

Kentucky Utilities Company
Case No. 2025-00113
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 12/31/26; Base Period 12ME 8/31/25)

Filing Requirement
Tab 45 - 807 KAR 5:001 Section 16(7)(o)
Sponsoring Witness: Heather D. Metts

Description of Filing Requirement:

Complete monthly budget variance reports, with narrative explanations, for the twelve (12) months immediately prior to the base period, each month of the base period, and any subsequent months, as they become available.

Response:

The Companies have only one monthly budget variance (performance) report used for management reporting to the CEO and executive officers.

See attached for the reports beginning with September 2023 (which is 12 months prior to the beginning of the base period) and continuing through April 2025, which is the most current month available. The Company will provide this data for the remaining periods requested in the upcoming months as it becomes available.

Base Period Update Response:

See attachments being provided in separate files for the monthly reports for May 2025 through August 2025. The Company will provide this data for the remaining periods requested in the upcoming months as it becomes available.

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(Forecasted Test Period 12ME 12/31/26; Base Period 12ME 8/31/25)

Filing Requirement
Tab 54 - 807 KAR 5:001 Section 16(8)(a)
Sponsoring Witness: Andrea M. Fackler

Description of Filing Requirement:

A jurisdictional financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase.

Response:

See attached.

Base Period Update Response:

See attachment being provided in a separate file.

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(Forecasted Test Period 12ME 12/31/26; Base Period 12ME 8/31/25)

Filing Requirement
Tab 55 - 807 KAR 5:001 Section 16(8)(b)
Sponsoring Witness: Andrea M. Fackler

Description of Filing Requirement:

A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base.

Response:

See attached.

Base Period Update Response:

See attachment being provided in a separate file.

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Filing Requirement
Tab 56 - 807 KAR 5:001 Section 16(8)(c)
Sponsoring Witness: Andrea M. Fackler

Description of Filing Requirement:

A jurisdictional operating income summary for both the base period and the forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account.

Response:

See attached.

Base Period Update Response:

See attachment being provided in a separate file.

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Filing Requirement
Tab 57 - 807 KAR 5:001 Section 16(8)(d)
Sponsoring Witness: Andrea M. Fackler

Description of Filing Requirement:

A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.

Response:

See attached.

Base Period Update Response:

See attachment being provided in a separate file.

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Filing Requirement
Tab 58 - 807 KAR 5:001 Section 16(8)(e)
Sponsoring Witness: Andrea M. Fackler

Description of Filing Requirement:

A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes.

Response:

See attached.

Base Period Update Response:

See attachment being provided in a separate file.

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Filing Requirement
Tab 59 - 807 KAR 5:001 Section 16(8)(f)
Sponsoring Witness: Drew T. McCombs / Heather D. Metts

Description of Filing Requirement:

Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses.

Response:

See attached.

Base Period Update Response:

See attachments being provided in separate files for the updated base period to reflect 12 months of actuals.

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Filing Requirement
Tab 60 - 807 KAR 5:001 Section 16(8)(g)
Sponsoring Witnesses: Drew T. McCombs / Heather D. Metts /
Vincent T. Poplaski

Description of Filing Requirement:

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.

Response:

See attached for non-confidential information responsive to this request. All confidential information responsive to this request is being provided under seal pursuant to a Petition for Confidential Protection. Note that the attached payroll analysis includes an allocation of PPL Services (PPLS) and LG&E and KU Services (LKS) labor dollars.

On an annual basis the Company relies on benchmark information in calibrating the level of its primary components of compensation and benefits arrangements.

Base Period Update Response:

See attachments being provided in separate files. Note that the attached payroll analysis includes an allocation of PPL Services (“PPLS”) and LG&E and KU Services (“LKS”) labor dollars.

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Filing Requirement
Tab 61 - 807 KAR 5:001 Section 16(8)(h)
Sponsoring Witness: Andrea M. Fackler

Description of Filing Requirement:

A computation of the gross revenue conversion factor for the forecasted period.

Response:

See attached.

Base Period Update Response:

No update is required for this section.

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Filing Requirement
Tab 62 - 807 KAR 5:001 Section 16(8)(i)
Sponsoring Witness: Drew T. McCombs / Heather D. Metts

Description of Filing Requirement:

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period.

Response:

See attached. Note that the attached does not reflect any impact from rate case activity beyond 2025.

Base Period Update Response:

See attachments being provided in separate files for the updated base period to reflect 12 months of actuals.

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Filing Requirement
Tab 63 - 807 KAR 5:001 Section 16(8)(j)
Sponsoring Witness: Julissa Burgos / Andrea M. Fackler

Description of Filing Requirement:

A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure.

Response:

See attached.

Base Period Update Response:

See attachment being provided in a separate file.

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Filing Requirement
Tab 64 - 807 KAR 5:001 Section 16(8)(k)
Sponsoring Witness: Drew T. McCombs / Heather D. Metts

Description of Filing Requirement:

Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period.

Response:

See attached. Note that the attached does not reflect any impact from rate case activity beyond 2025.

Base Period Update Response:

See attachments being provided in separate files for the updated base period to reflect 12 months of actuals.

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Filing Requirement
Tab 65 - 807 KAR 5:001 Section 16(8)(1)
Sponsoring Witness: Michael E. Hornung

Description of Filing Requirement:

A narrative description and explanation of all proposed tariff changes.

Response:

Please refer to the testimony of Mr. Hornung and also refer to the Proposed Tariff Sheets under KAR 5:001 Section 16(1)(b)(3)[Tab No. 4] and the Side By Side Comparisons under KAR 5:001 Section 16(1)(b)(4)[Tab No. 5].

Base Period Update Response:

No update is required for this section.

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Filing Requirement
Tab 66 - 807 KAR 5:001 Section 16(8)(m)
Sponsoring Witness: Timothy S. Lyons / Andrea M. Fackler

Description of Filing Requirement:

A revenue summary for both the base period and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes.

Response:

See attached.

Base Period Update Response:

See attachment being provided in a separate file. Certain information requested is considered confidential and proprietary and is being provided under seal pursuant to a petition for confidential protection.

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Filing Requirement
Tab 67 - 807 KAR 5:001 Section 16(8)(n)
Sponsoring Witness: Andrea M. Fackler

Description of Filing Requirement:

A typical bill comparison under present and proposed rates for all customer classes.

Response:

See attached.

Base Period Update Response:

No update is required for this section.