

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

Louisville Gas & Electric

165201: PREPAID IT CONTRACTS-LT
 165203: PREPAID RIGHTS OF WAY-LT
 165204: PREPAID INSURANCE - LONG TERM
 165901: PREPAID OTHER - INDIRECT - LT

165.1 - Prepayments - LT

165002: PREPAID TAXES
 165025: PREPAID SALES & OTHER TAXES

165.9 - Prepaid Taxes

174071: PRELIMINARY CELL SITE COSTS
 174072: ACCRUED REVENUE - UNBILLED BEYOND THE METER
 174073: POLE ATTACHMENT APPLICATION REVIEW COSTS

174.01 - Misc Current & Account Assets - oth

182371: REG ASSET - FORWARD STARTING SWAPS SEP-2015

182.1 - Other Reg Assets Non Cur

182315: REGULATORY ASSET - FAS 158 PENSION

182.12 - Other Reg Assets NC Pens**182.15 - Other Reg Assets NC ARO**

182328: FASB 109 ADJ-FED
 182329: FASB 109 GR-UP-FED
 182330: FASB 109 ADJ-STATE
 182331: FASB 109 GR-UP-STATE

182.27 - Other Reg Assets Def Tax (Liab LT)

182313: REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR

182.33 - Reg Asset - Pension Gain-Loss Amortization-15 Year

182383: REG ASSET - PLANT OUTAGE NORM NONCURRENT

182.45 - Other Reg Assets NC Plant Outage Norm**182.776 - Other Reg Assets NC - AMI Legacy meters KPSC**

190415: DTA FEDERAL - NON-CURRENT

190615: DTA STATE - NON-CURRENT

190.0 - Deferred Inc Tax

190007: FASB 109 ADJ-FED
 190008: FASB 109 GRS-UP-FED
 190009: FASB 109 ADJ-STATE
 190010: FASB 109 GRS-UP-ST

190.3 - Acc Def Inc Tax NC FASB 109

Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	Jan - 2025	Feb - 2025	Mar - 2025
892,459	847,782	846,948	934,941	843,776	839,630	720,901	
40,000	40,000	40,000	40,000	40,000	40,000	40,000	
0	0	0	0	511,760	489,509	467,259	
153,424	141,560	129,697	124,568	117,166	109,763	102,361	
1,085,883	1,029,342	1,016,645	1,099,509	1,512,701	1,478,903	1,330,522	1,330,522
2,110,861	1,899,775	1,688,689	1,477,603	1,266,517	1,055,430	844,344	
100,399	75,299	50,199	25,100	-	-	-	
2,211,260	1,975,074	1,738,888	1,502,702	1,266,517	1,055,430	844,344	633,258
-	292,669	-	-	403,281	-	-	
9,290	9,010	8,400	14,108	25,779	7,349	9,099	
127,448	139,014	140,410	201,463	406,406	407,763	426,102	
136,739	440,693	148,810	215,571	835,465	415,112	435,202	435,202
22,322,624	22,126,068	21,922,959	21,726,403	21,523,295	21,320,187	21,136,734	
22,322,624	22,126,068	21,922,959	21,726,403	21,523,295	21,320,187	21,136,734	20,933,626
162,295,286	161,872,435	161,000,033	160,127,632	180,683,526	179,745,569	178,807,613	
162,295,286	161,872,435	161,000,033	160,127,632	180,683,526	179,745,569	178,807,613	178,464,076
-	-	-	-	-	-	-	793,301
5,082,335	5,477,400	5,488,797	5,488,797	5,961,145	5,961,145	5,961,145	
1,689,597	1,820,934	1,824,723	1,824,723	1,981,753	1,981,753	1,981,753	
1,273,769	1,372,782	1,375,639	1,375,639	1,494,022	1,494,022	1,494,022	
423,458	456,375	457,324	457,324	496,680	496,680	496,680	
8,469,159	9,127,491	9,146,484	9,146,484	9,933,600	9,933,600	9,933,600	11,271,603
44,599,533	44,045,532	44,045,532	44,045,532	43,519,082	43,519,082	43,519,082	
44,599,533	44,045,532	44,045,532	44,045,532	43,519,082	43,519,082	43,519,082	42,562,760
8,017,370	7,812,939	7,608,509	7,404,078	7,199,647	6,995,217	6,790,786	
8,017,370	7,812,939	7,608,509	7,404,078	7,199,647	6,995,217	6,790,786	6,586,356
-	-	-	-	-	-	-	-
65,671,510	65,555,161	65,228,197	65,228,197	62,867,838	62,867,838	62,867,838	
11,889,853	11,903,422	11,820,920	11,820,920	11,283,864	11,283,864	11,283,864	
77,561,362	77,458,582	77,049,117	77,049,117	74,151,703	74,151,703	74,151,703	73,386,021
(11,194,089)	(11,081,779)	(11,061,201)	(11,061,201)	(10,907,037)	(10,907,037)	(10,907,037)	
91,388,794	90,568,935	90,586,402	90,586,402	89,573,245	89,573,245	89,573,245	
1,569,447	1,558,191	1,563,904	1,563,904	1,548,618	1,548,618	1,548,618	
22,904,460	22,698,981	22,703,359	22,703,359	22,449,435	22,449,435	22,449,435	
104,668,612	103,744,327	103,792,463	103,792,463	102,664,261	102,664,261	102,664,261	102,664,261

