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 47 - 807 KAR 5:001 Section 16(7)(q)
Sponsoring Witness: Drew T. McCombs

Description of Filing Requirement:

The independent auditor's annual opinion report, with any written communication from the independent auditor to the utility that indicates the existence of a material weakness in the utility's internal controls.

Response:

The independent auditor's annual opinion on the Company's financial statements is included in the Forms 10-K provided as part of the response to Filing Requirement 807 KAR 5:001 Section 16(7)(p)[Tab No. 46]. KU has not received any written communication from its independent auditor that there are any material weaknesses in KU's internal controls.

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 48 - 807 KAR 5:001 Section 16(7)(r)
Sponsoring Witness: Drew T. McCombs

Description of Filing Requirement:

The quarterly reports to the stockholders for the most recent five (5) quarters.

Response:

There are no quarterly reports to KU's stockholders during the period referenced.

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 49 - 807 KAR 5:001 Section 16(7)(s)
Sponsoring Witnesses: John J. Spanos

Description of Filing Requirement:

The summary of the latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities that have adopted the commission's average depreciation rates shall provide a schedule that identifies the current and base period depreciation rates used by major plant accounts. If the required information has been filed in another commission case, a reference to that case's number shall be sufficient.

Response:

A new depreciation study is included in the testimony and exhibits of John J. Spanos.

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 50 - 807 KAR 5:001 Section 16(7)(t)
Sponsoring Witnesses: Robert M. Conroy

Description of Filing Requirement:

A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program, or model was used for; identify the supplier of each software, program, or model; a brief description of the software, program, or model; the specifications for the computer hardware and the operating system required to run the program.

Response:

See attached.

Computer Software, Programs, and Models

Supplier	Oracle Ebusiness Suite	PowerPlan	UI Planner	Hitachi	R
Software / Program / Model	12.2.9	PowerPlan Version 2018.4.0.0	UI Planner 21.6.0	PROSYM 5.2.21	Rstudio 2025.05.0+496
Description and Use in Application	Oracle Ebusiness Suite is used as an enterprise financial application including general ledger, accounts payable and procurement. It houses and processes financial information which feeds PowerPlan and UI Planner.	PowerPlan is used to maintain records of fixed assets including book and tax depreciation and associated deferred taxes. PowerPlan is also used for budgeting both capital expenditure and operations and maintenance expense.	UI Planner was used to create the budget data and forecast data used in the development of the base and forecast test year.	PROSYM was used to develop the generation forecast.	R was used to specify econometric models for the gas and electric load forecasts and process data in the development of these forecasts.
Hardware Specifications	Intel Xeon Gold 6148 CPU @ 2.40GHz (16 vCPU) 24 GB RAM	2 Intel Xeon CPU E5-2697 2.60GHz (8 vCPU) 16 GB RAM 8GB of RAM	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater
Operating System Specifications	Linux version 3.10.0-1160.2.2.el7.x86_64 Red Hat Enterprise Linux Server release 7.9 (Maipo)	Microsoft Server 2016	Windows 7 or higher Java Jdk6.0.24 or higher	Windows 10	Windows 10

Computer Software, Programs, and Models

Supplier	SAS	Itron	Palisade	Gannett Fleming Valuation and Rate Consultants, LLC	PeopleSoft	Adobe Acrobat
Software / Program / Model	9.4	MetrixND 7.0	Risk 8	Proprietary Model prepared by Gannett Fleming, Inc.	PeopleSoft version 9.2.38/PeopleTools version 8.60.08	Adobe Acrobat Reader DC 2025.001.20432
Description and Use in Application	SAS was used to create a large number of PROSYM cases and summarize those results.	MetrixND was used for the preparation of End-Use models in the load forecast.	@Risk is an add-on product for statistical modeling in Microsoft Excel that was used in the preparation of the load forecast.	Prepared the depreciation study.	Maintains Human Resource/Benefits information and calculates employee payroll.	Preserve and secure the layout of documents created in other applications.
Hardware Specifications	Intel 2 GHz processor or greater	Pentium or higher processor 100 MB hard disk space 512 MB of memory	Pentium or higher processor Excel 97 or higher 16MB RAM free	Personal or multimedia computer with 8 GB RAM	2 Application servers with 4 Intel Xeon CPU's and 16B of RAM and 2 Webservers with 2 Intel Xeon CPU's with 12GB of RAM.	Intel 2 GHz processor or greater
Operating System Specifications	Windows 10	Windows 10	Windows 10	Microsoft Office 365 Pro, Windows 10	Windows Server 2019	Windows 10

Computer Software, Programs, and Models

Supplier	Microsoft	Microsoft	Microsoft	Microsoft
Software / Program / Model	Excel - Microsoft Office 365	Word - Microsoft Office 365	PowerPoint - Microsoft Office 365	Access Microsoft Office 365
Description and Use in Application	Microsoft Excel was used for data analysis in the development of the load (electric and gas forecast) and generation forecasts and to prepare various	Microsoft Word was used to prepare testimony and other miscellaneous schedules. Microsoft Word is an electronic word processing application.	Microsoft Power Point is a presentation program used in various attachments used in testimony and filing requirements as part of presentations provided to	Microsoft Access was used to store the results of the load (electric and gas forecast) and generation forecasts as well as process data in the development of the
Hardware Specifications	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater
Operating System Specifications	Microsoft Windows 10 Enterprise	Microsoft Windows 10 Enterprise	Microsoft Windows 10 Enterprise	Microsoft Windows 10 Enterprise

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 51 - 807 KAR 5:001 Section 16(7)(u)
Sponsoring Witness: Drew T. McCombs Page 1 of 2

Description of Filing Requirement:

If the utility had amounts charged or allocated to it by an affiliate or a general or home office or paid monies to an affiliate or a general or home office during the base period or during the previous three (3) calendar years, the utility shall file:

1. *A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment;*
2. *The method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period;*
3. *An explanation of how the allocator for both the base period and the forecasted test period were determined; and*
4. *All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period is reasonable.*

Response:

1) The method of allocation and description of amounts allocated for costs from LG&E and KU Services Company are set forth in the attached Cost Allocation Manual. The Cost Allocation Manual is periodically filed with the Commission. The most current version is attached to this response. Most PPL charges are paid by LG&E and KU Services Company. These costs are either directly attributed or allocated to the utility in accordance with the Cost Allocation Manual. Certain PPL charges having a direct benefit to the utility are directly charged to the utility in accordance with the Cost Allocation Manual and are paid by the utility. Generation costs and power purchases are allocated between LG&E and KU using the after-the-fact billing process described in the Power Supply System Agreement, which is also attached to this response. See attached.

2) See attached.

3) The allocator for the base period and the forecasted test period was determined using the methodology set forth in the Cost Allocation Manual and Power Supply System Agreement; and

4) The amounts charged, allocated or paid during the base period were reasonable for the following reasons:

   (i) the allocations are based on objective criteria and appropriately reflect cost-causation relationships;
   (ii) the allocations are made utilizing the methodology set forth in the Cost Allocation Manual or the Power Supply System Agreement; and
   (iii) the allocations are reviewed annually to ensure that they have been made in accordance with allowed allocation methodologies and reflect appropriate cost-causation relationships.

PPL Corporation

Cost Allocation Manual

Effective January 1, 2024

CAM	Cost Allocation Manual
CCS	Customer Care System
FERC	Federal Energy Regulatory Commission
HR	Human Resources
IT	Information Technology
KPSC	Kentucky Public Service Commission
KU	Kentucky Utilities Company
LG&E	Louisville Gas and Electric Company
LKC	LG&E and KU Capital LLC
LKE	LG&E and KU Energy LLC
LKE Foundation	LG&E and KU Foundation
LKS	LG&E and KU Services Company
NECO	The Narragansett Electric Company, d/b/a Rhode Island Energy
PPL	PPL Corporation
PPLEU	PPL Electric Utilities Corporation
PPL Services	PPL Services Corporation
PUHCA 2005	The Public Utility Holding Company Act of 2005
SEC	U.S. Securities and Exchange Commission
VSCC	Virginia State Corporation Commission

Table of Contents

Executive Summary 4

Chapter 1 – Introduction and Goal of Manual 5

Chapter 2 – Corporate Organization 7

Chapter 3 – Transactions with Affiliates 10
Description of Goods and Services 10

Chapter 4 – Cost Assignment Methods 20
Assignment Methods 20
Indirect Cost Allocation Methodology and Procedures 23
Cost Assignment Procedures 24

Chapter 5 – A Description of Assets, Services, and Products Provided by the Regulated Entity to Non-Affiliates 25

Chapter 6 – Time Distribution and Asset Transfer Policies 25

Chapter 7 – State CAM Requirements 27

Appendix A – National Association of Regulated Utility Commissioners Guidelines for Cost Allocations and Affiliate Transactions 31

PPL Corporation
Cost Allocation Manual

Executive Summary

PPL is comprised of various companies that utilize shared resources from both an operational and financial perspective. This relationship leads to a more efficient and productive final product for all stakeholders, but also requires costs to be reasonably allocated between companies in accordance with various accounting boards and regulators. Also, in order to adequately control costs and determine profitability of the companies, it is necessary to allocate to them costs incurred for their benefit as if they were stand-alone companies outside of the PPL family of companies.

The goal and purpose of this manual is to accumulate and document cost allocation and transfer pricing policies, including both those for proper accounting and cost management purposes. This manual will also be used as a cost allocation manual for the allocation of costs among PPL companies as well as documentation to support policies and procedures to any internal or external parties that review our allocation methodologies.

PPL Corporation
Cost Allocation Manual

Chapter 1 – Introduction and Goal of Manual

In 1995, PP&L Resources was formed as an exempt holding company as defined under the Holding Company Act and was comprised of Pennsylvania Power & Light Co. and affiliates Power Markets Development Company and Spectrum. In July 2000, PP&L Resources was reorganized under the name PPL Corporation. In November 2010, PPL acquired E.ON U.S., LLC, a company with utility operations in Kentucky, Tennessee, and Virginia operating as LG&E and KU. As a result of the acquisition, PPL became a multi-state electric utility holding company subject to the FERC requirements contained in PUHCA 2005. In 2021, PPL formed PPL Rhode Island Holdings, which acquired NECO in May 2022.

PUHCA 2005 states that centralized service companies must maintain and make available to the FERC their books, accounts, and other records in the specific manner and preserve them for the required periods as the FERC prescribes in Title 18 Code of Federal Regulations Part 368 of the FERC Uniform System of Accounts. These records must be in sufficient detail to permit examination, audit, and verification, as necessary and appropriate for the protection of utility customers with respect to jurisdictional rates.

PPL affiliate companies provide certain goods and services to each other. PPL Services generally provides shared services on behalf of its affiliates. LKS employees provide both operational and shared service functions for LKE affiliates, principally LG&E and KU. These represent functions provided on behalf of both LG&E and KU as opposed to functions that serve only one utility. For example, all employees of LG&E and KU's transmission function are employees of LKS, whereas generation plant employees are generally employed by the utility which owns the plant. Goods and services provided by PPL Services are not duplicative of goods and services provided by LKS.

The purpose of this CAM is to document the methods, policies, and procedures that PPL affiliates will follow in providing certain goods and performing certain services for affiliate companies and in receiving charges for goods and services from affiliated companies and then allocating those charges to affiliates. In developing this CAM the overriding goal was to protect investors and consumers by ensuring the methods, policies and procedures contained in this CAM were PUHCA 2005 compliant so that affiliate costs are fully segregated, and fairly and rationally allocated among the affiliate companies.

Periodic changes to the CAM may be necessary due to future management decisions, changes in the law, interpretations by state or federal regulatory bodies, changes in structure or activities of affiliates, or other internal procedures.

GOAL OF THE MANUAL

To accumulate cost allocation and transfer pricing policies, including those for cost management purposes, which will provide PPL's regulated and non-regulated businesses with a common and consistent framework and method to follow and document cost allocation methodologies.

GUIDING PRINCIPLES OF THE MANUAL

- When reasonably possible, costs will be allocated on a direct basis.
- Allocations will not result in the subsidization of non-regulated affiliates by the regulated business.
- Goods and services will be charged at fully distributed cost (also referred to as fully allocated cost) which shall include, as appropriate, compensation for use of capital thereof, fairly and equitably allocated, and, to the extent applicable, in accordance with the asymmetric pricing requirements in 18 CFR § 35.44.
- This CAM's allocation of costs is guided by the NARUC *Guidelines for Cost Allocations and Affiliate Transactions* (attached as Appendix A).
- As long as all regulatory guidelines are met, allocations will be fair and equitable to the shareholders and customers.
- Allocation documentation will be made available to business lines, affiliates, internal and external auditors, and jurisdictional regulatory commissions as needed.

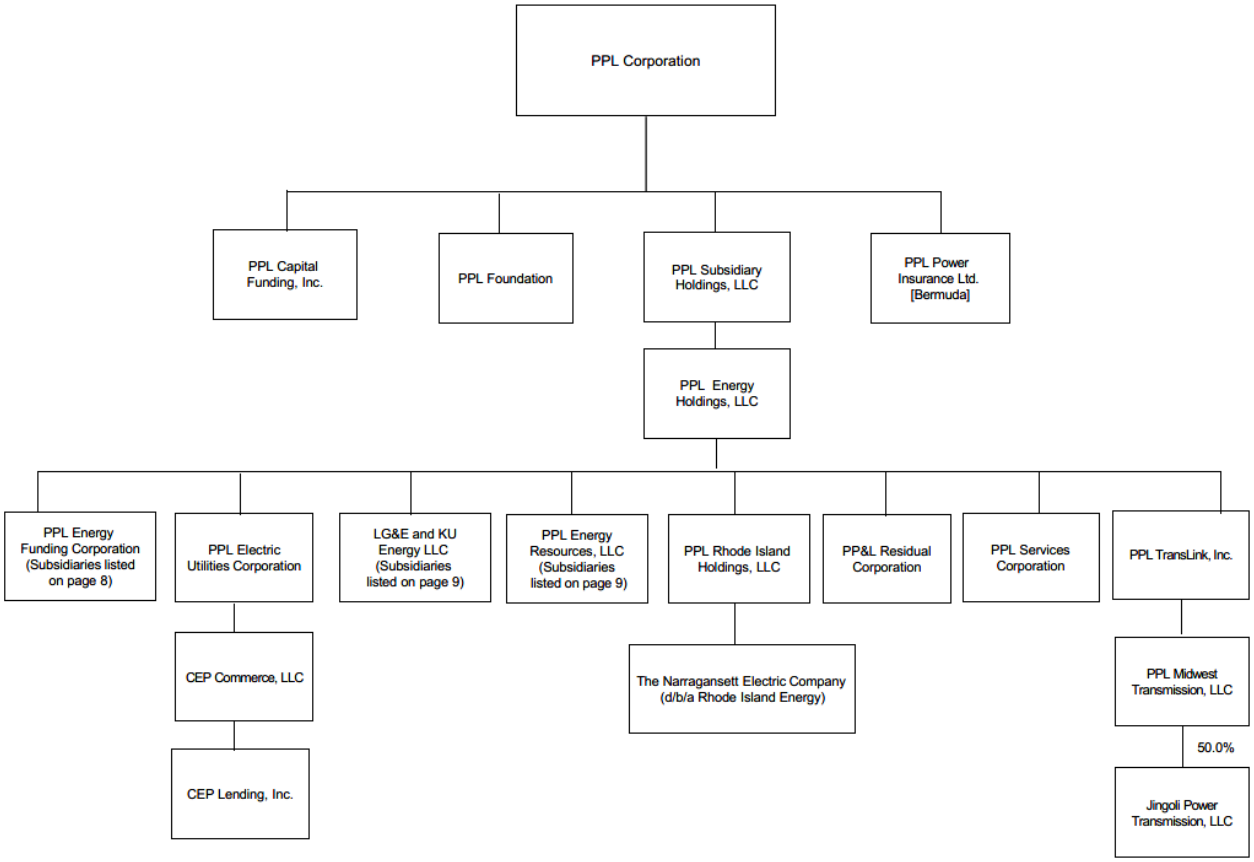
OTHER RELATED INFORMATION

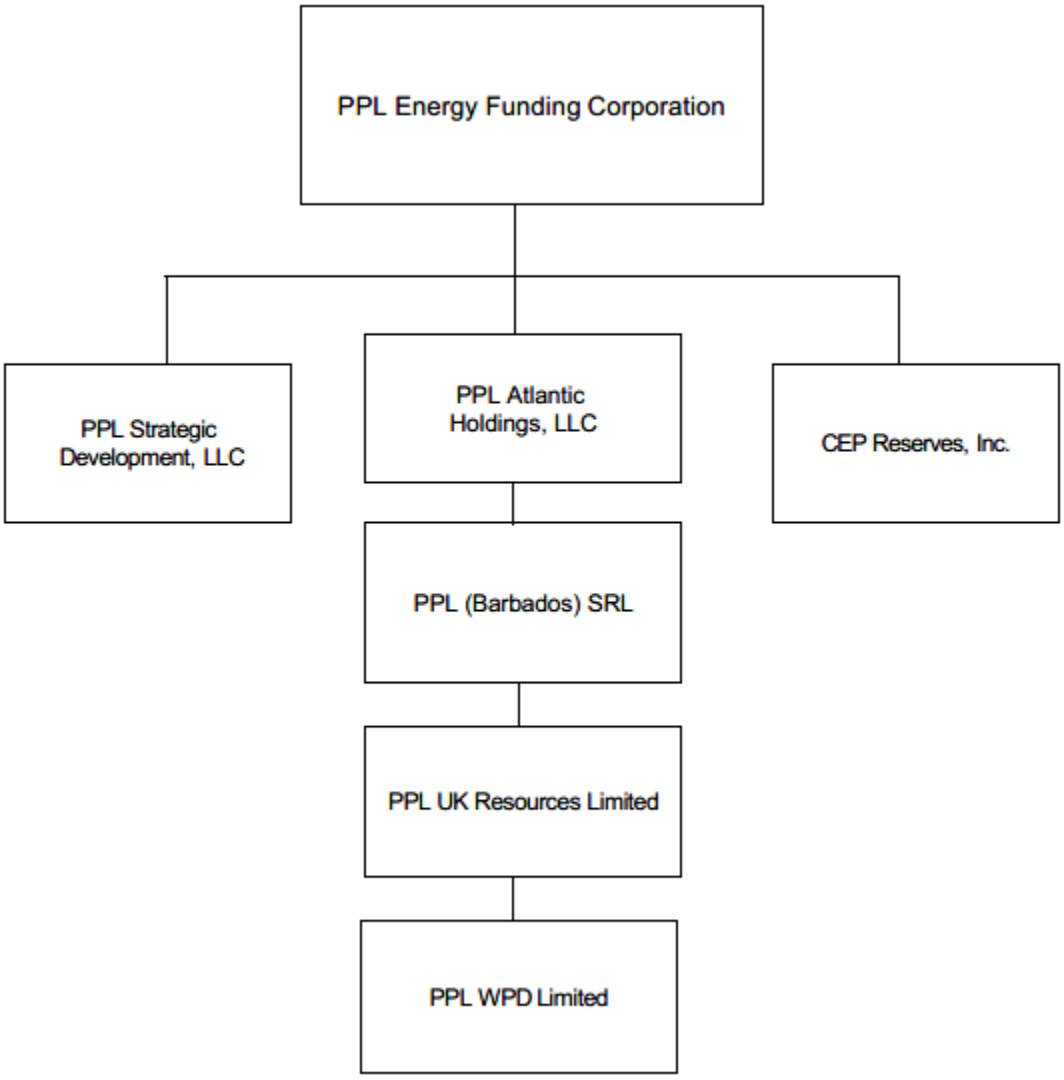
As stated above, this manual is intended to document the cost allocation and transfer pricing practices and procedures for all PPL companies. This manual should be used in conjunction with any existing corporate policies and procedures.

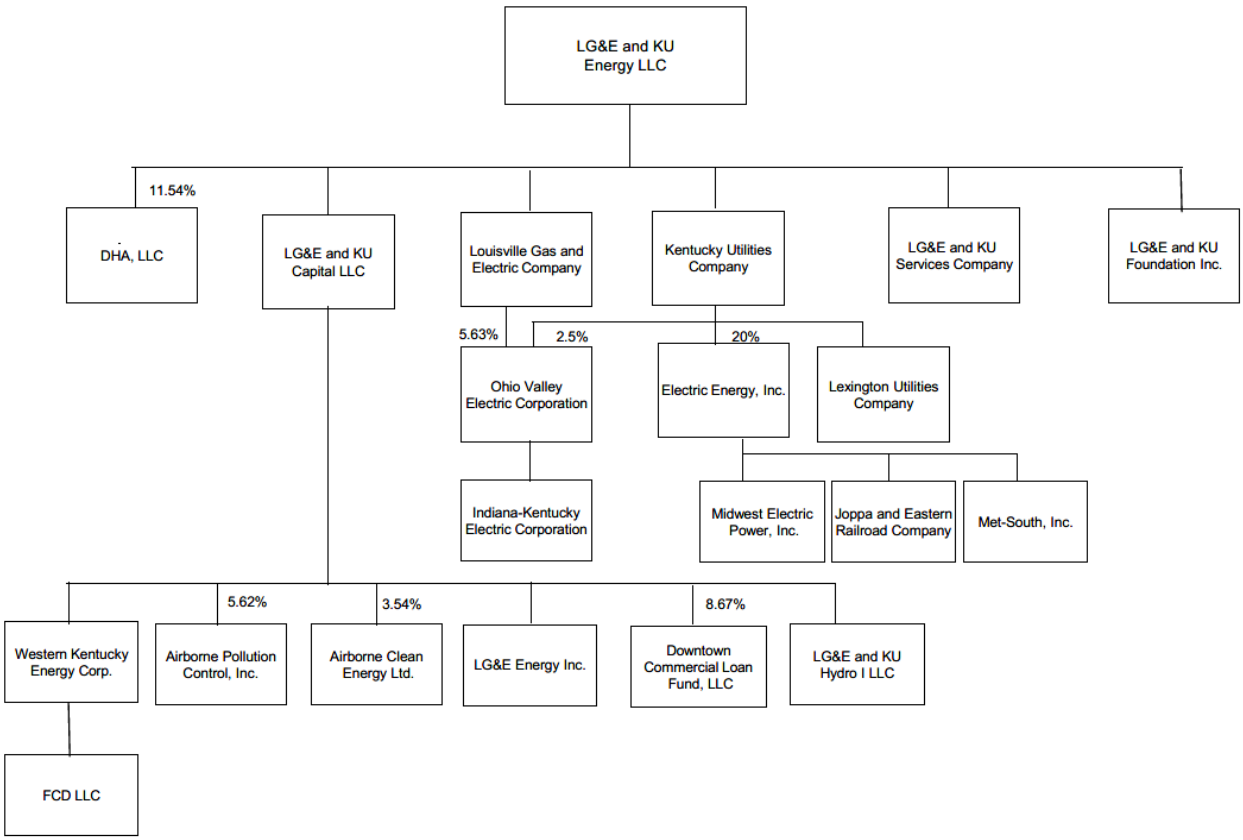
PPL Corporation
Cost Allocation Manual

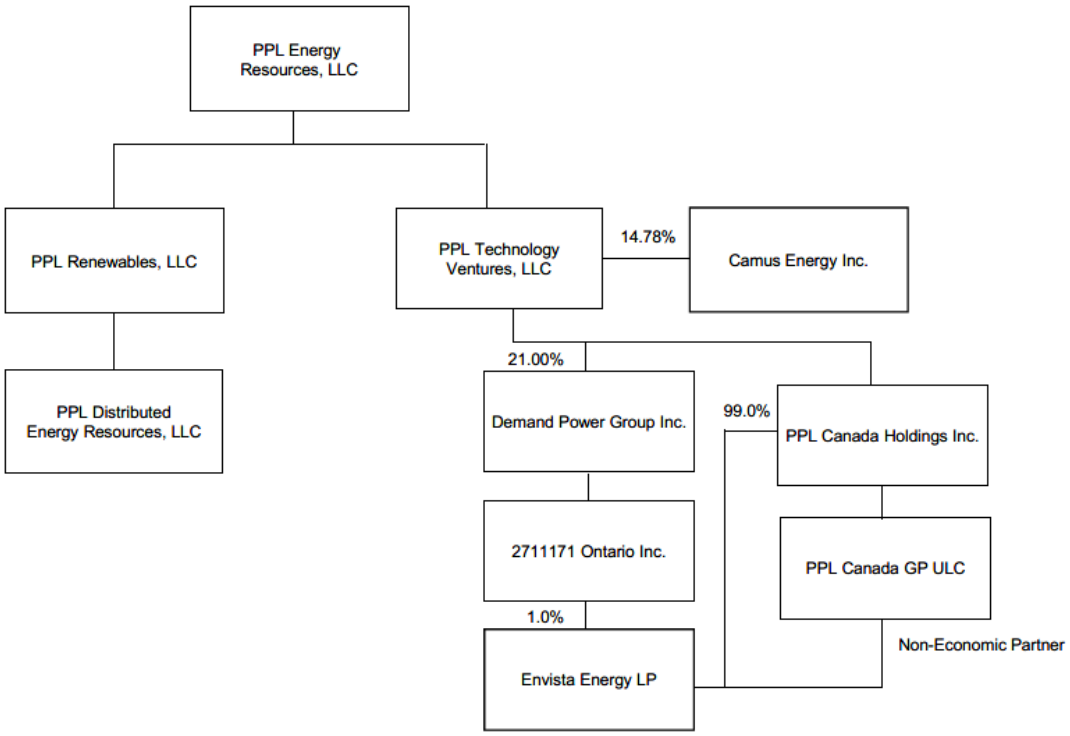
Chapter 2 – Corporate Organization
(December 1, 2023)

PPL's current organization chart is set forth in this section of the CAM.




PPL Energy Funding Corporation
PPL Strategic Development, LLC
PPL Atlantic Holdings, LLC
CEP Reserves, Inc.
PPL (Barbados) SRL
PPL UK Resources Limited
PPL WPD Limited


LG&E and KU Energy LLC
11.54%
DHA, LLC
LG&E and KU Capital LLC
Louisville Gas and Electric Company
Kentucky Utilities Company
LG&E and KU Services Company
LG&E and KU Foundation Inc.
5.63%
2.5%
20%
Ohio Valley Electric Corporation
Electric Energy, Inc.
Lexington Utilities Company
Indiana-Kentucky Electric Corporation
Midwest Electric Power, Inc.
Joppa and Eastern Railroad Company
Met-South, Inc.
5.62%
3.54%
8.67%
Western Kentucky Energy Corp.
Airborne Pollution Control, Inc.
Airborne Clean Energy Ltd.
LG&E Energy Inc.
Downtown Commercial Loan Fund, LLC
LG&E and KU Hydro I LLC
FCD LLC


PPL Energy Resources, LLC
PPL Renewables, LLC
PPL Technology Ventures, LLC
14.78%
Camus Energy Inc.
PPL Distributed Energy Resources, LLC
21.00%
Demand Power Group Inc.
99.0%
PPL Canada Holdings Inc.
2711171 Ontario Inc.
PPL Canada GP ULC
1.0%
Non-Economic Partner
Envista Energy LP

PPL Corporation
Cost Allocation Manual

Chapter 3 – Transactions with Affiliates

LKS and PPL Services were formed as service companies to provide services for affiliated companies. PPL affiliates may enter into the Comprehensive Goods and Services Agreement, which establishes the general terms and conditions for providing those goods and services. The goods and services provided under the Comprehensive Goods and Services Agreement are described in this chapter.

LKS and PPL Services employees may provide services to regulated and non-regulated entities. The provisions included in the Comprehensive Goods and Services Agreement govern transactions among PPL affiliates and their regulated and non-regulated affiliates.

Description of Goods and Services

Goods provided by LKS and PPL Services to Affiliates, purchased by LKS and PPL Services from Affiliates, or purchased for Affiliates from third parties include goods for the construction, ownership, operation, or maintenance of Affiliates' facilities and their respective energy systems, or for other services that may be necessary for safe, reliable, and cost-effective operation.

Centralized services provided by affiliates include, but are not limited to: Corporate Audit Services, Corporate Operations & Integration, Corporate Security, Enterprise Security, Financial, Human Resources, Information Technology, Office of General Counsel, Public Affairs, Supply Chain, and Corporate. These centralized services are described further in the chart below.

Employees from each department are provided cost collecting numbers allowing them to affirmatively report and record time for specific projects as well as specific business lines and operating companies they are supporting where appropriate. Remaining department costs are then allocated based on one of the prescribed methods listed below.

The "Assignment Method" in the chart reflects the means for allocating the cost of a particular service within the "Department/Activity" listed when the service is being performed concurrently for more than one affiliate and there is no practical means to directly assign the costs of that service to the affiliates benefiting from that service. Each Department/Activity does, however, directly assign costs for goods and services provided to affiliates where work is being performed for a single affiliate or where it is otherwise practical. For example, the Audit Services department will directly assign costs incurred to perform an internal audit to the affiliate being audited. However, if a given audit applies to more than one affiliate, it is allocated using the Number of Operating Segments Ratio to the entities within the scope of that audit. By way of example, a gas compliance audit would be allocated to the operating segments with gas operations. See Chapter 4 for a detailed description of these cost assignment methods and ratios.

Department/Activity	Description	Assignment Method
Accounting Services	Provide accounting and reporting in conformity with U.S. Generally Accepted Accounting Principles (GAAP) and the FERC Uniform System of Accounts (USofA), including closing the books, consolidations, financial system support, accounting research, interpretation and promulgation of accounting and internal control procedures.	Directly Attributable - Number of Employees Ratio, Number of Operating Segments Ratio, Revenue Ratio, Total Utility Plant Assets Ratio; Indirectly Attributable
Administrative Support	Administrative support provided across multiple functions and areas where a single allocation ratio or blend of allocation ratios is not feasible.	Indirectly Attributable
Annual Meeting/Proxy	Legal services and Corporate Communications costs to manage the annual meeting and printing of the Proxy and Annual Report.	Directly Attributable – Number of Operating Segments Ratio
Audit/PCAOB Fees	Corporate audit or PCAOB fees incurred.	Directly Attributable – Book Enterprise Value Ratio
Auditing	Provide internal audit services for the company.	Directly Attributable – Number of Operating Segments Ratio, Number of Controls Ratio
Billing	Billing for miscellaneous transactions.	Directly Attributable – Number of Items Processed Ratio
Board Services	Board member fees and expenses.	Directly Attributable – Number of Operating Segments Ratio
Budgeting	Provide services related to managing, coordinating and reporting for the budgeting process.	Directly Attributable - Generation Ratio, Number of Customers Ratio, Number of Network Users

		Ratio, Transmission Ratio; Indirectly Attributable
Business Services	Provide environmental, logistics, and transportation services.	Directly Attributable - Number of Employees Ratio, Generation Ratio, Total Utility Plant Assets Ratio, Vehicle Cost Allocation Ratio; Indirectly Attributable
Cash Management	Manage the daily financing and short-term liquidity needs for the company.	Directly Attributable – Number of Operating Segments Ratio
Communications	Provide all administrative and management support for external and internal communication services.	Directly Attributable – Number of Customers Ratio, Number of Employees Ratio
Community Relations	Provide community relations functions, including sponsorships.	Directly Attributable - Number of Customers Ratio, Number of Items Processed Ratio
Corporate Compliance Office	Provide various compliance services for all affiliated entities including compliance assessment and risk management, code of conduct, anti-fraud, ethics, helpline management and Critical Infrastructure Protection (“CIP”) Compliance.	Directly Attributable – Number of Employees Ratio
Corporate Performance	Provides benchmarking and other corporate performance analytics.	Indirectly Attributable
Corporate Security	Provide corporate security services.	Directly Attributable – Number of Employees Ratio; Indirectly Attributable
Customer Services	Provide call center, billing, business analysis, economic development, energy efficiency, field services, metering, remittance processing, and marketing	Directly Attributable – Number of Customers Ratio, Number of Items Processed Ratio, Number of Meters Ratio

	services, and training for customer service employees.	
Cyber Security Risk Management	Services associated with setting cybersecurity strategy, providing security risk management governance and oversight of security controls in the first line of defense, and support and facilitation of risk management activities across the enterprise. This function includes services associated with risk quantification and executive metrics, global cybersecurity policies, cyber hunting/active defense, assessing security posture/maturity, and real time visibility and monitoring of subsidiary cyber hygiene.	Directly Attributable – Number of Network Users Ratio
Cybersecurity	Provide IT Services related to Cyber Risk and Compliance, Identity and Access Management, Security Architecture, Security Operations, Risk Mitigation and Management, Prevention and Detection Systems. This service includes developing and administering security policies and procedures, awareness & training, vulnerability management, and incident response, as well as production support and maintenance of existing systems and implementation and management of IT processes to ensure stability and existing systems and	Directly Attributable – Number of Network Users Ratio

	infrastructure. This function includes development, implementation and on-going activities for the NERC Critical Infrastructure Protection ("CIP") Program.	
Depreciation	Depreciation recorded over the estimated useful life of property owned by PPL Services.	Indirectly Attributable
Distribution	Provide operation, maintenance, and construction of distribution lines and substations. Provide distribution asset management, engineering, electric reliability analysis, vegetation management, network trouble/dispatch, and restoration coordination.	Directly Attributable - Number of Customers Ratio, Total Utility Plant Assets Ratio; Indirectly Attributable
Emergency Management/Business Continuity	Provide services related to administration and coordination of disaster recovery/business continuity plans.	Directly Attributable – Number of Employees Ratio
Energy Supply and Analysis	Provide energy marketing, generation planning, load forecasting and market forecasting.	Directly Attributable - Generation Ratio
Executive Services	Provide services related to the compensation, travel and security of company executives.	Directly Attributable – Number of Employees Ratio
Facilities	Support operations and maintenance activities for company facilities. Provide facilities leadership support expenses not specifically identified to a building or project. Provide production	Directly Attributable – Facilities Ratio, Generation Ratio, Number of Employees Ratio, Number of Customers Ratio, Number of Operating Segments Ratio,

	mail services for customer bills and large mailings. Provide document services and mail delivery. Provide real estate and right-of-way services. Charge for use of facility space.	Square Footage Ratio, Transmission Ratio; Indirectly Attributable
Financial Planning	Provide services related to managing, coordinating and reporting for the forecasting process.	Directly Attributable – Number of Operating Segments Ratio; Indirectly Attributable
Fuel Procurement	Procure coal, natural gas, oil, and other bulk materials for generation facilities, and ensure compliance with price and quality provisions of fuel contracts.	Directly Attributable - Contract Ratio
Generation	Provide centralized, fleet-wide technical expertise, generation asset management, project engineering for major generation construction, and system laboratory services.	Directly Attributable - Generation Ratio, Total Utility Plant Assets Ratio
Human Capital Management	Provide human resources, compensation and benefit services.	Directly Attributable – Number of Employees Ratio
Insurance Services	Support the procurement of insurance policies for the company.	Directly Attributable – Generation Ratio, Insurance Policies Ratio, Number of Employees Ratio, Number of Operating Segments Ratio, Plan Assets Ratio, Revenue Ratio, Statement of Values Ratio, Total Utility Plant Assets Ratio, Transmission Ratio; Indirectly Attributable
Investor Relations	Provide support for handling the company's shareholders and investors meetings and questions.	Directly Attributable – Book Enterprise Value Ratio

IT Services	Provide IT services including operations and systems support, data/analytics, design, engineering, platform architecture, project management, governance, and training.	Directly Attributable – Number of Customers Ratio, Number of Meters Ratio, Network Users Ratio, Total Utility Plant Assets Ratio
Legal Services	Provide legal services.	Directly Attributable – Number of Operating Segments Ratio; Indirectly Attributable
Office of the Chief Financial Officer	Executive responsibility for financial services.	Directly Attributable – Number of Operating Segments Ratio
Office of the Chief Human Resources Officer	Provide executive oversight of human resources functions.	Directly Attributable – Number of Employees Ratio
Office of the Chief Legal Officer	Executive responsibility for legal services and compliance services.	Directly Attributable – Number of Operating Segments Ratio
Office of the Chief Operating Officer	Provide executive oversight of the operations of PPL and its affiliates.	Directly Attributable – Number of Operating Segments Ratio
Office of the President	Provide executive oversight of PPL and its affiliates.	Directly Attributable – Number of Operating Segments Ratio
Payroll	Provide services relating to payroll, time reporting and employee expenses.	Directly Attributable – Number of Employees Ratio
Pension and Other Benefit Plans	Provide services for company pension and other benefit plans.	Directly Attributable – Plan Assets Ratio, Number of Plan Participants Ratio
PPL Services Corporate	Non-support group specific PPL Services' costs, including allocated costs, stock and ICA compensation, as well as high-level benefits adjustments.	Directly Attributable - Number of Operating Segments Ratio
Public Affairs	Provide government relations and lobbying services.	Directly Attributable - Rate Base Ratio; Indirectly Attributable

Regulatory Affairs	Provides services for compliance with regulatory requirements of state commissions, FERC and other regulatory agencies. As part of this function, the group is responsible for the preparation, review, technical oversight and guidance of the development, content, and structure of cost of service and revenue requirement studies.	Directly Attributable - Number of Customers Ratio; Indirectly Attributable
Risk Strategy	Manage and assess risk within the organizations including liability risks, claims, security, environmental and safety.	Indirectly Attributable
Safety and Technical Training	Provide safety governance and technical training to company operations areas.	Directly Attributable - Number of Employees Ratio, Generation Ratio, Number of Operating Segments Ratio, Total Utility Plant Assets Ratio, Transmission Ratio; Indirectly Attributable
Stock Based Compensation	Provide services relating to the establishment and oversight of stock-based compensation to employees.	Directly Attributable – Number of Employees Ratio
Supply Chain	Provide maintenance and analysis of the supplier base and performing supplier selection activities including contract negotiations and ongoing compliance. Provide order management and general field support services for system maintenance, developing and monitoring of key performance metrics, supplying day to day variance and reconciliation reporting services and performing supplier certification services.	Directly Attributable – Total Spend Ratio

	Identify qualified minority and women owned businesses that are able to participate in competitive bidding opportunities.	
Sustainability	Provide oversight of corporate sustainability initiatives for all operating companies.	Directly Attributable – Book Enterprise Value
Tax Services	Prepare consolidated and subsidiary federal, state and local income tax returns; current and deferred tax accounting; utility gross receipts tax; sales/use tax; project development. Provide corporate income tax compliance, budgeting and forecasting, including tax legislation.	Indirectly Attributable
Transmission	Provide operation, maintenance, and construction of transmission lines and substations. Provide transmission control center services and balancing services. Ensure compliance with all applicable regulatory standards. Provide transmission system reliability planning. Manage transmission tariffs and agreements with outside parties for use of the transmission system.	Directly Attributable - Total Utility Plant Assets Ratio, Transmission Ratio
Treasury Services	Provide support for the company's investing and financing activities, cash management, and credit services.	Directly Attributable – Book Enterprise Value Ratio, Number of Operating Segments Ratio; Indirectly Attributable
Utility Research & Development	Develop and manage an enterprise-wise R&D strategy focused on	Directly Attributable – Number of Operating Segments Ratio

	generation, electric and gas delivery.	
Vendor Servicing	Process payments to vendors for the company.	Directly Attributable – Number of Items Processed Ratio

PPL Corporation
Cost Allocation Manual

Chapter 4 – Cost Assignment Methods

The cost of goods and services provided by PPL affiliates will be directly assigned, distributed, or allocated by activity, project/sub-project, FERC account, customer segment, program, work order, or another appropriate basis. The primary basis for charges to affiliates is the direct charge method.

> ***Directly Assignable*** – Expenses incurred for activities and services exclusively for the benefit of one affiliate.

The methodologies listed below pertain to all other costs which are not directly assigned but which make up the fully distributed cost of providing the service.

> ***Directly Attributable*** – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using direct measures of costs causation.
>
> ***Indirectly Attributable*** – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using general measures of cost causation.
>
> ***Unattributable*** – Expenses or portions thereof incurred for activities and services that have been determined as not appropriate for apportionment.

Assignment Methods

PPL affiliates will allocate the costs of goods and services among the affiliated companies using one of several methods that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the goods or service. Any of the methods may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes in the business. Rates are generally determined annually, semi-annually or monthly (based upon actual usage).

The assignment methods used by PPL affiliates are as follows:

Book Enterprise Value Ratio – This ratio is calculated based on book enterprise value. The ratio is calculated on an annual basis.

Contract Ratio – This ratio is based on the sum of the physical amount (i.e., tons of coal, mmbtu of natural gas) of the contract for coal and natural gas fuel burned for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.

Departmental Charge Ratio – A specific department ratio based upon various factors. The departmental charge ratio typically applies to directly attributable costs such as departmental administrative, support, or material and supply costs, or a combination thereof, that benefit more

than one affiliate and that require allocation using general measures of cost causation. Methods for assignment are department-specific depending on the type of service performed and are documented and monitored by the Budget Analysts for each department. The numerator and denominator vary by department. The ratio is based upon various factors such as labor hours, labor dollars, departmental or entity headcount, capital expenditures, operations and maintenance costs, retail energy sales, charitable contributions, generating plant sites, average allocation of direct reports, net book value of utility plant, total line of business assets, electric capital expenditures, substation assets and transformer assets. The Departmental Charge Ratio may only be used with appropriate prior approval and where other applicable ratios would not result in the fair assignment of costs. These ratios are calculated on an annual basis.

Facilities Ratio – This ratio is based on a two-tiered approach with one tier based on the number of employees by department or line of business and the other tier based on the applicable department or line of business ratio. The numerator for the number of employees is the number of employees by department or line of business at the facility and the denominator is the total employees at the facility. This ratio is calculated on an annual basis.

Generation Ratio – This ratio is based on the annual forecast of megawatt hours, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.

Insurance Policies Ratio – This ratio is based upon a composite percentage of individual insurance policies. This ratio is calculated on an annual basis.

Number of Controls Ratio – This ratio is based on the number of SOX controls for each operating segment, then by the number of SEC registrants within the operating segment. The ratio is calculated on an annual basis.

Number of Customers Ratio – This ratio is based on the number of retail electric and/or gas customers at year-end for the preceding year. This ratio is updated on an annual basis.

Number of Employees Ratio – This ratio is based on the number of employees benefiting from the performance of a service. This ratio is calculated on an annual basis.

Number of Items Processed Ratio – This ratio is based on the number of items processed. This ratio is updated on a monthly basis, based upon actual usage.

Number of Meters Ratio – This ratio is based on number of meters for each affiliate. This ratio is calculated on an annual basis.

Number of Network Users Ratio – This ratio is calculated using two steps. The first step is based upon the number of operational network users at each company at year-end for the preceding year. The second step allocates operational support group network users by number of customers. The result of each step is then added together. This ratio is updated on an annual basis.

Number of Operating Segments Ratio – This ratio is based on the number of applicable operating segments covered by PPL. For services provided by LKS, the operating segments are limited to LG&E and KU. This ratio is calculated on an annual basis.

Number of Plan Participants Ratio – This ratio is based upon the number of participants in the pension plan. This ratio is updated semi-annually.

Ownership Percentages – This ratio is based on the contractual ownership percentages of jointly-owned generating units, information technology, facilities and other capital projects. This ratio is updated as a result of a new jointly-owned capital project and is based on the benefit to the respective company. The numerator is the specific company's forecasted usage. The denominator is the total forecasted usage of all respective companies.

Plan Assets Ratio – This ratio is based upon the split of plan assets in the pension. This ratio is updated semi-annually.

Rate Base Ratio – This ratio is based upon applicable rate base per entity at year-end for the preceding year. This ratio is updated on an annual basis.

Revenue Ratio – This ratio is based on the sum of the revenue for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis.

Square Footage Ratio - This ratio is based on the square footage in a facility occupied by an operating segment. This ratio is updated on a monthly basis.

Statement of Values Ratio – This ratio is based on the insured value of property for each affiliate. This ratio is updated on an annual basis.

Total Assets Ratio – This ratio is based upon the total assets at year-end for the preceding year. This ratio is updated on an annual basis.

Total Spend Ratio – This ratio is based upon total O&M and capital spend per entity at year-end for the preceding year. This ratio is updated on an annual basis.

Total Utility Plant Assets Ratio – This ratio is based on the total utility plant assets at year-end for the preceding year, the numerator of which is for an operating company and the denominator of which is for all operating companies. In the event of joint ownership of a specific asset, ownership percentages are utilized to assign costs. This ratio is calculated on an annual basis.

Transmission Ratio –The Transmission Coordination Agreement ("TCA") provides "the contractual basis for the coordinated planning, operation, and maintenance of the combined" LG&E and KU transmission system. Pursuant to the terms of the TCA, LG&E/KU "operate their transmission systems as a single control area." The TCA establishes cost and revenue allocations between LG&E and KU. The Transmission Ratio is based upon Schedule A (Allocation of Operating Expenses of the Transmission System Operator) of the TCA. Transmission System Operator Company allocation percentages are calculated during June of each year to be effective July 1st of each year using the previous year's summation of the Transmission Peak Demands as found in FERC Form 1 for KU and LG&E, page 400, line 17(b).

Vehicle Cost Allocation Ratio – Based on the costs associated with providing and operating transportation fleet for all affiliated companies including developing fleet policy, administering regulatory compliance programs, managing repair and maintenance of vehicles and procuring vehicles. Such rates are applied based on the specific equipment employment and the measured usage of services by the various company entities. This ratio is calculated monthly based on the actual transportation charges from the previous month. The numerator is the department labor charged to a specific company. The denominator is the total labor costs for the specific department. The ratio is then multiplied by the total transportation costs to determine the amount charged to each company.

Indirect Cost Allocation Methodology and Procedures

PPL and its affiliates use a three-factor methodology to allocate indirect costs. In order to ensure consistency of cost allocation across affiliates and avoid subsidization of any affiliate, it is important that all affiliates use the same three-factor methodology to allocate indirect costs. The three-factor methodology provides the most relevant proxy of cost causation because, unlike directly attributable costs, a single primary cost driver could not be identified for such indirect costs.

The three-factor allocation methodology results in a reasonable allocation of indirect costs to all subsidiaries of PPL. Because these subsidiaries are involved in several businesses, they may have disproportionate amounts of invested capital, operation and maintenance expenses and employees, when compared to other PPL subsidiaries, causing disproportionate allocations by relying only on one factor. Through the three-factor allocation methodology, all subsidiaries that comprise a material proportion of PPL, as measured by either invested capital, operation and maintenance expenses, or employees, will receive an equitable proportion of the indirect cost allocation.

CALCULATION OF THE MULTI – FACTOR INDIRECT COST ALLOCATION

1. The first factor calculates each subsidiary’s proportion of invested capital relative to its affiliates. For this calculation, invested capital includes all of the following components of invested capital for subsidiaries (Short Term Debt, Long Term Debt Due in One Year, Long Term Debt, Minority Interest, Company Obligated Preferred Stock, Preferred Stock, and Common Equity) that are added together and allocated by each subsidiary's relative Invested Capital as compared to its affiliates.

2. The second and third factors calculate each subsidiary’s proportion of operation and maintenance expenses and number of employees relative to its affiliates. For these factors, the methodology generally is the same as for Invested Capital. Each subsidiary's data is summed and allocated by each subsidiary’s relative operation and maintenance and employee data as compared to its affiliates.

3. Each of the three factors is assigned equal weight to avoid any preference for one factor and, therefore, the sum of the three was divided by three to obtain the average multi-factor allocation % for each subsidiary. For simplicity, and to reduce immaterial allocations, subsidiaries with a multi-factor average allocation rate of less than 1% are identified and do not receive an allocation from PPL Services.

EXCLUDING THE ALLOCATION OF CERTAIN INDIRECT COSTS TO AFFILIATES THAT DO NOT BENEFIT FROM THOSE COSTS

Each year, Support Groups analyze their indirect costs to determine which PPL subsidiaries do not receive a significant portion of their services. If these services and related costs are significant, the Support Groups isolate them from other indirect costs to ensure that the PPL subsidiaries that do not receive a benefit from the costs are not allocated costs applicable to those services. Support Groups identify either specific costs to be excluded or an appropriate percentage of services that should be excluded based on the operation and the expenses incurred.

Cost Assignment Procedures

Actual charges benefiting one affiliate are recorded directly on the books of that affiliate. Actual charges benefiting multiple affiliates are allocated via direct attribution or indirect attribution, as discussed further in the preceding portion of this chapter.

Allocation methods are developed and assigned by Finance and Accounting personnel based on the primary measure of cost causation for each area. Directly attributable allocation methods are based on closely correlated measures of cost causation, whereas indirectly attributable allocation methods are based on general measures of cost causation. If an existing direct method is not appropriate, a new method may be requested and approved.

Allocation rates for each method are calculated and reviewed at least annually, or more frequently for material changes to the organizational structure or business environment. Allocation methods and rates are set up and maintained in the financial system. Both the initial set up and subsequent changes are reviewed. Charge codes are set up in the financial system and associated with the allocation methods and rates. The charge codes are communicated to the employees in each area for charging time and expenses. Review of employee time entry and employee expenses includes review of the charge codes being utilized. The charges are accumulated in the charge code set up on the source (provider) affiliate and are distributed to the target (receiver) affiliates via system allocation.

Service company costs are budgeted by each support group. In order to add costs to one's budget in a service company, it is necessary to identify which affiliate(s) benefit(s) from the service provided. The support group will work to determine the appropriate allocation method. Budgeted costs are assigned to a cost code and allocation rates are added to the system for each cost code. Rates are reviewed across support groups to ensure the same rates are utilized for similar costs. The allocation is included in the budget system and all service company costs are allocated from the providing/supplying support group to the receiving/consuming affiliate.

Affiliates make available monthly billing information to their affiliates that reflects information necessary to identify the costs charged and services rendered for that period. Affiliates review the allocations monthly for accuracy and reasonableness and discuss any issues with the affiliate on a timely basis. In addition, as an overriding control, affiliates perform monthly analyses of expense variances. These processes serve as incremental controls over the reasonableness of charges to affiliates using the methodologies described above.

PPL Corporation
Cost Allocation Manual

Chapter 5 – A Description of Assets, Services, and Products Provided by the Regulated Entity to Non-Affiliates

In addition to delivering electric service to customers, the regulated entities also may provide products and services to some other non-affiliates (individuals, companies, or organizations outside the PPL family of companies). A significant portion of these functions and services pertain to repairing "pole hits," extending power lines, and relocating customers' services that generally correspond to the regulated business. Another example of services provided by the regulated entities includes interconnection services provided for independent power producers. These functions and services are billed to non-affiliates at the fully loaded cost.

Rent Charges

Certain regulated entities may charge rent to occupants of its buildings. Rent charges include the costs to maintain and service the buildings as well as utility services associated with the buildings, such as electricity, water and sewer. These general costs are allocated and billed to the occupants of the building space. Specific tenant services provided are billed to the recipient of the service. Finally, a rent adder is applied to all rent bills. The rent adder is based on a market study of building rent rates within the regulated entity's service area and is used to adjust the rent charges from cost to market rates.

PPL Corporation
Cost Allocation Manual

Chapter 6 – Time Distribution and Asset Transfer Policies

PPL affiliates utilize project/task combinations which are set up to equate to goods and services. Departments may set up multiple projects/sub-projects that map to goods and services, or there may be a one-to-one relationship. On a monthly basis, each support group will review its costs and allocate the costs directly or indirectly, as appropriate. Regardless of the method of reporting, charges related to specific services reside on the company receiving the service and therefore can be identified for billing purposes. This ensures that:

1. Separation of costs among PPL affiliates will be maintained;
2. Intercompany transactions and related billings are structured so that non-regulated activities are not subsidized by regulated affiliates and regulated affiliates do not subsidize other regulated affiliates; and
3. Adequate audit trails exist on the books and records.

BILLING POLICIES

Billings for transactions among PPL affiliates are issued on a timely basis with documentation sufficient to provide the receiving party with enough detail to understand the nature of the billing, the relevant components, and other information as required by affiliates. Financial settlements for transactions are made within 30 days. Interest charges, which are based on market rates for similar maturities of similarly rated entities as of the

date of the loan, may apply. LKS or PPL Services may act as payment and billing agent on behalf of PPL affiliates.

TIME DISTRIBUTION

PPL and its affiliates have two methods of distribution to record employee salaries and wages while providing goods and services for the affiliated entities: positive time reporting and exception time reporting. Each department's job activities will dictate the time reporting method used.

Positive Time Reporting

Positive time reporting requires an employee to track all chargeable hours every day. Each department or project manager is responsible for ensuring employees charge the appropriate time codes for the services performed. This form of time reporting is documented in the timekeeping systems, which upon completion, is approved by the employee's immediate supervisor.

Exception Time Reporting

Exception time reporting requires an employee to be assigned a task profile with default accounting. An employee who is an exception time reporter is only required to report overtime, variations to regular time (i.e., vacation, sick) and variations to default projects. These allocation percentages shall be reviewed on an annual basis, or when an employee's tasks and responsibilities change, to update to actual allocation percentages when needed.

ASSET TRANSFERS

Asset transfers follow the asymmetric pricing requirements in 18 CFR § 35.44. Settlement of liabilities will be treated in the same manner.

PPL Corporation
Cost Allocation Manual

Chapter 7 – State CAM Requirements

Kentucky

LKE is providing information set out in the five sub-paragraphs of KRS 278.2205(2). Much of the information is provided in this CAM or in LG&E's and KU's annual filing reports to the KPSC or the VSCC.

(A) A list of regulated and nonregulated divisions within the utility.
   i. This requirement is not applicable to LG&E and KU. LG&E and KU do not contain nonregulated divisions.

(B) A list of all regulated and nonregulated affiliates of the utility to which the utility provides services or products and where the affiliates provide nonregulated activities as defined in KRS 278.010(21).
   i. Chapter 2 of this CAM provides a list of the affiliates within the LKE holding company structure.

(C) A list of services and products provided by the utility, an identification of each as regulated or nonregulated, and the cost allocation method generally applicable to each category.
   i. LG&E

Service/Product	Regulated/Nonregulated	Cost Allocation Method
Electric Power	Regulated	Power System Supply Agreement[1]
Electric Transmission	Regulated	Transmission Coordination Agreement[2]
Electric Distribution	Regulated	Direct Assignment
Gas Transmission	Regulated	Direct Assignment
Gas Distribution	Regulated	Direct Assignment
Pole Setting/Replacement	Regulated	Direct Assignment
Gas and Electric Line Extensions	Regulated	Direct Assignment
Gas and Electric Line Relocations	Regulated	Direct Assignment
Preliminary Cell Site work	Regulated	Direct Assignment
Rental of space on power poles to third parties	Regulated	Direct Assignment

[1] Filed with the KPSC in Case Number 2020-00350, Filing Requirement Tab 51 16(7)(u)(1).
[2] Filed with the KPSC in Case Number 2020-00350.

Service/Product	Regulated/Nonregulated	Cost Allocation Method
Installation and removal of cameras from power poles for third parties	Regulated	Direct Assignment
Temporarily turning power off/on for third parties	Regulated	Direct Assignment
Providing stand-by power services for large events for third parties	Regulated	Direct Assignment
Rubber goods testing for third parties	Regulated	Direct Assignment
Rental of facilities to third parties	Regulated	Direct Assignment
Occasional sale of parts/equipment to third parties	Nonregulated	Direct Assignment
Industrial coal services	Nonregulated	Direct Assignment
Trimble County 1 working capital charges	Nonregulated	Direct Assignment
Trimble County 1 service fee	Nonregulated	Direct Assignment

ii. KU

Service/Product	Regulated/Nonregulated	Cost Allocation Method
Electric Power	Regulated	Power System Supply Agreement[3]
Electric Transmission	Regulated	Transmission Coordination Agreement[4]
Electric Distribution	Regulated	Direct Assignment
Pole Setting/Replacement	Regulated	Direct Assignment
Electric Line Extensions	Regulated	Direct Assignment
Electric Line Relocations	Regulated	Direct Assignment
Preliminary Cell Site work	Regulated	Direct Assignment
Rental of space on power poles to third parties	Regulated	Direct Assignment
Installation and removal of cameras from power poles for third parties	Regulated	Direct Assignment
Temporarily turning power off/on for third parties	Regulated	Direct Assignment
Providing stand-by power services for large events for third parties	Regulated	Direct Assignment

[3] Filed with the KPSC in Case Number 2020-00349, Filing Requirement Tab 51 16(7)(u)(1).
[4] Filed with the KPSC in Case Number 2020-00349.

Service/Product	Regulated/Nonregulated	Cost Allocation Method
Maintenance of transmission substations for third parties	Regulated	Direct Assignment
Rental of facilities to third parties	Regulated	Direct Assignment
Occasional sale of parts/equipment to third parties	Nonregulated	Direct Assignment

(D) A list of incidental, nonregulated activities that are subject to the provisions of KRS 278.2203(4).

i. LG&E and KU report their incidental and nonregulated activities as part of annual filings to the KPSC.

(E) A description of the nature of transactions between the utility and the affiliate.

i. This CAM provides a description of the nature of transactions between the utilities and its affiliates.

(F) For each USofA account and subaccount, a report that identifies whether the account contains costs attributable to regulated operations and nonregulated operations. The report shall also identify whether the costs are joint costs that cannot be directly identified. A description of the methodology used to apportion each of these costs shall be included and the allocation methodology shall be consistent with the provisions of KRS 278.2203.

i. LG&E and KU maintain their books and records in accordance with the FERC Uniform System of Accounts. The FERC USofA designates specific accounts where nonregulated transactions are to be recorded. Costs related to LG&E's and KU's nonregulated activities are charged to various 415, 416, and 417 accounts, in accordance with the FERC USofA requirements. The remaining transactions on LG&E's and KU's books are related to regulated utility operations. The methodology of apportioning costs is described in Chapter 3 of this CAM.

Virginia

Prior approval of affiliate transactions is required by Chapter 4 of Title 56 of the Code of Virginia. KU will seek prior approval from the Virginia State Corporation Commission for changes to services agreement(s) and this CAM.

Pennsylvania

Prior approval of affiliated interest agreements is required by Section 2102 of the Public Utility Code, 66 Pa.C.S. § 2102. PPLEU will seek appropriate prior approval of affiliated interest agreements from the Pennsylvania Public Utility Commission.

Rhode Island

The following statutes and rules apply to relationships between utilities and affiliates: Rhode Island General Laws § 39-3-27, Rhode Island General Laws § 39-3-28, Rhode Island General Laws § 39-3-29, Rhode Island General Laws § 39-3-30, Rhode Island General Laws § 39-3-32, 810 RICR-00-00-5.8.A.5 and 810 RICR-00-00-5.8.A.18.

PPL Corporation
Cost Allocation Manual

Appendix A – National Association of Regulated Utility Commissioners Guidelines for Cost Allocations and Affiliate Transactions

Available at the following link: https://pubs.naruc.org/pub.cfm?id=539BF2CD-2354-D714-51C4-0D70A5A95C65

4894-5750-4389.5

AMENDED AND RESTATED

POWER SUPPLY SYSTEM AGREEMENT

Between

Louisville Gas and Electric Company

And

Kentucky Utilities Company

March 2, 2018

TABLE OF CONTENTS

ARTICLE I – Term of Agreement
- 1.1 Effective Date
- 1.2 Periodic Review

ARTICLE II – Definitions
- 2.1 Agreement
- 2.2 Ancillary Services
- 2.3 Capacity
- 2.4 Company Demand
- 2.5 Company Load Responsibility
- 2.6 Company Operating Capability
- 2.7 Company Peak Demand
- 2.8 Economic Dispatch
- 2.9 Energy
- 2.10 Generating Unit
- 2.11 Good Utility Practice
- 2.12 Hour
- 2.13 Incremental Energy Cost
- 2.14 Internal Economy Energy
- 2.15 Joint Unit
- 2.16 LG&E/KU Open Access Transmission Tariff
- 2.17 Margin
- 2.18 Margin on Energy Sales
- 2.19 Month
- 2.20 Operating Committee
- 2.21 Own Load
- 2.22 Power Supply Center
- 2.23 Power System Resources
- 2.24 System
- 2.25 System Demand
- 2.26 Transmission System
- 2.27 Variable Cost
- 2.28 Year

ARTICLE III – Objectives
- 3.1 Purpose

ARTICLE IV – Operating Committee
- 4.1. Operating Committee
- 4.2 Responsibilities of the Operating Committee
- 4.3 Delegation and Acceptance of Authority
- 4.4 Reporting
- 4.5 Expenses

ARTICLE V – Generation Planning
5.1 Generation Planning

ARTICLE VI – Coordinated Operation
6.1 Operation of the Combined System
6.2 Communications Facilities and Other Facilities

ARTICLE VII – Off-System Capacity and Energy Sales and Purchases
7.1 Revenues from Off-System Sales
7.2 Charges for Pre-Merger Off-System Demand Purchases
7.3 Charges for Post-Merger Off-System Purchases
7.4 Energy Sales and Purchases Off-System

ARTICLE VIII – Inter-Company Energy Exchanges and Capacity Purchases
8.1 Energy Exchanges Between the Companies
8.2 Energy Exchange Pricing

ARTICLE IX – Power Supply Center
9.1 Power Supply Center
9.2 Expenses

ARTICLE X – General
10.1 Regulatory Authorization
10.2 Effect on Other Agreements
10.3 Schedules
10.4 Measurements
10.5 Billings
10.6 Waivers
10.7 Successors and Assigns; No Third Party Beneficiary
10.8 Amendment
10.9 Independent Contractors
10.10 Responsibility and Liability

SCHEDULES
A Joint Unit
B Distribution of Margin for Off-System Sales and Cost for Energy Purchases
C Payments and Receipts for Internal Economy Energy Exchanges Between the Companies
D Distribution of Operating Expenses of the Power Supply Center

AMENDED AND RESTATED

POWER SUPPLY SYSTEM AGREEMENT

Between

Louisville Gas and Electric Company

and

Kentucky Utilities Company

THIS AMENDED AND RESTATED POWER SUPPLY SYSTEM AGREEMENT, hereinafter called "Agreement," is made and entered into as of the 2nd day of March, 2018 by and between Louisville Gas and Electric Company ("LG&E"), and Kentucky Utilities Company ("KU"), hereinafter separately referred to as "Company" and jointly as "Companies."

WHEREAS, LG&E and KU are the owners and operators of interconnected generation, transmission, and distribution facilities with which they are engaged in the business of generating, transmitting, and selling electric Capacity and Energy to the general public, to other entities, and to other electric utilities; and

WHEREAS, in 1998 LG&E's holding company parent, LG&E Energy Corp., and KU's holding company parent, KU Energy Corporation, merged, pursuant to which LG&E and KU became wholly-owned subsidiaries of an entity whose successor is now known as LG&E and KU Energy LLC ("LKE");

WHEREAS, the Companies entered into a Power Supply System Agreement, dated May 4, 1998, which set forth the terms to achieve economic benefits for their customers through operation as a single interconnected and centrally dispatched system and through coordinated planning, construction, operation and maintenance of their electric supply facilities;

WHEREAS, since the merger LG&E and KU have been operating as a single interconnected and centrally dispatched system and through coordinated planning, construction, operation, and maintenance of their electric supply facilities;

WHEREAS, due to certain changes since 1998 the Power Supply System Agreement needs to be updated and modified to reflect current operations;

NOW, THEREFORE, the Companies mutually agree as follows:

ARTICLE I

TERM OF AGREEMENT

1.1 Effective Date

This Agreement shall become effective upon the later of March 2, 2018, or such date as established by the Federal Energy Regulatory Commission. This Agreement shall continue in force and effect from the effective date hereinabove described, and continue from Year to Year thereafter until terminated by either Company.

1.2 Periodic Review

This Agreement will be reviewed periodically by the Operating Committee, as defined herein, to determine whether revisions are necessary to meet changing conditions. In the event that revisions are made by the Companies pursuant to Section 10.8, and after requisite approval or acceptance for filing by the appropriate regulatory authorities, the Operating Committee will thereafter, for the purpose of ready reference to a single document, prepare for distribution to the Companies an amended document reflecting all changes in and additions to this Agreement with notations thereon of the date amended.

ARTICLE II

DEFINITIONS

For purposes of this Agreement, the following definitions shall apply:

2.1. Agreement shall mean this Agreement including all attachments and schedules applying thereto and any amendments made hereafter.

2.2. Ancillary Services shall mean those services that are necessary to support the transmission of Capacity and Energy from resources to loads while maintaining reliable operation of the Companies' Transmission System in accordance with Good Utility Practice.

2.3. Capacity shall be expressed in megawatts (MW).

2.4. Company Demand shall mean the demand in megawatts of all retail and wholesale power customers on whose behalf the Company, by statute, franchise, regulatory requirement, or contract, has undertaken an obligation to construct and operate its power supply system to meet the reliable electric needs of such customers, integrated over a period of one Hour, plus the losses incidental to that service.

2.5. Company Load Responsibility shall be as follows:

(a) Company Peak Demand; less

(b) Interruptible load including direct load control included in (a) above; plus

(c) The contractual amount of sales and exchanges including applicable reserves during the period to other systems; less

(d) The contractual amount of purchases and exchanges including applicable reserves during the period from other systems.

2.6. Company Operating Capability shall mean the dependable net Capacity in megawatts of Generating Units of a Company carrying load or ready to take load plus firm purchases and exchanges acquired by such Company.

2.7. Company Peak Demand for a period shall be the highest Company Demand for any Hour during the period.

2.8. Economic Dispatch shall mean the distribution of total energy requirements among Power Supply Resources for System economic efficiency with due consideration of incremental generating costs, incremental transmission losses, and System security.

2.9. Energy shall be expressed in megawatt-hours (MWH).

2.10. Generating Unit shall mean an electric generator, together with its prime mover and all auxiliary and appurtenant devices and equipment designed to be operated as a unit for the production of electric Capacity and Energy.

2.11. Good Utility Practice shall mean any of the practices, methods and acts engaged in or approved by a significant portion of the electric utility industry during the relevant time period, or any of the practices, methods and acts which, in the exercise of reasonable judgment in light of the facts known at the time the decision was made, could have been expected to accomplish the desired result at a reasonable cost consistent with good business practices, reliability, safety and expedition. Good Utility Practice is not intended to be limited to the optimum practice, method, or act to the exclusion of all others, but rather to be acceptable practices, methods, or acts generally accepted in the region.

2.12. Hour shall mean a clock-hour.

2.13. Incremental Energy Cost shall mean the Variable Cost which a selling Company incurs in order to supply the next unit of Energy.

2.14. Internal Economy Energy shall mean the Energy supplied and sold by one Company to another Company to enable the purchasing Company to meet a portion of its Own Load at less cost than from its other Power Supply Resources.

2.15. Joint Unit shall mean any Generating Unit jointly owned, if any, by the Companies.

2.16. LG&E-KU Open Access Transmission Tariff shall mean the LG&E-KU Open Access Transmission Tariff filed with the Federal Energy Regulatory Commission on behalf of the Companies as it may be amended from time to time.

2.17. Margin for a given period shall mean the sum of the amounts developed in accordance with Section 2.17.

2.18. Margin on Energy Sales shall mean the difference between: (1) the revenue from off-system Energy sales and (2) the selling Company's Incremental Energy Cost incurred in making such sales.

2.19. Month shall mean a calendar month consisting of the applicable 24-Hour periods as measured by Eastern Standard Time.

2.20. Operating Committee shall mean the organization established pursuant to Section 4.1 whose duties are more fully set forth herein.

2.21. Own Load shall mean Energy required to meet Company Demand plus Energy associated with sales or exchanges with reserves less Energy associated with purchases or exchanges with reserves.

2.22. Power Supply Control Center shall mean a center operated by the Companies for the optimal utilization of both Companies' Power Supply Resources for the supply of Capacity and Energy.

2.23. Power Supply Resources shall mean all Energy and Capacity supply resources available to a Company.

2.24. System shall mean the coordinated electric generation facilities of the Companies.

2.25. System Demand shall mean the sum in megawatts of both Company's clock-hour Demand.

2.26. Transmission System shall be the facilities owned, controlled or operated by the Companies that are used to provide transmission service under the LG&E-KU Open Access Transmission Tariff.

2.27. Variable Cost shall be a Company's incremental generation or purchased Energy cost.

2.28. Year shall be a calendar year.

ARTICLE III

OBJECTIVES

3.1. Purpose

The purpose of this Agreement is to provide the contractual basis for the coordinated planning, construction, operation and maintenance of the System to achieve optimal economies, consistent with reliable electric service and environmental requirements.

ARTICLE IV

OPERATING COMMITTEE

4.1. Operating Committee

The Operating Committee is the organization established to ensure the coordinated operation of the System. The Operating Committee members shall include at least one member from LG&E and at least one member from KU who are not members of the Coordinating Committee established under the Transmission Coordination Agreement. The chairperson, who shall be the senior-most LKE officer (below the Chairman and/or President) with direct or indirect responsibility or oversight for power supply and generation dispatch functions (or such-officer's designee), shall appoint the member representative(s) of LG&E and KU. Other than the chairperson, there shall be the same number of members representing each Company. Nothing herein shall preclude a member from holding a title with, or performing functions for, both LG&E and KU, whether relating to Operating Committee activities or otherwise. Operating Committee decisions shall be by a majority vote of those present. However, any member not present may vote by proxy. The chairperson shall vote only in case of a tie.

4.2. Responsibilities of the Operating Committee

The Operating Committee shall be responsible for overseeing:

(a) coordinated planning of the Companies' Power Supply Resources;
(b) the design, construction, operation and maintenance of the Power Supply Control Center; and
(c) the Economic Dispatch of the System by the Power Supply Control Center and the provision of generation-based Ancillary Services by the Companies.

4.3. Delegation and Acceptance of Authority

The Companies hereby delegate to the Operating Committee, and the Operating Committee hereby accepts, responsibility and authority for the duties listed in this Article and elsewhere in this Agreement.

4.4. Reporting

The Operating Committee shall provide periodic summary reports of its activities under this Agreement to the Companies and shall keep the Companies informed of situations or problems that may materially affect the outcome of these activities. Furthermore, the Operating Committee agrees to report to the Companies in such additional detail as is requested regarding specific issues or projects under its oversight.

4.5. Expenses

All expenses incurred by the Operating Committee in the performance of its responsibilities shall be settled in accordance with arrangements made by the Companies for services provided between or on behalf of the Companies.

ARTICLE V

GENERATION PLANNING

5.1. Generation Planning

The Companies agree that additions to Company Operating Capability shall be planned and developed on the basis that their combined individual systems constitute an integrated electric system and that the objective of their planning shall be to maximize the economy, efficiency and reliability of the System as a whole. In this connection, the Operating Committee will from time to time, as it deems appropriate, direct studies for Power Supply Resource planning purposes. If the Companies agree to participate in Joint Units, such Joint Units shall be owned in accordance with Schedule A.

ARTICLE VI

COORDINATED OPERATION

6.1. Operation of the Combined System

The System shall be operated in accordance with Economic Dispatch in order to economically meet the Company Load Responsibility of each Company and its off-System sales obligations, through the coordinated economic commitment and dispatch of the Companies' Power Supply Resources, consistent with Good Utility Practice.

6.2. Communications Facilities and Other Facilities

The Companies shall provide communications, metering and other facilities necessary for the metering and control of the Generating Units. Each Company shall be responsible for any expenses it incurs for the installation, operation and maintenance of such facilities at its own Generating Units. Any expenses incurred due to facilities required at or for the Power Supply Control Center to operate the System shall be settled in accordance with the arrangements made by the Companies for compensation for services provided between and on behalf of the Companies.

ARTICLE VII

OFF-SYSTEM CAPACITY AND ENERGY SALES AND PURCHASES

7.1. Revenues From Off-System Capacity Sales

Demand and Energy charge revenues collected from off-System Capacity sales shall be reduced by any demand charges from off-System purchases, if any, dedicated to supply the sale. The net amount of revenue shall inure to the Company providing the Capacity for the sale.

7.2. Charges for Pre-Merger Off-System Capacity Purchases

Demand and Energy charges for off-System Capacity purchases under purchase agreements entered into prior to May 4, 1998, shall remain the responsibility of the Company contracting for the purchase.

7.3. Charges for Post-Merger Off-System Capacity Purchases

Demand charges for off-System Capacity purchases under purchase agreements entered into after May 4, 1998, made to enable both Companies to reliably and economically meet their Company Load Responsibility shall be assigned to the Companies based on the ratio of the Company Load Responsibility of each Company to the sum of the Company Load Responsibility for both Companies for the appropriate time period.

7.4. Energy Sales and Purchases Off-System

The Operating Committee will assure the efficient utilization of Company Operating Capability for off-System sales of Energy available after meeting all of the requirements of the System including the Energy associated with contractual requirements for off-System Capacity sales. Any off-System economy Energy purchases or sales shall be implemented by decremental or incremental System Economic Dispatch as appropriate. Any Margin on Energy Sales to off-System entities shall be distributed to the Companies based on the amount of Energy each contributes to the transaction, in accordance with Schedule B. Any cost for Energy purchases from off-System entities shall be allocated to the Companies based on the amount of Energy replaced for each Company, in accordance with Schedule B.

ARTICLE VIII

INTER-COMPANY ENERGY EXCHANGES AND CAPACITY PURCHASES

8.1. Energy Exchanges Between the Companies

The Power Supply Control Center shall direct the scheduling of System Energy output pursuant to guidelines established by the Operating Committee to obtain the lowest cost of Energy for serving System Demand consistent with each Company's operating and security constraints, including voltage control, stability, loading of facilities, operating guides as approved by the Operating Committee, fuel commitments, environmental requirements, and continuity of service to customers.

8.2. Energy Exchange Pricing

For purposes of pricing Energy exchange between the Companies, Power Supply Resources shall be utilized in the following order:

(a) The portion of output of a Generating Unit that is designated not to be operated in the order of lowest to highest Variable Cost due to Company operating constraints shall be allocated to the Company requiring such output;

(b) The lowest Variable Cost generation from each Company's Operating Capability remaining after the requirements in (a) have been met shall first be allocated to serve its Own Load;

(c) The next lowest Variable Cost portion of each Company's Operating Capability remaining after the requirements in (a) and (b) have been met shall be allocated to serve Internal Economy Energy requirements of the Companies under System Economic Dispatch; and

(d) The next lowest Variable Cost portion of each Company's Operating Capability remaining after the requirements of (a), (b), and (c) have been met shall be available for off-System Energy sales.

Internal Economy Energy shall be priced in accordance with Schedule C.

ARTICLE IX

POWER SUPPLY CONTROL CENTER

9.1. Power Supply Control Center

The Operating Committee shall oversee the operation of a Power Supply Control Center adequately equipped and staffed to meet the requirements of the Companies for efficient, economical and reliable operation as contemplated by this Agreement.

9.2. Expenses

All expenses for operation of the Power Supply Control Center shall be billed monthly to each Company, in accordance with Schedule D.

ARTICLE X

GENERAL

10.1. Regulatory Authorization

This Agreement is subject to certain regulatory approvals and the Companies shall diligently seek all necessary regulatory authorization for this Agreement.

10.2. Effect on Other Agreements

This Agreement shall not modify the obligations of either Company under any agreement between such Company and others not parties to this Agreement in effect at the date of this Agreement.

10.3. Schedules

The basis of compensation for the use of facilities and for the Capacity and Energy provided or supplied by a Company to the other Company under this Agreement shall be in accordance with arrangements agreed upon from time to time between the Companies, each of which, when signed by the parties thereto and approved or accepted for filing by the appropriate regulatory authority, shall become a part of this Agreement.

10.4. Measurements

All quantities of Capacity and Energy exchanged or flowing between the systems of the Companies, shall be determined by meters installed at each interconnection, unless otherwise agreed to by the Companies.

10.5. Billing

Bills for services rendered hereunder shall be calculated in accordance with applicable Schedules, and shall be issued on a Monthly basis for services performed during the preceding Month.

10.6. Waivers

Any waiver at any time by a Company of its rights with respect to a default by the other Company under this Agreement shall not be deemed a waiver with respect to any subsequent default of similar or different nature.

10.7. Successors and Assigns; No Third Party Beneficiary

This Agreement shall inure to and be binding upon the successors and assigns of the respective Companies, but shall not be assignable by either Company without the written consent of the other Company, except upon foreclosure of a mortgage or deed of trust.

Nothing expressed or mentioned or to which reference is made in this Agreement is intended or shall be construed to give any person or corporation other than the Companies any legal or equitable right, remedy or claim under or in respect of this Agreement or any provision herein contained, expressly or by reference, or any Schedule hereto, this Agreement, any such Schedule and any and all conditions and provisions hereof and thereof being intended to be and being for the sole and exclusive benefit of the Companies, and for the benefit of no other person or corporation.

10.8. Amendment

It is contemplated by the Companies that it may be appropriate from time to time to change, amend, modify or supplement this Agreement or the schedules which are attached to this Agreement, to reflect changes in operating practices or costs of operations or for other reasons. This Agreement may be changed, amended, modified or supplemented by an instrument in writing executed by the Companies after requisite approval or acceptance for filing by the appropriate regulatory authorities.

10.9. Independent Contractors

By entering into this Agreement the Companies shall not become partners, and as to each other and to third persons, the Companies shall remain independent contractors in all matters relating to this Agreement.

10.10. Responsibility and Liability

The liability of the Companies shall be several, not joint or collective. Each Company shall be responsible only for its obligations, and shall be liable only for its proportionate share of the costs and expenses as provided in this Agreement, and any liability resulting hereto from. Each Company will defend, indemnify, and save harmless the other Company hereto from and against any and all liability, loss, costs, damages, and expenses, including reasonable attorney's fees, caused by or growing out of the gross negligence, willful misconduct, or breach of this Agreement by such indemnifying Company.

IN WITNESS WHEREOF, each Company has caused this Agreement to be executed and attested by their duly authorized officers on the day and year first above written.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

SCHEDULE A

JOINT UNIT

1. Purpose

The purpose of this Schedule is to provide the basis for the Companies' participation in Joint Units.

2. Ownership

(a) Every Joint Unit shall be owned by the Companies as tenants in common. Ownership shares in each Joint Unit shall be allocated by the Operating Committee prior to the time the unit is authorized thru the Capital and Investment Review Policy (or successor policy) of LG&E and KU Energy LLC. However, each Company shall own at least 25 megawatts of each Joint Unit unless otherwise agreed to by the Operating Committee. Each Company shall be responsible for its pro-rata share of the costs of construction of the unit and shall contribute such funds when billed.

(b) When a new Joint Unit is installed at a site already occupied by one or more existing (i.e., pre-merger) Generating Units, the Operating Committee shall identify any existing facilities that will be common to the new Joint Unit and the existing Generating Unit(s) and the portion of the common facilities to be allocated to the new Joint Unit. The Company owning the existing common facilities shall be compensated for the use of those common facilities.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

SCHEDULE B

DISTRIBUTION OF MARGIN FOR OFF-SYSTEM SALES AND COST FOR ENERGY PURCHASES

1. Purpose

The purpose of this Schedule is to establish the basis for distributing between the Companies the cost of Energy purchases and the Margin on Energy Sales of off-System Energy.

2. Off-System Energy Purchases

Any cost for Energy purchases of off-System Energy during an Hour shall be allocated to the Companies in proportion to the megawatt-hours of Energy replaced for each Company during the Hour as a result of the purchases.

3. Off-System Energy Sales

Any Margin on Sales of off-System Energy during an Hour shall be distributed to the Companies in proportion to the Energy generated by each Company for such sales unless such Energy was generated for off-System Sales as a result of a Company's purchase of Internal Economy Energy pursuant to Schedule C, in which case the Margin from such sales shall inure to the benefit of the Company furnishing the Internal Economy Energy.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

SCHEDULE C

PAYMENTS AND RECEIPTS FOR INTERNAL ECONOMY ENERGY EXCHANGES BETWEEN THE COMPANIES

1. Purpose

The purpose of this Schedule is to provide the basis for determining payments and receipts between the Companies for Internal Economy Energy exchanges.

2. Hourly Calculations

The payments and receipts of Section 3 of this Schedule are calculated Hourly, but are accumulated and billed Monthly between the Companies.

3. Payments and Receipts

The purchasing Company shall pay, and the selling Company shall receive, an amount based on the incremental fuel cost of the selling Company plus one half of the difference between the incremental fuel cost of the selling Company and the avoided fuel cost of the purchasing Company.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

SCHEDULE D

DISTRIBUTION OF OPERATING EXPENSES OF THE POWER SUPPLY CONTROL CENTER

1. Purpose

The purpose of this Schedule is to provide a basis for the distribution between the Companies of the costs incurred in operating the Power Supply Control Center.

2. Costs

Costs for the purpose of this Schedule shall include all costs incurred in maintaining and operating the Power Supply Control Center including, among others, such items as salaries, wages, rentals, the cost of materials and supplies, interest, taxes, depreciation, transportation, travel expenses, consulting, and other professional services.

3. Distribution of Costs

All costs other than those relating to a special service or study shall be billed to the Companies in proportion to all firm kilowatt hour electric sales made by each Company for the preceding Year. In the event the Power Supply Control Center performs a special service or study in which both Companies are not proportionately interested, any resulting cost shall be distributed as agreed to by the Companies.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

Kentucky Utilites Company
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Louisville Gas & Electric Company	LG&E and KU Energy LLC	Western Kentucky Energy Corp.	FCD LLC	Subtotal
Calendar Year 2022[1]								
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	286	9,534,204	35,056				9,569,547
	CONTRACT RATIO		1,006,829					1,006,829
	DIRECT[2]	11,032	420,294,547	379,935,484	359,963,466			1,160,204,529
	FACILITIES RATIO		2,053,543					2,053,543
	GENERATION RATIO		11,676,325	226,818				11,903,143
	NUMBER OF CUSTOMERS RATIO		58,487,063	1,724,324				60,211,387
	NUMBER OF EMPLOYEES RATIO	21	11,762,751	104,073				11,866,845
	NUMBER OF METERS RATIO		2,869,357	884				2,870,240
	NUMBER OF NETWORK USERS RATIO		30,017,396	523,369				30,540,764
	OWNERSHIP %		1,130,338	172,240,285				173,370,624
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			35,089,334				35,089,334
	REVENUE RATIO		11,554					11,554
	TOTAL UTILITY PLANT ASSETS RATIO		14,991,574	102,272				15,093,846
	TRANSMISSION RATIO	30	26,478,503	59,218				26,537,751
	VEHICLE COST ALLOCATION RATIO		(296,805)	78,855				(217,951)
	Grand Total	11,369	590,017,178	590,119,971	359,963,466	-	-	1,540,111,984
Calendar Year 2023[1]								
	CONTRACT RATIO		836,822					836,822
	DEPARTMENTAL CHARGE RATIO: INSURANCE COMPOSITE							-
	DIRECT[2]	3,712	448,815,015	543,667,598	832,226,545			1,824,712,870
	FACILITIES RATIO		1,924,559					1,924,559
	GENERATION RATIO		10,768,071	229,335				10,997,406
	INSURANCE POLICIES RATIO							-
	MULTI-FACTOR INDIRECT COST ALLOCATION	2,008	2,127,038	35,824				2,164,870
	NUMBER OF CUSTOMERS RATIO		58,690,377	97,796				58,788,173
	NUMBER OF EMPLOYEES RATIO		10,203,849	137,086				10,340,935
	NUMBER OF ITEMS PROCESSED RATIO		627,655	68				627,722
	NUMBER OF METERS RATIO		1,839,170	209,123				2,048,294
	NUMBER OF NETWORK USERS RATIO		16,200,303	477,997				16,678,299
	NUMBER OF OPERATING SEGMENTS RATIO		3,468,431	8,002				3,476,433
	NUMBER OF PLAN PARTICIPANTS RATIO		338,983					338,983
	OWNERSHIP %		1,825,602	144,801,377				146,626,979
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			59,646,625				59,646,625
	RATE BASE RATIO							-
	REVENUE RATIO		3,337,426					3,337,426
	STATEMENT OF VALUES RATIO		151,428					151,428
	TOTAL SPEND RATIO		15,465	(37)				15,428
	TOTAL UTILITY PLANT ASSETS RATIO		13,465,600	53,449				13,519,049
	TRANSMISSION RATIO		27,339,962	13,861				27,353,823
	VEHICLE COST ALLOCATION RATIO		(404,045)	113,400				(290,645)
	Grand Total	5,721	601,571,710	749,491,503	832,226,545	-	-	2,183,295,479

[1]Actual dollars presented for calendar year 2022 through 2024 include convenience payments. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limited to, fuel purchases, reagent purchases, medical claims and pension funding) are excluded from the base period and the forecasted test period.

[2]Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including KU, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Kentucky Utilites Company
Intercompany Charges

Period	Allocation Method	Carryforward Subtotal from Previous Page	PPL Capital Funding, Inc.	PPL Corporation	PPL Services Corporation	PPL Electric Utilities Corporation	The Narragansett Electric	Grand Total
Calendar Year 2022[1]								
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	9,569,547						9,569,547
	CONTRACT RATIO	1,006,829						1,006,829
	DIRECT[2]	1,160,204,529	18,000	397,489	15,524,162			1,176,144,180
	FACILITIES RATIO	2,053,543						2,053,543
	GENERATION RATIO	11,903,143						11,903,143
	NUMBER OF CUSTOMERS RATIO	60,211,387						60,211,387
	NUMBER OF EMPLOYEES RATIO	11,866,845						11,866,845
	NUMBER OF METERS RATIO	2,870,240						2,870,240
	NUMBER OF NETWORK USERS RATIO	30,540,764						30,540,764
	OWNERSHIP %	173,370,624						173,370,624
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	35,089,334						35,089,334
	REVENUE RATIO	11,554						11,554
	TOTAL UTILITY PLANT ASSETS RATIO	15,093,846						15,093,846
	TRANSMISSION RATIO	26,537,751						26,537,751
	VEHICLE COST ALLOCATION RATIO	(217,951)						(217,951)
	Grand Total	1,540,111,984	18,000	397,489	15,524,162	-	-	1,556,051,635
Calendar Year 2023[1]								
	CONTRACT RATIO	836,822						836,822
	DEPARTMENTAL CHARGE RATIO: INSURANCE COMPOSITE	-		(65,341)				(65,341)
	DIRECT[2]	1,824,712,870		597,903	19,384,698	138,804		1,844,834,276
	FACILITIES RATIO	1,924,559						1,924,559
	GENERATION RATIO	10,997,406			668,796			11,666,202
	INSURANCE POLICIES RATIO	-			79,150			79,150
	MULTI-FACTOR INDIRECT COST ALLOCATION	2,164,870		629,598	8,868,605			11,663,073
	NUMBER OF CUSTOMERS RATIO	58,788,173			4,541,436			63,329,609
	NUMBER OF EMPLOYEES RATIO	10,340,935			5,233			10,346,168
	NUMBER OF ITEMS PROCESSED RATIO	627,722			334,729			962,452
	NUMBER OF METERS RATIO	2,048,294			237			2,048,531
	NUMBER OF NETWORK USERS RATIO	16,678,299			14,349,998			31,028,298
	NUMBER OF OPERATING SEGMENTS RATIO	3,476,433			241,691			3,718,123
	NUMBER OF PLAN PARTICIPANTS RATIO	338,983						338,983
	OWNERSHIP %	146,626,979			251			146,627,230
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	59,646,625						59,646,625
	RATE BASE RATIO	-			1,978			1,978
	REVENUE RATIO	3,337,426						3,337,426
	STATEMENT OF VALUES RATIO	151,428		(29,829)				121,600
	TOTAL SPEND RATIO	15,428			173,659			189,086
	TOTAL UTILITY PLANT ASSETS RATIO	13,519,049			6,396			13,525,444
	TRANSMISSION RATIO	27,353,823			(15,307)			27,338,516
	VEHICLE COST ALLOCATION RATIO	(290,645)						(290,645)
	Grand Total	2,183,295,479	-	1,132,331	48,641,550	138,804	-	2,233,208,164

[1]Actual dollars presented for calendar year 2022 through 2024 include convenience payments. A co
and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limit
period.

[2]Includes directly assignable and directly attributable costs. Charges received from PPL are directly
other affiliated companies, including KU, undergo further allocation consisting of direct attribution

Kentucky Utilites Company
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Louisville Gas & Electric Company	LG&E and KU Energy LLC	Western Kentucky Energy Corp.	FCD LLC	Subtotal
Calendar Year 2024[1]								
	CONTRACT RATIO		809,921	28				809,949
	DEPARTMENTAL CHARGE RATIO: ADMIN HRS		8,921	28				8,949
	DEPARTMENTAL CHARGE RATIO: NO OF ECON DEV EMPLOYEES		20	15				35
	DIRECT[2]	0	439,751,363	805,788,333	1,133,907,280		104	2,379,447,080
	FACILITIES RATIO		1,903,550					1,903,550
	GENERATION RATIO		10,306,621	196,438				10,503,058
	INSURANCE POLICIES RATIO							-
	MULTI-FACTOR INDIRECT COST ALLOCATION		1,615,532	9,384				1,624,917
	NUMBER OF CUSTOMERS RATIO	31	52,128,155	32,104				52,160,290
	NUMBER OF EMPLOYEES RATIO	56	9,028,071	40,256		105		9,068,487
	NUMBER OF ITEMS PROCESSED RATIO		642,261					642,261
	NUMBER OF METERS RATIO		2,361,341	21,485				2,382,826
	NUMBER OF NETWORK USERS RATIO		7,918,475	487,349				8,405,824
	NUMBER OF OPERATING SEGMENTS RATIO	623	1,660,350	(902)				1,660,071
	NUMBER OF PLAN PARTICIPANTS RATIO		127,593					127,593
	OWNERSHIP %		2,217,630	287,825,652				290,043,281
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			69,563,318				69,563,318
	RATE BASE RATIO	110	678,454	5,175				683,738
	REVENUE RATIO		775,649					775,649
	STATEMENT OF VALUES RATIO		134,705					134,705
	TOTAL ASSETS RATIO							-
	TOTAL SPEND RATIO		1,383					1,383
	TOTAL UTILITY PLANT ASSETS RATIO		14,458,617	189,867				14,648,483
	TRANSMISSION RATIO		27,984,437	19,814				28,004,252
	VEHICLE COST ALLOCATION RATIO		(593,106)	114,606				(478,499)
	Grand Total	820	573,919,941	1,164,292,950	1,133,907,280	105	104	2,872,121,201

[1]Actual dollars presented for calendar year 2022 through 2024 include convenience payments. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limited to, fuel purchases, reagent purchases, medical claims and pension funding) are excluded from the base period and the forecasted test period.

