\$3.890	\$3.556

- f. The 20.4% (\$1.596 million) projected increase in FERC 880 in the test year is due primarily to the following:
- \$0.580 million IT maintenance subscriptions charged to General & Administrative account in the base period but is budgeted to Gas functional account 880 in the test year due to FERC 898.
  - \$0.342 million Safety Technical Training was charged to accounts 850 and 859 in the base period but included in account 880 in the test year
  - \$0.245 million increase in the test year due to two incremental Pipeline Safety Management System analysts in the test year and open intern position in the base year.
  - \$0.311 lower warehouse and purchased material required by the Gas Distribution Construction & Maintenance department in the base period than the test year.
  - \$0.099 million Operational Technology Security was included on account 880 in the test year but charged to account 859 in the base year.



**EXHIBIT RAF-9**

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Joint Supplemental Data Requests of the Attorney General and KIUC  
Dated February 5, 2021**

**Case No. 2020-00350**

**Question No. 26**

**Responding Witness: Lonnie E. Bellar / Daniel K. Arbough**

- Q-26. Refer to the comparison of O&M expenses by FERC account provided for the electric and gas operations in the response to AG-KIUC DR 1-22.
- a. The amount for Distribution Meter Expenses (electric) in account 586 increases from \$5.785 million in the base year to \$7.932 million in the test year. Explain all reasons why an increase of 37.1% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
  - b. The amount for Transmission Maintenance of Overhead Lines (electric) in account 571 increases from \$5.510 million in the base year to \$7.356 million in the test year. Explain all reasons why an increase of 33.5% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
  - c. The amount for Distribution Miscellaneous Expenses (electric) in account 588 increases from \$6.272 million in the base year to \$7.395 million in the test year. Explain all reasons why an increase of 17.9% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
  - d. The amount for Outside Services Employed (electric) in account 923 increases from \$13.815 million in the base year to \$17.066 million in the test year. Explain all reasons why an increase of 23.5% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
  - e. The amount for Property Insurance (electric) in account 924 increases from \$5.889 million in the base year to \$7.219 million in the test year. Explain all reasons why an increase of 22.6% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.

- f. The amount for Injuries and Damages (electric) in account 925 increases from \$2.433 million in the base year to \$3.236 million in the test year. Explain all reasons why an increase of 33.0% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
- g. The amount for Maintenance of Reservoirs and Wells (gas) in account 832 increases from \$0.189 million in the base year to \$0.912 million in the test year. Explain all reasons why an increase of 482.5% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
- h. The amount for Transmission Maintenance of Mains (gas) in account 863 increases from \$7.236 million in the base year to \$14.269 million in the test year. Explain all reasons why an increase of 97.2% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
- i. The amount for Distribution Other Expenses (gas) in account 880 increases from \$6.982 million in the base year to \$8.234 million in the test year. Explain all reasons why an increase of 17.9% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
- j. The amount for Distribution Maintenance of Mains (gas) in account 887 increases from \$9.278 million in the base year to \$12.033 million in the test year. Explain all reasons why an increase of 29.7% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
- k. The amount for Outside Services Employed (gas) in account 923 increases from \$4.322 million in the base year to \$5.689 million in the test year. Explain all reasons why an increase of 31.6% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
- l. The amount for Property Insurance (gas) in account 924 increases from \$0.349 million in the base year to \$0.470 million in the test year. Explain all reasons why an increase of 34.7% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
- m. The amount for Injuries and Damages (gas) in account 925 increases from \$0.851 million in the base year to \$1.152 million in the test year. Explain all reasons why an increase of 35.4% is projected for this account in the test year.

Provide a copy of all support relied on for the amount in the test year and the increase over the base year.

A-26.

