

Kentucky Utilities Company
Case No. 2020-00349
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Forecasted Test Period
(Forecasted Test Period 12ME 6/30/22; Base Period 12ME 2/28/21)

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Tab No.	Filing Requirement	Description	2020 Sponsoring Witness
1	807 KAR 5:001 Section 14	Application requirements	Mr. Conroy
2	807 KAR 5:001 Section 16(1)(b)(1)	Reason the adjustment is required	Mr. Conroy
3	807 KAR 5:001 Section 16(1)(b)(2)	Certificate of assumed name	Mr. Conroy
4	807 KAR 5:001 Section 16(1)(b)(3)	New or revised tariff sheets	Mr. Conroy
5	807 KAR 5:001 Section 16(1)(b)(4)	Utility's proposed tariff changes – current tariff v. proposed tariff (Side-by-Side)	Mr. Conroy
6	807 KAR 5:001 Section 16(1)(b)(5)	Customer notice complies with §17 and copy of notice	Mr. Conroy
7	807 KAR 5:001 Section 16(2)	Notice of Intent	Mr. Conroy
8	807 KAR 5:001 Section 16(6)(a)	Financial data for forecasted period presented as pro forma adjustments to base period	Mr. Conroy
9	807 KAR 5:001 Section 16(6)(b)	Forecasted adjustments limited to twelve (12) months immediately following suspension period	Mr. Conroy
10	807 KAR 5:001 Section 16(6)(c)	Capitalization and net investment rate base	Mr. Conroy
11	807 KAR 5:001 Section 16(6)(d)	No revisions to forecast	Mr. Conroy
12	807 KAR 5:001 Section 16(6)(e)	Commission may require alternative forecast	Mr. Conroy
13	807 KAR 5:001 Section 16(6)(f)	Reconciliation of rate base and capital used to determine revenue requirements	Mr. Garrett
14	807 KAR 5:001 Section 16(7)(a)	Written testimony of each witness, including utility's chief officer in Kentucky	Mr. Conroy
15	807 KAR 5:001 Section 16(7)(b)	Most recent capital construction budget	Mr. Arbough
16	807 KAR 5:001 Section 16(7)(c)	Description of all factors used to prepare forecast period	Mr. Arbough Mr. Bellar Mr. Blake Mr. Sinclair
17	807 KAR 5:001 Section 16(7)(d)	Utility's annual and monthly budget for twelve (12) months preceding filing date, base period, and forecasted period	Mr. Arbough

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18	807 KAR 5:001 Section 16(7)(e)	Attestation by utility's chief officer in Kentucky regarding forecast's reasonableness/reliability, affirming forecast's assumptions/ methodologies used in forecast prepared for management, and inclusion of productivity and efficiency gains in forecast	Mr. Thompson
19	807 KAR 5:001 Section 16(7)(f)	Provide information on each major construction project constituting 5% or more of annual construction budget within three year forecast	Mr. Arbough
20	807 KAR 5:001 Section 16(7)(g)	Provide aggregate information on each major construction project constituting less than 5% of annual construction budget within three year forecast	Mr. Arbough
21	807 KAR 5:001 Section 16(7)(h)	Financial forecast information corresponding to three (3) forecasted years included in capital construction budget	Mr. Arbough
22	807 KAR 5:001 Section 16(7)(h)(1)	1. Operating income statement (exclusive of dividends per share or earnings per share);	Mr. Arbough
23	807 KAR 5:001 Section 16(7)(h)(2)	2. Balance sheet;	Mr. Arbough
24	807 KAR 5:001 Section 16(7)(h)(3)	3. Statement of cash flows;	Mr. Arbough
25	807 KAR 5:001 Section 16(7)(h)(4)	4. Revenue requirements necessary to support the forecasted rate of return;	Mr. Arbough
26	807 KAR 5:001 Section 16(7)(h)(5)	5. Load forecast including energy and demand (electric);	Mr. Sinclair
27	807 KAR 5:001 Section 16(7)(h)(6)	6. Access line forecast (telephone);	Mr. Conroy
28	807 KAR 5:001 Section 16(7)(h)(7)	7. Mix of generation (electric);	Mr. Sinclair
29	807 KAR 5:001 Section 16(7)(h)(8)	8. Mix of gas supply (gas);	Mr. Bellar
30	807 KAR 5:001 Section 16(7)(h)(9)	9. Employee level;	Mr. Arbough
31	807 KAR 5:001 Section 16(7)(h)(10)	10. Labor cost changes;	Mr. Arbough
32	807 KAR 5:001 Section 16(7)(h)(11)	11. Capital structure requirements;	Mr. Arbough
33	807 KAR 5:001 Section 16(7)(h)(12)	12. Rate base;	Mr. Arbough
34	807 KAR 5:001 Section 16(7)(h)(13)	13. Gallons of water projected to be sold (water);	Mr. Conroy