[2]Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including KU, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Kentucky Utilites Company
Intercompany Charges

Period	Allocation Method	Carryforward Subtotal from Previous Page	PPL Capital Funding, Inc.	PPL Corporation	PPL Services Corporation	PPL Electric Utilities Corporation	The Narragansett Electric	Grand Total
Calendar Year 2024[1]								
	CONTRACT RATIO	809,949						809,949
	DEPARTMENTAL CHARGE RATIO: ADMIN HRS	8,949						8,949
	DEPARTMENTAL CHARGE RATIO: NO OF ECON DEV EMPLOYEES	35			47,849			47,884
	DIRECT[2]	2,379,447,080		569,412	19,695,242	1,397,731	(3,916)	2,401,105,550
	FACILITIES RATIO	1,903,550						1,903,550
	GENERATION RATIO	10,503,058			907,120			11,410,179
	INSURANCE POLICIES RATIO	-			215,899			215,899
	MULTI-FACTOR INDIRECT COST ALLOCATION	1,624,917		588,969	9,036,835			11,250,720
	NUMBER OF CUSTOMERS RATIO	52,160,290			1,552,606			53,712,896
	NUMBER OF EMPLOYEES RATIO	9,068,487			5,916,498			14,984,986
	NUMBER OF ITEMS PROCESSED RATIO	642,261			632,447			1,274,709
	NUMBER OF METERS RATIO	2,382,826			133			2,382,960
	NUMBER OF NETWORK USERS RATIO	8,405,824			32,339,066			40,744,890
	NUMBER OF OPERATING SEGMENTS RATIO	1,660,071			2,220,532			3,880,604
	NUMBER OF PLAN PARTICIPANTS RATIO	127,593						127,593
	OWNERSHIP %	290,043,281			102,132			290,145,413
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	69,563,318						69,563,318
	RATE BASE RATIO	683,738			34,358			718,096
	REVENUE RATIO	775,649						775,649
	STATEMENT OF VALUES RATIO	134,705						134,705
	TOTAL ASSETS RATIO	-			145,682			145,682
	TOTAL SPEND RATIO	1,383						1,383
	TOTAL UTILITY PLANT ASSETS RATIO	14,648,483			417,247	5,107		15,070,837
	TRANSMISSION RATIO	28,004,252			193,139			28,197,391
	VEHICLE COST ALLOCATION RATIO	(478,499)						(478,499)
	Grand Total	2,872,121,201	-	1,158,381	73,456,785	1,402,838	(3,916)	2,948,135,289

[1]Actual dollars presented for calendar year 2022 through 2024 include convenience payments. A c
and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limit
period.

[2]Includes directly assignable and directly attributable costs. Charges received from PPL are directly
other affiliated companies, including KU, undergo further allocation consisting of direct attribution

Kentucky Utilites Company
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Louisville Gas & Electric Company	LG&E and KU Energy LLC	Western Kentucky Energy Corp.	FCD LLC	Subtotal
Base Period[1]:								
	CONTRACT RATIO		1,101,304	261,596				1,362,900
	DEPARTMENTAL CHARGE RATIO: ADMIN HRS		38,730	28				38,758
	DEPARTMENTAL CHARGE RATIO: LOAD FORECAST		30,262					30,262
	DEPARTMENTAL CHARGE RATIO: NO OF ECON DEV EMPLOYEES		20	15				35
	DIRECT[2]		25,882,769	29,342,247			104	55,225,120
	FACILITIES RATIO		2,616,115	213,813				2,829,927
	GENERATION RATIO		9,223,092	25,042				9,248,134
	INSURANCE POLICIES RATIO							-
	MULTI-FACTOR INDIRECT COST ALLOCATION		1,176,156					1,176,156
	NUMBER OF CUSTOMERS RATIO		43,514,042	(235,099)				43,278,943
	NUMBER OF EMPLOYEES RATIO	13	5,158,527	6,625				5,165,165
	NUMBER OF ITEMS PROCESSED RATIO		874,080					874,080
	NUMBER OF METERS RATIO		445,945	1,501				447,446
	NUMBER OF NETWORK USERS RATIO	(1,186)	4,365,000	349,102				4,712,916
	NUMBER OF OPERATING SEGMENTS RATIO	623	1,514,214	(677)				1,514,160
	NUMBER OF PLAN PARTICIPANTS RATIO							-
	OWNERSHIP %		3,631,713	82,625,329				86,257,042
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			25,527,074				25,527,074
	RATE BASE RATIO		1,375,495	4,889				1,380,384
	REVENUE RATIO		203,787					203,787
	STATEMENT OF VALUES RATIO							-
	TOTAL ASSETS RATIO							-
	TOTAL SPEND RATIO							-
	TOTAL UTILITY PLANT ASSETS RATIO		13,925,270	2,929				13,928,199
	TRANSMISSION RATIO		21,308,821	12,275				21,321,097
	VEHICLE COST ALLOCATION RATIO		445,389	77,533				522,922
	Grand Total	(551)	136,830,730	138,214,224	-	-	104	275,044,508
Forecasted Test Period[1]:								
	CONTRACT RATIO		1,296,892					1,296,892
	DEPARTMENTAL CHARGE RATIO: ADMIN HRS		44,923					44,923
	DEPARTMENTAL CHARGE RATIO: NO OF ECON DEV EMPLOYEES							-
	DIRECT[2]		48,889,866	1,665,829				50,555,695
	FACILITIES RATIO		4,193,379	427,625				4,621,004
	GENERATION RATIO		2,910,863					2,910,863
	INSURANCE POLICIES RATIO							-
	MULTI-FACTOR INDIRECT COST ALLOCATION		1,372,015					1,372,015
	NUMBER OF CUSTOMERS RATIO		52,843,456					52,843,456
	NUMBER OF EMPLOYEES RATIO		3,950,895					3,950,895
	NUMBER OF ITEMS PROCESSED RATIO		1,394,965					1,394,965
	NUMBER OF METERS RATIO		128,635					128,635
	NUMBER OF NETWORK USERS RATIO		1,460,342	443,979				1,904,321
	NUMBER OF OPERATING SEGMENTS RATIO		1,772,495	(76,209)				1,696,286
	OWNERSHIP %		5,059,789	70,238,268				75,298,058
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			32,870,465				32,870,465
	RATE BASE RATIO		1,610,913					1,610,913
	REVENUE RATIO		688,875					688,875
	TOTAL ASSETS RATIO							-
	TOTAL UTILITY PLANT ASSETS RATIO		12,821,706					12,821,706
	TRANSMISSION RATIO		19,239,772					19,239,772
	VEHICLE COST ALLOCATION RATIO		90,532					90,532
	Grand Total	-	159,770,313	105,569,957	-	-	-	265,340,270

[1]Actual dollars presented for calendar year 2022 through 2024 include convenience payments. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limited to, fuel purchases, reagent purchases, medical claims and pension funding) are excluded from the base period and the forecasted test period.

[2]Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including KU, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Kentucky Utilites Company
Intercompany Charges

Period	Allocation Method	Carryforward Subtotal from Previous Page	PPL Capital Funding, Inc.	PPL Corporation	PPL Services Corporation	PPL Electric Utilities Corporation	The Narragansett Electric	Grand Total
Base Period[1]:								
	CONTRACT RATIO	1,362,900						1,362,900
	DEPARTMENTAL CHARGE RATIO: ADMIN HRS	38,758						38,758
	DEPARTMENTAL CHARGE RATIO: LOAD FORECAST	30,262						30,262
	DEPARTMENTAL CHARGE RATIO: NO OF ECON DEV EMPLOYEES	35			84,539			84,573
	DIRECT[2]	55,225,120			18,806,155	1,386,387		75,417,662
	FACILITIES RATIO	2,829,927						2,829,927
	GENERATION RATIO	9,248,134			1,239,742			10,487,877
	INSURANCE POLICIES RATIO	-			215,802			215,802
	MULTI-FACTOR INDIRECT COST ALLOCATION	1,176,156			11,702,105			12,878,261
	NUMBER OF CUSTOMERS RATIO	43,278,943			1,119,067			44,398,010
	NUMBER OF EMPLOYEES RATIO	5,165,165			1,454,820			6,619,985
	NUMBER OF ITEMS PROCESSED RATIO	874,080			760,604			1,634,684
	NUMBER OF METERS RATIO	447,446			63			447,509
	NUMBER OF NETWORK USERS RATIO	4,712,916			22,231,687			26,944,603
	NUMBER OF OPERATING SEGMENTS RATIO	1,514,160			2,218,016			3,732,176
	NUMBER OF PLAN PARTICIPANTS RATIO	-						-
	OWNERSHIP %	86,257,042			145,480			86,402,522
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	25,527,074						25,527,074
	RATE BASE RATIO	1,380,384			38,580			1,418,964
	REVENUE RATIO	203,787						203,787
	STATEMENT OF VALUES RATIO	-						-
	TOTAL ASSETS RATIO	-			416,675			416,675
	TOTAL SPEND RATIO	-						-
	TOTAL UTILITY PLANT ASSETS RATIO	13,928,199			1,705,728			15,633,927
	TRANSMISSION RATIO	21,321,097			1,063,843			22,384,940
	VEHICLE COST ALLOCATION RATIO	522,922						522,922
	Grand Total	275,044,508	-	-	63,202,907	1,386,387	-	339,633,802
Forecasted Test Period[1]:								
	CONTRACT RATIO	1,296,892						1,296,892
	DEPARTMENTAL CHARGE RATIO: ADMIN HRS	44,923						44,923
	DEPARTMENTAL CHARGE RATIO: NO OF ECON DEV EMPLOYEES	-			96,410			96,410
	DIRECT[2]	50,555,695			20,261,427			70,817,123
	FACILITIES RATIO	4,621,004						4,621,004
	GENERATION RATIO	2,910,863			1,493,919			4,404,781
	INSURANCE POLICIES RATIO	-			105,355			105,355
	MULTI-FACTOR INDIRECT COST ALLOCATION	1,372,015			13,606,167			14,978,182
	NUMBER OF CUSTOMERS RATIO	52,843,456			(306,417)			52,537,039
	NUMBER OF EMPLOYEES RATIO	3,950,895			1,621,829			5,572,723
	NUMBER OF ITEMS PROCESSED RATIO	1,394,965			754,686			2,149,651
	NUMBER OF METERS RATIO	128,635						128,635
	NUMBER OF NETWORK USERS RATIO	1,904,321			18,282,937			20,187,258
	NUMBER OF OPERATING SEGMENTS RATIO	1,696,286			1,740,240			3,436,526
	OWNERSHIP %	75,298,058			148,099			75,446,157
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	32,870,465						32,870,465
	RATE BASE RATIO	1,610,913			48,827			1,659,740
	REVENUE RATIO	688,875						688,875
	TOTAL ASSETS RATIO	-			550,546			550,546
	TOTAL UTILITY PLANT ASSETS RATIO	12,821,706			2,297,298			15,119,004
	TRANSMISSION RATIO	19,239,772			1,399,770			20,639,542
	VEHICLE COST ALLOCATION RATIO	90,532						90,532
	Grand Total	265,340,270	-	-	62,101,093	-	-	327,441,364

[1]Actual dollars presented for calendar year 2022 through 2024 include convenience payments. A c
and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limit
period.

[2]Includes directly assignable and directly attributable costs. Charges received from PPL are directly
other affiliated companies, including KU, undergo further allocation consisting of direct attribution

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 52 - 807 KAR 5:001 Section 16(7)(v)
Sponsoring Witness: Timothy S. Lyons

Description of Filing Requirement - Section 16(7)(v):

If the utility provides gas, electric, sewage, or water utility service and has annual gross revenues greater than $5,000,000 in the division for which a rate adjustment is sought, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period.

Response:

Please refer to the testimony and exhibits of Timothy S. Lyons.

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 53 - 807 KAR 5:001 Section 16(7)(w)
Sponsoring Witness: Robert M. Conroy

Description of Filing Requirement - Section 16(7)(w):

Incumbent local exchange carriers with fewer than 50,000 access lines shall not be required to file cost of service studies, except as directed by the commission. Local exchange carriers with more than 50,000 access lines shall file:

1. *A jurisdictional separations study consistent with 47 C.F.R. Part 36; and*
2. *Service specific cost studies to support the pricing of all services that generate annual revenue greater than $1,000,000 except local exchange access:*
   a. *Based on current and reliable data from a single time period; and*
   b. *Using generally recognized fully allocated, embedded, or incremental cost principles.*

Response:

Not applicable to KU's Application.

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 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.

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

BASE PERIOD : FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
A	OVERALL FINANCIAL SUMMARY

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

OVERALL FINANCIAL SUMMARY

BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE A

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 1 OF 1

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT
			$	$
1	CAPITALIZATION ALLOCATED TO KENTUCKY JURISDICTION	J	6,094,251,642	6,186,741,227
2	ADJUSTED OPERATING INCOME	C-1	428,249,293	332,088,022
3	EARNED RATE OF RETURN (2 / 1)		7.03%	5.37%
4	REQUIRED RATE OF RETURN	J	7.92%	8.10%
5	REQUIRED OPERATING INCOME (1 x 4)		482,743,860	501,222,031
6	OPERATING INCOME DEFICIENCY (5 - 2)		54,494,566	169,134,010
7	GROSS REVENUE CONVERSION FACTOR	H	1.338086	1.338086
8	REVENUE DEFICIENCY (6 x 7)		72,918,439	226,315,920
9	REVENUE INCREASE REQUESTED	C-1		226,121,847
10	ADJUSTED OPERATING REVENUES	C-1		1,868,309,993
11	REVENUE REQUIREMENTS (9 + 10)			2,094,431,840

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 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.

SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

BASE PERIOD: FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
B-1	JURISDICTIONAL RATE BASE SUMMARY
B-2	PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
B-2.1	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
B-2.2	PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
B-2.4	PROPERTY MERGED OR ACQUIRED
B-2.5	LEASED PROPERTY
B-2.6	PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
B-2.7	PROPERTY EXCLUDED FROM RATE BASE
B-3	ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.1	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.2	DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
B-4	CONSTRUCTION WORK IN PROGRESS
B-4.1	ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
B-4.2	CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
B-5	ALLOWANCE FOR WORKING CAPITAL
B-5.1	OTHER WORKING CAPITAL COMPONENTS
B-5.2	CASH WORKING CAPITAL COMPONENTS
B-6	CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
B-7	JURISDICTIONAL PERCENTAGES
B-7.1	JURISDICTIONAL STATISTICS - RATE BASE
B-7.2	EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES
B-8	COMPARATIVE BALANCE SHEETS

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL RATE BASE SUMMARY
AS OF AUGUST 31, 2025
AS OF DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE B-1
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 1 OF 1
WORKPAPER REFERENCE NO(S).: SEE BELOW — WITNESS: A. M. FACKLER

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD	13 MONTH AVG FORECAST PERIOD
			$	$
1	Plant in Service	B-2	10,651,244,323	11,184,801,488
2	Property Held for Future Use	B-2.6	1,567,610	1,567,610
3	Accumulated Depreciation and	B-3	(4,272,105,697)	(4,495,571,906)
4	Net Plant in Service (Lines 1+2+3)		6,380,706,235	6,690,797,192
5	Construction Work in Progress	B-4	296,215,878	413,549,977
6	Net Plant (Lines 4+5)		6,676,922,113	7,104,347,168
7	Cash Working Capital Allowance	B-5	165,564,244	155,388,705
8	Other Working Capital Allowances	B-5	174,846,947	186,929,884
9	Customer Advances for Construction	B-6	(17,950,562)	(17,950,562)
10	Deferred Income Taxes	B-6	(1,264,209,378)	(1,260,843,005)
11	Investment Tax Credits	B-6	(75,216,053)	(73,402,905)
12	Other Items	B-6	-	-
13	Rate Base (Lines 6 through 12)		5,659,957,311	6,094,469,285

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	JURISDICTIONAL ADJUSTMENTS	ADJUSTED JURISDICTION
		$		$	$	$
1	INTANGIBLE PLANT	100,374	97.18%	97,547	-	97,547
2	STEAM PRODUCTION	5,776,447,999	93.92%	5,425,329,109	(624,750,345)	4,800,578,764
3	HYDRO PRODUCTION	50,101,514	94.10%	47,144,678	(813,366)	46,331,312
4	SOLAR PRODUCTION	36,122,657	94.83%	34,256,764	(7,118,261)	27,138,503
5	WIND PRODUCTION	700,451	94.15%	659,467	-	659,467
6	OTHER PRODUCTION	1,143,602,959	94.06%	1,075,700,621	(458,628)	1,075,241,993
7	TRANSMISSION	1,937,190,667	89.75%	1,738,681,720	(709,736)	1,737,971,984
8	DISTRIBUTION	2,816,157,858	95.48%	2,688,737,385	(13,001,316)	2,675,736,070
9	GENERAL	304,700,530	94.35%	287,488,683	-	287,488,683
10	TOTAL ELECTRIC	12,065,125,008		11,298,095,974	(646,851,652)	10,651,244,323

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	13 MONTH AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	JURISDICTIONAL ADJUSTMENTS	13 MONTH AVG ADJUSTED JURISDICTION
		$		$	$	$
1	INTANGIBLE PLANT	100,374	97.16%	97,519	-	97,519
2	STEAM PRODUCTION	5,820,497,781	93.92%	5,466,800,465	(609,179,049)	4,857,621,416
3	HYDRO PRODUCTION	50,442,977	94.10%	47,466,162	(813,366)	46,652,796
4	SOLAR PRODUCTION	115,136,804	94.42%	108,717,797	(81,509,309)	27,208,488
5	WIND PRODUCTION	700,451	94.15%	659,467	-	659,467
6	OTHER PRODUCTION	1,159,753,128	94.06%	1,090,895,330	(458,628)	1,090,436,703
7	TRANSMISSION	2,060,586,722	89.30%	1,840,162,795	(709,736)	1,839,453,059
8	DISTRIBUTION	3,133,529,533	95.45%	2,991,056,330	(13,216,902)	2,977,839,427
9	GENERAL	365,493,191	94.35%	344,832,611	-	344,832,611
10	TOTAL ELECTRIC	12,706,240,961		11,890,688,477	(705,886,990)	11,184,801,488

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.1
PAGE 1 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	JURISDICTIONAL ADJUSTMENTS	ADJUSTED JURISDICTION
			$		$	$	$
1		Intangible Plant					
2	301	Organization	44,456	93.64%	41,628	-	41,628
3	302	Franchises and Consents	55,919	100.00%	55,919	-	55,919
4	303	Misc Intangible Plant	-	0.00%	-	-	-
5		Total Intangible Plant	100,374		97,547	-	97,547
6		Steam Production					
7	310	Land and Land Rights	26,828,421	94.15%	25,258,664	(2,934,021)	22,324,643
8	311	Structures and Improvements	490,019,340	93.87%	459,968,396	(92,317,191)	367,651,205
9	312	Boiler Plant Equipment	4,463,216,559	93.94%	4,192,765,663	(440,044,724)	3,752,720,939
10	313	Engines and engine-driven generators	-		-	-	-
11	314	Turbogenerator Units	387,466,096	93.81%	363,469,925	-	363,469,925
12	315	Accessory Electric Equipment	268,782,037	93.76%	252,016,992	(4,832,330)	247,184,663
13	316	Misc Power Plant Equip	50,254,549	93.98%	47,227,389	-	47,227,389
14	317	ARO Cost Steam Production	89,880,996	94.15%	84,622,080	(84,622,080)	-
15		Total Steam Production	5,776,447,999		5,425,329,109	(624,750,345)	4,800,578,764
16		Hydro Production					
17	330	Land and Land Rights	855,636	94.15%	805,573	-	805,573
18	331	Structures and Improvements	4,338,754	94.13%	4,084,093	-	4,084,093
19	332	Reservoirs, Dams, and Water	26,779,582	94.10%	25,199,534	-	25,199,534
20	333	Water Wheels, Turbines, Generators	14,806,636	94.08%	13,930,053	-	13,930,053
21	334	Accessory Electric Equipment	1,416,845	94.09%	1,333,137	-	1,333,137
22	335	Misc Power Plant Equipment	850,114	94.11%	800,008	-	800,008
23	336	Roads, Railroads, and Bridges	190,033	94.15%	178,914	-	178,914
24	337	ARO Cost Hydro Production	863,913	94.15%	813,366	(813,366)	-
25		Total Hydro Production	50,101,514		47,144,678	(813,366)	46,331,312
26		Solar Production					
27	338	Solar Production (all accounts)	36,122,657	94.83%	34,256,764	(7,118,261)	27,138,503
28		Wind Production					
29	338	Wind Production (all accounts)	700,451	94.15%	659,467	-	659,467
30		Other Production					
31	340	Land and Land Rights	371,831	94.15%	350,075	-	350,075
32	341	Structures and Improvements	89,902,373	94.02%	84,525,808	-	84,525,808
33	342	Fuel Holders, Producers, Accessories	85,374,313	94.12%	80,354,177	-	80,354,177
34	343	Prime Movers	756,080,248	94.07%	711,216,231	-	711,216,231

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	JURISDICTIONAL ADJUSTMENTS	ADJUSTED JURISDICTION
			$		$	$	$
35	344	Generators	124,732,973	94.03%	117,290,942	-	117,290,942
36	345	Accessory Electric Equipment	76,653,002	94.05%	72,095,780	-	72,095,780
37	346	Misc Power Plant Equipment	10,001,091	94.08%	9,408,979	-	9,408,979
38	347	ARO Cost Other Production	487,130	94.15%	458,628	(458,628)	-
39		Total Other Production	1,143,602,959		1,075,700,621	(458,628)	1,075,241,993
40							
		Transmission					
41	350	Land and Land Rights	46,309,893	91.52%	42,384,927	-	42,384,927
42	351	PC HW/SW and Comm Equipment	6,617,045	95.84%	6,341,470	-	6,341,470
43	352	Structures and Improvements	65,124,837	88.12%	57,385,821	-	57,385,821
44	353	Station Equipment	524,305,230	88.20%	462,458,226	-	462,458,226
45	354	Towers and Fixtures	92,630,873	93.10%	86,243,220	-	86,243,220
46	355	Poles and Fixtures	877,081,738	90.29%	791,946,691	-	791,946,691
47	356	OH Conductors and Devices	313,710,541	89.57%	280,987,667	-	280,987,667
48	357	Underground Conduit	385,375	95.74%	368,963	-	368,963
49	358	UG Conductors and Devices	10,284,557	95.82%	9,854,998	-	9,854,998
50	359	ARO Cost Elec Transmission	740,578	95.84%	709,736	(709,736)	-
51		Total Transmission	1,937,190,667		1,738,681,720	(709,736)	1,737,971,984
52							
		Distribution					
53	360	Land and Land Rights	9,156,133	95.19%	8,715,891	-	8,715,891
54	361	Structures and Improvements	37,606,999	93.76%	35,261,435	-	35,261,435
55	362	Station Equipment	438,780,357	96.78%	424,672,413	-	424,672,413
56	363	PC HW/SW and Comm Equipment	27,550,587	100.00%	27,550,587	(9,148,183)	18,402,404
57	364	Poles, Towers, and Fixtures	585,669,482	93.43%	547,187,358	-	547,187,358
58	365	OH Conductors and Devices	616,915,060	93.59%	577,350,165	-	577,350,165
59	366	Underground Conduit	2,544,232	100.00%	2,544,232	-	2,544,232
60	367	UG Conductors and Devices	285,376,224	97.79%	279,079,788	-	279,079,788
61	368	Line Transformers	412,080,696	97.35%	401,174,691	-	401,174,691
62	369	Services	176,623,293	95.74%	169,101,644	-	169,101,644
63	370	Meters	35,628,941	93.90%	33,456,415	(3,314,535)	30,141,880
64	371	Install on Customer Premise	198,339	100.00%	198,339	-	198,339
65	373	Street Lighting / Signal Systems	187,488,918	97.02%	181,905,829	-	181,905,829
66	374	ARO Cost Elec Distribution	538,597	100.00%	538,597	(538,597)	-
67		Total Distribution	2,816,157,858		2,688,737,385	(13,001,316)	2,675,736,070

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.1
PAGE 3 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	JURISDICTIONAL ADJUSTMENTS	ADJUSTED JURISDICTION
			$		$	$	$
68		General Plant					
69	389	Land and Land Rights	7,438,460	94.35%	7,018,278	-	7,018,278
70	390	Structures and Improvements	115,198,004	94.35%	108,690,728	-	108,690,728
71	391	Office Furniture and Equipment	14,548,634	94.35%	13,726,814	-	13,726,814
72	392	Transportation Equipment	8,801,229	94.35%	8,304,068	-	8,304,068
73	393	Stores Equipment	801,872	94.35%	756,576	-	756,576
74	394	Tools, Shop, and Garage Equipment	22,035,519	94.35%	20,790,783	-	20,790,783
75	395	Laboratory Equipment	-	0.00%	-	-	-
76	396	Power Operated Equipment	8,858,014	94.35%	8,357,645	-	8,357,645
77	397	Communication Equipment	126,914,664	94.35%	119,745,541	-	119,745,541
78	398	Miscellaneous Equipment	104,132	94.35%	98,250	-	98,250
79		Total General Plant	304,700,530		287,488,683	-	287,488,683
80		TOTAL PLANT IN SERVICE	12,065,125,008		11,298,095,974	(646,851,652)	10,651,244,323

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.1
PAGE 4 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	JURISDICTIONAL ADJUSTMENTS	13 MONTH AVG ADJUSTED JURISDICTION
			$		$	$	$
1		Intangible Plant					
2	301	Organization	44,456	93.58%	41,601	-	41,601
3	302	Franchises and Consents	55,919	100.00%	55,919	-	55,919
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	100,374		97,519	-	97,519
6		Steam Production					
7	310	Land and Land Rights	26,828,421	94.15%	25,258,664	(2,934,021)	22,324,643
8	311	Structures and Improvements	491,148,728	93.87%	461,031,704	(92,317,828)	368,713,876
9	312	Boiler Plant Equipment	4,508,609,732	93.94%	4,235,502,799	(446,342,064)	3,789,160,736
10	313	Engines and engine-driven	-		-	-	-
11	314	Turbogenerator Units	395,252,915	93.81%	370,801,139	-	370,801,139
12	315	Accessory Electric Equipment	272,974,094	93.77%	255,962,782	(4,832,617)	251,130,166
13	316	Misc Power Plant Equip	59,031,558	94.00%	55,490,858	-	55,490,858
14	317	ARO Cost Steam Production	66,652,332	94.15%	62,752,520	(62,752,520)	-
15		Total Electric Steam Production	5,820,497,781		5,466,800,465	(609,179,049)	4,857,621,416
16		Hydro Production					
17	330	Land and Land Rights	855,636	94.15%	805,573	-	805,573
18	331	Structures and Improvements	4,338,754	94.13%	4,084,093	-	4,084,093
19	332	Reservoirs, Dams, and Water	26,779,582	94.10%	25,199,534	-	25,199,534
20	333	Water Wheels, Turbines,	14,983,730	94.08%	14,096,785	-	14,096,785
21	334	Accessory Electric Equipment	1,416,845	94.09%	1,333,137	-	1,333,137
22	335	Misc Power Plant Equipment	1,014,484	94.11%	954,760	-	954,760
23	336	Roads, Railroads, and Bridges	190,033	94.15%	178,914	-	178,914
24	337	ARO Cost Hydro Production	863,913	94.15%	813,366	(813,366)	-
25		Total Hydro Production	50,442,977		47,466,162	(813,366)	46,652,796
26		Solar Production					
27	338	Solar Production (all accounts)	115,136,804	94.42%	108,717,797	(81,509,309)	27,208,488
28		Wind Production					
29	338	Wind Production (all accounts)	700,451	94.15%	659,467	-	659,467
30		Other Production					
31	340	Land and Land Rights	371,831	94.15%	350,075	-	350,075
32	341	Structures and Improvements	95,066,412	94.03%	89,386,897	-	89,386,897
33	342	Fuel Holders, Producers,	85,374,313	94.12%	80,354,177	-	80,354,177
34	343	Prime Movers	763,943,884	94.07%	718,615,233	-	718,615,233

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.1
PAGE 5 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	JURISDICTIONAL ADJUSTMENTS	13 MONTH AVG ADJUSTED JURISDICTION
			$		$	$	$
35	344	Generators	124,732,973	94.03%	117,286,152	-	117,286,152
36	345	Accessory Electric Equipment	76,720,474	94.05%	72,159,074	-	72,159,074
37	346	Misc Power Plant Equipment	13,056,113	94.09%	12,285,094	-	12,285,094
38	347	ARO Cost Other Production	487,130	94.15%	458,628	(458,628)	-
39		Total Other Production	1,159,753,128		1,090,895,330	(458,628)	1,090,436,703
40		Transmission					
41	350	Land and Land Rights	46,716,223	90.73%	42,384,927	-	42,384,927
42	351	PC HW/SW and Comm Equipment	5,807,401	95.84%	5,565,544	-	5,565,544
43	352	Structures and Improvements	65,229,137	88.13%	57,485,778	-	57,485,778
44	353	Station Equipment	560,029,797	88.69%	496,694,957	-	496,694,957
45	354	Towers and Fixtures	93,694,022	92.05%	86,243,220	-	86,243,220
46	355	Poles and Fixtures	962,481,404	89.19%	858,422,108	-	858,422,108
47	356	OH Conductors and Devices	315,218,228	89.60%	282,432,565	-	282,432,565
48	357	Underground Conduit	385,375	95.74%	368,963	-	368,963
49	358	UG Conductors and Devices	10,284,557	95.82%	9,854,998	-	9,854,998
50	359	ARO Cost Elec Transmission	740,578	95.84%	709,736	(709,736)	-
51		Total Transmission	2,060,586,722		1,840,162,795	(709,736)	1,839,453,059
52		Distribution					
53	360	Land and Land Rights	9,156,133	95.19%	8,715,891	-	8,715,891
54	361	Structures and Improvements	42,116,312	94.43%	39,770,749	-	39,770,749
55	362	Station Equipment	479,943,911	97.05%	465,763,825	-	465,763,825
56	363	PC HW/SW and Comm Equipment	90,116,478	100.00%	90,116,478	(9,724,348)	80,392,130
57	364	Poles, Towers, and Fixtures	604,958,402	93.45%	565,348,849	-	565,348,849
58	365	OH Conductors and Devices	671,733,301	92.63%	622,216,841	-	622,216,841
59	366	Underground Conduit	2,544,232	100.00%	2,544,232	-	2,544,232
60	367	UG Conductors and Devices	305,329,207	97.71%	298,349,868	-	298,349,868
61	368	Line Transformers	429,563,902	97.45%	418,608,150	-	418,608,150
62	369	Services	176,818,026	95.75%	169,296,377	-	169,296,377
63	370	Meters	126,460,310	96.03%	121,439,596	(2,953,957)	118,485,640
64	371	Install on Customer Premise	264,549	100.00%	264,549	-	264,549
65	373	Street Lighting / Signal Systems	193,986,173	96.96%	188,082,327	-	188,082,327
66	374	ARO Cost Elec Distribution	538,597	100.00%	538,597	(538,597)	-
67		Total Distribution	3,133,529,533		2,991,056,330	(13,216,902)	2,977,839,427

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.1
PAGE 6 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	JURISDICTIONAL ADJUSTMENTS	13 MONTH AVG ADJUSTED JURISDICTION
			$		$	$	$
68		General Plant					
69	389	Land and Land Rights	7,438,460	94.35%	7,017,948	-	7,017,948
70	390	Structures and Improvements	134,202,106	94.35%	126,616,925	-	126,616,925
71	391	Office Furniture and Equipment	15,624,657	94.35%	14,741,360	-	14,741,360
72	392	Transportation Equipment	8,820,061	94.35%	8,321,444	-	8,321,444
73	393	Stores Equipment	740,777	94.35%	698,899	-	698,899
74	394	Tools, Shop, and Garage	26,159,276	94.35%	24,680,434	-	24,680,434
75	395	Laboratory Equipment	-		-	-	-
76	396	Power Operated Equipment	8,858,014	94.35%	8,357,251	-	8,357,251
77	397	Communication Equipment	163,545,706	94.35%	154,300,104	-	154,300,104
78	398	Miscellaneous Equipment	104,132	94.35%	98,245	-	98,245
79		Total General Plant	365,493,191		344,832,611	-	344,832,611
80		TOTAL PLANT IN SERVICE	12,706,240,961		11,890,688,477	(705,886,990)	11,184,801,488

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.2
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			$		$		
1	310	Land and Land Rights	(3,116,362)	94.15%	(2,934,021)		ECR amounts excluded from rate base
2	311	Structures and Improvements	(98,348,515)	93.87%	(92,317,191)		ECR amounts excluded from rate base
3	312	Boiler Plant Equipment	(468,429,447)	93.94%	(440,044,724)		ECR amounts excluded from rate base
4	315	Accessory Electric Equipment	(5,153,793)	93.76%	(4,832,330)		ECR amounts excluded from rate base
5	317	ARO Cost Steam Production	(89,880,996)	94.15%	(84,622,080)		ARO amounts excluded from rate base
6	337	ARO Cost Hydro Production	(863,913)	94.15%	(813,366)		ARO amounts excluded from rate base
7	338	Land and Land Rights	(7,560,632)	94.15%	(7,118,261)		Mercer County land excluded from rate base
8	347	ARO Cost Other Production	(487,130)	94.15%	(458,628)		ARO amounts excluded from rate base
9	359	ARO Cost Elec Transmission	(740,578)	95.84%	(709,736)		ARO amounts excluded from rate base
10	363	PC HW/SW and Comm Equipment	(9,148,183)	100.00%	(9,148,183)		DSM amounts excluded from rate base
11	370	Meters	(3,314,535)	100.00%	(3,314,535)		DSM and AMI amounts excluded from rate base
12	374	ARO Cost Elec Distribution	(538,597)	100.00%	(538,597)		ARO amounts excluded from rate base
13		TOTAL ADJUSTMENTS	(687,582,682)		(646,851,652)		

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.2
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			$		$		
1	310	Land and Land Rights	(3,116,362)	94.15%	(2,934,021)		ECR amounts excluded from rate base
2	311	Structures and Improvements	(98,348,515)	93.87%	(92,317,828)		ECR amounts excluded from rate base
3	312	Boiler Plant Equipment	(475,122,380)	93.94%	(446,342,064)		ECR amounts excluded from rate base
4	315	Accessory Electric Equipment	(5,153,793)	93.77%	(4,832,617)		ECR amounts excluded from rate base
5	317	ARO Cost Steam Production	(66,652,332)	94.15%	(62,752,520)		ARO amounts excluded from rate base
6	337	ARO Cost Hydro Production	(863,913)	94.15%	(813,366)		ARO amounts excluded from rate base
7	347	ARO Cost Other Production	(487,130)	94.15%	(458,628)		ARO amounts excluded from rate base
8	359	ARO Cost Elec Transmission	(740,578)	95.84%	(709,736)		ARO amounts excluded from rate base
9	363	PC HW/SW and Comm Equipment	(9,724,348)	100.00%	(9,724,348)		DSM amounts excluded from rate base
10	338	Land and Land Rights	(7,560,632)	94.15%	(7,118,261)		Mercer County land excluded from rate base
11	338	Solar Production	(79,014,147)	94.15%	(74,391,048)		Mercer County production excluded from rate base
12	370	Meters	(2,953,957)	100.00%	(2,953,957)		DSM amounts excluded from rate base
13	374	ARO Cost Elec Distribution	(538,597)	100.00%	(538,597)		ARO amounts excluded from rate base
14		TOTAL ADJUSTMENTS	(750,276,686)		(705,886,990)		

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM SEPTEMBER 1, 2024 TO AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.3

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			$	$	$	$	$
1		Intangible Plant					
2	301	Organization	44,456	-	-	-	44,456
3	302	Franchises and Consents	55,919	-	-	-	55,919
4	303	Misc Intangible Plant	77,279,640	1,919,801	(5,781,990)	(73,417,451)	-
5		Total Intangible Plant	77,380,014	1,919,801	(5,781,990)	(73,417,451)	100,374
6		Steam Production					
7	310	Land and Land Rights	26,828,421	-	-	-	26,828,421
8	311	Structures and Improvements	484,524,319	5,767,766	(272,745)	-	490,019,340
9	312	Boiler Plant Equipment	4,476,988,812	58,970,887	(72,743,140)	-	4,463,216,559
9	313	Engines and engine-driven generators	-	-	-	-	-
10	314	Turbogenerator Units	381,057,106	9,808,201	(3,399,211)	-	387,466,096
11	315	Accessory Electric Equipment	265,060,763	2,818,450	(217,226)	1,120,050	268,782,037
12	316	Misc Power Plant Equip	46,769,175	3,623,626	(138,251)	-	50,254,549
13	317	ARO Cost Steam Production	145,126,543	-	(57,191,804)	1,946,257	89,880,996
14		Total Steam Production	5,826,355,139	80,988,930	(133,962,377)	3,066,307	5,776,447,999
15		Hydro Production					
16	330	Land and Land Rights	855,636	-	-	-	855,636
17	331	Structures and Improvements	4,275,194	63,559	-	-	4,338,754
18	332	Reservoirs, Dams, and Water	26,779,582	-	-	-	26,779,582
19	333	Water Wheels, Turbines, Generators	14,697,482	109,154	-	-	14,806,636
20	334	Accessory Electric Equipment	1,416,845	-	-	-	1,416,845
21	335	Misc Power Plant Equipment	683,931	166,183	-	-	850,114
22	336	Roads, Railroads, and Bridges	190,033	-	-	-	190,033
23	337	ARO Cost Hydro Production	863,913	-	-	-	863,913
24		Total Hydro Production	49,762,618	338,896	-	-	50,101,514
25		Solar Production					
26	338	Solar Production (all accounts)	-	-	-	36,122,657	36,122,657
27		Wind Production					
28	338	Wind Production (all accounts)	-	-	-	700,451	700,451
29		Other Production					
30	340	Land and Land Rights	894,513	-	-	(522,682)	371,831
31	341	Structures and Improvements	91,600,416	566,493	(1,346)	(2,263,191)	89,902,373
32	342	Fuel Holders, Producers, Accessories	85,183,859	215,249	(24,795)	-	85,374,313
33	343	Prime Movers	755,247,886	3,565,608	(2,733,247)	-	756,080,248
34	344	Generators	141,060,374	69,861	(142,245)	(16,255,017)	124,732,973
35	345	Accessory Electric Equipment	77,475,152	191,513	(4,402)	(1,009,261)	76,653,002
36	346	Misc Power Plant Equipment	10,238,500	238,474	(5,490)	(470,394)	10,001,091
37	347	ARO Cost Other Production	620,114	-	-	(132,984)	487,130
38		Total Other Production	1,162,320,813	4,847,198	(2,911,525)	(20,653,528)	1,143,602,959

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM SEPTEMBER 1, 2024 TO AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.3
PAGE 2 OF 4
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			$	$	$	$	$
39		Transmission					
40	350	Land and Land Rights	45,982,381	327,512	-	-	46,309,893
41	351	PC HW/SW and Comm Equipment	-	1,309,535	(96,722)	5,404,233	6,617,045
42	352	Structures and Improvements	65,119,904	4,932	-	-	65,124,837
43	353	Station Equipment	510,609,351	14,686,439	(990,560)	-	524,305,230
44	354	Towers and Fixtures	91,228,742	1,402,734	(602)	-	92,630,873
45	355	Poles and Fixtures	757,970,869	120,736,061	(1,625,191)	-	877,081,738
46	356	OH Conductors and Devices	317,256,127	(2,668,921)	(876,666)	-	313,710,541
47	357	Underground Conduit	385,375	-	-	-	385,375
48	358	UG Conductors and Devices	10,168,444	116,114	-	-	10,284,557
49	359	ARO Cost Elec Transmission	740,578	-	-	-	740,578
50		Total Transmission	1,799,461,771	135,914,405	(3,589,741)	5,404,233	1,937,190,667
51		Distribution					
52	360	Land and Land Rights	9,156,133	-	-	-	9,156,133
53	361	Structures and Improvements	34,954,586	2,672,783	(20,370)	-	37,606,999
54	362	Station Equipment	423,624,270	16,460,755	(1,304,669)	-	438,780,357
55	363	PC HW/SW and Comm Equipment	-	1,348,974	-	26,201,614	27,550,587
56	364	Poles, Towers, and Fixtures	549,943,083	39,941,029	(4,214,630)	-	585,669,482
57	365	OH Conductors and Devices	569,778,639	58,158,152	(11,021,731)	-	616,915,060
58	366	Underground Conduit	2,556,062	8,863	(20,693)	-	2,544,232
59	367	UG Conductors and Devices	265,406,750	21,199,693	(1,230,220)	-	285,376,224
60	368	Line Transformers	386,274,937	26,808,231	(1,002,472)	-	412,080,696
61	369	Services	175,915,640	707,652	-	-	176,623,293
62	370	Meters	50,062,839	431,780	(14,865,679)	-	35,628,941
63	371	Install on Customer Premise	198,339	-	-	-	198,339
64	373	Street Lighting / Signal Systems	179,044,347	12,151,960	(3,707,388)	-	187,488,918
65	374	ARO Cost Elec Distribution	538,597	-	-	-	538,597
66		Total Distribution	2,647,454,224	179,889,872	(37,387,852)	26,201,614	2,816,157,858
67		General Plant					
68	389	Land and Land Rights	7,130,772	539,361	(231,672)	-	7,438,460
69	390	Structures and Improvements	115,142,301	5,250,074	(5,201,094)	6,723	115,198,004
70	391	Office Furniture and Equipment	40,166,418	1,173,409	(4,759,698)	(22,031,495)	14,548,634
71	392	Transportation Equipment	8,685,742	115,487	-	-	8,801,229
72	393	Stores Equipment	808,595	-	-	(6,723)	801,872
73	394	Tools, Shop, and Garage Equipment	17,926,889	4,404,732	(296,101)	-	22,035,519
74	395	Laboratory Equipment	-	-	-	-	-
75	396	Power Operated Equipment	8,536,009	322,006	-	-	8,858,014
76	397	Communication Equipment	78,440,199	2,769,374	(16,833,367)	62,538,458	126,914,664
77	398	Miscellaneous Equipment	104,132	-	-	-	104,132
78		Total General Plant	276,941,056	14,574,443	(27,321,932)	40,506,963	304,700,530
79		TOTAL PLANT IN SERVICE	11,839,675,636	418,473,545	(210,955,417)	17,931,244	12,065,125,008

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.3

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			$	$	$	$	$	$
1		Intangible Plant						
2	301	Organization	44,456	-	-	-	44,456	44,456
3	302	Franchises and Consents	55,919	-	-	-	55,919	55,919
4	303	Misc Intangible Plant	-	-	-	-	-	-
5		Total Intangible Plant	100,374	-	-	-	100,374	100,374
6		Steam Production						
7	310	Land and Land Rights	26,828,421	-	-	-	26,828,421	26,828,421
8	311	Structures and Improvements	490,750,666	1,343,534	-	-	492,094,200	491,148,728
9	312	Boiler Plant Equipment	4,485,136,303	89,034,248	(16,899,535)	-	4,557,271,016	4,508,609,732
9	313	Engines and engine-driven generators	-	-	-	-	-	-
10	314	Turbogenerator Units	390,446,174	19,389,843	(1,286,923)	-	408,549,094	395,252,915
11	315	Accessory Electric Equipment	272,897,562	533,331	-	-	273,430,893	272,974,094
12	316	Misc Power Plant Equip	54,232,357	8,439,248	-	-	62,671,605	59,031,558
13	317	ARO Cost Steam Production	66,652,332	-	-	-	66,652,332	66,652,332
14		Total Steam Production	5,786,943,814	118,740,204	(18,186,457)	-	5,887,497,561	5,820,497,781
15		Hydro Production						
16	330	Land and Land Rights	855,636	-	-	-	855,636	855,636
17	331	Structures and Improvements	4,338,754	-	-	-	4,338,754	4,338,754
18	332	Reservoirs, Dams, and Water	26,779,582	-	-	-	26,779,582	26,779,582
19	333	Water Wheels, Turbines, Generators	14,806,636	328,888	-	-	15,135,524	14,983,730
20	334	Accessory Electric Equipment	1,416,845	-	-	-	1,416,845	1,416,845
21	335	Misc Power Plant Equipment	850,114	534,200	-	-	1,384,314	1,014,484
22	336	Roads, Railroads, and Bridges	190,033	-	-	-	190,033	190,033
23	337	ARO Cost Hydro Production	863,913	-	-	-	863,913	863,913
24		Total Hydro Production	50,101,514	863,088	-	-	50,964,602	50,442,977
25		Solar Production						
26	338	Solar Production (all accounts)	36,122,657	148,534,439	-	-	184,657,096	115,136,804
27		Wind Production						
28	338	Wind Production (all accounts)	700,451	-	-	-	700,451	700,451
29		Other Production						
30	340	Land and Land Rights	371,831	-	-	-	371,831	371,831
31	341	Structures and Improvements	94,666,627	519,720	-	-	95,186,347	95,066,412
32	342	Fuel Holders, Producers, Accessories	85,374,313	-	-	-	85,374,313	85,374,313
33	343	Prime Movers	759,119,005	12,619,524	(2,930,601)	-	768,807,928	763,943,884
34	344	Generators	124,732,973	-	-	-	124,732,973	124,732,973
35	345	Accessory Electric Equipment	76,720,474	-	-	-	76,720,474	76,720,474
36	346	Misc Power Plant Equipment	10,360,368	5,608,044	-	-	15,968,412	13,056,113
37	347	ARO Cost Other Production	487,130	-	-	-	487,130	487,130
38		Total Other Production	1,151,832,720	18,747,288	(2,930,601)	-	1,167,649,408	1,159,753,128

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.3

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			$	$	$	$	$	$
39		Transmission						
40	350	Land and Land Rights	46,309,893	586,922	-	-	46,896,815	46,716,223
41	351	PC HW/SW and Comm Equipment	6,507,209	103,823	(1,126,252)	-	5,484,780	5,807,401
42	352	Structures and Improvements	65,124,837	1,355,902	-	-	66,480,738	65,229,137
43	353	Station Equipment	538,256,068	91,536,705	(2,589,236)	-	627,203,537	560,029,797
44	354	Towers and Fixtures	92,630,873	1,974,419	-	-	94,605,292	93,694,022
45	355	Poles and Fixtures	889,990,253	226,977,448	(3,857,733)	-	1,113,109,967	962,481,404
46	356	OH Conductors and Devices	313,389,226	8,582,716	(2,020,333)	-	319,951,609	315,218,228
47	357	Underground Conduit	385,375	-	-	-	385,375	385,375
48	358	UG Conductors and Devices	10,284,557	-	-	-	10,284,557	10,284,557
49	359	ARO Cost Elec Transmission	740,578	-	-	-	740,578	740,578
50		Total Transmission	1,963,618,870	331,117,934	(9,593,555)	-	2,285,143,249	2,060,586,722
51		Distribution						
52	360	Land and Land Rights	9,156,133	-	-	-	9,156,133	9,156,133
53	361	Structures and Improvements	39,662,126	5,628,003	-	-	45,290,129	42,116,312
54	362	Station Equipment	453,177,998	66,877,649	(1,917,111)	-	518,138,536	479,943,911
55	363	PC HW/SW and Comm Equipment	91,430,465	371,579	(2,110,954)	-	89,691,089	90,116,478
56	364	Poles, Towers, and Fixtures	592,739,857	27,470,235	(2,300,466)	-	617,909,626	604,958,402
57	365	OH Conductors and Devices	633,130,142	95,753,058	(10,779,119)	-	718,104,081	671,733,301
58	366	Underground Conduit	2,544,232	-	-	-	2,544,232	2,544,232
59	367	UG Conductors and Devices	291,562,238	29,352,231	(2,030,719)	-	318,883,750	305,329,207
60	368	Line Transformers	417,415,631	24,691,210	(1,723,402)	-	440,383,438	429,563,902
61	369	Services	176,623,293	210,961	-	-	176,834,253	176,818,026
62	370	Meters	126,189,895	560,384	-	-	126,750,279	126,460,310
63	371	Install on Customer Premise	259,819	61,480	-	-	321,299	264,549
64	373	Street Lighting / Signal Systems	189,986,452	10,815,344	(2,922,476)	-	197,879,320	193,986,173
65	374	ARO Cost Elec Distribution	538,597	-	-	-	538,597	538,597
66		Total Distribution	3,024,416,878	261,792,134	(23,784,247)	-	3,262,424,764	3,133,529,533
67		General Plant						
68	389	Land and Land Rights	7,438,460	-	-	-	7,438,460	7,438,460
69	390	Structures and Improvements	131,401,751	36,404,613	-	-	167,806,364	134,202,106
70	391	Office Furniture and Equipment	14,899,826	1,670,357	(99,012)	-	16,471,172	15,624,657
71	392	Transportation Equipment	8,809,674	20,775	-	-	8,830,449	8,820,061
72	393	Stores Equipment	801,872	-	(88,249)	-	713,623	740,777
73	394	Tools, Shop, and Garage Equipment	25,839,855	3,572,046	(340,005)	-	29,071,895	26,159,276
74	395	Laboratory Equipment	-	-	-	-	-	-
75	396	Power Operated Equipment	8,858,014	-	-	-	8,858,014	8,858,014
76	397	Communication Equipment	161,897,083	64,027,623	(24,520,990)	-	201,403,715	163,545,706
77	398	Miscellaneous Equipment	104,132	-	-	-	104,132	104,132
78		Total General Plant	360,050,668	105,695,413	(25,048,256)	-	440,697,825	365,493,191
79		TOTAL PLANT IN SERVICE	12,373,887,946	985,490,500	(79,543,116)	-	13,279,835,329	12,706,240,961

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
PROPERTY MERGED OR ACQUIRED
AS OF AUGUST 31, 2025
AS OF DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.4
PAGE 1 OF 1
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT

THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
LEASED PROPERTY
AS OF AUGUST 31, 2025
AS OF DECEMBER 31, 2026

DATA: __X__ BASE PERIOD __X__ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.5
PAGE 1 OF 1
WITNESS: A. M. FACKLER

LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	METHOD OF CAPITALIZATION

THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF AUGUST 31, 2025

DATA: __X__ BASE PERIOD ____ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.6
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISTION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	JURIS PERCENT	JURIS NET COST	REVENUE REALIZED			EXPENSES INCURRED		
							AMOUNT	ACCT NO.	DESC.	AMOUNT	ACCT NO.	DESC.
			$	$		$	$			$		
1	Land located at Green River intended for Generation	01-Jul-2014	309,541	-	94.15%	291,430	-			-		
2	Land and site prep located at London intended for Substation (KY)	01-Aug-2011	113,882	-	100.0%	113,882	-			-		
3	Land and site prep located at Pennington Gap intended for Substation (VA)	28-Dec-2011	324,088	-	0.00%	-	-			-		
4	Land and site prep located at Lonesome Pine Substation (VA)	01-Feb-2017	240,853	-	0.00%	-	-			-		
5	Land and site prep at Horse Cave intended for Substation (KY)	15-Aug-2019	23,249	-	100.0%	23,249	-			-		
6	Land at site prep at Georgetown Pavillion intended for Substation (KY)	01-Apr-2022	696,155	-	100.0%	696,155	-			-		
7	Land and site prep in Carrollton intended for Operations Center	01-Dec-2021	442,894	-	100.0%	442,894	-			-		
8												
9	TOTAL PLANT HELD FOR FUTURE USE		2,150,662	-	72.89%	1,567,610	-			-		

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.6
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISTION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	JURIS PERCENT	JURIS NET COST	REVENUE REALIZED AMOUNT	REVENUE REALIZED ACCT NO.	REVENUE REALIZED DESC.	EXPENSES INCURRED AMOUNT	EXPENSES INCURRED ACCT NO.	EXPENSES INCURRED DESC.
			$	$		$	$			$		
1	Land located at Green River intended for Generation	01-Jul-2014	309,541	-	94.15%	291,430	-			-		
2	Land and site prep located at London intended for Substation (KY)	01-Aug-2011	113,882	-	100.0%	113,882	-			-		
3	Land and site prep located at Pennington Gap intended for Substation (VA)	28-Dec-2011	324,088	-	0.00%	-	-			-		
4	Land and site prep located at Lonesome Pine Substation (VA)	01-Feb-2017	240,853	-	0.00%	-	-			-		
5	Land and site prep at Horse Cave intended for Substation (KY)	15-Aug-2019	23,249	-	100.0%	23,249	-			-		
6	Land and site prep at Georgetown Pavillion intended for Substation (KY)	01-Apr-2022	696,155	-	100.0%	696,155	-			-		
7	Land and site prep at Carrollton intended for Operations Center	01-Dec-2021	442,894	-	100.0%	442,894	-			-		
8												
9	TOTAL PLANT HELD FOR FUTURE USE		2,150,662	-	94.15%	1,567,610	-			-		

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.7

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET COST	PERIOD REVENUE AND EXPENSE AMOUNT	ACCT NO.	DESCRIPTION	REASONS FOR EXCLUSION
				$	$	$	$			
		Land and Land Rights:								
1	121	Augusta	Jul-1973	7,073	-	7,073				Non-utility property
2	121	Blackmount Substation	Dec-1959	2,210	-	2,210				Non-utility property
3	121	Carrollton	Dec-1941	75	-	75				Non-utility property
4	121	Cumberland Substation	Aug-1941	500	-	500				Non-utility property
5	121	Georgetown Storeroom	Jun-1952	50	-	50				Non-utility property
6	121	Iron Works Pike Substation	Oct-1953	212	-	212				Non-utility property
7	121	Lexington	Oct-1967	14,547	-	14,547				Non-utility property
8	121	Middlesboro	Dec-1941	250	-	250				Non-utility property
9	121	Williamsburg	Dec-1941	850	-	850				Non-utility property
10	121	Retired Great Crossing substation 067	Sep-1949	146	-	146				Non-utility property
11	121	Retired London Substation 0533	Sep-1941	3,591	-	3,591				Non-utility property
12	121	Richmond Valley View Plant Site	Jan-1999	300	-	300				Non-utility property
13	121	Russell Springs	Jul-1958	160	-	160				Non-utility property
14	121	Salt Lick	Dec-1941	73	-	73				Non-utility property
15	121	Graham Generating Plant - Land Right:	Feb-1941	800	-	800				Non-utility property
16	121	Morehead - Land Rights	Apr-1941	87	-	87				Non-utility property
17	121	Nortonville - Land Rights	Aug-1950	2,857	-	2,857				Non-utility property
18	121	Williamsburg - Land Rights	Dec-1959	4,100	-	4,100				Non-utility property
19		Total		37,881	-	37,881				Non-utility property

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.7

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET COST	PERIOD REVENUE AND EXPENSE AMOUNT	ACCT NO.	DESCRIPTION	REASONS FOR EXCLUSION
				$	$	$	$			
		Land and Land Rights:								
1	121	Augusta	Jul-1973	7,073	-	7,073				Non-utility property
2	121	Blackmount Substation	Dec-1959	2,210	-	2,210				Non-utility property
3	121	Carrollton	Dec-1941	75	-	75				Non-utility property
4	121	Cumberland Substation	Aug-1941	500	-	500				Non-utility property
5	121	Georgetown Storeroom	Jun-1952	50	-	50				Non-utility property
6	121	Iron Works Pike Substation	Oct-1953	212	-	212				Non-utility property
7	121	Lexington	Oct-1967	14,547	-	14,547				Non-utility property
8	121	Middlesboro	Dec-1941	250	-	250				Non-utility property
9	121	Williamsburg	Dec-1941	850	-	850				Non-utility property
10	121	Retired Great Crossing substation 067	Sep-1949	146	-	146				Non-utility property
11	121	Retired London Substation 0533	Sep-1941	3,591	-	3,591				Non-utility property
12	121	Richmond Valley View Plant Site	Jan-1999	300	-	300				Non-utility property
13	121	Russell Springs	Jul-1958	160	-	160				Non-utility property
14	121	Salt Lick	Dec-1941	73	-	73				Non-utility property
15	121	Graham Generating Plant - Land Right	Feb-1941	800	-	800				Non-utility property
16	121	Morehead - Land Rights	Apr-1941	87	-	87				Non-utility property
17	121	Nortonville - Land Rights	Aug-1950	2,857	-	2,857				Non-utility property
18	121	Williamsburg - Land Rights	Dec-1959	4,100	-	4,100				Non-utility property
19		Total		37,881	-	37,881				Non-utility property

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3
PAGE 1 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY INVESTMENT	RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$		$	$	$
1		Intangible Plant						
2	301	Organization	44,456	-	93.639%	-	-	-
3	302	Franchises and Consents	55,919	(85,927)	100.00%	(85,927)	-	(85,927)
4	303	Misc Intangible Plant	-	0	0.000%	-	-	-
5		Total Intangible Plant	100,374	(85,927)		(85,927)	-	(85,927)
6		Steam Production						
7	310	Land and Land Rights	26,828,421	-	94.149%	-	-	-
8	311	Structures and Improvements	490,019,340	(226,723,601)	93.867%	(212,819,541)	7,018,125	(205,801,416)
9	312	Boiler Plant Equipment	4,463,216,559	(2,129,386,967)	93.940%	(2,000,355,672)	74,575,043	(1,925,780,628)
9	313	Engines and engine-driven generators	-	-		-	-	-
10	314	Turbogenerator Units	387,466,096	(181,468,389)	93.807%	(170,229,866)	-	(170,229,866)
11	315	Accessory Electric Equipment	268,782,037	(159,078,586)	93.763%	(149,156,198)	421,821	(148,734,378)
12	316	Misc Power Plant Equip	50,254,549	(22,487,131)	93.976%	(21,132,584)	-	(21,132,584)
13	317	ARO Cost Steam Production	89,880,996	(65,721,580)	94.149%	(61,876,226)	61,876,226	-
14		Total Steam Production	5,776,447,999	(2,784,866,254)		(2,615,570,087)	143,891,215	(2,471,678,872)
15		Hydro Production						
16	330	Land and Land Rights	855,636	(855,636)	94.149%	(805,573)	-	(805,573)
17	331	Structures and Improvements	4,338,754	(845,064)	94.131%	(795,463)	-	(795,463)
18	332	Reservoirs, Dams, and Water	26,779,582	(12,939,689)	94.100%	(12,176,222)	-	(12,176,222)
19	333	Water Wheels, Turbines, Generators	14,806,636	(3,584,299)	94.080%	(3,372,101)	-	(3,372,101)
20	334	Accessory Electric Equipment	1,416,845	(657,243)	94.092%	(618,413)	-	(618,413)
21	335	Misc Power Plant Equipment	850,114	(236,242)	94.106%	(222,318)	-	(222,318)
22	336	Roads, Railroads, and Bridges	190,033	(86,633)	94.149%	(81,564)	-	(81,564)
23	337	ARO Cost Hydro Production	863,913	(224,244)	94.149%	(211,124)	211,124	-
24		Total Hydro Production	50,101,514	(19,429,050)		(18,282,778)	211,124	(18,071,654)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY INVESTMENT	RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$		$	$	$
25		Solar Production						
26	338	Solar Production (all accounts)	36,122,657	(7,268,035)	94.835%	(6,892,609)	-	(6,892,609)
27		Wind Production						
28	338	Wind Production (all accounts)	700,451	(53,485)	94.149%	(50,355)	-	(50,355)
29		Other Production						
30	340	Land and Land Rights	371,831	(146,293)	94.149%	(137,733)	-	(137,733)
31	341	Structures and Improvements	89,902,373	(43,311,928)	94.020%	(40,721,681)	-	(40,721,681)
32	342	Fuel Holders, Producers, Accessories	85,374,313	(34,760,488)	94.120%	(32,716,520)	-	(32,716,520)
33	343	Prime Movers	756,080,248	(345,323,735)	94.066%	(324,833,039)	-	(324,833,039)
34	344	Generators	124,732,973	(65,304,151)	94.034%	(61,407,864)	-	(61,407,864)
35	345	Accessory Electric Equipment	76,653,002	(44,304,577)	94.055%	(41,670,554)	-	(41,670,554)
36	346	Misc Power Plant Equipment	10,001,091	(5,523,766)	94.080%	(5,196,733)	-	(5,196,733)
37	347	ARO Cost Other Production	487,130	(175,850)	94.149%	(165,561)	165,561	-
38		Total Other Production	1,143,602,959	(538,850,787)		(506,849,685)	165,561	(506,684,124)
39		Transmission						
40	350	Land and Land Rights	46,309,893	(19,731,943)	91.525%	(18,059,575)	-	(18,059,575)
41	351	PC HW/SW and Comm Equipment	6,617,045	(3,974,179)	95.835%	(3,808,670)	-	(3,808,670)
42	352	Structures and Improvements	65,124,837	(11,134,421)	88.117%	(9,811,278)	-	(9,811,278)
43	353	Station Equipment	524,305,230	(110,541,483)	88.204%	(97,502,018)	-	(97,502,018)
44	354	Towers and Fixtures	92,630,873	(61,265,613)	93.104%	(57,040,850)	-	(57,040,850)
45	355	Poles and Fixtures	877,081,738	(144,804,837)	90.293%	(130,749,172)	-	(130,749,172)
46	356	OH Conductors and Devices	313,710,541	(141,010,013)	89.569%	(126,301,382)	-	(126,301,382)
47	357	Underground Conduit	385,375	(220,132)	95.741%	(210,757)	-	(210,757)
48	358	UG Conductors and Devices	10,284,557	(1,090,722)	95.823%	(1,045,165)	-	(1,045,165)
49	359	ARO Cost Elec Transmission	740,578	(257,733)	95.835%	(247,000)	247,000	-
50		Total Transmission	1,937,190,667	(494,031,077)		(444,775,867)	247,000	(444,528,868)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY INVESTMENT	RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$		$	$	$
51		Distribution						
52	360	Land and Land Rights	9,156,133	(1,608,170)	95.192%	(1,530,847)	-	(1,530,847)
53	361	Structures and Improvements	37,606,999	(5,507,521)	93.763%	(5,164,015)	-	(5,164,015)
54	362	Station Equipment	438,780,357	(67,611,346)	96.785%	(65,437,463)	-	(65,437,463)
55	363	PC HW/SW and Comm Equipment	27,550,587	(20,878,720)	100.00%	(20,878,720)	10,008,100	(10,870,619)
56	364	Poles, Towers, and Fixtures	585,669,482	(192,712,712)	93.429%	(180,050,289)	-	(180,050,289)
57	365	OH Conductors and Devices	616,915,060	(76,767,417)	93.587%	(71,844,057)	-	(71,844,057)
58	366	Underground Conduit	2,544,232	(1,353,554)	100.00%	(1,353,554)	-	(1,353,554)
59	367	UG Conductors and Devices	285,376,224	(64,491,167)	97.794%	(63,068,258)	-	(63,068,258)
60	368	Line Transformers	412,080,696	(177,740,108)	97.353%	(173,036,091)	-	(173,036,091)
61	369	Services	176,623,293	(77,696,216)	95.741%	(74,387,458)	-	(74,387,458)
62	370	Meters	35,628,941	(5,537,471)	93.902%	(5,199,816)	1,539,365	(3,660,451)
63	371	Install on Customer Premise	198,339	(141,695)	100.00%	(141,695)	-	(141,695)
64	373	Street Lighting / Signal Systems	187,488,918	(64,439,967)	97.022%	(62,521,058)	-	(62,521,058)
65	374	ARO Cost Elec Distribution	538,597	(110,127)	100.00%	(110,127)	110,127	-
66		Total Distribution	2,816,157,858	(756,596,190)		(724,723,448)	11,657,593	(713,065,856)
67		General Plant						
68	389	Land and Land Rights	7,438,460	50,631	94.351%	47,771	-	47,771
69	390	Structures and Improvements	115,198,004	(17,372,102)	94.351%	(16,390,791)	-	(16,390,791)
70	391	Office Furniture and Equipment	14,548,634	(4,106,953)	94.351%	(3,874,961)	-	(3,874,961)
71	392	Transportation Equipment	8,801,229	(5,195,598)	94.351%	(4,902,111)	-	(4,902,111)
72	393	Stores Equipment	801,872	(435,031)	94.351%	(410,457)	-	(410,457)
73	394	Tools, Shop, and Garage Equipment	22,035,519	(7,256,171)	94.351%	(6,846,286)	-	(6,846,286)
74	395	Laboratory Equipment	-	-		-	-	-
75	396	Power Operated Equipment	8,858,014	(3,906,826)	94.351%	(3,686,138)	-	(3,686,138)
76	397	Communication Equipment	126,914,664	(79,457,225)	94.351%	(74,968,865)	-	(74,968,865)
77	398	Miscellaneous Equipment	104,132	(16,529)	94.351%	(15,595)	-	(15,595)
78		Total General Plant	304,700,530	(117,695,803)		(111,047,432)	-	(111,047,432)
79		TOTAL PLANT	12,065,125,008	(4,718,876,609)		(4,428,278,189)	156,172,492	(4,272,105,697)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3
PAGE 4 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	13 MONTH AVERAGE RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$		$	$	$
1		Intangible Plant						
2	301	Organization	44,456	-	93.578%	-	-	-
3	302	Franchises and Consents	55,919	(88,163)	100.00%	(88,163)	-	(88,163)
4	303	Misc Intangible Plant	-	0	0.000%	-	-	-
5		Total Intangible Plant	100,374	(88,162)		(88,163)	-	(88,163)
6		Steam Production						
7	310	Land and Land Rights	26,828,421	-	94.149%	-	-	-
8	311	Structures and Improvements	491,148,728	(240,867,724)	93.868%	(226,097,821)	10,244,267	(215,853,555)
9	312	Boiler Plant Equipment	4,508,609,732	(2,267,246,832)	93.943%	(2,129,909,412)	93,756,200	(2,036,153,212)
9	313	Engines and engine-driven generators	-	-		-	-	-
10	314	Turbogenerator Units	395,252,915	(192,021,309)	93.814%	(180,142,176)	-	(180,142,176)
11	315	Accessory Electric Equipment	272,974,094	(166,193,367)	93.768%	(155,836,460)	505,772	(155,330,688)
12	316	Misc Power Plant Equip	59,031,558	(23,778,962)	94.002%	(22,352,705)	-	(22,352,705)
13	317	ARO Cost Steam Production	66,652,332	(45,597,130)	94.149%	(42,929,253)	42,929,253	-
14		Total Steam Production	5,820,497,781	(2,935,705,325)		(2,757,267,827)	147,435,492	(2,609,832,335)
15		Hydro Production						
16	330	Land and Land Rights	855,636	(855,636)	94.149%	(805,573)	-	(805,573)
17	331	Structures and Improvements	4,338,754	(1,024,774)	94.131%	(964,626)	-	(964,626)
18	332	Reservoirs, Dams, and Water	26,779,582	(13,621,229)	94.100%	(12,817,550)	-	(12,817,550)
19	333	Water Wheels, Turbines,	14,983,730	(4,108,007)	94.081%	(3,864,838)	-	(3,864,838)
20	334	Accessory Electric Equipment	1,416,845	(709,979)	94.092%	(668,033)	-	(668,033)
21	335	Misc Power Plant Equipment	1,014,484	(250,496)	94.113%	(235,749)	-	(235,749)
22	336	Roads, Railroads, and Bridges	190,033	(94,106)	94.149%	(88,599)	-	(88,599)
23	337	ARO Cost Hydro Production	863,913	(247,038)	94.149%	(232,584)	232,584	-
24		Total Hydro Production	50,442,977	(20,911,266)		(19,677,553)	232,584	(19,444,968)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3
PAGE 5 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	13 MONTH AVERAGE RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$		$	$	$
25		Solar Production						
26	338	Solar Production (all accounts)	115,136,804	(8,997,103)	94.425%	(8,495,505)	921,058	(7,574,446)
27		Wind Production						
28	338	Wind Production (all accounts)	700,451	(78,759)	94.149%	(74,151)	-	(74,151)
29		Other Production						
30	340	Land and Land Rights	371,831	(147,916)	94.149%	(139,261)	-	(139,261)
31	341	Structures and Improvements	95,066,412	(45,344,216)	94.026%	(42,635,234)	-	(42,635,234)
32	342	Fuel Holders, Producers,	85,374,313	(37,167,721)	94.120%	(34,982,204)	-	(34,982,204)
33	343	Prime Movers	763,943,884	(363,197,825)	94.066%	(341,647,463)	-	(341,647,463)
34	344	Generators	124,732,973	(67,991,068)	94.030%	(63,931,858)	-	(63,931,858)
35	345	Accessory Electric Equipment	76,720,474	(45,981,023)	94.055%	(43,247,231)	-	(43,247,231)
36	346	Misc Power Plant Equipment	13,056,113	(5,712,625)	94.095%	(5,375,270)	-	(5,375,270)
37	347	ARO Cost Other Production	487,130	(193,577)	94.149%	(182,251)	182,251	-
38		Total Other Production	1,159,753,128	(565,735,970)		(532,140,772)	182,251	(531,958,521)
39		Transmission						
40	350	Land and Land Rights	46,716,223	(22,100,424)	90.728%	(20,051,382)	-	(20,051,382)
41	351	PC HW/SW and Comm Equipment	5,807,401	(3,458,366)	95.835%	(3,314,338)	-	(3,314,338)
42	352	Structures and Improvements	65,229,137	(12,122,038)	88.129%	(10,683,029)	-	(10,683,029)
43	353	Station Equipment	560,029,797	(115,334,605)	88.691%	(102,291,194)	-	(102,291,194)
44	354	Towers and Fixtures	93,694,022	(62,494,093)	92.048%	(57,524,394)	-	(57,524,394)
45	355	Poles and Fixtures	962,481,404	(153,912,149)	89.188%	(137,271,838)	-	(137,271,838)
46	356	OH Conductors and Devices	315,218,228	(145,144,178)	89.599%	(130,047,818)	-	(130,047,818)
47	357	Underground Conduit	385,375	(225,476)	95.741%	(215,874)	-	(215,874)
48	358	UG Conductors and Devices	10,284,557	(1,231,278)	95.823%	(1,179,850)	-	(1,179,850)
49	359	ARO Cost Elec Transmission	740,578	(431,335)	95.835%	(413,372)	413,372	-
50		Total Transmission	2,060,586,722	(516,453,942)		(462,993,089)	413,372	(462,579,717)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3
PAGE 6 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	13 MONTH AVERAGE RESERVE BALANCES TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$	$		$	$	$
51		Distribution						
52	360	Land and Land Rights	9,156,133	(1,709,432)	95.192%	(1,627,240)	-	(1,627,240)
53	361	Structures and Improvements	42,116,312	(6,241,494)	94.431%	(5,893,889)	-	(5,893,889)
54	362	Station Equipment	479,943,911	(72,907,391)	97.045%	(70,753,321)	-	(70,753,321)
55	363	PC HW/SW and Comm Equipment	90,116,478	(22,905,341)	100.00%	(22,905,341)	11,223,856	(11,681,485)
56	364	Poles, Towers, and Fixtures	604,958,402	(199,282,020)	93.453%	(186,234,062)	-	(186,234,062)
57	365	OH Conductors and Devices	671,733,301	(77,058,762)	92.629%	(71,378,417)	-	(71,378,417)
58	366	Underground Conduit	2,544,232	(1,401,216)	100.00%	(1,401,216)	-	(1,401,216)
59	367	UG Conductors and Devices	305,329,207	(67,693,614)	97.714%	(66,146,246)	-	(66,146,246)
60	368	Line Transformers	429,563,902	(182,801,683)	97.450%	(178,139,443)	-	(178,139,443)
61	369	Services	176,818,026	(81,380,191)	95.746%	(77,918,365)	-	(77,918,365)
62	370	Meters	126,460,310	(14,666,979)	96.030%	(14,084,673)	1,627,319	(12,457,353)
63	371	Install on Customer Premise	264,549	(218,512)	100.00%	(218,512)	-	(218,512)
64	373	Street Lighting / Signal Systems	193,986,173	(67,474,075)	96.957%	(65,420,545)	-	(65,420,545)
65	374	ARO Cost Elec Distribution	538,597	(118,152)	100.00%	(118,152)	118,152	-
66		Total Distribution	3,133,529,533	(795,858,863)		(762,239,421)	12,969,328	(749,270,093)
67		General Plant						
68	389	Land and Land Rights	7,438,460	75,631	94.347%	71,355	-	71,355
69	390	Structures and Improvements	134,202,106	(20,256,818)	94.348%	(19,111,891)	-	(19,111,891)
70	391	Office Furniture and Equipment	15,624,657	(4,602,278)	94.347%	(4,342,101)	-	(4,342,101)
71	392	Transportation Equipment	8,820,061	(5,420,974)	94.347%	(5,114,515)	-	(5,114,515)
72	393	Stores Equipment	740,777	(400,817)	94.347%	(378,158)	-	(378,158)
73	394	Tools, Shop, and Garage	26,159,276	(7,946,669)	94.347%	(7,497,426)	-	(7,497,426)
74	395	Laboratory Equipment	-	-		-	-	-
75	396	Power Operated Equipment	8,858,014	(4,255,684)	94.347%	(4,015,100)	-	(4,015,100)
76	397	Communication Equipment	163,545,706	(78,795,884)	94.347%	(74,341,377)	-	(74,341,377)
77	398	Miscellaneous Equipment	104,132	(21,515)	94.347%	(20,298)	-	(20,298)
78		Total General Plant	365,493,191	(121,625,007)		(114,749,511)	-	(114,749,511)
79		TOTAL PLANT	12,706,240,961	(4,965,454,397)		(4,657,725,990)	162,154,085	(4,495,571,906)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			$		$		
1	311	Structures and Improvements	7,476,638	93.87%	7,018,125		ECR amounts excluded from rate base
2	312	Boiler Plant Equipment	79,385,445	93.94%	74,575,043		ECR and Proforma amounts excluded from rate base
3	315	Accessory Electric Equipment	449,882	93.76%	421,821		ECR amounts excluded from rate base
4	317	ARO Cost Steam Production	65,721,580	94.15%	61,876,226		ARO amounts excluded from rate base
5	337	ARO Cost Hydro Production	224,244	94.15%	211,124		ARO amounts excluded from rate base
6	347	ARO Cost Other Production	175,850	94.15%	165,561		ARO amounts excluded from rate base
7	359	ARO Cost Elec Transmission	257,733	95.84%	247,000		ARO amounts excluded from rate base
8	363	PC HW/SW and Comm Equipment	10,008,100	100%	10,008,100		DSM amounts excluded from rate base
9	370	Meters	1,539,365	100%	1,539,365		DSM and AMI amounts excluded from rate base
10	374	ARO Cost Elec Distribution	110,127	100%	110,127		ARO amounts excluded from rate base
11		TOTAL ADJUSTMENTS	165,348,965		156,172,492		

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.1
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			$		$		
1	311	Structures and Improvements	10,913,476	93.87%	10,244,267		ECR amounts excluded from rate base
2	312	Boiler Plant Equipment	99,801,638	93.94%	93,756,200		ECR and Proforma amounts excluded from rate base
3	315	Accessory Electric Equipment	539,386	93.77%	505,772		ECR amounts excluded from rate base
4	338	Mercer County Solar Production	975,440	94.42%	921,058		Proforma amount excluded from rate base
5	317	ARO Cost Steam Production	45,597,130	94.15%	42,929,253		ARO amounts excluded from rate base
6	337	ARO Cost Hydro Production	247,038	94.15%	232,584		ARO amounts excluded from rate base
7	347	ARO Cost Other Production	193,577	94.15%	182,251		ARO amounts excluded from rate base
8	359	ARO Cost Elec Transmission	431,335	95.84%	413,372		ARO amounts excluded from rate base
9	363	PC HW/SW and Comm Equipment	11,223,856	100%	11,223,856		DSM amounts excluded from rate base
10	370	Meters	1,627,319	100%	1,627,319		DSM amounts excluded from rate base
11	374	ARO Cost Elec Distribution	118,152	100%	118,152		ARO amounts excluded from rate base
12		TOTAL ADJUSTMENTS	171,668,349		162,154,085		

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.2
PAGE 1 OF 4
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJUSTED JURISDICTION PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			$	$		$			
1		Intangible Plant							
2	301	Organization	41,628	-	0.00%	-			
3	302	Franchises and Consents	55,919	85,927	3.63%	2,030	0%	1.6	20-SQ
4	303	Misc Intangible Plant	-	-	18.83%	-	0%	3.3	5-SQ,SQUARE
5		Total Intangible Plant	97,547	85,927		2,030			
6		Steam Production							
7	310	Land and Land Rights	22,324,643	-	0.00%	-			
8	311	Structures and Improvements	367,651,205	205,801,416	3.01%	11,055,419	-1%,-4%,-5%,-6%,-7%,-13%	21.3	100-R2.5,105-R2.5
9	312	Boiler Plant Equipment	3,752,720,939	1,925,780,628	4.33%	162,593,043	-4%,-6%,-7%,-13%	17.9	65-R1.5,70-R1.5
9	313	Engines and engine-driven generators	-	-	0.00%	-			
10	314	Turbogenerator Units	363,469,925	170,229,866	3.38%	12,284,583	-4%,-6%,-7%,-13%	17.5	60-R1.5,60-R2
11	315	Accessory Electric Equipment	247,184,663	148,734,378	3.27%	8,078,565	-4%,-6%,-7%,-13%	18.3	70-R4
12	316	Misc Power Plant Equip	47,227,389	21,132,584	3.25%	1,534,534	-1%,-4%,-6%,-7%,-13%	17.6	70-R1.5,75-R1.5
13	317	ARO Cost Steam Production	-	-	0.00%	-			
14		Total Steam Production	4,800,578,764	2,471,678,872		195,546,143			
15		Solar Production							
16	338	Solar Production (all accounts)	27,138,503	6,892,609	4.14%	1,123,263	-3%,-4%,-5%	24.0	25-S2.5,40-R2.5,40-S3,45-R2.5
17		Wind Production							
18	338	Wind Production (all accounts)	659,467	50,355	4.13%	27,242	-3%	24.4	45-R3
19		Hydro Production							
20	330	Land and Land Rights	805,573	805,573	0.00%	-	0%	0.0	100-S4
21	331	Structures and Improvements	4,084,093	795,463	4.35%	177,658	-2%	20.8	85-S2.5
22	332	Reservoirs, Dams, and Water	25,199,534	12,176,222	2.58%	650,148	-2%	20.7	110-S2.5
23	333	Water Wheels, Turbines, Generators	13,930,053	3,372,101	3.82%	532,128	-2%	20.8	75-R3
24	334	Accessory Electric Equipment	1,333,137	618,413	3.86%	51,459	-2%	19.1	40-L2.5
25	335	Misc Power Plant Equipment	800,008	222,318	2.93%	23,440	-2%	16.7	45-S0
26	336	Roads, Railroads, and Bridges	178,914	81,564	3.41%	6,101	-2%	20.3	65-R4
27	337	ARO Cost Hydro Production	-	-		-			
28		Total Hydro Production	46,331,312	18,071,654		1,440,934			
29		Other Production							
30	340	Land and Land Rights	350,075	137,733	1.14%	3,991	0%	21.0	SQUARE
31	341	Structures and Improvements	84,525,808	40,721,681	2.66%	2,246,109	-1%,-3%,-6%,-8%,-10%,-12%	19.2	40-S3,55-R2.5
32	342	Fuel Holders, Producers, Accessories	80,354,177	32,716,520	2.53%	2,031,529	-6%,-8%,-10%,-12%	19.4	50-R2
33	343	Prime Movers	711,216,231	324,833,039	3.15%	22,438,334	-6%,-8%,-10%	18.1	40-R1.5
34	344	Generators	117,290,942	61,407,864	2.83%	3,317,808	-1%,-3%,-6%,-8%,-10%,-12%	19.3	25-S2.5,60-S1.5
35	345	Accessory Electric Equipment	72,095,780	41,670,554	2.68%	1,928,862	-1%,-3%,-5%,-6%,-8%,-10%-12%	20.7	45-R2.5,55-R3
36	346	Misc Power Plant Equipment	9,408,979	5,196,733	2.73%	256,948	-1%,-3%,-6%,-8%,-10%,-12%	18.5	40-R2.5,45-R2.5
37	347	ARO Cost Other Production	-	-		-			
38		Total Other Production	1,075,241,993	506,684,124		32,223,581			

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.2
PAGE 2 OF 4
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJUSTED JURISDICTION PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			$	$		$			
39		Transmission							
40	350	Land and Land Rights	42,384,927	18,059,575	0.86%	364,510	0%	48.9	70-R3
41	351	PC HW/SW and Comm Equipment	6,341,470	3,808,670	15.59%	988,635	0%	3.2	SQUARE,4-SQ,5-SQ
42	352	Structures and Improvements	57,385,821	9,811,278	1.66%	952,605	-25%	59.5	70-R3
43	353	Station Equipment	462,458,226	97,502,018	1.90%	8,786,706	-15%	46.0	60-R2
44	354	Towers and Fixtures	86,243,220	57,040,850	1.69%	1,457,510	-40%	44.8	70-R4
45	355	Poles and Fixtures	791,946,691	130,749,172	2.93%	23,204,038	-75%	48.8	58-R2
46	356	OH Conductors and Devices	280,987,667	126,301,382	2.54%	7,137,087	-75%	43.8	65-R3
47	357	Underground Conduit	368,963	210,757	1.70%	6,272	0%	28.7	50-R4
48	358	UG Conductors and Devices	9,854,998	1,045,165	0.74%	72,927	0%	23.6	40-R3
49	359	ARO Cost Elec Transmission	-	-		-			
50		Total Transmission	1,737,971,984	444,528,868		42,970,291			
51		Distribution							
52	360	Land and Land Rights	8,715,891	1,530,847	0.64%	55,782	0%	51.4	70-R4
53	361	Structures and Improvements	35,261,435	5,164,015	2.15%	758,121	-25%	48.4	60-R2.5
54	362	Station Equipment	424,672,413	65,437,463	1.56%	6,624,890	-20%	40.3	54-R2
55	363	PC HW/SW and Comm Equipment	18,402,404	10,870,619	15.59%	2,868,935	0%	3.2	SQUARE,4-SQ,5-SQ
56	364	Poles, Towers, and Fixtures	547,187,358	180,050,289	1.56%	8,536,123	-50%	40.1	50-R1.5
57	365	OH Conductors and Devices	577,350,165	71,844,057	1.56%	9,006,663	-30%	38.3	47-R1
58	366	Underground Conduit	2,544,232	1,353,554	2.32%	59,026	0%	25.6	50-R4
59	367	UG Conductors and Devices	279,079,788	63,068,258	1.56%	4,353,645	-20%	40.2	48-R2
60	368	Line Transformers	401,174,691	173,036,091	1.79%	7,181,027	-5%	33.0	46-R2
61	369	Services	169,101,644	74,387,458	1.63%	2,756,357	-25%	36.6	48-R1
62	370	Meters	30,141,880	3,660,451	5.38%	1,622,387	0%	11.2	15-S2.5,28-O1,46-R1.5
63	371	Install on Customer Premise	198,339	141,695	10.00%	19,834	0%	11.2	10-L2.5
64	373	Street Lighting / Signal Systems	181,905,829	62,521,058	4.00%	7,276,233	-10%	22.1	28-L0.5
65	374	ARO Cost Elec Distribution	-	-		-			
66		Total Distribution	2,675,736,070	713,065,856		51,119,021			
67		General Plant							
68	389	Land and Land Rights	7,018,278	(47,771)	0.00%	-	0%		
69	390	Structures and Improvements	108,690,728	16,390,791	2.43%	2,641,135	-10%,-15%	28.6	33-R1.5,50-S0
70	391	Office Furniture and Equipment	13,726,814	3,874,961	10.14%	1,391,583	0%	5.4	4-SQ,5-SQ,20-SQ
71	392	Transportation Equipment	8,304,068	4,902,111	2.87%	238,019	0%	12.4	14-S2,16-L2.5
72	393	Stores Equipment	756,576	410,457	4.40%	33,289	0%	18.0	25-SQ
73	394	Tools, Shop, and Garage Equipment	20,790,783	6,846,286	4.02%	835,789	0%	17.5	25-SQ
74	395	Laboratory Equipment	-	-	0.00%	-			
75	396	Power Operated Equipment	8,357,645	3,686,138	5.65%	472,207	0%	12.0	16-L5
76	397	Communication Equipment	119,745,541	74,968,865	7.98%	9,559,033	0%	8.5	10-SQ,18-L3
77	398	Miscellaneous Equipment	98,250	15,595	5.38%	5,286			
78		Total General Plant	287,488,683	111,047,432		15,176,341			
79		TOTAL PLANT	10,651,244,323	4,272,105,697		339,628,845			

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.2
PAGE 3 OF 4
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJUSTED JURISDICTION 13 MO AVG PLANT INVESTMENT	13 MO AVG ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			$	$		$			
1		Intangible Plant							
2	301	Organization	41,601	-	0.00%	-	0%		
3	302	Franchises and Consents	55,919	88,163	0.00%	-	0%	0.0	20-SQ
4	303	Misc Intangible Plant	-	-	9.36%	-		3.4	5-SQ, SQUARE
5		Total Intangible Plant	97,519	88,163		-			
6		Steam Production							
7	310	Land and Land Rights	22,324,643	-	0.00%	-	0%		
8	311	Structures and Improvements	368,713,876	215,853,555	3.70%	13,640,230	-1%,-3%,-6%,-13%	17.3	95-R2.5
9	312	Boiler Plant Equipment	3,789,160,736	2,036,153,212	4.52%	171,373,021	-3%,-6%,-13%	13.9	60-R2
9	313	Engines and engine-driven generators	-	-	0.00%				
10	314	Turbogenerator Units	370,801,139	180,142,176	4.44%	16,457,410	-3%,-6%,-13%	14.0	55-R1.5
11	315	Accessory Electric Equipment	251,130,166	155,330,688	3.36%	8,426,257	-3%,-6%,-13%	15.1	70-R4
12	316	Misc Power Plant Equip	55,490,858	22,352,705	3.89%	2,159,033	-1%,-3%,-6%,-13%	15.4	65-R1.5
13	317	ARO Cost Steam Production	-	-					
14		Total Steam Production	4,857,621,416	2,609,832,335		212,055,950			
15		Hydro Production							
16	330	Land and Land Rights	805,573	805,573	0.00%	-	0%	0.0	100-S4
17	331	Structures and Improvements	4,084,093	964,626	5.28%	215,762	-2%	16.5	70-S0.5
18	332	Reservoirs, Dams, and Water	25,199,534	12,817,550	3.37%	850,226	-2%	16.8	110-R3
19	333	Water Wheels, Turbines, Generators	14,096,785	3,864,838	4.91%	691,564	-2%	16.6	65-R2.5
20	334	Accessory Electric Equipment	1,333,137	668,033	3.78%	50,430	-2%	16.0	45-L2.5
21	335	Misc Power Plant Equipment	954,760	235,749	4.51%	43,096	-2%	15.6	45-S0.5
22	336	Roads, Railroads, and Bridges	178,914	88,599	3.62%	6,480	-2%	16.8	70-R4
23	337	ARO Cost Hydro Production	-	-					
24		Total Hydro Production	46,652,796	19,444,968		1,857,557			
25		Solar Production							
26	338	Solar Production (all accounts)	27,208,488	7,574,446	4.53%		-3%,-4%,-5%	17.3	40-S3,25-S2.5,45-R2.5,40-R2.5
27		Wind Production							
28	338	Wind Production (all accounts)	659,467	74,151	4.13%		-3%,-4%,-5%	24.4	45-R3
29		Other Production							
30	340	Land and Land Rights	350,075	139,261	1.08%	3,790	0%	17.0	SQUARE
31	341	Structures and Improvements	89,386,897	42,635,234	2.66%	2,377,580	-7%,-9%,-10%,-12%	24.4	55-R3
32	342	Fuel Holders, Producers, Accessories	80,354,177	34,982,204	3.74%	3,005,957	-7%,-9%,-10%,-12%	18.8	45-R2.5
33	343	Prime Movers	718,615,233	341,647,463	3.44%	24,691,689	-7%,-9%,-12%	19.2	40-R1.5
34	344	Generators	117,286,152	63,931,858	2.63%	3,082,534	-7%,-9%,-10%,-12%	23.0	60-R2.5
35	345	Accessory Electric Equipment	72,159,074	43,247,231	2.67%	1,924,123	-7%,-9%,-10%,-12%	20.4	55-R3
36	346	Misc Power Plant Equipment	12,285,094	5,375,270	2.77%	340,313	-7%,-9%,-10%,-12%	20.1	45-R3
37	347	ARO Cost Other Production	-	-					
38		Total Other Production	1,090,436,703	531,958,521		35,425,988			

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.2
PAGE 4 OF 4
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJUSTED JURISDICTION 13 MO AVG PLANT INVESTMENT	13 MO AVG ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			$	$		$			
39		Transmission							
40	350	Land and Land Rights	42,384,927	20,051,382	0.95%	402,657	0%	58.7	75-R3
41	351	PC HW/SW and Comm Equipment	5,565,544	3,314,338	18.41%	1,024,839	0%	2.6	4-SQ,5-SQ, SQUARE
42	352	Structures and Improvements	57,485,778	10,683,029	1.89%	1,086,481	-30%	59.5	70-R3
43	353	Station Equipment	496,694,957	102,291,194	1.79%	8,890,840	-10%	50.3	60-R1.5
44	354	Towers and Fixtures	86,243,220	57,524,394	1.81%	1,561,002	-50%	45.6	75-R4
45	355	Poles and Fixtures	858,422,108	137,271,838	3.58%	30,731,511	-80%	45.2	53-R2
46	356	OH Conductors and Devices	282,432,565	130,047,818	2.45%	6,919,598	-75%	54.6	70-R2.5
47	357	Underground Conduit	368,963	215,874	1.64%	6,051	0%	27.4	55-R4
48	358	UG Conductors and Devices	9,854,998	1,179,850	2.24%	220,752	-5%	42.5	50-R2.5
49	359	ARO Cost Elec Transmission	-	-		-			
50		Total Transmission	1,839,453,059	462,579,717		50,843,732			
51		Distribution							
52	360	Land and Land Rights	8,715,891	1,627,240	0.73%	63,626	0%	53.9	75-R4
53	361	Structures and Improvements	39,770,749	5,893,889	2.16%	859,048	-30%	53.7	62-R2
54	362	Station Equipment	465,763,825	70,753,321	2.45%	11,411,214	-30%	46.9	56-R1.5
55	363	PC HW/SW and Comm Equipment	80,392,130	11,681,485	18.41%	14,803,407	0%	2.6	4-SQ,5-SQ, SQUARE
56	364	Poles, Towers, and Fixtures	565,348,849	186,234,062	2.52%	14,246,791	-50%	45.2	57-R1.5
57	365	OH Conductors and Devices	622,216,841	71,378,417	3.42%	21,279,816	-30%	33.6	45-R1
58	366	Underground Conduit	2,544,232	1,401,216	2.20%	55,973	-5%	24.4	50-R4
59	367	UG Conductors and Devices	298,349,868	66,146,246	2.82%	8,413,466	-15%	32.4	45-R2.5
60	368	Line Transformers	418,608,150	178,139,443	1.94%	8,120,998	-5%	30.9	47-R2.5
61	369	Services	169,296,377	77,918,365	3.09%	5,231,258	-50%	34.9	50-R2
62	370	Meters	118,485,640	12,457,353	5.88%	6,962,216	0%	15.0	15-S2.5,25-R3,34-R0.5
63	371	Install on Customer Premise	264,549	218,512	10.07%	26,640	0%	5.7	10-S3
64	373	Street Lighting / Signal Systems	188,082,327	65,420,545	3.51%	6,601,690	-10%	21.5	29-R1
65	374	ARO Cost Elec Distribution	-	-		-			
66		Total Distribution	2,977,839,427	749,270,093		98,076,143			
67		General Plant							
68	389	Land and Land Rights	7,017,948	(71,355)	0.00%	-	0%		
69	390	Structures and Improvements	126,616,925	19,111,891	2.84%	3,592,106	-5%,-20%	36.7	26-R1.5,46-S0
70	391	Office Furniture and Equipment	14,741,360	4,342,101	15.26%	2,249,588	0%	3.7	4-SQ,5-SQ,20-SQ
71	392	Transportation Equipment	8,321,444	5,114,515	3.17%	263,922	-10%	10.6	16-S1.5,19-L3
72	393	Stores Equipment	698,899	378,158	4.00%	27,956	0%	12.2	25-SQ
73	394	Tools, Shop, and Garage Equipment	24,680,434	7,497,426	4.00%	987,217	0%	15.4	25-SQ
74	395	Laboratory Equipment	-	-					
75	396	Power Operated Equipment	8,357,251	4,015,100	3.98%	332,914	-10%	12.8	18-L4
76	397	Communication Equipment	154,300,104	74,341,377	5.60%	8,648,262	0%	9.3	10-SQ,25-SQ
77	398	Miscellaneous Equipment	98,245	20,298	6.67%	6,553	0%	12.4	15-SQ
78		Total General Plant	344,832,611	114,749,511		16,108,518			
79		TOTAL PLANT	11,184,801,488	4,495,571,906		414,367,887			