- a. The projected increase of \$2.147 million in FERC 586 in the test year is due primarily to the following:
  - \$1.2 million estimated costs included in FERC 878 in the base year were inadvertently included in FERC 586 in the test year. This is for the Field Service work that supports both electric and gas; in the test year it was all included in electric. This will be corrected in the errata filing.
  - \$0.370 million due to the base year being low because of the suspension of service disconnects due to COVID-19. This suspension began in mid-March 2020 and continued the rest of the year. A portion of these contractors shifted to support capital meter work during this time.
  - \$0.127 million is due to open positions in 2020. There were 8 vacancies in the Field Services and Meter Shop departments during 2020 for between 2 and 4 months each.
  - \$0.093 million is due to one contractor vacancy for the full year of 2020, making the base year low.
- b. The \$1.846 million projected increase in FERC 571 in the test year is due primarily to the following:
  - \$1.047 million increased for vegetation management primarily due to 13.5% increase in contractor costs due to new contract in May 2021 and increased acreage of 345kV ROW widening. This work is being done to reclaim our transmission system ROWs and to improve system reliability.
  - \$1.044 million increased spending for Lines corrosion protection in the forecasted period to address the structure backlog for LG&E.
- c. The primary drivers of the \$1.123 million increase for FERC 588 in the test year include the following:
  - \$0.750 million for IT OT security's new program, discussed in Mr. Bellar's testimony on pages 5-6, which was not in the base year. For this program, the cost estimate was derived from the Black and Veatch assessment that was completed in 2020. Black and Veatch was hired to assess the overall Operational Technology cybersecurity posture of the company and made recommendations to the company. They estimated additional costs needed to mitigate cybersecurity vulnerabilities within the OT. Their estimates were based on industry experience. The table below shows the estimated cost for total Distribution provided by Black and Veatch. This was split evenly between LG&E and KU.

Assumed FTEs	8.04
Annual Cost Per FTE	\$ 160,160
FTE Cost	\$ 1,287,927
Ongoing Technology Costs	\$ 198,439
Total Distribution O&M	\$ 1,486,365
Rounded Estimate used in Budget	\$ 1,500,000

- \$0.267 million increase in Louisville operations training primarily due to lower costs in 2020 due to COVID-19 restrictions (a majority of the avoided training costs are related to employee labor, which was incurred on other projects including O&M and capital). The test year is based on 2019 training costs with a 3% escalation and accounts for expected biennial training in CPR (2021) and forklift (2022).
  - \$0.210 million due to higher anticipated facility costs associated with facility upkeep - i.e. gravel, snow, carpet cleaning, increases in various contracts - janitorial, light duty maintenance, and facility increases for maintaining additional square footage (mainly due to increased space at Auburndale).
  - \$0.160 million due to IT maintenance costs associated with new projects and annual contract escalations
  - These increases are partially offset by various minor variances throughout several areas.
- d. See the response to Question No. 16.
- e. Property Insurance expense is projected to increase for two primary reasons. First, the insured values are increasing due to additional assets placed in service, and inflationary increases in the value of the existing property. The policy provides for replacement coverage and replacement costs are trended up based on the Handy Whitman Index. For 2021, the average inflation increase in the Handy Whitman index for our assets was between 1.26% and 1.45%. Second, the premium rate per million dollars of replacement cost was projected to increase by 20% for the primary layer carriers and 10% for the excess layer carriers. A variety of inputs were used to determine the percentage increase including discussions with our broker. Estimates from other market participants were also used. See attached materials containing market participants' perspective of where market renewal premiums were being priced.
- f. Damages and Injuries expense is projected to increase due to increases in premium rates for Excess Liability Insurance and Director and Officer (D&O) Insurance. In addition, the Base Period included a \$400,000 downward adjustment for Workers' Compensation claim reserves that is not expected to recur. Excess liability insurance rates are up for all industries as shown by the attached reports from market participants. However, rates are up more

dramatically for utilities due to recent events involving utility equipment starting large fires, and significant claims associated therewith. Natural gas utilities are also facing higher premiums as a result of large claims for pipeline explosions. Based on this information the Company projects an increase of 40% in the primary layer and 30% in all other layers of coverage in 2021 and a 5% increase in 2022. D&O insurance premiums are up significantly as noted in the attachment. This is due to concern in the insurance market about an increase in potential shareholder claims arising from alleged inadequate pandemic risk disclosures in financial filings with the Securities and Exchange Commission, and from shareholders alleging that companies had inadequate pandemic plans in light of COVID-19's impact on businesses. The test year assumes 2021 premiums increase 50% and 2022 premiums increase 20% for the primary layer and 10% for the excess layer. Offsetting these increases, the test year forecast also includes workers' compensation savings of approximately \$125,000 expected from the utilization of the on-site health clinics.