Louisville Gas & Electric

165201: PREPAID IT CONTRACTS-LT
 165203: PREPAID RIGHTS OF WAY-LT
 165204: PREPAID INSURANCE - LONG TERM
 165901: PREPAID OTHER - INDIRECT - LT

165.1 - Prepayments - LT

Apr - 2025	May - 2025	Jun - 2025	Jul - 2025	Aug - 2025	Sep - 2025	Oct - 2025	Nov - 2025
1,330,522	1,330,522	1,330,522	1,330,522	1,330,522	1,330,522	1,330,522	1,330,522

165002: PREPAID TAXES
 165025: PREPAID SALES & OTHER TAXES

165.9 - Prepaid Taxes

422,172	211,086	(0)	2,333,077	2,120,980	1,908,882	1,696,784	1,484,686
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174071: PRELIMINARY CELL SITE COSTS
 174072: ACCRUED REVENUE - UNBILLED BEYOND THE METER
 174073: POLE ATTACHMENT APPLICATION REVIEW COSTS

174.01 - Misc Current & Account Assets - oth

435,202	435,202	435,202	435,202	435,202	435,202	435,202	435,202
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182371: REG ASSET - FORWARD STARTING SWAPS SEP-2015

182.1 - Other Reg Assets Non Cur

20,737,069	20,533,961	20,337,405	20,134,296	19,931,188	19,734,632	19,650,885	19,569,839
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182315: REGULATORY ASSET - FAS 158 PENSION

182.12 - Other Reg Assets NC Pens

177,526,119	176,588,163	176,244,625	175,306,669	174,368,712	174,025,175	173,087,218	172,149,262
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182.15 - Other Reg Assets NC ARO

1,587,378	2,382,232	3,177,868	3,974,286	4,771,491	5,569,485	6,368,270	7,167,849
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182328: FASB 109 ADJ-FED
 182329: FASB 109 GR-UP-FED
 182330: FASB 109 ADJ-STATE
 182331: FASB 109 GR-UP-STATE

182.27 - Other Reg Assets Def Tax (Liab LT)

11,271,603	11,271,603	12,609,606	12,609,606	12,609,606	13,947,610	13,947,610	13,947,610
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182313: REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR

182.33 - Reg Asset - Pension Gain-Loss Amortization-15 Year

42,562,760	42,562,760	41,606,438	41,606,438	41,606,438	40,650,117	40,650,117	40,650,117
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182383: REG ASSET - PLANT OUTAGE NORM NONCURRENT

182.45 - Other Reg Assets NC Plant Outage Norm

6,381,925	6,177,495	5,973,064	5,768,634	5,564,203	5,359,773	5,155,342	4,950,911
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182.776 - Other Reg Assets NC - AMI Legacy meters KPSC

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190415: DTA FEDERAL - NON-CURRENT

190615: DTA STATE - NON-CURRENT

190.0 - Deferred Inc Tax

73,386,021	73,386,021	72,620,340	72,620,340	72,620,340	71,854,659	71,854,659	71,854,659
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190007: FASB 109 ADJ-FED
 190008: FASB 109 GRS-UP-FED
 190009: FASB 109 ADJ-STATE
 190010: FASB 109 GRS-UP-ST

190.3 - Acc Def Inc Tax NC FASB 109

102,664,261	102,664,261	102,664,261	102,664,261	102,664,261	102,664,261	102,664,261	102,664,261
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Louisville Gas & Electric

165201: PREPAID IT CONTRACTS-LT
 165203: PREPAID RIGHTS OF WAY-LT
 165204: PREPAID INSURANCE - LONG TERM
 165901: PREPAID OTHER - INDIRECT - LT

165.1 - Prepayments - LT

Dec - 2025	Jan - 2026	Feb - 2026	Mar - 2026	Apr - 2026	May - 2026	Jun - 2026	Jul - 2026
1,330,522	1,330,522	1,330,522	1,330,522	1,330,522	1,330,522	1,330,522	1,330,522

165002: PREPAID TAXES
 165025: PREPAID SALES & OTHER TAXES

165.9 - Prepaid Taxes

1,272,588	1,060,490	848,392	636,294	424,196	212,098	(0)	2,361,692
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174071: PRELIMINARY CELL SITE COSTS
 174072: ACCRUED REVENUE - UNBILLED BEYOND THE METER
 174073: POLE ATTACHMENT APPLICATION REVIEW COSTS

174.01 - Misc Current & Account Assets - oth

435,202	435,202	435,202	435,202	435,202	435,202	435,202	435,202
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182371: REG ASSET - FORWARD STARTING SWAPS SEP-2015

182.1 - Other Reg Assets Non Cur

19,486,092	19,402,344	19,326,702	19,242,954	19,161,909	19,078,161	18,997,116	18,913,369
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182315: REGULATORY ASSET - FAS 158 PENSION