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	CONSTRUCTION AMOUNT	ACCUMULATED COSTS AFUDC CAPITALIZED	ACCUMULATED COSTS INDIRECT COSTS	ACCUMULATED COSTS TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		$	$	$	$		$	$	$
1	PRODUCTION	498,408,547	14,302,355	-	512,710,902	94.23%	483,112,029	(445,619,678)	37,492,350
2	TRANSMISSION	121,180,828	-	-	121,180,828	88.35%	107,061,852	-	107,061,852
3	DISTRIBUTION	201,297,195	18,312,006	-	219,609,201	96.06%	210,957,835	(162,865,228)	48,092,607
4	GENERAL	110,012,471	23,183	-	110,035,655	94.35%	103,821,298	(252,229)	103,569,068
5	TOTAL ELECTRIC	930,899,040	32,637,545	-	963,536,585		904,953,014	(608,737,136)	296,215,878

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	13 MO AVG CONSTRUCTION AMOUNT	ACCUMULATED COSTS AFUDC CAPITALIZED	ACCUMULATED COSTS INDIRECT COSTS	TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		$	$	$	$		$	$	$
1	PRODUCTION	767,172,556	38,897,689	-	806,070,244	94.32%	760,303,787	(702,906,953)	57,396,834
2	TRANSMISSION	224,785,735	-	-	224,785,735	84.30%	189,491,377	-	189,491,377
3	DISTRIBUTION	56,704,353	5,140	-	56,709,493	97.29%	55,170,133	4,429	55,174,562
4	GENERAL	118,164,823	22	-	118,164,845	94.35%	111,485,230	1,975	111,487,204
5	TOTAL ELECTRIC	1,166,827,467	38,902,851	-	1,205,730,317		1,116,450,526	(702,900,549)	413,549,977

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.1
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		$		$		
1	PRODUCTION	(472,921,504)	94.23%	(445,619,678)		Remove ECR, New Generation, and Proforma CWIP
2	TRANSMISSION	-	88.35%	-		
3	DISTRIBUTION	(162,865,228)	100%	(162,865,228)		Remove DSM and AMI CWIP
4	GENERAL	(252,229)	100%	(252,229)		Remove AMI CWIP
	TOTAL ADJUSTMENTS	(636,038,961)		(608,737,136)		

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.1
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		$		$		
1	PRODUCTION	(745,218,411)	94.32%	(702,906,953)		Remove ECR, New Generation, and Proforma CWIP
2	TRANSMISSION	-	84.30%	-		
3	DISTRIBUTION	4,429	100%	4,429		Remove DSM and AMI CWIP
4	GENERAL	1,975	100%	1,975		Remove AMI CWIP
	TOTAL ADJUSTMENTS	(745,212,007)		(702,900,549)		