- g. The \$0.723 million projected increase in FERC 832 in the test year is due primarily to the following:
  - \$0.746 million is due to increased well logging activities not included in base period due to timing (completed in late 2019 outside of base period). The test year assumes the assessment of 37 wells at an average cost of \$20k per well. PHMSA adopted a phased-in timetable (Rule 49 CFR Parts 191, 192, and 195 effective 3/13/2020) for implementing integrity management requirements. Four years after the effective date (i.e., by March 13, 2024), an operator must have completed baseline risk assessments for 40% of its storage wells, giving priority to higher risk wells. Seven years after the effective date (i.e., by March 17, 2027), an operator must have completed baseline risk assessments for all of its wells. LG&E is operating on this seven-year timetable to make sure all wells are assessed according to the rule requirements.
- h. The \$7.023 million projected increase in FERC 863 in the test year is due primarily to the following:
  - \$10.766 million is due to enhanced inline inspections (ILIs) and validation digs. This cost was developed based on the cost of inspecting each specific pipeline included in the test year period (as noted in the table below). These inspections and digs are being conducted within the transmission integrity management program to address regulatory requirements of the Mega Rule Part 1 and enhance pipeline safety. See below for a breakdown of these costs between the base period and the test year:

	Base Year	Test Year	Change from Base Year
Validation Digs	\$0.266	\$1.312	\$1.046
Inline Inspections by Pipeline Segment:			
Center 20" ILI	\$0.095	-	\$(0.095)
Blanton - Paddy's ILI	-	\$3.559	\$ 3.559
Magnolia 16" ILI	\$0.429	-	\$(0.429)
Magnolia 20" ILI	-	\$1.736	\$ 1.736
Muldraugh - Piccadilly ILI	\$0.057	-	\$(0.057)
Doe Valley ILI	-	\$1.660	\$1.660
Penile - Paddy's ILI	\$0.033	-	\$(0.033)
Riverport 12" ILI	-	\$1.005	\$1.005
WK B ILI	\$0.686	\$3.134	\$2.448
WK A ILI	\$0.074	-	\$(0.074)
Total	\$1.640	\$12.406	\$10.766

- Decrease of \$4.103 million cost for the development of a dual-diameter inspection tool that was included in the base year.
  - \$0.246 million is due to an increase in pipeline integrity management costs. This is primarily company labor to implement actions associated with the Mega Rule part 1 and transmission integrity management program.
- i. The \$1.252 million projected increase in FERC 880 in the test year is due primarily to the following:
- a. \$0.632 million is due to Gas Trouble work charged to this account in the test year while the base year cost for this work is primarily in account 880. The total increase for the Gas Trouble work (including all accounts) from the base period was \$0.069 million.
  - b. \$0.543 million is due to IT OT security's new program, discussed in Mr. Bellar's testimony on pages 5-6, which was not in the base year. For this program, the cost estimate was derived from the Black and Veatch assessment that was completed in 2020. Black and Veatch was hired to assess the overall Operational Technology cybersecurity posture of the company and made recommendations to the company. They estimated additional costs needed to mitigate cybersecurity vulnerabilities within the OT. Their estimates were based on industry experience. See below for development of the estimate from Black and Veatch:

Assumed FTEs	3.17
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Annual Cost Per FTE	\$160,160
FTE Cost	\$506,986
Ongoing Technology Costs	\$72,408
Total Gas O&M	\$579,394
Estimate Used in Budget	\$543,000