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35	807 KAR 5:001 Section 16(7)(h)(14)	14. Customer forecast (gas, water);	Mr. Sinclair
36	807 KAR 5:001 Section 16(7)(h)(15)	15. Sales volume forecasts – cubic feet (gas);	Mr. Sinclair
37	807 KAR 5:001 Section 16(7)(h)(16)	16. Toll and access forecast of number of calls and number of minutes (telephone); and	Mr. Conroy
38	807 KAR 5:001 Section 16(7)(h)(17)	17. A detailed explanation of any other information provided	Mr. Conroy
39	807 KAR 5:001 Section 16(7)(i)	Most recent Federal Energy Regulatory Commission (FERC) or Federal Communications Commission (FCC) audit reports	Mr. Garrett
40	807 KAR 5:001 Section 16(7)(j)	Prospectuses of most recent stock or bond offerings	Mr. Arbough
41	807 KAR 5:001 Section 16(7)(k)	Most recent FERC Form 1, FERC Form 2	Mr. Garrett
42	807 KAR 5:001 Section 16(7)(l)	Annual report to shareholders and statistical supplements	Mr. Garrett
43	807 KAR 5:001 Section 16(7)(m)	Current chart of accounts	Mr. Garrett
44	807 KAR 5:001 Section 16(7)(n)	Latest twelve (12) months of monthly managerial reports providing financial results of operations in comparison to forecast	Mr. Arbough
45	807 KAR 5:001 Section 16(7)(o)	Monthly budget variance reports for twelve (12) months prior to base period, each month of base period, and any subsequent months	Mr. Arbough
46	807 KAR 5:001 Section 16(7)(p)	Securities and Exchange Commission annual reports (Form 10-Ks), Form 8-Ks, and Form 10-Qs	Mr. Garrett
47	807 KAR 5:001 Section 16(7)(q)	Independent auditor's annual opinion report	Mr. Garrett
48	807 KAR 5:001 Section 16(7)(r)	Quarterly reports to stockholders for most recent five (5) quarters	Mr. Garrett
49	807 KAR 5:001 Section 16(7)(s)	Summary of utility's latest depreciation study with schedules by major plant accounts	Mr. Garrett Mr. Spanos
50	807 KAR 5:001 Section 16(7)(t)	List of all commercially available or in-house developed computer software, programs, and models	Mr. Arbough Mr. Sinclair
51	807 KAR 5:001 Section 16(7)(u)	Information related to any amounts charged, allocated, or paid to utility by an affiliate or general or home office	Mr. Garrett
52	807 KAR 5:001 Section 16(7)(v)	Cost of Service Study and incumbent local exchange carriers	Mr. Seelye
53	807 KAR 5:001 Section 16(7)(w)	Cost of Service Study and incumbent local exchange carriers	Mr. Conroy

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Tab No.	Filing Requirement	Description	2020 Sponsoring Witness
54	807 KAR 5:001 Section 16(8)(a)	Jurisdictional financial summary for base period and forecasted periods deriving amount of requested revenue increase	Mr. Garrett
55	807 KAR 5:001 Section 16(8)(b)	Jurisdictional rate base summary for base period and forecasted periods with schedules detailing analyses of the rate base;	Mr. Garrett
56	807 KAR 5:001 Section 16(8)(c)	Jurisdictional operating income summary for base period and forecasted periods with schedules detailing major/individual accounts	Mr. Garrett
57	807 KAR 5:001 Section 16(8)(d)	Summary of jurisdictional adjustments to operating income by major account with supporting schedules	Mr. Garrett
58	807 KAR 5:001 Section 16(8)(e)	Jurisdictional federal and state income tax summary for base period and forecasted periods with all supporting schedules	Mr. Garrett
59	807 KAR 5:001 Section 16(8)(f)	Summary schedules for base period and forecasted periods of membership dues, initiation fees, country club expenditures, etc.	Mr. Garrett
60	807 KAR 5:001 Section 16(8)(g)	Analysis of payroll costs including schedules for wages/salaries, employee benefits, payroll taxes, etc.	Mr. Arbough Mr. Meiman
61	807 KAR 5:001 Section 16(8)(h)	Computation of gross revenue conversion factor for forecasted period	Mr. Garrett
62	807 KAR 5:001 Section 16(8)(i)	Comparative income statements and revenue/sales statistics for the five (5) most recent calendar years from the application filing date, base/forecasted period, plus two (2) calendar years beyond forecast period	Mr. Arbough
63	807 KAR 5:001 Section 16(8)(j)	Cost of capital summary for base period and forecasted period with supporting schedules	Mr. Arbough
64	807 KAR 5:001 Section 16(8)(k)	Comparative financial data for ten (10) most recent calendar years, base period, and forecast period	Mr. Arbough
65	807 KAR 5:001 Section 16(8)(l)	Narrative description and explanation of all proposed tariff changes	Mr. Conroy
66	807 KAR 5:001 Section 16(8)(m)	Revenue summary for base period and forecasted period with supporting schedules detailing billing analyses for all customer classes	Mr. Seelye

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Tab No.	Filing Requirement	Description	2020 Sponsoring Witness
67	807 KAR 5:001 Section 16(8)(n)	Typical bill comparison under present and proposed rates for all customer classes	Mr. Conroy
68	807 KAR 5:001 Section 17	Notice Content	Mr. Conroy

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Witness Name	Description
Paul W. Thompson	Direct Testimony and Exhibit
Kent W. Blake	Direct Testimony and Exhibits
Lonnie E. Bellar	Direct Testimony and Exhibits
David S. Sinclair	Direct Testimony and Exhibits
John K. Wolfe	Direct Testimony and Exhibits
Eileen L. Saunders	Direct Testimony and Exhibits
Gregory J. Meiman	Direct Testimony and Exhibits
Daniel K. Arbough	Direct Testimony and Exhibits
Adrien M. McKenzie	Direct Testimony and Exhibits
Christopher M. Garrett	Direct Testimony and Exhibits
John J. Spanos	Direct Testimony and Exhibits
Robert M. Conroy	Direct Testimony and Exhibits
William Steven Seelye	Direct Testimony and Exhibits