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	119903	CLEAR A&G 12/04	Dec-04	Dec-30	80%	1,257,188	(1,086,145)	2,353,799	-217%
2	120756	MISC. A/R UNCOLLECT - KU CAP	Jun-05	Mar-25	103%	16,453	128,810	128,810	100%
3	134955	SIO-SCADA EXPANSION V2	Jan-22	Dec-26	73%	62,233	3,865,765	(463,707)	-12%
4	135645	GH3 RH OUTLET HEADER REPL	Jan-25	Nov-26	35%	5,500,000	7,842,806	962,038	12%
5	137473	GH3 FINISHING SH REPL 2026	Jan-25	Nov-26	35%	4,944,000	6,718,908	604,447	9%
6	138535	METER EQUIPMENT 2014 KU	Jan-13	Mar-25	104%	179,998	1,276	1,276	100%
7	139984	TEP-CR-MIDDLETOWN-MID VALLEY	Aug-24	Dec-26	45%	9,839,578	25,173,160	568,881	2%
8	144378	GH 480V USS TRANSFORMER	Mar-25	Nov-25	67%	214,000	571,767	(268,828)	-47%
9	144388	GH1 SH OUTLET HEADER	Jan-23	Dec-25	89%	2,250,000	2,926,292	377,228	13%
10	147484	REL STINKING CREEK MOS	Dec-22	Nov-26	69%	350,673	849,349	91,388	11%
11	147502	REL BENS BRANCH SWITCH	Mar-19	Mar-26	92%	355,941	384,931	281,451	73%
12	147525	REL FLEMINGSBURG SWITCH	Dec-22	Mar-25	122%	394,900	-	64	0%
13	147530	REL BEVIER SWITCH	Feb-25	Dec-25	63%	394,900	1,359,049	45,218	3%
14	147538	REL ATOKA TAP SWITCH	Jul-24	May-27	40%	404,700	715,641	114,074	16%
15	147818	FP-SPIR PROJECTS KU	Jan-21	Dec-30	47%	10,071,198	16,435,667	433,333	3%
16	147877	GH3 SCR CATALYST LAYER RPL 26	Jan-25	May-26	47%	2,988,000	3,318,798	600,000	18%
17	148077	RTU-IP TRAFFIC TO EMS-KU-2025	Jan-25	Dec-25	66%	138,000	297,628	(148,814)	-50%
18	148183	EMS DBASE EXPANSION-KU-2025	Jan-25	Dec-25	66%	75,845	163,577	(81,788)	-50%
19	148193	DIGITAL EMS COM CHNLS-KU-2025	Jan-25	Dec-25	66%	79,000	170,381	(85,191)	-50%
20	148245	EMS OPERATOR MONITORS-KU-LT	Jan-25	Dec-30	11%	39,000	175,499	(66,722)	-38%
21	148391	PROP. TAX CAP. - KU NON-MECH	Jun-15	Dec-30	66%	516,492	5,252,038	(462,526)	-9%
22	148719	N1DT LONDON NORTH SUB	Apr-23	Dec-27	51%	2,500,000	9,148,017	519,195	6%
23	148828	GH ATB #2 CCR	Jun-15	Mar-25	104%	-	-	321	0%
24	148842	TC AP KU CCR	Jun-15	Mar-26	95%	42,594,840	-	(419,184)	0%
25	148844	TC GYP KU CCR	Jun-15	Mar-26	95%	-	-	4,895	0%
26	148847	CR WOFFORD-KU PARK-GC PHASE I	Jun-20	Jun-25	103%	23,118,400	-	79	0%
27	149345	SC CAP FUNDING SOURCE-KU	Jan-22	Dec-28	52%	69,500	1,125,000	169,144	15%
28	151123	TC CCRT LANDFILL KU	Mar-16	Dec-24	108%	35,870,036	1,679,093	2,031,051	121%
29	151365	GH2 WATERWALL REPLACE 26	Feb-25	Nov-26	32%	843,128	2,738,596	71,720	3%
30	151374	GH 3 G CONVEYOR SIDING INSTALL	May-26	Aug-26	-199%	425,000	800,656	(400,328)	-50%
31	151426	GH MISCELLANEOUS MOTORS 25	Jan-25	Dec-25	66%	150,000	316,255	79,064	25%
32	152379	GH PROCESS WATER	May-16	Mar-25	106%	114,666,967	233,272	233,272	100%
33	152899	GH CCR RULE NEW CONSTRUCTION	Jul-16	Dec-25	96%	1,133,000	7,805,496	1,654,416	21%
34	152965	ELG GH ECR	Jul-16	Dec-26	87%	130,930,038	84,194,952	72,803,754	86%
35	152968	ELG TC KU ECR	Jul-16	Dec-25	96%	31,584,238	19,925,355	2,018,485	10%
36	152976	REL KU CIFI RAP	Jan-17	Dec-34	48%	9,478,860	10,248,099	(928,103)	-9%
37	152998	KU CEMI RAP	Jan-17	Dec-34	48%	3,874,105	9,149,312	(189,302)	-2%
38	154216	DSP LONESOME PINE-ROW	Apr-17	Mar-25	106%	298,769	51,082	51,082	100%
39	154858	GH 0-1 DTLS AIR COMP REBUILD25	Jan-25	Dec-25	66%	87,806	176,287	58,322	33%
40	154860	GH 0-2 DTLS AIR COMP REBUILD25	Jan-25	Dec-25	66%	87,806	176,287	58,425	33%
41	154871	GH 1-4 CONTROL AIR COMP OVRHL	Jan-25	Dec-25	66%	87,806	176,287	124,629	71%
42	154872	GH CCR 1A FLUID AIR CMP RBLD25	Jan-25	Dec-25	66%	81,953	164,535	77,418	47%
43	154874	GH 2-1 PJFF AIR COMP REBUILD25	Jan-25	Dec-25	66%	87,806	176,287	93,055	53%
44	154899	GH CCR 3A FLUID AIR CMP RBLD25	Jan-25	Dec-25	66%	81,953	164,535	77,418	47%
45	154900	GH 3A PJFF FLY ASH AIRCMP RBLD	Jan-25	Dec-25	66%	87,806	176,287	96,071	54%
46	155309	TRANS LINE CLEARANCE KU	Jan-18	Dec-34	45%	1,743,647	4,625,553	(220,145)	-5%
47	155509	COMP-REL-EQUIP KU UPGRADES	Jan-25	Dec-30	11%	97,909	675,236	0	0%
48	156370	NEW CIRCLE HWY RELO ROW	Jan-18	Mar-25	107%	0	(16)	(16)	100%
49	156539	GH PERSONNEL CARRIER REPL 2025	Feb-25	Jun-25	142%	56,300	113,307	52,150	46%
50	156569	GH LIMESTONE UNLOADER REPLACE	Apr-23	Dec-25	88%	4,796,978	4,957,360	(1,014,361)	-20%
51	156606	GH1 SCR CATALYST LAYER RPL25	Aug-24	Dec-25	76%	2,572,980	4,325,621	889,392	21%
52	156809	RFN-WEST IRVINE FENCE	Aug-22	Dec-25	90%	107,369	68,632	168,774	246%
53	157254	BR3-3 SB AIR COMPRESSOR	Dec-24	Jun-25	129%	205,577	454,478	59,816	13%
54	157329	GH RSCC CAPITAL SPARES 2025	Jan-25	Nov-25	73%	376,532	758,740	394,741	52%
55	157392	GH TRANSPORT BLOWER REPL25	Jan-25	Nov-25	73%	52,515	93,043	46,521	50%
56	157409	GH 3-1 LPSW PUMP MAJOR OVRHL24	Jun-24	Mar-25	167%	427,937	-	18	0%
57	157429	BRFGD 0-3 RECYCLE PUMP OVHL	Oct-24	Dec-25	72%	497,445	312,299	135,610	43%
58	157469	BR ABSORBER INLET EXP JOINTS	Oct-24	Dec-25	73%	337,327	1,186,993	673,323	57%
59	157579	SIO-RELAY REPLACEMENT KU	Jan-19	Dec-29	61%	12,999,998	7,807,399	(1,067,025)	-14%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
60	157636	PR DORCHESTER-ST PAUL	Mar-20	May-26	88%	4,988,784	11,169,472	1,909,497	17%
61	157642	PR IMBODEN-GORGE-DORCHESTER	Dec-19	Dec-26	81%	3,366,548	36,566,621	2,773,324	8%
62	157951	BACK-UP TRANS CONTROL CTR-KU	Jun-24	Dec-25	79%	2,350,000	3,666,667	1,333,333	36%
63	158782	ASHWOOD SOLAR NETWORK UPG SUB	Nov-18	Jan-25	111%	4,453,330	4,529,855	4,528,200	100%
64	158783	ASHWOOD SOLAR NETWRK UPG-LINES	Nov-21	Mar-25	115%	536,265	-	(0)	0%
65	159454	GH1 MERCURY TRAP MONITOR RPL25	Jan-25	Oct-25	80%	506,700	86,304	(9,503)	-11%
66	159459	GH 2-3 STACK PRTICLT MNTRRPL25	Feb-25	Jul-25	117%	112,600	226,613	(25,435)	-11%
67	159461	GH DATA LOGGER RPL 2026	May-26	Jul-26	-267%	101,340	203,952	(101,976)	-50%
68	159462	GHENT 2-3 STACK FLOW MNTRRPL24	May-24	Jun-25	115%	50,945	37,944	37,000	98%
69	159464	GH2 FGD INLET PROCSMNTRRPL2025	Feb-25	Oct-25	78%	56,300	113,307	61,035	54%
70	159472	GH4 SCR PROCESS MONITOR RPL25	Feb-25	Sep-25	88%	67,560	135,968	98,618	73%
71	159481	GH1 SICK SAM MONITOR REPL25	May-25	Oct-25	67%	202,680	407,904	(203,952)	-50%
72	159490	GH1 WATERWALL PANEL REPL25	Apr-24	Dec-25	81%	283,025	5,089,131	704,062	14%
73	159601	GH 4-3 AUX COND VAC PUMP24	Jun-24	Mar-25	167%	160,655	-	(288)	0%
74	159622	GH4 COAL NOZZLE REPL23	Feb-23	Mar-25	119%	2,075,876	-	552	0%
75	159623	GH2 REVERSE OSMOSIS UPGRADE24	Feb-24	Apr-25	127%	875,680	501,435	497,796	99%
76	159648	BR ME WASH HEADER REPL	Jan-24	May-25	118%	586,136	1,962,442	63,927	3%
77	159849	ASSET INFO HW/SW 2020 KU	Jan-20	Dec-27	71%	675,000	(175)	(175)	100%
78	160178	SCM2024 DAN TOOLS & EQUIPMENT	Jan-24	Mar-25	143%	18,000	14,071	13,080	93%
79	160181	SCM2024 EARL TOOLS & EQUIPMENT	Jan-24	Mar-25	143%	27,000	9,028	9,028	100%
80	160187	SCM2024 LEX TOOLS & EQUIPMENT	Jan-24	Mar-25	143%	23,000	16,452	9,563	58%
81	160335	SCM2024 TOOLS & EQUIP 013560	Jan-24	Mar-25	143%	12,000	23,433	12,180	52%
82	160358	BR CY CONVEYOR BELT REPL 2025	Oct-24	Jun-25	123%	64,480	193,529	11,545	6%
83	161879	GH1 CONTROLS SYST UPGRADE 2025	Apr-24	Dec-25	81%	1,139,016	1,658,015	965,168	58%
84	161881	GH3 CONTROLS SYST UPGRADE 2025	Apr-24	Dec-25	81%	1,239,230	1,322,891	717,485	54%
85	161910	GH3 CRUSHER HSE BELT FEEDERS	Nov-24	Dec-25	71%	1,356,093	1,410,996	7,297	1%
86	161913	GH4 CRUSHER HSE BELT FEEDERS	Nov-24	Dec-25	71%	1,303,935	1,358,877	7,297	1%
87	161934	GH 1-2 CONDENSATE PMP OVRHL25	Feb-25	Dec-25	63%	92,846	185,389	(92,695)	-50%
88	161936	GH1 FGD INLT DUCT EXP JT RPL25	Mar-25	Dec-25	60%	91,382	182,917	(91,458)	-50%
89	161937	GH1 FGD LPSW STRAINER REPL 25	Apr-24	Oct-25	89%	337,894	802,484	453,754	57%
90	161953	GH4 FGD LPSW STRAINER REPL 25	Apr-24	Dec-25	81%	349,680	847,456	458,341	54%
91	162176	SCM2022 EARL TOOLS & EQUIPMENT	Jan-22	Mar-25	116%	25,000	1,887	1,887	100%
92	162271	BR FGD AGITATOR BLADE REPL 24	Aug-24	May-26	59%	445,277	1,688,235	659,376	39%
93	162303	BRCT AIR COMPRESSOR	Jan-24	Mar-25	143%	197,054	319,118	319,162	100%
94	162383	GH1 BURNER REPLACEMENT 2024	Feb-24	Mar-25	146%	128,943	-	10,597	0%
95	162652	LINEAR STATE EST KU 2020	Apr-20	Dec-27	70%	100,218	144,500	(106,758)	-74%
96	162668	EDO RESERVE PROJECT KU	Jan-21	Dec-32	39%	-	-	(1,501,212)	0%
97	162913	NOR DORCHESTER 22KV CONV	Jan-21	Mar-25	112%	1,355,912	573,422	573,422	100%
98	162947	N1DT HARRODSBURG SUBSTATION	Dec-21	Dec-25	92%	5,291,359	10,731,480	7,081,611	66%
99	162997	SCM KU SCADA UPGRADE	Jan-21	Dec-27	67%	7,000,056	-	(7,517)	0%
100	163043	KU DIRECT BURIAL REPLAC	Jan-19	Dec-34	42%	4,324,800	7,121,455	80,276	1%
101	163383	BR UNITS 1 & 2 DEMO	Jul-20	Dec-26	79%	546,694	543,449	535,982	99%
102	163452	GH1 480V DIST PANEL REPL	Feb-25	Oct-25	78%	400,000	802,000	473,556	59%
103	163453	GH2 480V DIST PANEL REPL	Feb-25	Nov-25	70%	400,000	802,000	473,556	59%
104	163673	SONG SPARROW SOLAR-NTWRK	Feb-24	Mar-26	73%	9,800,044	7,822,212	139	0%
105	163674	SONG SPARROW SOLAR-NTWRK UP-L	Apr-24	Dec-25	81%	533,574	1,063,299	(3,848)	0%
106	163817	BR CCRT COMPUTER UPGR	Sep-20	Mar-25	111%	7,054	(2,600)	(2,600)	100%
107	164145	BIG STONE GAP SUB XM	Jan-21	Dec-25	93%	187,518	313	313	100%
108	164586	GH ELG BA COMMON	Mar-21	Dec-25	93%	54,534,299	12,766,861	(2,410,255)	-19%
109	164587	GH ELG BA UNIT 1	Mar-21	Sep-26	81%	16,170	240,784	240,076	100%
110	164588	GH ELG BA UNIT 2	Mar-21	Sep-26	81%	16,170	209,504	208,530	100%
111	164589	GH ELG BA UNIT 3	Mar-21	Sep-25	98%	16,170	23,094	22,385	97%
112	164590	GH ELG BA UNIT 4	Mar-21	Sep-25	98%	16,129	1,953,014	1,952,306	100%
113	164706	GH4 FLAME SCANNER REPL23	Aug-22	Mar-25	119%	604,775	-	3,320	0%
114	164725	GH4 BENTLY NEVADA SERVER UPGRD	Jan-24	Mar-25	143%	96,468	-	5,345	0%
115	164846	GH3 72IN CIRC WATER PIPELINING	Jul-24	Dec-25	78%	559,276	2,364,507	241,018	10%
116	164976	LANSDOWNE 0126 CH 2021	Jan-21	Dec-25	93%	52,287	-	13,888	0%
117	165078	LIMESTONE/LOUDON RELO RO	Apr-21	Dec-26	77%	16,108,595	45,997,925	22,797,893	50%
118	165330	BR CT ICE PLANT COMPRESSOR '24	Jan-24	Dec-27	42%	423,196	159,748	159,748	100%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
119	165360	ENV EQUIPMENT 2025 KU	Jan-25	Dec-25	66%	32,500	185,608	67,494	36%
120	165382	BUCCEE DUNCANNON LN	May-21	Mar-25	113%	787,376	-	(230)	0%
121	165464	SCM KU VINE STREET 12KV	Jan-22	Dec-25	92%	2,530,004	-	(1)	0%
122	165465	KU PADMOUNT REP/REPL 2023	Jan-23	Dec-25	89%	199,278	-	(4,222)	0%
123	165768	BOX TRAILER	Jan-23	Dec-26	67%	18,098	35,999	18,000	50%
124	165778	SOMERSET ATV REPL	Jan-23	Dec-26	67%	38,076	84,001	42,001	50%
125	165799	LAWRENCEBURG CITY CKT	Jan-25	Dec-27	22%	350,000	3,496,440	1,657,586	47%
126	166037	CAMPBELLSVILLE STORAGE SHED	Jul-21	Dec-25	93%	150,000	274,777	149,878	55%
127	166040	CAMPBELLSVILLE SR PAVING RO	Jul-21	Dec-25	93%	225,000	412,166	224,818	55%
128	166044	CARROLLTON RELOCATE RO	Jul-21	Dec-25	93%	4,500,000	12,253,665	5,406,794	44%
129	166074	EARLINGTON OPERATIONS CENTER	Jul-21	Dec-27	64%	1,200,000	7,601,001	300,000	4%
130	166102	EDDYVILLE CREW ROOM RENO RO	Jul-21	Dec-25	93%	400,000	1,099,109	399,676	36%
131	166105	EDDYVILLE SR ROOF REPLACE RO	Jul-21	Dec-25	93%	175,000	320,573	116,572	36%
132	166209	LONDON SERVICE CENTER RO	Jul-21	Dec-26	76%	175,000	533,772	24,169	5%
133	166222	CS HARDWARE KU 2025	Jan-25	Dec-25	66%	123,338	412,694	103,177	25%
134	166228	MIDWAY SERVICE CTR RENO RO	Jul-21	Dec-26	76%	1,200,000	1,831,849	266,451	15%
135	166233	MORGANFIELD VAV/BAS UPGRD	Jul-21	Jul-26	82%	100,000	274,779	99,920	36%
136	166251	SHELBYVILLE SR GARAGE ADDN	Jul-21	Dec-25	93%	65,000	457,963	309,533	68%
137	166252	SHELBYVILLE SR ROOF REPLACE RO	Jul-21	Dec-25	93%	125,000	228,983	124,900	55%
138	166254	CAMPBELLSVILLE SHOP HEAT	Jul-21	Dec-25	93%	125,000	228,981	124,899	55%
139	166264	GH LIMESTONE PREP BELT REPL25	Jan-25	Dec-25	66%	77,649	128,484	25,694	20%
140	166302	CS HOSTED EV STATIONS 2025 KU	Jan-25	Dec-25	66%	12,000	117,902	20,232	17%
141	166336	STONE ROAD OFFICE RENO RO	Jul-21	Dec-26	76%	800,000	5,874,004	1,374,501	23%
142	166340	LEXINGTON DOWNTOWN UG 2024	Jan-24	Apr-25	125%	1,065,399	750,454	576,911	77%
143	166341	LEXINGTON DOWNTOWN UG 2025	Jan-25	Dec-30	11%	941,421	1,725,425	632,708	37%
144	166362	GH 3N1 CONVEYOR BELT REPL25	Jan-25	Apr-25	203%	60,376	8,293	(8,293)	-100%
145	166369	GH 1D CONVEYOR BELT REPL25	Jun-25	Aug-25	100%	196,626	388,206	(11,697)	-3%
146	166841	PINEVILLE 302 RELO	Apr-24	Mar-25	155%	130,000	153,128	152,930	100%
147	166849	KU OVERHEAD LINE RESLIENCY	Jan-22	Dec-29	46%	11,521,300	5,712,494	171,011	3%
148	167226	GLENDALE TEMP CONSTRUCTION SUB	Dec-21	Dec-25	92%	778,274	(141,821)	(41,384)	29%
149	167241	2024 CEMI LANSDOWNE 106	Jan-22	Mar-25	116%	-	19,430	19,430	100%
150	167284	OASKA EAST XMUB	Feb-22	Mar-25	116%	112,409	283,495	283,495	100%
151	167350	GH 1-1 CNTRL AIRCMP AIRDRYER25	Jan-25	Dec-25	66%	63,453	127,763	21,294	17%
152	167423	GH1 SOOT BLOWING AIR COMPRPL25	Jan-24	Dec-25	83%	1,703,111	1,761,182	1,842,377	105%
153	167458	GLENDALE INDUSTRIAL SUBSTATION	Jan-22	Dec-25	92%	41,703,727	-	(2,924)	0%
154	167459	GLENDALE INDUSTRIAL SUB TRANS	Jan-22	Dec-25	92%	25,401,942	-	52,640	0%
155	167498	GREENWAY DIRECT BURY	Feb-22	Mar-25	116%	280	339,810	327,454	96%
156	167664	GH2 FGD AGITATOR GEARBOXES 25	Feb-25	Nov-25	70%	303,256	695,785	218,154	31%
157	167973	ROR-N.A.S. SPARE TRANSFORMER	Jun-22	Mar-25	115%	4,285,818	3,050,979	4,180,731	137%
158	168088	BR3 AIR PREHEATING COILS	Jan-24	Dec-25	83%	66,641	-	(462)	0%
159	168090	BR CCRT 0-1 SFC OVHL	Oct-24	Dec-25	73%	279,005	1,029,426	360,847	35%
160	168091	BR CCRT 0-2 SFC OVHL	Oct-24	Dec-25	73%	279,005	1,029,426	360,847	35%
161	168094	DX DAM LED LIGHTING REPL	Jan-23	Mar-25	123%	70,828	119,466	119,466	100%
162	168096	BRCT EMERGENCY GEN (5,6,7)	Jan-25	Dec-25	66%	66,860	134,944	67,472	50%
163	168098	BR ICE PLANT ELEVATOR	Jan-25	Dec-25	66%	286,666	570,133	285,066	50%
164	168116	GH2 ID FAN VFD UPGRADE	Oct-23	Mar-25	135%	2,262,664	-	(14,920)	0%
165	168142	PBR-PITTSBURG 161KV ADD	Jun-22	Dec-25	91%	422,420	223	12	5%
166	168184	BRFGD 0-6 RECYCLE PUMP OVHL	Oct-24	Dec-25	72%	155,215	312,299	133,366	43%
167	168185	BRFGD 0-5 RECYCLE PUMP OVHL	Oct-24	Dec-25	72%	155,215	312,299	131,640	42%
168	168440	CS DC EV CHARGER 22-23 K	Jul-22	Mar-25	119%	441,340	679,322	679,322	100%
169	168446	KU SCADA VOLT CTRL LINES	Jan-23	Dec-29	38%	8,579,235	21,808,590	(713,743)	-3%
170	168477	SCM DANVILLE FORKLIFT	Jan-25	Dec-25	66%	85,000	169,977	84,988	50%
171	168479	KU EGO - EDGE OF GRID OPT	Jan-23	Dec-29	38%	10,253,078	16,881,932	282,664	2%
172	168489	DSP PAVILION DRIVE SUB	Jan-23	Dec-26	67%	9,383,995	7,792,783	1,676,578	22%
173	168522	COMPACT TRACK LOADER E TOWN	Jan-23	Dec-26	67%	99,311	253,483	125,951	50%
174	168524	DSP IBM NORTH DISTRIBUTION	Jan-23	Dec-25	89%	282,180	-	180,000	0%
175	168541	PAVILION DRIVE DIST WORK	Jan-23	Dec-26	67%	1,722,466	3,133,693	721,139	23%
176	168544	LONDON NORTH CIRCUIT WORK	Jan-23	Dec-26	67%	999,999	1,600,004	600,002	38%
177	168559	NORTON COMP TRACT LOAD	Jan-24	Dec-26	56%	160,002	500,001	250,001	50%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
178	168561	PINEVILLE OP COMP TRACK	Jan-24	Dec-26	56%	160,002	500,001	250,001	50%
179	168708	KU FAC/SITE IMPROV-168708	Jan-25	Dec-25	66%	115,269	626,192	37,034	6%
180	168896	PRLY-LIVINGSTONCOUNTY844	Jul-22	Feb-25	119%	229,008	196,739	231,022	117%
181	168947	KU TRANSPORT GARAGE 2025	Jan-25	Dec-25	66%	30,069	60,000	20,232	34%
182	169001	GREENVILLE SR OH DOOR REPL	Jan-25	Dec-25	66%	100,000	183,185	99,919	55%
183	169120	ASSET INFO HW/SW 2024 KU	Jan-24	Mar-25	143%	135,000	63,122	63,122	100%
184	169121	ASSET INFO HW/SW 2025 KU	Jan-25	Dec-25	66%	135,000	247,306	97,555	39%
185	169299	DSP PAVILION DRIVE SUB TRANS	Jan-23	Dec-26	67%	2,682,351	5,093,243	2,091,876	41%
186	169387	EV FORKLIFT 2025 KU	Jan-25	Dec-25	66%	245,000	230,000	115,000	50%
187	169417	PDFR-RACE STREET PRLY	Sep-22	Dec-25	90%	215,615	358,039	358,039	100%
188	169616	PRLY-HARRODSBURG RELAY RPL	Nov-22	Dec-25	89%	541,525	671,119	312,237	47%
189	169731	RTAC UPGRADE KU	Nov-22	Mar-25	122%	66,167	315,877	315,873	100%
190	169838	POWER GENERATION CAPITAL - KU	Dec-22	Dec-29	38%	1	(8,218)	(447)	5%
191	169924	MERCER CO SOLAR KU	Dec-22	Dec-27	53%	167,150,035	185,724,950	21,525,956	12%
192	169928	MARION SOLAR KU	Dec-22	Oct-27	55%	138,600,000	159,891,561	853,521	1%
193	169958	2023 SW - MIDDLESBORO 0367	Jan-23	Dec-25	89%	136,196	135,800	135,800	100%
194	169988	2023 CH - RACE STREET 67	Jan-23	Dec-25	89%	42,720	334,412	345,022	103%
195	170028	2023 SW - ASHLAND AVENURE 0050	Jan-23	Dec-25	89%	179,653	-	252,304	0%
196	170074	2023 CH - RACE STREET 15	Jan-23	Oct-25	94%	70,409	671,956	793,790	118%
197	170179	2023 LEXINGTON D.B	Jan-24	Dec-25	83%	-	931,683	885,525	95%
198	170181	2023 CEMI - HARLAN 4406	Jan-23	Mar-25	123%	82,029	103,468	103,468	100%
199	170351	KU SCADA VOLT CONTROL SUB	Jan-23	Dec-29	38%	708	-	195,538	0%
200	170389	GH2 FGD HVAC GLYCOL COOLER RPL	Mar-23	Jun-25	107%	171,280	754,752	246	0%
201	170417	GH SKID STEER REPLACEMENT 25	Feb-25	May-25	177%	130,983	261,522	125,076	48%
202	170418	GH D6 DOZER REPLACEMENT 26	Mar-26	May-26	-200%	797,286	1,591,872	(795,936)	-50%
203	170465	GH 1-4 CONTROL AIR COMP RBLD25	Mar-25	May-25	201%	86,998	174,197	(87,099)	-50%
204	170481	GH 1-1 STATION AIR COMP RPL25	Jul-24	Apr-25	141%	286,136	679,234	494	0%
205	170482	GH 1-2 STATION AIR COMP RPL25	Jul-24	Jun-25	117%	298,550	845,630	(0)	0%
206	170630	IJW DISTILLERY	Oct-23	Apr-25	122%	159,059	376,044	379,619	101%
207	170670	FRON BN SUBS NTWRK INTCN	Jul-24	Dec-26	47%	789,406	2,035,239	128,677	6%
208	170704	GH1 WATER BOX CATHODIC PROTECT	Jan-25	Dec-25	66%	227,796	1,080,128	390,743	36%
209	170808	TC VAC TRUCK PAD KU	May-23	Dec-25	87%	143,371	510,382	530,319	104%
210	170811	DSP RICHMOND BYPASS SUB	Jan-25	Dec-27	22%	8,499,759	8,977,963	88,215	1%
211	170857	FOUNTAIN PARK UG-CIFI	May-23	Apr-25	117%	287,762	737,103	772,109	105%
212	170896	PURCHASE CATERPILLAR	Jan-24	Dec-26	56%	174,123	392,716	196,358	50%
213	170897	PURCHASE SDP 5500 BACKYARD	Jan-25	Dec-26	33%	244,714	631,999	315,579	50%
214	170900	24TRL366	Jan-24	Mar-25	143%	11,765	9,325	9,325	100%
215	170901	25EXCAVATOR366	Jan-25	Dec-27	22%	54,708	110,065	55,032	50%
216	170926	32BYM366	Mar-25	Dec-28	13%	250,000	499,831	249,915	50%
217	170942	DSP INNOVATION DR 2	Jan-25	Dec-25	66%	565,900	1,043,203	378,676	36%
218	170996	BR CT ICE PLANT COMPRESSOR '25	Jan-25	Dec-25	66%	133,832	267,663	133,832	50%
219	171033	BR WEST CLIFF 110 BREAKER	Jan-25	Dec-25	66%	85,706	159,689	79,844	50%
220	171034	BR WEST CLIFF 120 BREAKER	Jan-25	Dec-25	66%	85,706	159,689	79,844	50%
221	171107	KYTC KY 1980 BRANNON RD.	Jan-25	Dec-26	33%	197,766	364,219	32,842	9%
222	171108	KYTC LIBERTY RD	Jan-25	Dec-26	33%	231,684	427,071	37,317	9%
223	171126	DSP SHELBYVILLE CIR 2519	Jan-25	Dec-25	66%	577,538	1,191,044	352,064	30%
224	171132	TAYLORSVILLE CIR 2530	Jan-25	Dec-25	66%	181,426	367,102	133,642	36%
225	171184	2023 SW - MIDDLESBORO 0372	Aug-23	Dec-25	86%	107,782	107,395	107,395	100%
226	171289	LAWRENCE - BEDFORD XMUB	Jul-23	Mar-25	130%	-	77,398	77,398	100%
227	171373	MIDWAY GENERATOR	Jul-23	Dec-25	86%	199,966	399,607	199,804	50%
228	171441	STONE RD TRAIN BUILDING ADD	Aug-23	Mar-25	132%	-	139,118	1,150	1%
229	171539	FLEET ELECTRIFCATION - LOC	Aug-23	Mar-25	126%	87,185	567,462	565,140	100%
230	171609	DSP HOPEWELL	Jan-24	Dec-25	83%	-	-	(139)	0%
231	171818	MILL CREEK 5 NGCC KU	Oct-23	Dec-28	36%	622,760,636	##########	361,796,747	36%
232	171901	BR3 BOTTOM ASH PLC UPGR	Feb-25	Apr-26	47%	73,067	200,316	74,016	37%
233	171904	NEW TRIMBLE STACK KU	Nov-23	Dec-27	44%	32,472,711	96,029,961	12,624,629	13%
234	171907	GH2 LOWER SLOPE 2026	Dec-24	Dec-26	36%	4,449,984	6,016,041	691,617	11%
235	171908	BR3 A&A1 CONVEYER SCALES	May-24	May-25	133%	53,726	31,102	40,134	129%
236	171910	BR3 MILL CRANE REPLACEMENT	May-24	Dec-25	80%	537,255	1,674,755	1,229,624	73%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
237	171932	OAK HILL 3814 CH 2024	Jan-24	Mar-25	143%	-	1,046,063	1,046,120	100%
238	171940	BR TOE DRAIN SUMP PUMP	Nov-23	Mar-25	139%	2,908	72,409	72,409	100%
239	171949	LAUREL RIDGE GAS FACILITY	Jan-24	Mar-25	143%	-	-	43,589	0%
240	172107	2024 DB - MORGANFIELD VILLAGE	Jan-24	Dec-25	83%	-	199,809	198,538	99%
241	172108	2024 CH - CALLOWAY 0311	Jan-24	Mar-25	143%	-	417,351	417,351	100%
242	172196	GH COAL YARD CNTRL RELAY UPG24	Jan-24	Mar-25	143%	-	1,083,407	1,083,294	100%
243	172208	BR3 TOOLS EQUIP OFFICE 2024	Jan-24	Mar-25	143%	-	89,147	89,639	101%
244	172209	BR CT TOOLS EQUIP OFFICE 2024	Jan-24	Mar-25	143%	-	40,279	40,537	101%
245	172212	GH LANDFILL ROAD / CCR BERMPH2	Jan-24	Apr-25	125%	604,994	3,622,153	48,538	1%
246	172292	SCM24 BATTERIES KU	Jan-24	Mar-25	135%	-	137,518	127,699	93%
247	172294	SCM2024 LEX MISC CAPITAL	Jan-24	Mar-25	145%	-	48,346	47,308	98%
248	172295	SCM2024 DAN MISC CAPITAL	Jan-24	Mar-25	145%	-	61,306	60,589	99%
249	172296	SCM2024 EARL MISC CAPITAL	Jan-24	Mar-25	135%	-	33,865	38,771	114%
250	172299	SCM2024 PINE MISC CAPITAL	Jan-24	Mar-25	145%	-	-	4	0%
251	172303	SCM24 KU REG REPLACEMENT	Jan-24	Mar-25	135%	-	107,685	117,685	109%
252	172305	SCM24 RECLOSERS KU	Jan-24	Mar-25	145%	-	65,971	65,971	100%
253	172307	SALEM 69KV BREAKER KU	Jan-24	Dec-25	83%	-	295,000	293,722	100%
254	172308	UK SCOTT STREET	Jan-24	Dec-25	83%	-	227,895	225,566	99%
255	172309	SUBS GROUND AND FACILTY KU	Jan-24	Mar-25	145%	-	55,062	43,921	80%
256	172310	SUB RELAY AND CONTROL KU	Jan-24	Mar-25	145%	-	38,301	32,078	84%
257	172311	SUB PRIMARY EQUIP KU	Jan-24	Mar-25	135%	-	571,799	569,843	100%
258	172313	SCM24 LIGHTING ENHANCE	Jan-24	Mar-25	145%	-	166,644	165,804	99%
259	172314	TRANSFORMER FANS	Jan-24	Mar-25	145%	-	44,952	44,961	100%
260	172315	SCM24 AC DC PANEL UPGRADE	Jan-24	Mar-25	145%	-	88,227	88,245	100%
261	172321	TEMP PROTECTIVE GROUNDS KU	Jan-24	Mar-25	145%	-	182,156	179,300	98%
262	172324	GH 3-2 MILL REBUILD	Jan-24	Mar-25	143%	-	-	62,786	0%
263	172341	GH BRGEUNLDR&STCKERCNTRLUPGD2	Feb-25	Dec-25	63%	689,763	1,368,945	524,848	38%
264	172423	2024 CIFI - KENTENIA 0422	Feb-24	Dec-25	83%	-	116,816	116,816	100%
265	172465	2024 DB - MAYSVILLE	Feb-24	Mar-25	146%	-	24,697	24,697	100%
266	172470	2024 REP - NORTON	Feb-24	Dec-25	83%	-	22,601	22,601	100%
267	172486	SCM PINEVILLE STOREROOM SPPC	Feb-24	Mar-25	148%	-	21,296	21,296	100%
268	172487	PIN ODP SIGN REPL ENHANCE	Feb-24	Mar-25	148%	-	38,935	34,629	89%
269	172499	PARIS CMWA TO MILLERSBURG XMUB	Mar-24	Dec-25	82%	213,197	375,146	195,628	52%
270	172500	LONDON-BIMBLE XMUB	Feb-24	Dec-25	83%	-	16,393	10,434	64%
271	172538	SW 2024 - RACE STREET 31	Jan-24	Dec-25	83%	-	877,963	910,892	104%
272	172567	2024 CEMI - PARKERS MILL 0083	Jan-24	Mar-25	143%	-	24,433	24,433	100%
273	172569	2024 CIFI - JOYLAND99	Jan-24	Mar-25	143%	-	75,953	75,953	100%
274	172570	2024 CIFI - CYNTHIANA 855	Jan-24	Mar-25	143%	-	30,288	26,098	86%
275	172573	MOREHEAD WEST 617 - 2024 CIFI	Jan-24	Mar-25	143%	-	4,828	4,828	100%
276	172625	BR3 FGD ABS ELEV RECNTRL	Mar-24	Mar-25	139%	-	513,669	513,669	100%
277	172628	SHADRACK BREAKER REPL	Mar-24	Mar-25	152%	-	135,860	135,860	100%
278	172630	PUCKETT CREEK ENHANCEMENT	Mar-24	Mar-25	140%	-	47,317	54,815	116%
279	172634	POCKET SUB ENHANCEMENT	Mar-24	Mar-25	153%	-	64,446	64,480	100%
280	172652	STINKING CREEK LINE RELO	Apr-24	Mar-25	155%	-	89,722	89,722	100%
281	172675	REP - 2024 - EAST DIAMOND 827	Jan-24	Dec-25	83%	-	64,955	62,551	96%
282	172676	REP 2024 MUHENBERG PRISON 657	Jan-24	Mar-25	143%	-	36,345	36,345	100%
283	172678	REP 2024 - TUNNEL HILL 1443	Jan-24	Mar-25	143%	-	44,300	44,300	100%
284	172686	BR CT FUEL OIL COND SYSTEM	Apr-24	Mar-25	155%	-	99,610	99,610	100%
285	172738	BR9 GAS DETECT SYSTM REPL	Apr-24	Mar-25	155%	-	63,300	63,300	100%
286	172743	2025 CIFI - HUGHES LANE 37	Jan-25	Dec-25	66%	-	-	156,464	0%
287	172746	CLAXTON EASEMENT	Apr-24	Mar-25	157%	-	5,871	5,053	86%
288	172759	DANVILLE EXCAVATOR 2024	Apr-24	Mar-25	158%	-	66,973	66,973	100%
289	172781	US 42 HARLAN KYTC	Apr-24	Dec-25	80%	-	-	(198)	0%
290	172821	BR3 FGD/CY LIGHTING UPGR	May-24	Mar-25	160%	-	41,092	41,064	100%
291	172822	2024 CIFI LEXINGTON WA CO 130	Jan-24	Dec-25	83%	-	160,024	156,897	98%
292	172825	BR CT SITE LIGHTING UPGR	May-24	Mar-25	160%	-	28,853	28,853	100%
293	172903	PURCHASE BROOKS BROTHERS	Jan-25	Dec-25	66%	174,742	349,485	174,742	50%
294	172904	KYTC - I75 WIDENING PROJECT	Jan-25	Dec-25	66%	101,703	186,098	1,288	1%
295	172960	NORTON OPS METER STORAGE SHED	May-24	Mar-25	163%	-	-	(0)	0%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 6 OF 23
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
296	172969	GH 2-1 CCR WELL WATER PMP UPGD	May-24	Mar-25	160%	-	147,343	138,447	94%
297	173105	GH 1-2 SOOTBLOWING AIRCOMP RPL	Jan-25	Dec-26	33%	2,325,074	3,932,213	478,102	12%
298	173185	BRCT 11N2 VLVS & CNTRLS UPGR	Jun-24	Mar-25	167%	-	167,970	167,970	100%
299	173196	BR GYP DEWAT BELT BLOWER	May-24	Mar-25	160%	-	31,865	31,865	100%
300	173217	BR3 SWP VFD CONTROLS REPL	Jul-24	Dec-25	78%	140,383	280,765	140,383	50%
301	173259	BR3 SORBENT TRAP SYSTEM UPGR	Sep-24	Sep-25	92%	59,534	192,367	73,298	38%
302	173262	BR3 HOPPER LEVEL DETECTOR	Oct-24	Dec-25	73%	50,722	142,899	65,023	46%
303	173266	BR3 ATTEMPERATOR LINE	Jun-25	Oct-25	60%	14,749	29,499	14,749	50%
304	173396	BR CARRY DECK CRANE	Oct-24	Oct-25	85%	498,801	1,236,564	220,245	18%
305	173400	2024 REP - MBORO 1 0366	May-24	Mar-25	160%	-	45,654	45,654	100%
306	173406	BR3 OPS TRAINING SIMULATOR	Oct-24	Dec-25	72%	997,602	2,150,285	1,152,664	54%
307	173413	FLEMINGSBURG 138KV BREAKER	May-24	Mar-25	160%	-	-	2	0%
308	173479	BR CT5 SUT SPARE	May-25	Sep-27	14%	424,785	508,455	83,670	16%
309	173488	DX GSU SPARE	May-25	Sep-27	14%	903,968	1,086,325	182,357	17%
310	173507	BR3 TOOLS EQUIP OFFICE 2025	Jan-25	Dec-25	66%	76,500	144,544	51,000	35%
311	173516	BR CT TOOLS EQUIP OFFICE 2025	Jan-25	Dec-25	66%	25,500	47,906	17,000	35%
312	173531	BR10 & BR11 MAIN GAS VALV OVHL	Jun-24	Mar-25	167%	-	169,125	169,125	100%
313	173532	BR CT8 & CT9 GAS VALVE OVHLS	Apr-25	Oct-25	71%	110,168	220,336	110,168	50%
314	173555	GH 2-3 PA FAN OVERHAUL24	Apr-24	Apr-25	133%	-	172,272	328,688	191%
315	173563	GH 3-1 CCR FLY ASH DIV VALVE	Sep-24	Dec-25	75%	448,365	1,121,731	225,562	20%
316	173565	GH 2-2 CCR FLY ASH DIV VALVE	Sep-24	Dec-25	75%	447,783	1,113,111	225,410	20%
317	173567	GH EAST PROPERTY FENCE PH2	Jun-26	Aug-26	-301%	409,876	819,752	(409,876)	-50%
318	173579	69-24.7KV 12/22.8 MVA LTC XFRM	Jun-24	May-26	63%	1,615,089	2,579,997	964,904	37%
319	173745	GH1 TRANSPORT BLOWER UPGRADE	Nov-24	Dec-29	16%	1,323,899	1,393,563	102,454	7%
320	173747	GH2 TRANSPORT BLOWER UPGRADE	Nov-24	Dec-27	26%	1,759,393	1,829,057	102,454	6%
321	173749	GH3 TRANSPORT BLOWER UPGRADE	Nov-24	Dec-26	38%	1,690,739	1,973,538	110,651	6%
322	173753	GH4 TRANSPORT BLOWER UPGRADE	Nov-24	May-28	23%	1,303,406	1,373,069	102,454	7%
323	173756	CR7 CARBON CAPTURE KU	Jun-24	Dec-29	22%	-	196,813	561,005	285%
324	173850	FMC TR1 FAILURE	Jun-24	Mar-25	167%	-	-	29	0%
325	173851	VA WILDFIRE MITIGATION	Jun-24	Dec-34	11%	-	-	91,442	0%
326	173922	SPARE XFMR 69-13.09KV BASE 20	Jun-24	Dec-26	47%	2,000,004	3,502,625	567,964	16%
327	173999	SHELBYVILLE INDUSTRIAL LAND	Jun-24	Dec-25	78%	-	1,822,043	1,821,998	100%
328	174071	SHELBY INDUSTRIAL SUB	Jun-24	Dec-26	47%	8,206,034	15,281,919	6,035,292	39%
329	174225	DSHARP KU SEGMENTATION	Sep-24	Dec-29	18%	52,595,366	53,615,602	246,416	0%
330	174230	KU WILDFIRE MITIGATION	Jan-25	Dec-29	13%	22,854,078	22,902,311	57,135	0%
331	174264	LEX SCM WELDING TRAILER	Jul-24	Mar-25	179%	-	32,355	32,355	100%
332	174266	GH 2-3 PA FAN MOTOR REPL 25	Jul-24	May-25	128%	259,996	774,995	(237,961)	-31%
333	174270	NEO INDUSTRIES NB	Jul-24	Mar-26	66%	-	343,973	329,961	96%
334	174322	GH 2-1-C RECYCLE PUMP OVRHL24	Jul-24	Mar-25	156%	5,123	5,123	716	14%
335	174347	138 AND 69KV BREAKERS 2026	Jan-25	Dec-26	33%	1,000,002	1,966,923	566,458	29%
336	174398	KU SUB PROJECTS	Jan-25	Dec-34	7%	21,340,029	21,431,694	67,264	0%
337	174400	KU SUB FAILED EQUIP	Jan-25	Dec-29	13%	16,935,181	20,058,550	(287,169)	-1%
338	174401	KU SUB MODERNIZATION	Jan-25	Dec-29	13%	14,578,016	17,247,215	169	0%
339	174404	KU LEGACY BREAKERS	Jan-25	Dec-29	13%	9,788,398	11,540,676	77,190	1%
340	174415	OIL INSULATE RECLOSERS	Jan-25	Dec-29	13%	4,841,041	5,629,410	158,681	3%
341	174417	SUB WILDLIFE KU	Jan-25	Dec-29	13%	10,000,011	11,899,173	(32,490)	0%
342	174418	BR CRUSHER HOUSE DC POD REPL	May-24	Mar-25	160%	-	52,570	52,570	100%
343	174428	2024 REP-ETOWN 3 CKT 2332 REL	Jul-24	Dec-25	77%	-	82,055	40,393	49%
344	174524	SHELBY INDUSTRIAL SUB TRANS	Aug-24	Dec-26	45%	9,790,409	19,723,490	5,742,195	29%
345	174538	BRCT BOP CNTRLR INVERTER UPGR	Aug-24	May-25	145%	-	58,890	54,226	92%
346	174577	DSHARP KU HARDENING	Jan-25	Dec-29	13%	20,223,859	22,247,625	590,026	3%
347	174591	DSHARP VA SEGMENTATION	Jan-25	Dec-29	13%	8,566,226	8,735,403	33,494	0%
348	174592	DSHARP VA UNDERGROUNDING	Jan-25	Dec-29	13%	8,106,838	8,107,792	(0)	0%
349	174594	DSHARP VA HARDENING	Jan-25	Dec-29	13%	3,567,009	3,848,970	(6,203)	0%
350	174595	EARLINGTON POLE RACKS 2024	Aug-24	Mar-25	194%	-	77,294	77,294	100%
351	174603	LEWIS RIDGE DEVLPMNT KU	Aug-24	Dec-30	16%	4,477,000	6,272,733	613,067	10%
352	174608	SHELBY INDUSTRIAL LINES	Jan-25	Dec-25	66%	750,032	1,457,611	586,601	40%
353	174630	2024 KU PADMOUNT REP/REPL	Aug-24	Dec-25	76%	-	186,318	88,833	48%
354	174631	2025 KU PADMOUNT REP/REPL	Oct-24	Dec-25	71%	178,684	326,259	(495)	0%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 7 OF 23
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
355	174722	N1DT HARRODSBURG CIRCUIT WK	Jan-25	Dec-25	66%	613,258	1,122,416	409,595	36%
356	174731	BR3 PAC INJECT HEADER REPL	Sep-24	Dec-25	75%	-	21,226	21,226	100%
357	174736	GH4 GEN HIGH VOLT BUSHING REPL	Sep-24	Mar-25	201%	-	-	(153)	0%
358	174750	WINCHESTER SR OFFICE RENO	Sep-24	Mar-25	211%	-	-	(19,527)	0%
359	174752	IJW 3 PHASE	Sep-24	Dec-25	75%	-	-	200,000	0%
360	174754	BEATTYVILLE BRKR REPL	Sep-24	Dec-25	75%	-	36,749	36,742	100%
361	174756	IBM NORTH LTC	Sep-24	Mar-25	173%	-	114,705	110,323	96%
362	174770	GH CY BARGE UNLOADER CHUTE RPL	Sep-24	May-25	134%	-	85,958	85,958	100%
363	174771	SPARE 69 13.09KV AMER AVE	Sep-24	Dec-26	41%	934,345	1,336,752	402,407	30%
364	174773	PINEVILLE BOX TRAILER	Sep-24	Mar-25	180%	-	24,187	16,154	67%
365	174774	ODP BOX TRAILER	Sep-24	Mar-25	180%	-	20,292	22,656	112%
366	174776	SPARE XFRM LONDON NORTH	Sep-24	Dec-26	41%	934,345	1,336,752	402,407	30%
367	174777	SPARE XFRM RICHMD BYPASS	Sep-24	Dec-26	41%	934,345	1,336,752	50,000	4%
368	174825	CARDINAL RUN TRANS LINE CLEAR	Sep-24	Mar-25	217%	-	9,907	9,907	100%
369	174840	CONEX CONTAINER WINCHESTER	Sep-24	Mar-25	217%	-	9,356	9,356	100%
370	174953	RCVE 300KVA FROM LGE	Oct-24	Mar-25	235%	-	18,851	18,851	100%
371	174975	DOBLE TEST EQUIPMENT-KU	Oct-24	Jun-25	123%	994,965	2,946,196	85,932	3%
372	175003	GHENT 2 SCR PROJENG	Oct-24	Dec-28	21%	152,402,000	157,027,000	1,850,000	1%
373	175004	GHENT REV ELG PROJENG	Oct-24	Dec-30	14%	164,200,000	166,446,667	866,667	1%
374	175007	TC REV ELG KU PROJENG	Oct-24	Dec-30	14%	53,376,000	54,451,200	434,000	1%
375	175017	2024 REP PINE HILL	Oct-24	Mar-25	242%	-	52,274	52,571	101%
376	175076	BR8 NOX WATER PUMP OVHL	Nov-24	Dec-25	71%	-	23,131	39,273	170%
377	175096	WINCHESTER WIRE SHED	Oct-24	Mar-25	250%	-	86,065	86,065	100%
378	175103	POLE RACKS ETOWN 24	Oct-24	Mar-25	250%	-	102,837	102,837	100%
379	175126	LEITCHFIELD-STEPHENSBURG XMUB	Jan-25	Dec-26	33%	-	-	229,126	0%
380	175127	GH 4-3 RECYCLE PUMP OVERHAUL24	Nov-24	Jun-25	126%	20,494	40,988	(5,494)	-13%
381	175155	MT STERLING OHD REPLACEMENT	Nov-24	Mar-25	278%	-	-	(304)	0%
382	175168	MARION ROAD RELOCATION	Nov-24	Dec-25	71%	-	76,584	70,003	91%
383	175193	BR3-1 AIR PREHEAT COIL PUMP	Nov-24	Dec-25	71%	-	44,530	44,530	100%
384	175217	VA WILDFIRE MITIGATE	Dec-24	Dec-29	14%	43,829,414	53,856,838	3,711,568	7%
385	175234	CAWOOD SUB DIST	Dec-24	Aug-25	100%	1,745,268	3,051,805	(0)	0%
386	175249	SCM CARGO TRAILER	Dec-24	Mar-25	329%	-	15,558	21,244	137%
387	175250	BR WAREHOUSE LIGHTING UPGRADE	Dec-24	Jun-25	131%	-	43,761	1,229	3%
388	175254	SCM-LEXINGTON CARGO TRAILER	Dec-24	Mar-25	303%	-	19,242	18,577	97%
389	175269	REL CIFI EDDYVILLE PRISON 1503	Jan-25	Dec-25	66%	-	-	131,268	0%
390	175283	WHITE PLAINS RNG	Dec-24	Sep-25	89%	-	-	912,976	0%
391	175364	REL 2025 CIFI GVILLE N 1328	Jan-25	Dec-25	66%	-	-	79,213	0%
392	175424	BR3 WEST ROLLING DOOR REPL	Jan-25	Apr-25	203%	21,078	40,747	53,635	132%
393	175429	GH 0-1-A LS CLSSFIERFDPUMPOVHL	Jan-25	Apr-25	269%	29,422	29,422	(29,422)	-100%
394	175435	GH TOOLS EQUIP OFFICE 2025	Jan-25	Dec-25	66%	100,061	206,834	50,030	24%
395	175457	ETOWN OPS POLE YARD SHED	Jan-25	Dec-25	66%	-	353	415,000	117554%
396	175482	ATOKA CKT 2100 XMUB	Jan-25	Dec-25	66%	-	46,784	256,933	549%
397	175488	2025 SUB RELAY AND CONTROL KU	Jan-25	Dec-25	66%	-	-	46,170	0%
398	175520	DIST KU SUB FAILED EQUIP	Jan-25	Dec-25	66%	-	4,525	59,891	1323%
399	175521	DIST KU SUB FAILED BRKS	Jan-25	Dec-25	66%	-	-	55,622	0%
400	175522	DIST ENHANCE EQUIP KU	Jan-25	Dec-25	66%	-	5,937	155,676	2622%
401	175523	DIST KU FAILED WILDLIFE KU	Jan-25	Dec-25	66%	-	-	20,000	0%
402	175524	SCM25 SUB GRDS AND FACILTY KU	Jan-25	Dec-25	66%	-	-	35,492	0%
403	175525	SCM25 SUB RELAY AND CNTR KU	Jan-25	Dec-25	66%	-	-	13,738	0%
404	175528	SCM25 ACDC PANEL UPGRD KU	Jan-25	Dec-25	66%	-	3,732	231,768	6210%
405	175529	SCM25 LIGHTING EHANCE KU	Jan-25	Dec-25	66%	-	1,370	84,000	6131%
406	175531	SCM25 DRIVEWAY ENHANCE KU	Jan-25	Dec-25	66%	-	1,712	45,466	2655%
407	175532	SCM25 REG REPL KU	Jan-25	Dec-25	66%	-	-	74,819	0%
408	175533	SCM25 RECLOSERS KU	Jan-25	Dec-25	66%	-	368	183,679	49932%
409	175534	SCM25 BATTERIES KU	Jan-25	Dec-25	66%	-	-	97,309	0%
410	175535	SCM25 TRANSFORMER FANS KU	Jan-25	Dec-25	66%	-	126	24,738	19565%
411	175536	SCM25 LEX MISC CAPITAL	Jan-25	Dec-25	66%	-	-	45,086	0%
412	175537	SCM25 DAN MISC CAPITAL	Jan-25	Dec-25	66%	-	-	43,589	0%
413	175538	SCM25 PINE MISC CAPITAL	Jan-25	Dec-25	66%	-	-	45,473	0%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
414	175539	SCM25 EARL MISC CAPITAL	Jan-25	Dec-25	66%	-	-	45,739	0%
415	175564	SUB ENHANCE FENCE KU	Jan-25	Dec-25	66%	-	-	152,306	0%
416	175571	DIST SUB ENHANCE BRKRS KU	Jan-25	Dec-25	66%	-	-	70,000	0%
417	175573	CLAY KU SUB MODERNIZATION	Jan-25	Dec-25	66%	-	9,475	310,986	3282%
418	175576	WILLIAMSBURG 4KV MODERNIZATION	Jan-25	Dec-25	66%	-	-	158,001	0%
419	175615	2025 CEMI ST. PAUL 686	Jan-25	Dec-25	66%	-	-	156,245	0%
420	175616	GH 4-2 OX AIR BLOWER OVRHL 25	Jan-25	Jul-25	116%	-	-	108,809	0%
421	175620	WINCHESTER STOREROOM RACK 25	Feb-25	Apr-25	248%	-	-	9,000	0%
422	175672	BR 0-2 COAL PILE RET POND PUMP	Feb-25	Jun-25	145%	-	-	52,514	0%
423	175725	CIFI WILLIAMSBURG SOUTH 226	Jan-25	Dec-25	66%	-	-	353,155	0%
424	175738	GH 7G CHUTE REPLACEMENT 2025	Jan-25	Apr-25	203%	-	134,882	475,750	353%
425	175745	GH 1H CONVEYOR BELT REPL25	Jan-25	Mar-25	272%	-	83,058	81,194	98%
426	175772	REL CEMI RECONDUCT CONCORD RD	Feb-25	Dec-25	62%	-	-	138,956	0%
427	175774	GH4 BURNER PROJECT 2026	Feb-25	May-27	25%	-	-	10,000	0%
428	175785	MC5 EASEMENT KU	Feb-25	Apr-25	273%	-	-	69	0%
429	175787	GH GP102ZA BELT REPL25	Feb-25	May-25	177%	-	-	15,318	0%
430	175792	GH GP102ZB BELT REPL25	Feb-25	May-25	177%	-	-	15,318	0%
431	175810	WINCHESTER ROAD XMUB	Feb-25	Dec-25	61%	-	-	5,000	0%
432	175812	LANCASTER 2 MODERNIZATION	Feb-25	Dec-25	62%	-	-	275,535	0%
433	175813	E-TOWN 4 TR REPLACEMENT	Jan-25	Dec-25	66%	-	-	115,442	0%
434	175820	ETOWN TELECOM ROOF/LIGHTS	Feb-25	Dec-25	60%	-	-	16,855	0%
435	175821	GH2 SEAL BLADE&DRIPSCREENRPL25	Feb-25	May-26	44%	-	-	322,838	0%
436	175824	GH 3-4 REC PUMP OVERHAUL 2025	Feb-25	Dec-25	63%	-	-	111,916	0%
437	175858	SCM-CENTRAL SUBS BATT TRAILER	Mar-25	Sep-25	86%	-	-	68,681	0%
438	175859	GH 3N3 CONVEYOR BELT REPL25	Mar-25	May-25	201%	-	-	9,443	0%
439	00066FACK	BOC DCC SPACE CONVERSION KU	Jan-19	Mar-25	108%	615,029	-	446	0%
440	0110PITP	KU PITP PLACEHOLDER	Jan-20	Dec-34	38%	36,176,537	43,456,194	(3,460,576)	-8%
441	129GH	GH1 CT GEARBOX REPL25	Jan-25	Dec-25	66%	70,693	141,929	70,965	50%
442	137588KU	TC KU BALL MILL BULL GEAR	Jan-24	Dec-26	56%	1,080,000	1,459,972	231,188	16%
443	152084KU	TC2 KU HOT RH PIPE	Jan-23	Mar-25	123%	299,498	-	(7,859)	0%
444	152088KU	TC2 KU MAIN STEAM	Jan-23	Mar-25	123%	299,498	-	2,314	0%
445	152104KU	TC2 KU LAST STAGE BUCKETS	Jan-19	Mar-25	108%	3,037,500	-	(42,038)	0%
446	153049KU	TC2 PRI SH REPL KU-	Jan-25	Dec-26	33%	338,980	466,620	80,452	17%
447	153056KU	TC IMPOUND IMPROV	Jan-17	Dec-30	62%	198,108	141,776	22,502	16%
448	153060KU	TC2 KU REPL AH CE BASKETS	Jan-23	Mar-25	123%	1,215,000	-	0	0%
449	153082KU	TC2 KU SCR CATALYST L3 NEW	Jan-23	Mar-25	123%	2,587,500	-	(37,429)	0%
450	153108KU	TC CT REBUILD EX SILENCER#	Jan-24	Dec-25	83%	567,504	1,421,259	328,899	23%
451	154744KU	TC2 COOLING TOWER PUMP OH	Jan-24	Mar-25	143%	160,976	111,157	71,613	64%
452	154GH	GH1 MERCEMS MONITOR REPL25	Jan-25	Jul-25	115%	169,002	398,586	(25,000)	-6%
453	155655KU	TC2 EXPANSION JOINTS 2024	Jan-24	Mar-25	143%	343,238	-	(32,617)	0%
454	155661KU	TC2 BURNER UPG	Jan-23	Mar-25	123%	208,454	-	13,760	0%
455	156823KU	TC2 CEM UPGRADE	Jan-25	Dec-28	17%	24,937	298,829	24,906	8%
456	156861KU	TC CT DCS UPGRADE*	Jan-24	Dec-25	83%	172,646	311,803	(53)	0%
457	156913KU	TC CT REBUILD EXHAUST SILENCE-	Jan-24	Dec-25	83%	567,541	1,304,478	816,603	63%
458	157095KU	TC2 DCS UPGRADE **	Jan-24	Dec-25	83%	1,466,821	1,584,020	(30)	0%
459	159864KU	TC PWS EQUIP/MONITORS	Jan-20	Dec-40	27%	107,550	143,740	22,526	16%
460	159937KU	TC LIFT STATION REPL	Jan-25	Dec-26	33%	305,667	173,776	57,925	33%
461	163438KU	CS AMI IT SYSTEMS 21 BP K	Jan-21	Dec-25	93%	12,567,480	1,663,832	1,516,257	91%
462	163441KU	CS AMI METERS 21 BP KU	Jan-21	Dec-25	93%	98,197,044	116,618,880	100,144,115	86%
463	163441ODP	CS AMI METERS 21 BP ODP	Jul-21	Dec-25	93%	5,323,292	4,376,016	4,058,743	93%
464	163444KU	CS AMI METER DEPL 21 BP KU	Jan-21	Dec-25	93%	7,331,474	25,640,714	21,454,410	84%
465	163454KU	CS AMI CUST ENGAGE 21BP K	Jan-21	Dec-25	93%	301,551	3,431,115	2,631,964	77%
466	163459KU	CS AMI METER-CASH 21 BP K	Jan-21	Dec-25	93%	7,924,265	10,056,153	9,335,782	93%
467	163462KU	CS AMI SVC SWITCH 21 BP K	Jan-21	Dec-25	93%	4,744,986	10,162,787	9,210,029	91%
468	163465KU	CS AMI DO INTEGRAT 21BP K	Jan-21	Dec-25	93%	2,194,717	9,022,241	4,130,169	46%
469	163550KU	CS AMI NETWORK COMM 21BP KU	Jan-21	Dec-25	93%	11,075,065	15,381,360	14,125,194	92%
470	164649KU	PENNINGTON GAP SR RELO RO	Mar-21	Dec-25	93%	1,575,589	2,819,391	3,088,288	110%
471	164677KU	KU SECURITY EQUIPMENT 2024	Jan-24	Mar-25	143%	303,679	174,050	174,050	100%
472	164689KU	KU SECURITY EQUIP 25	Jan-25	Dec-25	66%	303,966	562,533	200,171	36%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 9 OF 23
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
473	165093 KU	CR7 ULTRA FILTER UPGRADE KU	Jan-23	May-25	110%	614,091	-	2,418	0%
474	165153KU	TC2 LOWER SLOPE REPL	Jan-23	Mar-25	123%	1,114,497	-	(13,317)	0%
475	165155KU	TC2 SH PLATEN PRTL BTM-PH1	Jan-25	Jun-26	44%	1,083,539	1,516,812	455,043	30%
476	165159KU	TC2 FINAL SH OUTLET LEG PH1	Jan-25	Jun-26	44%	773,956	1,061,768	79,950	8%
477	165204KU	TC STACKER RECL CABLE REEL	Jan-24	Dec-25	83%	366,915	-	(20,283)	0%
478	165261KU	TC CONVEYOR BELT	Jan-24	Mar-25	143%	168,284	-	(2,920)	0%
479	165518KU	TC 480V SWGR UPGD%	Jan-24	Dec-26	56%	438,189	779,087	(6,606)	-1%
480	166790KU	LKE HEADQ KU TARGET	Sep-21	Dec-25	92%	29,120,000	-	(2,879)	0%
481	167326 KU	CR7 CT FX THERM UPGRADE KU	Jan-22	Apr-25	110%	15,426,889	-	(4,863)	0%
482	167733 KU	CR7 SLUDGE HOLDING PAD KU	Jan-23	Mar-25	119%	76,786	780	(469)	-60%
483	167821KU	AMI AOC BUILDOUT - KU	May-23	Dec-25	87%	147,457	275,849	252,229	91%
484	167GH	GH2 COOLING TOWER REBUILD	Jan-25	Jun-26	44%	6,188,303	6,321,650	81,206	1%
485	168263KU	TC2 MS VALVE REBUILD	Jun-22	Mar-25	118%	716,643	-	(0)	0%
486	169033KU	BOC RENOVATIONS - KU	Dec-22	Dec-25	89%	5,204,395	4,630,852	4,026,026	87%
487	169283-K	R&D - EPRI PROGRAMS	Jan-25	Dec-29	13%	-	729,167	83,333	11%
488	169809KU	NONRES DEMAND RESP KU	Mar-24	Dec-34	14%	649,017	1,146,850	34,347	3%
489	170750 KU	CR7 WAREHOUSE 2027 KU	Mar-24	Dec-25	82%	4,978,346	7,914,252	3,911,168	49%
490	170878KU	AOC MTR OPS AND AMI RENO KU	May-23	Mar-25	127%	1,656,953	-	3	0%
491	170904 KU	CR7 LEACHATE SYSTEM KU	Jan-24	May-25	118%	777,867	956,011	615,546	64%
492	171055KU	TC2 TURBINE RESEAL LPA&LPB^	Jan-24	Mar-25	143%	729,972	-	369	0%
493	171123KU	DSM PDA 2023 KU	Jun-23	Jun-25	112%	420,303	-	15,041	0%
494	171134KU	DSM BYOD 2023 KU	Jun-23	Mar-25	129%	-	-	(25,412)	0%
495	171140KU	DSM OC 2023 KU	Jun-23	Mar-25	129%	-	-	(1)	0%
496	171293KU	TC2 PULVERIZER GB OVERHAUL	Jan-24	Mar-25	143%	699,377	-	(39,897)	0%
497	171303KU	TC SAFETY/ERT 2024	Jan-24	Mar-25	143%	29,399	-	(3,535)	0%
498	172015KU	TC2 GEN SPARE STATOR BARS	Jan-23	Dec-25	89%	151,151	1,901,608	500,000	26%
499	172202 KU	CR7 TOOLS & EQUIPMENT 24 KU	Jan-24	Mar-25	144%	-	-	(2,426)	0%
500	172322KU	TC COMP AIR SYSTEM UPGDS	Jan-24	Mar-25	143%	-	-	(13,173)	0%
501	172339 KU	CR7 RWP B 2024 KU	Jan-24	May-25	119%	39,000	78,000	(580)	-1%
502	172359KU	TC2 INST AIR DRYER OH	Jan-24	Mar-25	143%	-	-	(62)	0%
503	172406KU	TC2 RECYCLE PUMP OH 2A	Jan-24	Mar-25	143%	-	-	(17,615)	0%
504	172417KU	TC HVAC UPGRADE 2024	Jan-24	Mar-25	143%	-	-	(17,165)	0%
505	172420KU	TC S/R BUCKET UPGRADES	Jan-24	Mar-25	143%	-	-	(0)	0%
506	172510KU	TRANSMISSION CNTRL CNTR KU	Feb-24	Dec-26	54%	-	136,997	137,455	100%
507	172558KU	TC LED LIGHTING 2024	Jan-24	Mar-25	143%	-	-	0	0%
508	172626 KU	EA ANALYZERS 2024 KU	Mar-24	Mar-25	152%	-	-	(805)	0%
509	172672KU	SIMPS. TCC TRAINING ROOM KU	Mar-24	Mar-25	154%	-	183,551	177,019	96%
510	172687KU	TC PLATFORM INSTALL	Jan-24	Mar-25	143%	-	-	(69)	0%
511	172694KU	TC G1/G2 FESTOON REPL	Jan-24	Mar-25	143%	-	13,552	13,552	100%
512	172749KU	TC E CONVEYOR BELT STRUCT$	Jan-24	Mar-25	143%	-	-	0	0%
513	172778-K	ACE SYSTEM RENOVATION-SCADA-K	Jul-24	Aug-25	100%	185,955	499,572	(7,439)	-1%
514	172793KU	LKE HOGANS ALLEY KU	Apr-24	Mar-25	159%	-	13,482	13,392	99%
515	173063KU	TC CONV BELT GEARBOX	Jan-25	Dec-25	66%	55,333	110,667	52,874	48%
516	173128KU	TC2 IA COMPRESSOR OH	Jan-25	Dec-25	66%	105,825	211,650	95,010	45%
517	173246KU	TC2 COAL MILL GB OH^	Jan-25	Dec-25	66%	466,874	833,749	(102,597)	-12%
518	173324KU	TC CONSTRUCT BUILD ENTRY	Jan-25	Dec-25	66%	18,444	36,889	12,911	35%
519	173407KU	TC TOOLS & EQUIP OFFICE 2025-	Jan-25	Dec-25	66%	55,333	117,424	2,668	2%
520	173461KU	TC CT TOOLS & EQUIP 2025	Jan-25	Dec-25	66%	23,653	47,306	23,653	50%
521	173499KU	TC DCS COMMON-	Jan-24	Dec-25	83%	303,297	740,177	127,912	17%
522	173952KU	TC CT10 HGPI PARTS	Jan-24	Dec-26	56%	1,624,134	3,517,904	639,470	18%
523	173991KU	TC SERVICE WTR PMP A	Jan-24	Mar-25	143%	-	715	715	100%
524	174157 KU	CR7 EMER GEN TANK KU	Jun-24	Mar-25	155%	7,800	7,800	755	10%
525	174162KU	EASTPOINT RENOVATIONS KU	Jun-24	Dec-25	78%	541,695	993,108	156,026	16%
526	174546 KU	CR7 COOL TWR VFD REPLACE KU	Aug-24	Mar-25	192%	-	-	(5,614)	0%
527	174628 KU	CR7 RTU REPLACEMENT KU	Aug-24	May-25	133%	14,390	28,781	(4,906)	-17%
528	174694 KU	CR7 HYPOCHLORITE PUMPS KU	Sep-24	May-25	134%	4,680	58,760	9	0%
529	174727KU	TC CT WINTERIZATION UPGD	Jan-23	Mar-25	123%	-	-	(338)	0%
530	174786KU	TC2 2B FGD AGITATOR OH	Jan-24	Mar-25	143%	-	-	3,996	0%
531	174788KU	TC2 2C FGD AGITATOR OH	Jan-24	Mar-25	143%	-	-	0	0%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
532	174790KU	TC2 2D FGD AGITATOR OH	Jan-24	Mar-25	143%	-	-	0	0%
533	174795KU	TC2 FGD SUMP PUMP UPGD%	Jan-24	Mar-25	143%	-	58,626	51,522	88%
534	174880KU	TC2 ID FAN OUTLET DUCT REFB	Jan-24	Mar-25	143%	-	216,999	188,739	87%
535	174933KU	TC FIRE PROTECTION PIPING	Jan-24	Mar-25	143%	-	28,769	28,769	100%
536	174970-K	EMS TCC REMODEL-KU	Oct-24	Mar-25	185%	-	24,174	23,491	97%
537	175113KU	TC SERVICE WATER UPGDS	Jan-24	Aug-25	100%	-	-	(17,573)	0%
538	175117KU	TC2 ID FAN CCWP UPGD	Jan-24	Mar-25	143%	-	57,172	57,172	100%
539	175149KU	TC DUST SUPPRESSION SYST	Jan-24	Mar-25	143%	-	11,641	11,641	100%
540	175172KU	TC2 2C RECYC PUMP GEARBOX	Jan-24	Mar-25	143%	-	54,638	67,795	124%
541	175175KU	TC WAREHOUSE DOCK UPGD	Jan-24	Mar-25	143%	-	20,340	20,063	99%
542	175177KU	TC2 LOUVER UPGRADES	Jan-24	Mar-25	143%	-	16,358	16,358	100%
543	175181KU	TC FORKLIFT	Jan-24	Mar-25	143%	-	-	0	0%
544	175188-K	IMS PRODUCTION SYS LICENSES-K	Dec-24	Mar-25	303%	-	747,296	747,296	100%
545	175231-K	TL SKYDIO UAV DRONE-K	Dec-24	Mar-25	303%	-	32,365	32,365	100%
546	175257KU	TC2 2B COOL TWR MTR OH	Jan-24	Mar-25	143%	-	-	(54,921)	0%
547	175445KU	DSM PDA 2025 KU	Jan-25	Dec-25	66%	440,000	806,667	293,333	36%
548	175495 KU	PR13 BATTERIES 2025 KU	Jan-25	May-25	171%	-	-	21,793	0%
549	175499KU	TC SAFETY EQUIPMENT 2025	Jan-25	Dec-25	66%	-	59,195	29,349	50%
550	175518 KU	CR7 ACTUATOR REFURB 2025 KU	Jan-25	May-25	171%	-	-	15,600	0%
551	175583KU	SIMP COOL TWR & CHILL KU	Jan-25	Dec-30	10%	-	-	90,356	0%
552	175583TK	SIMP COOL TWR & CHILL TKU	Jan-25	Dec-30	10%	-	-	141,427	0%
553	175596KU	TC MATERIAL STRUCT UPGD 25	Jan-25	Dec-25	66%	-	746	8,207	1100%
554	175621 KU	CR7 CONDENSATE PUMP B 25 KU	Feb-25	Jun-25	143%	-	-	177,450	0%
555	175623 KU	CR7 SLUDGE PUMP 2025KU	Feb-25	May-25	181%	-	-	1,950	0%
556	175640KU	TC HVAC UPGRADE 2025	Jan-25	Dec-25	66%	-	-	22,661	0%
557	175695KU	SIMP CENTRALIZED BAS KU	Feb-25	Dec-25	62%	-	-	16,560	0%
558	175695TK	SIMP CENTRALIZED BAS TKU	Feb-25	Dec-25	62%	-	-	11,520	0%
559	175762KU	KUGO 8 - TRANSMISSION OFF KU	Feb-25	Dec-25	62%	-	-	5,670	0%
560	175767KU	SIMP DCC CHAIR REPL. KU	Feb-25	Dec-25	63%	-	22,215	42,750	192%
561	175798-K	CFPT 2023 UPGRADE-KU	Feb-25	Apr-25	240%	-	96,133	123,011	128%
562	175801KU	TC2 MS BYPASS SPRAY VLV HOIST	Jan-25	Dec-25	66%	-	-	27,667	0%
563	175804KU	SIMP TCC SEWAGE PUMP KU	Feb-25	Dec-25	61%	-	-	15,613	0%
564	175822 KU	CR7 COOL TWR GEARBOX 10 KU	Feb-25	Jul-25	120%	-	-	33,150	0%
565	175828KU	TC2 CEMS UPGRADE 2025	Jan-25	Dec-25	66%	-	-	24,900	0%
566	175851KU	TC LED LIGHTING 2025	Jan-25	Dec-25	66%	-	-	77,234	0%
567	176GH	GH2 CT GEARBOX REPL25	Jan-25	Dec-25	66%	70,693	141,929	70,965	50%
568	21BP025K	GREENVILLE BO WINDOW REPL	Jan-25	Dec-25	66%	50,000	109,561	39,840	36%
569	21TOOL246	ELIZABETHTOWN CAP TOOLS 2021	Jan-21	Mar-25	112%	35,000	49,705	48,925	98%
570	226GH	GH FGD AGITATOR SHAFT REPL25	Jan-25	Dec-25	66%	136,337	715,161	(357,581)	-50%
571	22PITP366	22PITP366	Jan-22	Mar-25	116%	296,967	-	(107)	0%
572	23TOOL256	SHELBYVILLE CAP TOOLS 2023	Jan-23	Dec-25	89%	26,000	81,449	80,893	99%
573	24PACTRKU	24 TPPA CHARTER KU	Apr-24	Dec-25	81%	-	-	(3,967)	0%
574	24PITP156	24PITP156 EARLINGTON	Jan-24	Mar-25	143%	-	-	(27,815)	0%
575	24PITP236	24PITP236 RICHMOND	Jan-24	Aug-25	100%	-	-	27,632	0%
576	24PITP256	24PITP256 SHELBYVILLE	Jan-24	Dec-25	83%	-	-	(4,269)	0%
577	24PITP315	24PITP315 LEXINGTON	Jan-24	Dec-25	83%	-	-	2,086	0%
578	24PITP366	24PITP366 MAYSVILLE	Jan-24	Mar-25	143%	-	-	(112)	0%
579	24PITP416	24PITP416 PINEVILLE	Jan-24	Dec-25	83%	-	-	(15,574)	0%
580	24PITP426	24PITP426 LONDON	Jan-24	Dec-25	83%	-	-	(10,741)	0%
581	24PITP766	24PITP766 NORTON	Jan-24	Dec-25	83%	-	-	1,415	0%
582	24SMTL109	SMALL TOOLS EARL	Jan-24	Dec-25	83%	-	33,945	29,640	87%
583	24SMTL156	24 SMALL TOOLS 011560	Jan-24	Mar-25	143%	-	153,027	175,774	115%
584	24SMTL205	SMALL TOOLS DANVILLE	Jan-24	Dec-25	83%	-	-	(7,109)	0%
585	24SMTL216	24 SMALL TOOLS 012160	Jan-24	Mar-25	143%	-	49,562	48,573	98%
586	24SMTL236	24 SMALL TOOLS 012360	Jan-24	Dec-25	83%	-	95,428	83,653	88%
587	24SMTL246	24 SMALL TOOLS 012460	Jan-24	Mar-25	143%	-	28,591	29,123	102%
588	24SMTL256	24 SMALL TOOLS 012560	Jan-24	Mar-25	143%	-	45,421	45,421	100%
589	24SMTL304	SMALL TOOLS LEXINGTON	Jan-24	Dec-25	83%	-	-	(7,516)	0%
590	24SMTL315	24 SMALL TOOLS 013150	Jan-24	Dec-25	83%	-	261,100	234,802	90%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 11 OF 23
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
591	24SMTL366	24 SMALL TOOLS 013660	Jan-24	Mar-25	143%	-	106,009	106,733	101%
592	24SMTL416	24 SMALL TOOLS 014160	Jan-24	Mar-25	143%	-	31,477	31,477	100%
593	24SMTL426	24 SMALL TOOLS 014260	Jan-24	Mar-25	143%	-	20,664	18,919	92%
594	24SMTL494	SMALL TOOLS PINEVILLE	Jan-24	Dec-25	83%	-	29,728	23,835	80%
595	24SMTL766	24 SMALL TOOLS 017660	Jan-24	Dec-25	83%	-	29,606	27,210	92%
596	24SMTLTTK	24 SMALL TOOLS TECH TRAIN KU	Feb-24	Mar-25	146%	750,000	989,600	35,778	4%
597	24TOOL216	DANOC CAPITAL TOOLS 2024	Jan-24	Dec-26	56%	25,000	13,672	13,511	99%
598	24TOOL246	ELIOC CAPITAL TOOLS 2024	Jan-24	Dec-26	56%	35,000	31,752	8,727	27%
599	24TOOL256	SHEOC CAPITAL TOOLS 2024	Jan-24	Dec-26	56%	46,000	47,408	42,225	89%
600	24TOOL315	LEXOC CAPITAL TOOLS 2024	Jan-24	Dec-26	56%	73,666	36,195	21,360	59%
601	25PITP156	25PITP156 EARLINGTON	Jan-25	Dec-25	66%	-	146,899	1,083,355	737%
602	25PITP216	25PITP216 DANVILLE	Jan-25	Dec-25	66%	-	-	205,264	0%
603	25PITP236	25PITP236 RICHMOND	Jan-25	Dec-25	66%	-	22,889	184,221	805%
604	25PITP256	25PITP256 SHELBYVILLE	Jan-25	Dec-25	66%	-	111,742	943,339	844%
605	25PITP315	25PITP315 LEXINGTON	Jan-25	Dec-25	66%	-	60,379	1,249,533	2069%
606	25PITP366	25PITP366 MAYSVILLE	Jan-25	Dec-25	66%	-	-	282,771	0%
607	25PITP416	25PITP416 PINEVILLE	Jan-25	Dec-25	66%	-	-	117,319	0%
608	25PITP426	25PITP426 LONDON	Jan-25	Dec-25	66%	-	21,123	801,193	3793%
609	25PITP766	25PITP766 NORTON	Jan-25	Dec-25	66%	-	16,859	228,882	1358%
610	25SMTL156	25 SMALL TOOL 011560	Jan-25	Dec-25	66%	15,340	28,410	10,553	37%
611	25SMTL216	25 SMALL TOOL 012160	Jan-25	Dec-26	33%	14,886	25,913	10,476	40%
612	25SMTL236	25 SMALL TOOL 012360	Jan-25	Dec-25	66%	14,991	27,484	7,496	27%
613	25SMTL246	25 SMALL TOOL 012460	Jan-25	Dec-25	66%	15,001	31,220	9,895	32%
614	25SMTL256	25 SMALL TOOLS 012560	Jan-25	Dec-25	66%	15,107	32,858	10,696	33%
615	25SMTL315	25 SMALL TOOLS 013150	Jan-25	Dec-25	66%	14,751	27,233	9,078	33%
616	25SMTL366	25 SMALL TOOLS 013660	Jan-25	Dec-25	66%	14,978	27,460	9,985	36%
617	25SMTL416	25 SMALL TOOLS 014160	Jan-25	Dec-25	66%	15,001	27,164	11,000	40%
618	25SMTL426	25 SMALL TOOLS 014260	Jan-25	Dec-25	66%	15,001	27,505	10,008	36%
619	25SMTL766	25 SMALL TOOLS 017660	Jan-25	Dec-25	66%	15,001	27,732	10,462	38%
620	25SMTLTTK	25 SMALL TOOL STT KU	Jan-25	Dec-25	66%	-	8,417	77,244	918%
621	25TOOL156	EAROC CAPITAL TOOLS 2025	Jan-25	Dec-26	33%	26,000	76,582	45,667	60%
622	25TOOL216	DANOC CAPITAL TOOLS 2025	Jan-25	Dec-26	33%	30,000	231,565	135,080	58%
623	25TOOL236	RICOC CAPITAL TOOLS 2025	Jan-25	Dec-26	33%	30,000	153,848	37,359	24%
624	25TOOL246	ELIOC CAPITAL TOOLS 2025	Jan-25	Dec-26	33%	34,750	158,324	59,282	37%
625	25TOOL256	SHEOC CAPITAL TOOLS 2025	Jan-25	Dec-26	33%	43,000	150,184	99,793	66%
626	25TOOL315	LEXOC CAPITAL TOOLS 2025	Jan-25	Dec-26	33%	102,000	220,130	64,677	29%
627	25TOOL366	MAYOC CAPITAL TOOLS 2025	Jan-25	Dec-26	33%	30,000	164,757	59,912	36%
628	25TOOL416	PINOC CAPITAL TOOLS 2025	Jan-25	Dec-26	33%	45,000	67,308	45,001	67%
629	25TOOL426	LONOC CAPITAL TOOLS 2025	Jan-25	Dec-26	33%	45,000	67,308	45,001	67%
630	25TOOL766	NOROC CAPITAL TOOLS 2025	Jan-25	Dec-26	33%	45,000	89,999	45,000	50%
631	41GH	GH4 MERCEMS MONITOR RPL25	Jan-25	Aug-25	100%	169,002	398,586	(25,000)	-6%
632	54GH	GH OPERATIONS TRUCK	Jan-25	Dec-25	66%	40,396	81,102	49,025	60%
633	ACAPR156	CAP/REG/RECLOSER 011560	Sep-20	Dec-30	48%	434,109	472,059	1,830	0%
634	ACAPR216	CAP/REG/RECLOSER 012160	Sep-20	Dec-30	48%	288,661	355,580	(1,915)	-1%
635	ACAPR236	CAP/REG/RECLOSER 012360	Sep-20	Dec-30	48%	553,111	341,937	(6,002)	-2%
636	ACAPR246	CAP/REG/RECLOSER 012460	Sep-20	Dec-30	48%	353,551	432,265	(31,613)	-7%
637	ACAPR256	CAP/REG/RECLOSER 012560	Sep-20	Dec-30	48%	129,693	371,871	(13,870)	-4%
638	ACAPR315	CAP/REG/RECLOSER 013150	Sep-20	Dec-30	48%	2,767,193	2,036,492	(77,258)	-4%
639	ACAPR366	CAP/REG/RECLOSER 013660	Sep-20	Dec-30	48%	175,049	331,021	(881)	0%
640	ACAPR416	CAP/REG/RECLOSER 014160	Sep-20	Dec-30	48%	25,915	369,904	828	0%
641	ACAPR426	CAP/REG/RECLOSER 014260	Sep-20	Dec-30	48%	300,437	463,441	225	0%
642	ACAPR766	CAP/REG/RECLOSER 017660	Sep-20	Dec-30	48%	106,189	333,617	(5,755)	-2%
643	AKM010525	MAJOR STORM-CAP-KU 010525	Dec-24	Jul-25	130%	1	2,944,741	4,272,435	145%
644	AKM011224	KU MAJOR STORM-CAPITAL-011224	Jan-24	Mar-25	143%	-	-	(214)	0%
645	AKM021625	MAJOR STORM-CAP-KU 021625	Feb-25	Dec-25	67%	-	302,976	1	0%
646	AKM030425	MAJOR STORM-CAP-KU 030525	Mar-25	Dec-25	66%	-	-	1	0%
647	AKM031424	MAJOR STORM-CAP-KU 031424	Mar-24	Mar-25	150%	-	-	(168)	0%
648	AKM040224	MAJOR STORM-CAP-KU 040224	Mar-24	Mar-25	150%	-	-	115	0%
649	AKM052624	MAJOR STORM-CAP-KU 052624	May-24	Mar-25	160%	-	-	980	0%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
650	AKM073124	MAJOR STORM-CAP-KU 073124	Jul-24	Mar-25	175%	-	-	79	0%
651	AKM092724	MAJOR STORM-CAP-KU 092724	Sep-24	Mar-25	173%	0	1	213,016	37371275%
652	AKYTCR156	KYTC REIMB 011560	Sep-20	Dec-30	48%	317	25,261	25,261	100%
653	AKYTCR216	KYTC REIMB 012160	Sep-20	Dec-30	48%	209	96,857	195,213	202%
654	AKYTCR315	KYTC REIMB 013150	Sep-20	Dec-30	48%	42	114,252	14,043	12%
655	AKYTCR416	KYTC REIMB 014160	Sep-20	Dec-30	48%	-	6,368	6,368	100%
656	AKYTCR426	KYTC REIMB 014260	Sep-20	Dec-30	48%	2,202	177,028	177,028	100%
657	ALEDC156	CRCST LED CONVERSION 011560	Sep-20	Dec-30	48%	224,051	374,626	3,082	1%
658	ALEDC216	CRCST LED CONVERSION 012160	Sep-20	Dec-30	48%	237,280	274,049	7,917	3%
659	ALEDC236	CRCST LED CONVERSION 012360	Sep-20	Dec-30	48%	132,407	231,086	7,682	3%
660	ALEDC246	CRCST LED CONVERSION 012460	Sep-20	Dec-30	48%	65,891	128,051	3,171	2%
661	ALEDC256	CRCST LED CONVERSION 012560	Sep-20	Dec-30	48%	116,572	148,369	3,111	2%
662	ALEDC315	CRCST LED CONVERSION 013150	Sep-20	Dec-30	48%	1,423,958	1,924,338	5,524	0%
663	ALEDC366	CRCST LED CONVERSION 013660	Sep-20	Dec-30	48%	88,541	166,140	4,625	3%
664	ALEDC416	CRCST LED CONVERSION 014160	Sep-20	Dec-30	48%	122,337	207,464	1,307	1%
665	ALEDC426	CRCST LED CONVERSION 014260	Sep-20	Dec-30	48%	159,360	256,591	18,918	7%
666	ALEDC766	CRCST LED CONVERSION 017660	Sep-20	Dec-30	48%	87,621	150,372	6,630	4%
667	ANBCD156O	NB COMM OH 011560	Sep-20	Dec-30	48%	1,356,775	3,675,435	391,365	11%
668	ANBCD156U	NB COMM UG 011560	Sep-20	Dec-30	48%	659,417	882,090	16,858	2%
669	ANBCD216O	NB COMM OH 012160	Sep-20	Dec-30	48%	2,110,699	3,198,019	(63,167)	-2%
670	ANBCD216U	NB COMM UG 012160	Sep-20	Dec-30	48%	1,761,673	2,425,226	(5,827)	0%
671	ANBCD236O	NB COMM OH 012360	Sep-20	Dec-30	48%	1,393,476	3,608,734	(178)	0%
672	ANBCD236U	NB COMM UG 012360	Sep-20	Dec-30	48%	1,473,071	2,156,945	(30,922)	-1%
673	ANBCD246O	NB COMM OH 012460	Sep-20	Dec-30	48%	1,622,869	2,175,192	31,326	1%
674	ANBCD246U	NB COMM UG 012460	Sep-20	Dec-30	48%	540,474	1,154,476	(11,756)	-1%
675	ANBCD256O	NB COMM OH 012560	Sep-20	Dec-30	48%	1,587,103	3,133,033	18,535	1%
676	ANBCD256U	NB COMM UG 012560	Sep-20	Dec-30	48%	1,550,681	2,118,120	9,578	0%
677	ANBCD315O	NB COMM OH 013150	Sep-20	Dec-30	48%	6,274,184	11,019,594	(41,509)	0%
678	ANBCD315U	NB COMM UG 013150	Sep-20	Dec-30	48%	10,092,363	10,525,258	(27,525)	0%
679	ANBCD366O	NB COMM OH 013660	Sep-20	Dec-30	48%	2,503,952	2,454,825	(28,421)	-1%
680	ANBCD366U	NB COMM UG 013660	Sep-20	Dec-30	48%	1,279,018	1,840,557	(20,943)	-1%
681	ANBCD416O	NB COMM OH 014160	Sep-20	Dec-30	48%	399,785	1,632,336	31,785	2%
682	ANBCD416U	NB COMM UG 014160	Sep-20	Dec-30	48%	221,163	1,039,498	44,375	4%
683	ANBCD426O	NB COMM OH 014260	Sep-20	Dec-30	48%	2,009,266	3,344,655	(57,037)	-2%
684	ANBCD426U	NB COMM UG 014260	Sep-20	Dec-30	48%	1,478,492	1,930,736	(948)	0%
685	ANBCD766O	NB COMM OH 017660	Sep-20	Dec-30	48%	1,176,728	1,566,320	17,571	1%
686	ANBCD766U	NB COMM UG 017660	Sep-20	Dec-30	48%	256,569	264,419	760	0%
687	ANBRD156O	NB RESID OH 011560	Sep-20	Dec-30	48%	3,590,208	5,637,507	(24,833)	0%
688	ANBRD156U	NB RESID UG 011560	Sep-20	Dec-30	48%	1,120,835	1,575,265	3,318	0%
689	ANBRD216O	NB RESID OH 012160	Sep-20	Dec-30	48%	1,521,848	2,802,360	18,368	1%
690	ANBRD216U	NB RESID UG 012160	Sep-20	Dec-30	48%	1,307,748	2,565,858	8,137	0%
691	ANBRD236O	NB RESID OH 012360	Sep-20	Dec-30	48%	1,499,243	2,476,914	(16,698)	-1%
692	ANBRD236U	NB RESID UG 012360	Sep-20	Dec-30	48%	1,595,842	4,847,128	(120,166)	-2%
693	ANBRD246O	NB RESID OH 012460	Sep-20	Dec-30	48%	1,271,760	2,342,817	1,098	0%
694	ANBRD246U	NB RESID UG 012460	Sep-20	Dec-30	48%	1,596,622	3,240,954	(19,976)	-1%
695	ANBRD256O	NB RESID OH 012560	Sep-20	Dec-30	48%	1,316,964	3,540,458	18,726	1%
696	ANBRD256U	NB RESID UG 012560	Sep-20	Dec-30	48%	1,586,869	3,137,979	(65,547)	-2%
697	ANBRD315O	NB RESID OH 013150	Sep-20	Dec-30	48%	4,405,448	6,940,843	(80,613)	-1%
698	ANBRD315U	NB RESID UG 013150	Sep-20	Dec-30	48%	10,212,767	17,543,748	(59,894)	0%
699	ANBRD366O	NB RESID OH 013660	Sep-20	Dec-30	48%	2,274,787	3,645,730	22,461	1%
700	ANBRD366U	NB RESID UG 013660	Sep-20	Dec-30	48%	1,034,411	2,642,456	(32,265)	-1%
701	ANBRD416O	NB RESID OH 014160	Sep-20	Dec-30	48%	2,197,844	2,695,442	(30,289)	-1%
702	ANBRD416U	NB RESID UG 014160	Sep-20	Dec-30	48%	189,886	487,069	6,923	1%
703	ANBRD426O	NB RESID OH 014260	Sep-20	Dec-30	48%	1,796,567	2,813,895	(45,480)	-2%
704	ANBRD426U	NB RESID UG 014260	Sep-20	Dec-30	48%	1,166,265	1,540,069	7,352	0%
705	ANBRD766O	NB RESID OH 017660	Sep-20	Dec-30	48%	2,042,208	2,107,772	(63,162)	-3%
706	ANBRD766U	NB RESID UG 017660	Sep-20	Dec-30	48%	347,210	233,405	6,220	3%
707	ANBSV156O	NB ELEC SERV OH 011560	Sep-20	Dec-30	48%	2,704,614	4,350,291	(11,260)	0%
708	ANBSV156U	NB ELEC SERV UG 011560	Sep-20	Dec-30	48%	1,942,006	2,968,533	(512)	0%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
709	ANBSV216O	NB ELEC SERV OH 012160	Sep-20	Dec-30	48%	1,998,673	3,269,880	(20,844)	-1%
710	ANBSV216U	NB ELEC SERV UG 012160	Sep-20	Dec-30	48%	2,382,094	4,580,104	(37,989)	-1%
711	ANBSV236O	NB ELEC SERV OH 012360	Sep-20	Dec-30	48%	1,372,746	2,615,917	11,139	0%
712	ANBSV236U	NB ELEC SERV UG 012360	Sep-20	Dec-30	48%	2,000,295	4,671,996	4,420	0%
713	ANBSV246O	NB ELEC SERV OH 012460	Sep-20	Dec-30	48%	2,571,418	4,271,815	3,284	0%
714	ANBSV246U	NB ELEC SERV UG 012460	Sep-20	Dec-30	48%	2,447,561	4,515,882	12,800	0%
715	ANBSV256O	NB ELEC SERV OH 012560	Sep-20	Dec-30	48%	748,609	1,468,723	(41,754)	-3%
716	ANBSV256U	NB ELEC SERV UG 012560	Sep-20	Dec-30	48%	2,000,925	3,601,682	(55,388)	-2%
717	ANBSV315O	NB ELEC SERV OH 013150	Sep-20	Dec-30	48%	4,299,238	6,089,517	56,857	1%
718	ANBSV315U	NB ELEC SERV UG 013150	Sep-20	Dec-30	48%	10,415,568	19,291,486	149,139	1%
719	ANBSV366O	NB ELEC SERV OH 013660	Sep-20	Dec-30	48%	1,876,667	2,134,485	(42,306)	-2%
720	ANBSV366U	NB ELEC SERV UG 013660	Sep-20	Dec-30	48%	1,434,332	2,077,098	(22,912)	-1%
721	ANBSV416O	NB ELEC SERV OH 014160	Sep-20	Dec-30	48%	1,462,621	2,292,002	(11,648)	-1%
722	ANBSV416U	NB ELEC SERV UG 014160	Sep-20	Dec-30	48%	390,247	597,718	(9,076)	-2%
723	ANBSV426O	NB ELEC SERV OH 014260	Sep-20	Dec-30	48%	1,951,882	2,493,871	(17,202)	-1%
724	ANBSV426U	NB ELEC SERV UG 014260	Sep-20	Dec-30	48%	1,948,635	3,002,290	15,025	1%
725	ANBSV766O	NB ELEC SERV OH 017660	Sep-20	Dec-30	48%	891,295	1,654,084	(67,962)	-4%
726	ANBSV766U	NB ELEC SERV UG 017660	Sep-20	Dec-30	48%	554,097	465,860	1,812	0%
727	APBWK156	EL PUBLIC WORKS 011560	Sep-20	Dec-30	48%	127,492	615,745	17,958	3%
728	APBWK216	EL PUBLIC WORKS 012160	Sep-20	Dec-30	48%	124,148	177,661	42,577	24%
729	APBWK236	EL PUBLIC WORKS 012360	Sep-20	Dec-30	48%	92,656	836,195	42,769	5%
730	APBWK246	EL PUBLIC WORKS 012460	Sep-20	Dec-30	48%	273,427	1,099,964	12,269	1%
731	APBWK256	EL PUBLIC WORKS 012560	Sep-20	Dec-30	48%	24,015	693,632	18,865	3%
732	APBWK315	EL PUBLIC WORKS 013150	Sep-20	Dec-30	48%	2,752,572	3,373,521	771,943	23%
733	APBWK366	EL PUBLIC WORKS 013660	Sep-20	Dec-30	48%	1,073,030	190,154	4,871	3%
734	APBWK416	EL PUBLIC WORKS 014160	Sep-20	Dec-30	48%	349,387	413,804	(22,093)	-5%
735	APBWK426	EL PUBLIC WORKS 014260	Sep-20	Dec-30	48%	1,900,576	377,079	53,174	14%
736	APBWK766	EL PUBLIC WORKS 017660	Sep-20	Dec-30	48%	504,655	401,932	10,988	3%
737	ARCST156	CUST REQUESTED 011560	Sep-20	Dec-30	48%	495,282	387,979	(100,581)	-26%
738	ARCST216	CUST REQUESTED 012160	Sep-20	Dec-30	48%	462,512	305,203	(22,360)	-7%
739	ARCST236	CUST REQUESTED 012360	Sep-20	Dec-30	48%	266,783	550,667	(40,405)	-7%
740	ARCST246	CUST REQUESTED 012460	Sep-20	Dec-30	48%	286,001	156,788	11,827	8%
741	ARCST256	CUST REQUESTED 012560	Sep-20	Dec-30	48%	717,401	541,146	(113,308)	-21%
742	ARCST315	CUST REQUESTED 013150	Sep-20	Dec-30	48%	3,685,754	2,575,244	(156,320)	-6%
743	ARCST366	CUST REQUESTED 013660	Sep-20	Dec-30	48%	174,238	228,610	10,632	5%
744	ARCST416	CUST REQUESTED 014160	Sep-20	Dec-30	48%	921,600	1,276,266	30,053	2%
745	ARCST426	CUST REQUESTED 014260	Sep-20	Dec-30	48%	1,110,602	796,262	(7,366)	-1%
746	ARCST766	CUST REQUESTED 017660	Sep-20	Dec-30	48%	780,064	307,003	(200)	0%
747	ARDD156O	CAP REP DEF OH 011560	Sep-20	Dec-30	48%	5,288,786	6,403,508	19,750	0%
748	ARDD156U	CAP REP DEF UG 011560	Sep-20	Dec-30	48%	225,209	576,806	(1,893)	0%
749	ARDD216O	CAP REP DEF OH 012160	Sep-20	Dec-30	48%	801,344	1,323,843	38,402	3%
750	ARDD216U	CAP REP DEF UG 012160	Sep-20	Dec-30	48%	163,328	208,235	6,012	3%
751	ARDD236O	CAP REP DEF OH 012360	Sep-20	Dec-30	48%	864,007	1,299,449	19,035	1%
752	ARDD236U	CAP REP DEF UG 012360	Sep-20	Dec-30	48%	91,670	264,723	(16,431)	-6%
753	ARDD246O	CAP REP DEF OH 012460	Sep-20	Dec-30	48%	427,438	677,106	2,098	0%
754	ARDD246U	CAP REP DEF UG 012460	Sep-20	Dec-30	48%	39,054	271,460	(2,643)	-1%
755	ARDD256O	CAP REP DEF OH 012560	Sep-20	Dec-30	48%	786,548	810,255	11,261	1%
756	ARDD256U	CAP REP DEF UG 012560	Sep-20	Dec-30	48%	112,420	310,190	3,359	1%
757	ARDD315O	CAP REP DEF OH 013150	Sep-20	Dec-30	48%	5,130,583	7,039,311	(27,356)	0%
758	ARDD315U	CAP REP DEF UG 013150	Sep-20	Dec-30	48%	4,139,776	4,534,558	(249,376)	-5%
759	ARDD366O	CAP REP DEF OH 013660	Sep-20	Dec-30	48%	1,313,432	1,677,309	28,046	2%
760	ARDD366U	CAP REP DEF UG 013660	Sep-20	Dec-30	48%	256,109	413,777	9,636	2%
761	ARDD416O	CAP REP DEF OH 014160	Sep-20	Dec-30	48%	298,770	625,210	3,525	1%
762	ARDD416U	CAP REP DEF UG 014160	Sep-20	Dec-30	48%	18,826	79,408	4,271	5%
763	ARDD426O	CAP REP DEF OH 014260	Sep-20	Dec-30	48%	1,400,126	1,829,365	1,872	0%
764	ARDD426U	CAP REP DEF UG 014260	Sep-20	Dec-30	48%	108,571	295,463	8,593	3%
765	ARDD766O	CAP REP DEF OH 017660	Sep-20	Dec-30	48%	386,683	569,223	10,081	2%
766	ARDD766U	CAP REP DEF UG 017660	Sep-20	Dec-30	48%	46,317	68,062	3,315	5%
767	ARELD366	CAPITAL RELIABILITY 013660	Sep-20	Dec-30	48%	451,897	-	(712)	0%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
768	ARELD416	CAPITAL RELIABILITY 014160	Sep-20	Dec-30	48%	556,389	-	(971)	0%
769	ARPOLE156	CAP POLE REP/REPL 011560	Sep-20	Dec-30	48%	7,241,076	11,226,597	(901,268)	-8%
770	ARPOLE216	CAP POLE REP/REPL 012160	Sep-20	Dec-30	48%	2,083,305	3,806,313	(204,851)	-5%
771	ARPOLE236	CAP POLE REP/REPL 012360	Sep-20	Dec-30	48%	2,638,363	3,874,844	(169,224)	-4%
772	ARPOLE246	CAP POLE REP/REPL 012460	Sep-20	Dec-30	48%	2,945,367	4,316,430	(163,142)	-4%
773	ARPOLE256	CAP POLE REP/REPL 012560	Sep-20	Dec-30	48%	3,224,116	4,372,933	(113,870)	-3%
774	ARPOLE315	CAP POLE REP/REPL 013150	Sep-20	Dec-30	48%	5,993,389	14,014,070	87,660	1%
775	ARPOLE366	CAP POLE REP/REPL 013660	Sep-20	Dec-30	48%	3,086,067	3,575,774	(139,933)	-4%
776	ARPOLE416	CAP POLE REP/REPL 014160	Sep-20	Dec-30	48%	1,929,275	2,995,713	(108,315)	-4%
777	ARPOLE426	CAP POLE REP/REPL 014260	Sep-20	Dec-30	48%	1,162,203	2,597,910	(50,572)	-2%
778	ARPOLE766	CAP POLE REP/REPL 017660	Sep-20	Dec-30	48%	1,648,671	2,600,195	(8,254)	0%
779	ARPSC156	CAP PSC INSPECTIONS 011560	Jan-24	Dec-30	24%	-	-	912,633	0%
780	ARPSC216	CAP PSC INSPECTIONS 012160	Jan-24	Dec-30	24%	-	-	224,562	0%
781	ARPSC236	CAP PSC INSPECTIONS 012360	Jan-24	Dec-30	24%	-	-	113,774	0%
782	ARPSC246	CAP PSC INSPECTIONS 012460	Jan-24	Dec-30	24%	-	-	267,267	0%
783	ARPSC256	CAP PSC INSPECTIONS 012560	Jan-24	Dec-30	24%	-	-	56,672	0%
784	ARPSC315	CAP PSC INSPECTIONS 013150	Jan-24	Dec-30	24%	-	-	217,637	0%
785	ARPSC366	CAP PSC INSPECTIONS 013660	Jan-24	Dec-30	24%	-	-	197,199	0%
786	ARPSC416	CAP PSC INSPECTIONS 014160	Jan-24	Dec-30	24%	-	-	158,355	0%
787	ARPSC426	CAP PSC INSPECTIONS 014260	Jan-24	Dec-30	24%	-	-	111,544	0%
788	ARSTLT156	REP STREET LIGHTS 011560	Sep-20	Dec-30	48%	3,741,068	3,247,930	(76,381)	-2%
789	ARSTLT216	REP STREET LIGHTS 012160	Sep-20	Dec-30	48%	1,748,999	2,018,440	(10,631)	-1%
790	ARSTLT236	REP STREET LIGHTS 012360	Sep-20	Dec-30	48%	1,605,159	2,380,216	3,836	0%
791	ARSTLT246	REP STREET LIGHTS 012460	Sep-20	Dec-30	48%	1,599,863	1,805,663	20,410	1%
792	ARSTLT256	REP STREET LIGHTS 012560	Sep-20	Dec-30	48%	1,903,956	1,687,397	(29,645)	-2%
793	ARSTLT315	REP STREET LIGHTS 013150	Sep-20	Dec-30	48%	9,383,181	11,441,972	(94,521)	-1%
794	ARSTLT366	REP STREET LIGHTS 013660	Sep-20	Dec-30	48%	1,202,417	1,108,888	(18,422)	-2%
795	ARSTLT416	REP STREET LIGHTS 014160	Sep-20	Dec-30	48%	689,211	1,222,650	619	0%
796	ARSTLT426	REP STREET LIGHTS 014260	Sep-20	Dec-30	48%	2,555,961	3,140,421	(29,109)	-1%
797	ARSTLT766	REP STREET LIGHTS 017660	Sep-20	Dec-30	48%	407,060	939,705	(17,383)	-2%
798	ASTLT156	NB STREET LIGHTS 011560	Sep-20	Dec-30	48%	2,986,155	4,643,830	26	0%
799	ASTLT216	NB STREET LIGHTS 012160	Sep-20	Dec-30	48%	1,694,242	2,780,763	(2,436)	0%
800	ASTLT236	NB STREET LIGHTS 012360	Sep-20	Dec-30	48%	1,802,486	2,207,160	(117,907)	-5%
801	ASTLT246	NB STREET LIGHTS 012460	Sep-20	Dec-30	48%	1,120,380	2,068,241	(14,105)	-1%
802	ASTLT256	NB STREET LIGHTS 012560	Sep-20	Dec-30	48%	905,287	1,901,873	24,833	1%
803	ASTLT315	NB STREET LIGHTS 013150	Sep-20	Dec-30	48%	9,203,028	10,100,252	58,780	1%
804	ASTLT366	NB STREET LIGHTS 013660	Sep-20	Dec-30	48%	1,452,999	1,907,554	(31,950)	-2%
805	ASTLT416	NB STREET LIGHTS 014160	Sep-20	Dec-30	48%	1,521,899	3,274,073	(46,309)	-1%
806	ASTLT426	NB STREET LIGHTS 014260	Sep-20	Dec-30	48%	1,771,462	2,024,718	17,713	1%
807	ASTLT766	NB STREET LIGHTS 017660	Sep-20	Dec-30	48%	596,026	1,201,229	(1,241)	0%
808	ASTRM156	CAP MINOR STORMS 011560	Sep-20	Dec-30	48%	680,743	628	(38,520)	-6136%
809	ASTRM216	CAP MINOR STORMS 012160	Sep-20	Dec-30	48%	1,189	23,639	4,664	20%
810	ASTRM236	CAP MINOR STORMS 012360	Sep-20	Dec-30	48%	682	26,304	(7,246)	-28%
811	ASTRM246	CAP MINOR STORMS 012460	Sep-20	Dec-30	48%	1,377	22,628	22,670	100%
812	ASTRM256	CAP MINOR STORMS 012560	Sep-20	Dec-30	48%	77,045	54,205	39,736	73%
813	ASTRM315	CAP MINOR STORMS 013150	Sep-20	Dec-30	48%	3,343	115,959	(66,276)	-57%
814	ASTRM366	CAP MINOR STORMS 013660	Sep-20	Dec-30	48%	595,460	23,249	15,726	68%
815	ASTRM416	CAP MINOR STORMS 014160	Sep-20	Dec-30	48%	1,109	137,402	81,302	59%
816	ASTRM426	CAP MINOR STORMS 014260	Sep-20	Dec-30	48%	722,597	-	(27,571)	0%
817	ASTRM766	CAP MINOR STORMS 017660	Sep-20	Dec-30	48%	325,530	1,875	(157,292)	-8388%
818	ASTRMKU	CAP KU MAJOR STORM	Sep-20	Dec-32	41%	12,057,958	27,966,173	804,784	3%
819	ASYSEN156	SYS ENHANCE 011560	Sep-20	Dec-30	48%	1,346,442	401,508	(3,357)	-1%
820	ASYSEN216	SYS ENHANCE 012160	Sep-20	Dec-30	48%	2,017,865	457,373	(2,093)	0%
821	ASYSEN236	SYS ENHANCE 012360	Sep-20	Dec-30	48%	405,298	165,352	(5,945)	-4%
822	ASYSEN246	SYS ENHANCE 012460	Sep-20	Dec-30	48%	339,697	164,105	2,925	2%
823	ASYSEN256	SYS ENHANCE 012560	Sep-20	Dec-30	48%	692,128	228,629	(95,813)	-42%
824	ASYSEN315	SYS ENHANCE 013150	Sep-20	Dec-30	48%	3,322,257	1,206,733	(165,935)	-14%
825	ASYSEN366	SYS ENHANCE 013660	Sep-20	Dec-30	48%	464,995	305,043	6,051	2%
826	ASYSEN416	SYS ENHANCE 014160	Sep-20	Dec-30	48%	346,619	164,527	2,186	1%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 15 OF 23
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
827	ASYSEN426	SYS ENHANCE 014260	Sep-20	Dec-30	48%	779,647	232,367	(8,288)	-4%
828	ASYSEN766	SYS ENHANCE 017660	Sep-20	Dec-30	48%	630,736	203,379	(12,703)	-6%
829	ATBRD156O	CAP TROUBLE ORDERS OH 011560	Sep-20	Dec-30	48%	914,628	1,324,814	(14,704)	-1%
830	ATBRD156U	CAP TROUBLE ORDERS UG 011560	Sep-20	Dec-30	48%	66,460	-	(55,857)	0%
831	ATBRD216O	CAP TROUBLE ORDERS OH 012160	Sep-20	Dec-30	48%	610,850	1,025,626	(82,460)	-8%
832	ATBRD216U	CAP TROUBLE ORDERS UG 012160	Sep-20	Dec-30	48%	105,289	-	(5,247)	0%
833	ATBRD236O	CAP TROUBLE ORDERS OH 012360	Sep-20	Dec-30	48%	456,184	1,136,701	(61,132)	-5%
834	ATBRD236U	CAP TROUBLE ORDERS UG 012360	Sep-20	Dec-30	48%	36,807	-	(2,276)	0%
835	ATBRD246O	CAP TROUBLE ORDERS OH 012460	Sep-20	Dec-30	48%	631,076	1,006,784	(23,541)	-2%
836	ATBRD246U	CAP TROUBLE ORDERS UG 012460	Sep-20	Dec-30	48%	21,611	-	(6,568)	0%
837	ATBRD256O	CAP TROUBLE ORDERS OH 012560	Sep-20	Dec-30	48%	951,943	1,495,794	(102,616)	-7%
838	ATBRD256U	CAP TROUBLE ORDERS UG 012560	Sep-20	Dec-30	48%	15,411	-	(23,107)	0%
839	ATBRD315O	CAP TROUBLE ORDERS OH 013150	Sep-20	Dec-30	48%	3,078,968	10,148,941	(83,267)	-1%
840	ATBRD315U	CAP TROUBLE ORDERS UG 013150	Sep-20	Dec-30	48%	670,860	1,779,288	(36,743)	-2%
841	ATBRD366O	CAP TROUBLE ORDERS OH 013660	Sep-20	Dec-30	48%	667,348	2,361,727	(118,046)	-5%
842	ATBRD366U	CAP TROUBLE ORDERS UG 013660	Sep-20	Dec-30	48%	67,815	-	(7,499)	0%
843	ATBRD416O	CAP TROUBLE ORDERS OH 014160	Sep-20	Dec-30	48%	1,208,514	1,940,604	(115,903)	-6%
844	ATBRD416U	CAP TROUBLE ORDERS UG 014160	Sep-20	Dec-30	48%	77,699	-	(1,675)	0%
845	ATBRD426O	CAP TROUBLE ORDERS OH 014260	Sep-20	Dec-30	48%	1,976,644	2,665,924	8,069	0%
846	ATBRD426U	CAP TROUBLE ORDERS UG 014260	Sep-20	Dec-30	48%	77,338	-	(14,390)	0%
847	ATBRD766O	CAP TROUBLE ORDERS OH 017660	Sep-20	Dec-30	48%	1,075,372	1,148,609	(17,607)	-2%
848	ATPD156	CAP THIRD PARTY 011560	Sep-20	Dec-30	48%	139,269	156,912	36,201	23%
849	ATPD216	CAP THIRD PARTY 012160	Sep-20	Dec-30	48%	312,993	268,489	(19,535)	-7%
850	ATPD236	CAP THIRD PARTY 012360	Sep-20	Dec-30	48%	461,221	906,039	2,309	0%
851	ATPD246	CAP THIRD PARTY 012460	Sep-20	Dec-30	48%	168,757	161,847	(25,799)	-16%
852	ATPD256	CAP THIRD PARTY 012560	Sep-20	Dec-30	48%	520,133	669,144	4,042	1%
853	ATPD315	CAP THIRD PARTY 013150	Sep-20	Dec-30	48%	1,313,978	2,005,534	71,529	4%
854	ATPD366	CAP THIRD PARTY 013660	Sep-20	Dec-30	48%	102,834	156,980	(23,938)	-15%
855	ATPD416	CAP THIRD PARTY 014160	Sep-20	Dec-30	48%	14,334	72,362	(5,217)	-7%
856	ATPD426	CAP THIRD PARTY 014260	Sep-20	Dec-30	48%	328,402	526,372	(8,785)	-2%
857	ATPD766	CAP THIRD PARTY 017660	Sep-20	Dec-30	48%	62,579	150,650	8,688	6%
858	AXFRM156	NB TRANSFORMERS 011560	Sep-20	Dec-30	48%	526,828	321,950	9,480	3%
859	AXFRM216	NB TRANSFORMERS 012160	Sep-20	Dec-30	48%	413,220	460,990	17,156	4%
860	AXFRM236	NB TRANSFORMERS 012360	Sep-20	Dec-30	48%	201,560	341,595	11,304	3%
861	AXFRM246	NB TRANSFORMERS 012460	Sep-20	Dec-30	48%	248,804	181,096	4,577	3%
862	AXFRM256	NB TRANSFORMERS 012560	Sep-20	Dec-30	48%	627,317	506,051	23,136	5%
863	AXFRM301	NB TRANSFORMERS 013010	Sep-20	Dec-33	37%	41,415,610	132,187,285	(1,017,000)	-1%
864	AXFRM315	NB TRANSFORMERS 013150	Sep-20	Dec-30	48%	1,553,763	1,250,307	(50,266)	-4%
865	AXFRM366	NB TRANSFORMERS 013660	Sep-20	Dec-30	48%	264,009	308,300	10,763	3%
866	AXFRM416	NB TRANSFORMERS 014160	Sep-20	Dec-30	48%	179,470	275,160	(12,816)	-5%
867	AXFRM426	NB TRANSFORMERS 014260	Sep-20	Dec-30	48%	48,277	148,133	7,926	5%
868	AXFRM766	NB TRANSFORMERS 017660	Sep-20	Dec-30	48%	202,323	334,738	12,423	4%
869	CEMTR582	KU ELECTRIC METERS - 015820	Jan-13	Dec-27	84%	10,680,301	861,418	(106,323)	-12%
870	CNBRD256U	NB RESID UG - 012560	Jan-13	Dec-25	97%	512,429	-	(15,677)	0%
871	EM-172097	EMS SOFTWARE FULL UPGRADE 24-K	Dec-23	Dec-25	84%	42,919	352,236	300,863	85%
872	FP BAT KU	FP-BATTERY REPLACEMENTS-KU	Jan-24	Dec-33	17%	633,717	1,528,389	(91,333)	-6%
873	GECDM01K	GE CDM CIP-KU	Jul-24	Dec-34	11%	227,400	252,360	18,360	7%
874	GECDM06K	NETWORK MON SOLAR WINDS-KU	Jul-24	Dec-34	11%	492,600	586,800	83,414	14%
875	GECDM13K	GE CDM PALO ALTO HW REFR-KU	Jan-25	Dec-25	64%	-	-	69,000	0%
876	GECDM14K	GE CDM GEN TCA PROJECT-KU	Feb-25	Oct-25	76%	-	-	129,000	0%
877	GEDTLS25K	GE TOOLS EQUIP OFFICE 2025-KU	Jun-24	Dec-25	79%	10,946	20,068	8,203	41%
878	GEEBR01K	STAT GROUND FAULT PROT BR10-KU	Sep-24	Jun-25	122%	25,000	45,050	(25,000)	-55%
879	GEEBR02K	STAT GROUND FAULT PROT BR7-KU	Sep-24	Jun-25	122%	15,500	38,010	5,269	14%
880	GEELDM01K	GE EL DME MOD-KU	Jan-25	Dec-27	22%	120,805	161,074	20,134	13%
881	GEELRS01K	GE EL RELAY STANDARD-KU	Jan-25	Dec-26	33%	60,339	100,564	20,113	20%
882	GEELTP01K	GE EL TRNSF PROT-KU	Jan-25	Dec-28	16%	638,531	707,789	17,672	2%
883	GEETC11K	STAT GROUND FAULT PROT TC9-KU	Sep-24	Jun-25	122%	11,813	37,086	(5,199)	-14%
884	GEETC12K	STAT GROUND FAULT PROT TC10-K	Sep-24	Jun-25	122%	11,813	44,178	1,415	3%
885	GEFETE01K	GE FE TE CAPITAL-KU	Jan-25	Dec-34	7%	568,233	651,107	51,011	8%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
886	GESL12K	GE SL LAB EQUIPMENT-KU	Jan-25	Dec-26	32%	252,671	398,366	72,000	18%
887	GSESGDX1K	STATOR GROUND FAULT PRO DX1-KU	Mar-24	Mar-25	152%	-	36,174	36,174	100%
888	GSESGDX2K	STATOR GROUND FAULT PRO DX2-KU	Mar-24	Mar-25	152%	-	15,645	15,645	100%
889	GSESGDX3K	STATOR GROUND FAULT PRO DX3-KU	Mar-24	Mar-25	152%	-	25,881	25,881	100%
890	IT0161K7	DACS/SONET REPLACE-WCLKU19-22	Aug-19	Mar-25	109%	626,492	-	(71)	0%
891	IT0386K	MICROSERVICES PLATFORMKU24	Jan-24	Mar-25	143%	90,420	31,936	28,847	90%
892	IT0398CG	ODP NETWORK ENHANCE-KU23-24	Jan-23	Mar-25	123%	1,500,000	853,232	810,219	95%
893	IT0572K	OBVERVAPACHESKYWALK-KU24	Jan-24	Mar-25	143%	120,561	59,821	42,327	71%
894	IT0600K	RPA PPL SERVICES 2025 KU25	Jan-25	Dec-25	66%	105,970	135,089	52,184	39%
895	IT0736K	MICROSERVICES PLATFORMKU25	Jan-25	Dec-25	66%	90,420	101,317	39,138	39%
896	IT0751K	INTEGRATION AND ARCH IKU25	Jan-25	Dec-25	66%	120,561	67,545	26,092	39%
897	IT0827K	KU MW TWR RPL (SKINN)-KU22-23	Jan-23	Mar-25	123%	206,999	412,699	380,901	92%
898	IT1209K	QRADARENHANCE-KU23	Jan-23	Mar-25	123%	68,160	-	16,251	0%
899	IT1214K	TECH REFRESH DSKTP/LPTP-KU23	Jan-23	Mar-25	123%	1,433,244	-	(14,981)	0%
900	IT1234K	KY WORKSTATION REFRESH-KU25	Feb-25	Dec-25	63%	112,000	215,726	55,989	26%
901	IT1386K	RATE CASE FILING 2026KU25	Jan-25	Dec-25	66%	53,257	70,601	35,301	50%
902	IT1490K	EMS/LVL2/QAS REFRESH-KU24	Jan-24	Mar-25	143%	319,600	-	83,822	0%
903	IT1493K	EACM/JUMPHOST REFRESH-KU24	Jan-25	Dec-25	66%	119,850	431,464	9,775	2%
904	IT1501K	GHENT 10G PRIV TRANSPORT-KU22	Jan-22	Mar-25	116%	651,046	-	(3,232)	0%
905	IT1507K	WAUSAU ENHANCEMENTS - KU22	Jan-22	Mar-25	116%	-	-	(4,532)	0%
906	IT1508K	RPA-CUSTSERV,ZSSB,PSC,BP-KU22	May-22	Mar-25	118%	4,045	49,630	47,235	95%
907	IT1558K	QRADARCONSOLIDATION-KU22	Oct-22	Mar-25	121%	569,742	-	259,265	0%
908	IT1567K	ELIMIN OF LEASE T1-KU23	Jan-23	Mar-25	123%	280,401	380,544	369,741	97%
909	IT1570K	KY ADMS - KU 23-26	Jan-23	Dec-26	67%	4,856,336	4,832,983	1,005,261	21%
910	IT1574K	CMSKU27	Jan-25	Dec-27	22%	1,333,550	3,378,291	1,222,366	36%
911	IT1581K	QRADAR HW 2024 KY-KU24	Jan-24	Dec-25	83%	452,102	243,139	391,257	161%
912	IT1582K	QRADAR - CORPKU25	Jan-25	Dec-25	66%	90,420	55,264	58,707	106%
913	IT1584K	QRADAR - KENTUCKY CIP KU25	Jan-25	Dec-25	66%	63,992	70,601	50,000	71%
914	IT1596K	S-SDLCKU25	Jan-25	Dec-25	66%	9,042	84,431	32,615	39%
915	IT1612K	STACKVISION UPGRADE-KU24	Apr-24	Mar-25	155%	121,000	149,017	139,528	94%
916	IT1645K	MAXIMO LICENSE TRUE UP-KU25	Jan-25	Dec-26	33%	82,500	866,826	(0)	0%
917	IT1646K	LOTO TECHNOLOGY REFRESH-KU25	Feb-24	Mar-25	146%	148,500	-	(71)	0%
918	IT1679K	THREAT AND VULNERABILIKU25	Jan-25	Dec-25	66%	904,204	235,792	27,397	12%
919	IT1683K	IAM KU25	Jan-25	Dec-26	33%	301,401	1,942,393	271,618	14%
920	IT1689K	IAM KU26	Jan-25	Dec-26	33%	452,102	1,802,885	876,813	49%
921	IT1707K	ONEPPL APP IMP (APO)-KU25	Jan-25	Dec-25	66%	301,401	1,553,527	564,919	36%
922	IT1751K	SERVICENOW ITSM / BUSIKU24	Nov-24	Mar-25	253%	1,205,605	1,379,785	345,169	25%
923	IT1754K	TRPP KY 2024KU24	Dec-23	Mar-25	140%	306,231	198,725	188,045	95%
924	IT1756K	SERVICENOW ITSM / BUSIKU25	Feb-25	Dec-25	63%	753,503	2,079,457	739,964	36%
925	IT1757K	SKY 2025KU25	Jan-25	Dec-25	66%	150,701	337,724	122,809	36%
926	IT1762K	CORP SYSTEMS 2025KU25	Jan-25	Dec-25	66%	200,294	168,862	65,230	39%
927	IT1783K	OMA REPLACEMENT KU24	Jan-24	Dec-25	83%	666,775	2,799,069	1,407,585	50%
928	IT1786K	INSITE - KY TRANSMISSIKU24	Jan-24	Dec-25	83%	1,065,135	370,657	296,338	80%
929	IT1882K	LKE MR HARDWARE - HANDKU25	Jan-25	Dec-25	66%	71,009	70,601	47,067	67%
930	IT1889K	SUPPLY CHAIN ENHANCEMEKU25	Jan-25	Dec-25	66%	222,159	407,291	157,333	39%
931	IT1936K	GAS WORK STANDARD KNOWKU25	Jan-25	Dec-25	66%	117,165	140,723	54,360	39%
932	IT1942K	T-RECS REPLACEMENTKU24	Jan-24	Mar-25	143%	133,781	44,917	40,366	90%
933	IT1949K	UPGRADE POWERPLANKU25	Jan-25	Jan-26	61%	958,622	823,681	658,945	80%
934	IT1952K	SINGLE INSTANCE CLOUD KU26	Jan-25	Dec-27	22%	3,077,787	19,865,963	1,504,483	8%
935	IT1972K	Z MACHINES TO RUN PLKU24	Oct-24	Dec-25	73%	35,505	192,762	70,399	37%
936	IT1982K	ALIGNE UPGRADEKU26	Jan-25	Dec-26	33%	177,523	211,804	94,135	44%
937	IT1993K	CASCADE ENTERPRISE ALIKU24	Jan-24	Nov-27	43%	64,121	231,784	6,793	3%
938	IT2013K	ESRI + AUD DEPLOYMENT KU25	Jan-25	Nov-26	35%	3,127,238	5,639,336	1,162,445	21%
939	IT2062K	AZURE CLOUD 2.0KU24	Jan-24	Mar-25	143%	394,836	226,647	220,780	97%
940	IT2064K	2024 EOL DB OS DC KU24	Jan-24	Mar-25	143%	452,102	271,633	282,287	104%
941	IT2065K	6GHZ EOL MW MITIGATIONK23-27	Aug-23	Dec-27	47%	4,780,469	1,353,479	1,224,322	90%
942	IT2066K	IPAD REFRESH PROJECT EKU24	Jan-24	Mar-25	143%	447,942	278,906	275,140	99%
943	IT2071K	KY TECHNOLOGY REFRESH KU24	Jan-24	Mar-25	143%	319,959	139,761	134,033	96%
944	IT2080K	RSA HARDWARE REFRESH EKU24	Jan-24	Mar-25	143%	159,980	6,973	6,930	99%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
945	IT2082K	FUSION CENTER ENHANCEMKU24	Jan-24	Mar-25	143%	60,280	29,942	28,752	96%
946	IT2084K	KY CIP QRADAR ENHANCE-KU24	Aug-24	Mar-25	186%	94,536	-	(9)	0%
947	IT2085K	ISE HARDWARE REFRESH EKU24	Jan-24	Mar-25	143%	70,391	1,107	1,028	93%
948	IT2089K	MONITOR REPLACEMENT EOKU24	Jan-24	Mar-25	143%	63,992	40,847	36,176	89%
949	IT2098K	NEXTGEN EOL OS, DB, DCKU25	Jan-25	Dec-25	66%	1,205,605	86,767	1,913	2%
950	IT2099K	NETWORK EOL HW REPLACEKU25	Jan-25	Dec-25	66%	904,204	314,039	115,783	37%
951	IT2101K	MICROSOFT SCE AND EA LKU25	Jan-25	Dec-25	66%	370,861	394,915	152,553	39%
952	IT2103K	IPAD REFRESH PROJECT EKU25	Jan-25	Dec-25	66%	767,901	1,035,485	400,000	39%
953	IT2106K	WINDOWS 10.11 UPGRADE KU25	Jan-25	Dec-25	66%	243,720	23,641	9,132	39%
954	IT2113K	DESKTOP SOFTWARE PACK KU25	Jan-25	Dec-25	66%	76,679	21,108	8,154	39%
955	IT2115K	FUSION CENTER ENHANCEMKU25	Jan-25	Dec-25	66%	60,280	73,160	26,092	36%
956	IT2122K	MONITOR REPLACEMENT EOKU25	Feb-25	Dec-25	63%	63,992	43,145	23,529	55%
957	IT2226K	6GHZ MW MITIGATION EOKU25	Jan-25	Dec-27	22%	3,530,062	4,510,635	833,333	18%
958	IT2229K	RPA PPL SERVICES 2024 KU24	Jan-24	Mar-25	143%	105,970	36,124	33,356	92%
959	IT2242K	EXP IENERGY FOR EE/DSM PGM3	Jan-25	Dec-25	66%	142,018	753,084	258,873	34%
960	IT2246K	ARMADILLO REPLACEMENT - KU24	Oct-24	Dec-25	73%	1,420,181	3,986,956	1,504,315	38%
961	IT2249K	UPGRADE QUANTUM TMS	Jan-25	Dec-26	33%	59,988	83,860	12,133	14%
962	IT2254K	TREASURY SW	Jan-25	Dec-25	66%	83,613	87,685	93,149	106%
963	IT2258K	WAUSAU UPGRADE/REPLACEMENT	Jan-25	Dec-26	33%	668,905	184,213	184,213	100%
964	IT2262K	EGOR, DSL, GDRS REPLACEMENTS	Jan-25	Dec-25	66%	355,048	431,455	156,893	36%
965	IT2263K	KY MAXIMO - KU24	Jan-24	Dec-26	56%	127,816	199,302	182,849	92%
966	IT2272K	MICROSERV PLATFORM 23-KU23	Jan-23	Mar-25	123%	136,245	-	27,390	0%
967	IT2274K	AUTOPILOT 2023 KU 23	Jan-23	Mar-25	123%	249,302	1,840,344	1,602,618	87%
968	IT2276K	DESKTOP SW PACK KU23	Jan-23	Mar-25	123%	67,000	-	35,168	0%
969	IT2277K	FORTIFY APP SECURITY KU23	Jan-23	Dec-25	89%	58,098	88,722	85,140	96%
970	IT2279K	WINDOWS 10.11 UPG KU23	Jan-23	Mar-25	123%	1,092	102,558	102,451	100%
971	IT2280K	AZURE 23 ENHANCE KU23	Jan-23	Mar-25	123%	131,465	141,912	141,880	100%
972	IT2281K	EOL HW REPLACE PA KU23	Jan-23	Mar-25	123%	332,727	454,775	446,417	98%
973	IT2282K	EOL HW REPLACE KY KU23	Jan-23	Mar-25	123%	230,035	349,367	578,274	166%
974	IT2285K	GLOBAL DESIGN SYSTEM KU23	Jan-23	Dec-25	89%	16,613	158,078	140,271	89%
975	IT2287K	MS DEFENDER FOR SERV KU23	Jan-23	Mar-25	123%	3,806	15,882	13,823	87%
976	IT2288K	DNAC HARDWARE REFRESH KU23	Jan-23	Mar-25	123%	109,836	134,401	136,282	101%
977	IT2289K	VMWARE HORIZON VDI KYA KU23	Jan-23	Mar-25	123%	556,133	936,623	938,019	100%
978	IT2292K	MCP UPGRADE KU23	Jan-23	Mar-25	123%	17,377	-	60	0%
979	IT2293K	ISE HW REFRESH PA KU23	Jan-23	Mar-25	123%	8,605	67,765	65,903	97%
980	IT2294K	ISE HW REFRESH KY KU23	Jan-23	Mar-25	123%	4,166	54,326	50,848	94%
981	IT2296K	HIGHSPEED CORE NW PA KU23	Jan-23	Dec-25	89%	-	515,867	561,822	109%
982	IT2297K	HIGHSPEED CORE NW KY KU23	Jan-23	Dec-25	89%	174,169	456,933	734,859	161%
983	IT2298K	DATABASE AUTOMATION KU23	Jan-23	Mar-25	123%	1,558	18,207	17,775	98%
984	IT2299K	ITIO FUNDING AUTOM KU23	Jan-23	Mar-25	123%	31,159	9,734	9,682	99%
985	IT2300K	EXPERIMENT&DAM PLAT KU23	Jan-23	Mar-25	123%	32,819	-	(42)	0%
986	IT2301K	PA.KY INTERCONNECTPA KU23	Jan-23	Mar-25	123%	27,951	-	4,792	0%
987	IT2302K	AA ML PLATFORM23-KU23	Jan-23	Mar-25	123%	165,509	-	1,917	0%
988	IT2305K	CYBERRISKMGMT-KU23	Jan-23	Mar-25	123%	103,969	-	462	0%
989	IT2307K	RPA PPLS 23-KU23	Jan-23	Mar-25	123%	4,104	5,272	5,127	97%
990	IT2308K	SERVICENOW IMPBVW-KU23	Jan-23	Mar-25	123%	466,973	1,568,315	1,686,884	108%
991	IT2309K	CISCOFIREPOWER-KU23	Nov-23	Mar-25	138%	-	-	2	0%
992	IT2310K	PHOENIX LAPTOPS-KU23	Nov-23	Mar-25	138%	-	-	1	0%
993	IT2311K	ORACLE ULA23-KU23	Nov-23	Dec-25	85%	1,009,173	-	(0)	0%
994	IT2312K	KY BULK POWER24-KU24	Nov-23	Mar-25	138%	-	665,434	648,942	98%
995	IT2313K	ZOOM TO TEAMS-KU23	Nov-23	Mar-25	138%	-	(0)	19,544	-10857650%
996	IT2315K	ABT EXTENSION-KU24	Jan-24	Mar-25	143%	-	118,869	109,467	92%
997	IT2326K	KY TELECOM CAPIMPROV KU24	Jan-24	Mar-25	143%	164,736	308,856	73,187	24%
998	IT2333K	DIG ENT PA KY DIG ENT PA KU24	Jan-24	Dec-25	83%	-	788,668	791,395	100%
999	IT2334K	DIG ENT KY KY DIG ENT KY KU24	Jan-24	Dec-25	83%	-	731,863	1,359,878	186%
1000	IT2339CG	KU MW TOWER (SKINNERS)(LAND)	Jan-24	Mar-25	143%	-	14,121	14,121	100%
1001	IT2341K	OEBS ENHANCE-KU24	Feb-24	Mar-25	146%	-	28,891	27,634	96%
1002	IT2342K	GENETEC UPGRADE-KU24	Feb-24	Mar-25	146%	-	-	(244)	0%
1003	IT2344K	NETSCALER UPGRADE-KU24	Feb-24	Mar-25	146%	-	23,044	22,931	100%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 18 OF 23
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1004	IT2347K	GOOGLE ANALYTICS GA4-KU24	Mar-24	Dec-25	82%	-	33,402	29,755	89%
1005	IT2348K	TRIPWIRE CYBER ENH-KU24	Mar-24	Mar-25	150%	-	265,545	264,642	100%
1006	IT2349K	DIG WP AZURE AD-KU24	Apr-24	Mar-25	155%	-	11,275	9,189	82%
1007	IT2350K	DIG WP TANIUM - KU24	Apr-24	Mar-25	155%	-	614	604	98%
1008	IT2351K	DIG WORKPLACE SAP UPD-KU24	Apr-24	Mar-25	155%	-	1,199	1,165	97%
1009	IT2353K	WIRELESS NTWRK REFRESH KU24	May-24	Mar-25	160%	-	117,904	104,769	89%
1010	IT2355CG	KY ODP FISERV-KU24	Jul-24	Mar-25	175%	-	13,746	9,036	66%
1011	IT2357K	KY MS PHONE IMP-KU24	Dec-24	Dec-27	24%	1,302,828	1,986,659	509,649	26%
1012	IT2358K	T MOBILE INSPECTIONS -IN-KU25	Jan-25	Dec-25	66%	588,344	1,078,630	416,667	39%
1013	IT2360K	HOSTING STRATEGY-KU25	Jan-25	Dec-25	66%	1,805,020	3,505,755	1,027,152	29%
1014	IT2362K	CUSTOMER SELF SERVICE / -KU25	Mar-25	Dec-27	18%	533,181	999,714	355,454	36%
1015	IT2363K	CX ENHANCEMENTS-KU25	Jan-25	Dec-25	66%	21,594	39,588	14,396	36%
1016	IT2364K	IBM B2BI EDI UPGRADE-KU25	Jan-25	Dec-25	66%	35,300	64,717	23,534	36%
1017	IT2366K	CASH FORECASTING SOLUTIO-KU25	Jan-25	Dec-25	66%	55,264	55,264	58,707	106%
1018	IT2367K	CCURE-KU25	Aug-24	Dec-25	76%	55,264	92,106	55,264	60%
1019	IT2368K	HCM LICENSE PURCHASE-KU25	Jan-25	Dec-25	66%	442,111	880,860	(0)	0%
1020	IT2369K	ICIMS-KU25	Jan-25	Dec-25	66%	73,685	140,002	54,793	39%
1021	IT2370K	KY POWERPLAN POWERTAX RE-KU25	Jan-25	Dec-25	66%	141,202	141,202	141,203	100%
1022	IT2371K	NMKT UPGRADE/REPLACEMENT-KU25	Jan-25	Dec-25	66%	117,669	117,669	117,669	100%
1023	IT2372K	PEOPLESOFT-KU25	Jan-25	Dec-25	66%	164,736	304,581	109,670	36%
1024	IT2373K	TRPP-KU25	Jan-25	Dec-25	66%	92,106	168,862	61,404	36%
1025	IT2374K	ASSET & CHANGE MANAGEMEN-KU25	Jan-25	Dec-25	66%	62,172	113,982	41,448	36%
1026	IT2375K	LOGGING & MONITORING-KU25	Jan-25	Dec-25	66%	73,685	135,090	49,123	36%
1027	IT2377K	GEN AI INITIATIVES-KU25	Jan-25	Dec-25	66%	621,319	1,148,452	387,983	34%
1028	IT2379K	RECORDS SYSTEM INTEGRATI-KU25	Jan-25	Dec-25	66%	110,528	202,634	73,685	36%
1029	IT2380K	SOURCE DATA INGESTION TO-KU25	Jan-25	Dec-25	66%	1,565,809	3,044,715	695,742	23%
1030	IT2381K	AP/TREASURY/ACCOUNTING E-KU25	Jan-25	Dec-25	66%	222,159	407,291	148,106	36%
1031	IT2383K	T MOBILE INSPECTIONS - A-KU25	Feb-25	Dec-25	63%	470,675	930,726	288,342	31%
1032	IT2384K	T&D KY ELECTRIC WORK MGM-KU25	Jan-25	Dec-26	33%	7,896,069	10,249,443	1,307,430	13%
1033	IT2390K	ENGINEERING TOOLSET (CYM-KU25	Jan-25	Dec-25	66%	65,928	125,262	46,149	37%
1034	IT2391K	ENGINEERING TOOLSETS -KU25	Jan-25	Nov-25	73%	32,915	65,831	23,455	36%
1035	IT2393K	FERC 2222-KU25	Jan-25	Dec-26	33%	282,546	439,516	125,576	29%
1036	IT2394K	GE AEMS MIGRATION-KU25	Dec-24	Mar-27	32%	9,400,000	13,586,925	3,133,333	23%
1037	IT2395K	GEODIGITAL - LKE TX-KU25	Oct-24	Dec-25	73%	39,066	65,110	0	0%
1038	IT2396K	IQGEO NETWORK MANAGER-KU25	Jan-25	Nov-25	73%	2,838	5,676	2,838	50%
1039	IT2398K	TRANSMISSION MODELING-KU25	Jan-25	Nov-27	23%	141,203	183,563	32,947	18%
1040	IT2399K	TRODS -KU25	Feb-25	Dec-25	63%	117,669	223,669	87,500	39%
1041	IT2400K	2025 NETWORK WAN/INTERN-KU25	Jan-25	Dec-25	66%	46,053	84,431	30,702	36%
1042	IT2401K	AUTOMIC UC4 (KY) UPGRADE-KU25	Jan-25	Dec-25	66%	50,833	93,194	33,889	36%
1043	IT2402K	AVTEC CONSOLE SYSTEM CON-KU25	Mar-25	Dec-26	27%	110,528	202,634	73,685	36%
1044	IT2403K	DECOMMISSION NUTANIX OT/-KU25	Jan-25	Dec-25	66%	9,211	16,886	6,140	36%
1045	IT2404K	EVERGREEN O365-KU25	Jan-25	Dec-25	66%	442,111	589,481	442,111	75%
1046	IT2405K	NERC-CIP-TSA BACKUP SOLU-KU25	Jan-25	Dec-26	33%	71,581	93,950	17,895	19%
1047	IT2406K	NERC-CIP-TSA HW REFRESH -KU25	Jan-25	Dec-25	66%	111,845	205,049	74,563	36%
1048	IT2407K	OUTSIDESVCS TRACKING-KU25	Jan-25	Dec-25	66%	147,370	245,617	147,370	60%
1049	IT2408K	PHOENIX PROJECT-KU25	Jan-25	Dec-25	66%	184,213	337,724	122,808	36%
1050	IT2409K	STABILIZATION-KU25	Jan-25	Dec-25	66%	1,240,652	1,854,695	1,240,652	67%
1051	IT2410K	CALL CENTER CALL RECORDI-KU25	Jan-25	Dec-25	66%	235,337	431,452	156,892	36%
1052	IT2411K	CALL CENTER TECHNOLOGY O-KU25	Jan-25	Dec-27	22%	1,599,542	2,066,075	355,454	17%
1053	IT2412K	CALL CENTER WFM REPLACEM-KU25	Mar-25	Dec-25	60%	235,337	470,675	100,859	21%
1054	IT2413K	CONTRACTOR SERVICES (CSS-KU25	Jun-25	Dec-26	16%	941,350	1,490,471	235,337	16%
1055	IT2414K	ENHANCEMENTS FOR KY METE-KU25	Jan-25	Dec-25	66%	282,405	517,743	188,270	36%
1056	IT2415K	IVR/IVA OMNI CHANNEL SOL-KU25	Jan-25	Dec-27	22%	5,534,919	7,010,024	1,180,085	17%
1057	IT2418K	NATIONAL ACCOUNTS MANAGE-KU25	Jan-25	Dec-25	66%	44,432	71,091	0	0%
1058	IT2420K	STREET LIGHT OUTAGE AUTO-KU25	Jan-25	Jun-25	134%	58,834	98,057	0	0%
1059	IT2609K	PROACTIVE CUST NOTIF-KU24	Nov-24	Mar-25	253%	-	1,742,869	1,688,889	97%
1060	IT2610K	D ARCOS FOR AUTOMATED CA-KU25	Jan-25	Dec-25	66%	353,006	647,178	235,338	36%
1061	IT2623K	DISASTER RECOVERY-KU25	Jan-25	Dec-25	66%	184,213	337,724	122,809	36%
1062	IT2626K	DATA MGMT SW IMP-KU25	Jan-25	Dec-25	66%	147,370	270,179	98,247	36%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 19 OF 23
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1063	IT2654K	SERVICENOW SAAS CAPITAL -KU25	Jan-25	Dec-25	66%	1,105,277	2,087,272	750,392	36%
1064	IT2660K	TFM SOFTWARE IMPLEMENT-KU25	Jan-25	Dec-25	66%	1,052,780	1,891,888	727,193	38%
1065	IT2663K	CAPITALIZE LEGACY SAAS-KU25	Jan-25	Dec-25	66%	3,338,252	6,120,129	2,225,501	36%
1066	IT2668K	TALENT DEV SW IMPL-KU25	Jan-25	Mar-25	272%	7,368	9,825	0	0%
1067	IT2675K	OT CYBERSECURITY PROGRAM-KU25	Jan-25	Dec-25	66%	78,567	157,134	23,518	15%
1068	IT2678K	CYBERSECURITY TOOL CONSO-KU25	Jan-25	Dec-25	66%	237,174	440,576	154,278	35%
1069	IT2682K	DATA SECURITY SW IMPL-KU25	Jan-25	Dec-25	66%	179,884	359,768	78,291	22%
1070	IT2690K	AMS OPTIMIZATION-KU25	Jan-25	Dec-25	66%	756,092	1,386,168	504,061	36%
1071	IT2706K	CLOUD ERP SAAS CAPITAL 2-KU25	Jan-25	Dec-25	66%	1,768,444	3,512,129	(0)	0%
1072	IT2708K	CIS TRANSFORMATION-KU25	Jan-25	Dec-28	17%	62,256,793	72,751,080	5,859,306	8%
1073	IT2713K	APPLICATION MODERNIZATIO-KU25	Jan-25	Dec-25	66%	2,712,089	5,136,547	1,579,886	31%
1074	IT2718K	KY-MOD WORKSP-HW UPD KU24	Nov-24	Dec-25	71%	-	300,138	559,074	186%
1075	IT2719CG	WORKSTUDIO - GEODIGITAL - KU25	Nov-24	Dec-25	71%	30,431	30,431	30,431	100%
1076	IT2720K	GENAI RATE CASE - KU25	Nov-24	Dec-25	71%	78,690	163,877	(4)	0%
1077	IT2726K	KY WEB ENHANCEMENTS - KU25	Jan-25	May-25	161%	28,235	81,354	(35)	0%
1078	IT2727CG	KY WEB ENHAN - ANGULAR - KU25	Jan-25	Dec-25	66%	65,000	160,964	43,558	27%
1079	IT2728K	KY IVR ENHANCEMENTS - KU25	Jan-25	May-25	161%	23,529	62,406	(29)	0%
1080	K8-2024	STORM DAMAGE T-LINE KU 2024	Jan-24	Mar-25	143%	925,309	966	966	100%
1081	K8-2025	STORM DAMAGE T-LINE KU 2025	Jan-25	Dec-25	66%	943,815	3,163,554	223,824	7%
1082	K9-2015	PRIORITY REPL T-LINES KU 2015	Jan-15	Mar-25	105%	3,414,000	130	130	100%
1083	K9-2022	PRIORITY REPL T-LINES KU 2022	Oct-21	Mar-25	115%	17,491,000	181,726	181,726	100%
1084	K9-2023	PRIORITY REPL-T LINES KU 2023	Dec-22	Mar-25	122%	6,248,000	1,998,339	1,988,836	100%
1085	K9-2024	PRIORITY REPL T-LINES KU 2024	Jan-24	Apr-25	125%	6,324,000	1,348,212	1,331,839	99%
1086	K9-2025	PRIORITY REPL T-LINES KU 2025	Jan-25	Dec-25	66%	6,367,000	3,518,762	433,211	12%
1087	K9-CRT25	CRITICAL REPL T-LINES KU 2025	Jan-25	Dec-25	66%	325,000	615,996	387,974	63%
1088	KARM-2024	PRIORITY REPL X-ARMS KU 2024	Jan-24	Mar-25	134%	1,507,000	93,414	95,742	102%
1089	KARM-2025	PRIORITY REPL X-ARMS KU 2025	Jan-25	Dec-25	66%	1,664,000	425,575	38,689	9%
1090	KINS-2022	PRIORITY REPL INSLTRS KU 2022	Jan-22	Mar-25	116%	1,822,000	(4,810)	(4,810)	100%
1091	KINS-2025	PRIORITY REPL INSLTRS KU 2025	Jan-25	Dec-25	66%	490,000	183,608	15,949	9%
1092	KOTFAIL23	KU-OTHERFAIL-2023	Jan-23	Mar-25	123%	1,000,000	(31,669)	(31,669)	100%
1093	KOTFAIL24	KU-OTHERFAIL-2024	Dec-23	Dec-25	83%	1,012,036	1,298,054	929,938	72%
1094	KOTFAIL25	KOTFAIL25	Jan-25	Dec-25	66%	2,112,657	4,856,730	(1,190,896)	-25%
1095	KOTH-2020	PRIORITY REPL OTHER KU 2020	Jan-20	Mar-25	110%	6,150,206	118,148	118,148	100%
1096	KOTH-2021	PRIORITY REPL OTHER KU 2021	Jan-21	Mar-25	112%	5,849,000	(1,854)	(1,854)	100%
1097	KOTH-2022	PRIORITY REPL OTHER KU 2022	Jan-22	Mar-25	116%	5,996,000	9,874	9,874	100%
1098	KOTH-2024	PRIORITY REPL OTHER KU 2024	Jan-24	Mar-25	143%	2,644,000	200,396	243,793	122%
1099	KOTH-2025	PRIORITY REPL OTHER KU 2025	Jan-25	Dec-25	66%	2,710,000	1,023,826	51,795	5%
1100	KUSCMAI	KU AGING INFRASTRUCTURE	Jan-23	Dec-34	22%	3,779,241	7,492,696	(498,741)	-7%
1101	KUSUBMAIN	KU SUB MAINTENANCE	Jan-23	Dec-34	22%	14,229,090	21,746,129	(1,174,104)	-5%
1102	LI-158883	PR DORCHESTER-POCKET NORTH	Oct-19	Oct-25	97%	8,808,755	28,944,794	715,528	2%
1103	LI-158887	PR DORCHESTER-DIXIANA	May-20	Jul-26	85%	4,181,737	11,075,378	1,378,527	12%
1104	LI-158888	PR MIDDLESBORO-HARROGATE TVA	Jan-20	Mar-25	110%	957,521	-	(1,113)	0%
1105	LI-159221	PR PINEVILLE-RKY BRANCH 69KV	Apr-24	Apr-25	131%	425,630	1,456,844	198,605	14%
1106	LI-159224	PR BARDSTOWN-BROWN CT	Mar-25	Dec-26	27%	6,214,258	6,254,213	667,614	11%
1107	LI-159228	ESR ANDOVER TAP	Nov-21	Mar-25	115%	309,394	-	135,565	0%
1108	LI-159258	REL BENS BRANCH MOS	May-20	Apr-26	89%	150,467	241,164	4,382	2%
1109	LI-159260	REL-NL-BIG STONE GAP	Feb-20	Jun-29	59%	5,020,890	13,319,865	1,284,720	10%
1110	LI-159292	PR HARLAN Y-ROCKY BRANCH	Jan-22	Jun-25	105%	5,560,696	-	(52,475)	0%
1111	LI-159304	REL IRVINE MOS	Sep-24	Jan-26	70%	351,516	1,285,931	7,798	1%
1112	LI-160521	PR LEBANON-BROWN	Sep-22	Dec-26	69%	568,023	2,542,901	44,967	2%
1113	LI-160526	PR MORGANFIELD-LIVINGSTON CO	Apr-22	Mar-27	68%	8,987,859	14,068,151	1,284,437	9%
1114	LI-160621	ESR FALMOUTH TAP 796-615	Dec-22	Jun-26	77%	389,431	544,943	33,554	6%
1115	LI-160664	PR ELIHU-BURNSIDE	Sep-22	Nov-27	57%	751,250	977,201	8,439	1%
1116	LI-160667	PR MIDD-MELDRUM-PINEVILLE	Mar-22	Jul-25	102%	3,832,380	14,775,519	251	0%
1117	LI-160901	PR BARDSTOWN-HOGENVILLE EKPC	Jan-21	Mar-25	112%	6,526,729	-	(4,648)	0%
1118	LI-160967	PR BOYLE COUNTY-DANVILLE NORTH	Sep-22	Dec-25	90%	909,533	5,607,081	2,164,553	39%
1119	LI-161000	PR MT VERNON-NORTH LONDON 055	Oct-21	Jun-25	105%	3,498,201	-	3,483	0%
1120	LI-161119	PR HARLAN Y 032-PINEVILLE 192	Apr-22	Mar-26	85%	8,154,843	12,246,359	2,239,572	18%
1121	LI-161152	LTG HAMER TAP	Aug-20	Apr-26	88%	1,144,967	1,053,549	73,629	7%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1122	LI-161265	PR LYNCH-IMBODEN	Aug-21	Jul-25	102%	5,173,599	33,946,202	(160,793)	0%
1123	LI-161298	PR CLOVERPORT-GREEN RVR STEEL	Apr-22	Mar-25	117%	5,427,052	-	16,001	0%
1124	LI-161477	PR HILLSIDE-GREEN RIVER 69KV	Apr-22	Jun-26	80%	1,292,322	1,408,317	48,998	3%
1125	LI-161704	PINEVILLE-ROCKY BRANCH ROW	Mar-20	Oct-25	97%	3,011,419	1,608,533	1,605,736	100%
1126	LI-161766	REL BUENA VISTA MOS	Sep-24	Oct-25	86%	116,854	352,663	(62,685)	-18%
1127	LI-161859	PR CLINTON-WICKLIFFE 69KV	Sep-22	Dec-26	69%	2,832,578	4,211,447	100,380	2%
1128	LI-162213	PR CLOVERPORT-HARDINSBURG	May-24	Dec-27	36%	1,329,086	1,323,404	13,960	1%
1129	LI-162215	PR GRAHAMVILLE-WICKLIFFE	Sep-24	Dec-26	43%	6,771,256	21,033,734	5,381,707	26%
1130	LI-162349	KU PARK-BIMBLE ROW	Jun-20	Oct-25	97%	1,572,725	639,648	635,096	99%
1131	LI-162350	KU PARK-MIDDLESBORO ROW	Sep-20	Oct-25	97%	1,908,791	877,533	884,090	101%
1132	LI-162624	PR LEITCHFIELD-STEPHBURG EKPC	Dec-24	Jun-26	47%	4,077,224	30,410,862	5,755,750	19%
1133	LI-162663	REL-NL-BIG STONE GAP ROW	Jun-20	Apr-26	89%	589,600	587,122	152,847	26%
1134	LI-162756	PR ELIZABETHTOWN-ROGERSVILLE	Jan-25	Dec-26	33%	321,204	5,037,384	166,904	3%
1135	LI-162757	PR HIGBY MILL-UK MED CENTER	Sep-22	Dec-26	69%	622,259	646,964	10,376	2%
1136	LI-162892	PR WEST CLIFF-DANVILLE EAST	Oct-24	Dec-26	41%	561,823	5,060,438	235,459	5%
1137	LI-163653	ESR SALEM 82 AND SALEM 673	Feb-23	Mar-25	124%	867,720	-	76	0%
1138	LI-163809	CR CRAB ORCHARD TAP ROW	Oct-20	Mar-25	111%	94,559	224,087	224,087	100%
1139	LI-163816	PR FINCHVILLE-BARDSTOWN 69KV	Aug-22	Aug-25	100%	5,287,424	7,616,889	3,053,733	40%
1140	LI-163835	PR LONDON-MANCHESTER EKPC	Sep-22	Jun-26	78%	948,494	1,265,723	20,168	2%
1141	LI-163981	PR ADAMS-CYNTHIANA SWITCHING	Jan-22	Mar-25	116%	1,294,345	-	54	0%
1142	LI-164011	PR ELIZABETHTOWN-BARDSTOWN	May-25	Dec-27	13%	4,933,114	5,100,017	389,442	8%
1143	LI-164018	CR LAWRENCE-BEDFORD 69KV TAP	Apr-22	Mar-25	117%	8,281,780	7,856	(1,960)	-25%
1144	LI-164122	PR HARRODSBURG-HARRODSBURG INI	Jul-24	Dec-28	26%	1,903,585	2,335,844	92,221	4%
1145	LI-164123	PR BLACKWELL-GHENT	Sep-22	Jun-29	44%	100,000	726,399	37,065	5%
1146	LI-164125	PR RODBURN-KENTON	Nov-21	Mar-25	115%	9,132,244	-	198	0%
1147	LI-164129	PR TAYLOR COUNTY-GREEN CO EKPC	Jan-25	Sep-26	38%	4,469,619	9,372,080	686,548	7%
1148	LI-164172	CR FALMOUTH 69KV TAP	Mar-25	Sep-26	32%	6,058,184	5,560,614	5,520	0%
1149	LI-164290	RHUDES CREEK SOLAR LINE NETWRK	Jan-21	Jun-35	32%	-	840	840	100%
1150	LI-164356	PR MORGANFIELD-GREEN RIVER	Apr-24	Mar-26	71%	6,588,163	10,150,275	6,200,696	61%
1151	LI-164495	ESR SEBREE	Sep-24	Jan-26	70%	547,162	869,410	7,036	1%
1152	LI-164508	TEP-CR-BARDSTOWN-BTOWN IND TAP	Nov-23	Jun-25	110%	760,097	2,427,655	(153,529)	-6%
1153	LI-164534	PR POCKET-IMBODEN TOWER	Mar-21	Jun-26	84%	2,024,860	1,974,834	230,630	12%
1154	LI-166554	PR CAWOOD-CAT CRK-RKYBR	Jan-25	Jul-25	115%	2,210,761	4,984,093	(374,848)	-8%
1155	LI-166776	DSP N1DT HARRODSBURG	Jul-22	Jun-28	53%	137,123	145,821	7,589	5%
1156	LI-166893	PR CARROLLTON-E FRANK 138KV	Jul-22	Sep-25	97%	727,982	1,522,019	1,111,235	73%
1157	LI-167019	PR KENTON-SHARON-BRACKEN CO	Mar-22	Mar-26	86%	1,284,087	3,713,161	1,165,236	31%
1158	LI-167221	ESR ROSE HILL	Jan-25	May-25	161%	541,553	1,318,967	(63,157)	-5%
1159	LI-167848	PR HARLAN Y-PINEVILLE 161KV	Nov-22	Dec-26	68%	1,082,834	1,127,914	70,120	6%
1160	LI-167854	ESR DAWSON SPRINGS INDUSTRIAL	Jul-24	Jul-25	108%	750,863	1,680,562	113,996	7%
1161	LI-167928	TEP-MOT-ETOWN 4-HODGENVILLE	Oct-23	Mar-25	135%	2,292,724	-	22,254	0%
1162	LI-167952	MERCER CO II SOLAR LINE NTWRK	May-24	Dec-26	50%	2,098,388	1,280,711	51,192	4%
1163	LI-168042	TLV LAWRENCE VIPER	Aug-23	Mar-26	78%	1,331,009	1,649,621	73,754	4%
1164	LI-168095	PR E FRANKFORT-FRNKFRT-TYRONE	Jun-22	May-25	108%	1,058,915	977,665	5,960	1%
1165	LI-168638	PR EARLINGTON NORTH-GR	Jan-23	Feb-26	84%	7,916,389	15,576,539	5,888,783	38%
1166	LI-168781	PR LYNCH-POCKET 69KV	Jan-23	Mar-25	123%	1,239,554	-	(1,047)	0%
1167	LI-169141	TL FIES CITY SWITCHES	Oct-23	Mar-25	135%	523,550	-	43	0%
1168	LI-169245	STONEWALL RELOCATION	Mar-24	Mar-25	150%	1,829,124	-	75,504	0%
1169	LI-169839	TEP-CR-CMC TAP-PARIS	Oct-23	Nov-25	88%	1,679,400	7,097,977	2,723,881	38%
1170	LI-170250	PR ARNOLD-DELVINTA 69KV	Feb-23	Dec-28	44%	81,368	3,923,293	71,883	2%
1171	LI-170252	PR DELVINA-LAKE REBA TAP	Feb-23	Dec-28	44%	105,414	4,311,992	97,062	2%
1172	LI-170253	PR SCOTT COUNTY-GHENT	Feb-23	Dec-28	44%	117,434	3,622,611	173,076	5%
1173	LI-170255	PR GREEN RIVER-ARMSTRONG 69KV	Feb-23	Dec-28	44%	96,974	2,437,140	6,082	0%
1174	LI-170260	PR WALKER 123-OAK HILL 191	Apr-23	Dec-28	42%	125,150	2,703,536	53,317	2%
1175	LI-170264	PR SEPNCER ROAD-CLARK COUNTY	Apr-23	Nov-25	91%	147,405	5,996,210	(1,403,603)	-23%
1176	LI-170289	PR SPENCER ROAD-CLARK CO	May-23	Sep-28	44%	62,100	2,604,281	49,862	2%
1177	LI-170339	ESR CATRONS CREEK	Feb-24	Oct-25	90%	1,009,595	1,771,187	(111,268)	-6%
1178	LI-170366	UK CANCER CENTER RELOCATION	Jun-23	Mar-26	79%	(69)	560	5,629	1006%
1179	LI-170430	ESR MARION TAP	May-24	Mar-25	160%	371,247	253,397	(153,041)	-60%
1180	LI-170550	ESR GOODYEAR	Sep-23	Apr-26	75%	967,673	884,607	5,323	1%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 21 OF 23
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1181	LI-170740	PR ELIZABETHTOWN-ETOWN WEST	Jul-23	Jun-28	43%	97,955	1,129,055	6,312	1%
1182	LI-170741	PR COLUMBIA EKPC-COLUMBIA 784	Jul-23	Mar-28	46%	95,813	272,257	1,909	1%
1183	LI-170742	PR EKPC INTERCONNECT-HORSE CV	Jul-23	Apr-28	45%	96,482	518,513	3,753	1%
1184	LI-170743	PR ROGERSVILLE-HARDIN COUNTY	Jul-23	Dec-28	39%	102,100	952,151	14,423	2%
1185	LI-170744	PR RACE STREET-UK MED CENTER	Jul-23	Aug-28	42%	94,992	1,191,316	5,544	0%
1186	LI-170745	PR LANSDOWNE-MOUNT TABOR	Jul-23	Jul-28	43%	98,273	704,312	661	0%
1187	LI-170748	PR ELIZABETHTOWN-ETOWN 2 767	Jul-23	Mar-28	46%	93,897	301,084	26,389	9%
1188	LI-170758	PR AMERICAN AVENUE-SW-HMILL	Jul-23	Jun-28	43%	98,321	564,955	21,383	4%
1189	LI-171013	FP TRANS LINES REROW	Jan-24	Dec-29	28%	262,340	303,116	23,643	8%
1190	LI-171513	FP TL CAPITAL INSPECTIONS	Jan-24	Dec-28	33%	10,000,000	8,566,667	(933,333)	-11%
1191	LI-171605	FLASH STEEL INTERCONNECT	Nov-23	Apr-25	123%	15,567	-	87	0%
1192	LI-171993	PR FARLEY-PINEVILLE SWITCHING	Jan-24	Jun-25	111%	-	38,049	8,902	23%
1193	LI-171994	PR HARLAN Y-POCKET NORTH	Jan-24	Mar-25	143%	-	63,298	63,298	100%
1194	LI-171995	PR DORCHESTER-ARNOLD 121	Jan-24	Jun-25	111%	-	51,001	17,803	35%
1195	LI-171996	PR CLINTON-SOUTH PADUCAH 097	Jan-24	Dec-28	33%	-	121,106	121,106	100%
1196	LI-171997	PR CORYDON-GREEN RIVER STL 100	Jan-24	Mar-25	143%	-	170,555	170,562	100%
1197	LI-172001	PR CORYDON-RUMSEY 008	Apr-24	Mar-25	155%	-	98,432	98,432	100%
1198	LI-172008	PR LEBANON-BONNIEVILLE	Apr-24	May-25	122%	-	61,977	55,253	89%
1199	LI-172009	PR DAVIESS COUNTY-HARDIN CO	Apr-24	Dec-27	38%	44,146,599	45,438,850	1,350,353	3%
1200	LI-172012	PR HIGBY MILL-BROWN NORTH	Jul-24	Aug-25	100%	-	17,554	4,780	27%
1201	LI-172031	PR HIGBY MILL-WEST LEXINGTON	Jul-24	Aug-25	100%	-	21,018	50	0%
1202	LI-172034	PR FINCHVILLE-MIDDLETOWN	Jul-24	Aug-25	100%	-	27,202	2,999	11%
1203	LI-172040	PR WINCHESTER-CORPORATE DRIVE	Jul-24	Aug-25	100%	-	843	(1)	0%
1204	LI-172445	PR SPENCER RD-CLARK CO CRT	May-24	Mar-25	160%	-	-	1,118	0%
1205	LI-172679	TEP-CR-CMC TAP-PARIS ROW	May-24	Mar-25	146%	23,457	412,969	117,256	28%
1206	LI-172758	PR DELVINTA-LAKE REBA TAP CRT	Aug-24	Mar-25	186%	-	-	3,385	0%
1207	LI-172815	TEP-CR-MCCOY AVE-MADISON E	Oct-24	May-26	55%	1,134,413	1,478,012	7,510	1%
1208	LI-172827	TEP-MOS-WICKLIFFE CITY 401-605	Sep-24	Jun-28	26%	1,296,299	1,322,057	72,037	5%
1209	LI-173068	CAMPBELLSBURG-EMIN KU INTERC	Aug-25	Aug-27	4%	2,893,055	2,893,055	83,452	3%
1210	LI-173466	CR MIDDLESBORO-HARROGATE TVA	Aug-24	Dec-28	24%	18,827,394	19,176,737	439,188	2%
1211	LI-173535	PR CLINTON-SOUTH PAD 69KV CRT	Jun-24	Mar-25	167%	-	-	53	0%
1212	LI-174864	TL-NL-SHELBY LOOP FEED	Sep-24	Dec-25	75%	4,579,960	4,668,370	1,038,529	22%
1213	LI-174865	SR-PR-FINCHVILLE-SHELBYVILLE	Oct-24	Dec-25	73%	6,732,194	13,151,426	(3,166,190)	-24%
1214	LI-175379	PR SOUTH PADUCAH-LIVINGSTN CO	Jan-25	Apr-25	203%	-	-	50,000	0%
1215	LI-175383	PR CLINTON-WICKLIFFE 159	Jan-25	Apr-25	203%	-	-	50,000	0%
1216	LI-175660	PR LEBANON-BROWN PLANT	Feb-25	Apr-25	240%	-	-	100,000	0%
1217	LI-175661	PR KENTON-SARDINA AEP	Feb-25	Apr-25	240%	-	-	50,000	0%
1218	LI-175662	PR SPENCER ROAD-RODBURN 090	Feb-25	Apr-25	240%	-	-	50,000	0%
1219	LI-175663	PR WEST LEXINGTON-GHENT	Feb-25	Apr-25	240%	-	-	100,000	0%
1220	LI-175664	PR BARDSTOWN-HODGENVILLE EKPC	Feb-25	Apr-25	240%	-	-	100,000	0%
1221	LI-175666	PR ELIZABETHTOWN-HARDIN COUNTY	Feb-25	Apr-25	240%	-	-	50,000	0%
1222	LI-175667	PR ELIZABETHTOWN-HOD-HOD EKPC	Feb-25	Apr-25	240%	-	-	50,000	0%
1223	LI-175668	PR SOMERSET EKPC-RUSS CO EKPC	Feb-25	Apr-25	240%	-	-	100,000	0%
1224	LI-175670	PR CLOVERPORT-HARDINSBURG 184	Feb-25	Apr-25	240%	-	-	50,000	0%
1225	LI-175671	PR HAEFLING-LOUDON AVENUE 176	Feb-25	Apr-25	240%	-	-	50,000	0%
1226	LI-175674	PR ADAMS-INNOVATION DRIVE 428	Feb-25	Apr-25	240%	-	-	50,000	0%
1227	LI-175675	PR LAKE REBA-OKONITE 540	Feb-25	Apr-25	240%	-	-	100,000	0%
1228	LI-175676	PR WEST CLIFF-DANVILLE E	Feb-25	Apr-25	240%	-	-	50,000	0%
1229	LI-175677	PR BONDS MILL-TYRONE	Feb-25	Apr-25	240%	-	-	50,000	0%
1230	LI-175678	PR EKPC INTERCONNECT-FALMOUTH	Feb-25	Apr-25	240%	-	-	50,000	0%
1231	LI-175679	PR HIGBY MILL-WEST HICKMAN	Feb-25	Apr-25	240%	-	-	50,000	0%
1232	LI-175680	PR WEST HICKMAN-FAWKES	Feb-25	Apr-25	240%	-	-	50,000	0%
1233	LI-175681	PR ELIHU-BURNSIDE 570	Feb-25	Apr-25	240%	-	-	50,000	0%
1234	LI-175682	PR ELIHU-SOMERSET EKPC	Feb-25	Apr-25	240%	-	-	50,000	0%
1235	LI-175683	PR ELIHU-SOMERSET NORTH 92	Feb-25	Apr-25	240%	-	-	50,000	0%
1236	LI-175684	PR MOUNT VERNON-N LONDON	Feb-25	Apr-25	240%	-	-	50,000	0%
1237	LI-175686	PR NORTH LONDON-PITTSBURG	Feb-25	Apr-25	240%	-	-	50,000	0%
1238	LI-175688	PR BONDS MILL-TYRONE 065	Feb-25	Apr-25	240%	-	-	50,000	0%
1239	LI-175696	PR EKPC INTERC-HUNTERS BOTTOM	Feb-25	Apr-25	240%	-	-	50,000	0%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1240	LI-175697	PR KU PARK-GSY CRK-MIDDLESBORO	Feb-25	Apr-25	240%	-	-	50,000	0%
1241	LI-175698	PR MIDDLESBORO-MIDDLESBORO	Feb-25	Apr-25	240%	-	9,034	50,000	553%
1242	LI-175699	PR EKPC INTERCONNECT-REVELO	Feb-25	Apr-25	240%	-	-	50,000	0%
1243	LI-175803	TL DAWSON SPRINGS TAP ROW	Feb-25	Jun-25	142%	-	-	10,999	0%
1244	LI-175860	TL PUCKETT CREEK ROW	Mar-25	Apr-25	305%	-	-	186,902	0%
1245	LOAN156	EARLINGTON LOANED LABOR	Jan-24	Dec-30	24%	-	2	1	41%
1246	RE-171495	REL CFR UPGRADE-KU	Aug-23	Mar-25	132%	76,724	-	(4,582)	0%
1247	SU-000226	RSC-TRIMBLE CO SECURITY UPGRD	Jan-24	Jan-26	80%	2,643,000	8,060,144	5,463,304	68%
1248	SU-000310	RST-LANSDOWNE SSVT	Jan-19	Mar-25	108%	90,699	-	28	0%
1249	SU-000417	REL-CYNTHIANA 605, 615 MOS	Jan-23	May-25	110%	177,673	708,954	(7,330)	-1%
1250	SU-000420	REL-MILLERSBURG 69 BAY & BKR	Nov-22	Jan-25	131%	920,885	-	(1,754)	0%
1251	SU-000429	REL-ROGERSVILLECITY 615MOS	Mar-25	Dec-27	18%	82,728	202,670	13,145	6%
1252	SU-000436	REL-CARLISLE MOS	Oct-23	Sep-25	96%	82,722	815,638	(70,295)	-9%
1253	SU-000457	1156 REDUNDANT RELAY BROWN CT	Jun-22	Mar-25	115%	883,534	3,218,129	3,230,975	100%
1254	SU-000460	REL-BEVIER 625 MOS	May-24	Dec-26	50%	250,000	552,210	101,429	18%
1255	SU-000461	REL-STURGIS MOS	Mar-25	Dec-27	18%	185,998	345,297	22,231	6%
1256	SU-000482	PBR-IMBODEN (1) BKR PRLY	Dec-21	Dec-24	125%	626,875	-	(961)	0%
1257	SU-000485	PBR-ADAMS PRLY PCC	Jan-24	Sep-26	61%	1,676,250	1,578,326	405,819	26%
1258	SU-000488	PBR-MORGANFIELD	Nov-21	Feb-25	115%	1,943,174	6,598,430	6,732,631	102%
1259	SU-000513	PCH LEX PLANT N LIMESTONE CH	Jan-24	Jan-26	80%	750,000	6,698,776	3,415,792	51%
1260	SU-000520	CLOVER CREEK SOLAR SUB NETWORK	Jan-21	Jul-27	71%	-	32,426	32,426	100%
1261	SU-000522	RHUDES CREEK SOLAR SUBS NTWRK	Jan-21	Dec-28	58%	5,465	2,464,432	116,449	5%
1262	SU-000541	TEP-LK REBA TAP100.7 MVAR 138K	Jan-25	Dec-26	33%	4,101,537	4,416,611	206,124	5%
1263	SU-000542	TEP-ALCALDE 110.9 MVAR, 161KV	Jan-25	Dec-26	33%	4,261,145	4,578,068	206,690	5%
1264	SU-000553	BLACKWELL PLC 231-704/708	Jul-21	Dec-25	93%	233,768	86,511	23,520	27%
1265	SU-000562	REL-STANFORD MOS	Oct-21	Dec-24	124%	192,629	-	150	0%
1266	SU-000570	TEP-RACE STREET BRK RPL	Feb-22	Jan-25	123%	365,565	-	(1,676)	0%
1267	SU-000572	GLENDALE TRANS SUBS	Jan-22	Jan-25	119%	29,000,000	-	1,237	0%
1268	SU-000574	PBR-TYRONE 69	Apr-22	Jan-25	124%	1,683,077	-	(18,478)	0%
1269	SU-000575	PCH-CRITTENDEN PBR	Feb-22	Jan-25	119%	3,174,991	44,351	37,551	85%
1270	SU-000576	PCH-LAKE REBA PBR	Feb-22	Sep-26	77%	4,059,808	7,057,914	3,443,760	49%
1271	SU-000578	PCH-PISGAH PBR	Feb-22	Dec-24	123%	2,843,696	-	51	0%
1272	SU-000579	PCH-PITTSBURG PBR	Feb-22	Dec-24	123%	2,977,156	-	(664)	0%
1273	SU-000580	PCH-POCKET PBR	Feb-22	Dec-24	123%	4,479,967	-	101	0%
1274	SU-000581	PCH-TAYLOR CO	Apr-22	Aug-25	100%	2,947,563	4,518,456	142,783	3%
1275	SU-000587	PBR TOYOTA NORTH BREAKER REPL	Jun-22	Dec-24	126%	401,445	-	38	0%
1276	SU-000589	PBR TOYOTA NORTH BREAKER-DIST	Jun-22	Dec-24	126%	642,167	-	(33)	0%
1277	SU-000594	MERCER CO II SOLAR SUBS NTWRK	May-24	Jan-26	76%	5,858,447	9,634,033	2,161,437	22%
1278	SU-000599	PBR GREEN RIVER PRLY	Apr-24	Dec-26	51%	5,140,588	13,038,007	2,728,068	21%
1279	SU-000603	PBR WEST CLIFF	May-23	Dec-24	140%	279,664	-	(776)	0%
1280	SU-000612	PBR HARLAN Y	Jan-25	Jul-27	26%	2,712,189	2,455,172	173,006	7%
1281	SU-000621	PRLY EARLINGTON N	May-24	Sep-26	55%	518,651	6,089,269	1,003,690	16%
1282	SU-000625	PRLY BROWN N	May-24	Jun-27	42%	242,174	7,650,375	739,327	10%
1283	SU-000666	PCH MILL CREEK	Jan-24	Dec-26	56%	3,935,080	9,458,162	3,545,354	37%
1284	SU-000674	REL-CLARK CO HIGH SIDE BKR ADD	Nov-23	Oct-25	92%	709,142	1,027,425	293,216	29%
1285	SU-000687	PRLY-RIVER QUEEN 638 PNL UPGR	Jun-24	Sep-26	54%	605,871	454,370	84,008	18%
1286	SU-000690	PCH-LEX PLANT N LIMEST CH-DIST	Jan-24	Jan-26	80%	688,216	1,207,406	(125,855)	-10%
1287	SU-000691	TP-FAWKES CT RPL	Jan-24	Nov-25	87%	273,210	277,553	170,748	62%
1288	SU-000694	PRLY-DOW CORNG W 704 PANEL RPL	Nov-23	Dec-26	58%	1,125,703	3,758,235	1,610,765	43%
1289	SU-000697	POR-MORGANFIELD SPCC	May-23	Jan-25	133%	123,769	191,784	261,828	137%
1290	SU-000713	PCH E FRANKFORT (14)PRLY(9)PBR	Feb-25	Dec-27	20%	9,249,809	12,682,031	705,749	6%
1291	SU-000723	REL-SPRINGFIELD MOS	Apr-24	Dec-26	51%	344,676	834,030	115,604	14%
1292	SU-000724	REL-SOMERSET NORTH MOS	Apr-24	Dec-26	51%	272,483	630,204	95,020	15%
1293	SU-000725	REL-MELDRUM MOS	Apr-24	Dec-26	51%	313,393	991,576	173,013	17%
1294	SU-000726	REL-LA GRANGE PENAL MOS 605	Apr-24	Dec-26	51%	209,916	605,502	89,575	15%
1295	SU-000733	GEP-BROWN BESS-NIF	Jan-24	Jul-26	65%	3,234,430	5,862,291	1,393,974	24%
1296	SU-000748	FLASH STEEL 69KV BKR ADD	Oct-23	Dec-24	153%	1,430,086	46,798	65,223	139%
1297	SU-000749	PRLY BROWN NORTH RELAY 724/772	Nov-23	Dec-24	169%	185,530	-	(554)	0%
1298	SU-000757	IP CONNECTIVITY KU TRANS GRP1	Feb-24	Feb-25	147%	76,813	995,441	943,117	95%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 23 OF 23
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1299	SU-000761	POR-WEST LEXINGTON T01 SSPC	Jan-24	Feb-25	143%	553,563	1,461,963	1,156,418	79%
1300	SU-000762	TEP-UK MED CENTER 624 BKR RPL	May-24	Dec-25	80%	376,596	969,265	260,477	27%
1301	SU-000763	PRLY-NAS 704 RELAY PANEL RPL	Feb-24	Nov-25	86%	8,773	351,300	367,673	105%
1302	SU-000764	TAM - MARION 625 SW ADD	Apr-24	Dec-25	81%	240,135	358,314	(184,537)	-52%
1303	SU-000765	IP CONNECTIVITY KU IT GROUP1	Jan-24	Dec-24	167%	-	213,708	212,713	100%
1304	SU-000767	POR-POCKET NORTH T1 SPCC	Mar-24	Dec-24	180%	-	42,319	610,866	1443%
1305	SU-000768	SPARE RTU PURCHASE - KU	Feb-24	May-25	119%	-	-	35,596	0%
1306	SU-000771	BROWN NORTH IT HARDWARE	Jun-24	Dec-26	48%	101,590	152,393	(70,561)	-46%
1307	SU-000772	LEX PLANT IT HARDWARE	Jun-24	Nov-25	83%	100,946	131,512	(28,006)	-21%
1308	SU-000773	LOUDON AVE IT HARDWARE	Feb-26	Dec-27	-22%	215,350	250,773	26,567	11%
1309	SU-000774	PBR-LOUDON AVE 738-DIST	Feb-26	Dec-27	-22%	729,786	818,462	61,151	7%
1310	SU-000776	PRLY-BROWN CT RPL 704 714 724	Jun-24	Dec-26	48%	341,296	544,810	96,987	18%
1311	SU-000777	PRLY-BROWN PLANT 754 764	Jun-24	Dec-26	48%	260,111	379,600	53,897	14%
1312	SU-000782	PBR-ADAMS - DIST	Jun-24	Dec-26	48%	349,529	389,513	51,397	13%
1313	SU-000783	ROR-SPARE 345KV TRANSFORMER	Apr-24	Oct-26	55%	7,514,930	10,371,712	2,249,644	22%
1314	SU-000784	PRLY-LAKE REBA TAP 162-714	May-24	Jan-26	76%	193,627	447,899	202,542	45%
1315	SU-000786	TEP-FARLEY XFMR EQUIP UPG	Jan-25	Dec-26	33%	630,095	747,684	74,423	10%
1316	SU-000788	TEP-ELIHU CAPACITOR	Jan-25	Dec-26	33%	8,954,458	10,340,674	1,191,206	12%
1317	SU-000789	TEP-ELIHU SWITCH	May-24	Feb-27	47%	400,466	589,158	37,466	6%
1318	SU-000801	PRLY-TOYOTA LOOP	Jan-25	Dec-26	33%	1,448,138	1,705,926	277,627	16%
1319	SU-000803	TEP-CLINTON MOS SWITCH	Jan-25	Dec-26	33%	370,511	684,960	100,447	15%
1320	SU-000821	LIGHTING ENHANCEMENTS-KU SUBS	Jun-24	Dec-28	27%	400,000	514,961	11,539	2%
1321	SU-000825	POR-ROCKY BRANCH DFR	Jul-24	May-26	61%	102,009	124,693	188,848	151%
1322	SU-000826	POR-LYNCH DFR	Jul-24	May-26	61%	68,716	89,454	90,188	101%
1323	SU-000827	POR-CORYDON DFR	Jul-24	May-26	61%	72,023	94,820	154,526	163%
1324	SU-000828	POR-GREEN RIVER STEEL DFR	Jul-24	May-26	61%	102,009	124,978	188,468	151%
1325	SU-000833	SONG SPARROW SOLAR - ROW	Jul-24	Mar-25	175%	-	61	61	100%
1326	SU-000834	REL-BROWN CT BREAKER ADDITION	Jan-25	Dec-26	33%	4,162,415	4,603,897	458,050	10%
1327	SU-000837	PBR-TOYOTA NORTH RPL	Aug-24	Dec-26	45%	1,240,308	1,510,215	285,391	19%
1328	SU-000838	PBR-BROWN CT 4 RPL	Aug-24	Dec-26	45%	2,201,917	3,744,301	194,646	5%
1329	SU-000844	TEP-FINCHVILLE CAPACITOR	Jan-25	Feb-27	31%	2,003,804	2,667,759	217,365	8%
1330	SU-000876	PRLY-BEATTYVILLE 111-608	Nov-24	Aug-25	100%	254,227	502,299	(143,653)	-29%
1331	SU-000877	PRLY-DELVINTA 139-834	Nov-24	Aug-25	100%	254,227	522,000	(96,111)	-18%
1332	SU-000893	TEP-SWEET HOLLOW CAPACITOR	Jan-25	Dec-26	33%	2,296,858	3,542,277	258,088	7%
1333	SU-000922	PRLY POCKET NORTH 203-804	Nov-24	Aug-25	100%	254,227	504,627	(134,700)	-27%
1334	SU-000931	IP CONNECTIVITY KU TRANS GRP2	Jan-25	Mar-26	53%	-	1,474	1,060,058	71914%
1335	SU-000933	IP CONNECTIVITY KU IT GROUP2	Jan-25	Dec-25	66%	-	-	377,843	0%
1336	SU-171913	SONG SPARROW SOLAR	Mar-24	Dec-25	82%	0	0	0	100%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	119903	CLEAR A&G 12/04	Dec-04	Dec-30	85%	1,257,188	(1,086,145)	2,353,799	-217%
2	120756	MISC. A/R UNCOLLECT - KU CAP	Jun-05	Mar-25	109%	16,453	128,810	128,810	100%
3	134955	SIO-SCADA EXPANSION V2	Jan-22	Dec-26	100%	62,233	3,865,765	(794,415)	-21%
4	135105	BR3 PJFF BC REPL - LTP	Jan-26	Dec-27	50%	1,951,282	2,941,600	514,355	17%
5	137748	DSP HORSE CAVE-TRANS	Oct-26	Mar-27	50%	270,000	411,498	155,786	38%
6	138535	METER EQUIPMENT 2014 KU	Jan-13	Mar-25	115%	179,998	1,276	1,276	100%
7	144378	GH 480V USS TRANSFORMER	Mar-25	Nov-25	245%	214,000	571,767	12,540	2%
8	144388	GH1 SH OUTLET HEADER	Jan-23	Dec-25	133%	2,250,000	2,926,292	565	0%
9	144450	BR3 ECONOMIZER REPL	Jan-26	Dec-27	50%	5,200,000	5,377,129	2,410,651	45%
10	144451	'BR3 LOWER WW SLOPE REPL	Jan-26	Dec-27	50%	1,734,000	1,648,451	876,859	53%
11	144452	BR3 UPPER ARCH WW REPL	Jan-26	Dec-27	50%	2,600,000	2,523,341	1,311,645	52%
12	147525	REL FLEMINGSBURG SWITCH	Dec-22	Mar-25	182%	394,900	-	64	0%
13	147530	REL BEVIER SWITCH	Feb-25	Dec-25	210%	394,900	1,359,049	(190,671)	-14%
14	147538	REL ATOKA TAP SWITCH	Jul-24	May-27	86%	404,700	715,641	114,074	16%
15	147548	REL LEITCHFIELD SWITCH	Oct-25	Jun-26	168%	414,900	1,145,533	222,000	19%
16	147818	FP-SPIR PROJECTS KU	Jan-21	Dec-30	60%	10,071,198	16,435,667	1,322,000	8%
17	147877	GH3 SCR CATALYST LAYER RPL 26	Jan-25	May-26	142%	2,988,000	3,318,798	(301,468)	-9%
18	147880	GH4 SCR CATALYST LAYER RPL27	Jul-26	May-27	50%	3,289,000	2,191,193	500,507	23%
19	148077	RTU-IP TRAFFIC TO EMS-KU-2025	Jan-25	Dec-25	200%	138,000	297,628	(15,539)	-5%
20	148183	EMS DBASE EXPANSION-KU-2025	Jan-25	Dec-25	200%	75,845	163,577	163,969	100%
21	148391	PROP. TAX CAP. - KU NON-MECH	Jun-15	Dec-30	74%	516,492	5,252,038	(770,877)	-15%
22	148702	FULL UPGRD EMS SWARE-KU-LT	Sep-25	Dec-32	18%	304,000	995,570	125,361	13%
23	148719	N1DT LONDON NORTH SUB	Apr-23	Dec-27	79%	2,500,000	9,148,017	4,074,008	45%
24	148828	GH ATB #2 CCR	Jun-15	Mar-25	118%	-	-	321	0%
25	148842	TC AP KU CCR	Jun-15	Mar-26	107%	42,594,840	-	(219,184)	0%
26	148844	TC GYP KU CCR	Jun-15	Mar-26	107%	-	-	227,390	0%
27	148847	CR WOFFORD-KU PARK-GC PHASE I	Jun-20	Jun-25	130%	23,118,400	-	79	0%
28	148891	N1DT SHAVERS CHAPEL SUB	Jan-18	Dec-27	90%	1,000,000	5,670,011	3,700,007	65%
29	149345	SC CAP FUNDING SOURCE-KU	Jan-22	Dec-28	71%	69,500	1,125,000	419,144	37%
30	151123	TC CCRT LANDFILL KU	Mar-16	Dec-24	123%	35,870,036	1,679,093	2,094,411	125%
31	151362	GH1 BURNER MODIFICATION	Aug-26	May-27	50%	450,000	871,646	459,815	53%
32	151365	GH2 WATERWALL REPLACE 26	Feb-25	Nov-26	105%	843,128	2,738,596	(31,372)	-1%
33	151369	GH2 SH OUTLET DMW REPL	Jun-26	May-27	59%	1,472,016	2,256,939	449,304	20%
34	151374	GH 3 G CONVEYOR SIDING INSTALL	May-26	Aug-26	200%	425,000	800,656	(400,328)	-50%
35	151390	GH STN SRVCE WATER PIPING REPL	Jan-24	Nov-36	23%	1,440,000	583,133	54,818	9%
36	151400	GH4 LOWER SLOPE END PANELRPL28	Jun-27	Jun-28	-38%	1,375,000	3,286,429	(566,533)	-17%
37	151651	ROUTINE EMS-KU-LT	Jan-26	Dec-30	20%	13,600	41,273	13,758	33%
38	151662	EMS APP ENHANCEMENTS-KU-LT	Jan-26	Dec-30	20%	41,480	222,640	52,099	23%
39	151704	RTU-IP TRAFFIC TO EMS-KU-LT	Jan-26	Dec-30	20%	136,680	414,796	138,265	33%
40	152379	GH PROCESS WATER	May-16	Mar-25	121%	114,666,967	233,272	233,272	100%
41	152899	GH CCR RULE NEW CONSTRUCTION	Jul-16	Dec-25	111%	1,133,000	7,805,496	1,654,416	21%
42	152965	ELG GH ECR	Jul-16	Dec-26	100%	130,930,038	84,194,952	74,154,262	88%
43	152968	ELG TC KU ECR	Jul-16	Dec-25	111%	31,584,238	19,925,355	2,018,642	10%
44	152976	REL KU CIFI RAP	Jan-17	Dec-34	56%	9,478,860	10,248,099	(928,103)	-9%
45	152998	KU CEMI RAP	Jan-17	Dec-34	56%	3,874,105	9,149,312	(189,302)	-2%
46	154216	DSP LONESOME PINE-ROW	Apr-17	Mar-25	123%	298,769	51,082	51,082	100%
47	154858	GH 0-1 DTLS AIR COMP REBUILD25	Jan-25	Dec-25	200%	87,806	176,287	(29,821)	-17%
48	154860	GH 0-2 DTLS AIR COMP REBUILD25	Jan-25	Dec-25	200%	87,806	176,287	(29,719)	-17%
49	154871	GH 1-4 CONTROL AIR COMP OVRHL	Jan-25	Dec-25	200%	87,806	176,287	36,485	21%
50	154872	GH CCR 1A FLUID AIR CMP RBLD25	Jan-25	Dec-25	200%	81,953	164,535	(4,849)	-3%
51	154874	GH 2-1 PJFF AIR COMP REBUILD25	Jan-25	Dec-25	200%	87,806	176,287	4,912	3%
52	154889	GH 2-2 LPSW STRAINER REPL26	Jan-25	May-26	142%	102,880	841,834	(0)	0%
53	154899	GH CCR 3A FLUID AIR CMP RBLD25	Jan-25	Dec-25	200%	81,953	164,535	(4,849)	-3%
54	154900	GH 3A PJFF FLY ASH AIRCMP RBLD	Jan-25	Dec-25	200%	87,806	176,287	7,927	4%
55	154984	GH1 FRONT & REAR LWR SLOPE RPL	Oct-26	May-27	38%	4,680,462	4,706,411	1,069,401	23%
56	154987	GH1 RH ATTEMPERATOR REPL	Sep-26	May-27	44%	172,021	462,896	169,960	37%
57	154988	GH1 SH ATTEMPERATOR REPL	Sep-26	May-27	44%	229,362	860,439	226,613	26%
58	154996	GH2 RADIANT RH PARTIAL REPL 30	Jan-26	Nov-26	109%	1,419,770	1,492,232	(98,802)	-7%
59	154997	GH2 RIGHT RH OUTLET HEADER RPL	Jan-26	Nov-27	52%	370,877	2,699,636	365,404	14%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
60	155000	GH2 SH OUTLET HEADER REPL	Jan-26	Nov-27	52%	209,874	4,143,618	206,787	5%
61	155001	GH2 SH PLATEN REPL	Aug-26	Nov-27	31%	657,068	3,362,436	288,931	9%
62	155106	BR3 TURBINE BLADING REPL '27	Jan-26	Dec-27	50%	4,721,565	5,918,260	1,198,195	20%
63	155309	TRANS LINE CLEARANCE KU	Jan-18	Dec-34	53%	1,743,647	4,625,553	(368,559)	-8%
64	155509	COMP-REL-EQUIP KU UPGRADES	Jan-25	Dec-30	33%	97,909	675,236	222,916	33%
65	156370	NEW CIRCLE HWY RELO ROW	Jan-18	Mar-25	126%	0	(16)	(16)	100%
66	156539	GH PERSONNEL CARRIER REPL 2025	Feb-25	Jun-25	468%	56,300	113,307	(4,503)	-4%
67	156569	GH LIMESTONE UNLOADER REPLACE	Apr-23	Dec-25	136%	4,796,978	4,957,360	(352,868)	-7%
68	156574	GH COAL RM 8TH MONORAIL SYSTEM	Jan-26	Dec-26	100%	510,671	1,163,021	(581,511)	-50%
69	156578	GH2 LEFT RH OUTLET HDR REPL	Jul-26	Dec-27	33%	2,713,822	2,712,773	414,702	15%
70	156579	GH2 FRONT REHEAT PEND PARTIAL	Jul-26	Nov-27	31%	286,702	3,118,099	283,267	9%
71	156606	GH1 SCR CATALYST LAYER RPL25	Aug-24	Dec-25	171%	2,572,980	4,325,621	(418,131)	-10%
72	156607	GH1 SCR CATALYST LAYER RPL27	Sep-26	Jun-27	34%	1,013,718	2,521,304	705,165	28%
73	156809	RFN-WEST IRVINE FENCE	Aug-22	Dec-25	129%	107,369	68,632	168,774	246%
74	157254	BR3-3 SB AIR COMPRESSOR	Dec-24	Jun-25	360%	205,577	454,478	59,816	13%
75	157329	GH RSCC CAPITAL SPARES 2025	Jan-25	Nov-25	219%	376,532	758,740	15,370	2%
76	157392	GH TRANSPORT BLOWER REPL25	Jan-25	Nov-25	219%	52,515	93,043	(0)	0%
77	157409	GH 3-1 LPSW PUMP MAJOR OVRHL24	Jun-24	Mar-25	345%	427,937	-	18	0%
78	157429	BRFGD 0-3 RECYCLE PUMP OVHL	Oct-24	Dec-25	183%	497,445	312,299	(20,540)	-7%
79	157433	BR3 SCR DOORS - 2025	Jan-24	Dec-25	150%	146,246	-	(182,258)	0%
80	157435	BR OX AIR BLOWER 02 E-SERVICE	Jan-26	Nov-27	52%	528,261	557,402	144,813	26%
81	157436	BR3 FOX WORKSTATION REFRESH	Jan-26	Dec-27	50%	268,638	699,012	283,063	40%
82	157439	BR3 SCR CATALYST - 2026	Jan-26	Nov-27	52%	1,794,512	1,794,660	468,089	26%
83	157469	BR ABSORBER INLET EXP JOINTS	Oct-24	Dec-25	180%	337,327	1,186,993	45,098	4%
84	157579	SIO-RELAY REPLACEMENT KU	Jan-19	Dec-29	73%	12,999,998	7,807,399	(254,935)	-3%
85	157636	PR DORCHESTER-ST PAUL	Mar-20	May-26	109%	4,988,784	11,169,472	15,393	0%
86	157642	PR IMBODEN-GORGE-DORCHESTER	Dec-19	Dec-26	100%	3,366,548	36,566,621	19,887	0%
87	158729	GH MISC PLANT EQUIP REPL	Jan-25	Dec-28	50%	212,037	535,013	66,953	13%
88	158782	ASHWOOD SOLAR NETWORK UPG SUB	Nov-18	Jan-25	132%	4,453,330	4,529,855	4,528,200	100%
89	158783	ASHWOOD SOLAR NETWRK UPG-LINES	Nov-21	Mar-25	155%	536,265	-	(0)	0%
90	159454	GH1 MERCURY TRAP MONITOR RPL25	Jan-25	Oct-25	241%	506,700	86,304	(2,795)	-3%
91	159459	GH 2-3 STACK PRTICLT MNTRRPL25	Feb-25	Jul-25	388%	112,600	226,613	(25,435)	-11%
92	159461	GH DATA LOGGER RPL 2026	May-26	Jul-26	268%	101,340	203,952	(101,976)	-50%
93	159462	GHENT 2-3 STACK FLOW MNTRRPL24	May-24	Jun-25	229%	50,945	37,944	37,000	98%
94	159464	GH2 FGD INLET PROCSMNTRRPL2025	Feb-25	Oct-25	257%	56,300	113,307	8,512	8%
95	159472	GH4 SCR PROCESS MONITOR RPL25	Feb-25	Sep-25	290%	67,560	135,968	30,634	23%
96	159485	GH3 UPPER ECON INLET HDR RPL26	Jan-26	Nov-26	109%	113,210	2,202,922	(113,307)	-5%
97	159490	GH1 WATERWALL PANEL REPL25	Apr-24	Dec-25	157%	283,025	5,089,131	885	0%
98	159601	GH 4-3 AUX COND VAC PUMP24	Jun-24	Mar-25	345%	160,655	-	(288)	0%
99	159622	GH4 COAL NOZZLE REPL23	Feb-23	Mar-25	181%	2,075,876	-	552	0%
100	159623	GH2 REVERSE OSMOSIS UPGRADE24	Feb-24	Apr-25	234%	875,680	501,435	497,796	99%
101	159648	BR ME WASH HEADER REPL	Jan-24	May-25	212%	586,136	1,962,442	63,927	3%
102	160178	SCM2024 DAN TOOLS & EQUIPMENT	Jan-24	Mar-25	258%	18,000	14,071	13,080	93%
103	160181	SCM2024 EARL TOOLS & EQUIPMENT	Jan-24	Mar-25	258%	27,000	9,028	9,028	100%
104	160187	SCM2024 LEX TOOLS & EQUIPMENT	Jan-24	Mar-25	258%	23,000	16,452	9,563	58%
105	160204	DSP FARISTON 12KV	Jan-23	Dec-27	80%	3,693,000	5,427,010	2,400,004	44%
106	160205	DSP HORSE CAVE INDUSTRIAL	Jan-23	Dec-27	80%	5,019,000	6,625,238	2,910,321	44%
107	160335	SCM2024 TOOLS & EQUIP 013560	Jan-24	Mar-25	258%	12,000	23,433	12,180	52%
108	160358	BR CY CONVEYOR BELT REPL 2025	Oct-24	Jun-25	302%	64,480	193,529	11,545	6%
109	160372	BR RECYC PUMP VALVE SEAL 2024	Jan-26	Apr-27	75%	589,010	526,691	170,558	32%
110	161879	GH1 CONTROLS SYST UPGRADE 2025	Apr-24	Dec-25	157%	1,139,016	1,658,015	1,270	0%
111	161881	GH3 CONTROLS SYST UPGRADE 2025	Apr-24	Dec-25	157%	1,239,230	1,322,891	1,075	0%
112	161910	GH3 CRUSHER HSE BELT FEEDERS	Nov-24	Dec-25	186%	1,356,093	1,410,996	1,584,112	112%
113	161913	GH4 CRUSHER HSE BELT FEEDERS	Nov-24	Dec-25	186%	1,303,935	1,358,877	1,527,783	112%
114	161930	GH OLD LS PREPELEC RM HVAC RPL	Jul-25	Oct-25	449%	231,460	465,050	150,000	32%
115	161937	GH1 FGD LPSW STRAINER REPL 25	Apr-24	Oct-25	174%	337,894	802,484	(5,376)	-1%
116	161953	GH4 FGD LPSW STRAINER REPL 25	Apr-24	Dec-25	157%	349,680	847,456	(1,313)	0%
117	162176	SCM2022 EARL TOOLS & EQUIPMENT	Jan-22	Mar-25	158%	25,000	1,887	1,887	100%
118	162271	BR FGD AGITATOR BLADE REPL 24	Aug-24	May-26	132%	445,277	1,688,235	(68,313)	-4%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
119	162303	BRCT AIR COMPRESSOR	Jan-24	Mar-25	258%	197,054	319,118	319,162	100%
120	162383	GH1 BURNER REPLACEMENT 2024	Feb-24	Mar-25	270%	128,943	-	10,597	0%
121	162652	LINEAR STATE EST KU 2020	Apr-20	Dec-27	87%	100,218	144,500	(106,758)	-74%
122	162668	EDO RESERVE PROJECT KU	Jan-21	Dec-32	50%	-	-	(2,311,000)	0%
123	162911	DSP LAGRANGE DISTRIBUTION	Jan-22	Dec-27	83%	1,249,819	1,250,461	500,385	40%
124	162913	NOR DORCHESTER 22KV CONV	Jan-21	Mar-25	144%	1,355,912	573,422	573,422	100%
125	162947	N1DT HARRODSBURG SUBSTATION	Dec-21	Dec-25	124%	5,291,359	10,731,480	7,997	0%
126	162985	SCM2025 LEX TOOLS & EQUIPMENT	Jan-25	Dec-25	200%	24,000	110,000	(55,000)	-50%
127	162994	SCM2025 PINE TOOLS & EQUIPMENT	Jan-25	Dec-25	200%	26,000	90,000	(45,000)	-50%
128	162997	SCM KU SCADA UPGRADE	Jan-21	Dec-27	86%	7,000,056	-	(7,517)	0%
129	163043	KU DIRECT BURIAL REPLAC	Jan-19	Dec-34	50%	4,324,800	7,121,455	80,276	1%
130	163279	SOLAR SHARE ARRAY 6 KU	Jun-20	Dec-28	76%	400,600	560,000	560,000	100%
131	163452	GH1 480V DIST PANEL REPL	Feb-25	Oct-25	257%	400,000	802,000	117,769	15%
132	163453	GH2 480V DIST PANEL REPL	Feb-25	Nov-25	231%	400,000	802,000	117,769	15%
133	163673	SONG SPARROW SOLAR-NTWRK	Feb-24	Mar-26	135%	9,800,044	7,822,212	(3,855,679)	-49%
134	163674	SONG SPARROW SOLAR-NTWRK UP-L	Apr-24	Dec-25	157%	533,574	1,063,299	(533,574)	-50%
135	163817	BR CCRT COMPUTER UPGR	Sep-20	Mar-25	141%	7,054	(2,600)	(2,600)	100%
136	164567	GH 3-1 & 3-3 COAL NOZZLES REPL	Feb-30	Nov-30	-374%	548,826	1,082,617	(541,309)	-50%
137	164586	GH ELG BA COMMON	Mar-21	Dec-25	121%	54,534,299	12,766,861	(2,410,255)	-19%
138	164587	GH ELG BA UNIT 1	Mar-21	Sep-26	105%	16,170	240,784	240,076	100%
139	164588	GH ELG BA UNIT 2	Mar-21	Sep-26	105%	16,170	209,504	208,530	100%
140	164589	GH ELG BA UNIT 3	Mar-21	Sep-25	127%	16,170	23,094	22,385	97%
141	164590	GH ELG BA UNIT 4	Mar-21	Sep-25	127%	16,129	1,953,014	1,952,306	100%
142	164601	GH1 AH SEALS & CE BASKET REPL	Jul-26	Apr-27	60%	1,481,644	1,459,818	822,636	56%
143	164602	GH2 AH SEALS & CE BASKET REPL	Jan-26	Dec-26	100%	1,162,199	1,655,728	(493,846)	-30%
144	164706	GH4 FLAME SCANNER REPL23	Aug-22	Mar-25	171%	604,775	-	3,320	0%
145	164725	GH4 BENTLY NEVADA SERVER UPGRD	Jan-24	Mar-25	258%	96,468	-	5,345	0%
146	164846	GH3 72IN CIRC WATER PIPELINING	Jul-24	Dec-25	167%	559,276	2,364,507	(239,596)	-10%
147	164849	GH4 WATERWALL REPLACEMENT 2026	Feb-25	Apr-26	154%	2,020,488	2,644,081	(414,020)	-16%
148	164976	LANSDOWNE 0126 CH 2021	Jan-21	Dec-25	120%	52,287	-	0	0%
149	165078	LIMESTONE/LOUDON RELO RO	Apr-21	Dec-26	100%	16,108,595	45,997,925	(0)	0%
150	165330	BR CT ICE PLANT COMPRESSOR '24	Jan-24	Dec-27	75%	423,196	159,748	159,748	100%
151	165331	BRCT ICE PLANT INLET COILS	Jan-26	Dec-27	50%	264,497	1,525,603	718,740	47%
152	165382	BUCCEE DUNCANNON LN	May-21	Mar-25	149%	787,376	-	(230)	0%
153	165431	DSP IBM NORTH SUB	Jan-23	Dec-25	133%	249,000	-	152,000	0%
154	165464	SCM KU VINE STREET 12KV	Jan-22	Dec-25	125%	2,530,004	-	(1)	0%
155	165465	KU PADMOUNT REP/REPL 2023	Jan-23	Dec-25	133%	199,278	-	(4,222)	0%
156	165748	N1DT SOMERSET EAST SUB	Jan-24	Dec-28	60%	2,300,000	5,966,011	2,730,005	46%
157	165765	N1DT DANVILLE SUBSTATION	Jun-25	Dec-28	44%	7,599,995	7,600,040	3,100,028	41%
158	165794	LAWRENCEBURG CITY TR3	Jan-25	Dec-28	50%	5,190,000	5,190,006	1,786,003	34%
159	165799	LAWRENCEBURG CITY CKT	Jan-25	Dec-27	67%	350,000	3,496,440	(1)	0%
160	165833	SCM2025 DAN TOOLS & EQUIP	Jan-24	Dec-25	150%	18,000	110,011	(55,005)	-50%
161	165846	SCM2025 EARL TOOLS & EQUIP	Jan-25	Dec-25	200%	27,001	90,000	(45,000)	-50%
162	165848	SCM2025 TOOLS & EQUIP 013560	Jan-25	Dec-25	200%	12,000	100,866	(50,433)	-50%
163	166040	CAMPBELLSVILLE SR PAVING RO	Jul-21	Dec-25	122%	225,000	412,166	(0)	0%
164	166044	CARROLLTON RELOCATE RO	Jul-21	Dec-25	122%	4,500,000	12,253,665	(247,404)	-2%
165	166074	EARLINGTON OPERATIONS CENTER	Jul-21	Dec-27	85%	1,200,000	7,601,001	2,700,001	36%
166	166180	KU FACILITY IMPROVE 2025	Jul-21	Dec-25	122%	1,528,637	141,889	(77,394)	-55%
167	166184	GH COAL HANDLING BELT REPL25	Jan-25	Dec-25	200%	63,679	179,526	(82,218)	-46%
168	166209	LONDON SERVICE CENTER RO	Jul-21	Dec-26	100%	175,000	533,772	17	0%
169	166244	PINEVILLE OPS CENTER RO	Jul-21	Dec-27	85%	400,000	1,498,785	249,798	17%
170	166251	SHELBYVILLE SR GARAGE ADDN	Jul-21	Dec-25	122%	65,000	457,963	59,735	13%
171	166252	SHELBYVILLE SR ROOF REPLACE RO	Jul-21	Dec-25	122%	125,000	228,983	(0)	0%
172	166254	CAMPBELLSVILLE SHOP HEAT	Jul-21	Dec-25	122%	125,000	228,981	(0)	0%
173	166340	LEXINGTON DOWNTOWN UG 2024	Jan-24	Apr-25	226%	1,065,399	750,454	576,911	77%
174	166341	LEXINGTON DOWNTOWN UG 2025	Jan-25	Dec-30	33%	941,421	1,725,425	0	0%
175	166362	GH 3N1 CONVEYOR BELT REPL25	Jan-25	Apr-25	613%	60,376	8,293	(8,293)	-100%
176	166369	GH 1D CONVEYOR BELT REPL25	Jun-25	Aug-25	635%	196,626	388,206	(11,697)	-3%
177	166841	PINEVILLE 302 RELO	Apr-24	Mar-25	301%	130,000	153,128	152,930	100%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
178	166849	KU OVERHEAD LINE RESLIENCY	Jan-22	Dec-29	62%	11,521,300	5,712,494	171,011	3%
179	167226	GLENDALE TEMP CONSTRUCTION SUB	Dec-21	Dec-25	124%	778,274	(141,821)	(103,646)	73%
180	167241	2024 CEMI LANSDOWNE 106	Jan-22	Mar-25	158%	-	19,430	19,430	100%
181	167284	OASKA EAST XMUB	Feb-22	Mar-25	160%	112,409	283,495	283,495	100%
182	167423	GH1 SOOT BLOWING AIR COMPRPL25	Jan-24	Dec-25	150%	1,703,111	1,761,182	1,842,377	105%
183	167458	GLENDALE INDUSTRIAL SUBSTATION	Jan-22	Dec-25	125%	41,703,727	-	(10,500)	0%
184	167459	GLENDALE INDUSTRIAL SUB TRANS	Jan-22	Dec-25	125%	25,401,942	-	35,843	0%
185	167498	GREENWAY DIRECT BURY	Feb-22	Mar-25	160%	280	339,810	327,454	96%
186	167664	GH2 FGD AGITATOR GEARBOXES 25	Feb-25	Nov-25	231%	303,256	695,785	(18,172)	-3%
187	167973	ROR-N.A.S. SPARE TRANSFORMER	Jun-22	Mar-25	162%	4,285,818	3,050,979	4,180,731	137%
188	168070	BR EQ OVERHAUL 25	Jan-25	Dec-25	200%	500,000	955,795	127,044	13%
189	168088	BR3 AIR PREHEATING COILS	Jan-24	Dec-25	150%	66,641	-	(60,772)	0%
190	168090	BR CCRT 0-1 SFC OVHL	Oct-24	Dec-25	180%	279,005	1,029,426	45	0%
191	168091	BR CCRT 0-2 SFC OVHL	Oct-24	Dec-25	180%	279,005	1,029,426	45	0%
192	168094	DX DAM LED LIGHTING REPL	Jan-23	Mar-25	185%	70,828	119,466	119,466	100%
193	168099	BR CT5 C INSP	Jan-26	Dec-30	20%	1,160,823	1,158,857	1,158,857	100%
194	168116	GH2 ID FAN VFD UPGRADE	Oct-23	Mar-25	230%	2,262,664	-	(14,920)	0%
195	168142	PBR-PITTSBURG 161KV ADD	Jun-22	Dec-25	128%	422,420	223	12	5%
196	168184	BRFGD 0-6 RECYCLE PUMP OVHL	Oct-24	Dec-25	183%	155,215	312,299	(22,783)	-7%
197	168185	BRFGD 0-5 RECYCLE PUMP OVHL	Oct-24	Dec-25	183%	155,215	312,299	(24,509)	-8%
198	168440	CS DC EV CHARGER 22-23 K	Jul-22	Mar-25	169%	441,340	679,322	679,322	100%
199	168446	KU SCADA VOLT CTRL LINES	Jan-23	Dec-29	57%	8,579,235	21,808,590	(1,330,311)	-6%
200	168479	KU EGO - EDGE OF GRID OPT	Jan-23	Dec-29	57%	10,253,078	16,881,932	282,664	2%
201	168489	DSP PAVILION DRIVE SUB	Jan-23	Dec-26	100%	9,383,995	7,792,783	974	0%
202	168522	COMPACT TRACK LOADER E TOWN	Jan-23	Dec-26	100%	99,311	253,483	0	0%
203	168524	DSP IBM NORTH DISTRIBUTION	Jan-23	Dec-25	133%	282,180	-	266,000	0%
204	168541	PAVILION DRIVE DIST WORK	Jan-23	Dec-26	100%	1,722,466	3,133,693	(1)	0%
205	168543	DSP FARISTON DIST EXIT CIRC	Jan-26	Dec-27	50%	70,000	69,860	19,859	28%
206	168691	FAILED EQUIP-168691	Jan-25	Dec-25	200%	119,274	210,498	(28,348)	-13%
207	168708	KU FAC/SITE IMPROV-168708	Jan-25	Dec-25	200%	115,269	626,192	(188,266)	-30%
208	168896	PRLY-LIVINGSTONCOUNTY844	Jul-22	Feb-25	169%	229,008	196,739	231,022	117%
209	169011	KU FURNITURE	Jan-25	Dec-34	20%	702,999	1,321,327	199,887	15%
210	169120	ASSET INFO HW/SW 2024 KU	Jan-24	Mar-25	258%	135,000	63,122	63,122	100%
211	169121	ASSET INFO HW/SW 2025 KU	Jan-25	Dec-25	200%	135,000	247,306	0	0%
212	169299	DSP PAVILION DRIVE SUB TRANS	Jan-23	Dec-26	100%	2,682,351	5,093,243	1,238	0%
213	169417	PDFR-RACE STREET PRLY	Sep-22	Dec-25	130%	215,615	358,039	358,039	100%
214	169443	FACIL CONSOL & IMPROVE KU	Jan-25	Dec-34	20%	2,010,630	6,542,499	150,000	2%
215	169616	PRLY-HARRODSBURG RELAY RPL	Nov-22	Dec-25	132%	541,525	671,119	(12,020)	-2%
216	169731	RTAC UPGRADE KU	Nov-22	Mar-25	180%	66,167	315,877	315,873	100%
217	169838	POWER GENERATION CAPITAL - KU	Dec-22	Dec-29	57%	1	(8,218)	(123,321)	1501%
218	169924	MERCER CO SOLAR KU	Dec-22	Dec-27	80%	167,150,035	185,724,950	(9,605)	0%
219	169928	MARION SOLAR KU	Dec-22	Oct-27	83%	138,600,000	159,891,561	979,521	1%
220	169958	2023 SW - MIDDLESBORO 0367	Jan-23	Dec-25	133%	136,196	135,800	131,298	97%
221	169988	2023 CH - RACE STREET 67	Jan-23	Dec-25	133%	42,720	334,412	294,335	88%
222	170028	2023 SW - ASHLAND AVENURE 0050	Jan-23	Dec-25	133%	179,653	-	252,304	0%
223	170074	2023 CH - RACE STREET 15	Jan-23	Oct-25	141%	70,409	671,956	793,790	118%
224	170179	2023 LEXINGTON D.B	Jan-24	Dec-25	150%	-	931,683	756,366	81%
225	170181	2023 CEMI - HARLAN 4406	Jan-23	Mar-25	185%	82,029	103,468	103,468	100%
226	170351	KU SCADA VOLT CONTROL SUB	Jan-23	Dec-29	57%	708	-	439,739	0%
227	170389	GH2 FGD HVAC GLYCOL COOLER RPL	Mar-23	Jun-25	164%	171,280	754,752	246	0%
228	170417	GH SKID STEER REPLACEMENT 25	Feb-25	May-25	587%	130,983	261,522	(5,685)	-2%
229	170418	GH D6 DOZER REPLACEMENT 26	Mar-26	May-26	335%	797,286	1,591,872	(795,936)	-50%
230	170465	GH 1-4 CONTROL AIR COMP RBLD25	Mar-25	May-25	736%	86,998	174,197	(87,099)	-50%
231	170481	GH 1-1 STATION AIR COMP RPL25	Jul-24	Apr-25	301%	286,136	679,234	494	0%
232	170482	GH 1-2 STATION AIR COMP RPL25	Jul-24	Jun-25	251%	298,550	845,630	(0)	0%
233	170630	IJW DISTILLERY	Oct-23	Apr-25	209%	159,059	376,044	379,619	101%
234	170669	FRON BN TRANS INTCN	Jul-24	Dec-26	100%	-	15,278	(347)	-2%
235	170670	FRON BN SUBS NTWRK INTCN	Jul-24	Dec-26	100%	789,406	2,035,239	106,278	5%
236	170704	GH1 WATER BOX CATHODIC PROTECT	Jan-25	Dec-25	200%	227,796	1,080,128	(1)	0%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
237	170808	TC VAC TRUCK PAD KU	May-23	Dec-25	138%	143,371	510,382	530,319	104%
238	170811	DSP RICHMOND BYPASS SUB	Jan-25	Dec-27	67%	8,499,759	8,977,963	6,500,012	72%
239	170812	DSP RICHMOND BYPASS SUB DIST	Jan-26	Dec-27	50%	1,999,998	2,000,004	1,000,002	50%
240	170857	FOUNTAIN PARK UG-CIFI	May-23	Apr-25	186%	287,762	737,103	772,109	105%
241	170900	24TRL366	Jan-24	Mar-25	258%	11,765	9,325	9,325	100%
242	170903	26UTV366	Jan-26	Dec-28	33%	90,295	89,855	30,069	33%
243	170942	DSP INNOVATION DR 2	Jan-25	Dec-25	200%	565,900	1,043,203	2	0%
244	171016	GEP-MERCER CO 2 SOLAR	Jan-24	Dec-25	150%	0	1,749	(0)	0%
245	171107	KYTC KY 1980 BRANNON RD.	Jan-25	Dec-26	100%	197,766	364,219	32,842	9%
246	171108	KYTC LIBERTY RD	Jan-25	Dec-26	100%	231,684	427,071	37,319	9%
247	171126	DSP SHELBYVILLE CIR 2519	Jan-25	Dec-25	200%	577,538	1,191,044	(1)	0%
248	171132	TAYLORSVILLE CIR 2530	Jan-25	Dec-25	200%	181,426	367,102	4	0%
249	171184	2023 SW - MIDDLESBORO 0372	Aug-23	Dec-25	141%	107,782	107,395	102,998	96%
250	171289	LAWRENCE - BEDFORD XMUB	Jul-23	Mar-25	210%	-	77,398	77,398	100%
251	171317	RICHMOND CONSOL CENTER	Jul-23	Dec-28	63%	7,350,000	7,350,000	350,000	5%
252	171323	FLEET EV WORK KU	Jul-23	Dec-27	78%	10,828,700	5,458,333	4,154,998	76%
253	171361	SIMP COOL TWR & CHILLER KU	Jul-23	Dec-26	100%	1,357,000	1,939,529	(589,523)	-30%
254	171372	PINEVILLE TRANSFORMER PAD	Jul-23	Dec-25	141%	33,000	60,451	(32,973)	-55%
255	171441	STONE RD TRAIN BUILDING ADD	Aug-23	Mar-25	216%	-	139,118	1,150	1%
256	171539	FLEET ELECTRIFCATION - LOC	Aug-23	Mar-25	209%	87,185	567,462	565,140	100%
257	171609	DSP HOPEWELL	Jan-24	Dec-25	150%	-	-	(2,009)	0%
258	171818	MILL CREEK 5 NGCC KU	Oct-23	Dec-28	62%	622,760,636	##########	653,277,469	65%
259	171901	BR3 BOTTOM ASH PLC UPGR	Feb-25	Apr-26	154%	73,067	200,316	1,073	1%
260	171904	NEW TRIMBLE STACK KU	Nov-23	Dec-27	76%	32,472,711	96,029,961	49,915,711	52%
261	171907	GH2 LOWER SLOPE 2026	Dec-24	Dec-26	100%	4,449,984	6,016,041	(875,656)	-15%
262	171908	BR3 A&A1 CONVEYER SCALES	May-24	May-25	267%	53,726	31,102	40,134	129%
263	171910	BR3 MILL CRANE REPLACEMENT	May-24	Dec-25	160%	537,255	1,674,755	154	0%
264	171932	OAK HILL 3814 CH 2024	Jan-24	Mar-25	258%	-	1,046,063	1,046,120	100%
265	171940	BR TOE DRAIN SUMP PUMP	Nov-23	Mar-25	244%	2,908	72,409	72,409	100%
266	171949	LAUREL RIDGE GAS FACILITY	Jan-24	Mar-25	258%	-	-	43,589	0%
267	172107	2024 DB - MORGANFIELD VILLAGE	Jan-24	Dec-25	150%	-	199,809	198,538	99%
268	172108	2024 CH - CALLOWAY 0311	Jan-24	Mar-25	258%	-	417,351	417,351	100%
269	172196	GH COAL YARD CNTRL RELAY UPG24	Jan-24	Mar-25	258%	-	1,083,407	1,083,294	100%
270	172208	BR3 TOOLS EQUIP OFFICE 2024	Jan-24	Mar-25	258%	-	89,147	89,639	101%
271	172209	BR CT TOOLS EQUIP OFFICE 2024	Jan-24	Mar-25	258%	-	40,279	40,537	101%
272	172212	GH LANDFILL ROAD / CCR BERMPH2	Jan-24	Apr-25	226%	604,994	3,622,153	48,538	1%
273	172292	SCM24 BATTERIES KU	Jan-24	Mar-25	246%	-	137,518	127,699	93%
274	172294	SCM2024 LEX MISC CAPITAL	Jan-24	Mar-25	264%	-	48,346	47,308	98%
275	172295	SCM2024 DAN MISC CAPITAL	Jan-24	Mar-25	264%	-	61,306	60,589	99%
276	172296	SCM2024 EARL MISC CAPITAL	Jan-24	Mar-25	246%	-	33,865	38,771	114%
277	172299	SCM2024 PINE MISC CAPITAL	Jan-24	Mar-25	264%	-	-	4	0%
278	172303	SCM24 KU REG REPLACEMENT	Jan-24	Mar-25	246%	-	107,685	117,685	109%
279	172305	SCM24 RECLOSERS KU	Jan-24	Mar-25	264%	-	65,971	65,971	100%
280	172307	SALEM 69KV BREAKER KU	Jan-24	Dec-25	151%	-	295,000	293,722	100%
281	172308	UK SCOTT STREET	Jan-24	Dec-25	151%	-	227,895	225,566	99%
282	172309	SUBS GROUND AND FACILTY KU	Jan-24	Mar-25	264%	-	55,062	43,921	80%
283	172310	SUB RELAY AND CONTROL KU	Jan-24	Mar-25	264%	-	38,301	32,078	84%
284	172311	SUB PRIMARY EQUIP KU	Jan-24	Mar-25	246%	-	571,799	569,843	100%
285	172313	SCM24 LIGHTING ENHANCE	Jan-24	Mar-25	264%	-	166,644	165,804	99%
286	172314	TRANSFORMER FANS	Jan-24	Mar-25	264%	-	44,952	44,961	100%
287	172315	SCM24 AC DC PANEL UPGRADE	Jan-24	Mar-25	264%	-	88,227	88,245	100%
288	172321	TEMP PROTECTIVE GROUNDS KU	Jan-24	Mar-25	264%	-	182,156	179,300	98%
289	172324	GH 3-2 MILL REBUILD	Jan-24	Mar-25	258%	-	-	62,786	0%
290	172341	GH BRGEUNLDR&STCKERCNTRLUPGD2	Feb-25	Dec-25	210%	689,763	1,368,945	242,638	18%
291	172423	2024 CIFI - KENTENIA 0422	Feb-24	Dec-25	152%	-	116,816	115,141	99%
292	172465	2024 DB - MAYSVILLE	Feb-24	Mar-25	270%	-	24,697	24,697	100%
293	172470	2024 REP - NORTON	Feb-24	Dec-25	152%	-	22,601	22,601	100%
294	172486	SCM PINEVILLE STOREROOM SPPC	Feb-24	Mar-25	276%	-	21,296	21,296	100%
295	172487	PIN ODP SIGN REPL ENHANCE	Feb-24	Mar-25	276%	-	38,935	34,629	89%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 6 OF 25
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
296	172499	PARIS CMWA TO MILLERSBURG XMUB	Mar-24	Dec-25	154%	213,197	375,146	0	0%
297	172500	LONDON-BIMBLE XMUB	Feb-24	Dec-25	152%	-	16,393	10,434	64%
298	172538	SW 2024 - RACE STREET 31	Jan-24	Dec-25	150%	-	877,963	233,321	27%
299	172567	2024 CEMI - PARKERS MILL 0083	Jan-24	Mar-25	258%	-	24,433	24,433	100%
300	172569	2024 CIFI - JOYLAND99	Jan-24	Mar-25	258%	-	75,953	75,953	100%
301	172570	2024 CIFI - CYNTHIANA 855	Jan-24	Mar-25	258%	-	30,288	26,098	86%
302	172573	MOREHEAD WEST 617 - 2024 CIFI	Jan-24	Mar-25	258%	-	4,828	4,828	100%
303	172625	BR3 FGD ABS ELEV RECNTRL	Mar-24	Mar-25	262%	-	513,669	513,669	100%
304	172628	SHADRACK BREAKER REPL	Mar-24	Mar-25	292%	-	135,860	135,860	100%
305	172630	PUCKETT CREEK ENHANCEMENT	Mar-24	Mar-25	269%	-	47,317	54,815	116%
306	172634	POCKET SUB ENHANCEMENT	Mar-24	Mar-25	293%	-	64,446	64,480	100%
307	172652	STINKING CREEK LINE RELO	Apr-24	Mar-25	301%	-	89,722	89,722	100%
308	172663	GH1 SEALING STM VLV STN UPGRD	Feb-24	Dec-25	154%	140,629	281,257	(252,423)	-90%
309	172675	REP - 2024 - EAST DIAMOND 827	Jan-24	Dec-25	150%	-	64,955	62,551	96%
310	172676	REP 2024 MUHENBERG PRISON 657	Jan-24	Mar-25	258%	-	36,345	36,345	100%
311	172678	REP 2024 - TUNNEL HILL 1443	Jan-24	Mar-25	258%	-	44,300	44,300	100%
312	172686	BR CT FUEL OIL COND SYSTEM	Apr-24	Mar-25	301%	-	99,610	99,610	100%
313	172738	BR9 GAS DETECT SYSTM REPL	Apr-24	Mar-25	301%	-	63,300	63,300	100%
314	172743	2025 CIFI - HUGHES LANE 37	Jan-25	Dec-25	200%	-	-	469,393	0%
315	172746	CLAXTON EASEMENT	Apr-24	Mar-25	307%	-	5,871	5,053	86%
316	172759	DANVILLE EXCAVATOR 2024	Apr-24	Mar-25	311%	-	66,973	66,973	100%
317	172781	US 42 HARLAN KYTC	Apr-24	Dec-25	159%	-	-	(213)	0%
318	172821	BR3 FGD/CY LIGHTING UPGR	May-24	Mar-25	320%	-	41,092	41,064	100%
319	172822	2024 CIFI LEXINGTON WA CO 130	Jan-24	Dec-25	150%	-	160,024	156,897	98%
320	172825	BR CT SITE LIGHTING UPGR	May-24	Mar-25	320%	-	28,853	28,853	100%
321	172904	KYTC - I75 WIDENING PROJECT	Jan-25	Dec-25	200%	101,703	186,098	17,307	9%
322	172960	NORTON OPS METER STORAGE SHED	May-24	Mar-25	330%	-	-	(0)	0%
323	172969	GH 2-1 CCR WELL WATER PMP UPGD	May-24	Mar-25	320%	-	147,343	138,447	94%
324	173105	GH 1-2 SOOTBLOWING AIRCOMP RPL	Jan-25	Dec-26	100%	2,325,074	3,932,213	(0)	0%
325	173185	BRCT 11N2 VLVS & CNTRLS UPGR	Jun-24	Mar-25	345%	-	167,970	167,970	100%
326	173196	BR GYP DEWAT BELT BLOWER	May-24	Mar-25	320%	-	31,865	31,865	100%
327	173259	BR3 SORBENT TRAP SYSTEM UPGR	Sep-24	Sep-25	216%	59,534	192,367	13,764	7%
328	173262	BR3 HOPPER LEVEL DETECTOR	Oct-24	Dec-25	180%	50,722	142,899	(27,154)	-19%
329	173395	BR3 CP280 UPGRADE	Jul-26	Jun-27	50%	563,246	563,246	96,542	17%
330	173396	BR CARRY DECK CRANE	Oct-24	Oct-25	208%	498,801	1,236,564	(278,556)	-23%
331	173400	2024 REP - MBORO 1 0366	May-24	Mar-25	320%	-	45,654	45,654	100%
332	173406	BR3 OPS TRAINING SIMULATOR	Oct-24	Dec-25	183%	997,602	2,150,285	19	0%
333	173413	FLEMINGSBURG 138KV BREAKER	May-24	Mar-25	320%	-	-	2	0%
334	173479	BR CT5 SUT SPARE	May-25	Sep-27	69%	424,785	508,455	212,393	42%
335	173488	DX GSU SPARE	May-25	Sep-27	69%	903,968	1,086,325	457,961	42%
336	173531	BR10 & BR11 MAIN GAS VALV OVHL	Jun-24	Mar-25	345%	-	169,125	169,125	100%
337	173555	GH 2-3 PA FAN OVERHAUL24	Apr-24	Apr-25	265%	-	172,272	328,688	191%
338	173563	GH 3-1 CCR FLY ASH DIV VALVE	Sep-24	Dec-25	175%	448,365	1,121,731	(364,392)	-32%
339	173565	GH 2-2 CCR FLY ASH DIV VALVE	Sep-24	Dec-25	175%	447,783	1,113,111	(362,142)	-33%
340	173567	GH EAST PROPERTY FENCE PH2	Jun-26	Aug-26	234%	409,876	819,752	(409,876)	-50%
341	173745	GH1 TRANSPORT BLOWER UPGRADE	Nov-24	Dec-29	42%	1,323,899	1,393,563	102,454	7%
342	173747	GH2 TRANSPORT BLOWER UPGRADE	Nov-24	Dec-27	68%	1,759,393	1,829,057	409,861	22%
343	173749	GH3 TRANSPORT BLOWER UPGRADE	Nov-24	Dec-26	100%	1,690,739	1,973,538	8,182	0%
344	173753	GH4 TRANSPORT BLOWER UPGRADE	Nov-24	May-28	60%	1,303,406	1,373,069	204,923	15%
345	173756	CR7 CARBON CAPTURE KU	Jun-24	Dec-29	46%	-	196,813	1,370,761	696%
346	173850	FMC TR1 FAILURE	Jun-24	Mar-25	345%	-	-	29	0%
347	173851	VA WILDFIRE MITIGATION	Jun-24	Dec-34	24%	-	-	86,296	0%
348	173999	SHELBYVILLE INDUSTRIAL LAND	Jun-24	Dec-25	166%	-	1,822,043	1,821,998	100%
349	174071	SHELBY INDUSTRIAL SUB	Jun-24	Dec-26	100%	8,206,034	15,281,919	748	0%
350	174225	DSHARP KU SEGMENTATION	Sep-24	Dec-29	43%	52,595,366	53,615,602	246,416	0%
351	174230	KU WILDFIRE MITIGATION	Jan-25	Dec-29	40%	22,854,078	22,902,311	57,135	0%
352	174264	LEX SCM WELDING TRAILER	Jul-24	Mar-25	389%	-	32,355	32,355	100%
353	174266	GH 2-3 PA FAN MOTOR REPL 25	Jul-24	May-25	273%	259,996	774,995	(237,961)	-31%
354	174270	NEO INDUSTRIES NB	Jul-24	Mar-26	144%	-	343,973	119,000	35%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
355	174322	GH 2-1-C RECYCLE PUMP OVRHL24	Jul-24	Mar-25	334%	5,123	5,123	716	14%
356	174347	138 AND 69KV BREAKERS 2026	Jan-25	Dec-26	100%	1,000,002	1,966,923	0	0%
357	174357	GEP-BROWN BESS	Jul-24	Feb-26	150%	0	0	0	50%
358	174398	KU SUB PROJECTS	Jan-25	Dec-34	20%	21,340,029	21,431,694	(0)	0%
359	174400	KU SUB FAILED EQUIP	Jan-25	Dec-29	40%	16,935,181	20,058,550	(259,981)	-1%
360	174401	KU SUB MODERNIZATION	Jan-25	Dec-29	40%	14,578,016	17,247,215	(519,193)	-3%
361	174404	KU LEGACY BREAKERS	Jan-25	Dec-29	40%	9,788,398	11,540,676	77,188	1%
362	174415	OIL INSULATE RECLOSERS	Jan-25	Dec-29	40%	4,841,041	5,629,410	158,681	3%
363	174417	SUB WILDLIFE KU	Jan-25	Dec-29	40%	10,000,011	11,899,173	(99,158)	-1%
364	174418	BR CRUSHER HOUSE DC POD REPL	May-24	Mar-25	320%	-	52,570	52,570	100%
365	174428	2024 REP-ETOWN 3 CKT 2332 REL	Jul-24	Dec-25	170%	-	82,055	40,393	49%
366	174524	SHELBY INDUSTRIAL SUB TRANS	Aug-24	Dec-26	100%	9,790,409	19,723,490	1,431	0%
367	174538	BRCT BOP CNTRLR INVERTER UPGR	Aug-24	May-25	323%	-	58,890	54,226	92%
368	174577	DSHARP KU HARDENING	Jan-25	Dec-29	40%	20,223,859	22,247,625	316,334	1%
369	174591	DSHARP VA SEGMENTATION	Jan-25	Dec-29	40%	8,566,226	8,735,403	33,495	0%
370	174592	DSHARP VA UNDERGROUNDING	Jan-25	Dec-29	40%	8,106,838	8,107,792	(0)	0%
371	174594	DSHARP VA HARDENING	Jan-25	Dec-29	40%	3,567,009	3,848,970	55,823	1%
372	174595	EARLINGTON POLE RACKS 2024	Aug-24	Mar-25	445%	-	77,294	77,294	100%
373	174603	LEWIS RIDGE DEVLPMNT KU	Aug-24	Dec-30	37%	4,477,000	6,272,733	4,477,000	71%
374	174608	SHELBY INDUSTRIAL LINES	Jan-25	Dec-25	200%	750,032	1,457,611	(152,173)	-10%
375	174630	2024 KU PADMOUNT REP/REPL	Aug-24	Dec-25	171%	-	186,318	88,833	48%
376	174631	2025 KU PADMOUNT REP/REPL	Oct-24	Dec-25	185%	178,684	326,259	4	0%
377	174731	BR3 PAC INJECT HEADER REPL	Sep-24	Dec-25	175%	-	21,226	21,226	100%
378	174736	GH4 GEN HIGH VOLT BUSHING REPL	Sep-24	Mar-25	470%	-	-	(153)	0%
379	174750	WINCHESTER SR OFFICE RENO	Sep-24	Mar-25	506%	-	-	(19,527)	0%
380	174752	IJW 3 PHASE	Sep-24	Dec-25	175%	-	-	200,000	0%
381	174754	BEATTYVILLE BRKR REPL	Sep-24	Dec-25	175%	-	36,749	36,678	100%
382	174756	IBM NORTH LTC	Sep-24	Mar-25	403%	-	114,705	110,323	96%
383	174770	GH CY BARGE UNLOADER CHUTE RPL	Sep-24	May-25	313%	-	85,958	85,958	100%
384	174773	PINEVILLE BOX TRAILER	Sep-24	Mar-25	433%	-	24,187	16,154	67%
385	174774	ODP BOX TRAILER	Sep-24	Mar-25	433%	-	20,292	22,656	112%
386	174782	ELECTRICAL VEHICLES	Jan-26	Dec-34	11%	61,528	61,528	6,469	11%
387	174825	CARDINAL RUN TRANS LINE CLEAR	Sep-24	Mar-25	529%	-	9,907	9,907	100%
388	174840	CONEX CONTAINER WINCHESTER	Sep-24	Mar-25	529%	-	9,356	9,356	100%
389	174953	RCVE 300KVA FROM LGE	Oct-24	Mar-25	593%	-	18,851	18,851	100%
390	174975	DOBLE TEST EQUIPMENT-KU	Oct-24	Jun-25	302%	994,965	2,946,196	85,932	3%
391	175003	GHENT 2 SCR PROJENG	Oct-24	Dec-28	53%	152,402,000	157,027,000	41,725,000	27%
392	175004	GHENT REV ELG PROJENG	Oct-24	Dec-30	35%	164,200,000	166,446,667	34,900,000	21%
393	175007	TC REV ELG KU PROJENG	Oct-24	Dec-30	35%	53,376,000	54,451,200	11,664,000	21%
394	175017	2024 REP PINE HILL	Oct-24	Mar-25	619%	-	52,274	52,571	101%
395	175076	BR8 NOX WATER PUMP OVHL	Nov-24	Dec-25	186%	-	23,131	39,273	170%
396	175096	WINCHESTER WIRE SHED	Oct-24	Mar-25	649%	-	86,065	86,065	100%
397	175103	POLE RACKS ETOWN 24	Oct-24	Mar-25	649%	-	102,837	102,837	100%
398	175126	LEITCHFIELD-STEPHENSBURG XMUB	Jan-25	Dec-26	100%	-	-	312,931	0%
399	175127	GH 4-3 RECYCLE PUMP OVERHAUL24	Nov-24	Jun-25	328%	20,494	40,988	(5,494)	-13%
400	175155	MT STERLING OHD REPLACEMENT	Nov-24	Mar-25	750%	-	-	(304)	0%
401	175168	MARION ROAD RELOCATION	Nov-24	Dec-25	186%	-	76,584	70,003	91%
402	175217	VA WILDFIRE MITIGATE	Dec-24	Dec-29	41%	43,829,414	53,856,838	1,753,733	3%
403	175234	CAWOOD SUB DIST	Dec-24	Aug-25	288%	1,745,268	3,051,805	(0)	0%
404	175249	SCM CARGO TRAILER	Dec-24	Mar-25	938%	-	15,558	21,244	137%
405	175250	BR WAREHOUSE LIGHTING UPGRADE	Dec-24	Jun-25	379%	-	43,761	1,229	3%
406	175254	SCM-LEXINGTON CARGO TRAILER	Dec-24	Mar-25	844%	-	19,242	18,577	97%
407	175269	REL CIFI EDDYVILLE PRISON 1503	Jan-25	Dec-25	200%	-	-	131,268	0%
408	175283	WHITE PLAINS RNG	Dec-24	Sep-25	261%	-	-	912,976	0%
409	175364	REL 2025 CIFI GVILLE N 1328	Jan-25	Dec-25	200%	-	-	79,213	0%
410	175424	BR3 WEST ROLLING DOOR REPL	Jan-25	Apr-25	613%	21,078	40,747	53,635	132%
411	175429	GH 0-1-A LS CLSSFIERFDPUMPOVHL	Jan-25	Apr-25	810%	29,422	29,422	(29,422)	-100%
412	175435	GH TOOLS EQUIP OFFICE 2025	Jan-25	Dec-25	200%	100,061	206,834	(0)	0%
413	175457	ETOWN OPS POLE YARD SHED	Jan-25	Dec-25	200%	-	353	415,000	117554%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
414	175482	ATOKA CKT 2100 XMUB	Jan-25	Dec-25	200%	-	46,784	385,399	824%
415	175488	2025 SUB RELAY AND CONTROL KU	Jan-25	Dec-25	200%	-	-	46,691	0%
416	175501	SCM 25 P&C TOOLS & EQUIP-KU-T	Jan-25	Dec-25	200%	-	-	50,000	0%
417	175504	SCM 2025 DANV TOOLS & EQUIP-T	Jan-25	Dec-25	200%	-	-	28,672	0%
418	175505	SCM 2025 LEX TOOLS & EQUIP-T	Jan-25	Dec-25	200%	-	-	28,672	0%
419	175506	SCM 2025 PINE TOOLS & EQUIP-T	Jan-25	Dec-25	200%	-	-	45,000	0%
420	175507	SCM 2025 EARL TOOLS & EQUIP-T	Jan-25	Dec-25	200%	-	-	45,000	0%
421	175508	SCM 25 P&C SMALL TOOLS-KU-T	Jan-25	Dec-25	200%	-	-	10,000	0%
422	175511	SCM 2025 DANV SMALL TOOLS-T	Jan-25	Dec-25	200%	-	-	15,000	0%
423	175512	SCM 2025 LEX SMALL TOOLS-T	Jan-25	Dec-25	200%	-	11,689	15,000	128%
424	175513	SCM 2025 PINE SMALL TOOLS-T	Jan-25	Dec-25	200%	-	2,821	15,000	532%
425	175514	SCM 2025 EARL SMALL TOOLS-T	Jan-25	Dec-25	200%	-	22,415	15,000	67%
426	175520	DIST KU SUB FAILED EQUIP	Jan-25	Dec-25	200%	-	4,525	88,583	1957%
427	175521	DIST KU SUB FAILED BRKS	Jan-25	Dec-25	200%	-	-	86,952	0%
428	175522	DIST ENHANCE EQUIP KU	Jan-25	Dec-25	200%	-	5,937	222,433	3747%
429	175523	DIST KU FAILED WILDLIFE KU	Jan-25	Dec-25	200%	-	-	25,000	0%
430	175524	SCM25 SUB GRDS AND FACILTY KU	Jan-25	Dec-25	200%	-	-	54,487	0%
431	175525	SCM25 SUB RELAY AND CNTR KU	Jan-25	Dec-25	200%	-	-	21,738	0%
432	175528	SCM25 ACDC PANEL UPGRD KU	Jan-25	Dec-25	200%	-	3,732	382,357	10245%
433	175529	SCM25 LIGHTING EHANCE KU	Jan-25	Dec-25	200%	-	1,370	120,000	8758%
434	175531	SCM25 DRIVEWAY ENHANCE KU	Jan-25	Dec-25	200%	-	1,712	60,000	3504%
435	175532	SCM25 REG REPL KU	Jan-25	Dec-25	200%	-	-	111,845	0%
436	175533	SCM25 RECLOSERS KU	Jan-25	Dec-25	200%	-	368	282,357	76757%
437	175534	SCM25 BATTERIES KU	Jan-25	Dec-25	200%	-	-	143,053	0%
438	175535	SCM25 TRANSFORMER FANS KU	Jan-25	Dec-25	200%	-	126	36,739	29057%
439	175536	SCM25 LEX MISC CAPITAL	Jan-25	Dec-25	200%	-	-	71,692	0%
440	175537	SCM25 DAN MISC CAPITAL	Jan-25	Dec-25	200%	-	-	70,589	0%
441	175538	SCM25 PINE MISC CAPITAL	Jan-25	Dec-25	200%	-	-	70,922	0%
442	175539	SCM25 EARL MISC CAPITAL	Jan-25	Dec-25	200%	-	-	71,739	0%
443	175561	KYMEA ERLNGTONN-MADISNVLLE	Jan-25	Dec-25	200%	-	-	0	0%
444	175564	SUB ENHANCE FENCE KU	Jan-25	Dec-25	200%	-	-	227,306	0%
445	175571	DIST SUB ENHANCE BRKRS KU	Jan-25	Dec-25	200%	-	-	100,000	0%
446	175573	CLAY KU SUB MODERNIZATION	Jan-25	Dec-25	200%	-	9,475	310,986	3282%
447	175576	WILLIAMSBURG 4KV MODERNIZATION	Jan-25	Dec-25	200%	-	-	158,001	0%
448	175615	2025 CEMI ST. PAUL 686	Jan-25	Dec-25	200%	-	-	156,245	0%
449	175616	GH 4-2 OX AIR BLOWER OVRHL 25	Jan-25	Jul-25	376%	-	-	108,809	0%
450	175620	WINCHESTER STOREROOM RACK 25	Feb-25	Apr-25	835%	-	-	9,000	0%
451	175672	BR 0-2 COAL PILE RET POND PUMP	Feb-25	Jun-25	495%	-	-	52,514	0%
452	175711	GH GEN CURRENT XFRMR SPARE SET	Feb-25	Nov-25	231%	-	-	416,161	0%
453	175725	CIFI WILLIAMSBURG SOUTH 226	Jan-25	Dec-25	200%	-	-	353,155	0%
454	175738	GH 7G CHUTE REPLACEMENT 2025	Jan-25	Apr-25	613%	-	134,882	475,750	353%
455	175745	GH 1H CONVEYOR BELT REPL25	Jan-25	Mar-25	819%	-	83,058	81,194	98%
456	175748	GH 0-2 RSCC FLUSH PUMP REPL25	Feb-25	Oct-25	257%	-	-	41,350	0%
457	175772	REL CEMI RECONDUCT CONCORD RD	Feb-25	Dec-25	215%	-	-	138,956	0%
458	175773	GH 8G CHUTE REPLACEMENT 2025	Feb-25	Dec-25	210%	-	-	685,687	0%
459	175774	GH4 BURNER PROJECT 2026	Feb-25	May-27	82%	-	-	1,600,000	0%
460	175785	MC5 EASEMENT KU	Feb-25	Apr-25	959%	-	-	69	0%
461	175787	GH GP102ZA BELT REPL25	Feb-25	May-25	587%	-	-	15,318	0%
462	175792	GH GP102ZB BELT REPL25	Feb-25	May-25	587%	-	-	15,318	0%
463	175810	WINCHESTER ROAD XMUB	Feb-25	Dec-25	217%	-	-	5,000	0%
464	175812	LANCASTER 2 MODERNIZATION	Feb-25	Dec-25	214%	-	-	275,535	0%
465	175813	E-TOWN 4 TR REPLACEMENT	Jan-25	Dec-25	200%	-	-	115,442	0%
466	175820	ETOWN TELECOM ROOF/LIGHTS	Feb-25	Dec-25	219%	-	-	16,855	0%
467	175821	GH2 SEAL BLADE&DRIPSCREENRPL25	Feb-25	May-26	144%	-	-	322,838	0%
468	175824	GH 3-4 REC PUMP OVERHAUL 2025	Feb-25	Dec-25	210%	-	-	137,533	0%
469	175858	SCM-CENTRAL SUBS BATT TRAILER	Mar-25	Sep-25	315%	-	-	78,984	0%
470	175859	GH 3N3 CONVEYOR BELT REPL25	Mar-25	May-25	736%	-	-	9,443	0%
471	00066FACK	BOC DCC SPACE CONVERSION KU	Jan-19	Mar-25	130%	615,029	-	446	0%
472	0110PITP	KU PITP PLACEHOLDER	Jan-20	Dec-34	47%	36,176,537	43,456,194	(5,767,628)	-13%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 9 OF 25
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
473	133622KU	TC KU LAB PURCH MONITORS	Jan-25	Dec-30	33%	27,866	312,384	52,467	17%
474	133627KU	TC KU LAB EQUIP PURCHASES	Jan-25	Dec-30	33%	16,904	194,835	(31,820)	-16%
475	133653KU	TC KU SAFETY & ERT EQUIP	Jan-25	Dec-30	33%	17,641	176,093	(29,349)	-17%
476	140024KU	TC KU E CONVEYOR STRUCT UPG	Jan-26	Dec-27	50%	309,425	305,717	152,858	50%
477	140654KU	TC CBU B & C	Jan-26	Dec-27	50%	206,748	411,913	205,956	50%
478	150049KU	TC KU REPL LST TANK FLOORS	Jan-26	Jun-27	67%	165,772	258,222	129,111	50%
479	152084KU	TC2 KU HOT RH PIPE	Jan-23	Mar-25	185%	299,498	-	(7,859)	0%
480	152088KU	TC2 KU MAIN STEAM	Jan-23	Mar-25	185%	299,498	-	2,314	0%
481	152104KU	TC2 KU LAST STAGE BUCKETS	Jan-19	Mar-25	130%	3,037,500	-	(42,038)	0%
482	153056KU	TC IMPOUND IMPROV	Jan-17	Dec-30	71%	198,108	141,776	45,004	32%
483	153060KU	TC2 KU REPL AH CE BASKETS	Jan-23	Mar-25	185%	1,215,000	-	0	0%
484	153082KU	TC2 KU SCR CATALYST L3 NEW	Jan-23	Mar-25	185%	2,587,500	-	(37,429)	0%
485	153108KU	TC CT REBUILD EX SILENCER#	Jan-24	Dec-25	150%	567,504	1,421,259	(9)	0%
486	154744KU	TC2 COOLING TOWER PUMP OH	Jan-24	Mar-25	258%	160,976	111,157	71,613	64%
487	154GH	GH1 MERCEMS MONITOR REPL25	Jan-25	Jul-25	347%	169,002	398,586	(25,000)	-6%
488	155152KU	GS SL SULFUR ANALYZER KU	Jan-26	Dec-33	12%	60,368	40,957	40,957	100%
489	155572KU	TC2 BOILER WATER WALL 2027	Jan-26	Dec-27	50%	404,029	1,641,883	399,188	24%
490	155655KU	TC2 EXPANSION JOINTS 2024	Jan-24	Mar-25	258%	343,238	-	(32,617)	0%
491	155661KU	TC2 BURNER UPG	Jan-23	Mar-25	185%	208,454	-	13,760	0%
492	156823KU	TC2 CEM UPGRADE	Jan-25	Dec-28	50%	24,937	298,829	49,813	17%
493	156861KU	TC CT DCS UPGRADE*	Jan-24	Dec-25	150%	172,646	311,803	(53)	0%
494	156913KU	TC CT REBUILD EXHAUST SILENCE-	Jan-24	Dec-25	150%	567,541	1,304,478	(9)	0%
495	156991KU	TC 138KV MODS	Jan-26	Dec-27	50%	303,467	193,084	96,542	50%
496	157075KU	TC2 HA COMP OH	Jan-26	Dec-28	33%	176,162	191,363	92,983	49%
497	157095KU	TC2 DCS UPGRADE **	Jan-24	Dec-25	150%	1,466,821	1,584,020	(30)	0%
498	159864KU	TC PWS EQUIP/MONITORS	Jan-20	Dec-40	33%	107,550	143,740	45,053	31%
499	159908KU	TC LANDFILL IMPROVEMENT	Jan-23	Dec-30	50%	167,200	166,000	27,667	17%
500	163438KU	CS AMI IT SYSTEMS 21 BP K	Jan-21	Dec-25	120%	12,567,480	1,663,832	30,787	2%
501	163441KU	CS AMI METERS 21 BP KU	Jan-21	Dec-25	120%	98,197,044	116,618,880	(251,894)	0%
502	163441ODP	CS AMI METERS 21 BP ODP	Jul-21	Dec-25	122%	5,323,292	4,376,016	18,828	0%
503	163444KU	CS AMI METER DEPL 21 BP KU	Jan-21	Dec-25	120%	7,331,474	25,640,714	86,342	0%
504	163454KU	CS AMI CUST ENGAGE 21BP K	Jan-21	Dec-25	120%	301,551	3,431,115	38,714	1%
505	163459KU	CS AMI METER-CASH 21 BP K	Jan-21	Dec-25	120%	7,924,265	10,056,153	57,518	1%
506	163462KU	CS AMI SVC SWITCH 21 BP K	Jan-21	Dec-25	120%	4,744,986	10,162,787	(8,322)	0%
507	163465KU	CS AMI DO INTEGRAT 21BP K	Jan-21	Dec-25	120%	2,194,717	9,022,241	(285,887)	-3%
508	163550KU	CS AMI NETWORK COMM 21BP KU	Jan-21	Dec-25	120%	11,075,065	15,381,360	298,111	2%
509	164649KU	PENNINGTON GAP SR RELO RO	Mar-21	Dec-25	121%	1,575,589	2,819,391	978,473	35%
510	164677KU	KU SECURITY EQUIPMENT 2024	Jan-24	Mar-25	258%	303,679	174,050	174,050	100%
511	165093 KU	CR7 ULTRA FILTER UPGRADE KU	Jan-23	May-25	166%	614,091	-	2,418	0%
512	165153KU	TC2 LOWER SLOPE REPL	Jan-23	Mar-25	185%	1,114,497	-	(13,317)	0%
513	165159KU	TC2 FINAL SH OUTLET LEG PH1	Jan-25	Jun-26	134%	773,956	1,061,768	(19,704)	-2%
514	165204KU	TC STACKER RECL CABLE REEL	Jan-24	Dec-25	150%	366,915	-	(20,283)	0%
515	165261KU	TC CONVEYOR BELT	Jan-24	Mar-25	258%	168,284	-	(2,920)	0%
516	165507KU	TC MATERIAL STRUCT UPGD*	Jan-25	Dec-26	100%	233,902	229,203	(113,126)	-49%
517	165518KU	TC 480V SWGR UPGD%	Jan-24	Dec-26	100%	438,189	779,087	(6,606)	-1%
518	165522KU	TC RESERVE AUX A&B REGASKT	Jan-25	Dec-25	200%	250,145	494,296	(66,270)	-13%
519	166013KU	TC MOORING CELL REFURB%%&&	Jan-26	Dec-27	50%	186,875	379,521	186,875	49%
520	166087KU	TC 138KV MOD $	Jan-25	Dec-25	200%	98,131	196,262	(78,131)	-40%
521	166089KU	TC LAB MONITOR	Jan-25	Dec-25	200%	51,840	103,680	(51,840)	-50%
522	166327 KU	CR7 UNSCHEDULED OH 25 KU	Jan-25	Dec-25	200%	91,066	420,999	(13,547)	-3%
523	166333 KU	CR7 VALVE & ACTUATOR 25 KU	Jan-25	Dec-25	200%	91,066	182,131	252,002	138%
524	166790KU	LKE HEADQ KU TARGET	Sep-21	Dec-25	123%	29,120,000	-	(2,879)	0%
525	167326 KU	CR7 CT FX THERM UPGRADE KU	Jan-22	Apr-25	150%	15,426,889	-	(4,863)	0%
526	167733 KU	CR7 SLUDGE HOLDING PAD KU	Jan-23	Mar-25	178%	76,786	780	(469)	-60%
527	167821KU	AMI AOC BUILDOUT - KU	May-23	Dec-25	137%	147,457	275,849	(1,975)	-1%
528	168263KU	TC2 MS VALVE REBUILD	Jun-22	Mar-25	167%	716,643	-	(0)	0%
529	169033KU	BOC RENOVATIONS - KU	Dec-22	Dec-25	132%	5,204,395	4,630,852	267,980	6%
530	169283-K	R&D - EPRI PROGRAMS	Jan-25	Dec-29	40%	-	729,167	250,000	34%
531	169809KU	NONRES DEMAND RESP KU	Mar-24	Dec-34	26%	649,017	1,146,850	34,347	3%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
532	170878KU	AOC MTR OPS AND AMI RENO KU	May-23	Mar-25	200%	1,656,953	-	3	0%
533	170904 KU	CR7 LEACHATE SYSTEM KU	Jan-24	May-25	212%	777,867	956,011	615,546	64%
534	171055KU	TC2 TURBINE RESEAL LPA&LPB^	Jan-24	Mar-25	258%	729,972	-	369	0%
535	171123KU	DSM PDA 2023 KU	Jun-23	Jun-25	179%	420,303	-	15,041	0%
536	171134KU	DSM BYOD 2023 KU	Jun-23	Mar-25	205%	-	-	(25,412)	0%
537	171140KU	DSM OC 2023 KU	Jun-23	Mar-25	205%	-	-	(1)	0%
538	171293KU	TC2 PULVERIZER GB OVERHAUL	Jan-24	Mar-25	258%	699,377	-	(39,897)	0%
539	171303KU	TC SAFETY/ERT 2024	Jan-24	Mar-25	258%	29,399	-	(3,535)	0%
540	172202 KU	CR7 TOOLS & EQUIPMENT 24 KU	Jan-24	Mar-25	261%	-	-	(2,426)	0%
541	172322KU	TC COMP AIR SYSTEM UPGDS	Jan-24	Mar-25	258%	-	-	(13,173)	0%
542	172339 KU	CR7 RWP B 2024 KU	Jan-24	May-25	217%	39,000	78,000	(580)	-1%
543	172359KU	TC2 INST AIR DRYER OH	Jan-24	Mar-25	258%	-	-	(62)	0%
544	172406KU	TC2 RECYCLE PUMP OH 2A	Jan-24	Mar-25	258%	-	-	(17,615)	0%
545	172417KU	TC HVAC UPGRADE 2024	Jan-24	Mar-25	258%	-	-	(17,165)	0%
546	172420KU	TC S/R BUCKET UPGRADES	Jan-24	Mar-25	258%	-	-	(0)	0%
547	172510KU	TRANSMISSION CNTRL CNTR KU	Feb-24	Dec-26	100%	-	136,997	13,309	10%
548	172558KU	TC LED LIGHTING 2024	Jan-24	Mar-25	258%	-	-	0	0%
549	172626 KU	EA ANALYZERS 2024 KU	Mar-24	Mar-25	290%	-	-	(805)	0%
550	172672KU	SIMPS. TCC TRAINING ROOM KU	Mar-24	Mar-25	296%	-	183,551	177,019	96%
551	172687KU	TC PLATFORM INSTALL	Jan-24	Mar-25	258%	-	-	(69)	0%
552	172694KU	TC G1/G2 FESTOON REPL	Jan-24	Mar-25	258%	-	13,552	13,552	100%
553	172749KU	TC E CONVEYOR BELT STRUCT$	Jan-24	Mar-25	258%	-	-	0	0%
554	172778-K	ACE SYSTEM RENOVATION-SCADA-K	Jul-24	Aug-25	215%	185,955	499,572	(7,439)	-1%
555	172793KU	LKE HOGANS ALLEY KU	Apr-24	Mar-25	317%	-	13,482	13,392	99%
556	173013KU	TC2 HYDROJET OH	Jan-26	Dec-34	11%	130,726	130,726	37,350	29%
557	173063KU	TC CONV BELT GEARBOX	Jan-25	Dec-25	200%	55,333	110,667	(2,459)	-2%
558	173065KU	TC CONVEYOR BELT GBOX	Jan-26	Dec-29	25%	221,333	221,333	55,333	25%
559	173096KU	TC2 COAL MILL CLASSIFIER	Jan-26	Dec-28	33%	466,874	466,874	155,625	33%
560	173128KU	TC2 IA COMPRESSOR OH	Jan-25	Dec-25	200%	105,825	211,650	95,010	45%
561	173155KU	TC2 SH SPRAY VALVE	Jan-26	Dec-28	33%	311,250	311,250	155,625	50%
562	173158KU	TC2 CONDENSER VAC PUMP	Jan-26	Dec-28	33%	186,750	186,750	93,375	50%
563	173162KU	TC2 HOTWELL PUMP	Jan-26	Dec-34	11%	186,750	186,750	93,375	50%
564	173167KU	TC2 SH SPRAY CV UPGD	Jan-26	Dec-27	50%	311,250	311,250	155,625	50%
565	173183 KU	CR7 HRSG SAFETY VALVE KU	Jan-25	Jul-26	127%	1,008,398	1,549,000	(306,602)	-20%
566	173207KU	TC2 RECYCLE PUMP	Jan-26	Dec-28	33%	420,186	420,186	133,838	32%
567	173213KU	TC2 BLEED PUMP OH	Jan-26	Dec-28	33%	217,874	217,874	108,937	50%
568	173220KU	TC2 EHC PUMP OH	Jan-26	Dec-28	33%	62,250	62,250	31,125	50%
569	173246KU	TC2 COAL MILL GB OH^	Jan-25	Dec-25	200%	466,874	833,749	(102,597)	-12%
570	173271KU	TC HYDROCYCLONE LINER	Jan-26	Dec-29	25%	166,000	166,000	36,889	22%
571	173322KU	TC2 PREDICT MAINT EQU--	Jan-26	Dec-30	20%	124,500	124,500	31,125	25%
572	173324KU	TC CONSTRUCT BUILD ENTRY	Jan-25	Dec-25	200%	18,444	36,889	12,911	35%
573	173393KU	TC2 FGD TANK AGITATE OH-	Jan-26	Dec-28	33%	280,125	280,125	93,375	33%
574	173407KU	TC TOOLS & EQUIP OFFICE 2025-	Jan-25	Dec-25	200%	55,333	117,424	2,668	2%
575	173409KU	TC TOOLS & EQUIP OFFICE^^^^	Jan-26	Dec-35	10%	221,333	221,333	55,333	25%
576	173463KU	TC CT TOOLS & EQUIP OFFICE	Jan-26	Dec-35	10%	94,611	94,611	23,653	25%
577	173499KU	TC DCS COMMON-	Jan-24	Dec-25	150%	303,297	740,177	75	0%
578	173860KU	TC CT COMPRESS BLEED VLVE	Jan-26	Dec-27	50%	94,608	94,608	47,304	50%
579	173952KU	TC CT10 HGPI PARTS	Jan-24	Dec-26	100%	1,624,134	3,517,904	(17)	0%
580	173991KU	TC SERVICE WTR PMP A	Jan-24	Mar-25	258%	-	715	715	100%
581	174157 KU	CR7 EMER GEN TANK KU	Jun-24	Mar-25	330%	7,800	7,800	755	10%
582	174162KU	EASTPOINT RENOVATIONS KU	Jun-24	Dec-25	166%	541,695	993,108	(381,749)	-38%
583	174546 KU	CR7 COOL TWR VFD REPLACE KU	Aug-24	Mar-25	435%	-	-	(5,614)	0%
584	174628 KU	CR7 RTU REPLACEMENT KU	Aug-24	May-25	309%	14,390	28,781	(4,906)	-17%
585	174694 KU	CR7 HYPOCHLORITE PUMPS KU	Sep-24	May-25	316%	4,680	58,760	9	0%
586	174727KU	TC CT WINTERIZATION UPGD	Jan-23	Mar-25	185%	-	-	(338)	0%
587	174786KU	TC2 2B FGD AGITATOR OH	Jan-24	Mar-25	258%	-	-	3,996	0%
588	174788KU	TC2 2C FGD AGITATOR OH	Jan-24	Mar-25	258%	-	-	0	0%
589	174790KU	TC2 2D FGD AGITATOR OH	Jan-24	Mar-25	258%	-	-	0	0%
590	174795KU	TC2 FGD SUMP PUMP UPGD%	Jan-24	Mar-25	258%	-	58,626	51,522	88%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
591	174880KU	TC2 ID FAN OUTLET DUCT REFB	Jan-24	Mar-25	258%	-	216,999	188,739	87%
592	174933KU	TC FIRE PROTECTION PIPING	Jan-24	Mar-25	258%	-	28,769	28,769	100%
593	174970-K	EMS TCC REMODEL-KU	Oct-24	Mar-25	454%	-	24,174	23,491	97%
594	175113KU	TC SERVICE WATER UPGDS	Jan-24	Aug-25	180%	-	-	(17,573)	0%
595	175117KU	TC2 ID FAN CCWP UPGD	Jan-24	Mar-25	258%	-	57,172	57,172	100%
596	175149KU	TC DUST SUPPRESSION SYST	Jan-24	Mar-25	258%	-	11,641	11,641	100%
597	175172KU	TC2 2C RECYC PUMP GEARBOX	Jan-24	Mar-25	258%	-	54,638	67,795	124%
598	175175KU	TC WAREHOUSE DOCK UPGD	Jan-24	Mar-25	258%	-	20,340	20,063	99%
599	175177KU	TC2 LOUVER UPGRADES	Jan-24	Mar-25	258%	-	16,358	16,358	100%
600	175181KU	TC FORKLIFT	Jan-24	Mar-25	258%	-	-	0	0%
601	175188-K	IMS PRODUCTION SYS LICENSES-K	Dec-24	Mar-25	844%	-	747,296	747,296	100%
602	175231-K	TL SKYDIO UAV DRONE-K	Dec-24	Mar-25	844%	-	32,365	32,365	100%
603	175257KU	TC2 2B COOL TWR MTR OH	Jan-24	Mar-25	258%	-	-	(54,921)	0%
604	175495 KU	PR13 BATTERIES 2025 KU	Jan-25	May-25	545%	-	-	21,793	0%
605	175499KU	TC SAFETY EQUIPMENT 2025	Jan-25	Dec-25	200%	-	59,195	29,349	50%
606	175518 KU	CR7 ACTUATOR REFURB 2025 KU	Jan-25	May-25	549%	-	-	15,600	0%
607	175583KU	SIMP COOL TWR & CHILL KU	Jan-25	Dec-30	32%	-	-	229,748	0%
608	175583TK	SIMP COOL TWR & CHILL TKU	Jan-25	Dec-30	32%	-	-	359,606	0%
609	175596KU	TC MATERIAL STRUCT UPGD 25	Jan-25	Dec-25	200%	-	746	108,207	14499%
610	175621 KU	CR7 CONDENSATE PUMP B 25 KU	Feb-25	Jun-25	481%	-	-	177,450	0%
611	175623 KU	CR7 SLUDGE PUMP 2025KU	Feb-25	May-25	612%	-	-	1,950	0%
612	175640KU	TC HVAC UPGRADE 2025	Jan-25	Dec-25	200%	-	-	22,661	0%
613	175695KU	SIMP CENTRALIZED BAS KU	Feb-25	Dec-25	214%	-	-	16,560	0%
614	175695TK	SIMP CENTRALIZED BAS TKU	Feb-25	Dec-25	214%	-	-	11,520	0%
615	175762KU	KUGO 8 - TRANSMISSION OFF KU	Feb-25	Dec-25	214%	-	-	5,670	0%
616	175767KU	SIMP DCC CHAIR REPL. KU	Feb-25	Dec-25	210%	-	22,215	42,750	192%
617	175798-K	CFPT 2023 UPGRADE-KU	Feb-25	Apr-25	793%	-	96,133	123,011	128%
618	175801KU	TC2 MS BYPASS SPRAY VLV HOIST	Jan-25	Dec-25	200%	-	-	27,667	0%
619	175804KU	SIMP TCC SEWAGE PUMP KU	Feb-25	Dec-25	216%	-	-	15,613	0%
620	175822 KU	CR7 COOL TWR GEARBOX 10 KU	Feb-25	Jul-25	434%	-	-	33,150	0%
621	175828KU	TC2 CEMS UPGRADE 2025	Jan-25	Dec-25	200%	-	-	24,900	0%
622	175851KU	TC LED LIGHTING 2025	Jan-25	Dec-25	200%	-	-	77,234	0%
623	21BP025K	GREENVILLE BO WINDOW REPL	Jan-25	Dec-25	200%	50,000	109,561	(0)	0%
624	21BP054K	SHELBYVILLE SR GARAGE HEAT	Jan-25	Dec-25	200%	60,029	109,514	(59,735)	-55%
625	21GH	GH 2-1 WELL WTR PUMP REBUILD25	Jan-25	Dec-25	200%	17,168	34,469	(17,234)	-50%
626	21TOOL246	ELIZABETHTOWN CAP TOOLS 2021	Jan-21	Mar-25	144%	35,000	49,705	48,925	98%
627	226GH	GH FGD AGITATOR SHAFT REPL25	Jan-25	Dec-25	200%	136,337	715,161	(0)	0%
628	22PITP366	22PITP366	Jan-22	Mar-25	158%	296,967	-	(107)	0%
629	23TOOL256	SHELBYVILLE CAP TOOLS 2023	Jan-23	Dec-25	133%	26,000	81,449	80,893	99%
630	24PACTRKU	24 TPPA CHARTER KU	Apr-24	Dec-25	157%	-	-	(7,416)	0%
631	24PITP156	24PITP156 EARLINGTON	Jan-24	Mar-25	258%	-	-	(27,815)	0%
632	24PITP236	24PITP236 RICHMOND	Jan-24	Aug-25	180%	-	-	27,632	0%
633	24PITP256	24PITP256 SHELBYVILLE	Jan-24	Dec-25	150%	-	-	(4,269)	0%
634	24PITP315	24PITP315 LEXINGTON	Jan-24	Dec-25	150%	-	-	(11,314)	0%
635	24PITP366	24PITP366 MAYSVILLE	Jan-24	Mar-25	258%	-	-	(112)	0%
636	24PITP416	24PITP416 PINEVILLE	Jan-24	Dec-25	150%	-	-	(15,574)	0%
637	24PITP426	24PITP426 LONDON	Jan-24	Dec-25	150%	-	-	(10,741)	0%
638	24PITP766	24PITP766 NORTON	Jan-24	Dec-25	150%	-	-	(14,795)	0%
639	24SMTL109	SMALL TOOLS EARL	Jan-24	Dec-25	151%	-	33,945	29,640	87%
640	24SMTL156	24 SMALL TOOLS 011560	Jan-24	Mar-25	258%	-	153,027	175,774	115%
641	24SMTL205	SMALL TOOLS DANVILLE	Jan-24	Dec-25	151%	-	-	(7,109)	0%
642	24SMTL216	24 SMALL TOOLS 012160	Jan-24	Mar-25	258%	-	49,562	48,573	98%
643	24SMTL236	24 SMALL TOOLS 012360	Jan-24	Dec-25	150%	-	95,428	83,653	88%
644	24SMTL246	24 SMALL TOOLS 012460	Jan-24	Mar-25	258%	-	28,591	29,123	102%
645	24SMTL256	24 SMALL TOOLS 012560	Jan-24	Mar-25	258%	-	45,421	45,421	100%
646	24SMTL304	SMALL TOOLS LEXINGTON	Jan-24	Dec-25	151%	-	-	(7,516)	0%
647	24SMTL315	24 SMALL TOOLS 013150	Jan-24	Dec-25	150%	-	261,100	234,802	90%
648	24SMTL366	24 SMALL TOOLS 013660	Jan-24	Mar-25	258%	-	106,009	106,733	101%
649	24SMTL416	24 SMALL TOOLS 014160	Jan-24	Mar-25	258%	-	31,477	31,477	100%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
650	24SMTL426	24 SMALL TOOLS 014260	Jan-24	Mar-25	258%	-	20,664	18,919	92%
651	24SMTL494	SMALL TOOLS PINEVILLE	Jan-24	Dec-25	151%	-	29,728	23,835	80%
652	24SMTL766	24 SMALL TOOLS 017660	Jan-24	Dec-25	150%	-	29,606	27,210	92%
653	24SMTLTTK	24 SMALL TOOLS TECH TRAIN KU	Feb-24	Mar-25	270%	750,000	989,600	(14,222)	-1%
654	24TOOL256	SHEOC CAPITAL TOOLS 2024	Jan-24	Dec-26	100%	46,000	47,408	0	0%
655	24TOOL315	LEXOC CAPITAL TOOLS 2024	Jan-24	Dec-26	100%	73,666	36,195	(0)	0%
656	25PITP156	25PITP156 EARLINGTON	Jan-25	Dec-25	200%	-	146,899	1,362,008	927%
657	25PITP216	25PITP216 DANVILLE	Jan-25	Dec-25	200%	-	-	242,838	0%
658	25PITP236	25PITP236 RICHMOND	Jan-25	Dec-25	200%	-	22,889	241,597	1056%
659	25PITP256	25PITP256 SHELBYVILLE	Jan-25	Dec-25	200%	-	111,742	1,483,430	1328%
660	25PITP315	25PITP315 LEXINGTON	Jan-25	Dec-25	200%	-	60,379	2,084,681	3453%
661	25PITP366	25PITP366 MAYSVILLE	Jan-25	Dec-25	200%	-	-	397,979	0%
662	25PITP416	25PITP416 PINEVILLE	Jan-25	Dec-25	200%	-	-	177,894	0%
663	25PITP426	25PITP426 LONDON	Jan-25	Dec-25	200%	-	21,123	1,077,577	5101%
664	25PITP766	25PITP766 NORTON	Jan-25	Dec-25	200%	-	16,859	403,670	2394%
665	25SMT1356	2025 SMALL TOOLS	Jan-25	Dec-25	200%	10,087	19,606	(10,087)	-51%
666	25SMTL109	SMALL TOOLS 25	Jan-25	Dec-25	200%	15,000	30,000	(15,000)	-50%
667	25SMTL205	SMALL TOOLS DANVILLE 2025	Jan-25	Dec-25	200%	15,130	30,260	(15,130)	-50%
668	25SMTL236	25 SMALL TOOL 012360	Jan-25	Dec-25	200%	14,991	27,484	(2,499)	-9%
669	25SMTL304	SMALL TOOLS	Jan-25	Dec-25	200%	15,000	28,298	(15,000)	-53%
670	25SMTL416	25 SMALL TOOLS 014160	Jan-25	Dec-25	200%	15,001	27,164	(2)	0%
671	25SMTL494	SMALL TOOLS	Jan-25	Dec-25	200%	15,000	30,000	(15,000)	-50%
672	25SMTLTTK	25 SMALL TOOL STT KU	Jan-25	Dec-25	200%	-	8,417	115,866	1377%
673	25TOOL156	EAROC CAPITAL TOOLS 2025	Jan-25	Dec-26	100%	26,000	76,582	0	0%
674	25TOOL236	RICOC CAPITAL TOOLS 2025	Jan-25	Dec-26	100%	30,000	153,848	(20,047)	-13%
675	25TOOL246	ELIOC CAPITAL TOOLS 2025	Jan-25	Dec-26	100%	34,750	158,324	0	0%
676	25TOOL256	SHEOC CAPITAL TOOLS 2025	Jan-25	Dec-26	100%	43,000	150,184	(1)	0%
677	25TOOL416	PINOC CAPITAL TOOLS 2025	Jan-25	Dec-26	100%	45,000	67,308	0	0%
678	25TOOL426	LONOC CAPITAL TOOLS 2025	Jan-25	Dec-26	100%	45,000	67,308	0	0%
679	41GH	GH4 MERCEMS MONITOR RPL25	Jan-25	Aug-25	301%	169,002	398,586	(25,000)	-6%
680	54GH	GH OPERATIONS TRUCK	Jan-25	Dec-25	200%	40,396	81,102	8,474	10%
681	67GH	GH DCS WATER TREATMENT CONTRLS	Jun-25	Oct-25	380%	203,127	405,512	(202,756)	-50%
682	ACAPR156	CAP/REG/RECLOSER 011560	Sep-20	Dec-30	61%	434,109	472,059	1,830	0%
683	ACAPR216	CAP/REG/RECLOSER 012160	Sep-20	Dec-30	61%	288,661	355,580	(1,915)	-1%
684	ACAPR236	CAP/REG/RECLOSER 012360	Sep-20	Dec-30	61%	553,111	341,937	(6,002)	-2%
685	ACAPR246	CAP/REG/RECLOSER 012460	Sep-20	Dec-30	61%	353,551	432,265	(31,613)	-7%
686	ACAPR256	CAP/REG/RECLOSER 012560	Sep-20	Dec-30	61%	129,693	371,871	(13,870)	-4%
687	ACAPR315	CAP/REG/RECLOSER 013150	Sep-20	Dec-30	61%	2,767,193	2,036,492	(111,310)	-5%
688	ACAPR366	CAP/REG/RECLOSER 013660	Sep-20	Dec-30	61%	175,049	331,021	(881)	0%
689	ACAPR416	CAP/REG/RECLOSER 014160	Sep-20	Dec-30	61%	25,915	369,904	2,625	1%
690	ACAPR426	CAP/REG/RECLOSER 014260	Sep-20	Dec-30	61%	300,437	463,441	225	0%
691	ACAPR766	CAP/REG/RECLOSER 017660	Sep-20	Dec-30	61%	106,189	333,617	(5,755)	-2%
692	AKM010525	MAJOR STORM-CAP-KU 010525	Dec-24	Jul-25	388%	1	2,944,741	4,272,435	145%
693	AKM011224	KU MAJOR STORM-CAPITAL-011224	Jan-24	Mar-25	258%	-	-	(214)	0%
694	AKM021625	MAJOR STORM-CAP-KU 021625	Feb-25	Dec-25	220%	-	302,976	1	0%
695	AKM030425	MAJOR STORM-CAP-KU 030525	Mar-25	Dec-25	241%	-	-	1	0%
696	AKM031424	MAJOR STORM-CAP-KU 031424	Mar-24	Mar-25	284%	-	-	(168)	0%
697	AKM040224	MAJOR STORM-CAP-KU 040224	Mar-24	Mar-25	284%	-	-	115	0%
698	AKM052624	MAJOR STORM-CAP-KU 052624	May-24	Mar-25	320%	-	-	980	0%
699	AKM073124	MAJOR STORM-CAP-KU 073124	Jul-24	Mar-25	376%	-	-	79	0%
700	AKM092724	MAJOR STORM-CAP-KU 092724	Sep-24	Mar-25	403%	0	1	213,016	37371275%
701	AKYTCR156	KYTC REIMB 011560	Sep-20	Dec-30	61%	317	25,261	25,261	100%
702	AKYTCR216	KYTC REIMB 012160	Sep-20	Dec-30	61%	209	96,857	195,213	202%
703	AKYTCR315	KYTC REIMB 013150	Sep-20	Dec-30	61%	42	114,252	14,043	12%
704	AKYTCR416	KYTC REIMB 014160	Sep-20	Dec-30	61%	-	6,368	6,368	100%
705	AKYTCR426	KYTC REIMB 014260	Sep-20	Dec-30	61%	2,202	177,028	177,028	100%
706	ALEDC156	CRCST LED CONVERSION 011560	Sep-20	Dec-30	61%	224,051	374,626	3,082	1%
707	ALEDC216	CRCST LED CONVERSION 012160	Sep-20	Dec-30	61%	237,280	274,049	7,917	3%
708	ALEDC236	CRCST LED CONVERSION 012360	Sep-20	Dec-30	61%	132,407	231,086	7,682	3%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
709	ALEDC246	CRCST LED CONVERSION 012460	Sep-20	Dec-30	61%	65,891	128,051	3,171	2%
710	ALEDC256	CRCST LED CONVERSION 012560	Sep-20	Dec-30	61%	116,572	148,369	3,111	2%
711	ALEDC315	CRCST LED CONVERSION 013150	Sep-20	Dec-30	61%	1,423,958	1,924,338	5,524	0%
712	ALEDC366	CRCST LED CONVERSION 013660	Sep-20	Dec-30	61%	88,541	166,140	4,625	3%
713	ALEDC416	CRCST LED CONVERSION 014160	Sep-20	Dec-30	61%	122,337	207,464	177	0%
714	ALEDC426	CRCST LED CONVERSION 014260	Sep-20	Dec-30	61%	159,360	256,591	18,918	7%
715	ALEDC766	CRCST LED CONVERSION 017660	Sep-20	Dec-30	61%	87,621	150,372	6,630	4%
716	ANBCD156O	NB COMM OH 011560	Sep-20	Dec-30	61%	1,356,775	3,675,435	391,365	11%
717	ANBCD156U	NB COMM UG 011560	Sep-20	Dec-30	61%	659,417	882,090	16,858	2%
718	ANBCD216O	NB COMM OH 012160	Sep-20	Dec-30	61%	2,110,699	3,198,019	(63,167)	-2%
719	ANBCD216U	NB COMM UG 012160	Sep-20	Dec-30	61%	1,761,673	2,425,226	(5,827)	0%
720	ANBCD236O	NB COMM OH 012360	Sep-20	Dec-30	61%	1,393,476	3,608,734	(178)	0%
721	ANBCD236U	NB COMM UG 012360	Sep-20	Dec-30	61%	1,473,071	2,156,945	(30,922)	-1%
722	ANBCD246O	NB COMM OH 012460	Sep-20	Dec-30	61%	1,622,869	2,175,192	31,326	1%
723	ANBCD246U	NB COMM UG 012460	Sep-20	Dec-30	61%	540,474	1,154,476	(11,756)	-1%
724	ANBCD256O	NB COMM OH 012560	Sep-20	Dec-30	61%	1,587,103	3,133,033	(2,465)	0%
725	ANBCD256U	NB COMM UG 012560	Sep-20	Dec-30	61%	1,550,681	2,118,120	4,378	0%
726	ANBCD315O	NB COMM OH 013150	Sep-20	Dec-30	61%	6,274,184	11,019,594	(41,509)	0%
727	ANBCD315U	NB COMM UG 013150	Sep-20	Dec-30	61%	10,092,363	10,525,258	(27,525)	0%
728	ANBCD366O	NB COMM OH 013660	Sep-20	Dec-30	61%	2,503,952	2,454,825	(28,421)	-1%
729	ANBCD366U	NB COMM UG 013660	Sep-20	Dec-30	61%	1,279,018	1,840,557	(20,943)	-1%
730	ANBCD416O	NB COMM OH 014160	Sep-20	Dec-30	61%	399,785	1,632,336	14,476	1%
731	ANBCD416U	NB COMM UG 014160	Sep-20	Dec-30	61%	221,163	1,039,498	21,421	2%
732	ANBCD426O	NB COMM OH 014260	Sep-20	Dec-30	61%	2,009,266	3,344,655	(67,334)	-2%
733	ANBCD426U	NB COMM UG 014260	Sep-20	Dec-30	61%	1,478,492	1,930,736	(948)	0%
734	ANBCD766O	NB COMM OH 017660	Sep-20	Dec-30	61%	1,176,728	1,566,320	17,571	1%
735	ANBCD766U	NB COMM UG 017660	Sep-20	Dec-30	61%	256,569	264,419	760	0%
736	ANBRD156O	NB RESID OH 011560	Sep-20	Dec-30	61%	3,590,208	5,637,507	(24,833)	0%
737	ANBRD156U	NB RESID UG 011560	Sep-20	Dec-30	61%	1,120,835	1,575,265	3,318	0%
738	ANBRD216O	NB RESID OH 012160	Sep-20	Dec-30	61%	1,521,848	2,802,360	18,368	1%
739	ANBRD216U	NB RESID UG 012160	Sep-20	Dec-30	61%	1,307,748	2,565,858	8,137	0%
740	ANBRD236O	NB RESID OH 012360	Sep-20	Dec-30	61%	1,499,243	2,476,914	(16,698)	-1%
741	ANBRD236U	NB RESID UG 012360	Sep-20	Dec-30	61%	1,595,842	4,847,128	(266,609)	-6%
742	ANBRD246O	NB RESID OH 012460	Sep-20	Dec-30	61%	1,271,760	2,342,817	1,098	0%
743	ANBRD246U	NB RESID UG 012460	Sep-20	Dec-30	61%	1,596,622	3,240,954	(19,976)	-1%
744	ANBRD256O	NB RESID OH 012560	Sep-20	Dec-30	61%	1,316,964	3,540,458	(774)	0%
745	ANBRD256U	NB RESID UG 012560	Sep-20	Dec-30	61%	1,586,869	3,137,979	(105,547)	-3%
746	ANBRD315O	NB RESID OH 013150	Sep-20	Dec-30	61%	4,405,448	6,940,843	(80,613)	-1%
747	ANBRD315U	NB RESID UG 013150	Sep-20	Dec-30	61%	10,212,767	17,543,748	(59,894)	0%
748	ANBRD366O	NB RESID OH 013660	Sep-20	Dec-30	61%	2,274,787	3,645,730	22,461	1%
749	ANBRD366U	NB RESID UG 013660	Sep-20	Dec-30	61%	1,034,411	2,642,456	(36,627)	-1%
750	ANBRD416O	NB RESID OH 014160	Sep-20	Dec-30	61%	2,197,844	2,695,442	(17,441)	-1%
751	ANBRD416U	NB RESID UG 014160	Sep-20	Dec-30	61%	189,886	487,069	6,924	1%
752	ANBRD426O	NB RESID OH 014260	Sep-20	Dec-30	61%	1,796,567	2,813,895	(45,480)	-2%
753	ANBRD426U	NB RESID UG 014260	Sep-20	Dec-30	61%	1,166,265	1,540,069	1,352	0%
754	ANBRD766O	NB RESID OH 017660	Sep-20	Dec-30	61%	2,042,208	2,107,772	(63,162)	-3%
755	ANBRD766U	NB RESID UG 017660	Sep-20	Dec-30	61%	347,210	233,405	6,220	3%
756	ANBSV156O	NB ELEC SERV OH 011560	Sep-20	Dec-30	61%	2,704,614	4,350,291	(11,260)	0%
757	ANBSV156U	NB ELEC SERV UG 011560	Sep-20	Dec-30	61%	1,942,006	2,968,533	(20,512)	-1%
758	ANBSV216O	NB ELEC SERV OH 012160	Sep-20	Dec-30	61%	1,998,673	3,269,880	(20,844)	-1%
759	ANBSV216U	NB ELEC SERV UG 012160	Sep-20	Dec-30	61%	2,382,094	4,580,104	(37,989)	-1%
760	ANBSV236O	NB ELEC SERV OH 012360	Sep-20	Dec-30	61%	1,372,746	2,615,917	11,139	0%
761	ANBSV236U	NB ELEC SERV UG 012360	Sep-20	Dec-30	61%	2,000,295	4,671,996	4,420	0%
762	ANBSV246O	NB ELEC SERV OH 012460	Sep-20	Dec-30	61%	2,571,418	4,271,815	3,284	0%
763	ANBSV246U	NB ELEC SERV UG 012460	Sep-20	Dec-30	61%	2,447,561	4,515,882	12,800	0%
764	ANBSV256O	NB ELEC SERV OH 012560	Sep-20	Dec-30	61%	748,609	1,468,723	(41,754)	-3%
765	ANBSV256U	NB ELEC SERV UG 012560	Sep-20	Dec-30	61%	2,000,925	3,601,682	(55,388)	-2%
766	ANBSV315O	NB ELEC SERV OH 013150	Sep-20	Dec-30	61%	4,299,238	6,089,517	56,857	1%
767	ANBSV315U	NB ELEC SERV UG 013150	Sep-20	Dec-30	61%	10,415,568	19,291,486	149,140	1%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
768	ANBSV366O	NB ELEC SERV OH 013660	Sep-20	Dec-30	61%	1,876,667	2,134,485	(42,306)	-2%
769	ANBSV366U	NB ELEC SERV UG 013660	Sep-20	Dec-30	61%	1,434,332	2,077,098	(22,912)	-1%
770	ANBSV416O	NB ELEC SERV OH 014160	Sep-20	Dec-30	61%	1,462,621	2,292,002	24,719	1%
771	ANBSV416U	NB ELEC SERV UG 014160	Sep-20	Dec-30	61%	390,247	597,718	(9,075)	-2%
772	ANBSV426O	NB ELEC SERV OH 014260	Sep-20	Dec-30	61%	1,951,882	2,493,871	(17,202)	-1%
773	ANBSV426U	NB ELEC SERV UG 014260	Sep-20	Dec-30	61%	1,948,635	3,002,290	(14,975)	0%
774	ANBSV766O	NB ELEC SERV OH 017660	Sep-20	Dec-30	61%	891,295	1,654,084	(67,962)	-4%
775	ANBSV766U	NB ELEC SERV UG 017660	Sep-20	Dec-30	61%	554,097	465,860	1,812	0%
776	APBWK156	EL PUBLIC WORKS 011560	Sep-20	Dec-30	61%	127,492	615,745	17,958	3%
777	APBWK216	EL PUBLIC WORKS 012160	Sep-20	Dec-30	61%	124,148	177,661	42,577	24%
778	APBWK236	EL PUBLIC WORKS 012360	Sep-20	Dec-30	61%	92,656	836,195	42,769	5%
779	APBWK246	EL PUBLIC WORKS 012460	Sep-20	Dec-30	61%	273,427	1,099,964	12,269	1%
780	APBWK256	EL PUBLIC WORKS 012560	Sep-20	Dec-30	61%	24,015	693,632	18,865	3%
781	APBWK315	EL PUBLIC WORKS 013150	Sep-20	Dec-30	61%	2,752,572	3,373,521	771,943	23%
782	APBWK366	EL PUBLIC WORKS 013660	Sep-20	Dec-30	61%	1,073,030	190,154	4,871	3%
783	APBWK416	EL PUBLIC WORKS 014160	Sep-20	Dec-30	61%	349,387	413,804	(9,143)	-2%
784	APBWK426	EL PUBLIC WORKS 014260	Sep-20	Dec-30	61%	1,900,576	377,079	46,857	12%
785	APBWK766	EL PUBLIC WORKS 017660	Sep-20	Dec-30	61%	504,655	401,932	10,988	3%
786	ARCST156	CUST REQUESTED 011560	Sep-20	Dec-30	61%	495,282	387,979	(100,581)	-26%
787	ARCST216	CUST REQUESTED 012160	Sep-20	Dec-30	61%	462,512	305,203	(22,360)	-7%
788	ARCST236	CUST REQUESTED 012360	Sep-20	Dec-30	61%	266,783	550,667	(40,405)	-7%
789	ARCST246	CUST REQUESTED 012460	Sep-20	Dec-30	61%	286,001	156,788	11,827	8%
790	ARCST256	CUST REQUESTED 012560	Sep-20	Dec-30	61%	717,401	541,146	(113,308)	-21%
791	ARCST315	CUST REQUESTED 013150	Sep-20	Dec-30	61%	3,685,754	2,575,244	(156,320)	-6%
792	ARCST366	CUST REQUESTED 013660	Sep-20	Dec-30	61%	174,238	228,610	10,632	5%
793	ARCST416	CUST REQUESTED 014160	Sep-20	Dec-30	61%	921,600	1,276,266	45,294	4%
794	ARCST426	CUST REQUESTED 014260	Sep-20	Dec-30	61%	1,110,602	796,262	(42,366)	-5%
795	ARCST766	CUST REQUESTED 017660	Sep-20	Dec-30	61%	780,064	307,003	(5,695)	-2%
796	ARDD156O	CAP REP DEF OH 011560	Sep-20	Dec-30	61%	5,288,786	6,403,508	19,750	0%
797	ARDD156U	CAP REP DEF UG 011560	Sep-20	Dec-30	61%	225,209	576,806	(1,893)	0%
798	ARDD216O	CAP REP DEF OH 012160	Sep-20	Dec-30	61%	801,344	1,323,843	38,402	3%
799	ARDD216U	CAP REP DEF UG 012160	Sep-20	Dec-30	61%	163,328	208,235	6,012	3%
800	ARDD236O	CAP REP DEF OH 012360	Sep-20	Dec-30	61%	864,007	1,299,449	19,035	1%
801	ARDD236U	CAP REP DEF UG 012360	Sep-20	Dec-30	61%	91,670	264,723	(16,431)	-6%
802	ARDD246O	CAP REP DEF OH 012460	Sep-20	Dec-30	61%	427,438	677,106	2,098	0%
803	ARDD246U	CAP REP DEF UG 012460	Sep-20	Dec-30	61%	39,054	271,460	(2,643)	-1%
804	ARDD256O	CAP REP DEF OH 012560	Sep-20	Dec-30	61%	786,548	810,255	11,261	1%
805	ARDD256U	CAP REP DEF UG 012560	Sep-20	Dec-30	61%	112,420	310,190	3,359	1%
806	ARDD315O	CAP REP DEF OH 013150	Sep-20	Dec-30	61%	5,130,583	7,039,311	(7,357)	0%
807	ARDD315U	CAP REP DEF UG 013150	Sep-20	Dec-30	61%	4,139,776	4,534,558	(249,376)	-5%
808	ARDD366O	CAP REP DEF OH 013660	Sep-20	Dec-30	61%	1,313,432	1,677,309	28,046	2%
809	ARDD366U	CAP REP DEF UG 013660	Sep-20	Dec-30	61%	256,109	413,777	9,636	2%
810	ARDD416O	CAP REP DEF OH 014160	Sep-20	Dec-30	61%	298,770	625,210	4,270	1%
811	ARDD416U	CAP REP DEF UG 014160	Sep-20	Dec-30	61%	18,826	79,408	4,626	6%
812	ARDD426O	CAP REP DEF OH 014260	Sep-20	Dec-30	61%	1,400,126	1,829,365	21,872	1%
813	ARDD426U	CAP REP DEF UG 014260	Sep-20	Dec-30	61%	108,571	295,463	8,593	3%
814	ARDD766O	CAP REP DEF OH 017660	Sep-20	Dec-30	61%	386,683	569,223	10,081	2%
815	ARDD766U	CAP REP DEF UG 017660	Sep-20	Dec-30	61%	46,317	68,062	3,315	5%
816	ARELD366	CAPITAL RELIABILITY 013660	Sep-20	Dec-30	61%	451,897	-	(712)	0%
817	ARELD416	CAPITAL RELIABILITY 014160	Sep-20	Dec-30	61%	556,389	-	(971)	0%
818	ARPOLE156	CAP POLE REP/REPL 011560	Sep-20	Dec-30	61%	7,241,076	11,226,597	(1,534,032)	-14%
819	ARPOLE216	CAP POLE REP/REPL 012160	Sep-20	Dec-30	61%	2,083,305	3,806,313	(364,851)	-10%
820	ARPOLE236	CAP POLE REP/REPL 012360	Sep-20	Dec-30	61%	2,638,363	3,874,844	(234,720)	-6%
821	ARPOLE246	CAP POLE REP/REPL 012460	Sep-20	Dec-30	61%	2,945,367	4,316,430	(319,142)	-7%
822	ARPOLE256	CAP POLE REP/REPL 012560	Sep-20	Dec-30	61%	3,224,116	4,372,933	(182,870)	-4%
823	ARPOLE315	CAP POLE REP/REPL 013150	Sep-20	Dec-30	61%	5,993,389	14,014,070	(275,341)	-2%
824	ARPOLE366	CAP POLE REP/REPL 013660	Sep-20	Dec-30	61%	3,086,067	3,575,774	(236,933)	-7%
825	ARPOLE416	CAP POLE REP/REPL 014160	Sep-20	Dec-30	61%	1,929,275	2,995,713	(174,467)	-6%
826	ARPOLE426	CAP POLE REP/REPL 014260	Sep-20	Dec-30	61%	1,162,203	2,597,910	(84,572)	-3%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
827	ARPOLE766	CAP POLE REP/REPL 017660	Sep-20	Dec-30	61%	1,648,671	2,600,195	91,746	4%
828	ARPSC156	CAP PSC INSPECTIONS 011560	Jan-24	Dec-30	43%	-	-	1,545,397	0%
829	ARPSC216	CAP PSC INSPECTIONS 012160	Jan-24	Dec-30	43%	-	-	384,562	0%
830	ARPSC236	CAP PSC INSPECTIONS 012360	Jan-24	Dec-30	43%	-	-	187,774	0%
831	ARPSC246	CAP PSC INSPECTIONS 012460	Jan-24	Dec-30	43%	-	-	423,267	0%
832	ARPSC256	CAP PSC INSPECTIONS 012560	Jan-24	Dec-30	43%	-	-	91,672	0%
833	ARPSC315	CAP PSC INSPECTIONS 013150	Jan-24	Dec-30	43%	-	-	328,308	0%
834	ARPSC366	CAP PSC INSPECTIONS 013660	Jan-24	Dec-30	43%	-	-	294,199	0%
835	ARPSC416	CAP PSC INSPECTIONS 014160	Jan-24	Dec-30	43%	-	-	239,355	0%
836	ARPSC426	CAP PSC INSPECTIONS 014260	Jan-24	Dec-30	43%	-	-	175,544	0%
837	ARSTLT156	REP STREET LIGHTS 011560	Sep-20	Dec-30	61%	3,741,068	3,247,930	(116,381)	-4%
838	ARSTLT216	REP STREET LIGHTS 012160	Sep-20	Dec-30	61%	1,748,999	2,018,440	(10,631)	-1%
839	ARSTLT236	REP STREET LIGHTS 012360	Sep-20	Dec-30	61%	1,605,159	2,380,216	(21,084)	-1%
840	ARSTLT246	REP STREET LIGHTS 012460	Sep-20	Dec-30	61%	1,599,863	1,805,663	20,410	1%
841	ARSTLT256	REP STREET LIGHTS 012560	Sep-20	Dec-30	61%	1,903,956	1,687,397	(29,645)	-2%
842	ARSTLT315	REP STREET LIGHTS 013150	Sep-20	Dec-30	61%	9,383,181	11,441,972	(94,914)	-1%
843	ARSTLT366	REP STREET LIGHTS 013660	Sep-20	Dec-30	61%	1,202,417	1,108,888	(18,422)	-2%
844	ARSTLT416	REP STREET LIGHTS 014160	Sep-20	Dec-30	61%	689,211	1,222,650	(12,264)	-1%
845	ARSTLT426	REP STREET LIGHTS 014260	Sep-20	Dec-30	61%	2,555,961	3,140,421	(29,226)	-1%
846	ARSTLT766	REP STREET LIGHTS 017660	Sep-20	Dec-30	61%	407,060	939,705	(57,309)	-6%
847	ASTLT156	NB STREET LIGHTS 011560	Sep-20	Dec-30	61%	2,986,155	4,643,830	20,026	0%
848	ASTLT216	NB STREET LIGHTS 012160	Sep-20	Dec-30	61%	1,694,242	2,780,763	(2,436)	0%
849	ASTLT236	NB STREET LIGHTS 012360	Sep-20	Dec-30	61%	1,802,486	2,207,160	(117,907)	-5%
850	ASTLT246	NB STREET LIGHTS 012460	Sep-20	Dec-30	61%	1,120,380	2,068,241	(14,105)	-1%
851	ASTLT256	NB STREET LIGHTS 012560	Sep-20	Dec-30	61%	905,287	1,901,873	24,833	1%
852	ASTLT315	NB STREET LIGHTS 013150	Sep-20	Dec-30	61%	9,203,028	10,100,252	108,780	1%
853	ASTLT366	NB STREET LIGHTS 013660	Sep-20	Dec-30	61%	1,452,999	1,907,554	(31,950)	-2%
854	ASTLT416	NB STREET LIGHTS 014160	Sep-20	Dec-30	61%	1,521,899	3,274,073	(4,881)	0%
855	ASTLT426	NB STREET LIGHTS 014260	Sep-20	Dec-30	61%	1,771,462	2,024,718	17,713	1%
856	ASTLT766	NB STREET LIGHTS 017660	Sep-20	Dec-30	61%	596,026	1,201,229	(1,241)	0%
857	ASTRM156	CAP MINOR STORMS 011560	Sep-20	Dec-30	61%	680,743	628	(38,520)	-6136%
858	ASTRM216	CAP MINOR STORMS 012160	Sep-20	Dec-30	61%	1,189	23,639	4,664	20%
859	ASTRM236	CAP MINOR STORMS 012360	Sep-20	Dec-30	61%	682	26,304	(7,246)	-28%
860	ASTRM246	CAP MINOR STORMS 012460	Sep-20	Dec-30	61%	1,377	22,628	22,670	100%
861	ASTRM256	CAP MINOR STORMS 012560	Sep-20	Dec-30	61%	77,045	54,205	39,736	73%
862	ASTRM315	CAP MINOR STORMS 013150	Sep-20	Dec-30	61%	3,343	115,959	(66,276)	-57%
863	ASTRM366	CAP MINOR STORMS 013660	Sep-20	Dec-30	61%	595,460	23,249	15,726	68%
864	ASTRM416	CAP MINOR STORMS 014160	Sep-20	Dec-30	61%	1,109	137,402	81,302	59%
865	ASTRM426	CAP MINOR STORMS 014260	Sep-20	Dec-30	61%	722,597	-	(27,571)	0%
866	ASTRM766	CAP MINOR STORMS 017660	Sep-20	Dec-30	61%	325,530	1,875	(157,292)	-8388%
867	ASTRMKU	CAP KU MAJOR STORM	Sep-20	Dec-32	51%	12,057,958	27,966,173	804,784	3%
868	ASYSEN156	SYS ENHANCE 011560	Sep-20	Dec-30	61%	1,346,442	401,508	(3,357)	-1%
869	ASYSEN216	SYS ENHANCE 012160	Sep-20	Dec-30	61%	2,017,865	457,373	(30,203)	-7%
870	ASYSEN236	SYS ENHANCE 012360	Sep-20	Dec-30	61%	405,298	165,352	(5,945)	-4%
871	ASYSEN246	SYS ENHANCE 012460	Sep-20	Dec-30	61%	339,697	164,105	2,925	2%
872	ASYSEN256	SYS ENHANCE 012560	Sep-20	Dec-30	61%	692,128	228,629	(95,813)	-42%
873	ASYSEN315	SYS ENHANCE 013150	Sep-20	Dec-30	61%	3,322,257	1,206,733	(165,935)	-14%
874	ASYSEN366	SYS ENHANCE 013660	Sep-20	Dec-30	61%	464,995	305,043	6,051	2%
875	ASYSEN416	SYS ENHANCE 014160	Sep-20	Dec-30	61%	346,619	164,527	2,287	1%
876	ASYSEN426	SYS ENHANCE 014260	Sep-20	Dec-30	61%	779,647	232,367	(20,706)	-9%
877	ASYSEN766	SYS ENHANCE 017660	Sep-20	Dec-30	61%	630,736	203,379	(23,243)	-11%
878	ATBRD156O	CAP TROUBLE ORDERS OH 011560	Sep-20	Dec-30	61%	914,628	1,324,814	(100,540)	-8%
879	ATBRD156U	CAP TROUBLE ORDERS UG 011560	Sep-20	Dec-30	61%	66,460	-	(55,857)	0%
880	ATBRD216O	CAP TROUBLE ORDERS OH 012160	Sep-20	Dec-30	61%	610,850	1,025,626	(83,401)	-8%
881	ATBRD216U	CAP TROUBLE ORDERS UG 012160	Sep-20	Dec-30	61%	105,289	-	(5,247)	0%
882	ATBRD236O	CAP TROUBLE ORDERS OH 012360	Sep-20	Dec-30	61%	456,184	1,136,701	(90,462)	-8%
883	ATBRD236U	CAP TROUBLE ORDERS UG 012360	Sep-20	Dec-30	61%	36,807	-	(2,276)	0%
884	ATBRD246O	CAP TROUBLE ORDERS OH 012460	Sep-20	Dec-30	61%	631,076	1,006,784	(23,541)	-2%
885	ATBRD246U	CAP TROUBLE ORDERS UG 012460	Sep-20	Dec-30	61%	21,611	-	(6,568)	0%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 16 OF 25
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
886	ATBRD256O	CAP TROUBLE ORDERS OH 012560	Sep-20	Dec-30	61%	951,943	1,495,794	(112,616)	-8%
887	ATBRD256U	CAP TROUBLE ORDERS UG 012560	Sep-20	Dec-30	61%	15,411	-	(23,107)	0%
888	ATBRD315O	CAP TROUBLE ORDERS OH 013150	Sep-20	Dec-30	61%	3,078,968	10,148,941	(142,267)	-1%
891	ATBRD366U	CAP TROUBLE ORDERS UG 013660	Sep-20	Dec-30	61%	67,815	-	(7,499)	0%
892	ATBRD416O	CAP TROUBLE ORDERS OH 014160	Sep-20	Dec-30	61%	1,208,514	1,940,604	(99,656)	-5%
893	ATBRD416U	CAP TROUBLE ORDERS UG 014160	Sep-20	Dec-30	61%	77,699	-	(1,675)	0%
894	ATBRD426O	CAP TROUBLE ORDERS OH 014260	Sep-20	Dec-30	61%	1,976,644	2,665,924	8,069	0%
895	ATBRD426U	CAP TROUBLE ORDERS UG 014260	Sep-20	Dec-30	61%	77,338	-	(14,390)	0%
896	ATBRD766O	CAP TROUBLE ORDERS OH 017660	Sep-20	Dec-30	61%	1,075,372	1,148,609	(27,729)	-2%
897	ATPD156	CAP THIRD PARTY 011560	Sep-20	Dec-30	61%	139,269	156,912	36,201	23%
889	ATBRD315U	CAP TROUBLE ORDERS UG 013150	Sep-20	Dec-30	61%	670,860	1,779,288	(49,707)	-3%
890	ATBRD366O	CAP TROUBLE ORDERS OH 013660	Sep-20	Dec-30	61%	667,348	2,361,727	(137,375)	-6%
898	ATPD216	CAP THIRD PARTY 012160	Sep-20	Dec-30	61%	312,993	268,489	(20,049)	-7%
899	ATPD236	CAP THIRD PARTY 012360	Sep-20	Dec-30	61%	461,221	906,039	2,309	0%
900	ATPD246	CAP THIRD PARTY 012460	Sep-20	Dec-30	61%	168,757	161,847	(25,799)	-16%
901	ATPD256	CAP THIRD PARTY 012560	Sep-20	Dec-30	61%	520,133	669,144	4,042	1%
902	ATPD315	CAP THIRD PARTY 013150	Sep-20	Dec-30	61%	1,313,978	2,005,534	121,530	6%
903	ATPD366	CAP THIRD PARTY 013660	Sep-20	Dec-30	61%	102,834	156,980	(37,367)	-24%
904	ATPD416	CAP THIRD PARTY 014160	Sep-20	Dec-30	61%	14,334	72,362	(6,458)	-9%
905	ATPD426	CAP THIRD PARTY 014260	Sep-20	Dec-30	61%	328,402	526,372	(8,785)	-2%
906	ATPD766	CAP THIRD PARTY 017660	Sep-20	Dec-30	61%	62,579	150,650	8,688	6%
907	AXFRM156	NB TRANSFORMERS 011560	Sep-20	Dec-30	61%	526,828	321,950	9,480	3%
908	AXFRM216	NB TRANSFORMERS 012160	Sep-20	Dec-30	61%	413,220	460,990	17,156	4%
909	AXFRM236	NB TRANSFORMERS 012360	Sep-20	Dec-30	61%	201,560	341,595	11,304	3%
910	AXFRM246	NB TRANSFORMERS 012460	Sep-20	Dec-30	61%	248,804	181,096	4,577	3%
911	AXFRM256	NB TRANSFORMERS 012560	Sep-20	Dec-30	61%	627,317	506,051	23,136	5%
912	AXFRM301	NB TRANSFORMERS 013010	Sep-20	Dec-33	47%	41,415,610	132,187,285	(1,053,090)	-1%
913	AXFRM315	NB TRANSFORMERS 013150	Sep-20	Dec-30	61%	1,553,763	1,250,307	(50,266)	-4%
914	AXFRM366	NB TRANSFORMERS 013660	Sep-20	Dec-30	61%	264,009	308,300	10,763	3%
915	AXFRM416	NB TRANSFORMERS 014160	Sep-20	Dec-30	61%	179,470	275,160	13,834	5%
916	AXFRM426	NB TRANSFORMERS 014260	Sep-20	Dec-30	61%	48,277	148,133	7,926	5%
917	AXFRM766	NB TRANSFORMERS 017660	Sep-20	Dec-30	61%	202,323	334,738	12,423	4%
918	CEMTR582	KU ELECTRIC METERS - 015820	Jan-13	Dec-27	93%	10,680,301	861,418	(106,323)	-12%
919	CNBRD256U	NB RESID UG - 012560	Jan-13	Dec-25	108%	512,429	-	(15,677)	0%
920	EM-169068	EMS VMWARE STORAGE ADD-K	Jan-25	Dec-25	200%	18,292	36,923	(18,462)	-50%
921	EM-172097	EMS SOFTWARE FULL UPGRADE 24-K	Dec-23	Dec-25	148%	42,919	352,236	165,645	47%
922	FP ARR KU	FP-ARRESTER REPLACEMENTS-KU	Jan-20	Dec-29	70%	3,420,001	3,420,001	380,000	11%
923	FP BAT KU	FP-BATTERY REPLACEMENTS-KU	Jan-24	Dec-33	30%	633,717	1,528,389	(137,000)	-9%
924	FP DFR KU	FP-DFR INSTALLATIONS-KU	Jan-20	Dec-30	64%	2,372,500	8,740,003	1,520,001	17%
925	FP FEN KU	FP-FENCE REPLACEMENTS-KU	Jan-20	Dec-30	64%	5,320,002	5,320,002	760,000	14%
926	FP MON KU	FP-ONLNE MONITORNG EQUIPMNT-KU	Jan-20	Dec-29	70%	2,834,446	1,291,997	151,997	12%
927	FP PLC KU	FP-PLC REPLACEMENTS-KU	Jan-20	Dec-29	70%	3,457,725	5,060,664	500,662	10%
928	FP RTU KU	FP-KU RTU REPLACEMENTS	Jan-20	Dec-29	70%	6,193,523	2,432,001	152,000	6%
929	FUNDING-L	FUNDING FOR TRANS LINES	Jan-25	Dec-27	67%	(4,895,652)	-	(10,237,448)	0%
930	GECDM01K	GE CDM CIP-KU	Jul-24	Dec-34	23%	227,400	252,360	66,600	26%
931	GECDM03K	NETWORK SEG FIREWALLS 25-KU	Jul-24	Dec-25	169%	62,400	114,000	(62,400)	-55%
932	GECDM06K	NETWORK MON SOLAR WINDS-KU	Jul-24	Dec-34	23%	492,600	586,800	211,214	36%
933	GECDM13K	GE CDM PALO ALTO HW REFR-KU	Jan-25	Dec-25	209%	-	-	69,000	0%
934	GECDM14K	GE CDM GEN TCA PROJECT-KU	Feb-25	Oct-25	264%	-	-	129,000	0%
935	GECEDI01K	GE CE DI CAPITAL-KU	Jan-25	Dec-34	20%	217,273	264,622	44,056	17%
936	GECELF01K	GE CE LF CAPITAL-KU	Jan-25	Dec-34	20%	383,834	456,988	76,745	17%
937	GEDTLS25K	GE TOOLS EQUIP OFFICE 2025-KU	Jun-24	Dec-25	164%	10,946	20,068	(9)	0%
938	GEEBR01K	STAT GROUND FAULT PROT BR10-KU	Sep-24	Jun-25	293%	25,000	45,050	(25,000)	-55%
939	GEEBR02K	STAT GROUND FAULT PROT BR7-KU	Sep-24	Jun-25	297%	15,500	38,010	5,269	14%
940	GEELDM01K	GE EL DME MOD-KU	Jan-25	Dec-27	66%	120,805	161,074	79,867	50%
941	GEELTP01K	GE EL TRNSF PROT-KU	Jan-25	Dec-28	50%	638,531	707,789	246,515	35%
942	GEETC11K	STAT GROUND FAULT PROT TC9-KU	Sep-24	Jun-25	298%	11,813	37,086	6,614	18%
943	GEETC12K	STAT GROUND FAULT PROT TC10-K	Sep-24	Jun-25	298%	11,813	44,178	13,227	30%
944	GEFETE01K	GE FE TE CAPITAL-KU	Jan-25	Dec-34	20%	568,233	651,107	251,010	39%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2

WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
945	GEMEEQ01K	GE ME EQ CAPITAL-KU	Jan-25	Dec-28	50%	57,060	57,060	11,460	20%
946	GESL10K	GE SL NEW PCB ANALYZER-KU	Dec-24	Sep-25	259%	61,359	62,124	0	0%
947	GESL12K	GE SL LAB EQUIPMENT-KU	Jan-25	Dec-26	100%	252,671	398,366	(73,695)	-18%
948	GSESGDX1K	STATOR GROUND FAULT PRO DX1-KU	Mar-24	Mar-25	289%	-	36,174	36,174	100%
949	GSESGDX2K	STATOR GROUND FAULT PRO DX2-KU	Mar-24	Mar-25	289%	-	15,645	15,645	100%
950	GSESGDX3K	STATOR GROUND FAULT PRO DX3-KU	Mar-24	Mar-25	289%	-	25,881	25,881	100%
951	IT0161K7	DACS/SONET REPLACE-WCLKU19-22	Aug-19	Mar-25	133%	626,492	-	(71)	0%
952	IT0386K	MICROSERVICES PLATFORMKU24	Jan-24	Mar-25	258%	90,420	31,936	28,847	90%
953	IT0398CG	ODP NETWORK ENHANCE-KU23-24	Jan-23	Mar-25	185%	1,500,000	853,232	810,219	95%
954	IT0572K	OBVERVAPACHESKYWALK-KU24	Jan-24	Mar-25	258%	120,561	59,821	42,327	71%
955	IT0600K	RPA PPL SERVICES 2025 KU25	Jan-25	Dec-25	200%	105,970	135,089	4,591	3%
956	IT0736K	MICROSERVICES PLATFORMKU25	Jan-25	Dec-25	200%	90,420	101,317	3,443	3%
957	IT0751K	INTEGRATION AND ARCH IKU25	Jan-25	Dec-25	200%	120,561	67,545	2,295	3%
958	IT0827K	KU MW TWR RPL (SKINN)-KU22-23	Jan-23	Mar-25	185%	206,999	412,699	380,901	92%
959	IT1209K	QRADARENHANCE-KU23	Jan-23	Mar-25	185%	68,160	-	16,251	0%
960	IT1214K	TECH REFRESH DSKTP/LPTP-KU23	Jan-23	Mar-25	185%	1,433,244	-	(14,981)	0%
961	IT1234K	KY WORKSTATION REFRESH-KU25	Feb-25	Dec-25	210%	112,000	215,726	19,590	9%
962	IT1490K	EMS/LVL2/QAS REFRESH-KU24	Jan-24	Mar-25	258%	319,600	-	83,822	0%
963	IT1493K	EACM/JUMPHOST REFRESH-KU24	Jan-25	Dec-25	200%	119,850	431,464	14,663	3%
964	IT1501K	GHENT 10G PRIV TRANSPORT-KU22	Jan-22	Mar-25	158%	651,046	-	(3,232)	0%
965	IT1507K	WAUSAU ENHANCEMENTS - KU22	Jan-22	Mar-25	158%	-	-	(4,532)	0%
966	IT1508K	RPA-CUSTSERV,ZSSB,PSC,BP-KU22	May-22	Mar-25	165%	4,045	49,630	47,235	95%
967	IT1558K	QRADARCONSOLIDATION-KU22	Oct-22	Mar-25	176%	569,742	-	259,265	0%
968	IT1567K	ELIMIN OF LEASE T1-KU23	Jan-23	Mar-25	185%	280,401	380,544	369,741	97%
969	IT1570K	KY ADMS - KU 23-26	Jan-23	Dec-26	100%	4,856,336	4,832,983	(713,098)	-15%
970	IT1574K	CMSKU27	Jan-25	Dec-27	67%	1,333,550	3,378,291	1,712,102	51%
971	IT1578K	PREPAY FOR SERVICESKU27	Jan-26	Dec-27	50%	852,108	1,882,700	941,350	50%
972	IT1581K	QRADAR HW 2024 KY-KU24	Jan-24	Dec-25	150%	452,102	243,139	391,257	161%
973	IT1582K	QRADAR - CORPKU25	Jan-25	Dec-25	200%	90,420	55,264	3,443	6%
974	IT1584K	QRADAR - KENTUCKY CIP KU25	Jan-25	Dec-25	200%	63,992	70,601	2,933	4%
975	IT1596K	S-SDLCKU25	Jan-25	Dec-25	200%	9,042	84,431	2,869	3%
976	IT1612K	STACKVISION UPGRADE-KU24	Apr-24	Mar-25	301%	121,000	149,017	139,528	94%
977	IT1645K	MAXIMO LICENSE TRUE UP-KU25	Jan-25	Dec-26	100%	82,500	866,826	(0)	0%
978	IT1646K	LOTO TECHNOLOGY REFRESH-KU25	Feb-24	Mar-25	270%	148,500	-	(71)	0%
979	IT1679K	THREAT AND VULNERABILIKU25	Jan-25	Dec-25	200%	904,204	235,792	7,345	3%
980	IT1683K	IAM KU25	Jan-25	Dec-26	100%	301,401	1,942,393	27,351	1%
981	IT1689K	IAM KU26	Jan-25	Dec-26	100%	452,102	1,802,885	0	0%
982	IT1695K	IAM KU27	Jan-26	Dec-27	50%	452,102	525,856	389,538	74%
983	IT1707K	ONEPPL APP IMP (APO)-KU25	Jan-25	Dec-25	200%	301,401	1,553,527	0	0%
984	IT1751K	SERVICENOW ITSM / BUSIKU24	Nov-24	Mar-25	658%	1,205,605	1,379,785	345,169	25%
985	IT1754K	TRPP KY 2024KU24	Dec-23	Mar-25	247%	306,231	198,725	188,045	95%
986	IT1756K	SERVICENOW ITSM / BUSIKU25	Feb-25	Dec-25	210%	753,503	2,079,457	70,155	3%
987	IT1757K	SKY 2025KU25	Jan-25	Dec-25	200%	150,701	337,724	(0)	0%
988	IT1762K	CORP SYSTEMS 2025KU25	Jan-25	Dec-25	200%	200,294	168,862	5,739	3%
989	IT1780K	LKE MDMS UPGRADEKU27	Feb-26	Dec-27	48%	2,343,298	1,553,227	1,553,227	100%
990	IT1783K	OMA REPLACEMENT KU24	Jan-24	Dec-25	150%	666,775	2,799,069	(0)	0%
991	IT1889K	SUPPLY CHAIN ENHANCEMEKU25	Jan-25	Dec-25	200%	222,159	407,291	13,841	3%
992	IT1936K	GAS WORK STANDARD KNOWKU25	Jan-25	Dec-25	200%	117,165	140,723	4,782	3%
993	IT1942K	T-RECS REPLACEMENTKU24	Jan-24	Mar-25	258%	133,781	44,917	40,366	90%
994	IT1949K	UPGRADE POWERPLANKU25	Jan-25	Jan-26	185%	958,622	823,681	(0)	0%
995	IT1952K	SINGLE INSTANCE CLOUD KU26	Jan-25	Dec-27	67%	3,077,787	19,865,963	(0)	0%
996	IT1972K	Z MACHINES TO RUN PLKU24	Oct-24	Dec-25	180%	35,505	192,762	70,399	37%
997	IT1993K	CASCADE ENTERPRISE ALIKU24	Jan-24	Nov-27	77%	64,121	231,784	7,677	3%
998	IT2013K	ESRI + AUD DEPLOYMENT KU25	Jan-25	Nov-26	104%	3,127,238	5,639,336	(0)	0%
999	IT2043K	GAS PLANNING APPLICATIKU27	Jan-26	Dec-27	50%	284,036	235,337	235,337	100%
1000	IT2062K	AZURE CLOUD 2.0KU24	Jan-24	Mar-25	258%	394,836	226,647	220,780	97%
1001	IT2064K	2024 EOL DB OS DC KU24	Jan-24	Mar-25	258%	452,102	271,633	282,287	104%
1002	IT2065K	6GHZ EOL MW MITIGATIONK23-27	Aug-23	Dec-27	77%	4,780,469	1,353,479	1,224,322	90%
1003	IT2066K	IPAD REFRESH PROJECT EKU24	Jan-24	Mar-25	258%	447,942	278,906	275,140	99%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 18 OF 25
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1004	IT2071K	KY TECHNOLOGY REFRESH KU24	Jan-24	Mar-25	258%	319,959	139,761	134,033	96%
1005	IT2080K	RSA HARDWARE REFRESH EKU24	Jan-24	Mar-25	258%	159,980	6,973	6,930	99%
1006	IT2082K	FUSION CENTER ENHANCEMKU24	Jan-24	Mar-25	258%	60,280	29,942	28,752	96%
1007	IT2084K	KY CIP QRADAR ENHANCE-KU24	Aug-24	Mar-25	416%	94,536	-	(9)	0%
1008	IT2085K	ISE HARDWARE REFRESH EKU24	Jan-24	Mar-25	258%	70,391	1,107	1,028	93%
1009	IT2089K	MONITOR REPLACEMENT EOKU24	Jan-24	Mar-25	258%	63,992	40,847	36,176	89%
1010	IT2098K	NEXTGEN EOL OS, DB, DCKU25	Jan-25	Dec-25	200%	1,205,605	86,767	2,869	3%
1011	IT2099K	NETWORK EOL HW REPLACEKU25	Jan-25	Dec-25	200%	904,204	314,039	10,616	3%
1012	IT2101K	MICROSOFT SCE AND EA LKU25	Jan-25	Dec-25	200%	370,861	394,915	13,421	3%
1013	IT2103K	IPAD REFRESH PROJECT EKU25	Jan-25	Dec-25	200%	767,901	1,035,485	35,190	3%
1014	IT2106K	WINDOWS 10.11 UPGRADE KU25	Jan-25	Dec-25	200%	243,720	23,641	804	3%
1015	IT2113K	DESKTOP SOFTWARE PACK KU25	Jan-25	Dec-25	200%	76,679	21,108	717	3%
1016	IT2115K	FUSION CENTER ENHANCEMKU25	Jan-25	Dec-25	200%	60,280	73,160	2,295	3%
1017	IT2122K	MONITOR REPLACEMENT EOKU25	Feb-25	Dec-25	210%	63,992	43,145	(4)	0%
1018	IT2226K	6GHZ MW MITIGATION EOKU25	Jan-25	Dec-27	67%	3,530,062	4,510,635	73,313	2%
1019	IT2229K	RPA PPL SERVICES 2024 KU24	Jan-24	Mar-25	258%	105,970	36,124	33,356	92%
1020	IT2246K	ARMADILLO REPLACEMENT - KU24	Oct-24	Dec-25	180%	1,420,181	3,986,956	(0)	0%
1021	IT2249K	UPGRADE QUANTUM TMS	Jan-25	Dec-26	100%	59,988	83,860	938	1%
1022	IT2254K	TREASURY SW	Jan-25	Dec-25	200%	83,613	87,685	5,463	6%
1023	IT2258K	WAUSAU UPGRADE/REPLACEMENT	Jan-25	Dec-26	100%	668,905	184,213	(0)	0%
1024	IT2268K	LG&E TOWER RPL - HOLSCLAW	Jan-26	Dec-28	33%	319,959	23,534	23,534	100%
1025	IT2272K	MICROSERV PLATFORM 23-KU23	Jan-23	Mar-25	185%	136,245	-	27,390	0%
1026	IT2274K	AUTOPILOT 2023 KU 23	Jan-23	Mar-25	185%	249,302	1,840,344	1,602,618	87%
1027	IT2276K	DESKTOP SW PACK KU23	Jan-23	Mar-25	185%	67,000	-	35,168	0%
1028	IT2277K	FORTIFY APP SECURITY KU23	Jan-23	Dec-25	133%	58,098	88,722	85,140	96%
1029	IT2279K	WINDOWS 10.11 UPG KU23	Jan-23	Mar-25	185%	1,092	102,558	102,451	100%
1030	IT2280K	AZURE 23 ENHANCE KU23	Jan-23	Mar-25	185%	131,465	141,912	141,880	100%
1031	IT2281K	EOL HW REPLACE PA KU23	Jan-23	Mar-25	185%	332,727	454,775	446,417	98%
1032	IT2282K	EOL HW REPLACE KY KU23	Jan-23	Mar-25	185%	230,035	349,367	578,274	166%
1033	IT2285K	GLOBAL DESIGN SYSTEM KU23	Jan-23	Dec-25	133%	16,613	158,078	140,271	89%
1034	IT2287K	MS DEFENDER FOR SERV KU23	Jan-23	Mar-25	185%	3,806	15,882	13,823	87%
1035	IT2288K	DNAC HARDWARE REFRESH KU23	Jan-23	Mar-25	185%	109,836	134,401	136,282	101%
1036	IT2289K	VMWARE HORIZON VDI KYA KU23	Jan-23	Mar-25	185%	556,133	936,623	938,019	100%
1037	IT2292K	MCP UPGRADE KU23	Jan-23	Mar-25	185%	17,377	-	60	0%
1038	IT2293K	ISE HW REFRESH PA KU23	Jan-23	Mar-25	185%	8,605	67,765	65,903	97%
1039	IT2294K	ISE HW REFRESH KY KU23	Jan-23	Mar-25	185%	4,166	54,326	50,848	94%
1040	IT2296K	HIGHSPEED CORE NW PA KU23	Jan-23	Dec-25	133%	-	515,867	561,822	109%
1041	IT2297K	HIGHSPEED CORE NW KY KU23	Jan-23	Dec-25	133%	174,169	456,933	734,859	161%
1042	IT2298K	DATABASE AUTOMATION KU23	Jan-23	Mar-25	185%	1,558	18,207	17,775	98%
1043	IT2299K	ITIO FUNDING AUTOM KU23	Jan-23	Mar-25	185%	31,159	9,734	9,682	99%
1044	IT2300K	EXPERIMENT&DAM PLAT KU23	Jan-23	Mar-25	185%	32,819	-	(42)	0%
1045	IT2301K	PA.KY INTERCONNECTPA KU23	Jan-23	Mar-25	185%	27,951	-	4,792	0%
1046	IT2302K	AA ML PLATFORM23-KU23	Jan-23	Mar-25	185%	165,509	-	1,917	0%
1047	IT2305K	CYBERRISKMGMT-KU23	Jan-23	Mar-25	185%	103,969	-	462	0%
1048	IT2307K	RPA PPLS 23-KU23	Jan-23	Mar-25	185%	4,104	5,272	5,127	97%
1049	IT2308K	SERVICENOW IMPBVW-KU23	Jan-23	Mar-25	185%	466,973	1,568,315	1,686,884	108%
1050	IT2309K	CISCOFIREPOWER-KU23	Nov-23	Mar-25	238%	-	-	2	0%
1051	IT2310K	PHOENIX LAPTOPS-KU23	Nov-23	Mar-25	238%	-	-	1	0%
1052	IT2311K	ORACLE ULA23-KU23	Nov-23	Dec-25	146%	1,009,173	-	(0)	0%
1053	IT2312K	KY BULK POWER24-KU24	Nov-23	Mar-25	238%	-	665,434	648,942	98%
1054	IT2313K	ZOOM TO TEAMS-KU23	Nov-23	Mar-25	238%	-	(0)	19,544	-10857650%
1055	IT2315K	ABT EXTENSION-KU24	Jan-24	Mar-25	258%	-	118,869	109,467	92%
1056	IT2326K	KY TELECOM CAPIMPROV KU24	Jan-24	Mar-25	258%	164,736	308,856	96,053	31%
1057	IT2333K	DIG ENT PA KY DIG ENT PA KU24	Jan-24	Dec-25	150%	-	788,668	791,395	100%
1058	IT2334K	DIG ENT KY KY DIG ENT KY KU24	Jan-24	Dec-25	150%	-	731,863	1,359,878	186%
1059	IT2339CG	KU MW TOWER (SKINNERS)(LAND)	Jan-24	Mar-25	258%	-	14,121	14,121	100%
1060	IT2341K	OEBS ENHANCE-KU24	Feb-24	Mar-25	270%	-	28,891	27,634	96%
1061	IT2342K	GENETEC UPGRADE-KU24	Feb-24	Mar-25	270%	-	-	(244)	0%
1062	IT2344K	NETSCALER UPGRADE-KU24	Feb-24	Mar-25	270%	-	23,044	22,931	100%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 19 OF 25
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1063	IT2347K	GOOGLE ANALYTICS GA4-KU24	Mar-24	Dec-25	154%	-	33,402	29,755	89%
1064	IT2348K	TRIPWIRE CYBER ENH-KU24	Mar-24	Mar-25	284%	-	265,545	264,642	100%
1065	IT2349K	DIG WP AZURE AD-KU24	Apr-24	Mar-25	301%	-	11,275	9,189	82%
1066	IT2350K	DIG WP TANIUM - KU24	Apr-24	Mar-25	301%	-	614	604	98%
1067	IT2351K	DIG WORKPLACE SAP UPD-KU24	Apr-24	Mar-25	301%	-	1,199	1,165	97%
1068	IT2353K	WIRELESS NTWRK REFRESH KU24	May-24	Mar-25	320%	-	117,904	104,769	89%
1069	IT2355CG	KY ODP FISERV-KU24	Jul-24	Mar-25	376%	-	13,746	9,036	66%
1070	IT2357K	KY MS PHONE IMP-KU24	Dec-24	Dec-27	68%	1,302,828	1,986,659	1,130,313	57%
1071	IT2358K	T MOBILE INSPECTIONS -IN-KU25	Jan-25	Dec-25	200%	588,344	1,078,630	36,656	3%
1072	IT2360K	HOSTING STRATEGY-KU25	Jan-25	Dec-25	200%	1,805,020	3,505,755	(0)	0%
1073	IT2362K	CUSTOMER SELF SERVICE / -KU25	Mar-25	Dec-27	65%	533,181	999,714	(0)	0%
1074	IT2363K	CX ENHANCEMENTS-KU25	Jan-25	Dec-25	200%	21,594	39,588	0	0%
1075	IT2366K	CASH FORECASTING SOLUTIO-KU25	Jan-25	Dec-25	200%	55,264	55,264	3,443	6%
1076	IT2367K	CCURE-KU25	Aug-24	Dec-25	171%	55,264	92,106	0	0%
1077	IT2369K	ICIMS-KU25	Jan-25	Dec-25	200%	73,685	140,002	4,591	3%
1078	IT2370K	KY POWERPLAN POWERTAX RE-KU25	Jan-25	Dec-25	200%	141,202	141,202	0	0%
1079	IT2372K	PEOPLESOFT-KU25	Jan-25	Dec-25	200%	164,736	304,581	(231)	0%
1080	IT2375K	LOGGING & MONITORING-KU25	Jan-25	Dec-25	200%	73,685	135,090	(0)	0%
1081	IT2377K	GEN AI INITIATIVES-KU25	Jan-25	Dec-25	200%	621,319	1,148,452	0	0%
1082	IT2379K	RECORDS SYSTEM INTEGRATI-KU25	Jan-25	Dec-25	200%	110,528	202,634	0	0%
1083	IT2380K	SOURCE DATA INGESTION TO-KU25	Jan-25	Dec-25	200%	1,565,809	3,044,715	(0)	0%
1084	IT2383K	T MOBILE INSPECTIONS - A-KU25	Feb-25	Dec-25	210%	470,675	930,726	(87)	0%
1085	IT2384K	T&D KY ELECTRIC WORK MGM-KU25	Jan-25	Dec-26	100%	7,896,069	10,249,443	0	0%
1086	IT2390K	ENGINEERING TOOLSET (CYM-KU25	Jan-25	Dec-25	200%	65,928	125,262	(0)	0%
1087	IT2391K	ENGINEERING TOOLSETS -KU25	Jan-25	Nov-25	219%	32,915	65,831	(0)	0%
1088	IT2393K	FERC 2222-KU25	Jan-25	Dec-26	100%	282,546	439,516	0	0%
1089	IT2394K	GE AEMS MIGRATION-KU25	Dec-24	Mar-27	89%	9,400,000	13,586,925	9,400,000	69%
1090	IT2395K	GEODIGITAL - LKE TX-KU25	Oct-24	Dec-25	180%	39,066	65,110	0	0%
1091	IT2398K	TRANSMISSION MODELING-KU25	Jan-25	Nov-27	69%	141,203	183,563	94,135	51%
1092	IT2399K	TRODS -KU25	Feb-25	Dec-25	210%	117,669	223,669	7,331	3%
1093	IT2400K	2025 NETWORK WAN/INTERN-KU25	Jan-25	Dec-25	200%	46,053	84,431	0	0%
1094	IT2402K	AVTEC CONSOLE SYSTEM CON-KU25	Mar-25	Dec-26	100%	110,528	202,634	0	0%
1095	IT2403K	DECOMMISSION NUTANIX OT/-KU25	Jan-25	Dec-25	200%	9,211	16,886	0	0%
1096	IT2404K	EVERGREEN O365-KU25	Jan-25	Dec-25	200%	442,111	589,481	(0)	0%
1097	IT2405K	NERC-CIP-TSA BACKUP SOLU-KU25	Jan-25	Dec-26	100%	71,581	93,950	0	0%
1098	IT2406K	NERC-CIP-TSA HW REFRESH -KU25	Jan-25	Dec-25	200%	111,845	205,049	(0)	0%
1099	IT2408K	PHOENIX PROJECT-KU25	Jan-25	Dec-25	200%	184,213	337,724	(0)	0%
1100	IT2410K	CALL CENTER CALL RECORDI-KU25	Jan-25	Dec-25	200%	235,337	431,452	(0)	0%
1101	IT2411K	CALL CENTER TECHNOLOGY O-KU25	Jan-25	Dec-27	67%	1,599,542	2,066,075	1,066,361	52%
1102	IT2415K	IVR/IVA OMNI CHANNEL SOL-KU25	Jan-25	Dec-27	67%	5,534,919	7,010,024	2,860,867	41%
1103	IT2418K	NATIONAL ACCOUNTS MANAGE-KU25	Jan-25	Dec-25	200%	44,432	71,091	0	0%
1104	IT2420K	STREET LIGHT OUTAGE AUTO-KU25	Jan-25	Jun-25	405%	58,834	98,057	0	0%
1105	IT2421K	GAS SADE/GAS MAXIMO REPL-KU26	Jan-26	Dec-27	50%	1,412,025	1,412,025	941,350	67%
1106	IT2446K	AVEVA PI SYSTEM PH1-KU26	Feb-26	Nov-27	50%	94,606	94,606	47,303	50%
1107	IT2609K	PROACTIVE CUST NOTIF-KU24	Nov-24	Mar-25	658%	-	1,742,869	1,688,889	97%
1108	IT2623K	DISASTER RECOVERY-KU25	Jan-25	Dec-25	200%	184,213	337,724	(0)	0%
1109	IT2626K	DATA MGMT SW IMP-KU25	Jan-25	Dec-25	200%	147,370	270,179	0	0%
1110	IT2654K	SERVICENOW SAAS CAPITAL -KU25	Jan-25	Dec-25	200%	1,105,277	2,087,272	(0)	0%
1111	IT2660K	TFM SOFTWARE IMPLEMENT-KU25	Jan-25	Dec-25	200%	1,052,780	1,891,888	(194)	0%
1112	IT2663K	CAPITALIZE LEGACY SAAS-KU25	Jan-25	Dec-25	200%	3,338,252	6,120,129	(0)	0%
1113	IT2668K	TALENT DEV SW IMPL-KU25	Jan-25	Mar-25	819%	7,368	9,825	0	0%
1114	IT2675K	OT CYBERSECURITY PROGRAM-KU25	Jan-25	Dec-25	200%	78,567	157,134	(0)	0%
1115	IT2678K	CYBERSECURITY TOOL CONSO-KU25	Jan-25	Dec-25	200%	237,174	440,576	0	0%
1116	IT2682K	DATA SECURITY SW IMPL-KU25	Jan-25	Dec-25	200%	179,884	359,768	0	0%
1117	IT2690K	AMS OPTIMIZATION-KU25	Jan-25	Dec-25	200%	756,092	1,386,168	0	0%
1118	IT2706K	CLOUD ERP SAAS CAPITAL 2-KU25	Jan-25	Dec-25	200%	1,768,444	3,512,129	(0)	0%
1119	IT2708K	CIS TRANSFORMATION-KU25	Jan-25	Dec-28	50%	62,256,793	72,751,080	30,627,240	42%
1120	IT2713K	APPLICATION MODERNIZATIO-KU25	Jan-25	Dec-25	200%	2,712,089	5,136,547	(0)	0%
1121	IT2718K	KY-MOD WORKSP-HW UPD KU24	Nov-24	Dec-25	186%	-	300,138	559,074	186%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 20 OF 25
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1122	IT2719CG	WORKSTUDIO - GEODIGITAL - KU25	Nov-24	Dec-25	186%	30,431	30,431	30,431	100%
1123	IT2720K	GENAI RATE CASE - KU25	Nov-24	Dec-25	186%	78,690	163,877	(4)	0%
1124	IT2726K	KY WEB ENHANCEMENTS - KU25	Jan-25	May-25	486%	28,235	81,354	(35)	0%
1125	IT2728K	KY IVR ENHANCEMENTS - KU25	Jan-25	May-25	486%	23,529	62,406	(29)	0%
1126	K8-2024	STORM DAMAGE T-LINE KU 2024	Jan-24	Mar-25	258%	925,309	966	966	100%
1127	K8-2025	STORM DAMAGE T-LINE KU 2025	Jan-25	Dec-25	200%	943,815	3,163,554	223,824	7%
1128	K9-2015	PRIORITY REPL T-LINES KU 2015	Jan-15	Mar-25	118%	3,414,000	130	130	100%
1129	K9-2022	PRIORITY REPL T-LINES KU 2022	Oct-21	Mar-25	154%	17,491,000	181,726	181,726	100%
1130	K9-2023	PRIORITY REPL-T LINES KU 2023	Dec-22	Mar-25	182%	6,248,000	1,998,339	1,988,836	100%
1131	K9-2024	PRIORITY REPL T-LINES KU 2024	Jan-24	Apr-25	226%	6,324,000	1,348,212	1,331,839	99%
1132	K9-2025	PRIORITY REPL T-LINES KU 2025	Jan-25	Dec-25	200%	6,367,000	3,518,762	504,429	14%
1133	K9-CRT25	CRITICAL REPL T-LINES KU 2025	Jan-25	Dec-25	200%	325,000	615,996	754,167	122%
1134	KARM-2024	PRIORITY REPL X-ARMS KU 2024	Jan-24	Mar-25	241%	1,507,000	93,414	95,742	102%
1135	KARM-2025	PRIORITY REPL X-ARMS KU 2025	Jan-25	Dec-25	200%	1,664,000	425,575	38,689	9%
1136	KINS-2022	PRIORITY REPL INSLTRS KU 2022	Jan-22	Mar-25	158%	1,822,000	(4,810)	(4,810)	100%
1137	KINS-2025	PRIORITY REPL INSLTRS KU 2025	Jan-25	Dec-25	200%	490,000	183,608	15,949	9%
1138	KOTFAIL23	KU-OTHERFAIL-2023	Jan-23	Mar-25	185%	1,000,000	(31,669)	(31,669)	100%
1139	KOTFAIL24	KU-OTHERFAIL-2024	Dec-23	Dec-25	150%	1,012,036	1,298,054	929,938	72%
1140	KOTFAIL25	KOTFAIL25	Jan-25	Dec-25	200%	2,112,657	4,856,730	472,783	10%
1141	KOTH-2020	PRIORITY REPL OTHER KU 2020	Jan-20	Mar-25	136%	6,150,206	118,148	118,148	100%
1142	KOTH-2021	PRIORITY REPL OTHER KU 2021	Jan-21	Mar-25	144%	5,849,000	(1,854)	(1,854)	100%
1143	KOTH-2022	PRIORITY REPL OTHER KU 2022	Jan-22	Mar-25	158%	5,996,000	9,874	9,874	100%
1144	KOTH-2024	PRIORITY REPL OTHER KU 2024	Jan-24	Mar-25	258%	2,644,000	200,396	243,793	122%
1145	KOTH-2025	PRIORITY REPL OTHER KU 2025	Jan-25	Dec-25	200%	2,710,000	1,023,826	79,774	8%
1146	KUSCMAI	KU AGING INFRASTRUCTURE	Jan-23	Dec-34	33%	3,779,241	7,492,696	(709,687)	-9%
1147	KUSUBMAIN	KU SUB MAINTENANCE	Jan-23	Dec-34	33%	14,229,090	21,746,129	(1,174,104)	-5%
1148	LI-158883	PR DORCHESTER-POCKET NORTH	Oct-19	Oct-25	119%	8,808,755	28,944,794	715,528	2%
1149	LI-158887	PR DORCHESTER-DIXIANA	May-20	Jul-26	107%	4,181,737	11,075,378	38,611	0%
1150	LI-158888	PR MIDDLESBORO-HARROGATE TVA	Jan-20	Mar-25	136%	957,521	-	(1,113)	0%
1151	LI-159221	PR PINEVILLE-RKY BRANCH 69KV	Apr-24	Apr-25	255%	425,630	1,456,844	198,605	14%
1152	LI-159224	PR BARDSTOWN-BROWN CT	Mar-25	Dec-26	100%	6,214,258	6,254,213	500,711	8%
1153	LI-159228	ESR ANDOVER TAP	Nov-21	Mar-25	155%	309,394	-	135,565	0%
1154	LI-159260	REL-NL-BIG STONE GAP	Feb-20	Jun-29	73%	5,020,890	13,319,865	2,128,090	16%
1155	LI-159292	PR HARLAN Y-ROCKY BRANCH	Jan-22	Jun-25	143%	5,560,696	-	(52,475)	0%
1156	LI-159845	DSP FARISTON SUBSTATION UPG	Oct-26	Feb-27	61%	322,160	617,144	81,166	13%
1157	LI-160521	PR LEBANON-BROWN	Sep-22	Dec-26	100%	568,023	2,542,901	166,904	7%
1158	LI-160526	PR MORGANFIELD-LIVINGSTON CO	Apr-22	Mar-27	95%	8,987,859	14,068,151	11,071,616	79%
1159	LI-160664	PR ELIHU-BURNSIDE	Sep-22	Nov-27	83%	751,250	977,201	100,253	10%
1160	LI-160667	PR MIDD-MELDRUM-PINEVILLE	Mar-22	Jul-25	142%	3,832,380	14,775,519	251	0%
1161	LI-160901	PR BARDSTOWN-HOGENVILLE EKPC	Jan-21	Mar-25	144%	6,526,729	-	(4,648)	0%
1162	LI-160967	PR BOYLE COUNTY-DANVILLE NORTH	Sep-22	Dec-25	130%	909,533	5,607,081	2,826,610	50%
1163	LI-161000	PR MT VERNON-NORTH LONDON 055	Oct-21	Jun-25	140%	3,498,201	-	3,483	0%
1164	LI-161119	PR HARLAN Y 032-PINEVILLE 192	Apr-22	Mar-26	119%	8,154,843	12,246,359	(540,287)	-4%
1165	LI-161152	LTG HAMER TAP	Aug-20	Apr-26	112%	1,144,967	1,053,549	577	0%
1166	LI-161265	PR LYNCH-IMBODEN	Aug-21	Jul-25	135%	5,173,599	33,946,202	(160,793)	0%
1167	LI-161298	PR CLOVERPORT-GREEN RVR STEEL	Apr-22	Mar-25	163%	5,427,052	-	16,001	0%
1168	LI-161477	PR HILLSIDE-GREEN RIVER 69KV	Apr-22	Jun-26	112%	1,292,322	1,408,317	22,810	2%
1169	LI-161704	PINEVILLE-ROCKY BRANCH ROW	Mar-20	Oct-25	121%	3,011,419	1,608,533	1,651,826	103%
1170	LI-161766	REL BUENA VISTA MOS	Sep-24	Oct-25	200%	116,854	352,663	25,000	7%
1171	LI-161782	REL LEITCHFIELD E 605-615 MOS	Oct-25	Dec-26	100%	120,656	152,907	60,000	39%
1172	LI-161793	REL DENHAM STREET MOS	Oct-25	Mar-26	252%	117,071	177,008	13,352	8%
1173	LI-161859	PR CLINTON-WICKLIFFE 69KV	Sep-22	Dec-26	100%	2,832,578	4,211,447	149,186	4%
1174	LI-162213	PR CLOVERPORT-HARDINSBURG	May-24	Dec-27	73%	1,329,086	1,323,404	13,960	1%
1175	LI-162215	PR GRAHAMVILLE-WICKLIFFE	Sep-24	Dec-26	100%	6,771,256	21,033,734	181,763	1%
1176	LI-162249	DSP NORTH LAUREL SUBSTATION	Jun-26	Jun-27	50%	865,054	1,561,754	710,251	45%
1177	LI-162349	KU PARK-BIMBLE ROW	Jun-20	Oct-25	122%	1,572,725	639,648	645,096	101%
1178	LI-162350	KU PARK-MIDDLESBORO ROW	Sep-20	Oct-25	123%	1,908,791	877,533	1,034,092	118%
1179	LI-162624	PR LEITCHFIELD-STEPHBURG EKPC	Dec-24	Jun-26	132%	4,077,224	30,410,862	95,321	0%
1180	LI-162663	REL-NL-BIG STONE GAP ROW	Jun-20	Apr-26	111%	589,600	587,122	1,199	0%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 21 OF 25
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1181	LI-162756	PR ELIZABETHTOWN-ROGERSVILLE	Jan-25	Dec-26	100%	321,204	5,037,384	6,126,724	122%
1182	LI-163653	ESR SALEM 82 AND SALEM 673	Feb-23	Mar-25	188%	867,720	-	76	0%
1183	LI-163735	REL ASHLAND AVENUE TAP LFI	Oct-25	Dec-26	100%	45,539	50,381	12,000	24%
1184	LI-163809	CR CRAB ORCHARD TAP ROW	Oct-20	Mar-25	142%	94,559	224,087	224,087	100%
1185	LI-163816	PR FINCHVILLE-BARDSTOWN 69KV	Aug-22	Aug-25	143%	5,287,424	7,616,889	3,053,733	40%
1186	LI-163981	PR ADAMS-CYNTHIANA SWITCHING	Jan-22	Mar-25	158%	1,294,345	-	54	0%
1187	LI-164011	PR ELIZABETHTOWN-BARDSTOWN	May-25	Dec-27	63%	4,933,114	5,100,017	3,244,224	64%
1188	LI-164018	CR LAWRENCE-BEDFORD 69KV TAP	Apr-22	Mar-25	163%	8,281,780	7,856	(1,960)	-25%
1189	LI-164074	PR OHIO COUNTY-LEITCHFIELD 168	Jan-26	Mar-27	80%	1,665,347	3,795,148	2,973,670	78%
1190	LI-164122	PR HARRODSBURG-HARRODSBURG INI	Jul-24	Dec-28	56%	1,903,585	2,335,844	92,221	4%
1191	LI-164123	PR BLACKWELL-GHENT	Sep-22	Jun-29	63%	100,000	726,399	37,065	5%
1192	LI-164125	PR RODBURN-KENTON	Nov-21	Mar-25	155%	9,132,244	-	198	0%
1193	LI-164129	PR TAYLOR COUNTY-GREEN CO EKPC	Jan-25	Sep-26	114%	4,469,619	9,372,080	(0)	0%
1194	LI-164172	CR FALMOUTH 69KV TAP	Mar-25	Sep-26	116%	6,058,184	5,560,614	(0)	0%
1195	LI-164290	RHUDES CREEK SOLAR LINE NETWRK	Jan-21	Jun-35	41%	-	840	840	100%
1196	LI-164356	PR MORGANFIELD-GREEN RIVER	Apr-24	Mar-26	138%	6,588,163	10,150,275	1,069,811	11%
1197	LI-164495	ESR SEBREE	Sep-24	Jan-26	165%	547,162	869,410	2,103	0%
1198	LI-164508	TEP-CR-BARDSTOWN-BTOWN IND TAP	Nov-23	Jun-25	190%	760,097	2,427,655	(153,529)	-6%
1199	LI-164534	PR POCKET-IMBODEN TOWER	Mar-21	Jun-26	109%	2,024,860	1,974,834	2,493	0%
1200	LI-166554	PR CAWOOD-CAT CRK-RKYBR	Jan-25	Jul-25	345%	2,210,761	4,984,093	(374,848)	-8%
1201	LI-166776	DSP N1DT HARRODSBURG	Jul-22	Jun-28	75%	137,123	145,821	7,589	5%
1202	LI-166893	PR CARROLLTON-E FRANK 138KV	Jul-22	Sep-25	139%	727,982	1,522,019	1,155,743	76%
1203	LI-167221	ESR ROSE HILL	Jan-25	May-25	486%	541,553	1,318,967	(63,157)	-5%
1204	LI-167844	ESR FORRESTDALE	Feb-25	Jan-26	192%	664,771	1,735,444	(77,908)	-4%
1205	LI-167854	ESR DAWSON SPRINGS INDUSTRIAL	Jul-24	Jul-25	231%	750,863	1,680,562	113,996	7%
1206	LI-167928	TEP-MOT-ETOWN 4-HODGENVILLE	Oct-23	Mar-25	230%	2,292,724	-	22,254	0%
1207	LI-167929	TEP-MOT-GREENVILLE WT-GRNVILLE	Jun-25	May-26	159%	554,726	1,675,324	(74,042)	-4%
1208	LI-167952	MERCER CO II SOLAR LINE NTWRK	May-24	Dec-26	100%	2,098,388	1,280,711	151,750	12%
1209	LI-168042	TLV LAWRENCE VIPER	Aug-23	Mar-26	128%	1,331,009	1,649,621	(5,563)	0%
1210	LI-168095	PR E FRANKFORT-FRNKFRT-TYRONE	Jun-22	May-25	153%	1,058,915	977,665	5,960	1%
1211	LI-168532	FP-TOWER COAT KU	Sep-23	Dec-32	36%	1,200,000	4,125,000	325,000	8%
1212	LI-168781	PR LYNCH-POCKET 69KV	Jan-23	Mar-25	185%	1,239,554	-	(1,047)	0%
1213	LI-169141	TL FIES CITY SWITCHES	Oct-23	Mar-25	230%	523,550	-	43	0%
1214	LI-169245	STONEWALL RELOCATION	Mar-24	Mar-25	284%	1,829,124	-	75,504	0%
1215	LI-169839	TEP-CR-CMC TAP-PARIS	Oct-23	Nov-25	150%	1,679,400	7,097,977	0	0%
1216	LI-170250	PR ARNOLD-DELVINTA 69KV	Feb-23	Dec-28	66%	81,368	3,923,293	71,883	2%
1217	LI-170252	PR DELVINA-LAKE REBA TAP	Feb-23	Dec-28	66%	105,414	4,311,992	97,062	2%
1218	LI-170253	PR SCOTT COUNTY-GHENT	Feb-23	Dec-28	66%	117,434	3,622,611	173,076	5%
1219	LI-170255	PR GREEN RIVER-ARMSTRONG 69KV	Feb-23	Dec-28	66%	96,974	2,437,140	6,082	0%
1220	LI-170260	PR WALKER 123-OAK HILL 191	Apr-23	Dec-28	65%	125,150	2,703,536	53,585	2%
1221	LI-170264	PR SEPNCER ROAD-CLARK COUNTY	Apr-23	Nov-25	141%	147,405	5,996,210	(502,011)	-8%
1222	LI-170289	PR SPENCER ROAD-CLARK CO	May-23	Sep-28	69%	62,100	2,604,281	49,862	2%
1223	LI-170339	ESR CATRONS CREEK	Feb-24	Oct-25	167%	1,009,595	1,771,187	(111,268)	-6%
1224	LI-170366	UK CANCER CENTER RELOCATION	Jun-23	Mar-26	127%	(69)	560	558	100%
1225	LI-170430	ESR MARION TAP	May-24	Mar-25	320%	371,247	253,397	(153,041)	-60%
1226	LI-170515	TEP-MOT-DOZIER HEIGHTS-EARL NO	Oct-26	May-28	15%	324,307	420,066	31,155	7%
1227	LI-170550	ESR GOODYEAR	Sep-23	Apr-26	125%	967,673	884,607	(0)	0%
1228	LI-170740	PR ELIZABETHTOWN-ETOWN WEST	Jul-23	Jun-28	70%	97,955	1,129,055	6,312	1%
1229	LI-170741	PR COLUMBIA EKPC-COLUMBIA 784	Jul-23	Mar-28	74%	95,813	272,257	1,909	1%
1230	LI-170742	PR EKPC INTERCONNECT-HORSE CV	Jul-23	Apr-28	72%	96,482	518,513	3,753	1%
1231	LI-170743	PR ROGERSVILLE-HARDIN COUNTY	Jul-23	Dec-28	64%	102,100	952,151	14,423	2%
1232	LI-170744	PR RACE STREET-UK MED CENTER	Jul-23	Aug-28	68%	94,992	1,191,316	5,544	0%
1233	LI-170745	PR LANSDOWNE-MOUNT TABOR	Jul-23	Jul-28	69%	98,273	704,312	661	0%
1234	LI-170748	PR ELIZABETHTOWN-ETOWN 2 767	Jul-23	Mar-28	74%	93,897	301,084	26,389	9%
1235	LI-170758	PR AMERICAN AVENUE-SW-HMILL	Jul-23	Jun-28	70%	98,321	564,955	21,383	4%
1236	LI-171013	FP TRANS LINES REROW	Jan-24	Dec-29	50%	262,340	303,116	92,926	31%
1237	LI-171513	FP TL CAPITAL INSPECTIONS	Jan-24	Dec-28	60%	10,000,000	8,566,667	(1,400,000)	-16%
1238	LI-171564	LTG GREEN RIVER-INDIAN HILL	Oct-26	Jun-27	33%	519,652	519,652	34,493	7%
1239	LI-171605	FLASH STEEL INTERCONNECT	Nov-23	Apr-25	212%	15,567	-	87	0%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 22 OF 25
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1240	LI-171993	PR FARLEY-PINEVILLE SWITCHING	Jan-24	Jun-25	201%	-	38,049	8,902	23%
1241	LI-171994	PR HARLAN Y-POCKET NORTH	Jan-24	Mar-25	258%	-	63,298	63,298	100%
1242	LI-171995	PR DORCHESTER-ARNOLD 121	Jan-24	Jun-25	201%	-	51,001	17,803	35%
1243	LI-171996	PR CLINTON-SOUTH PADUCAH 097	Jan-24	Dec-28	60%	-	121,106	121,106	100%
1244	LI-171997	PR CORYDON-GREEN RIVER STL 100	Jan-24	Mar-25	258%	-	170,555	170,562	100%
1245	LI-172001	PR CORYDON-RUMSEY 008	Apr-24	Mar-25	301%	-	98,432	98,432	100%
1246	LI-172008	PR LEBANON-BONNIEVILLE	Apr-24	May-25	236%	-	61,977	55,253	89%
1247	LI-172009	PR DAVIESS COUNTY-HARDIN CO	Apr-24	Dec-27	73%	44,146,599	45,438,850	18,239,029	40%
1248	LI-172012	PR HIGBY MILL-BROWN NORTH	Jul-24	Aug-25	214%	-	17,554	4,780	27%
1249	LI-172031	PR HIGBY MILL-WEST LEXINGTON	Jul-24	Aug-25	214%	-	21,018	50	0%
1250	LI-172034	PR FINCHVILLE-MIDDLETOWN	Jul-24	Aug-25	214%	-	27,202	2,999	11%
1251	LI-172040	PR WINCHESTER-CORPORATE DRIVE	Jul-24	Aug-25	214%	-	843	(1)	0%
1252	LI-172445	PR SPENCER RD-CLARK CO CRT	May-24	Mar-25	320%	-	-	1,118	0%
1253	LI-172679	TEP-CR-CMC TAP-PARIS ROW	May-24	Mar-25	292%	23,457	412,969	117,256	28%
1254	LI-172758	PR DELVINTA-LAKE REBA TAP CRT	Aug-24	Mar-25	416%	-	-	3,385	0%
1255	LI-172797	TEP-MOT-MAD GE TAP-MAD W	Sep-25	Feb-26	270%	1,290,102	1,649,562	(104,820)	-6%
1256	LI-172815	TEP-CR-MCCOY AVE-MADISON E	Oct-24	May-26	135%	1,134,413	1,478,012	(50,205)	-3%
1257	LI-172827	TEP-MOS-WICKLIFFE CITY 401-605	Sep-24	Jun-28	61%	1,296,299	1,322,057	46,700	4%
1258	LI-173068	CAMPBELLSBURG-EMIN KU INTERC	Aug-25	Aug-27	68%	2,893,055	2,893,055	83,452	3%
1259	LI-173466	CR MIDDLESBORO-HARROGATE TVA	Aug-24	Dec-28	55%	18,827,394	19,176,737	449,997	2%
1260	LI-173535	PR CLINTON-SOUTH PAD 69KV CRT	Jun-24	Mar-25	345%	-	-	53	0%
1261	LI-174864	TL-NL-SHELBY LOOP FEED	Sep-24	Dec-25	175%	4,579,960	4,668,370	3,189,551	68%
1262	LI-174865	SR-PR-FINCHVILLE-SHELBYVILLE	Oct-24	Dec-25	180%	6,732,194	13,151,426	(1,174,141)	-9%
1263	LI-175001	PR VIRGINIA GRID RELIABILITY	Oct-25	Jun-28	45%	3,268,139	3,346,508	607,214	18%
1264	LI-175018	FP TRANSMISSION POLE YARD	Jan-25	Dec-29	40%	4,500,000	5,333,333	500,000	9%
1265	LI-175379	PR SOUTH PADUCAH-LIVINGSTN CO	Jan-25	Apr-25	613%	-	-	50,000	0%
1266	LI-175383	PR CLINTON-WICKLIFFE 159	Jan-25	Apr-25	613%	-	-	50,000	0%
1267	LI-175660	PR LEBANON-BROWN PLANT	Feb-25	Apr-25	793%	-	-	100,000	0%
1268	LI-175661	PR KENTON-SARDINA AEP	Feb-25	Apr-25	793%	-	-	50,000	0%
1269	LI-175662	PR SPENCER ROAD-RODBURN 090	Feb-25	Apr-25	793%	-	-	50,000	0%
1270	LI-175663	PR WEST LEXINGTON-GHENT	Feb-25	Apr-25	793%	-	-	100,000	0%
1271	LI-175664	PR BARDSTOWN-HODGENVILLE EKPC	Feb-25	Apr-25	793%	-	-	100,000	0%
1272	LI-175666	PR ELIZABETHTOWN-HARDIN COUNTY	Feb-25	Apr-25	793%	-	-	50,000	0%
1273	LI-175667	PR ELIZABETHTOWN-HOD-HOD EKPC	Feb-25	Apr-25	793%	-	-	50,000	0%
1274	LI-175668	PR SOMERSET EKPC-RUSS CO EKPC	Feb-25	Apr-25	793%	-	-	100,000	0%
1275	LI-175670	PR CLOVERPORT-HARDINSBURG 184	Feb-25	Apr-25	793%	-	-	50,000	0%
1276	LI-175671	PR HAEFLING-LOUDON AVENUE 176	Feb-25	Apr-25	793%	-	-	50,000	0%
1277	LI-175674	PR ADAMS-INNOVATION DRIVE 428	Feb-25	Apr-25	793%	-	-	50,000	0%
1278	LI-175675	PR LAKE REBA-OKONITE 540	Feb-25	Apr-25	793%	-	-	100,000	0%
1279	LI-175676	PR WEST CLIFF-DANVILLE E	Feb-25	Apr-25	793%	-	-	50,000	0%
1280	LI-175677	PR BONDS MILL-TYRONE	Feb-25	Apr-25	793%	-	-	50,000	0%
1281	LI-175678	PR EKPC INTERCONNECT-FALMOUTH	Feb-25	Apr-25	793%	-	-	50,000	0%
1282	LI-175679	PR HIGBY MILL-WEST HICKMAN	Feb-25	Apr-25	793%	-	-	50,000	0%
1283	LI-175680	PR WEST HICKMAN-FAWKES	Feb-25	Apr-25	793%	-	-	50,000	0%
1284	LI-175681	PR ELIHU-BURNSIDE 570	Feb-25	Apr-25	793%	-	-	50,000	0%
1285	LI-175682	PR ELIHU-SOMERSET EKPC	Feb-25	Apr-25	793%	-	-	50,000	0%
1286	LI-175683	PR ELIHU-SOMERSET NORTH 92	Feb-25	Apr-25	793%	-	-	50,000	0%
1287	LI-175684	PR MOUNT VERNON-N LONDON	Feb-25	Apr-25	793%	-	-	50,000	0%
1288	LI-175686	PR NORTH LONDON-PITTSBURG	Feb-25	Apr-25	793%	-	-	50,000	0%
1289	LI-175688	PR BONDS MILL-TYRONE 065	Feb-25	Apr-25	793%	-	-	50,000	0%
1290	LI-175696	PR EKPC INTERC-HUNTERS BOTTOM	Feb-25	Apr-25	793%	-	-	50,000	0%
1291	LI-175697	PR KU PARK-GSY CRK-MIDDLESBORO	Feb-25	Apr-25	793%	-	-	50,000	0%
1292	LI-175698	PR MIDDLESBORO-MIDDLESBORO	Feb-25	Apr-25	793%	-	9,034	50,000	553%
1293	LI-175699	PR EKPC INTERCONNECT-REVELO	Feb-25	Apr-25	793%	-	-	50,000	0%
1294	LI-175803	TL DAWSON SPRINGS TAP ROW	Feb-25	Jun-25	468%	-	-	10,999	0%
1295	LI-175860	TL PUCKETT CREEK ROW	Mar-25	Apr-25	1117%	-	-	186,902	0%
1296	LOAN156	EARLINGTON LOANED LABOR	Jan-24	Dec-30	43%	-	2	3	143%
1297	RE-171495	REL CFR UPGRADE-KU	Aug-23	Mar-25	216%	76,724	-	(4,582)	0%
1298	SU-000226	RSC-TRIMBLE CO SECURITY UPGRD	Jan-24	Jan-26	144%	2,643,000	8,060,144	2,402,086	30%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 23 OF 25
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1299	SU-000310	RST-LANSDOWNE SSVT	Jan-19	Mar-25	130%	90,699	-	28	0%
1300	SU-000417	REL-CYNTHIANA 605, 615 MOS	Jan-23	May-25	166%	177,673	708,954	(7,330)	-1%
1301	SU-000420	REL-MILLERSBURG 69 BAY & BKR	Nov-22	Jan-25	192%	920,885	-	(1,754)	0%
1302	SU-000429	REL-ROGERSVILLECITY 615MOS	Mar-25	Dec-27	65%	82,728	202,670	94,056	46%
1303	SU-000436	REL-CARLISLE MOS	Oct-23	Sep-25	163%	82,722	815,638	(70,295)	-9%
1304	SU-000457	1156 REDUNDANT RELAY BROWN CT	Jun-22	Mar-25	162%	883,534	3,218,129	3,230,975	100%
1305	SU-000460	REL-BEVIER 625 MOS	May-24	Dec-26	100%	250,000	552,210	20,682	4%
1306	SU-000461	REL-STURGIS MOS	Mar-25	Dec-27	65%	185,998	345,297	129,869	38%
1307	SU-000476	PBR DORCHESTER (8) BKR	Jan-26	Dec-28	33%	2,170,082	2,210,820	156,551	7%
1308	SU-000478	PBR WHEATCROFT (2) BKR	Mar-26	Aug-28	33%	815,662	3,223,586	1,181,744	37%
1309	SU-000480	PBR ARNOLD (3) BKR, PIN, PRLY	Jan-25	Dec-28	50%	2,001,476	7,418,456	1,721,790	23%
1310	SU-000482	PBR-IMBODEN (1) BKR PRLY	Dec-21	Dec-24	169%	626,875	-	(961)	0%
1311	SU-000485	PBR-ADAMS PRLY PCC	Jan-24	Sep-26	109%	1,676,250	1,578,326	138,734	9%
1312	SU-000488	PBR-MORGANFIELD	Nov-21	Feb-25	155%	1,943,174	6,598,430	6,872,015	104%
1313	SU-000513	PCH LEX PLANT N LIMESTONE CH	Jan-24	Jan-26	144%	750,000	6,698,776	196,944	3%
1314	SU-000520	CLOVER CREEK SOLAR SUB NETWORK	Jan-21	Jul-27	91%	-	32,426	32,426	100%
1315	SU-000522	RHUDES CREEK SOLAR SUBS NTWRK	Jan-21	Dec-28	75%	5,465	2,464,432	174	0%
1316	SU-000541	TEP-LK REBA TAP100.7 MVAR 138K	Jan-25	Dec-26	100%	4,101,537	4,416,611	3	0%
1317	SU-000542	TEP-ALCALDE 110.9 MVAR, 161KV	Jan-25	Dec-26	100%	4,261,145	4,578,068	2	0%
1318	SU-000553	BLACKWELL PLC 231-704/708	Jul-21	Dec-25	122%	233,768	86,511	(334,606)	-387%
1319	SU-000562	REL-STANFORD MOS	Oct-21	Dec-24	166%	192,629	-	150	0%
1320	SU-000570	TEP-RACE STREET BRK RPL	Feb-22	Jan-25	168%	365,565	-	(1,676)	0%
1321	SU-000572	GLENDALE TRANS SUBS	Jan-22	Jan-25	162%	29,000,000	-	1,237	0%
1322	SU-000574	PBR-TYRONE 69	Apr-22	Jan-25	172%	1,683,077	-	(18,478)	0%
1323	SU-000575	PCH-CRITTENDEN PBR	Feb-22	Jan-25	164%	3,174,991	44,351	37,551	85%
1324	SU-000576	PCH-LAKE REBA PBR	Feb-22	Sep-26	105%	4,059,808	7,057,914	209,591	3%
1325	SU-000578	PCH-PISGAH PBR	Feb-22	Dec-24	169%	2,843,696	-	51	0%
1326	SU-000579	PCH-PITTSBURG PBR	Feb-22	Dec-24	169%	2,977,156	-	(664)	0%
1327	SU-000580	PCH-POCKET PBR	Feb-22	Dec-24	169%	4,479,967	-	101	0%
1328	SU-000581	PCH-TAYLOR CO	Apr-22	Aug-25	139%	2,947,563	4,518,456	142,783	3%
1329	SU-000587	PBR TOYOTA NORTH BREAKER REPL	Jun-22	Dec-24	177%	401,445	-	38	0%
1330	SU-000589	PBR TOYOTA NORTH BREAKER-DIST	Jun-22	Dec-24	177%	642,167	-	(33)	0%
1331	SU-000594	MERCER CO II SOLAR SUBS NTWRK	May-24	Jan-26	152%	5,858,447	9,634,033	41,126	0%
1332	SU-000595	MERCER CO II SOLAR SUBS INTCN	May-24	Jan-26	152%	-	-	(0)	0%
1333	SU-000599	PBR GREEN RIVER PRLY	Apr-24	Dec-26	100%	5,140,588	13,038,007	(1,601,736)	-12%
1334	SU-000603	PBR WEST CLIFF	May-23	Dec-24	220%	279,664	-	(776)	0%
1335	SU-000609	PBR FARLEY PRLY	Jan-26	Dec-28	33%	2,991,012	4,207,411	1,062,775	25%
1336	SU-000611	PBR KENTON PRLY	Jan-24	Dec-28	60%	3,751,439	9,460,273	2,019,515	21%
1337	SU-000612	PBR HARLAN Y	Jan-25	Jul-27	77%	2,712,189	2,455,172	839,584	34%
1338	SU-000613	PBR HAEFLING PRLY	Jan-25	Dec-28	50%	4,451,031	12,002,347	2,746,902	23%
1339	SU-000620	PRLY POCKET NORTH	Jan-25	Dec-28	50%	777,977	5,748,304	1,066,544	19%
1340	SU-000621	PRLY EARLINGTON N	May-24	Sep-26	110%	518,651	6,089,269	465,297	8%
1341	SU-000625	PRLY BROWN N	May-24	Jun-27	84%	242,174	7,650,375	4,516,771	59%
1342	SU-000626	PRLY OHIO CO	Jan-26	Dec-28	33%	968,696	7,259,342	1,902,373	26%
1343	SU-000630	PRLY BONNIEVILLE	Jan-24	Dec-28	60%	777,977	2,991,401	805,629	27%
1344	SU-000666	PCH MILL CREEK	Jan-24	Dec-26	100%	3,935,080	9,458,162	1,172,068	12%
1345	SU-000667	PCH SPENCER ROAD PBR	Jan-24	Dec-28	60%	2,400,080	4,371,261	1,070,080	24%
1346	SU-000673	PRLY-ALCALDE XFMR RELAY UPG	Jan-24	Dec-28	60%	2,758,520	5,949,556	1,446,708	24%
1347	SU-000674	REL-CLARK CO HIGH SIDE BKR ADD	Nov-23	Oct-25	158%	709,142	1,027,425	(99,172)	-10%
1348	SU-000684	FP-XFMR-KU	Jan-23	Dec-29	57%	53,428,031	53,618,045	3,040,001	6%
1349	SU-000687	PRLY-RIVER QUEEN 638 PNL UPGR	Jun-24	Sep-26	111%	605,871	454,370	9,087	2%
1350	SU-000690	PCH-LEX PLANT N LIMEST CH-DIST	Jan-24	Jan-26	144%	688,216	1,207,406	7,947	1%
1351	SU-000691	TP-FAWKES CT RPL	Jan-24	Nov-25	157%	273,210	277,553	36,808	13%
1352	SU-000694	PRLY-DOW CORNG W 704 PANEL RPL	Nov-23	Dec-26	100%	1,125,703	3,758,235	12,395	0%
1353	SU-000697	POR-MORGANFIELD SPCC	May-23	Jan-25	209%	123,769	191,784	261,828	137%
1354	SU-000698	PCH LOUDON AVE (9)PRLY (6)PBR	May-24	Dec-28	57%	6,257,038	9,066,341	1,446,537	16%
1355	SU-000707	PCH WEST IRVINE (4)PRLY	Feb-25	Jul-28	55%	1,860,805	4,443,377	1,133,907	26%
1356	SU-000709	PRLY FAWKES (1)PRLY (2)PBR	Feb-25	Dec-28	49%	5,001,225	6,439,284	1,728,951	27%
1357	SU-000711	PCH AMERICAN AVE (8)PRLY(3)PBR	Feb-25	Dec-28	49%	4,570,603	6,298,044	1,819,191	29%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 24 OF 25
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1358	SU-000712	PCH RODBURN (7)PRLY (3)PBR	Feb-25	Dec-28	49%	4,338,002	9,657,443	2,730,536	28%
1359	SU-000713	PCH E FRANKFORT (14)PRLY(9)PBR	Feb-25	Dec-27	66%	9,249,809	12,682,031	6,003,612	47%
1360	SU-000714	PCH BOND (3)PRLY (1)PBR	Feb-25	Dec-28	49%	1,977,105	1,682,163	337,479	20%
1361	SU-000716	PBR ROGERSVILLE SWTCH (6)PRLY	Mar-25	Jul-28	54%	2,558,607	4,596,288	1,129,940	25%
1362	SU-000720	PCH LONDON (6)PRLY	Jan-25	Dec-27	67%	2,614,139	2,575,475	1,028,377	40%
1363	SU-000721	PCH EMINENCE (5)PRLY	Jan-26	Dec-28	33%	2,327,500	3,054,808	915,601	30%
1364	SU-000722	PCH CLINTON (4)PRLY	Jan-26	Sep-28	36%	1,834,483	2,973,704	721,656	24%
1365	SU-000723	REL-SPRINGFIELD MOS	Apr-24	Dec-26	100%	344,676	834,030	8,530	1%
1366	SU-000724	REL-SOMERSET NORTH MOS	Apr-24	Dec-26	100%	272,483	630,204	(5,689)	-1%
1367	SU-000725	REL-MELDRUM MOS	Apr-24	Dec-26	100%	313,393	991,576	5,376	1%
1368	SU-000726	REL-LA GRANGE PENAL MOS 605	Apr-24	Dec-26	100%	209,916	605,502	446	0%
1369	SU-000733	GEP-BROWN BESS-NIF	Jan-24	Jul-26	116%	3,234,430	5,862,291	116,521	2%
1370	SU-000739	FP - OT IT SECURITY KU	Jan-24	Dec-29	50%	11,794,840	19,044,066	2,324,023	12%
1371	SU-000748	FLASH STEEL 69KV BKR ADD	Oct-23	Dec-24	260%	1,430,086	46,798	65,223	139%
1372	SU-000749	PRLY BROWN NORTH RELAY 724/772	Nov-23	Dec-24	292%	185,530	-	(554)	0%
1373	SU-000757	IP CONNECTIVITY KU TRANS GRP1	Feb-24	Feb-25	271%	76,813	995,441	943,117	95%
1374	SU-000761	POR-WEST LEXINGTON T01 SSPC	Jan-24	Feb-25	258%	553,563	1,461,963	1,156,418	79%
1375	SU-000762	TEP-UK MED CENTER 624 BKR RPL	May-24	Dec-25	160%	376,596	969,265	(15,139)	-2%
1376	SU-000763	PRLY-NAS 704 RELAY PANEL RPL	Feb-24	Nov-25	159%	8,773	351,300	365,276	104%
1377	SU-000764	TAM - MARION 625 SW ADD	Apr-24	Dec-25	157%	240,135	358,314	(184,537)	-52%
1378	SU-000765	IP CONNECTIVITY KU IT GROUP1	Jan-24	Dec-24	300%	-	213,708	212,713	100%
1379	SU-000767	POR-POCKET NORTH T1 SPCC	Mar-24	Dec-24	339%	-	42,319	610,866	1443%
1380	SU-000768	SPARE RTU PURCHASE - KU	Feb-24	May-25	219%	-	-	35,596	0%
1381	SU-000771	BROWN NORTH IT HARDWARE	Jun-24	Dec-26	100%	101,590	152,393	(2,771)	-2%
1382	SU-000772	LEX PLANT IT HARDWARE	Jun-24	Nov-25	172%	100,946	131,512	(28,006)	-21%
1383	SU-000773	LOUDON AVE IT HARDWARE	Feb-26	Dec-27	48%	215,350	250,773	(4,428)	-2%
1384	SU-000774	PBR-LOUDON AVE 738-DIST	Feb-26	Dec-27	48%	729,786	818,462	(10,192)	-1%
1385	SU-000776	PRLY-BROWN CT RPL 704 714 724	Jun-24	Dec-26	100%	341,296	544,810	(74,459)	-14%
1386	SU-000777	PRLY-BROWN PLANT 754 764	Jun-24	Dec-26	100%	260,111	379,600	20,083	5%
1387	SU-000782	PBR-ADAMS - DIST	Jun-24	Dec-26	100%	349,529	389,513	16,759	4%
1388	SU-000783	ROR-SPARE 345KV TRANSFORMER	Apr-24	Oct-26	106%	7,514,930	10,371,712	(570,102)	-5%
1389	SU-000784	PRLY-LAKE REBA TAP 162-714	May-24	Jan-26	152%	193,627	447,899	59,918	13%
1390	SU-000786	TEP-FARLEY XFMR EQUIP UPG	Jan-25	Dec-26	100%	630,095	747,684	(1)	0%
1391	SU-000788	TEP-ELIHU CAPACITOR	Jan-25	Dec-26	100%	8,954,458	10,340,674	2	0%
1392	SU-000789	TEP-ELIHU SWITCH	May-24	Feb-27	94%	400,466	589,158	(140,271)	-24%
1393	SU-000799	POR-BROWN NORTH-WAVE TRAP RPL	Jan-25	Dec-27	67%	716,322	716,322	282,658	39%
1394	SU-000801	PRLY-TOYOTA LOOP	Jan-25	Dec-26	100%	1,448,138	1,705,926	(2)	0%
1395	SU-000803	TEP-CLINTON MOS SWITCH	Jan-25	Dec-26	100%	370,511	684,960	(197,965)	-29%
1396	SU-000816	REL-RICHMOND JUNCTION MOS	Jan-26	Dec-28	33%	488,856	488,856	139,568	29%
1397	SU-000817	REL-CORNING MOS	Jan-26	Dec-28	33%	486,043	486,043	137,867	28%
1398	SU-000818	REL-DELAPLAIN MOS	Jan-26	Dec-28	33%	817,929	817,929	184,673	23%
1399	SU-000821	LIGHTING ENHANCEMENTS-KU SUBS	Jun-24	Dec-28	56%	400,000	514,961	111,539	22%
1400	SU-000825	POR-ROCKY BRANCH DFR	Jul-24	May-26	131%	102,009	124,693	174,819	140%
1401	SU-000826	POR-LYNCH DFR	Jul-24	May-26	131%	68,716	89,454	75,284	84%
1402	SU-000827	POR-CORYDON DFR	Jul-24	May-26	131%	72,023	94,820	137,282	145%
1403	SU-000828	POR-GREEN RIVER STEEL DFR	Jul-24	May-26	131%	102,009	124,978	171,155	137%
1404	SU-000833	SONG SPARROW SOLAR - ROW	Jul-24	Mar-25	376%	-	61	61	100%
1405	SU-000834	REL-BROWN CT BREAKER ADDITION	Jan-25	Dec-26	100%	4,162,415	4,603,897	(1)	0%
1406	SU-000837	PBR-TOYOTA NORTH RPL	Aug-24	Dec-26	100%	1,240,308	1,510,215	(1)	0%
1407	SU-000838	PBR-BROWN CT 4 RPL	Aug-24	Dec-26	100%	2,201,917	3,744,301	1	0%
1408	SU-000844	TEP-FINCHVILLE CAPACITOR	Jan-25	Feb-27	93%	2,003,804	2,667,759	(34,775)	-1%
1409	SU-000876	PRLY-BEATTYVILLE 111-608	Nov-24	Aug-25	261%	254,227	502,299	(143,653)	-29%
1410	SU-000877	PRLY-DELVINTA 139-834	Nov-24	Aug-25	261%	254,227	522,000	(96,111)	-18%
1411	SU-000880	PCH WOFFORD PRLY (7)	Jan-26	Dec-28	33%	2,310,013	2,310,013	508,203	22%
1412	SU-000881	PBR GREEN RIVER STEEL (2)	Jan-26	Dec-28	33%	661,012	661,012	145,423	22%
1413	SU-000882	PBR FRANKFORT (1)	Jan-26	Dec-28	33%	330,505	330,505	72,711	22%
1414	SU-000883	PBR WEST LEXINGTON (3) PRLY(1)	Jan-26	Dec-28	33%	1,427,186	1,427,186	313,981	22%
1415	SU-000884	PBR OAK HILL (1)	Jan-26	Dec-28	33%	330,505	330,505	72,711	22%
1416	SU-000886	PBR BEATTYVILLE SWITCHING (1)	Jan-26	Dec-28	33%	330,505	330,505	72,711	22%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 25 OF 25
WITNESS: A. M. FACKLER