- \$0.287 million is due to Pipeline Safety Management Systems. The test year increase is due to 3 additional headcount: lead engineer codes and standards and two data analysts. See the response to AG-KIUC DR 1-57 and Metro DR 1-110a for position descriptions.
  - Decreased by \$0.206 million to reflect the impact of potential retirements within Gas Operations.
- j. The \$2.755 million projected increase in FERC 887 in the test year is primarily due to the following:
- \$1.850 million is due to the Ballardsville inline inspection and validation digs. The pipeline inspections and validation digs will be conducted in accordance with the distribution integrity management regulations and are to enhance pipeline safety. This cost did not occur in the base period.
  - \$1.124 million is due to Gas Unlocatable (i.e., instances where the tonal wire cannot be detected and additional contract resources are employed to locate gas lines) that were budgeted to this account in the test year but included in account 874 in the base period. The total increase for the Gas Unlocatable work (including both accounts) from the base period was \$0.075 million.
  - \$0.284 million is due to Corrosion Control costs to mitigate corrosion on LG&E's gas pipeline system as required by PHMSA 49 CFR Part 192. The costs in the test year are based on five-year average historical costs (2015-2019) plus costs to comply with the new Mega Rule Part 2.
  - A decrease of \$0.513 million is due to Gas Trouble work charged primarily to this account in the base period while the test year cost for this work is in account 880. The total increase for the Gas Trouble work (including all accounts) from the base period was \$0.069 million.
- k. See the response to Question No. 16.
- l. See the response to part e.
- m. See the response to part f.



**EXHIBIT RAF-10**

**KENTUCKY UTILITIES COMPANY**

**Response to Attorney General and Kentucky Industrial Utility Customers' Initial  
Request for Information  
Dated July 3, 2025**

**Case No. 2025-00113**

**Question No. 46**

**Responding Witness: Drew T. McCombs / Heather D. Metts / Vincent Poplaski**

Q-46. Provide the incentive compensation expense for (a) 2023, (b) 2024, (c) the base year, and (d) the test year by incentive compensation plan and by goal or target for each plan. This includes incentive compensation expense incurred directly by the Companies and the expense assigned and allocated to the Companies from the Service Company.

A-46. The company-wide incentive plan is PPL's short-term incentive program (STI) which is charged to and included in its operating expenses. The short-term incentive measures are re-evaluated annually.

Additionally, there is a small group of employees who participate in the Customer Services Operations and Support Contact Center Incentive Plan which is included near the bottom of the chart with the STI plan in the row titled Customer Services and Marketing Contact Center.

Lastly, managers, directors, and senior level individual contributors may also participate in the long-term incentive (LTI) plan. LTI amounts reflected in the attached table (see row titled Long Term Incentive) represent non-executive awards for KU and do not include amounts related to the services companies.

See attachment being provided in a separate file.

