

Kentucky Utilities Company
Case No. 2025-00113
Ratio of O&M Labor Dollars to Total Labor Dollars - Adjusted

	2023	2024	Test Period
Original O&M Labor	100,352,580	96,708,508	106,640,101
<u>Adjustments to O&M Labor:</u>			
Labor Recorded to Regulatory Assets	1,942,215	3,535,598	-
Adjusted O&M Labor	102,294,795	100,244,106	106,640,101
Original Total Labor	158,347,283	164,717,137	166,681,185
<u>Adjustments to Total Labor:</u>			
Estimate of IT Capital/Other Labor	-	-	3,129,574 *
Adjusted Total Labor	158,347,283	164,717,137	169,810,759
Adjusted O&M % of Total	64.60%	60.86%	62.80%
Original O&M % of Total	63.37%	58.71%	63.98%

*Estimate of Information Technology (IT) capital and other labor based on 2024 actuals.

Louisville Gas & Electric
Case No. 2025-00114
Ratio of O&M Labor Dollars to Total Labor Dollars - Adjusted

Electric Labor Adjusted:

	2023	2024	Test Period
Original O&M Labor	64,879,057	64,338,323	66,353,330
<u>Adjustments to O&M Labor:</u>			
Labor Recorded to Regulatory Assets	1,451,418	1,512,565	-
Adjusted O&M Labor	66,330,475	65,850,888	66,353,330
Original Total Labor	98,602,062	102,129,371	102,993,739
<u>Adjustments to Total Labor:</u>			
Estimate of IT Capital/Other Labor	-	-	2,152,421 *
Adjusted Total Labor	98,602,062	102,129,371	105,146,161
Adjusted O&M % of Total	67.27%	64.48%	63.11%
Original O&M % of Total	65.80%	63.00%	64.42%

Gas Labor Adjusted:

	2023	2024	Test Period
Original O&M Labor	29,064,998	29,302,495	33,211,401
<u>Adjustments to O&M Labor:</u>			
Gas ILI Capitalized Expense (First Run)	79,637	44,193	-
Labor Recorded to Regulatory Assets	297,797	325,764	-
Adjusted O&M Labor	29,442,432	29,672,452	33,211,401
Original Total Labor	42,595,920	43,501,948	47,322,871
<u>Adjustments to Total Labor:</u>			
Estimate of IT Capital/Other Labor	-	-	967,005 *
Adjusted Total Labor	42,595,920	43,501,948	48,289,876
Adjusted O&M % of Total	69.12%	68.21%	68.78%
Original O&M % of Total	68.23%	67.36%	70.18%

*Estimate of Information Technology (IT) capital and other labor based on 2024 actuals.