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1417	SU-000887	PBR RACE STREET (2)	Jan-26	Dec-28	33%	661,012	661,012	145,423	22%
1418	SU-000889	PBR ELIHU (3)	Jan-26	Dec-28	33%	1,404,651	1,404,651	309,023	22%
1419	SU-000891	PCH DANVILLE N PRLY(8) PBR (2)	Jan-26	Dec-28	33%	2,163,312	2,163,312	475,929	22%
1420	SU-000892	PBR SCOTT CO (2)	Jan-26	Dec-28	33%	1,873,078	1,873,078	412,077	22%
1421	SU-000893	TEP-SWEET HOLLOW CAPACITOR	Jan-25	Dec-26	100%	2,296,858	3,542,277	(643,604)	-18%
1422	SU-000894	FP DYNASPHERE KU	Jan-25	Dec-34	20%	4,940,003	4,940,003	380,000	8%
1423	SU-000902	FP SWTCH-INSU KU	Jan-25	Dec-29	40%	8,740,004	8,740,004	380,000	4%
1424	SU-000904	FP CAP BANK KU	Jan-25	Dec-34	20%	3,454,342	3,454,342	380,000	11%
1425	SU-000922	PRLY POCKET NORTH 203-804	Nov-24	Aug-25	261%	254,227	504,627	(134,700)	-27%
1426	SU-000931	IP CONNECTIVITY KU TRANS GRP2	Jan-25	Mar-26	161%	-	1,474	1,492,445	101247%
1427	SU-000933	IP CONNECTIVITY KU IT GROUP2	Jan-25	Dec-25	200%	-	-	445,402	0%
1428	SU-000935	KU 25 NESC CMPL BLDNGS/GRNDS	Jan-25	Dec-25	200%	-	488	120,000	24574%
1429	SU-000936	KU LEGACY ARRESTER RPL-2025	Jan-25	Dec-25	200%	-	-	80,000	0%
1430	SU-000937	KU XFMR AND BKR BUSHING-2025	Jan-25	Dec-25	200%	-	-	80,000	0%
1431	SU-000938	KU INSTRUMENT XFMRS-2025	Jan-25	Dec-25	200%	-	-	80,000	0%
1432	SU-000939	KU RLY MONITOR CNTRLS-2025	Jan-25	Dec-25	200%	-	-	40,000	0%
1433	SU-000940	KU AC AND DC PANELS-2025	Jan-25	Dec-25	200%	-	-	40,000	0%
1434	SU-000941	KU CAPACITOR-2025	Jan-25	Dec-25	200%	-	-	40,000	0%
1435	SU-000942	KU SWTCHS AND INSULATORS-2025	Jan-25	Dec-25	200%	-	-	40,000	0%
1436	SU-000943	KU TRANSFORMER COOLING-2025	Jan-25	Dec-25	200%	-	142	40,000	28078%
1437	SU-000944	KU TOOLS AND EQUIPMENT-2025	Jan-25	Dec-25	200%	-	-	23,672	0%
1438	SU-000945	KU LIGHTING ENHANCEMENTS-2025	Jan-25	Dec-25	200%	-	-	80,000	0%
1439	SU-000946	KU BATTERIES AND CHARGRS-2025	Jan-25	Dec-25	200%	-	-	40,000	0%
1440	SU-000948	KU TSUBS MISC CAP PRGRAM-2025	Jan-25	Dec-25	200%	-	-	120,000	0%
1441	SU-000963	KYMEA ERLNGTONN-MADISNVLLE-NIF	Jan-25	Dec-25	200%	-	-	863,500	0%
1442	SU-171913	SONG SPARROW SOLAR	Mar-24	Dec-25	154%	0	0	0	100%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
ALLOWANCE FOR WORKING CAPITAL
FROM SEPTEMBER 1, 2024 TO AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	WORKING CAPITAL COMPONENT	METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				$		$
1	FUEL STOCK	BASE PERIOD END BALANCE	B-5.1	89,023,253	94.69%	84,293,902
2	MATERIAL AND SUPPLIES	BASE PERIOD END BALANCE	B-5.1	84,788,434	93.19%	79,010,567
3	PREPAYMENTS (a)	BASE PERIOD END BALANCE	B-5.1	11,684,314	98.79%	11,542,479
4	EMISSION ALLOWANCES (b)	BASE PERIOD END BALANCE	B-5.1	-	94.15%	-
5	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	172,660,996	95.89%	165,564,244
6	TOTAL WORKING CAPITAL REQUIREMENTS			358,156,997		340,411,191