**Kentucky Utilities Company**  
**Case No. 2025-00113**  
**Incentive Compensation Operating Expense Charged to KU**

	KU			
	2023	2024	Base Period**	Test Period**
<b>LKE Short Term Incentive (STI)</b>				
<b>Amount by Each Goal/Target</b>				
Transition Service Agreement (TSA) Budget	396,312	621,363	-	-
Transition Service Agreement (TSA) GO LIVE	396,312	509,091	-	-
Equivalent Forced Outage Rate (EFOR)	701,708	609,159	568,244	469,958
Customer Reliability	2,160,643	1,411,371	1,988,854	1,644,854
Customer Satisfaction	1,153,113	1,165,164	1,420,610	1,174,896
Equivalent Availability Factor (EAF)	503,904	495,174	568,244	469,958
Gas Leak Response On	754,525	876,723	568,244	469,958
Gas Leak Response Off	683,798	688,588	568,244	469,958
Individual / Team Effectiveness	4,764,397	5,279,152	3,977,708	3,289,708
IT Reinvention SaFe Adoption	-	-	426,183	352,469
IT Reinvention-Managed Services Transition	-	-	426,183	352,469
Annual Strategic Objectives	-	-	852,366	704,937
<b>Total LKE Short Term Incentive Operating</b>	<b>11,514,712</b>	<b>11,655,784</b>	<b>11,364,881</b>	<b>9,399,165</b>
<b>PPLS Short Term Incentive (STI) *</b>				
<b>Amount by Each Goal/Target</b>				
Operational	-	-	1,045,501	1,157,383
Corporate Strategic Initiatives	-	-	313,650	347,215
Individual Achievement Assessment	-	-	731,850	810,168
<b>Total PPL Short Term Incentive Operating</b>	<b>-</b>	<b>-</b>	<b>2,091,001</b>	<b>2,314,767</b>
<b>Customer Services and Marketing Contact Center</b>	<b>51,143</b>	<b>89,197</b>	<b>70,354</b>	<b>99,825</b>
<b>Long Term Incentive</b>	<b>683,535</b>	<b>703,366</b>	<b>541,198</b>	<b>27,342</b>

\*PPLS allocated amounts related to short term incentive are not shown for 2023 and 2024 as these costs were previously recorded in combination with other benefits and can not be readily separated for these periods. A change was made at the beginning of the base period to track PPLS charged STI costs separately.

\*\*Long term incentive compensation amounts are not tied to any specific targets. Amounts shown represent non-executive awards for KU and do not include amounts related to the services companies. The non-executive awards related to the services companies were incorrectly budgeted and should have been allocated to the Utilities and are qualifying expenses. In addition, the actual period shown of 2023, 2024 and six months of the base period do not include allocated expenses from PPLS. The allocated expense for the forecasted base period is \$639,956 and the forecasted test period is \$1,989,814.

**KENTUCKY UTILITIES COMPANY**

**Response to the Joint Supplemental Data Requests of the Attorney General and  
Kentucky Industrial Utility Customers'  
Dated July 31, 2025**

**Case No. 2025-00113**

**Question No. 7**

**Responding Witness: Heather D. Metts / Vincent Poplaski**

- Q-7. Refer to the attachment response to AG-KIUC 1-46 and the amounts listed and footnoted related to long term incentive expense amounts for KU employees and expenses allocated to it from PPLS.
- a. Confirm that the \$27,342 in non-executive awards for KU was included in the test year revenue requirement. If not confirmed, explain why not.
  - b. Confirm that the \$1,989,814 in test year allocated expenses from PPLS was included in the test year revenue requirement. If not confirmed, explain why not.
  - c. Confirm that the test year expenses only included the \$27,342 in non-executive awards for KU and the \$1,989,814 in test year allocated expenses from PPLS. If not confirmed, explain why not.
- A-7.
- a. Confirmed.
  - b. Not confirmed. As explained in the last footnote in the attachment to AG-KIUC 1-46, due to a budgeting issue, an allocated amount of \$1,989,814 was inadvertently not included in the forecasted test period. It should have been included and the Company will make an errata filing to correct it. This amount reflects allocated costs from both LKS and PPLS.
  - c. See the responses to parts (a) and (b).

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Attorney General and the Kentucky Industrial Utility Customers'  
Initial Request for Information**

**Dated July 3, 2025**

**Case No. 2025-00114**

**Question No. 46**

**Responding Witness: Drew T. McCombs / Heather D. Metts / Vincent Poplaski**

Q-46. Provide the incentive compensation expense for (a) 2023, (b) 2024, (c) the base year, and (d) the test year by incentive compensation plan and by goal or target for each plan. This includes incentive compensation expense incurred directly by the Companies and the expense assigned and allocated to the Companies from the Service Company.

A-46. The company-wide incentive plan is PPL's short-term incentive program (STI) which is charged to and included in its operating expenses. The short-term incentive measures are re-evaluated annually.

Additionally, there is a small group of employees who participate in the Customer Services Operations and Support Contact Center Incentive Plan which is included near the bottom of the chart with the STI plan in the row title Customer Services and Marketing Contact Center.