182.12 - Other Reg Assets NC Pens

171,805,724	170,817,273	169,828,821	169,267,728	168,279,277	167,290,825	166,729,732	165,741,280
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182.15 - Other Reg Assets NC ARO

7,778,505	8,388,155	8,998,602	9,609,849	10,221,899	10,834,754	11,448,418	12,062,894
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182328: FASB 109 ADJ-FED
 182329: FASB 109 GR-UP-FED
 182330: FASB 109 ADJ-STATE
 182331: FASB 109 GR-UP-STATE

182.27 - Other Reg Assets Def Tax (Liab LT)

15,285,613	15,285,613	15,285,613	18,225,176	18,225,176	18,225,176	21,164,740	21,164,740
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182313: REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR

182.33 - Reg Asset - Pension Gain-Loss Amortization-15 Year

39,693,795	39,693,795	39,693,795	38,898,781	38,898,781	38,898,781	38,103,767	38,103,767
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182383: REG ASSET - PLANT OUTAGE NORM NONCURRENT

182.45 - Other Reg Assets NC Plant Outage Norm

4,746,481	4,542,050	4,337,620	4,133,189	3,928,759	3,724,328	3,519,898	3,315,467
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182.776 - Other Reg Assets NC - AMI Legacy meters KPSC

21,240,271	21,122,270	21,004,268	20,886,267	20,768,265	20,650,264	20,532,262	20,414,261
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190415: DTA FEDERAL - NON-CURRENT

190615: DTA STATE - NON-CURRENT

190.0 - Deferred Inc Tax

71,088,978	71,088,978	71,088,978	71,782,641	71,782,641	71,782,641	73,437,193	73,437,193
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190007: FASB 109 ADJ-FED
 190008: FASB 109 GRS-UP-FED
 190009: FASB 109 ADJ-STATE
 190010: FASB 109 GRS-UP-ST

190.3 - Acc Def Inc Tax NC FASB 109

102,664,261	102,664,261	102,664,261	102,664,261	102,664,261	102,664,261	102,664,261	102,664,261
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Louisville Gas & Electric

165201: PREPAID IT CONTRACTS-LT
165203: PREPAID RIGHTS OF WAY-LT
165204: PREPAID INSURANCE - LONG TERM
165901: PREPAID OTHER - INDIRECT - LT

165.1 - Prepayments - LT

Aug - 2026	Sep - 2026	Oct - 2026	Nov - 2026	Dec - 2026
1,330,522	1,330,522	1,330,522	1,330,522	1,330,522

165002: PREPAID TAXES
165025: PREPAID SALES & OTHER TAXES

165.9 - Prepaid Taxes

2,146,992	1,932,293	1,717,594	1,502,895	1,288,195
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174071: PRELIMINARY CELL SITE COSTS
174072: ACCRUED REVENUE - UNBILLED BEYOND THE METER
174073: POLE ATTACHMENT APPLICATION REVIEW COSTS

174.01 - Misc Current & Account Assets - oth

435,202	435,202	435,202	435,202	435,202
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182371: REG ASSET - FORWARD STARTING SWAPS SEP-2015

182.1 - Other Reg Assets Non Cur

18,829,621	18,748,576	18,664,828	18,583,783	18,500,035
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182315: REGULATORY ASSET - FAS 158 PENSION

182.12 - Other Reg Assets NC Pens

164,752,829	164,191,735	163,203,284	162,214,833	161,653,739
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182.15 - Other Reg Assets NC ARO

12,678,183	13,294,289	13,911,215	14,528,963	15,147,537
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182328: FASB 109 ADJ-FED
182329: FASB 109 GR-UP-FED
182330: FASB 109 ADJ-STATE
182331: FASB 109 GR-UP-STATE

182.27 - Other Reg Assets Def Tax (Liab LT)

21,164,740	24,104,303	24,104,303	24,104,303	27,043,866
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182313: REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR

182.33 - Reg Asset - Pension Gain-Loss Amortization-15 Year

38,103,767	37,308,754	37,308,754	37,308,754	36,513,740
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182383: REG ASSET - PLANT OUTAGE NORM NONCURRENT

182.45 - Other Reg Assets NC Plant Outage Norm

3,111,037	2,906,606	2,702,176	2,497,745	2,293,314
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182.776 - Other Reg Assets NC - AMI Legacy meters KPSC

20,296,259	20,178,258	20,060,256	19,942,255	19,824,253
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190415: DTA FEDERAL - NON-CURRENT

190615: DTA STATE - NON-CURRENT

190.0 - Deferred Inc Tax

73,437,193	75,071,868	75,071,868	75,071,868	76,230,034
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190007: FASB 109 ADJ-FED
190008: FASB 109 GRS-UP-FED
190009: FASB 109 ADJ-STATE
190010: FASB 109 GRS-UP-ST

190.3 - Acc Def Inc Tax NC FASB 109

102,664,261	102,664,261	102,664,261	102,664,261	102,664,261
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