(a) Excludes PSC fees.
(b) Excludes ECR amounts.

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
ALLOWANCE FOR WORKING CAPITAL
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	WORKING CAPITAL COMPONENT	METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				$		$
1	FUEL STOCK	13 MONTH AVERAGE BALANCE	B-5.1	100,138,320	94.69%	94,818,482
2	MATERIAL AND SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	86,352,894	93.06%	80,357,615
3	PREPAYMENTS (a)	13 MONTH AVERAGE BALANCE	B-5.1	11,893,803	98.82%	11,753,788
4	EMISSION ALLOWANCES (b)	13 MONTH AVERAGE BALANCE	B-5.1	-	94.15%	-
5	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	162,548,438	95.60%	155,388,705
6	TOTAL WORKING CAPITAL REQUIREMENTS			360,933,456		342,318,589

(a) Excludes PSC fees.
(b) Excludes ECR amounts.

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
OTHER WORKING CAPITAL COMPONENTS
FROM SEPTEMBER 1, 2024 TO AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5.1
PAGE 1 OF 2
WITNESS: A. M. FACKLER

		PERIOD END BALANCES		
LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		$		$
1	FUEL STOCK	89,023,253	94.69%	84,293,902
2	MATERIAL AND SUPPLIES	84,788,434	93.19%	79,010,567
3	PREPAYMENTS (a)	11,684,314	98.79%	11,542,479
4	EMISSION ALLOWANCES (b)	-	94.15%	-
5	TOTAL OTHER WORKING CAPITAL	185,496,001		174,846,947

(a) Excludes PSC fees.
(b) Excludes ECR amounts.

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
OTHER WORKING CAPITAL COMPONENTS
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5.1
PAGE 2 OF 2
WITNESS: A. M. FACKLER

		13 MONTH AVERAGE FOR PERIOD		
LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		$		$
1	FUEL STOCK	100,138,320	94.69%	94,818,482
2	MATERIAL AND SUPPLIES	86,352,894	93.06%	80,357,615
3	PREPAYMENTS (a)	11,893,803	98.82%	11,753,788
4	EMISSION ALLOWANCES (b)	-	94.15%	-
5	TOTAL OTHER WORKING CAPITAL	198,385,018		186,929,884

(a) Excludes PSC fees.
(b) Excludes ECR amounts.

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CASH WORKING CAPITAL COMPONENTS
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__ BASE PERIOD ____ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5.2
PAGE 1 OF 6
WITNESS: A. M. FACKLER

Line No.	Description	Total Company	Allocation Factor	Base Period Jurisdictional	Average Daily Amount	Revenue Lag Days	Expense (Lead)/Lag Days	Net (Lead)/Lag Days	Working Capital (Provided)/ Required
	O&M Expenses:								
1	Fuel: Coal	$ 364,174,395	94.69%	$ 344,827,667	$ 944,087	45.01	(36.77)	8.24	$ 7,777,972
2	Fuel: Gas	153,022,460	94.69%	144,893,157	396,696	45.01	(36.91)	8.10	3,213,236
3	Fuel: Oil	1,033,323	94.69%	978,428	2,679	45.01	(36.77)	8.24	22,070
4	Other Non-Fuel Commodities	25,552,234	94.69%	24,194,774	66,242	45.01	(36.77)	8.24	545,740
5	Purchased Power	49,111,888	94.57%	46,443,764	127,156	45.01	(23.28)	21.73	2,763,102
6	Payroll Expense	36,555,147	94.35%	34,490,229	94,429	45.01	(12.00)	33.01	3,117,105
7	Pension Expense	(4,191,293)	94.35%	(3,954,537)	(10,827)	45.01	-	45.01	(487,320)
8	OPEB Expense	(95,114)	94.35%	(89,741)	(246)	45.01	-	45.01	(11,059)
9	Team Incentive Award Compensation	4,206,246	94.35%	3,968,645	10,866	45.01	(236.23)	(191.22)	(2,077,712)
10	401k Match Expense	1,679,442	94.35%	1,584,575	4,338	45.01	(20.48)	24.53	106,419
11	Retirement Income Account Expense	1,070,637	94.35%	1,010,159	2,766	45.01	(12.00)	33.01	91,294
12	Uncollectible Expense	5,235,749	95.19%	4,984,132	13,646	45.01	(153.10)	(108.09)	(1,474,976)
13	Major Storm Damage Expense	-	93.86%	-	-	45.01	-	45.01	-
14	Charges from Affiliates	183,645,482	94.36%	173,293,951	474,453	45.01	(36.73)	8.28	3,928,471
15	Other O&M	147,466,644	93.09%	137,283,467	375,862	45.01	(43.01)	2.00	751,723
16	Total O&M Expenses	$ 968,467,239		$ 913,908,670					$ 18,266,065
	Depreciation and Amortization Expense:								
17	Depreciation and Amortization	$ 392,423,844	93.40%	$ 366,528,951	$ 1,003,502	45.01	-	45.01	$ 45,167,606
18	Regulatory Debits	27,678,246	98.08%	27,147,564	74,326	45.01	-	45.01	3,345,412
19	Amortization of KY Regulatory Assets	-	100.00%	-	-	45.01	-	45.01	-
20	Amortization of KY Regulatory Liabilities	(549,045)	100.00%	(549,045)	(1,503)	45.01	-	45.01	(67,659)
21	Total Depreciation and Amortization Expense	$ 419,553,044		$ 393,127,469					$ 48,445,359
	Income Tax Expense:								
22	Current: Federal	$ 80,830,250	93.82%	$ 75,831,427	$ 207,615	45.01	(38.50)	6.51	$ 1,351,575
23	Current: State	16,088,870	93.82%	15,093,878	41,325	45.01	(38.50)	6.51	269,024
24	Deferred: Federal and State (Including ITC)	(3,106,758)	93.82%	(2,914,625)	(7,980)	45.01	-	45.01	(359,171)
25	Total Income Tax Expense	$ 93,812,361		$ 88,010,679					$ 1,261,428
	Taxes Other Than Income:								
26	Property Tax Expense	$ 47,939,228	93.90%	$ 45,017,151	$ 123,250	45.01	(195.02)	(150.01)	$ (18,488,769)
27	Payroll Tax Expense	9,994,699	94.35%	9,430,121	25,818	45.01	(36.41)	8.60	222,037
28	Other Taxes	2,764,240	100.00%	2,764,240	7,568	45.01	154.63	199.64	1,510,891
29	Total Taxes Other Than Income	$ 60,698,167		$ 57,211,512					$ (16,755,841)
	AFUDC:								
30	Interest-AFUDC-Borrowed	$ (7,264,464)	100.00%	$ (7,264,464)	$ (19,889.02)	45.01	(45.01)	-	$ -
31	Interest-AFUDC-Equity	$ (7,713,572)	100.00%	$ (7,713,572)	$ (21,118.61)	45.01	(45.01)	-	$ -
32	Regulatory Credit-AFUDC-Borrowed	$ 1,346,146	100.00%	$ 1,346,146	$ 3,685.55	45.01	(45.01)	-	$ -
33	Regulatory Credit-AFUDC-Equity	$ (2,348,883)	100.00%	$ (2,348,883)	$ (6,430.89)	45.01	(45.01)	-	$ -
34	Total AFUDC	$ (15,980,772)		$ (15,980,772)					$ -
35	(Gain)/Loss on Disposition of Property	$ (248,784)	93.64%	$ (232,959)	$ (637.81)	45.01	(45.01)	-	$ -
36	(Gain)/Loss on Disposition of Allowances	$ (211,137)	94.15%	$ (198,784)	$ (544.24)	45.01	(45.01)	-	$ -
37	Charitable Donations	$ 765,409	0.00%	$ -	$ -	45.01	(45.01)	-	$ -
38	Interest on Customer Deposits	$ 1,807,506	0.00%	$ -	$ -	-	-	-	$ -
39	Other (Income)/Expense	$ 22,560,787	0.00%	$ -	$ -	45.01	(45.01)	-	$ -
40	Other Interest Expense/(Income)	$ 28,076	0.00%	$ -	$ -	45.01	(45.01)	-	$ -
41	Interest Expense	$ 147,239,140	93.92%	$ 138,284,660	$ 378,603	45.01	(88.50)	(43.49)	$ (16,465,434)
42	Income Available for Common Equity	$ 335,691,474		$ 340,526,416	$ 932,311	45.01	(45.01)	-	$ -
43	Total	$ 2,034,182,509		$ 1,924,719,345	$ 1,309,731				$ 34,751,577
44	Sales Taxes	$ 44,149,110	100.00%	$ 44,149,110	$ 120,874	45.01	(39.93)	5.08	$ 614,038
45	School Taxes	$ 46,557,925	100.00%	$ 46,557,925	$ 127,469	45.01	(34.74)	10.27	$ 1,309,103
46	Franchise Fees	$ 35,269,681	100.00%	$ 35,269,681	$ 96,563	45.01	(61.24)	(16.23)	$ (1,567,220)
47	Cash Working Capital (Lead/Lag)								$ 35,107,499
48	Additional Cash Working Capital Items (Page 2)								$ 126,490,564
49	Total Cash Working Capital (Line 47 + 48)								$ 161,598,063
50	ECR Cash Working Capital (Page 3)								$ 674,828
51	CPCN Cash Working Capital (Page 3)								$ (4,318,194)
52	AMI Cash Working Capital (Page 3)								$ (322,815)
53	Jurisdictional Cash Working Capital (Line 49 - 50 - 51 - 52)								$ 165,564,244

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CASH WORKING CAPITAL COMPONENTS
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5.2
PAGE 2 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JULY 2025	AUG 2025	BASE PERIOD END	JURIS. PERCEN	JURISDICTIONAL AMOUNT
		ADDITIONAL USES OF CASH WORKING CAPITAL:																
1	128	PREPAID PENSION	70,712,669	70,741,092	69,129,376	68,575,097	61,704,355	60,983,021	60,993,331	60,649,418	60,543,489	59,811,873	58,333,977	58,069,879	58,940,802	58,940,802	94.35%	55,611,369
2	182	REGULATORY ASSET - FAS 158 PENSION	132,248,604	131,805,946	131,456,342	131,106,738	148,764,406	148,311,652	147,858,897	147,085,915	146,633,160	146,180,406	145,407,424	144,954,670	144,501,915	144,501,915	94.35%	136,339,327
3	183	PRELIMINARY SURVEY	10,014,299	10,064,439	10,165,641	10,200,534	10,324,090	35,495,405	35,957,375	10,098,809	10,098,809	10,098,809	10,098,809	10,098,809	10,098,809	10,098,809	93.92%	9,484,641
4	184	PENSION CLEARING	8,673,320	9,757,485	10,841,650	11,925,815	-	1,103,880	2,207,761	2,207,761	2,207,761	2,207,761	2,207,761	2,207,761	2,207,761	2,207,761	94.35%	2,083,049
5	186	MISC DEFERRED DEBITS	5,994,754	8,703,086	16,853,101	17,900,634	20,875,553	22,088,636	21,848,055	21,863,754	22,124,049	21,406,886	21,708,483	22,403,199	23,102,223	23,102,223	94.35%	21,797,230
6	188	RESRCH/DEV/DEMO EXP	161	-	-	-	-	-	-	-	-	-	-	-	-	-	94.35%	-
7		TOTAL USES OF CASH WORKING CAPITAL														238,851,510		225,315,617

LINE NO.	ACCT. NO.	DESCRIPTION	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JULY 2025	AUG 2025	BASE PERIOD END	JURIS. PERCEN	JURISDICTIONAL AMOUNT
		ADDITIONAL SOURCES OF CASH WORKING CAPITAL:																
8	228.2	MISC LONG TERM LIABILITIES	(1,822,245)	(1,941,964)	(1,941,964)	(1,941,964)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	94.35%	(2,287,627)
9	228.3	ACCUM PROVISION FOR POST RETIREMENT BENEFITS	(14,076,763)	(14,095,422)	(13,803,980)	(13,774,343)	(12,553,111)	(12,531,021)	(12,501,593)	(12,519,873)	(12,521,076)	(12,539,356)	(12,557,635)	(12,558,839)	(12,577,119)	(12,577,119)	94.35%	(11,866,665)
10	242	MISC LIABILITY	(20,943,897)	(23,655,872)	(20,691,018)	(22,437,114)	(23,408,980)	(19,177,349)	(19,522,508)	(16,941,188)	(17,144,438)	(17,332,709)	(17,518,438)	(17,717,047)	(17,910,791)	(17,910,791)	94.35%	(16,899,051)
11	253	OTHER DEFERRED CREDITS	(1,355,552)	(1,068,718)	(1,122,149)	(1,215,844)	(1,411,064)	(1,481,735)	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	93.92%	(1,455,737)
12	254	REGULATORY LIABILITY - POSTRETIREMENT	(36,445,179)	(36,404,138)	(36,363,097)	(36,322,055)	(37,404,928)	(37,373,415)	(37,341,902)	(37,310,388)	(37,278,875)	(37,247,362)	(37,215,849)	(37,184,336)	(37,152,823)	(37,152,823)	94.35%	(35,054,143)
13	143/232	NET ACCRUED CWIP													(31,540,687)	(31,540,687)	93.92%	(29,622,512)
14	143/232	NET ACCRUED RWIP													(1,745,470)	(1,745,470)	93.92%	(1,639,317)
15		TOTAL SOURCES OF CASH WORKING CAPITAL														(104,901,477)		(98,825,053)
16		TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 15)														133,950,033		126,490,564

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CASH WORKING CAPITAL COMPONENTS
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__ BASE PERIOD ____ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5.2
PAGE 3 OF 6
WITNESS: A. M. FACKLER

LINE NO.		DESCRIPTION	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JULY 2025	AUG 2025	TOTAL COMPANY	JURIS. PERCEN	JURISDICTIONAL AMOUNT
1		ECR OPERATING AND MAINTENANCE EXPENSE		86,583	199,665	198,903	298,708	182,404	281,445	416,579	818,194	816,062	814,910	815,509	805,163	5,734,125	94.15%	5,398,622
2		ELECTRIC POWER PURCHASED		-	-	-	-	-	-	-	-	-	-	-	-	-	94.15%	-
3		O&M LESS PURCHASE POWER EXPENSE (LINE 1 - 2)														5,734,125		5,398,622
4		ECR CASH WORKING CAPITAL (12.5% OF LINE 3)														716,766		674,828
		CASH WORKING CAPITAL ADJUSTMENTS																
5	183	PRELIMINARY SURVEY - MERCER COUNTY LAND	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	93.92%	5,729,156
6	183	PRELIMINARY SURVEY - 2025 CPCN	-	-	-	-	-	-	25,924,024	65,458	65,458	65,458	65,458	65,458	65,458	65,458	93.92%	61,477
7	143/232	NET ACCRUED CWIP - CPCN													(10,763,414)	(10,763,414)	93.92%	(10,108,827)
8	143/232	NET ACCRUED CWIP - AMI													(343,719)	(343,719)	93.92%	(322,815)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CASH WORKING CAPITAL COMPONENTS
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5.2
PAGE 4 OF 6
WITNESS: A. M. FACKLER

Line No.	Description	Total Company	Allocation Factor	Forecast Period Jurisdictional	Average Daily Amount	Revenue Lag Days	Expense (Lead)/Lag Days	Net (Lead)/Lag Days	Working Capital (Provided)/ Required
	O&M Expenses:								
1	Fuel: Coal	$ 395,821,642	94.69%	$ 374,793,656	$ 1,026,129	45.01	(36.77)	8.24	$ 8,453,888
2	Fuel: Gas	167,512,159	94.69%	158,613,093	434,259	45.01	(36.91)	8.10	3,517,498
3	Fuel: Oil	-	94.69%	-	-	45.01	(36.77)	8.24	-
4	Other Non-Fuel Commodities	28,639,898	94.69%	27,118,406	74,246	45.01	(36.77)	8.24	611,686
5	Purchased Power	51,084,534	94.57%	48,311,857	132,271	45.01	(23.28)	21.73	2,874,241
6	Payroll Expense	42,580,018	94.35%	40,172,875	109,987	45.01	(12.00)	33.01	3,630,682
7	Pension Expense	(1,996,237)	94.35%	(1,883,385)	(5,156)	45.01	-	45.01	(232,091)
8	OPEB Expense	122,242	94.35%	115,331	316	45.01	-	45.01	14,212
9	Short-Term Incentive Compensation	3,537,982	94.35%	3,337,972	9,139	45.01	(236.23)	(191.22)	(1,747,534)
10	401k Match Expense	1,537,989	94.35%	1,451,043	3,973	45.01	(20.48)	24.53	97,451
11	Retirement Income Account Expense	1,427,080	94.35%	1,346,404	3,686	45.01	(12.00)	33.01	121,683
12	Uncollectible Expense	5,379,216	95.19%	5,120,705	14,020	45.01	(153.10)	(108.09)	(1,515,392)
13	Major Storm Damage Expense	-	94.46%	-	-	45.01	-	45.01	-
14	Charges from Affiliates	224,984,938	94.38%	212,350,962	581,385	45.01	(36.73)	8.28	4,813,870
15	Other O&M	175,920,602	93.56%	164,583,229	450,604	45.01	(43.01)	2.00	901,209
16	Total O&M Expenses	$ 1,096,552,063		$ 1,035,432,149					$ 21,541,402
	Depreciation and Amortization Expense:								
17	Depreciation and Amortization	$ 482,257,290	94.04%	$ 453,494,356	$ 1,241,600	45.01	-	45.01	$ 55,884,411
18	Regulatory Debits	15,946,433	96.49%	15,387,249	42,128	45.01	-	45.01	1,896,181
19	Amortization of KY Regulatory Assets	-	100%	-	-	45.01	-	45.01	-
20	Amortization of KY Regulatory Liabilities	(8,133,002)	100%	(8,133,002)	(22,267)	45.01	-	45.01	(1,002,235)
21	Total Depreciation and Amortization Expense	$ 490,070,720		$ 460,748,603					$ 56,778,356
	Income Tax Expense:								
22	Current: Federal	$ 52,876,824	92.83%	$ 49,085,013	$ 134,387	45.01	(38.50)	6.51	$ 874,862
23	Current: State	10,137,251	92.83%	9,410,306	25,764	45.01	(38.50)	6.51	167,724
24	Deferred: Federal and State (Including ITC)	(10,744,938)	92.83%	(9,974,416)	(27,308)	45.01	-	45.01	(1,229,154)
25	Total Income Tax Expense	$ 52,269,135		$ 48,520,902					$ (186,568)
	Taxes Other Than Income:								
26	Property Tax Expense	$ 54,118,660	93.81%	$ 50,767,331	$ 138,993	45.01	(195.02)	(150.01)	$ (20,850,397)
27	Payroll Tax Expense	10,706,108	94.35%	10,100,868	27,655	45.01	(36.41)	8.60	237,830
28	Other Taxes (KPSC)	2,948,721	100%	2,948,721	8,073	45.01	154.63	199.64	1,611,725
29	Total Taxes Other Than Income	$ 67,773,488		$ 63,816,920					$ (19,000,841)
	AFUDC:								
30	Interest-AFUDC-Borrowed	$ (14,407,957)	100%	$ (14,407,957)	$ (39,447)	45.01	(45.01)	-	$ -
31	Interest-AFUDC-Equity	(21,804,556)	100%	(21,804,556)	(59,698)	45.01	(45.01)	-	-
32	Regulatory Credit-AFUDC-Borrowed	1,942,213	100%	1,942,213	5,317	45.01	(45.01)	-	-
33	Regulatory Credit-AFUDC-Equity	(10,227,220)	100%	(10,227,220)	(28,001)	45.01	(45.01)	-	-
34	Total AFUDC	$ (44,497,519)		$ (44,497,519)					$ -
35	(Gain)/Loss on Disposition of Property	$ -	0.00%	$ -	$ -	45.01	(45.01)	-	$ -
36	(Gain)/Loss on Disposition of Allowances	$ (290,953)	94.15%	$ (273,929)	$ (750)	45.01	(45.01)	-	$ -
37	Charitable Donations	$ 765,400	0.00%	$ -	$ -	45.01	(45.01)	-	$ -
38	Interest on Customer Deposits	$ 1,652,081	0.00%	$ -	$ -	-	-	-	$ -
39	Other (Income)/Expense	$ 44,889,702	0.00%	$ -	$ -	45.01	(45.01)	-	$ -
40	Other Interest Expense/(Income)	$ 0	0.00%	$ -	$ -	45.01	(45.01)	-	$ -
41	Interest Expense	$ 181,429,755	93.62%	$ 169,859,946	$ 465,051	45.01	(88.50)	(43.49)	$ (20,225,076)
42	Income Available for Common Equity	$ 234,219,052		$ 265,621,016	$ 727,231	45.01	(45.01)	-	$ -
43	Total	$ 2,124,832,926		$ 2,031,259,863	$ 1,191,532			-	$ 38,907,273
44	Sales Taxes	$ 44,149,110	100%	$ 44,149,110	$ 120,874	45.01	(39.93)	5.08	$ 614,038
45	School Taxes	$ 46,557,925	100%	$ 46,557,925	$ 127,469	45.01	(34.74)	10.27	$ 1,309,103
46	Franchise Fees	$ 35,269,681	100%	$ 35,269,681	$ 96,563	45.01	(61.24)	(16.23)	$ (1,567,220)
47	Cash Working Capital (Lead/Lag)								$ 39,263,195
48	Additional Cash Working Capital Items (Page 5)								$ 112,085,364
49	Total Cash Working Capital (Line 47 + 48)								$ 151,348,559
50	ECR Cash Working Capital (Page 6)								$ 1,189,815
51	CPCN Cash Working Capital (Page 6)								$ (5,229,960)
52	Jurisdictional Cash Working Capital (Line 49 - 50 - 51)								$ 155,388,705

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CASH WORKING CAPITAL COMPONENTS
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5.2
PAGE 5 OF 6
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026	AUG 2026	SEP 2026	OCT 2026	NOV 2026	DEC 2026	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		ADDITIONAL USES OF CASH WORKING CAPITAL:																
1	128	PREPAID PENSION	59,898,610	60,729,449	61,560,287	62,391,126	63,221,964	64,052,803	64,883,641	65,714,480	66,545,319	67,376,157	68,206,996	69,037,834	69,868,673	64,883,641	94.35%	61,215,625
2	182	REGULATORY ASSET - FAS 158 PENSION	142,050,442	141,537,046	141,023,649	140,184,934	139,671,538	139,158,141	138,319,426	137,806,029	137,292,633	136,453,918	135,940,521	135,427,125	134,588,410	138,419,524	94.35%	130,594,360
3	183	PRELIMINARY SURVEY	10,098,809	10,098,809	10,098,809	10,098,809	10,098,809	10,098,809	10,098,809	10,098,809	10,098,809	10,098,809	10,098,809	10,098,809	10,098,809	10,098,809	93.62%	9,454,806
4	184	PENSION CLEARING	2,207,761	2,207,761	2,207,761	2,207,761	2,207,761	2,207,761	2,207,761	2,207,761	2,207,761	2,207,761	2,207,761	2,207,761	2,207,761	2,207,761	94.35%	2,082,951
5	186	MISC DEFERRED DEBITS	25,582,067	26,598,759	27,282,550	27,931,324	19,656,318	20,390,689	21,101,011	21,840,843	22,579,904	23,290,835	24,016,653	24,741,148	25,456,928	23,882,233	94.35%	22,532,117
6	188	RESRCH/DEV/DEMO EXP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	94.35%	-
7		TOTAL USES OF CASH WORKING CAPITAL														239,491,968		225,879,860

LINE NO.	ACCT. NO.	DESCRIPTION	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026	AUG 2026	SEP 2026	OCT 2026	NOV 2026	DEC 2026	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		ADDITIONAL SOURCES OF CASH WORKING CAPITAL:																
8	228.2	MISC LONG TERM LIABILITIES	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	(2,424,586)	94.35%	(2,287,519)
9	228.3	ACCUM PROVISION FOR POST RETIREMENT BENEFITS	(12,633,161)	(12,664,723)	(12,712,375)	(12,760,026)	(12,791,589)	(12,839,240)	(12,886,892)	(12,918,454)	(12,966,105)	(13,013,757)	(13,045,319)	(13,092,971)	(13,140,622)	(12,881,941)	94.35%	(12,153,696)
10	242	MISC LIABILITY	(18,646,615)	(18,891,497)	(19,129,888)	(16,674,374)	(16,928,454)	(17,152,496)	(17,401,320)	(17,650,032)	(17,893,928)	(18,158,862)	(18,411,293)	(18,620,430)	(18,837,302)	(18,030,499)	94.35%	(17,011,195)
11	253	OTHER DEFERRED CREDITS	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	(1,550,002)	93.62%	(1,451,158)
12	254	REGULATORY LIABILITY - POST RETIREMENT	(37,026,770)	(36,999,160)	(36,971,551)	(36,943,941)	(36,916,332)	(36,888,722)	(36,861,113)	(36,833,503)	(36,805,894)	(36,778,284)	(36,750,675)	(36,723,065)	(36,695,456)	(36,861,113)	94.35%	(34,777,272)
13	143/232	NET ACCRUED CWIP	(33,896,419)	(58,025,465)	(57,964,509)	(57,616,598)	(75,547,310)	(47,783,199)	(48,916,101)	(40,750,476)	(35,697,395)	(38,550,319)	(48,603,576)	(33,366,841)	(33,355,319)	(46,928,733)	93.62%	(43,936,079)
14	143/232	NET ACCRUED RWIP	(3,179,972)	(1,992,247)	(2,103,452)	(2,933,846)	(3,734,205)	(2,156,173)	(2,092,819)	(1,639,384)	(1,540,917)	(2,332,431)	(4,323,620)	(1,182,260)	(1,025,363)	(2,325,899)	93.62%	(2,177,576)
15		TOTAL SOURCES OF CASH WORKING CAPITAL														(121,002,773)		(113,794,496)
16		TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 15)														118,489,195		112,085,364

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CASH WORKING CAPITAL COMPONENTS
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-5.2
PAGE 6 OF 6
WITNESS: A. M. FACKLER

LINE NO.		DESCRIPTION	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026	AUG 2026	SEP 2026	OCT 2026	NOV 2026	DEC 2026	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
1		ECR OPERATING AND MAINTENANCE EXPENSE		845,541	843,742	843,513	827,190	839,666	845,552	846,139	844,599	846,914	846,114	839,806	841,282	10,110,056	94.15%	9,518,519
2		ELECTRIC POWER PURCHASED		-	-	-	-	-	-	-	-	-	-	-	-	-	94.15%	-
3		O&M LESS PURCHASE POWER EXPENSE (LINE 1 - 2)														10,110,056		9,518,519
4		ECR CASH WORKING CAPITAL (12.5% OF LINE 3)														1,263,757		1,189,815
		CASH WORKING CAPITAL ADJUSTMENTS																
5	183	PRELIMINARY SURVEY - MERCER COUNTY LAND	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	6,100,142	93.62%	5,711,135
6	183	PRELIMINARY SURVEY - 2025 CPCN	65,458	65,458	65,458	65,458	65,458	65,458	65,458	65,458	65,458	65,458	65,458	65,458	65,458	65,458	93.62%	61,284
7	143/232	NET ACCRUED CWIP - CPCN	(9,504,561)	(20,358,501)	(25,945,623)	(17,547,111)	(20,544,036)	(15,030,829)	(16,295,271)	(4,907,018)	(6,200,059)	(2,513,542)	(4,704,126)	(2,131,624)	(7,091,003)	(11,751,793)	93.62%	(11,002,379)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-6
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	ACCOUNT NO.	DESCRIPTION	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$		$	$	$
1	252	Customer Advances for Construction	19,005,723	94.45%	17,950,562	-	17,950,562
2	255	Deferred Investment Tax Credits	80,059,204	93.95%	75,216,053	-	75,216,053
3	190, 282, 283	Deferred Income Taxes (a)	1,429,346,931	93.91%	1,342,239,306	(78,029,929)	1,264,209,378
4	101, 108, 182, 230	Unamortized Closure Cost (a)	(195,419,858)	93.85%	(183,391,972)	183,391,972	-

(a) Adjustment reflects applicable ECR, DSM, AMI and Proforma amounts.

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-6
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	ACCOUNT NO.	DESCRIPTION	THIRTEEN MONTH AVERAGE FOR PERIOD FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			$		$	$	$
1	252	Customer Advances for Construction	19,005,723	94.45%	17,950,562	-	17,950,562
2	255	Deferred Investment Tax Credits	78,125,406	93.96%	73,402,905	-	73,402,905
3	190, 282, 283	Deferred Income Taxes (a)	1,430,099,300	93.79%	1,341,294,063	(80,451,058)	1,260,843,005
4	101, 108, 182, 230	Unamortized Closure Cost (a)	(184,794,156)	93.58%	(172,936,693)	172,936,693	-

(a) Adjustment reflects applicable ECR, DSM, and Proforma amounts.

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL PERCENTAGES
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-7
PAGE 5 OF 8
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT AND MAJOR GROUPING	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
1		PLANT IN SERVICE			
2		Intangible Plant			
3	301	Organization	93.578%	PTDGPLT	Total Production, Transmission, Distribution, and General plant
4	302	Franchises and Consents	100.000%	KURETPLT	Total Kentucky Retail Production, Transmission, Distribution, and General plant
5	303	Misc Intangible Plant	93.578%	PTDGPLT	Total Production, Transmission, Distribution, and General plant
6		Steam Production			
7	310	Land and Land Rights	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
8	311	Structures and Improvements	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
9	312	Boiler Plant Equipment	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
9	313	Engines and engine-driven generators	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
10	314	Turbogenerator Units	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
11	315	Accessory Electric Equipment	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
12	316	Misc Power Plant Equip	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
13	317	ARO Cost Steam Production	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
14	311-316	Allowance for Funds Used During Construction	0.000%	DEMFERC	Directly Assigned, Demand - Virginia and FERC Jurisdictions
15		Hydro Production			
16	330	Land and Land Rights	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
17	331	Structures and Improvements	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
18	332	Reservoirs, Dams, and Water	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
19	333	Water Wheels, Turbines, Generators	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
20	334	Accessory Electric Equipment	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
21	335	Misc Power Plant Equipment	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
22	336	Roads, Railroads, and Bridges	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
23	337	ARO Cost Hydro Production	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
24	332-335	Allowance for Funds Used During Construction	0.000%	DEMFERC	Directly Assigned, Demand - Virginia and FERC Jurisdictions
25		Solar Production			
26	338	Solar Production (338.1-338.13)	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
27	338	Allowance for Funds Used During Construction	98.165%	DPRODKY	Directly Assigned, Demand - Kentucky and FERC Jurisdictions
28		Wind Production			
29	338	Wind Production (338.20-338.34)	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
30		Other Production			
31	340	Land and Land Rights	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
32	341	Structures and Improvements	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
33	342	Fuel Holders, Producers, Accessories	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
34	343	Prime Movers	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
35	344	Generators	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
36	345	Accessory Electric Equipment	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
37	346	Misc Power Plant Equipment	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
38	347	ARO Cost Other Production	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
39	341-346	Allowance for Funds Used During Construction	0.000%	DEMFERC	Directly Assigned, Demand - Virginia and FERC Jurisdictions
40		Transmission			
41		Kentucky System Property			
42	350	Land and Land Rights	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
43	351	PC HW SW Communication Equipment	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
44	352	Structures and Improvements	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
45	353	Station Equipment	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
46	354	Towers and Fixtures	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
47	355	Poles and Fixtures	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
48	356	OH Conductors and Devices	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
49	357	Underground Conduit	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
50	358	UG Conductors and Devices	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL PERCENTAGE
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-7
PAGE 6 OF 8
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
51	359	ARO Cost Elec Transmission	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
52	350-358	Allowance for Funds Used During Construction	0.000%	DEMFERC	Directly Assigned, Demand - Virginia and FERC Jurisdictions
53		Virginia Property			
54	350	Land and Land Rights	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
55	351	PC HW SW Communication Equipment	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
56	352	Structures and Improvements	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
57	353	Station Equipment	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
58	354	Towers and Fixtures	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
59	355	Poles and Fixtures	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
60	356	OH Conductors and Devices	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
61	352-356	Allowance for Funds Used During Construction	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
62		Distribution			
63		Kentucky System Property			
64	360	Land and Land Rights	98.477%	DIRECT	Kentucky Sited Plant Directly Assigned to Retail and Wholesale
65	361	Structures and Improvements	98.794%	DIRECT	Kentucky Sited Plant Directly Assigned to Retail and Wholesale
66	362	Station Equipment	99.311%	DIRECT	Kentucky Sited Plant Directly Assigned to Retail and Wholesale
67	363	PC HW SW Communication Equipment	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
68	364	Poles, Towers, and Fixtures	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
69	365	OH Conductors and Devices	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
70	366	Underground Conduit	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
71	367	UG Conductors and Devices	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
72	368	Line Transformers	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
73	369	Services	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
74	370	Meters	99.959%	DIRECT	Kentucky Sited Plant Directly Assigned to Retail and Wholesale
75	371	Install on Customer Premise	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
76	373	Street Lighting / Signal Systems	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
77	374	ARO Cost Elec Distribution	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
78	363, 370	Allowance for Funds Used During Construction	100.000%	DIRECT	AFUDC Directly Assigned
79		Virginia Property			
80	360	Land and Land Rights	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
81	361	Structures and Improvements	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
82	362	Station Equipment	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
83	363	PC HW SW Communication Equipment	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
84	364	Poles, Towers, and Fixtures	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
85	365	OH Conductors and Devices	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
86	366	Underground Conduit	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
87	367	UG Conductors and Devices	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
88	368	Line Transformers	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
89	369	Services	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
90	370	Meters	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
91	371	Install on Customer Premise	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
92	373	Street Lighting / Signal Systems	0.000%	DIRECT	Virginia Sited Plant Directly Assigned

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL PERCENTAGE
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-7
PAGE 7 OF 8
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
93		General Plant			
94	389	Land and Land Rights	94.347%	LABOR	Allocated O&M Labor Expense
95	390	Structures and Improvements	94.347%	LABOR	Allocated O&M Labor Expense
96	391	Office Furniture and Equipment	94.347%	LABOR	Allocated O&M Labor Expense
97	392	Transportation Equipment	94.347%	LABOR	Allocated O&M Labor Expense
98	393	Stores Equipment	94.347%	LABOR	Allocated O&M Labor Expense
99	394	Tools, Shop, and Garage Equipment	94.347%	LABOR	Allocated O&M Labor Expense
100	395	Laboratory Equipment	94.347%	LABOR	Allocated O&M Labor Expense
101	396	Power Operated Equipment	94.347%	LABOR	Allocated O&M Labor Expense
102	397	Communication Equipment	94.347%	LABOR	Allocated O&M Labor Expense
103	398	Miscellaneous Equipment	94.347%	LABOR	Allocated O&M Labor Expense
104	390	Allowance for Funds Used During Construction	100.000%	DIRECT	AFUDC Directly Assigned
105		Accumulated Depreciation And Amortization			
106	302	Franchises and Consents	100.000%		Plant Account 302
107	303	Misc Intangible Plant	100.000%		Plant Account 303
108	310-317	Steam Production	94.149%	STMSYS	Total Steam Production Plant
109	330-337	Hydro Production	94.149%	HYDSYS	Total Hydraulic Production Plant
110	338	Solar and Wind Production	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
111	340-347	Other Production	94.149%	OTHSYS	Total Other Production Plant
112	350-359	Kentucky System Transmission Property	95.772%	KYTRPLT	Kentucky System Transmission Plant
113	350-356	Virginia Transmission Property	5.867%	TRPLTVA	Virginia System Transmission Plant
114	360-374	Kentucky Distribution System	99.870%	DISTPLTKF	Total Kentucky Distribution Plant
115	360-371	Virginia Distribution System	0.000%	VADIST	Total Virginia Distribution Plant
116	389-398	General Plant	94.347%	GENPLT	Total General Plant
117	ALL	Allowance for Funds Used During Construction	5.332%	DEMFERC, DPRODKY, DIRECT	Demand - Directly Assigned to Kentucky, Virginia and FERC Jurisdictions, Kentucky and FERC Jurisdictions
118		Construction Work In Progress			
119	310-347	Production Plant	94.152%	PRODSYS	Total Production System Plant
120	350-359	Kentucky System Transmission Property	95.835%	KYTRPLTXF	Kentucky System Transmission Plant, Excluding FERC Jurisdiction
121	350-356	Virginia Transmission Property	0.000%	VATRPLT	Virginia Tranmission Plant
122	360-374	Kentucky Distribution System	100.000%	PLANTKY	Total Kentucky Electric Plant
123	360-371	Virginia Distribution System	0.000%	VADIST	Virginia Directly Assigned
124	389-398	General Plant	94.347%	GENPLT	Total General Plant
125	ALL	Allowance for Funds Used During Construction	97.671%	DEMFERC, DPRODKY, DIRECT	Demand - Directly Assigned to Kentucky, Virginia and FERC Jurisdictions, Kentucky and FERC Jurisdictions
126		Working Capital			
127	151	Fuel Inventory	94.688%	ENERGY	Energy at Generation Level
128	154	Material and Supplies	93.057%	FUNCTIONAL	Production, Transmission, and Distribution Functional Plant
129	158	Emission Allowances	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
130	163	Stores Undistributed	93.057%	M_S	Total Material and Supplies
131	165	Prepayments	93.843%	EXP9245TOT	Total Account 924 and 925 Expense
132		Certain Deferred Credits And Accumulated Deferred Income Tax			
133	190, 282, 283	Production Plant	94.152%	PRODSYS	Total Production System Plant
134	190, 282, 283	Kentucky System Transmission Property	95.772%	KYTRPLT	Kentucky System Transmission Plant
135	190, 282, 283	Virginia Transmission Property	0.000%	VATRPLT	Virginia Transmission Plant

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL PERCENTAGE
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-7
PAGE 8 OF 8
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
136	190, 282, 283	Kentucky Distribution System	99.870%	DPLTXVA	Kentucky Directly Assigned to Retail and Wholesale
137	190, 282, 283	Virginia Distribution System	0.000%	VADIST	Virginia Directly Assigned
138	190, 282, 283	General Plant	94.347%	GENPLT	Total General Plant
139	190, 282, 283	Allowance for Funds Used During Construction	90.784%	DEMFERC, DIRECT	Demand - Directly Assigned to Virginia and FERC Jurisdictions, and Kentucky
140	252	Customer Advances for Construction	94.448%	CUSTADV	Directly Assigned
141	255	Deferred Investment Tax Credits	93.955%	PRODPLT	Total Production Plant
142	101, 108, 182,	Unamortized Closure Cost	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL PERCENTAGES
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__ BASE PERIOD ____ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-7

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT AND MAJOR GROUPING	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
1		PLANT IN SERVICE			
2		Intangible Plant			
3	301	Organization	93.639%	PTDGPLT	Total Production, Transmission, Distribution, and General plant
4	302	Franchises and Consents	100.000%	KURETPLT	Total Kentucky Retail Production, Transmission, Distribution, and General plant
5	303	Misc Intangible Plant	93.639%	PTDGPLT	Total Production, Transmission, Distribution, and General plant
6		Steam Production			
7	310	Land and Land Rights	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
8	311	Structures and Improvements	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
9	312	Boiler Plant Equipment	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
9	313	Engines and engine-driven generators	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
10	314	Turbogenerator Units	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
11	315	Accessory Electric Equipment	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
12	316	Misc Power Plant Equip	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
13	317	ARO Cost Steam Production	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
14	311-316	Allowance for Funds Used During Construction	0.000%	DEMFERC	Directly Assigned, Demand - Virginia and FERC Jurisdictions
15		Hydro Production			
16	330	Land and Land Rights	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
17	331	Structures and Improvements	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
18	332	Reservoirs, Dams, and Water	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
19	333	Water Wheels, Turbines, Generators	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
20	334	Accessory Electric Equipment	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
21	335	Misc Power Plant Equipment	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
22	336	Roads, Railroads, and Bridges	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
23	337	ARO Cost Hydro Production	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
24	332-335	Allowance for Funds Used During Construction	0.000%	DEMFERC	Directly Assigned, Demand - Virginia and FERC Jurisdictions
25		Solar Production			
26	338	Solar Production (338.1-338.13)	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
27	338	Allowance for Funds Used During Construction	98.165%	DPRODKY	Directly Assigned, Demand - Kentucky and FERC Jurisdictions
28		Wind Production			
29	338	Wind Production (338.20-338.34)	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
30		Other Production			
31	340	Land and Land Rights	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
32	341	Structures and Improvements	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
33	342	Fuel Holders, Producers, Accessories	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
34	343	Prime Movers	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
35	344	Generators	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
36	345	Accessory Electric Equipment	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
37	346	Misc Power Plant Equipment	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
38	347	ARO Cost Other Production	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
39	341-346	Allowance for Funds Used During Construction	0.000%	DEMFERC	Directly Assigned, Demand - Virginia and FERC Jurisdictions
40		Transmission			
41		Kentucky System Property			
42	350	Land and Land Rights	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
43	351	PC HW SW Communication Equipment	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
44	352	Structures and Improvements	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
45	353	Station Equipment	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
46	354	Towers and Fixtures	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
47	355	Poles and Fixtures	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
48	356	OH Conductors and Devices	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
49	357	Underground Conduit	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
50	358	UG Conductors and Devices	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL PERCENTAGE
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__ BASE PERIOD ____ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-7
PAGE 2 OF 8
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
51	359	ARO Cost Elec Transmission	95.835%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks (3-yr avg.)
52	350-358	Allowance for Funds Used During Construction	0.000%	DEMFERC	Directly Assigned, Demand - Virginia and FERC Jurisdictions
53		Virginia Property			
54	350	Land and Land Rights	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
55	351	PC HW SW Communication Equipment	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
56	352	Structures and Improvements	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
57	353	Station Equipment	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
58	354	Towers and Fixtures	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
59	355	Poles and Fixtures	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
60	356	OH Conductors and Devices	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
61	352-356	Allowance for Funds Used During Construction	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
62		Distribution			
63		Kentucky System Property			
64	360	Land and Land Rights	98.477%	DIRECT	Kentucky Sited Plant Directly Assigned to Retail and Wholesale
65	361	Structures and Improvements	98.642%	DIRECT	Kentucky Sited Plant Directly Assigned to Retail and Wholesale
66	362	Station Equipment	99.245%	DIRECT	Kentucky Sited Plant Directly Assigned to Retail and Wholesale
67	363	PC HW SW Communication Equipment	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
68	364	Poles, Towers, and Fixtures	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
69	365	OH Conductors and Devices	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
70	366	Underground Conduit	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
71	367	UG Conductors and Devices	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
72	368	Line Transformers	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
73	369	Services	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
74	370	Meters	99.852%	DIRECT	Kentucky Sited Plant Directly Assigned to Retail and Wholesale
75	371	Install on Customer Premise	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
76	373	Street Lighting / Signal Systems	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
77	374	ARO Cost Elec Distribution	100.000%	DIRECT	Kentucky Sited Plant Directly Assigned
78		Virginia Property			
79	360	Land and Land Rights	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
80	361	Structures and Improvements	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
81	362	Station Equipment	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
82	363	PC HW SW Communication Equipment	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
83	364	Poles, Towers, and Fixtures	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
84	365	OH Conductors and Devices	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
85	366	Underground Conduit	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
86	367	UG Conductors and Devices	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
87	368	Line Transformers	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
88	369	Services	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
89	370	Meters	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
90	371	Install on Customer Premise	0.000%	DIRECT	Virginia Sited Plant Directly Assigned
91	373	Street Lighting / Signal Systems	0.000%	DIRECT	Virginia Sited Plant Directly Assigned

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL PERCENTAGE
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__ BASE PERIOD ____ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-7
PAGE 3 OF 8
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
92		General Plant			
93	389	Land and Land Rights	94.351%	LABOR	Allocated O&M Labor Expense
94	390	Structures and Improvements	94.351%	LABOR	Allocated O&M Labor Expense
95	391	Office Furniture and Equipment	94.351%	LABOR	Allocated O&M Labor Expense
96	392	Transportation Equipment	94.351%	LABOR	Allocated O&M Labor Expense
97	393	Stores Equipment	94.351%	LABOR	Allocated O&M Labor Expense
98	394	Tools, Shop, and Garage Equipment	94.351%	LABOR	Allocated O&M Labor Expense
99	395	Laboratory Equipment	94.351%	LABOR	Allocated O&M Labor Expense
100	396	Power Operated Equipment	94.351%	LABOR	Allocated O&M Labor Expense
101	397	Communication Equipment	94.351%	LABOR	Allocated O&M Labor Expense
102	398	Miscellaneous Equipment	94.351%	LABOR	Allocated O&M Labor Expense
103		Accumulated Depreciation And Amortization			
104	302	Franchises and Consents	100.000%	PLT302TOT	Plant Account 302
105	303	Misc Intangible Plant	0.000%	PLT303TOT	Plant Account 303
106	310-317	Steam Production	94.149%	STMSYS	Total Steam Production Plant
107	330-337	Hydro Production	94.149%	HYDSYS	Total Hydraulic Production Plant
108	338	Solar and Wind Production	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
109	340-347	Other Production	94.149%	OTHSYS	Total Other Production Plant
110	350-359	Kentucky System Transmission Property	95.768%	KYTRPLT	Kentucky System Transmission Plant
111	350-356	Virginia Transmission Property	6.663%	TRPLTVA	Virginia System Transmission Plant
112	360-374	Kentucky Distribution System	99.855%	DISTPLTKF	Total Kentucky Distribution Plant
113	360-371	Virginia Distribution System	0.000%	VADIST	Total Virginia Distribution Plant
114	389-398	General Plant	94.351%	GENPLT	Total General Plant
115	ALL	Allowance for Funds Used During Construction	0.018%	DEMFERC, DPRODKY, DIRECT	Demand - Directly Assigned to Kentucky, Virginia and FERC Jurisdictions, Kentucky and FERC Jurisdictions
116		Construction Work In Progress			
117	310-347	Production Plant	94.153%	PRODSYS	Total Production System Plant
118	350-359	Kentucky System Transmission Property	95.768%	KYTRPLT	Kentucky System Transmission Plant, Excluding FERC Jurisdiction
119	350-356	Virginia Transmission Property	0.000%	VATRPLT	Virginia Tranmission Plant
120	360-374	Kentucky Distribution System	100.000%	PLANTKY	Total Kentucky Electric Plant
121	360-371	Virginia Distribution System	0.000%	DIRCWIP	Virginia Directly Assigned
122	389-398	General Plant	94.351%	GENPLT	Total General Plant
123	ALL	Allowance for Funds Used During Construction	98.607%	DEMFERC, DIRECT	Demand - Directly Assigned to Kentucky, Virginia and FERC Jurisdictions, Kentucky and FERC Jurisdictions
124		Working Capital			
125	151	Fuel Inventory	94.688%	ENERGY	Energy at Generation Level
126	154	Material and Supplies	93.186%	FUNCTIONAL	Production, Transmission, and Distribution Functional Plant
127	158	Emission Allowances	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)
128	163	Stores Undistributed	93.186%	M_S	Total Material and Supplies
129	165	Prepayments	93.834%	EXP9245TOT	Total Account 924 and 925 Expense
130		Certain Deferred Credits And Accumulated Deferred Income Tax			
131	190, 282, 283	Production Plant	94.153%	PRODSYS	Total Production System Plant
132	190, 282, 283	Kentucky System Transmission Property	95.768%	KYTRPLT	Kentucky System Transmission Plant
133	190, 282, 283	Virginia Transmission Property	0.000%	VATRPLT	Virginia Tranmission Plant

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL PERCENTAGE
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__ BASE PERIOD ____ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-7
PAGE 4 OF 8
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
134	190, 282, 283	Kentucky Distribution System	100.000%	PLANTKY	Kentucky Directly Assigned to Retail and Wholesale
135	190, 282, 283	Virginia Distribution System	0.000%	VADIST	Virginia Directly Assigned
136	190, 282, 283	General Plant	94.351%	GENPLT	Total General Plant
137	190, 282, 283	Allowance for Funds Used During Construction	89.246%	DEMFERC, DPRODKY, DIRECT	Demand - Directly Assigned to Virginia and FERC Jurisdictions, and Kentucky Jurisdiction
138	252	Customer Advances for Construction	94.448%	CUSTADV	Directly Assigned
139	255	Deferred Investment Tax Credits	93.951%	PRODPLT	Total Production Plant
140	101, 108, 182,	Unamortized Closure Cost	94.149%	DEMPROD	System Demand - Average 12 Coincident Peaks (3-yr avg.)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL STATISTICS - RATE BASE
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-7.1
PAGE 1 OF 2
WITNESS: A. M. FACKLER

LINE NO.	RATE BASE COMPONENT	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA (SCHEDULE B-1)	ALLOCATION FACTOR %
(A)	(B)	(C)	(D)	(E = C + D)	(F)	(G = F / E)
1	Plant in Service	$ 12,065,125,008	$ (687,582,682)	$ 11,377,542,326	$ 10,651,244,323	93.62%
2	Property Held for Future Use	2,150,662	-	2,150,662	1,567,610	72.89%
3	Accumulated Depreciation and Amortization	(4,718,876,609)	165,348,965	(4,553,527,644)	(4,272,105,697)	93.82%
4	Net Plant in Service (Lines 1 + 2 + 3)	7,348,399,062	(522,233,717)	6,826,165,344	6,380,706,235	93.47%
5	Construction Work in Progress	963,536,585	(636,038,961)	327,497,624	296,215,878	90.45%
6	Net Plant (Lines 4 + 5)	$ 8,311,935,647	$ (1,158,272,679)	$ 7,153,662,968	$ 6,676,922,113	93.34%
7	Cash Working Capital Allowance	172,660,996	4,224,767	176,885,763	165,564,244	93.60%
8	Other Working Capital Allowances	185,612,517	(116,516)	185,496,001	174,846,947	94.26%
9	Customer Advances for Construction	(19,005,723)	-	(19,005,723)	(17,950,562)	94.45%
10	Deferred Income Taxes	(1,429,346,931)	82,701,033	(1,346,645,898)	(1,264,209,378)	93.88%
11	Investment Tax Credits	(80,059,204)	-	(80,059,204)	(75,216,053)	93.95%
12	Other Items	195,419,858	(195,419,858)	-	-	0.00%
13	Rate Base (Lines 6 through 12)	$ 7,337,217,159	$ (1,266,883,253)	$ 6,070,333,906	$ 5,659,957,311	93.24%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL STATISTICS - RATE BASE
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-7.1
PAGE 2 OF 2
WITNESS: A. M. FACKLER

LINE NO.	RATE BASE COMPONENT	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA (SCHEDULE B-1)	ALLOCATION FACTOR %
(A)	(B)	(C)	(D)	(E = C + D)	(F)	(G = F / E)
1	Plant in Service	$ 12,706,240,961	$ (750,276,686)	$ 11,955,964,275	$ 11,184,801,488	93.55%
2	Property Held for Future Use	2,150,662	-	2,150,662	1,567,610	72.89%
3	Accumulated Depreciation and Amortization	(4,965,454,397)	171,668,349	(4,793,786,048)	(4,495,571,906)	93.78%
4	Net Plant in Service (Lines 1 + 2 + 3)	7,742,937,226	(578,608,337)	7,164,328,889	6,690,797,192	93.39%
5	Construction Work in Progress	1,205,730,317	(745,212,007)	460,518,310	413,549,977	89.80%
6	Net Plant (Lines 4 + 5)	$ 8,948,667,543	$ (1,323,820,344)	$ 7,624,847,199	$ 7,104,347,168	93.17%
7	Cash Working Capital Allowance	162,548,438	4,322,436	166,870,874	155,388,705	93.12%
8	Other Working Capital Allowances	198,501,534	(116,516)	198,385,018	186,929,884	94.23%
9	Customer Advances for Construction	(19,005,723)	-	(19,005,723)	(17,950,562)	94.45%
10	Deferred Income Taxes	(1,430,099,300)	85,250,381	(1,344,848,919)	(1,260,843,005)	93.75%
11	Investment Tax Credits	(78,125,406)	-	(78,125,406)	(73,402,905)	93.96%
12	Other Items	184,794,156	(184,794,156)	-	-	0.00%
13	Rate Base (Lines 6 through 12)	$ 7,967,281,242	$ (1,419,158,200)	$ 6,548,123,042	$ 6,094,469,285	93.07%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-7.2
PAGE 1 OF 1
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
		THE COMPANY PROPOSES THE USE OF THREE-YEAR AVERAGE 12-CP ALLOCATORS IN ITS JURISDICTIONAL COST OF SERVICE STUDY IN THIS CASE. THE REASONS SUPPORTING THE USE OF THE UPDATED METHODOLOGY ARE DISCUSSED IN THE TESTIMONY OF MS. ANDREA M. FACKLER.		

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY
AS OF DECEMBER 31, 2020 - 2024 AND BASE AND FORECASTED PERIODS

DATA: __X__ BASE PERIOD __X__ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-8

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2024	% CHANGE	2023	% CHANGE	2022	% CHANGE	2021	% CHANGE	2020
1	ASSETS													
2	UTILITY PLANT													
3	Utility Plant	$ 12,720,516,490	5.3%	$ 12,085,586,734	1.5%	$ 11,910,760,489	4.5%	$ 11,402,888,976	3.2%	$ 11,044,054,775	2.5%	$ 10,771,422,784	3.7%	$ 10,390,362,546
4	Construction Work in Progress	1,205,730,317	25.1%	963,536,585	68.5%	571,822,449	-5.6%	605,496,967	15.9%	522,304,296	37.7%	379,347,152	18.1%	321,165,855
5	Total Utility Plant	$ 13,926,246,807	6.7%	$ 13,049,123,319	4.5%	$ 12,482,582,938	3.9%	$ 12,008,385,943	3.8%	$ 11,566,359,071	3.7%	$ 11,150,769,936	4.1%	$ 10,711,528,401
6	Less: Accumulated Provision for Depreciation	4,965,454,473	5.2%	4,718,876,609	3.7%	4,549,792,969	3.7%	4,388,372,720	6.6%	4,117,256,219	7.0%	3,846,906,914	6.2%	3,621,418,302
7	Net Utility Plant	$ 8,960,792,334	7.6%	$ 8,330,246,710	5.0%	$ 7,932,789,969	4.1%	$ 7,620,013,222	2.3%	$ 7,449,102,852	2.0%	$ 7,303,863,022	3.0%	$ 7,090,110,100
8	OTHER PROPERTY AND INVESTMENTS													
9	Nonutility Property-Less Reserve	$ 37,881	0.0%	$ 37,881	0.0%	$ 37,881	0.0%	$ 37,881	-78.7%	$ 177,560	-0.1%	$ 177,752	-87.9%	$ 1,474,248
10	Investment in Subsidiary Companies	250,000	0.0%	250,000	0.0%	250,000	0.0%	250,000	0.0%	250,000	0.0%	250,000	0.0%	250,000
11	Special Funds	64,883,641	10.1%	58,940,802	-4.5%	61,704,355	-17.5%	74,784,482	69.8%	44,029,759	-40.9%	74,517,080	21.0%	61,577,246
12	Total Other Property and Investments	$ 65,171,523	10.0%	$ 59,228,683	-4.5%	$ 61,992,236	-17.4%	$ 75,072,363	68.9%	$ 44,457,319	-40.7%	$ 74,944,832	18.4%	$ 63,301,494
13	CURRENT AND ACCRUED ASSETS													
14	Cash	$ 5,000,000	0.0%	$ 5,000,000	-61.8%	$ 13,098,202	-3.3%	$ 13,546,902	74.5%	$ 7,763,585	-42.0%	$ 13,384,303	112.5%	$ 6,298,739
15	Working Funds	45,000	0.0%	45,000	0.0%	45,000	-39.0%	73,830	-28.0%	102,530	78.2%	57,530	0.0%	57,530
16	Temporary Cash Investments	7,707,456	-98.1%	399,601,438		-	-100.0%	774,369	-94.0%	12,857,589		-	-100.0%	15,573,104
17	Customer Accounts Receivable	168,175,368	-4.1%	175,308,773	8.7%	161,294,518	11.5%	144,634,045	-10.3%	161,250,390	9.8%	146,877,956	-6.5%	157,116,935
18	Other Accounts Receivable	8,867,706	0.0%	8,867,706	-24.7%	11,782,515	18.8%	9,922,013	42.2%	6,978,202	-22.5%	9,002,458	-68.8%	28,859,120
19	Less: Accum Prov. for Uncollectable Accts-Cred	2,192,948	0.0%	2,192,948	7.4%	2,041,852	4.0%	1,962,723	-43.5%	3,475,045	14.4%	3,038,322	53.9%	1,974,511
20	Notes Receivable	838,360	-5.1%	883,003	3600.0%	23,865	637.8%	3,234	-99.6%	762,579	-35.8%	1,188,579	51.3%	785,620
21	Accounts Receivable from Associated Companie	5,780	0.0%	5,780	45625.5%	13	-100.0%	312,853	-93.1%	4,567,190	205.7%	1,494,191	81.8%	822,045
22	Fuel	100,138,320	12.5%	89,023,253	0.0%	88,991,273	-5.4%	94,060,591	16.2%	80,961,119	38.6%	58,422,189	3.4%	56,501,323
23	Plant Materials and Operating Supplies	85,283,924	1.9%	83,719,464	0.8%	83,079,821	-6.5%	88,815,439	7.2%	82,883,972	33.8%	61,936,067	-3.1%	63,930,781
24	Allowances	116,516	0.0%	116,516	-0.3%	116,865	-1.2%	118,250	-1.0%	119,499	-1.6%	121,410	-1.8%	123,625
25	Stores Expense Undistributed	1,068,970	0.0%	1,068,970	8.2%	987,675	-48.8%	1,928,335	28.6%	1,499,886	25.3%	1,197,494	-57.8%	2,834,627
26	Prepayments	13,897,956	-5.5%	14,706,035	30.4%	11,280,748	-20.0%	14,100,017	-22.4%	18,159,427	-15.8%	21,559,067	8.7%	19,828,631
27	Interest, Dividends and Rents Receivable	10,592,710	0.0%	10,592,710	-3.7%	11,000,929	301.4%	2,740,821	83.6%	1,492,562	11.4%	1,339,907	15.7%	1,157,837
28	Accrued Utility Revenues	106,384,094	-3.6%	110,350,876	7.9%	102,231,031	4.7%	97,646,392	-14.9%	114,806,304	26.3%	90,934,349	-7.2%	97,997,457
29	Miscellaneous Current Assets	9,990,862	0.0%	9,990,862	23.4%	8,096,271	7084.1%	112,697		-		-		-
30	Total Current and Accrued Assets	$ 515,920,073	-43.1%	$ 907,087,437	85.1%	$ 489,986,874	5.0%	$ 466,827,065	-4.9%	$ 490,729,789	21.3%	$ 404,477,177	-10.1%	$ 449,912,864
31	DEFERRED DEBITS													
32	Unamortized Debt Expense	$ 25,959,839	-4.1%	$ 27,065,840	40.4%	$ 19,275,160	-7.5%	$ 20,843,982	4.7%	$ 19,907,352	-6.7%	$ 21,328,733	-0.2%	$ 21,380,549
33	Other Regulatory Assets	524,581,791	2.7%	510,677,825	0.2%	509,482,866	5.1%	484,621,798	-5.5%	512,844,863	12.2%	456,884,036	6.2%	430,053,279
34	Preliminary Survey and Inventory	10,090,574	0.0%	10,090,574	-2.4%	10,336,875	2.0%	10,129,464	1301.3%	722,871	-59.8%	1,800,202	-17.0%	2,169,440
35	Clearing Accounts	2,493,892	-0.6%	2,509,985		-	-100.0%	61	-100.5%	(11,137)	-10450.5%	108		-
36	Miscellaneous Deferred Debits	59,083,458	1.4%	58,263,453	13.0%	51,581,929	6.7%	48,363,377	5.9%	45,679,306	2.9%	44,398,443	-13.4%	51,260,652
37	Unamortized Loss on Re-Acquired Debt	5,434,969	-8.2%	5,920,725	-6.3%	6,320,532	-8.7%	6,922,727	-6.1%	7,376,057	-7.9%	8,007,864	-7.4%	8,649,838
38	Accumulated Deferred Income Taxes	199,856,630	-2.2%	204,307,047	-1.9%	208,326,252	-1.0%	210,330,393	-5.2%	221,787,021	-13.9%	257,667,176	-12.5%	294,583,907
39	Total Deferred Debits	$ 827,501,153	1.1%	$ 818,835,450	1.7%	$ 805,323,613	3.1%	$ 781,211,801	-3.4%	$ 808,306,334	2.3%	$ 790,086,561	-2.2%	$ 808,097,665
40	Total Assets	$ 10,369,385,082	2.5%	$ 10,115,398,280	8.9%	$ 9,290,092,693	3.9%	$ 8,943,124,452	1.7%	$ 8,792,596,294	2.6%	$ 8,573,371,593	1.9%	$ 8,411,422,123

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY
AS OF DECEMBER 31, 2020 - 2024 AND BASE AND FORECASTED PERIODS

DATA: __X__ BASE PERIOD __X__ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2024	% CHANGE	2023	% CHANGE	2022	% CHANGE	2021	% CHANGE	2020
41	LIABILITIES & PROPRIETARY CAPITAL													
42	PROPRIETARY CAPITAL													
43	Common Stock Issued	$ 308,139,978	0.0%	$ 308,139,978	0.0%	$ 308,139,978	0.0%	$ 308,139,978	0.0%	$ 308,139,978	0.0%	$ 308,139,978	0.0%	$ 308,139,978
44	Paid in Capital	1,383,309,707	23.9%	1,116,504,871	9.1%	1,023,358,083	2.3%	1,000,358,083	-0.8%	1,008,358,083	9.1%	924,358,083	12.1%	824,358,083
45	(Less) Capital Stock Expense	321,289	0.0%	321,289	0.0%	321,289	0.0%	321,289	0.0%	321,289	0.0%	321,289	0.0%	321,289
46	Retained Earnings	2,562,851,993	2.4%	2,502,610,264	6.0%	2,360,597,762	5.6%	2,236,106,651	5.8%	2,114,018,692	1.2%	2,088,774,331	2.3%	2,042,569,707
47	Total Proprietary Capital	$ 4,253,980,389	8.3%	$ 3,926,933,824	6.4%	$ 3,691,774,534	4.2%	$ 3,544,283,423	3.3%	$ 3,430,195,464	3.3%	$ 3,320,951,103	4.6%	$ 3,174,746,478
48	LONG-TERM DEBT													
49	Bonds	$ 3,623,827,405	-6.8%	$ 3,888,952,405	25.9%	$ 3,088,952,405	0.0%	$ 3,088,952,405	16.9%	$ 2,641,852,405	0.0%	$ 2,641,852,405	0.0%	$ 2,641,852,405
50	Unamortized Premium on Long-Term Debt	4,020,708	-4.1%	4,194,764	-3.2%	4,334,009	-4.6%	4,542,877	-4.4%	$ 4,751,745	-4.2%	4,960,613	-4.0%	5,168,478
51	Unamortized Discount on Long-Term Debt	(7,641,089)	-5.3%	(8,067,781)	-4.1%	(8,415,579)	-5.8%	(8,937,276)	4.8%	(8,527,098)	-4.8%	(8,958,224)	-4.6%	(9,388,513)
52	Total Long-Term Debt	$ 3,620,207,023	-6.8%	$ 3,885,079,388	25.9%	$ 3,084,870,835	0.0%	$ 3,084,558,006	5.0%	$ 2,938,077,052	11.4%	$ 2,637,854,794	0.0%	$ 2,637,632,370
53	OTHER NON-CURRENT LIABILITIES													
54	Accumulated Provision for Injuries and Damages	$ 2,424,586	0.0%	$ 2,424,586	0.0%	$ 2,424,586	-8.8%	$ 2,659,019	-11.1%	$ 2,992,280	-0.2%	$ 2,998,782	-9.0%	$ 3,294,007
55	Accumulated Provision for Pensions and Benefits	12,881,941	2.4%	12,577,119	0.2%	12,553,111	-8.1%	13,666,735	0.4%	13,613,275	48.4%	9,171,971	-56.4%	21,046,811
56	Total Other Non-Current Liabilities	$ 15,306,527	2.0%	$ 15,001,705	0.2%	$ 14,977,698	-8.3%	$ 16,325,754	-1.7%	$ 16,605,556	36.4%	$ 12,170,753	-50.0%	$ 24,340,817
57	CURRENT AND ACCRUED LIABILITIES													
58	Notes Payable	$ 204,915,642		$ -	-100.0%	$ 139,768,400	50.4%	$ 92,944,758	-7.7%	$ 100,746,711		$ -	-100.0%	$ 203,386,462
59	Accounts Payable	131,221,487	15.7%	113,408,312	7.0%	106,021,735	12.7%	94,072,601	-30.7%	135,790,461	16.5%	116,597,155	-16.8%	140,185,236
60	Notes Payable to Associated Companies	-		-	-100.0%	72,545,349	284684.5%	25,474	-16.6%	30,556	-100.0%	294,018,404		-
61	Accounts Payable to Associated Companies	82,559,278	-14.7%	96,743,627	-3.1%	99,799,464	39.0%	71,802,814	-29.1%	101,266,637	59.2%	63,606,794	48.8%	42,757,503
62	Customer Deposits	38,849,587	0.0%	38,849,587	-0.9%	39,215,377	11.4%	35,215,555	5.7%	33,330,744	2.8%	32,435,102	0.1%	32,412,828
63	Taxes Accrued	35,973,168	2.3%	35,155,383	-3.9%	36,598,085	15.4%	31,710,275	20.9%	26,225,307	38.6%	18,917,974	-38.0%	30,515,560
64	Interest Accrued	48,568,316	-2.8%	49,952,967	105.4%	24,319,654	1.5%	23,952,932	29.2%	18,544,773	1.0%	18,362,946	-0.8%	18,520,082
65	Tax Collections Payable	5,469,613	0.0%	5,469,613	1.2%	5,403,567	8.4%	4,987,073	-4.7%	5,232,427	7.3%	4,875,744	5.9%	4,605,846
66	Miscellaneous Current and Accrued Liabilities	23,606,468	-8.0%	25,656,886	-21.6%	32,718,391	0.5%	32,540,966	0.9%	32,243,703	2.8%	31,379,658	1.5%	30,908,816
67	Total Current and Accrued Liabilities	$ 571,163,557	56.4%	$ 365,236,374	-34.4%	$ 556,390,022	43.7%	$ 387,252,448	-14.6%	$ 453,411,319	-21.9%	$ 580,193,777	15.3%	$ 503,292,332
68	DEFERRED CREDITS													
69	Customer Advances for Construction	$ 19,005,723	0.0%	$ 19,005,723	-5.8%	$ 20,183,299	1229.3%	$ 1,518,331	-19.7%	$ 1,891,458	-34.3%	$ 2,878,043	69.9%	$ 1,693,678
70	Accumulated Deferred Investment Tax Credits	78,125,406	-2.4%	80,059,204	-1.6%	81,359,791	-2.0%	83,041,600	-2.3%	84,980,448	-2.0%	86,720,648	-1.9%	88,434,679
71	Other Deferred Credits	1,550,002	0.0%	1,550,002	9.8%	1,411,064	92.2%	734,229	-76.0%	3,059,022	-20.8%	3,863,169	54.5%	2,499,688
72	Other Regulatory Liabilities	581,495,499	-4.9%	611,529,737	-2.5%	627,128,574	0.3%	625,007,230	-4.0%	650,854,653	-4.8%	683,532,396	-4.1%	712,875,117
73	Asset Retirement Obligation	50,581,380	-5.4%	53,466,782	-17.0%	64,446,725	-1.9%	65,679,130	-20.8%	82,903,818	-20.9%	104,775,932	-8.9%	115,000,076
74	Miscellaneous Long-Term Liabilities	7,034,246	-36.4%	11,066,409	-28.0%	15,372,353	24.1%	12,388,549	-0.1%	12,402,268	-28.9%	17,438,593	-18.2%	21,316,421
75	Accumulated Deferred Income Taxes	1,170,935,330	2.1%	1,146,469,132	1.3%	1,132,177,799	0.9%	1,122,335,750	0.4%	1,118,215,236	-0.4%	1,122,992,385	-0.6%	1,129,590,467
76	Total Deferred Credits	$ 1,908,727,585	-0.7%	$ 1,923,146,990	-1.0%	$ 1,942,079,604	1.6%	$ 1,910,704,821	-2.2%	$ 1,954,306,903	-3.4%	$ 2,022,201,166	-2.4%	$ 2,071,410,125
77	Total Liabilities and Stockholders Equity	$ 10,369,385,082	2.5%	$ 10,115,398,280	8.9%	$ 9,290,092,693	3.9%	$ 8,943,124,452	1.7%	$ 8,792,596,294	2.6%	$ 8,573,371,593	1.9%	$ 8,411,422,123

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
COMPARATIVE BALANCE SHEETS - JURISDICTIONAL
AS OF DECEMBER 31, 2020 - 2024 AND BASE AND FORECASTED PERIODS

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-8
PAGE 3 OF 4
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2024	% CHANGE	2023	% CHANGE	2022	% CHANGE	2021	% CHANGE	2020
1	ASSETS													
2	UTILITY PLANT													
3	Utility Plant	$ 11,903,602,292	5.2%	$ 11,316,809,861	1.3%	$ 11,173,845,976	4.4%	$ 10,704,606,610	3.7%	$ 10,320,638,915	2.4%	$ 10,081,301,709	3.6%	$ 9,733,271,385
4	Construction Work in Progress	1,116,450,526	23.4%	904,953,014	75.4%	515,889,924	-7.7%	558,674,386	16.7%	478,605,221	38.0%	346,696,161	17.5%	295,021,828
5	Total Utility Plant	$ 13,020,052,818	6.5%	$ 12,221,762,875	4.6%	$ 11,689,735,900	3.8%	$ 11,263,280,996	4.3%	$ 10,799,244,136	3.6%	$ 10,427,997,870	4.0%	$ 10,028,293,213
6	Less: Accumulated Provision for Depreciation	4,630,119,845	5.3%	4,399,143,857	3.8%	4,240,046,140	3.6%	4,093,405,068	7.0%	3,824,552,759	6.8%	3,581,020,266	6.3%	3,370,276,486
7	Net Utility Plant	$ 8,389,932,973	7.3%	$ 7,822,619,018	5.0%	$ 7,449,689,760	3.9%	$ 7,169,875,928	2.8%	$ 6,974,691,377	1.9%	$ 6,846,977,604	2.8%	$ 6,658,016,727
8	OTHER PROPERTY AND INVESTMENTS													
9	Special Funds	61,198,563	10.1%	55,593,248	-4.6%	58,293,341	-17.5%	70,696,141	70.5%	41,472,118	-40.9%	70,199,799	21.0%	58,005,647
10	Total Other Property and Investments	$ 61,198,563	10.1%	$ 55,593,248	-4.6%	$ 58,293,341	-17.5%	$ 70,696,141	70.5%	$ 41,472,118	-40.9%	$ 70,199,799	21.0%	$ 58,005,647
11	CURRENT AND ACCRUED ASSETS													
12	Cash	$ 4,691,523	0.0%	$ 4,691,523	-61.8%	$ 12,295,603	-3.5%	$ 12,743,866	75.4%	$ 7,266,422	-42.1%	$ 12,547,012	112.2%	$ 5,912,450
13	Working Funds	42,224	0.0%	42,224	0.0%	42,243	-39.2%	69,453	-27.6%	95,964	77.9%	53,931	-0.1%	54,002
14	Temporary Cash Investments	7,233,076	-98.1%	375,006,691		-	-100.0%	728,465	-93.9%	12,034,218		-	-100.0%	14,618,035
15	Customer Accounts Receivable	152,919,248	-4.1%	159,405,542	6.8%	149,190,605	14.3%	130,479,261	-8.9%	143,267,733	6.2%	134,906,488	-5.9%	143,346,751
16	Other Accounts Receivable	8,320,609	0.0%	8,320,609	-24.8%	11,060,536	18.5%	9,333,854	42.9%	6,531,334	-22.6%	8,439,285	-68.8%	27,089,246
17	Less: Accum Prov. for Uncollectable Accts-Credit	2,057,653	0.0%	2,057,653	7.4%	1,916,736	3.8%	1,846,376	-43.2%	3,252,511	14.2%	2,848,252	53.7%	1,853,418
18	Notes Receivable	818,161	-5.1%	861,728	3746.7%	22,402	636.2%	3,043	-99.6%	762,577	-35.8%	1,188,579	51.3%	785,620
19	Accounts Receivable from Associated Companies	5,457	0.0%	5,457	45373.4%	12	-100.0%	295,749	-93.1%	4,301,887	205.6%	1,407,622	81.8%	774,364
20	Fuel	94,543,757	12.5%	84,049,670	-0.3%	84,263,728	-5.2%	88,927,482	16.5%	76,352,002	38.5%	55,114,311	3.6%	53,218,851
21	Plant Materials and Operating Supplies	79,492,557	1.9%	78,034,335	0.5%	77,651,195	-6.4%	82,922,283	8.0%	76,764,673	32.7%	57,827,986	-3.0%	59,603,824
22	Allowances	109,574	0.0%	109,574	-0.4%	110,027	-1.3%	111,470	-0.5%	112,036	-1.8%	114,134	-1.8%	116,248
23	Stores Expense Undistributed	996,379	0.0%	996,379	7.9%	923,138	-48.7%	1,800,385	29.6%	1,389,150	24.2%	1,118,066	-57.7%	2,642,774
24	Prepayments	13,048,930	-5.5%	13,807,643	30.2%	10,605,290	-20.1%	13,269,358	-22.0%	17,014,405	-15.8%	20,218,833	8.6%	18,610,333
25	Interest, Dividends and Rents Receivable	9,939,187	0.0%	9,939,187	-3.8%	10,326,842	300.5%	2,578,350	84.6%	1,396,982	11.2%	1,256,085	15.6%	1,086,829
26	Accrued Utility Revenues	98,718,398	-3.6%	102,399,347	9.2%	93,731,000	3.5%	90,523,000	-14.9%	106,397,000	25.1%	85,051,000	-7.1%	91,506,000
27	Miscellaneous Current Assets	9,388,660	0.0%	9,388,660	23.5%	7,600,168	7068.8%	106,017		-		-		-
28	Total Current and Accrued Assets	$ 478,210,086	-43.4%	$ 845,000,916	85.3%	$ 455,906,053	5.5%	$ 432,045,660	-4.1%	$ 450,433,872	19.7%	$ 376,395,080	-9.8%	$ 417,511,909
29	DEFERRED DEBITS													
30	Unamortized Debt Expense	$ 24,358,235	-4.1%	$ 25,396,001	40.4%	$ 18,094,065	-7.7%	$ 19,608,388	5.2%	$ 18,632,530	-6.8%	$ 19,994,456	-0.4%	$ 20,069,322
31	Other Regulatory Assets	499,635,266	2.7%	486,392,504	0.3%	485,118,648	5.0%	462,088,297	-5.0%	486,409,119	11.5%	436,086,679	6.3%	410,103,293
32	Preliminary Survey and Inventory	9,468,032	0.0%	9,468,032	-2.4%	9,703,478	1.8%	9,529,008	1308.4%	676,580	-59.9%	1,687,586	-17.1%	2,036,393
33	Clearing Accounts	2,342,897	-0.6%	2,358,016		-	-100.0%	57	-100.5%	(10,490)	-10486.1%	101		-
34	Miscellaneous Deferred Debits	19,805,856	1.4%	19,530,975	-7.1%	21,012,930	10.2%	19,076,200	55.2%	12,288,940	-0.9%	12,401,021	-25.8%	16,708,315
35	Unamortized Loss on Re-Acquired Debt	5,099,656	-8.2%	5,555,444	-6.4%	5,933,238	-8.9%	6,512,360	-5.7%	6,903,711	-8.0%	7,506,911	-7.5%	8,119,360
36	Accumulated Deferred Income Taxes	187,864,158	-2.2%	192,047,526	-2.2%	196,276,183	-1.0%	198,186,355	-4.7%	207,910,764	-14.0%	241,795,724	-12.7%	276,825,134
37	Total Deferred Debits	$ 748,574,101	1.1%	$ 740,748,498	0.6%	$ 736,138,542	3.0%	$ 715,000,665	-2.4%	$ 732,811,155	1.9%	$ 719,472,478	-2.0%	$ 733,861,817
38	Total Assets	$ 9,677,915,723	2.3%	$ 9,463,961,680	8.8%	$ 8,700,027,696	3.7%	$ 8,387,618,394	2.3%	$ 8,199,408,522	2.3%	$ 8,013,044,961	1.9%	$ 7,867,396,100

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
COMPARATIVE BALANCE SHEETS - JURISDICTIONAL
AS OF DECEMBER 31, 2020 - 2024 AND BASE AND FORECASTED PERIODS

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-8
PAGE 4 OF 4
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2024	% CHANGE	2023	% CHANGE	2022	% CHANGE	2021	% CHANGE	2020
39	LIABILITIES & PROPRIETARY CAPITAL													
40	PROPRIETARY CAPITAL													
41	Common Stock Issued	$ 289,129,145	0.0%	$ 289,129,145	0.0%	$ 289,258,552	-0.2%	$ 289,873,989	0.5%	$ 288,407,378	-0.2%	$ 288,863,453	-0.1%	$ 289,242,351
42	Paid in Capital	1,297,965,799	23.9%	1,047,621,606	9.1%	960,651,325	2.1%	941,058,640	-0.3%	943,785,072	8.9%	866,532,378	12.0%	773,801,801
43	(Less) Capital Stock Expense	301,467	0.0%	301,467	0.0%	301,602	-0.2%	302,243	0.5%	300,714	-0.2%	301,190	-0.1%	301,585
44	Retained Earnings	2,404,735,700	2.4%	2,348,210,612	6.0%	2,215,951,000	5.3%	2,103,554,238	6.3%	1,978,641,633	1.0%	1,958,105,437	2.1%	1,917,302,869
45	Total Proprietary Capital	$ 3,991,529,177	8.3%	$ 3,684,659,896	6.3%	$ 3,465,559,275	3.9%	$ 3,334,184,624	3.9%	$ 3,210,533,369	3.1%	$ 3,113,200,078	4.5%	$ 2,980,045,436
46	LONG-TERM DEBT													
47	Bonds	$ 3,400,253,762	-6.8%	$ 3,649,021,757	25.8%	$ 2,899,675,362	-0.2%	$ 2,905,844,817	17.5%	$ 2,472,674,047	-0.2%	$ 2,476,584,225	-0.1%	$ 2,479,832,722
48	Other Long Term Debt	-		-		-		-	-100.0%	280,788,667		-		-
49	Unamortized Premium on Long-Term Debt	3,772,648	-4.1%	3,935,966	-3.3%	4,068,441	-4.8%	4,273,584	-3.9%	4,447,454	-4.4%	4,650,289	-4.1%	4,851,505
50	Unamortized Discount on Long-Term Debt	(7,169,669)	-5.3%	(7,570,036)	-4.2%	(7,899,911)	-6.0%	(8,407,490)	5.3%	(7,981,042)	-5.0%	(8,397,818)	-4.7%	(8,812,734)
51	Total Long-Term Debt	$ 3,396,856,741	-6.8%	$ 3,645,387,688	25.9%	$ 2,895,843,892	-0.2%	$ 2,901,710,911	5.5%	$ 2,749,929,126	11.2%	$ 2,472,836,696	-0.1%	$ 2,475,871,493
52	OTHER NON-CURRENT LIABILITIES													
53	Accumulated Provision for Injuries and Damages	$ 2,286,881	0.0%	$ 2,286,881	-0.2%	$ 2,290,555	-8.9%	$ 2,513,655	-10.8%	$ 2,818,462	-0.2%	$ 2,825,042	-9.0%	$ 3,102,948
54	Accumulated Provision for Pensions and Benefits	12,150,309	2.4%	11,862,799	0.0%	11,859,176	-8.2%	12,919,598	0.8%	12,822,495	48.4%	8,640,576	-56.4%	19,826,055
55	Total Other Non-Current Liabilities	$ 14,437,190	2.0%	$ 14,149,680	0.0%	$ 14,149,731	-8.3%	$ 15,433,253	-1.3%	$ 15,640,957	36.4%	$ 11,465,618	-50.0%	$ 22,929,003
56	CURRENT AND ACCRUED LIABILITIES													
57	Notes Payable	$ 192,317,452		$ -	-100.0%	$ 131,204,024	50.1%	$ 87,435,159	-7.3%	$ 94,295,116	-14.2%	$ 109,841,889	-42.5%	$ 190,913,165
58	Accounts Payable	123,806,190	15.7%	106,999,634	6.8%	100,160,858	12.6%	88,929,812	-30.5%	127,902,540	-53.6%	275,625,293	108.7%	132,054,223
59	Notes Payable to Associated Companies	-		-	-100.0%	68,100,098	284076.7%	23,964	-16.2%	28,600		-		-
60	Accounts Payable to Associated Companies	77,934,935	-14.7%	91,324,785	-3.1%	94,282,554	38.9%	67,877,476	-28.8%	95,384,168		-		-
61	Customer Deposits	37,959,573	0.0%	37,959,573	-2.1%	38,761,681	11.5%	34,752,032	7.6%	32,309,443	2.3%	31,586,180	0.8%	31,343,204
62	Taxes Accrued	33,753,787	2.3%	32,986,456	-4.0%	34,355,520	15.2%	29,830,547	21.5%	24,545,896	38.4%	17,734,509	-38.1%	28,644,100
63	Interest Accrued	45,571,872	-2.8%	46,871,096	105.3%	22,829,456	1.3%	22,533,045	29.8%	17,357,207	0.8%	17,214,202	-1.0%	17,384,281
64	Tax Collections Payable	5,182,923	0.0%	5,182,923	1.0%	5,130,555	8.6%	4,722,960	-5.0%	4,971,675	7.8%	4,610,019	5.8%	4,355,944
65	Miscellaneous Current and Accrued Liabilities	22,440,281	-8.0%	24,389,406	-22.0%	31,260,229	1.4%	30,834,490	1.4%	30,396,219	1.6%	29,926,228	1.5%	29,475,179
66	Total Current and Accrued Liabilities	$ 538,967,014	55.9%	$ 345,713,873	-34.3%	$ 526,084,975	43.4%	$ 366,939,485	-14.1%	$ 427,190,865	-12.2%	$ 486,538,320	12.1%	$ 434,170,096
67	DEFERRED CREDITS													
68	Customer Advances for Construction	$ 18,671,925	0.0%	$ 18,671,925	-2.1%	$ 19,062,762	1162.0%	$ 1,510,579	-19.4%	$ 1,874,906	-34.5%	$ 2,861,491	71.1%	$ 1,672,186
69	Accumulated Deferred Investment Tax Credits	73,313,349	-2.4%	75,128,037	-1.7%	76,437,594	-2.1%	78,109,465	-1.8%	79,507,208	-2.3%	81,350,108	-2.0%	82,974,520
70	Other Deferred Credits	1,240,997	0.0%	1,240,997	-7.1%	1,335,182	93.5%	689,917	-76.1%	2,885,214	-20.7%	3,637,121	525.4%	581,608
71	Other Regulatory Liabilities	546,970,046	-4.9%	575,221,045	-2.8%	591,676,737	0.4%	589,203,677	-3.5%	610,607,191	-4.9%	642,048,989	-4.1%	669,728,555
72	Asset Retirement Obligation	47,567,820	-5.4%	50,281,314	-17.1%	60,675,962	-2.0%	61,913,697	-20.3%	77,726,475	-21.1%	98,496,921	-8.9%	108,137,590
73	Miscellaneous Long-Term Liabilities	6,600,265	-36.4%	10,383,662	-28.0%	14,430,404	23.8%	11,654,178	0.4%	11,608,054	-29.0%	16,347,675	-18.3%	20,009,126
74	Accumulated Deferred Income Taxes	1,100,672,917	2.1%	1,077,674,823	1.0%	1,066,690,036	0.9%	1,057,534,427	0.9%	1,048,253,333	-0.5%	1,053,819,744	-0.7%	1,061,493,940
75	Total Deferred Credits	$ 1,795,037,319	-0.7%	$ 1,808,601,803	-1.2%	$ 1,830,308,677	1.6%	$ 1,800,615,940	-1.7%	$ 1,832,462,381	-3.5%	$ 1,898,562,049	-2.4%	$ 1,944,597,525
76	Total Liabilities and Stockholders Equity	$ 9,736,827,442	2.5%	$ 9,498,512,940	8.8%	$ 8,731,946,550	3.7%	$ 8,418,884,213	2.2%	$ 8,235,756,697	3.2%	$ 7,982,602,761	1.6%	$ 7,857,613,553

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 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.