Lastly, managers, directors, and senior level individual contributors may also participate in the long-term incentive (LTI) plan. LTI amounts reflected in the attached table (see row title Long Term Incentive) represent non-executive awards for LG&E and do not include amounts related to the services companies.

See attachment being provided in a separate file.

**Louisville Gas & Electric**  
**Case No. 2025-00114**  
**Incentive Compensation Operating Expense Charged to LGE**

	2023	2024	LGE Base Period**	Test Period**
<b>LKE Short Term Incentive (STI)</b>				
<b>Amount by Each Goal/Target</b>				
Transition Service Agreement (TSA) Budget	380,734	584,833	-	-
Transition Service Agreement (TSA) GO LIVE	380,734	479,162	-	-
Equivalent Forced Outage Rate (EFOR)	674,127	573,346	545,992	464,753
Customer Reliability	2,075,717	1,328,396	1,910,972	1,626,636
Customer Satisfaction	1,107,789	1,096,663	1,364,980	1,161,883
Equivalent Availability Factor (EAF)	484,097	466,062	545,992	464,753
Gas Leak Response On	724,868	825,180	545,992	464,753
Gas Leak Response Off	656,921	648,105	545,992	464,753
Individual / Team Effectiveness	4,577,129	4,968,787	3,821,944	3,253,273
IT Reinvention SaFe Adoption	-	-	409,494	348,565
IT Reinvention-Managed Services Transition	-	-	409,494	348,565
Annual Strategic Objectives	-	-	818,988	697,130
<b>Total LKE Short Term Incentive Operating</b>	<b>11,062,118</b>	<b>10,970,534</b>	<b>10,919,840</b>	<b>9,295,066</b>
<b>PPLS Short Term Incentive (STI) *</b>				
<b>Amount by Each Goal/Target</b>				
Operational	-	-	993,256	1,082,099
Corporate Strategic Initiatives	-	-	297,977	324,630
Individual Achievement Assessment	-	-	695,279	757,469
<b>Total PPL Short Term Incentive Operating</b>	<b>-</b>	<b>-</b>	<b>1,986,512</b>	<b>2,164,197</b>
<b>Customer Services and Marketing Contact Center</b>	<b>46,208</b>	<b>78,203</b>	<b>48,121</b>	<b>77,675</b>
<b>Long Term Incentive</b>	<b>737,907</b>	<b>741,195</b>	<b>575,541</b>	<b>62,024</b>

\*PPLS allocated amounts related to short term incentive are not shown for 2023 and 2024 as these costs were previously recorded in combination with other benefits and can not be readily separated for these periods. A change was made at the beginning of the base period to track PPLS charged STI costs separately.

\*\*Long term incentive compensation amounts are not tied to any specific targets. Amounts shown represent non-executive awards for LG&E and do not include amounts related to the services companies. The non-executive awards related to the services companies were incorrectly budgeted and should have been allocated to the Utilities and are qualifying expenses. In addition, the actual period shown of 2023, 2024 and six months of the base period do not include allocated expenses from PPLS. The allocated expense for the forecasted base period is \$567,508 and the forecasted test period is \$1,764,552.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to the Joint Supplemental Data Requests of the Attorney General and  
Kentucky Industrial Utility Customers'**

**Dated July 31, 2025**

**Case No. 2025-00114**

**Question No. 7**

**Responding Witness: Heather D. Metts / Vincent Poplaski**

Q-7. Refer to the attachment response to AG-KIUC 1-46 and the amounts listed and footnoted related to long term incentive expense amounts for KU employees and expenses allocated to it from PPLS.

- a. Confirm that the \$62,024 in non-executive awards for LG&E was included in the test year revenue requirement. If not confirmed, explain why not.
- b. Provide a breakdown of the \$62,024 in non-executive awards for LG&E between the electric and gas divisions.
- c. Confirm that the \$1,764,552 in test year allocated expenses from PPLS was included in the test year revenue requirement. If not confirmed, explain why not.
- d. Provide a breakdown of the \$1,764,552 in test year allocated expenses from PPLS in non-executive awards for LG&E between the electric and gas divisions.
- e. Confirm that the test year expenses only included the \$62,024 in non-executive awards for LG&E and the \$1,764,552 in test year allocated expenses from PPLS. If not confirmed, explain why not and provide a breakdown of any other amounts in the test year between the electric and gas divisions.

A-7.

- a. Confirmed.
- b. See the chart below for a breakdown of the amount between electric and gas.

**Long Term Incentive Compensation Expense**  
**Test Year (12 months ended December 31, 2026)**

	<b>LG&amp;E - Total</b>	<b>LG&amp;E-Electric</b>	<b>LG&amp;E-Gas</b>
LG&E	\$ 62,024	\$ 45,277	\$ 16,746
Allocated from LKS and PPLS	1,764,552	1,288,123	476,429
Total	<u>\$ 1,826,576</u>	<u>\$ 1,333,400</u>	<u>\$ 493,175</u>

- c. Not confirmed. As explained in the last footnote in the attachment to AG-KIUC 1-46, due to a budgeting issue, an allocated amount of \$1,764,552 was inadvertently not included in the forecasted test period. It should have been included and the Company will make an errata filing to correct it. This amount reflects allocated costs from both LKS and PPLS.
- d. See the response to part (b).
- e. See the responses to parts (a) and (c).



**EXHIBIT RAF-11**

**KENTUCKY UTILITIES COMPANY**

**Response to Attorney General and Kentucky Industrial Utility Customers' Initial  
Request for Information**

**Dated July 3, 2025**

**Case No. 2025-00113**

**Question No. 3**

**Responding Witness: Christopher M. Garrett / Drew T. McCombs**

Q-3. Reference FR 16(8)(f), Sch. F-1. For each of the following entities identified therein [hereinafter also referred to as a "Dues Requiring Organization"], confirm whether that organization engages in any one or more of the following activities: (i) one or more of the "covered activities" identified above; (ii) advertising; (iii) marketing; (iv) legislative policy research; and (v) regulatory policy research. If so confirmed with regard to any one or more of these organizations, identify that organization and provide the amount of LG&E dues which that organization applies to such activities, both in dollar terms and percentages of total dues.

- a. Ceati International Inc.;
- b. Chartwell Inc.;
- c. Class Of 85 Regulatory Response Group;
- d. Climate Legal Group;
- e. Coal Combustion Residuals;
- f. Cross Cutting Issues Group;
- g. Edison Electric Institute (EEI);
- h. Energy Wildlife Action Coalition;
- i. Midwest Ozone Group;
- j. North American Transmission Forum Inc.;
- k. Power Generators Air Coalition;
- l. Southeastern Electric Exchange;
- m. Utility Information Exchange Of Kentucky Membership
- n. Utility Solid Waste Activities Group (USWAG);

- o. Utilities Technology Council;
- p. Utility Water Act Group (UWAG);
- q. Waterways Council

A-3.

- a. Ceati International Inc. does not engage in covered activities.
- b. Chartwell Inc does not engage in covered activities.
- c. Class Of 85 Regulatory Response Group does not engage in covered activities.
- d. Climate Legal Group does not engage in covered activities.
- e. Coal Combustion Residuals does not engage in covered activities.
- f. Cross Cutting Issues Group does not engage in covered activities.
- g. Edison Electric Institute (EEI) engages in covered activities. For the test period, 13.3% of EEI dues or \$77,827 are non-recoverable for KU.
- h. Energy Wildlife Action Coalition does not engage in covered activities.
- i. Midwest Ozone Group does not engage in covered activities.
- j. North American Transmission Forum Inc does not engage in covered activities.
- k. Power Generators Air Coalition does not engage in covered activities.
- l. Southeastern Electric Exchange does not engage in covered activities
- m. Utility Information Exchange of Kentucky Membership does not engage in covered activities.
- n. Utility Solid Waste Activities Group (USWAG) engages in covered activities. For the test period, 1% of USWAG dues or \$401 are non-recoverable for KU.
- o. Utilities Technology Council engages in covered activities. For the test period, 5% of Utilities Technology Council dues or \$532 are non-recoverable for KU.
- p. Utility Water Act Group (UWAG) does not engage in covered activities.

- q. Waterways Council engages in covered activities. For the test period, 46% of Waterways Council dues or \$2,864 are non-recoverable for KU.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Attorney General and the Kentucky Industrial Utility Customers'**

**Initial Request for Information**

**Dated July 3, 2025**

**Case No. 2025-00114**

**Question No. 3**

**Responding Witness: Christopher M. Garrett / Drew T. McCombs**

Q-3. Reference FR 16(8)(f), Sch. F-1. For each of the entities identified therein [hereinafter also referred to as a "Dues Requiring Organization"], and as enumerated in separate subparts below, confirm whether that organization engages in any one or more of the following activities: (i) one or more of the "covered activities" identified above; (ii) advertising; (iii) marketing; (iv) legislative policy research; and (v) regulatory policy research. If so confirmed with regard to any one or more of these organizations, identify that organization and provide the amount of LG&E dues which that organization applies to such activities, both in dollar terms and percentages of total dues.

- a. American Gas Association (AGA);
- b. Ceati International Inc.;
- c. Chartwell Inc.;
- d. Class Of 85 Regulatory Response Group;
- e. Climate Legal Group;
- f. Coal Combustion Residuals;
- g. Cross Cutting Issues Group;
- h. Edison Electric Institute (EEI);
- i. Electric Power Research Institute (EPRI);
- j. Energy Wildlife Action Coalition;
- k. Kentucky Gas Association;
- l. Midwest Ozone Group;
- m. North American Transmission Forum Inc.;

- n. Power Generators Air Coalition;
- o. Southern Gas Association;
- p. Southeastern Electric Exchange;
- q. Utility Information Exchange Of Kentucky Membership
- r. Utility Solid Waste Activities Group (USWAG);
- s. Utilities Technology Council;
- t. Utility Water Act Group (UWAG);
- u. Waterways Council

**A-3.**

- a. American Gas Association (AGA) engages in covered activities. For the test period, 3.8% of AGA dues or \$10,630 are non-recoverable.
- b. Ceati International Inc. does not engage in covered activities.
- c. Chartwell Inc does not engage in covered activities.
- d. Class Of 85 Regulatory Response Group does not engage in covered activities.
- e. Climate Legal Group does not engage in covered activities.
- f. Coal Combustion Residuals does not engage in covered activities.
- g. Cross Cutting Issues Group does not engage in covered activities.
- h. Edison Electric Institute (EEI) engages in covered activities. For the test period, 13.8% of EEI dues or \$51,885 are non-recoverable for LG&E.
- j. Electric Power Research Institute (EPRI) does not engage in covered activities.
- k. Energy Wildlife Action Coalition does not engage in covered activities.
- l. Kentucky Gas Association does not engage in covered activities.
- m. Midwest Ozone Group does not engage in covered activities.
- n. North American Transmission Forum Inc does not engage in covered activities.

- o. Power Generators Air Coalition does not engage in covered activities.
- p. Southeastern Electric Exchange does not engage in covered activities.
- q. Utility Information Exchange of Kentucky Membership does not engage in covered activities.
- r. Utility Solid Waste Activities Group (USWAG) engages in covered activities. For the test period, 1% of USWAG dues or \$425 are non-recoverable for LG&E.
- s. Utilities Technology Council engages in covered activities. For the test period, 5% of Utilities Technology Council or \$636 are non-recoverable.
- t. Utility Water Act Group (UWAG) does not engage in covered activities.
- u. Waterways Council engages in covered activities. For the test period, 46% of Waterways Council dues or \$2,484 are non-recoverable for LG&E.