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

BASE PERIOD : FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
C-1	JURISDICTIONAL OPERATING INCOME SUMMARY
C-2	JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT
C-2.1	JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNTS
C-2.2	COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL OPERATING INCOME SUMMARY
FOR THE 12 MONTHS ENDED AUGUST 31, 2025
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE C-1
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 1 OF 1
WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES	FORECASTED ADJUSTMENTS AT CURRENT RATES	FORECASTED RETURN AT CURRENT RATES	PROPOSED INCREASE	FORECASTED RETURN AT PROPOSED RATES
		(1)	(2)	(3)	(4)	(5)
		$	$	$	$	$
1	**OPERATING REVENUES**					
2	ELECTRIC SALES REVENUES	1,786,837,720	27,586,600	1,814,424,321	224,079,832	2,038,504,153
3	OTHER OPERATING REVENUES	52,564,308	1,321,364	53,885,672	2,042,015	55,927,687
4	**TOTAL OPERATING REVENUES**	1,839,402,028	28,907,965	1,868,309,993	226,121,847	2,094,431,840
5	**OPERATING EXPENSES**					
6	OPERATION AND MAINTENANCE EXPENSE	939,301,269	75,726,416	1,015,027,685	601,936	1,015,629,622
7	DEPRECIATION AND AMORTIZATION	342,773,051	78,630,998	421,404,049		421,404,049
8	REGULATORY DEBITS	-	(2,417,324)	(2,417,324)		(2,417,324)
9	REGULATORY CREDITS	10,262	141,742	152,004		152,004
10	TAXES OTHER THAN INCOME TAXES	56,579,023	6,440,364	63,019,387	351,393	63,370,780
11	TOTAL INCOME TAXES	72,687,913	(33,377,814)	39,310,099	56,179,545	95,489,644
12	INVESTMENT TAX CREDIT	-	-	-		-
13	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(198,784)	(75,145)	(273,929)		(273,929)
14	**TOTAL OPERATING EXPENSES**	1,411,152,735	125,069,236	1,536,221,971	57,132,875	1,593,354,846
15	**NET OPERATING INCOME**	428,249,293	(96,161,272)	332,088,022	168,988,972	501,076,994
16	**CAPITALIZATION ALLOCATED TO KENTUCKY JURISDICTION**	6,094,251,642	92,489,585	6,186,741,227		6,186,741,227
17	**RATE OF RETURN ON CAPITALIZATION**	7.03%		5.37%		8.10%
18	**KENTUCKY JURISDICTION RATE BASE**	5,659,957,311	434,511,974	6,094,469,285		6,094,469,285
19	**RATE OF RETURN ON RATE BASE**	7.57%		5.45%		8.22%

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE C-2

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 1 OF 1

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	MAJOR ACCOUNT OR GROUP CLASSIFICATION	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD	PRO FORMA FORECASTED PERIOD JURISDICTIONAL
		(1)	(2)	(3)	(4)	(5)
		$	$	$	$	$
1	**OPERATING REVENUES**					
2	ELECTRIC SALES REVENUES	1,786,837,720	28,847,852	1,815,685,573	(1,261,252)	1,814,424,321
3	OTHER OPERATING REVENUES	52,564,308	1,321,364	53,885,672	-	53,885,672
4	**TOTAL OPERATING REVENUES**	1,839,402,028	30,169,217	1,869,571,245	(1,261,252)	1,868,309,993
5	**OPERATING EXPENSES**					
6	OPERATION AND MAINTENANCE EXPENSES:					
7	PRODUCTION EXPENSE	713,114,235	40,872,581	753,986,816	-	753,986,816
8	TRANSMISSION EXPENSE	51,620,978	6,838,019	58,458,997	2,175,052	60,634,049
9	ENERGY STORAGE EXPENSES	136	(136)	-	-	-
10	DISTRIBUTION EXPENSE	49,310,512	8,566,488	57,877,000	7,344,640	65,221,640
11	CUSTOMER ACCOUNTS EXPENSE	26,634,662	(1,084,837)	25,549,825	-	25,549,825
12	CUSTOMER SERVICE AND INFORMATIONAL EXPENSE	3,441,184	951,815	4,392,999	-	4,392,999
13	SALES EXPENSE	460,829	(449,447)	11,382	(11,382)	-
14	ADMINISTRATIVE AND GENERAL EXPENSE	94,718,734	11,098,803	105,817,537	(575,180)	105,242,356
15	TOTAL OPERATION AND MAINTENANCE EXPENSES	939,301,269	66,793,286	1,006,094,556	8,933,129	1,015,027,685
16	DEPRECIATION AND AMORTIZATION	342,773,051	81,814,378	424,587,430	(3,183,381)	421,404,049
17	REGULATORY DEBITS	-	222,202	222,202	(2,639,527)	(2,417,324)
18	REGULATORY CREDITS	10,262	(8,143,264)	(8,133,002)	8,285,007	152,004
19	TAXES OTHER THAN INCOME TAXES	56,579,023	6,440,364	63,019,387	-	63,019,387
20	FEDERAL INCOME TAXES	57,173,517	(30,260,972)	26,912,545	3,308,892	30,221,437
21	STATE INCOME TAXES	15,514,396	(6,304,271)	9,210,125	(121,463)	9,088,662
22	INVESTMENT TAX CREDIT	-	-	-	-	
23	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(198,784)	(75,145)	(273,929)	-	(273,929)
24	**TOTAL OPERATING EXPENSES**	1,411,152,735	110,486,579	1,521,639,314	14,582,657	1,536,221,971
25	**NET OPERATING INCOME**	428,249,293	(80,317,362)	347,931,931	(15,843,909)	332,088,022

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	
1		**OPERATING REVENUES**						
2		SALES OF ELECTRICITY:						
3	440	RESIDENTIAL	773,594,990	93.483%	723,180,851	(26,441,881)	696,738,970	DIRECT ASSIGN
4	442.2	COMMERCIAL	510,249,522	95.810%	488,869,564	(18,680,749)	470,188,814	DIRECT ASSIGN
5	442.3	INDUSTRIAL	472,488,328	97.975%	462,922,296	(6,184,026)	456,738,270	DIRECT ASSIGN
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	6,933,842	97.430%	6,755,618	(204,590)	6,551,028	DIRECT ASSIGN
7	445	OTHER SALES TO PUBLIC AUTHORITIES	159,044,177	94.359%	150,072,721	(4,686,894)	145,385,828	DIRECT ASSIGN
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,922,310,859		1,831,801,050	(56,198,140)	1,775,602,910	
9	447	SALES FOR RESALE	57,098,088	53.052%	30,291,533	(19,056,723)	11,234,810	DIRECT ASSIGN & ENERGY
10	449.1	PROVISION FOR RATE REFUNDS	-	0.000%	-	-	-	DIRECT ASSIGN
11		TOTAL SALES OF ELECTRICITY	1,979,408,948		1,862,092,583	(75,254,862)	1,786,837,720	
12		OTHER OPERATING REVENUES:						
13	450	LATE PAYMENT CHARGES	3,969,843	96.095%	3,814,830	-	3,814,830	DIRECT ASSIGN
14	451	ELECTRIC SERVICE REVENUES	690,597	98.533%	680,469	-	680,469	DIRECT ASSIGN
15	454	RENT FROM ELECTRIC PROPERTY	10,687,394	96.240%	10,285,580	-	10,285,580	DIRECT ASSIGN
16	456	OTHER MISCELLANEOUS REVENUE	39,425,727	95.834%	37,783,429	-	37,783,429	DIRECT ASSIGN & DEMAND
17		TOTAL OTHER OPERATING REVENUES	54,773,561		52,564,308	-	52,564,308	
18		**TOTAL OPERATING REVENUES**	2,034,182,509		1,914,656,891	(75,254,862)	1,839,402,028	
19		**OPERATING EXPENSES**						
20		OPERATION AND MAINTENANCE EXPENSES:						
21		STEAM GENERATION:						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	3,636,564	93.922%	3,415,517	-	3,415,517	TOTAL STEAM PLANT
23	501	FUEL	372,777,953	94.688%	352,974,162	22,339,693	375,313,854	ENERGY
24	502	STEAM EXPENSES	10,031,614	93.922%	9,421,846	19,453,855	28,875,702	TOTAL STEAM PLANT

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD — SCHEDULE C-2.1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 2 OF 14

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	
25	504	STEAM TRANSFERRED-CREDIT	-	93.922%	-	-	-	TOTAL STEAM PLANT
26	505	ELECTRIC EXPENSES	7,547,650	93.922%	7,088,870	-	7,088,870	TOTAL STEAM PLANT
27	506	MISC STEAM POWER EXPENSES	28,795,316	93.922%	27,045,006	(42,237)	27,002,769	TOTAL STEAM PLANT
28	507	RENTS	-	0.000%	-	-	-	TOTAL STEAM PLANT
29	509	ALLOWANCES	5,778	93.922%	5,427	(5,427)	(0)	TOTAL STEAM PLANT
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	12,066,355	93.913%	11,331,906	-	11,331,906	TOTAL STEAM PLANT
31	511	MAINTENANCE OF STRUCTURES	8,379,246	94.055%	7,881,108	-	7,881,108	TOTAL STEAM PLANT
32	512	MAINTENANCE OF BOILER PLANT	40,532,205	94.937%	38,479,922	(2,605,682)	35,874,239	ENERGY
33	513	MAINTENANCE OF ELECTRIC PLANT	9,724,557	95.848%	9,320,766	-	9,320,766	ENERGY
34	514	MAINTENANCE OF MISC STEAM PLANT	1,450,139	93.952%	1,362,432	-	1,362,432	TOTAL STEAM PLANT
35		TOTAL STEAM GENERATION	494,947,377		468,326,961	39,140,202	507,467,164	
36		HYDRAULIC GENERATION:						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	94.098%	-	-	-	TOTAL HYDRAULIC PLANT
38	536	WATER FOR POWER	-	94.098%	-	-	-	TOTAL HYDRAULIC PLANT
39	537	HYDRAULIC EXPENSES	-	94.098%	-	-	-	TOTAL HYDRAULIC PLANT
40	538	ELECTRIC EXPENSES	-	94.098%	-	-	-	TOTAL HYDRAULIC PLANT
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	106,320	94.098%	100,046	-	100,046	TOTAL HYDRAULIC PLANT
42	540	RENTS	-	0.000%	-	-	-	TOTAL HYDRAULIC PLANT
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	84,919	94.098%	79,907	-	79,907	TOTAL HYDRAULIC PLANT
44	542	MAINTENANCE OF STRUCTURES	299,501	94.098%	281,825	-	281,825	TOTAL HYDRAULIC PLANT
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	6,000	94.098%	5,646	-	5,646	TOTAL HYDRAULIC PLANT
46	544	MAINTENANCE OF ELECTRIC PLANT	213,251	94.688%	201,923	-	201,923	ENERGY
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	2,017	94.098%	1,898	-	1,898	TOTAL HYDRAULIC PLANT
48		TOTAL HYDRAULIC GENERATION	712,008		671,244	-	671,244	

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	
49		OTHER GENERATION:						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	609,344	94.062%	573,164	-	573,164	TOTAL OTHER PROD PLANT
51	547	OTHER FUEL	150,480,636	94.688%	142,486,367	(953,580)	141,532,788	ENERGY
52	548	GENERATION EXPENSES	550,665	94.062%	517,969	-	517,969	TOTAL OTHER PROD PLANT
53	549	MISC OTHER POWER GENERATION EXPENSES	6,160,185	94.069%	5,794,824	-	5,794,824	TOTAL OTHER PROD PLANT
54	550	RENTS	7,384	94.062%	6,946	-	6,946	TOTAL OTHER PROD PLANT
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	975,838	94.257%	919,794	-	919,794	TOTAL OTHER PROD PLANT
56	552	MAINTENANCE OF STRUCTURES	1,101,262	93.746%	1,032,390	-	1,032,390	TOTAL OTHER PROD PLANT
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	5,259,201	95.176%	5,005,503	-	5,005,503	TOTAL OTHER PROD PLANT
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	2,983,806	93.990%	2,804,482	-	2,804,482	TOTAL OTHER PROD PLANT
59		TOTAL OTHER GENERATION	168,128,321		159,141,439	(953,580)	158,187,860	
60		OTHER POWER SUPPLY:						
61	555	PURCHASED POWER	49,111,888	94.567%	46,443,764	(1,965,030)	44,478,734	DEMAND AND ENERGY
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	2,221,768	94.149%	2,091,773	-	2,091,773	DEMAND
63	557	OTHER EXPENSES	313,545	93.951%	294,577	(146,243)	148,335	TOTAL PRODUCTION PLANT
64		TOTAL OTHER POWER SUPPLY	51,647,201		48,830,114	(2,111,273)	46,718,841	
65		SOLAR GENERATION:						
66	558.10	MAINTENANCE OF COMMUNICATION EQUIPMENT	5,665	93.951%	5,322	-	5,322	TOTAL PRODUCTION PLANT
67	558.11	MAINTENANCE OF MISC. SOLAR	35,636	93.951%	33,480	-	33,480	TOTAL PRODUCTION PLANT
68	558.7	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIP	28,730	93.951%	26,992	-	26,992	TOTAL PRODUCTION PLANT
69	558.9	MAINTENANCE OF COMPUTER SOFTWARE	3,546	93.951%	3,332	-	3,332	TOTAL PRODUCTION PLANT
70		TOTAL SOLAR GENERATION EXPENSES	73,577		69,126	-	69,126	
71		TOTAL PRODUCTION EXPENSES	715,508,484		677,038,885	36,075,350	713,114,235	

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD — SCHEDULE C-2.1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 4 OF 14

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	
72		TRANSMISSION EXPENSES:						
73	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,857,056	89.844%	1,668,451	-	1,668,451	TOTAL TRANS OPERATIONS LABOR
74	561	LOAD DISPATCHING	4,594,967	89.844%	4,128,296	-	4,128,296	TOTAL TRANSMISSION PLANT
75	562	STATION EXPENSES	833,303	89.844%	748,671	-	748,671	TOTAL TRANSMISSION PLANT
76	563	OVERHEAD LINE EXPENSES	937,698	89.827%	842,306	-	842,306	TOTAL TRANSMISSION PLANT
77	564	UNDERGROUND LINE EXPENSES	-	89.827%	-	-	-	TOTAL TRANSMISSION PLANT
78	565	TRANSMISSION OF ELECTRICITY BY OTHERS	4,598,810	89.844%	4,131,748	(1,772,116)	2,359,632	TOTAL TRANSMISSION PLANT
79	566	MISC TRANSMISSION EXPENSES	36,200,869	89.844%	32,524,255	-	32,524,255	TOTAL TRANSMISSION PLANT AND DIRECT
80	567	RENTS	323,313	89.844%	290,477	-	290,477	TOTAL TRANSMISSION PLANT
81	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	89.844%	-	-	-	TOTAL TRANSMISSION PLANT
82	569	MAINTENANCE OF STRUCTURES	1,595,103	89.844%	1,433,102	-	1,433,102	TOTAL TRANSMISSION PLANT
83	570	MAINTENANCE OF STATION EQUIPMENT	954,252	89.844%	857,337	-	857,337	TOTAL TRANSMISSION PLANT
84	571	MAINTENANCE OF OVERHEAD LINES	7,263,428	89.827%	6,524,520	-	6,524,520	TOTAL TRANSMISSION PLANT AND DIRECT
85	572	MAINTENANCE OF UNDERGROUND LINES	-	89.844%	-	-	-	TOTAL TRANSMISSION PLANT
86	573	MAINTENANCE OF MISC TRANSMISSION PLANT	234,146	89.844%	210,366	-	210,366	TOTAL TRANSMISSION PLANT
87	575	MISO DAY 1 AND 2 EXPENSE	4,698	89.844%	4,221	-	4,221	TOTAL TRANSMISSION PLANT AND DIRECT
88	576.3	MAINTENANCE OF COMPUTER SOFTWARE	32,660	89.844%	29,343	-	29,343	TOTAL TRANSMISSION PLANT AND DIRECT
89		TOTAL TRANSMISSION EXPENSES	59,430,304		53,393,093	(1,772,116)	51,620,978	
90		ENERGY STORAGE EXPENSES:						
91	578.5	MAINTENANCE OF COMMUNICATION EQUIPMENT	145	93.951%	136	-	136	TOTAL PRODUCTION PLANT
92		TOTAL ENERGY STORAGE EXPENSES	145		136	-	136	
93		DISTRIBUTION EXPENSES:						
94	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,900,431	95.475%	1,814,444	-	1,814,444	TOTAL DISTRIBUTION PLANT
95	581	LOAD DISPATCHING	-	0.000%	-	-	-	TOTAL ACCT 360-362 SUBSTATIONS
96	582	STATION EXPENSES	1,244,021	96.521%	1,200,737	-	1,200,737	TOTAL ACCT 360-362 SUBSTATIONS

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	
97	583	OVERHEAD LINE EXPENSES	6,081,024	93.510%	5,686,369	-	5,686,369	TOTAL ACCT 364-365 OVHD LINES
98	584	UNDERGROUND LINE EXPENSES	950,810	97.813%	930,017	-	930,017	TOTAL ACCT 366-367 UG LINES
99	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	0.000%	-	-	-	TOTAL ACCT 373 STREET LIGHTING
100	586	METER EXPENSES	7,593,005	93.902%	7,130,011	(2,037)	7,127,974	TOTAL ACCT 370 METERS
101	587	CUSTOMER INSTALLATIONS EXPENSES	-	0.000%	-	-	-	TOTAL ACCT 371 CUSTOMER INSTALL
102	588	MISC DISTRIBUTION EXPENSES	7,802,534	95.475%	7,449,499	-	7,449,499	TOTAL DISTRIBUTION PLANT
103	589	RENTS	-	0.000%	-	-	-	TOTAL DISTRIBUTION PLANT
104	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	21,389	95.475%	20,421	-	20,421	TOTAL DISTRIBUTION PLANT
105	591	MAINTENANCE OF STRUCTURES	-	0.000%	-	-	-	TOTAL ACCT 360-362 SUBSTATIONS
106	592	MAINTENANCE OF STATION EQUIPMENT	1,218,891	96.521%	1,176,481	-	1,176,481	TOTAL ACCT 360-362 SUBSTATIONS
107	593	MAINTENANCE OF OVERHEAD LINES	24,494,931	93.637%	22,936,324	-	22,936,324	TOTAL ACCT 364-365 OVHD LINES
108	594	MAINTENANCE OF UNDERGROUND LINES	362,416	97.813%	354,491	-	354,491	TOTAL ACCT 366-367 UG LINES
109	595	MAINTENANCE OF LINE TRANSFORMERS	(64,145)	97.353%	(62,448)	-	(62,448)	TOTAL ACCT 368 LINE TRANSFORMER
110	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	0.000%	-	-	-	TOTAL ACCT 373 STREET LIGHTING
111	597	MAINTENANCE OF METERS	(428,786)	93.902%	(402,640)	402,640	-	TOTAL ACCT 370 METERS
112	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	708,248	95.475%	676,203	-	676,203	TOTAL DISTRIBUTION PLANT
113	880	MAINTENANCE OF MISC GAS DISTRIBUTION PLANT	-	0.000%	-	-	-	TOTAL GAS DISTRIBUTION PLANT
114		TOTAL DISTRIBUTION EXPENSES	51,884,769		48,909,909	400,603	49,310,512	
115		CUSTOMER ACCOUNTS EXPENSES:						
116	901	CUSTOMER ACCTS SUPERVISION	4,074,304	95.194%	3,878,504	-	3,878,504	TOTAL CUSTOMER ACCTS LABOR
117	902	METER READING EXPENSES	2,351,470	95.194%	2,238,464	-	2,238,464	CUSTOMERS
118	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	16,110,935	95.194%	15,336,686	193,638	15,530,324	CUSTOMERS
119	904	UNCOLLECTIBLE ACCOUNTS	5,235,749	95.194%	4,984,132	-	4,984,132	CUSTOMERS
120	905	MISC CUSTOMER ACCOUNTS EXPENSE	3,401	95.194%	3,238	-	3,238	TOTAL ACCT 902-904 CUST ACCTS
121		TOTAL CUSTOMER ACCOUNTS EXPENSES	27,775,859		26,441,024	193,638	26,634,662	

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	
122		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:						
123	907	CUSTOMER SERVICE AND INFO SUPERVISION	344,010	99.456%	342,137	-	342,137	TOTAL CUSTOMER SERVICE LABOR
124	908	CUSTOMER ASSISTANCE EXPENSES	11,865,840	100.000%	11,865,840	(11,461,040)	404,799	DIRECT ASSIGN
125	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	1,098,150	95.211%	1,045,556	-	1,045,556	CUSTOMERS
126	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	1,860,491	99.594%	1,852,943	(204,252)	1,648,691	TOTAL ACCT 908-909 CUST SERV
127		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	15,168,491		15,106,477	(11,665,293)	3,441,184	
128		SALES EXPENSES:						
129	911	SALES SUPERVISION	-	99.456%	-	-	-	TOTAL SALES EXP LABOR
130	912	DEMONSTRATING AND SELLING EXPENSES	410,031	95.211%	390,393	-	390,393	CUSTOMERS
131	913	ADVERTISING EXPENSES	73,979	95.211%	70,436	-	70,436	CUSTOMERS
132	916	MISC SALES EXPENSES	-	95.211%	-	-	-	TOTAL ACCT 912-913 SALES EXP
133		TOTAL SALES EXPENSES	484,010		460,829	-	460,829	
134		ADMINISTRATIVE AND GENERAL EXPENSES:						
135	920	ADMINISTRATIVE AND GENERAL SALARIES	27,617,639	94.351%	26,057,580	(2,181)	26,055,399	LABOR
136	921	OFFICE SUPPLIES AND EXPENSES	7,171,229	94.351%	6,766,142	(57,708)	6,708,434	LABOR
137	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(4,241,244)	94.351%	(4,001,666)	-	(4,001,666)	LABOR
138	923	OUTSIDE SERVICES	16,882,442	94.351%	15,928,791	2,619,021	18,547,812	LABOR
139	924	PROPERTY INSURANCE	11,289,388	93.639%	10,571,258	-	10,571,258	TOTAL PLANT
140	925	INJURIES AND DAMAGES	4,263,974	94.351%	4,023,111	283	4,023,394	LABOR
141	926	EMPLOYEE PENSION AND BENEFITS	18,741,377	94.351%	17,682,719	-	17,682,719	LABOR
142	927	FRANCHISE REQUIREMENTS	2,614	0.000%	-	-	-	DIRECT ASSIGN
143	928	REGULATORY COMMISSION EXPENSES	757,515	85.042%	644,203	-	644,203	DIRECT ASSIGN AND ENERGY
144	929	DUPLICATE CHARGES--CREDIT	(2,614)	0.000%	-	-	-	DIRECT ASSIGN
145	930.1	GENERAL ADVERTISING EXPENSES	1,060,418	95.390%	1,011,536	-	1,011,536	ENERGY
146	930.2	MISC GENERAL EXPENSES	1,706,861	94.351%	1,610,444	150,047	1,760,492	LABOR

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	
147	931	RENTS	2,391,024	94.351%	2,255,960	-	2,255,960	LABOR
148	935	MAINTENANCE OF GENERAL PLANT	10,025,510	94.351%	9,459,192	-	9,459,192	LABOR
149		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	97,666,132		92,009,272	2,709,462	94,718,734	
150		TOTAL OPERATION AND MAINTENANCE EXPENSES	967,918,194		913,359,624	25,941,645	939,301,269	
151	403-404	DEPRECIATION AND AMORTIZATION	392,423,844	93.401%	366,528,951	(23,755,900)	342,773,051	FUNCTIONAL PLANT
152	407.3	REGULATORY DEBITS	27,678,246	98.083%	27,147,564	(27,147,564)	-	DIRECT ASSIGN
153	407.4	REGULATORY CREDITS	(1,002,736)	98.977%	(992,475)	1,002,736	10,262	DIRECT ASSIGN, PRODUCTION KY
154	408	TAXES OTHER THAN INCOME TAXES	60,698,167	94.256%	57,211,512	(632,490)	56,579,023	DIRECT ASSIGN, NET PLANT, PLANT, LABOR
155	409-411	FEDERAL INCOME TAXES	73,838,462	93.950%	69,371,040	(12,197,522)	57,173,517	CALCULATED
156	409-411	STATE INCOME TAXES	19,973,899	93.320%	18,639,639	(3,125,244)	15,514,396	CALCULATED
157	411.4	INVESTMENT TAX CREDIT	-	0.000%	-	-	-	CALCULATED
158	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(211,137)	94.149%	(198,784)	-	(198,784)	DEMAND
159		**TOTAL OPERATING EXPENSES**	1,541,316,938		1,451,067,072	(39,914,338)	1,411,152,735	
160		**NET OPERATING INCOME**	492,865,571		463,589,819	(35,340,525)	428,249,293	

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	
1		**OPERATING REVENUES**						
2		SALES OF ELECTRICITY:						
3	440	RESIDENTIAL	795,871,989	93.399%	743,339,265	(49,111,079)	694,228,187	DIRECT ASSIGN
4	442.2	COMMERCIAL	518,301,413	95.805%	496,556,337	(31,791,870)	464,764,467	DIRECT ASSIGN
5	442.3	INDUSTRIAL	530,499,275	97.901%	519,363,121	(25,308,061)	494,055,060	DIRECT ASSIGN
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	7,179,482	98.365%	7,062,074	(252,184)	6,809,890	DIRECT ASSIGN
7	445	OTHER SALES TO PUBLIC AUTHORITIES	161,559,874	94.243%	152,258,253	(8,754,287)	143,503,966	DIRECT ASSIGN
8		TOTAL SALES TO ULTIMATE CONSUMERS	2,013,412,033		1,918,579,051	(115,217,481)	1,803,361,569	
9	447	SALES FOR RESALE	55,279,429	48.415%	26,763,365	(14,439,362)	12,324,003	DIRECT ASSIGN & ENERGY
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	DIRECT ASSIGN
11		TOTAL SALES OF ELECTRICITY	2,068,691,461		1,945,342,416	(129,656,843)	1,815,685,573	
12		OTHER OPERATING REVENUES:						
13	450	LATE PAYMENT CHARGES	3,960,840	96.095%	3,806,178	-	3,806,178	DIRECT ASSIGN
14	451	ELECTRIC SERVICE REVENUES	682,859	99.523%	679,599	-	679,599	DIRECT ASSIGN
15	454	RENT FROM ELECTRIC PROPERTY	11,287,782	96.242%	10,863,632	-	10,863,632	DIRECT ASSIGN
16	456	OTHER MISCELLANEOUS REVENUE	40,209,983	95.838%	38,536,263	-	38,536,263	DIRECT ASSIGN & DEMAND
17		TOTAL OTHER OPERATING REVENUES	56,141,464		53,885,672	-	53,885,672	
18		**TOTAL OPERATING REVENUES**	2,124,832,926		1,999,228,088	(129,656,843)	1,869,571,245	
19		**OPERATING EXPENSES**						
20		OPERATION AND MAINTENANCE EXPENSES:						
21		STEAM GENERATION:						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	3,469,608	93.923%	3,258,768	-	3,258,768	TOTAL STEAM PLANT
23	501	FUEL	405,018,161	94.688%	383,501,612	(10,548,507)	372,953,104	ENERGY
24	502	STEAM EXPENSES	14,832,103	93.923%	13,930,793	18,889,735	32,820,527	TOTAL STEAM PLANT

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	
25	504	STEAM TRANSFERRED-CREDIT	-	93.923%	-	-	-	TOTAL STEAM PLANT
26	505	ELECTRIC EXPENSES	7,705,530	93.923%	7,237,284	-	7,237,284	TOTAL STEAM PLANT
27	506	MISC STEAM POWER EXPENSES	33,239,510	93.923%	31,219,627	-	31,219,627	TOTAL STEAM PLANT
28	507	RENTS	-	93.923%	-	-	-	TOTAL STEAM PLANT
29	509	ALLOWANCES	5,000	93.923%	4,696	(4,696)	-	TOTAL STEAM PLANT
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	12,792,847	93.915%	12,014,456	-	12,014,456	TOTAL STEAM PLANT
31	511	MAINTENANCE OF STRUCTURES	7,495,922	94.072%	7,051,601	-	7,051,601	TOTAL STEAM PLANT
32	512	MAINTENANCE OF BOILER PLANT	51,721,789	94.883%	49,075,060	(3,886,787)	45,188,273	ENERGY
33	513	MAINTENANCE OF ELECTRIC PLANT	16,127,398	95.387%	15,383,457	-	15,383,457	ENERGY
34	514	MAINTENANCE OF MISC STEAM PLANT	2,583,960	93.940%	2,427,379	-	2,427,379	TOTAL STEAM PLANT
35		TOTAL STEAM GENERATION	554,991,827		525,104,732	4,449,744	529,554,476	
36		HYDRAULIC GENERATION:						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	94.099%	-	-	-	TOTAL HYDRAULIC PLANT
38	536	WATER FOR POWER	-	94.099%	-	-	-	TOTAL HYDRAULIC PLANT
39	537	HYDRAULIC EXPENSES	-	94.099%	-	-	-	TOTAL HYDRAULIC PLANT
40	538	ELECTRIC EXPENSES	-	94.099%	-	-	-	TOTAL HYDRAULIC PLANT
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	63,673	94.099%	59,915	-	59,915	TOTAL HYDRAULIC PLANT
42	540	RENTS	-	94.099%	-	-	-	TOTAL HYDRAULIC PLANT
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	159,113	94.099%	149,723	-	149,723	TOTAL HYDRAULIC PLANT
44	542	MAINTENANCE OF STRUCTURES	219,714	94.099%	206,748	-	206,748	TOTAL HYDRAULIC PLANT
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	29,332	94.099%	27,601	-	27,601	TOTAL HYDRAULIC PLANT
46	544	MAINTENANCE OF ELECTRIC PLANT	144,994	94.688%	137,291	-	137,291	ENERGY
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	94.688%	-	-	-	TOTAL HYDRAULIC PLANT
48		TOTAL HYDRAULIC GENERATION	616,825		581,278	-	581,278	

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	
49		OTHER GENERATION:						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	593,465	94.063%	558,230	-	558,230	TOTAL OTHER PROD PLANT
51	547	OTHER FUEL	163,484,251	94.688%	154,799,167	-	154,799,167	ENERGY
52	548	GENERATION EXPENSES	461,411	94.063%	434,016	-	434,016	TOTAL OTHER PROD PLANT
53	549	MISC OTHER POWER GENERATION EXPENSES	5,582,865	94.070%	5,251,800	-	5,251,800	TOTAL OTHER PROD PLANT
54	550	RENTS	6,347	94.063%	5,970	-	5,970	TOTAL OTHER PROD PLANT
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	839,884	94.289%	791,915	-	791,915	TOTAL OTHER PROD PLANT
56	552	MAINTENANCE OF STRUCTURES	1,031,416	93.725%	966,696	-	966,696	TOTAL OTHER PROD PLANT
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	6,375,956	94.981%	6,055,966	-	6,055,966	TOTAL OTHER PROD PLANT
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	6,896,763	94.031%	6,485,124	-	6,485,124	TOTAL OTHER PROD PLANT
59		TOTAL OTHER GENERATION	185,272,358		175,348,882	-	175,348,882	
60		OTHER POWER SUPPLY:						
61	555	PURCHASED POWER	51,084,534	94.572%	48,311,857	(2,889,626)	45,422,231	DEMAND AND ENERGY
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	2,413,588	94.149%	2,272,369	-	2,272,369	DEMAND
63	557	OTHER EXPENSES	265,642	93.955%	249,584	(95,976)	153,608	TOTAL PRODUCTION PLANT
64		TOTAL OTHER POWER SUPPLY	53,763,763		50,833,810	(2,985,602)	47,848,208	
65		SOLAR GENERATION:						
66	558.10	MAINTENANCE OF COMMUNICATION EQUIPMENT	8,192	93.955%	7,697		7,697	TOTAL PRODUCTION PLANT
67	558.11	MAINTENANCE OF MISC. SOLAR	218,868	93.955%	205,638		205,638	TOTAL PRODUCTION PLANT
68	558.7	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIP	468,985	93.955%	440,636		440,636	TOTAL PRODUCTION PLANT
69	558.9	MAINTENANCE OF COMPUTER SOFTWARE	-	93.955%	-		-	TOTAL PRODUCTION PLANT
		TOTAL SOLAR GENERATION EXPENSES	696,045		653,971	-	653,971	
70		TOTAL PRODUCTION EXPENSES	795,340,818		752,522,674	1,464,142	753,986,816	

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	
71		TRANSMISSION EXPENSES:						
72	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,824,088	89.388%	1,630,517	-	1,630,517	TOTAL TRANS OPERATIONS LABOR
73	561	LOAD DISPATCHING	4,740,602	89.388%	4,237,533	-	4,237,533	TOTAL TRANSMISSION PLANT
74	562	STATION EXPENSES	970,931	89.388%	867,897	-	867,897	TOTAL TRANSMISSION PLANT
75	563	OVERHEAD LINE EXPENSES	1,074,867	89.372%	960,633	-	960,633	TOTAL TRANSMISSION PLANT
76	564	UNDERGROUND LINE EXPENSES	-	89.372%	-	-	-	TOTAL TRANSMISSION PLANT
77	565	TRANSMISSION OF ELECTRICITY BY OTHERS	5,556,412	89.388%	4,966,770	(1,659,738)	3,307,032	TOTAL TRANSMISSION PLANT
78	566	MISC TRANSMISSION EXPENSES	40,442,508	89.388%	36,150,780	-	36,150,780	TOTAL TRANSMISSION PLANT AND DIRECT
79	567	RENTS	240,000	89.388%	214,531	-	214,531	TOTAL TRANSMISSION PLANT
80	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	89.388%	-	-	-	TOTAL TRANSMISSION PLANT
81	569	MAINTENANCE OF STRUCTURES	1,391,915	89.388%	1,244,206	-	1,244,206	TOTAL TRANSMISSION PLANT
82	570	MAINTENANCE OF STATION EQUIPMENT	1,483,739	89.388%	1,326,286	-	1,326,286	TOTAL TRANSMISSION PLANT
83	571	MAINTENANCE OF OVERHEAD LINES	9,234,867	89.817%	8,294,464	-	8,294,464	TOTAL TRANSMISSION PLANT AND DIRECT
84	572	MAINTENANCE OF UNDERGROUND LINES	-	89.388%	-	-	-	TOTAL TRANSMISSION PLANT
85	573	MAINTENANCE OF MISC TRANSMISSION PLANT	225,743	89.388%	201,787	-	201,787	TOTAL TRANSMISSION PLANT
86	575	MISO DAY 1 AND 2 EXPENSE	-	89.388%	-	-	-	TOTAL TRANSMISSION PLANT AND DIRECT
87	576.3	MAINTENANCE OF COMPUTER SOFTWARE	26,100	89.388%	23,330		23,330	TOTAL TRANSMISSION PLANT AND DIRECT
88		TOTAL TRANSMISSION EXPENSES	67,211,772		60,118,735	(1,659,738)	58,458,997	
89		ENERGY STORAGE EXPENSES:						
90	578.5	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	93.955%	-		-	TOTAL PRODUCTION PLANT
91		TOTAL ENERGY STORAGE EXPENSES	-		-	-	-	
92		DISTRIBUTION EXPENSES:						
93	580	DISTR OPERATION SUPERVISION AND ENGINEERING	2,711,001	96.612%	2,619,153	-	2,619,153	TOTAL DISTRIBUTION PLANT
94	581	LOAD DISPATCHING	-	96.806%	-	-	-	TOTAL ACCT 360-362 SUBSTATIONS
95	582	STATION EXPENSES	1,738,856	96.806%	1,683,321	-	1,683,321	TOTAL ACCT 360-362 SUBSTATIONS

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE C-2.1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 12 OF14

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	
96	583	OVERHEAD LINE EXPENSES	6,112,992	93.062%	5,688,892	-	5,688,892	TOTAL ACCT 364-365 OVHD LINES
97	584	UNDERGROUND LINE EXPENSES	156,384	97.733%	152,838	-	152,838	TOTAL ACCT 366-367 UG LINES
98	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	TOTAL ACCT 373 STREET LIGHTING
99	586	METER EXPENSES	7,973,366	95.599%	7,622,435	-	7,622,435	TOTAL ACCT 370 METERS
100	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	TOTAL ACCT 371 CUSTOMER INSTALL
101	588	MISC DISTRIBUTION EXPENSES	6,838,240	95.453%	6,527,324	-	6,527,324	TOTAL DISTRIBUTION PLANT
102	589	RENTS	-	-	-	-	-	TOTAL DISTRIBUTION PLANT
103	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	54,148	97.244%	52,655	-	52,655	TOTAL DISTRIBUTION PLANT
104	591	MAINTENANCE OF STRUCTURES	-	96.806%	-	-	-	TOTAL ACCT 360-362 SUBSTATIONS
105	592	MAINTENANCE OF STATION EQUIPMENT	1,824,353	96.806%	1,766,087	-	1,766,087	TOTAL ACCT 360-362 SUBSTATIONS
106	593	MAINTENANCE OF OVERHEAD LINES	31,828,516	94.156%	29,968,611	-	29,968,611	TOTAL ACCT 364-365 OVHD LINES
107	594	MAINTENANCE OF UNDERGROUND LINES	389,303	97.738%	380,497	-	380,497	TOTAL ACCT 366-367 UG LINES
108	595	MAINTENANCE OF LINE TRANSFORMERS	100,044	99.366%	99,409	-	99,409	TOTAL ACCT 368 LINE TRANSFORMER
109	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	TOTAL ACCT 373 STREET LIGHTING
110	597	MAINTENANCE OF METERS	191,796	100.000%	191,796	-	191,796	TOTAL ACCT 370 METERS
111	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	1,161,898	96.737%	1,123,981	-	1,123,981	TOTAL DISTRIBUTION PLANT
112		TOTAL DISTRIBUTION EXPENSES	61,080,896		57,877,000	-	57,877,000	
113		CUSTOMER ACCOUNTS EXPENSES:						
114	901	CUSTOMER ACCTS SUPERVISION	4,350,395	95.378%	4,149,327	-	4,149,327	TOTAL CUSTOMER ACCTS LABOR
115	902	METER READING EXPENSES	533,413	95.194%	507,778	-	507,778	CUSTOMERS
116	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	16,535,269	95.384%	15,772,015	-	15,772,015	CUSTOMERS
117	904	UNCOLLECTIBLE ACCOUNTS	5,379,216	95.194%	5,120,705	-	5,120,705	CUSTOMERS
118	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	95.378%	-	-	-	TOTAL ACCT 902-904 CUST ACCTS
119		TOTAL CUSTOMER ACCOUNTS EXPENSES	26,798,293		25,549,825	-	25,549,825	

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	
120		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:						
121	907	CUSTOMER SERVICE AND INFO SUPERVISION	295,363	99.719%	294,534	-	294,534	TOTAL CUSTOMER SERVICE LABOR
122	908	CUSTOMER ASSISTANCE EXPENSES	21,796,979	100.000%	21,796,979	(21,008,995)	787,985	DIRECT ASSIGN
123	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	1,426,724	95.463%	1,361,995	-	1,361,995	CUSTOMERS
124	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	1,953,885	99.724%	1,948,486	-	1,948,486	TOTAL ACCT 908-909 CUST SERV
125		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	25,472,952		25,401,994	(21,008,995)	4,392,999	
126		SALES EXPENSES:						
127	911	SALES SUPERVISION	-	99.719%	-	-	-	TOTAL SALES EXP LABOR
128	912	DEMONSTRATING AND SELLING EXPENSES	-	95.211%	-	-	-	CUSTOMERS
129	913	ADVERTISING EXPENSES	11,955	95.211%	11,382	-	11,382	CUSTOMERS
130	916	MISC SALES EXPENSES	-	95.211%	-	-	-	TOTAL ACCT 912-913 SALES EXP
131		TOTAL SALES EXPENSES	11,955		11,382	-	11,382	
132		ADMINISTRATIVE AND GENERAL EXPENSES:						
133	920	ADMINISTRATIVE AND GENERAL SALARIES	31,244,005	94.348%	29,478,163	-	29,478,163	LABOR
134	921	OFFICE SUPPLIES AND EXPENSES	6,530,291	94.366%	6,162,359	-	6,162,359	LABOR
135	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(4,384,424)	94.347%	(4,136,562)	-	(4,136,562)	LABOR
136	923	OUTSIDE SERVICES	16,760,990	94.471%	15,834,347	-	15,834,347	LABOR
137	924	PROPERTY INSURANCE	13,470,940	93.578%	12,605,833	-	12,605,833	TOTAL PLANT
138	925	INJURIES AND DAMAGES	6,218,714	94.417%	5,871,497	-	5,871,497	LABOR
139	926	EMPLOYEE PENSION AND BENEFITS	25,653,067	94.355%	24,204,874	-	24,204,874	LABOR
140	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	DIRECT ASSIGN
141	928	REGULATORY COMMISSION EXPENSES	1,458,882	69.855%	1,019,100	-	1,019,100	DIRECT ASSIGN AND ENERGY
142	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	DIRECT ASSIGN
143	930.1	GENERAL ADVERTISING EXPENSES	928,562	95.376%	885,623	-	885,623	ENERGY
144	930.2	MISC GENERAL EXPENSES	(2,741,490)	90.789%	(2,488,976)	-	(2,488,976)	LABOR

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			$		$	$	$	
145	931	RENTS	1,312,041	94.347%	1,237,868	-	1,237,868	LABOR
146	935	MAINTENANCE OF GENERAL PLANT	16,050,797	94.347%	15,143,410	-	15,143,410	LABOR
147		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	112,502,374		105,817,537	-	105,817,537	
148		TOTAL OPERATION AND MAINTENANCE EXPENSES	1,088,419,061		1,027,299,147	(21,204,591)	1,006,094,556	
149	403-404	DEPRECIATION AND AMORTIZATION	482,257,290	94.036%	453,494,356	(28,906,926)	424,587,430	FUNCTIONAL PLANT
150	407.3	REGULATORY DEBITS	15,946,433	96.493%	15,387,249	(15,165,047)	222,202	DIRECT ASSIGN
151	407.4	REGULATORY CREDITS	(8,285,007)	98.165%	(8,133,002)	-	(8,133,002)	DIRECT ASSIGN
152	408	TAXES OTHER THAN INCOME TAXES	67,773,488	94.162%	63,816,920	(797,533)	63,019,387	DIRECT ASSIGN, NET PLANT, PLANT, LABOR
153	409-411	FEDERAL INCOME TAXES	39,528,007	93.057%	36,783,677	(9,871,132)	26,912,545	CALCULATED
154	409-411	STATE INCOME TAXES	12,741,128	92.121%	11,737,225	(2,527,100)	9,210,125	CALCULATED
155	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	CALCULATED
156	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(290,953)	94.149%	(273,929)	-	(273,929)	DEMAND
157		**TOTAL OPERATING EXPENSES**	1,698,089,447		1,600,111,643	(78,472,329)	1,521,639,314	
158		**NET OPERATING INCOME**	426,743,478		399,116,445	(51,184,514)	347,931,931	

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
COMPARISON OF TOTAL COMPANY ACTIVITY
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Acct No.	Account Description	Actual Sep-24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Forecast Mar-25	Forecast Apr-25	Forecast May-25	Forecast Jun-25	Forecast Jul-25	Forecast Aug-25	TOTAL
1	403	DEPRECIATION EXPENSE	31,047,532	31,027,564	31,060,695	31,127,608	32,336,682	32,314,286	33,018,116	33,024,199	33,080,540	33,115,795	33,191,314	33,268,701	387,613,031
2	404	AMORTIZATION EXPENSE	1,218,634	1,213,121	1,201,792	1,173,574	169	169	559	559	559	559	559	559	4,810,813
3	4073	REGULATORY DEBITS	2,733,642	1,540,183	1,542,227	4,127,325	1,549,484	1,545,335	4,086,816	1,568,733	1,577,794	4,214,602	1,593,727	1,598,378	27,678,246
4	4074	REGULATORY DEBITS	(80,825)	(83,868)	(89,226)	400,669	(106,747)	(136,540)	(121,544)	(132,304)	(141,265)	(155,957)	(171,457)	(183,670)	(1,002,736)
5	4081	TAXES OTHER THAN INCOME TAXES	4,999,867	5,059,715	4,918,631	4,656,309	4,527,859	5,000,278	5,282,102	5,339,337	5,226,738	5,199,150	5,269,121	5,219,060	60,698,167
6	4118	LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
7	411.1	GAINS FROM DISPOSITION OF ENVIRONMENTAL CREDITS	-	-	-	-	(28,518)	-	(27,405)	(26,218)	(32,862)	(34,797)	(31,111)	(30,226)	(211,137)
8	440	RESIDENTIAL REVENUE	(48,813,765)	(47,041,666)	(54,570,342)	(77,288,721)	##########	(72,855,101)	(65,415,157)	(50,683,548)	(51,813,943)	(59,008,159)	(67,982,973)	(66,317,154)	(773,594,990)
9	4422	COMMERCIAL REVENUE	(38,921,181)	(40,005,800)	(38,702,333)	(41,770,174)	(50,507,880)	(41,116,069)	(41,107,179)	(38,855,932)	(41,684,997)	(43,870,107)	(46,873,791)	(46,834,080)	(510,249,522)
10	4423	INDUSTRIAL REVENUE	(35,511,761)	(37,185,086)	(36,416,911)	(35,304,068)	(36,259,644)	(36,423,911)	(41,316,562)	(40,650,492)	(42,258,823)	(42,727,268)	(43,808,429)	(44,625,372)	(472,488,328)
11	444	PUBLIC STREET AND HIGHWAY LIGHTING REVENUE	(500,126)	(707,665)	(710,633)	(560,254)	(434,718)	(444,936)	(12,799,667)	(12,434,602)	(13,121,561)	(13,517,130)	(14,197,921)	(14,429,345)	(83,858,559)
12	445	OTHER SALES TO PUBLIC AUTHORITIES REVENUE	(12,681,964)	(13,057,745)	(10,684,291)	(14,454,921)	(14,617,283)	(13,047,746)	(593,741)	(594,145)	(596,302)	(597,000)	(597,436)	(596,886)	(82,119,460)
13	447	SALES FOR RESALE REVENUE	(5,909,699)	(2,265,478)	(1,864,927)	(2,930,903)	(11,147,089)	(6,940,758)	(2,582,162)	(3,855,542)	(3,612,980)	(4,069,121)	(3,571,723)	(3,361,708)	(52,112,091)
14	449	PROVISION FOR REFUND REVENUE	-	-	-	-	-	-	(455,681)	(845,300)	(571,901)	(761,118)	(1,172,841)	(1,179,157)	(4,985,997)
15	450	FORFEITED DISCOUNTS	(262,906)	(314,325)	(179,502)	(224,766)	(508,239)	(561,008)	(344,661)	(262,525)	(252,120)	(254,683)	(344,752)	(460,356)	(3,969,843)
16	451	ELECTRIC SERVICE REVENUE	(63,869)	(76,882)	(33,866)	(56,696)	(60,949)	(51,289)	(60,181)	(58,658)	(57,384)	(56,927)	(56,836)	(57,062)	(690,597)
17	454	RENT FROM ELECTRIC PROPERTY	(813,584)	(915,851)	(283,646)	(1,913,804)	(304,942)	(1,351,281)	(850,541)	(850,541)	(850,541)	(850,541)	(851,060)	(851,060)	(10,687,394)
18	456	OTHER MISCELLANEOUS REVENUE	(3,297,771)	(3,132,993)	(2,601,869)	(3,525,340)	(4,384,307)	(3,875,314)	(2,706,636)	(2,477,448)	(3,105,277)	(3,411,474)	(3,500,349)	(3,406,951)	(39,425,727)
19	500	STEAM OPERATION SUPERVISION AND ENGINEERING	300,472	331,465	273,568	327,944	313,434	397,063	278,631	303,080	281,885	253,642	295,388	279,993	3,636,564
20	501	FUEL	29,522,369	23,353,864	20,716,230	32,027,594	42,374,603	34,414,682	30,819,423	29,151,044	28,378,806	32,251,496	34,916,485	34,851,358	372,777,953
21	502	STEAM EXPENSES	714,643	786,755	1,300,910	1,154,679	605,908	(1,012,204)	388,064	986,753	1,188,224	1,181,287	1,315,751	1,420,845	10,031,614
22	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
23	505	ELECTRIC EXPENSES	591,480	615,892	615,292	798,459	658,197	565,392	624,964	639,493	609,607	593,221	628,899	606,756	7,547,650
24	506	MISC STEAM POWER EXPENSES	2,395,856	2,265,893	2,217,880	2,177,752	1,795,833	2,364,800	2,626,564	2,495,144	2,346,023	2,598,240	2,795,871	2,715,459	28,795,316
25	507	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
26	509	ALLOWANCES	145	110	56	118	199	150	-	2,500	-	-	-	2,500	5,778
27	510	MAINTENANCE SUPERVISION AND ENGINEERING	875,802	1,075,129	1,180,585	1,082,705	952,965	877,465	1,228,961	1,054,999	924,707	878,301	973,341	961,395	12,066,355
28	511	MAINTENANCE OF STRUCTURES	518,982	793,259	775,794	803,105	673,927	720,489	666,514	776,417	702,025	592,401	614,574	741,759	8,379,246
29	512	MAINTENANCE OF BOILER PLANT	2,515,585	4,859,253	5,052,545	2,507,527	2,578,754	2,247,978	3,797,208	4,723,275	3,356,216	3,036,689	2,675,079	3,182,095	40,532,205
30	513	MAINTENANCE OF ELECTRIC PLANT	712,847	1,497,655	1,575,838	948,217	658,450	639,040	949,849	580,474	618,792	520,760	528,137	494,498	9,724,557
31	514	MAINTENANCE OF MISC STEAM PLANT	180,606	237,227	253,014	249,555	385,238	274,111	173,841	(433,728)	(494,952)	237,573	208,539	179,115	1,450,139
32	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
33	536	WATER FOR POWER	-	-	-	-	-	-	-	-	-	-	-	-	-
34	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
35	538	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
36	539	MISC HYDRAULIC POWER GENERATION EXPENSES	2,892	9,639	485	19,980	285	41,826	5,202	5,202	5,202	5,202	5,202	5,202	106,320
37	540	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
38	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	862	4,500	1,220	1,992	1,099	4,385	11,052	14,079	11,134	11,324	11,459	11,814	84,919
39	542	MAINTENANCE OF STRUCTURES	43,006	49,770	13,243	51,533	9,147	51,980	22,472	12,618	11,335	11,364	11,496	11,536	299,501
40	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	6,000
41	544	MAINTENANCE OF ELECTRIC PLANT	6,655	8,946	8,858	68,913	35,608	14,454	11,373	12,558	11,428	11,361	11,613	11,486	213,251
42	545	MAINTENANCE OF MISC HYDRAULIC PLANT	92	366	431	518	-	609	-	-	-	-	-	-	2,017
43	546	OTHER OPERATION SUPERVISION AND ENGINEERING	49,649	52,490	37,122	52,025	57,282	69,553	49,215	51,390	47,769	44,860	48,690	49,298	609,344
44	547	OTHER FUEL	10,027,197	8,962,180	11,095,960	12,182,143	22,884,633	13,779,948	11,588,654	9,098,140	11,143,596	11,782,779	13,921,422	14,013,984	150,480,636
45	548	GENERATION EXPENSES	47,063	45,238	58,775	55,794	54,224	59,558	39,124	38,860	37,729	38,105	38,624	37,572	550,665
46	549	MISC OTHER POWER GENERATION EXPENSES	547,152	608,279	535,469	657,997	407,528	402,309	463,679	550,374	477,069	490,586	540,692	479,050	6,160,185
47	550	RENTS	-	445	-	1,196	392	(91)	907	907	907	907	907	907	7,384
48	551	MAINTENANCE SUPERVISION AND ENGINEERING	84,284	92,967	79,920	94,612	100,785	97,371	69,752	70,922	69,503	66,668	76,744	72,309	975,838
49	552	MAINTENANCE OF STRUCTURES	49,258	66,517	53,593	185,474	87,681	54,012	91,211	104,026	102,088	100,795	103,620	102,987	1,101,262
50	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	184,282	452,875	378,133	346,564	454,268	310,764	637,946	613,144	594,860	373,830	375,529	537,006	5,259,201
51	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	202,300	229,091	142,745	190,950	227,685	182,460	298,940	292,057	402,597	323,458	243,548	247,975	2,983,806
52	555	PURCHASED POWER	2,256,224	4,665,079	6,492,234	4,760,337	4,044,286	3,600,459	4,489,447	3,458,613	4,535,960	3,759,322	3,465,655	3,584,272	49,111,888
53	556	SYSTEM CONTROL AND LOAD DISPATCHING	163,871	183,681	165,025	219,228	189,456	173,814	187,066	200,142	188,732	176,445	189,604	184,706	2,221,768
54	557	OTHER EXPENSES	14,486	12,585	11,931	13,349	85,984	50,578	17,003	27,669	19,763	21,588	20,022	18,587	313,545
55	55810	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	1,668	662	693	663	636	684	659	5,665
56	55811	MAINTENANCE OF MISC. SOLAR							5,594	7,466	5,648	5,551	5,797	5,580	35,636
57	5587	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIF	-	-	-	-	1,122	3,729	3,980	3,980	3,980	3,980	3,980	3,980	28,730
58	5589	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	3,546	-	-	-	-	-	-	3,546
59	560	TRANS OPERATION SUPERVISION AND ENGINEERING	156,392	178,913	153,760	174,986	182,305	189,194	147,574	143,041	134,105	125,675	137,850	133,260	1,857,056
60	561	LOAD DISPATCHING	357,940	419,178	340,582	479,262	424,068	410,642	360,673	311,684	374,040	359,056	384,028	373,815	4,594,967
61	562	STATION EXPENSES	71,019	69,113	59,692	38,987	150,723	87,477	63,299	41,427	67,139	69,686	74,683	40,058	833,303
62	563	OVERHEAD LINE EXPENSES	79,698	84,151	80,317	86,936	54,277	54,908	78,686	85,789	87,789	87,789	74,531	82,828	937,698
63	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
64	565	TRANSMISSION OF ELECTRICITY BY OTHERS	283,399	257,811	248,632	256,089	469,285	424,921	361,489	602,009	427,471	458,824	433,003	375,876	4,598,810
65	566	MISC TRANSMISSION EXPENSES	2,791,391	3,080,376	2,884,057	2,850,448	3,208,190	3,074,860	2,945,150	3,114,691	2,905,635	2,993,389	3,307,470	3,045,210	36,200,869
66	567	RENTS	3,338	4,763	66,787	2,563	6,433	116,429	30,000	-	3,000	30,000	60,000	-	323,313

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
COMPARISON OF TOTAL COMPANY ACTIVITY
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2
SHEET 2 OF 4
WITNESS: A. M. FACKLER

Line No.	Acct No.	Account Description	Actual Sep-24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Forecast Mar-25	Forecast Apr-25	Forecast May-25	Forecast Jun-25	Forecast Jul-25	Forecast Aug-25	TOTAL
67	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
68	569	MAINTENANCE OF STRUCTURES	126,161	96,499	163,752	234,372	237,157	94,762	83,249	84,694	136,767	97,505	156,526	83,659	1,595,103
69	570	MAINTENANCE OF STATION EQUIPMENT	85,269	40,857	63,456	78,868	120,811	77,714	66,419	87,546	83,628	79,746	86,399	83,540	954,252
70	571	MAINTENANCE OF OVERHEAD LINES	1,006,523	772,263	1,046,266	1,048,133	991,246	278,589	34,177	202,568	253,323	492,923	609,541	527,877	7,263,428
71	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-	-	-
72	573	MAINTENANCE OF MISC TRANSMISSION PLANT	18,536	13,194	78,722	(5,891)	9,266	5,421	19,150	19,150	19,150	19,150	19,150	19,150	234,146
73	575	MISO DAY 1 AND 2 EXPENSE	544	151	38	161	1,726	2,078	-	-	-	-	-	-	4,698
74	5763	MAINTENANCE OF COMPUTER SOFTWARE	1,007	1,007	-	5,730	4,905	-	1,015	1,015	1,015	14,935	1,015	1,015	32,660
75	5785	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	145	-	-	-	-	-	-	145
76	580	DISTR OPERATION SUPERVISION AND ENGINEERING	182,270	411,760	124,992	(121,107)	636,625	181,091	(460,600)	182,748	150,216	208,942	243,086	160,407	1,900,431
77	581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	-	-	-
78	582	STATION EXPENSES	105,546	68,776	79,210	51,321	91,665	137,109	61,602	113,755	139,667	138,593	142,221	114,555	1,244,021
79	583	OVERHEAD LINE EXPENSES	524,402	489,247	523,205	672,578	544,157	391,068	394,329	503,001	509,025	502,627	529,005	498,380	6,081,024
80	584	UNDERGROUND LINE EXPENSES	182,660	179,411	159,934	139,242	99,918	110,762	12,092	14,018	12,569	13,392	14,404	12,409	950,810
81	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
82	586	METER EXPENSES	739,664	646,828	635,545	636,329	629,561	625,134	648,934	663,078	613,759	589,035	615,006	550,132	7,593,005
83	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
84	588	MISC DISTRIBUTION EXPENSES	621,490	852,267	833,646	950,483	513,579	670,577	573,800	518,831	564,483	555,268	589,402	558,709	7,802,534
85	589	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
86	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	(925)	24,899	16,047	(38,535)	12,005	1,333	(11,210)	2,975	1,641	4,839	6,217	2,102	21,389
87	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	-	-
88	592	MAINTENANCE OF STATION EQUIPMENT	25,494	33,207	78,079	75,363	154,233	149,180	156,014	126,337	102,947	102,954	107,494	107,589	1,218,891
89	593	MAINTENANCE OF OVERHEAD LINES	1,237,533	3,264,169	3,279,062	61,819	7,854,768	1,030,549	(3,504,953)	2,306,449	2,020,654	2,281,031	2,617,462	2,046,388	24,494,931
90	594	MAINTENANCE OF UNDERGROUND LINES	23,192	28,383	22,341	33,586	40,112	24,576	24,123	30,873	32,141	35,136	41,494	26,459	362,416
91	595	MAINTENANCE OF LINE TRANSFORMERS	(94,434)	(11,699)	(7,421)	24,175	1,174	9,981	608	2,255	1,244	3,667	4,712	1,593	(64,145)
92	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-	-
93	597	MAINTENANCE OF METERS	(201,547)	89,012	123,573	(212,585)	105,315	208,323	(321,675)	36,473	34,020	(310,826)	11,025	10,106	(428,786)
94	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	(89,571)	793,295	148,608	(683,370)	433,067	42,066	(302,652)	69,953	62,611	77,817	92,624	63,801	708,248
95	880	OTHER GAS DISTRIBUTION EXPENSE	-	-	-	-	473	2,508	(3,700)	-	-	-	-	-	(719)
96	901	CUSTOMER ACCTS SUPERVISION	361,520	369,733	314,373	375,093	331,251	295,723	316,993	343,657	347,262	331,649	341,433	345,617	4,074,304
97	902	METER READING EXPENSES	271,233	257,069	304,854	197,676	200,283	226,854	190,097	191,270	163,520	165,205	141,537	41,872	2,351,470
98	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	937,468	2,063,197	1,780,394	902,974	1,998,825	1,749,312	272,098	1,936,918	1,730,762	32,224	1,348,537	1,358,226	16,110,935
99	904	UNCOLLECTIBLE ACCOUNTS	709,833	199,263	361,244	411,546	1,317,113	(317,891)	382,859	324,687	393,151	461,926	513,987	478,031	5,235,749
100	905	MISC CUSTOMER ACCOUNTS EXPENSE	1,180	(1,180)	3,401	-	-	-	-	-	-	-	-	-	3,401
101	907	CUSTOMER SERVICE AND INFO SUPERVISION	27,652	26,515	22,402	24,180	27,877	27,093	21,867	33,310	32,343	33,324	33,602	33,845	344,010
102	908	CUSTOMER ASSISTANCE EXPENSES	711,369	493,174	901,225	445,639	1,398,420	845,548	960,919	1,308,263	1,060,516	1,313,387	1,274,963	1,152,417	11,865,840
103	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	70,839	60,012	23,882	114,460	65,897	63,726	79,303	123,559	122,531	124,996	126,058	122,886	1,098,150
104	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	113,197	112,531	142,429	224,242	89,540	147,887	120,645	150,676	176,950	91,881	272,168	218,344	1,860,491
105	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
106	912	DEMONSTRATING AND SELLING EXPENSES	47,031	-	40,000	85,000	-	37,775	-	-	-	200,225	-	-	410,031
107	913	ADVERTISING EXPENSES	8,666	24,341	7,830	6,151	4,880	2,961	5,289	-	-	13,861	-	-	73,979
108	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
109	920	ADMINISTRATIVE AND GENERAL SALARIES	2,310,237	2,550,571	1,845,801	890,107	2,002,301	2,727,471	2,946,554	2,503,683	2,460,328	2,352,833	2,599,723	2,428,028	27,617,639
110	921	OFFICE SUPPLIES AND EXPENSES	622,550	649,159	6,273,697	(4,865,773)	920,315	156,146	642,221	549,832	538,079	512,556	617,627	554,820	7,171,229
111	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(335,170)	(354,990)	(361,061)	(384,249)	(321,408)	(342,127)	(375,200)	(355,928)	(350,176)	(337,172)	(376,045)	(347,719)	(4,241,244)
112	923	OUTSIDE SERVICES	1,283,294	1,912,465	(3,179,894)	6,934,370	299,812	1,411,535	1,588,773	1,233,322	1,245,288	1,511,619	1,311,860	1,329,997	16,882,442
113	924	PROPERTY INSURANCE	895,499	895,087	892,146	916,773	908,984	900,140	1,004,024	1,042,526	957,938	957,938	957,938	960,395	11,289,388
114	925	INJURIES AND DAMAGES	(246,968)	335,593	323,150	621,259	(297,709)	1,068,801	395,404	422,828	429,535	391,359	430,189	390,532	4,263,974
115	926	EMPLOYEE PENSION AND BENEFITS	2,110,136	1,843,942	1,674,938	(494,306)	1,654,537	1,426,690	1,799,832	1,820,097	1,716,439	1,702,666	1,773,613	1,712,793	18,741,377
116	927	FRANCHISE REQUIREMENTS	263	595	429	429	429	470	-	-	-	-	-	-	2,614
117	928	REGULATORY COMMISSION EXPENSES	119,501	42,225	102,521	70,524	49,296	49,296	41,344	58,322	53,322	58,922	58,922	53,322	757,515
118	929	DUPLICATE CHARGES--CREDIT	(263)	(595)	(429)	(429)	(429)	(470)	-	-	-	-	-	-	(2,614)
119	9301	GENERAL ADVERTISING EXPENSES	52,523	164,808	77,969	26,573	1,788	160,853	164,446	65,821	148,175	65,821	65,821	65,821	1,060,418
120	9302	MISC GENERAL EXPENSES	307,687	464,056	494,995	371,291	(50,007)	543,773	18,921	(81,632)	(85,072)	(50,812)	(99,463)	(126,158)	1,707,580
121	931	RENTS	183,336	223,057	215,881	191,432	219,571	199,405	146,602	186,347	186,347	186,347	226,350	226,350	2,391,024
122	935	MAINTENANCE OF GENERAL PLANT	177,898	193,524	160,579	161,075	1,308,723	1,218,905	1,115,933	1,215,706	1,016,589	1,116,268	1,255,755	1,084,557	10,025,510
123		OPERATING (INCOME) LOSS	(35,872,214)	(30,273,643)	(30,751,707)	(61,497,919)	(83,004,275)	(56,550,711)	(53,148,706)	(34,613,517)	(41,550,165)	(47,142,631)	(55,844,687)	(56,427,757)	(586,677,932)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
COMPARISON OF TOTAL COMPANY ACTIVITY
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2
SHEET 3 OF 4
WITNESS: A. M. FACKLER

Line No.	Acct No.	Account Description	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Forecast Apr-26	Forecast May-26	Forecast Jun-26	Forecast Jul-26	Forecast Aug-26	Forecast Sep-26	Forecast Oct-26	Forecast Nov-26	Forecast Dec-26	TOTAL
1	403	DEPRECIATION EXPENSE	39,380,535	39,427,721	39,535,686	39,649,893	39,652,614	39,990,123	40,395,244	40,477,748	40,580,148	40,700,709	40,866,239	41,600,630	482,257,290
2	404	AMORTIZATION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
3	4073	REGULATORY DEBITS	1,638,804	1,637,814	1,638,753	1,638,966	1,640,830	1,643,376	1,018,333	1,018,815	1,018,798	1,018,282	1,017,312	1,016,348	15,946,433
4	4074	REGULATORY CREDITS	(558,080)	(611,291)	(661,271)	(705,044)	(745,925)	(744,417)	(678,733)	(690,386)	(699,062)	(706,330)	(713,642)	(770,824)	(8,285,007)
5	4081	TAXES OTHER THAN INCOME TAXES	5,659,877	5,615,159	5,705,167	5,677,897	5,588,996	5,650,694	5,675,323	5,641,883	5,686,531	5,707,765	5,567,926	5,596,270	67,773,488
6	4118	LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
7	411.1	GAINS FROM DISPOSITION OF ENVIRONMENTAL CREDITS	(12,028)	(20,129)	(26,472)	(27,519)	(33,110)	(34,191)	(31,822)	(30,237)	(26,633)	(21,321)	(15,420)	(12,072)	(290,953)
8	440	RESIDENTIAL REVENUE	(95,024,551)	(79,463,860)	(67,306,984)	(52,398,097)	(52,701,930)	(59,198,543)	(68,358,879)	(66,771,585)	(53,808,660)	(51,790,416)	(64,893,567)	(84,154,917)	(795,871,989)
9	4422	COMMERCIAL REVENUE	(46,664,542)	(42,777,222)	(41,963,046)	(39,915,948)	(42,166,331)	(43,802,810)	(47,005,486)	(47,008,217)	(42,754,205)	(40,586,887)	(39,960,468)	(43,696,250)	(518,301,413)
10	4423	INDUSTRIAL REVENUE	(44,033,019)	(42,488,663)	(44,075,763)	(44,299,070)	(44,541,929)	(44,233,593)	(45,686,514)	(46,578,865)	(44,298,400)	(43,846,599)	(42,896,897)	(43,519,965)	(530,499,275)
11	444	PUBLIC STREET AND HIGHWAY LIGHTING REVENUE	(13,924,616)	(13,254,613)	(13,144,187)	(12,893,495)	(13,329,512)	(13,517,985)	(14,269,338)	(14,517,253)	(13,667,561)	(12,964,988)	(12,749,941)	(13,326,384)	(161,559,874)
12	445	OTHER SALES TO PUBLIC AUTHORITIES REVENUE	(596,358)	(597,914)	(599,631)	(602,246)	(600,006)	(598,163)	(598,749)	(598,344)	(596,064)	(597,462)	(597,375)	(597,172)	(7,179,482)
13	447	SALES FOR RESALE REVENUE	(4,316,644)	(3,274,812)	(2,402,451)	(2,208,123)	(3,782,875)	(5,174,666)	(3,677,130)	(3,554,663)	(4,292,329)	(3,940,484)	(3,142,003)	(3,727,821)	(43,493,999)
14	449	PROVISION FOR REFUND REVENUE	(307,308)	(130,370)	(81,491)	(556,644)	(1,381,687)	(1,846,489)	(2,392,200)	(2,106,239)	(1,188,485)	(897,864)	(605,493)	(291,160)	(11,785,430)
15	450	FORFEITED DISCOUNTS	(421,731)	(485,613)	(344,661)	(262,525)	(252,120)	(254,683)	(344,752)	(460,356)	(324,607)	(310,092)	(226,067)	(273,633)	(3,960,840)
16	451	ELECTRIC SERVICE REVENUE	(56,802)	(56,878)	(57,055)	(57,044)	(56,954)	(56,871)	(56,816)	(56,985)	(56,981)	(56,959)	(56,799)	(56,714)	(682,859)
17	454	RENT FROM ELECTRIC PROPERTY	(851,060)	(851,060)	(851,060)	(970,145)	(970,145)	(970,145)	(970,694)	(970,694)	(970,694)	(970,694)	(970,694)	(970,694)	(11,287,782)
18	456	OTHER MISCELLANEOUS REVENUE	(3,508,498)	(3,329,419)	(2,803,238)	(2,330,844)	(2,974,491)	(3,546,690)	(3,784,742)	(3,663,959)	(3,783,504)	(3,304,474)	(3,402,052)	(3,778,072)	(40,209,983)
19	500	STEAM OPERATION SUPERVISION AND ENGINEERING	305,146	346,365	322,177	305,776	261,825	279,325	291,140	295,655	308,266	307,436	234,684	211,812	3,469,608
20	501	FUEL	40,721,596	35,194,745	27,622,799	29,567,144	32,720,918	35,268,415	38,145,952	38,288,594	31,016,452	29,525,832	29,222,414	37,723,302	405,018,161
21	502	STEAM EXPENSES	1,445,401	1,205,098	1,112,547	1,059,058	1,226,583	1,390,180	1,360,657	1,473,431	1,238,507	1,114,966	949,371	1,256,302	14,832,103
22	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
23	505	ELECTRIC EXPENSES	652,263	635,780	680,790	666,119	604,830	646,246	653,483	631,089	674,430	674,525	601,309	584,665	7,705,530
24	506	MISC STEAM POWER EXPENSES	3,094,284	2,853,333	2,356,558	2,376,218	2,690,844	3,068,839	3,050,850	2,995,193	2,714,510	2,567,120	2,551,901	2,919,861	33,239,510
25	507	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
26	509	ALLOWANCES	-	-	-	2,500	-	-	-	2,500	-	-	-	-	5,000
27	510	MAINTENANCE SUPERVISION AND ENGINEERING	977,279	938,782	1,284,049	1,068,474	909,647	957,331	999,179	958,498	996,004	1,879,334	968,570	855,701	12,792,847
28	511	MAINTENANCE OF STRUCTURES	641,169	595,568	633,923	655,787	615,982	620,465	602,633	685,174	614,994	606,490	571,024	652,713	7,495,922
29	512	MAINTENANCE OF BOILER PLANT	2,596,613	2,764,554	7,042,236	4,384,219	4,190,146	2,628,629	2,990,919	3,428,052	6,094,054	7,221,105	5,753,131	2,628,132	51,721,789
30	513	MAINTENANCE OF ELECTRIC PLANT	585,099	490,674	2,262,375	1,790,861	888,831	529,469	504,792	517,603	2,498,838	3,181,208	2,327,481	550,166	16,127,398
31	514	MAINTENANCE OF MISC STEAM PLANT	177,958	173,797	271,597	175,334	178,772	264,507	177,727	192,288	346,622	203,427	173,697	248,234	2,583,960
32	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
33	536	WATER FOR POWER	-	-	-	-	-	-	-	-	-	-	-	-	-
34	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
35	538	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
36	539	MISC HYDRAULIC POWER GENERATION EXPENSES	5,306	5,306	5,306	5,306	5,306	5,306	5,306	5,306	5,306	5,306	5,306	5,306	63,673
37	540	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
38	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	13,521	13,464	13,239	17,360	12,370	13,507	13,032	13,423	13,956	10,384	11,318	13,539	159,113
39	542	MAINTENANCE OF STRUCTURES	18,441	18,358	18,353	19,991	17,882	18,421	18,263	18,305	18,587	17,424	17,431	18,257	219,714
40	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	2,444	2,444	2,444	2,444	2,444	2,444	2,444	2,444	2,444	2,444	2,444	2,444	29,332
41	544	MAINTENANCE OF ELECTRIC PLANT	12,240	12,064	12,222	13,433	11,630	12,194	12,129	11,988	12,334	11,773	11,214	11,773	144,994
42	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
43	546	OTHER OPERATION SUPERVISION AND ENGINEERING	51,289	59,860	53,115	52,716	46,377	44,576	45,836	50,589	51,143	51,130	44,300	42,533	593,465
44	547	OTHER FUEL	16,502,227	13,491,739	15,842,361	11,320,959	11,049,439	12,146,339	14,783,526	14,540,858	12,447,844	12,647,360	14,633,011	14,078,589	163,484,251
45	548	GENERATION EXPENSES	39,100	37,785	39,995	39,553	36,743	38,895	39,266	38,201	40,046	39,093	35,738	36,995	461,411
46	549	MISC OTHER POWER GENERATION EXPENSES	444,126	434,665	479,956	394,237	464,279	495,897	528,027	468,394	528,037	442,251	446,632	456,364	5,582,865
47	550	RENTS	529	529	529	529	529	529	529	529	529	529	529	529	6,347
48	551	MAINTENANCE SUPERVISION AND ENGINEERING	70,592	68,682	74,694	74,453	67,438	67,469	71,184	72,364	74,324	72,314	63,896	62,476	839,884
49	552	MAINTENANCE OF STRUCTURES	86,140	83,768	87,287	86,655	82,183	74,244	74,731	85,535	95,715	94,557	89,651	90,950	1,031,416
50	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	398,901	370,897	538,405	1,549,519	399,016	382,848	556,227	379,616	403,110	429,134	556,957	411,326	6,375,956
51	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	243,401	225,989	269,732	3,949,140	318,050	318,409	245,153	247,123	390,779	208,394	219,285	261,307	6,896,763
52	555	PURCHASED POWER	5,557,475	5,366,935	6,907,376	4,838,279	3,645,968	2,612,455	2,434,518	2,441,195	3,343,263	3,429,916	4,716,285	5,790,870	51,084,534
53	556	SYSTEM CONTROL AND LOAD DISPATCHING	210,103	201,425	213,731	215,791	192,489	202,480	204,850	199,825	211,204	207,099	176,486	178,106	2,413,588
54	557	OTHER EXPENSES	20,848	16,131	13,927	14,984	27,122	34,429	22,126	21,333	28,825	27,240	21,054	17,626	265,642
55	55810	MAINTENANCE OF COMMUNICATION EQUIPMENT	704	672	719	714	647	691	705	679	719	701	614	629	8,192
56	55811	MAINTENANCE OF MISC. SOLAR	6,551	6,370	6,573	7,279	6,064	6,509	30,137	29,894	30,186	30,255	29,408	29,643	218,868
57	5587	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIP	3,645	3,645	3,645	3,645	3,645	3,645	74,520	74,520	74,520	74,520	74,520	74,520	468,985
58	5589	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
59	560	TRANS OPERATION SUPERVISION AND ENGINEERING	156,196	148,052	164,677	159,365	141,775	154,835	153,569	148,307	166,035	159,831	142,932	128,514	1,824,088
60	561	LOAD DISPATCHING	409,381	392,642	423,264	415,798	373,242	400,950	400,580	394,803	416,306	407,138	350,593	355,905	4,740,602
61	562	STATION EXPENSES	84,889	79,139	88,638	87,743	72,933	83,386	85,483	81,019	88,426	85,447	65,415	68,412	970,931
62	563	OVERHEAD LINE EXPENSES	89,925	89,925	89,925	89,925	89,925	89,925	89,925	89,925	89,925	89,925	85,691	89,925	1,074,867
63	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
64	565	TRANSMISSION OF ELECTRICITY BY OTHERS	426,690	356,156	311,779	332,823	563,636	705,929	469,398	422,865	599,430	555,661	434,834	377,211	5,556,412

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
COMPARISON OF TOTAL COMPANY ACTIVITY
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2
SHEET 4 OF 4
WITNESS: A. M. FACKLER

Line No.	Acct No.	Account Description	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Forecast Apr-26	Forecast May-26	Forecast Jun-26	Forecast Jul-26	Forecast Aug-26	Forecast Sep-26	Forecast Oct-26	Forecast Nov-26	Forecast Dec-26	TOTAL
65	566	MISC TRANSMISSION EXPENSES	3,475,816	3,202,208	3,269,096	3,479,754	3,205,009	3,404,094	3,595,305	3,298,587	3,318,092	3,587,334	3,296,467	3,310,746	40,442,508
66	567	RENTS	-	-	90,000	-	60,000	30,000	60,000	-	-	-	-	-	240,000
67	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
68	569	MAINTENANCE OF STRUCTURES	145,498	82,681	91,975	82,810	127,861	96,244	155,704	81,736	114,375	149,731	174,415	88,885	1,391,915
69	570	MAINTENANCE OF STATION EQUIPMENT	126,645	122,761	128,543	128,205	119,073	124,648	126,487	123,935	127,853	126,955	113,385	115,247	1,483,739
70	571	MAINTENANCE OF OVERHEAD LINES	598,747	680,776	665,615	622,542	1,101,858	1,133,095	1,147,753	679,728	638,568	666,936	650,355	648,893	9,234,867
71	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-	-	-
72	573	MAINTENANCE OF MISC TRANSMISSION PLANT	18,812	18,812	18,812	18,812	18,812	18,812	18,812	18,812	18,812	18,812	18,812	18,810	225,743
73	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
74	5763	MAINTENANCE OF COMPUTER SOFTWARE	1,015	1,015	1,015	1,015	1,015	14,935	1,015	1,015	1,015	1,015	1,015	1,015	26,100
75	5785	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
76	580	DISTR OPERATION SUPERVISION AND ENGINEERING	202,108	271,154	232,036	242,998	198,671	279,884	309,010	218,226	196,237	187,843	165,371	207,465	2,711,001
77	581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	-	-	-
78	582	STATION EXPENSES	148,813	143,098	151,826	151,242	137,652	146,630	149,268	144,956	151,598	150,878	130,100	132,797	1,738,856
79	583	OVERHEAD LINE EXPENSES	532,419	514,058	527,748	514,788	490,923	518,921	551,996	509,575	509,886	499,105	463,427	480,147	6,112,992
80	584	UNDERGROUND LINE EXPENSES	13,716	12,730	18,652	18,652	11,850	11,312	8,781	9,731	21,507	15,584	6,949	6,919	156,384
81	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
82	586	METER EXPENSES	680,211	666,407	710,181	677,546	627,817	688,852	672,194	683,556	689,280	711,123	566,677	599,522	7,973,366
83	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
84	588	MISC DISTRIBUTION EXPENSES	578,520	571,967	590,423	585,169	558,704	571,283	577,437	562,723	584,837	588,271	530,810	538,097	6,838,240
85	589	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
86	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	3,121	6,988	4,370	5,056	3,586	7,111	8,631	4,094	2,658	2,233	2,364	3,936	54,148
87	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	-	-
88	592	MAINTENANCE OF STATION EQUIPMENT	210,610	146,756	185,125	151,850	122,976	128,467	131,143	130,379	132,251	131,014	196,356	157,426	1,824,353
89	593	MAINTENANCE OF OVERHEAD LINES	2,599,303	2,869,167	2,654,969	2,728,697	2,557,419	2,871,168	3,016,055	2,565,923	2,504,103	2,473,835	2,387,882	2,599,995	31,828,516
90	594	MAINTENANCE OF UNDERGROUND LINES	47,090	23,179	30,203	33,707	32,548	33,297	41,799	23,806	38,484	35,071	22,092	28,029	389,303
91	595	MAINTENANCE OF LINE TRANSFORMERS	7,283	10,213	8,229	8,749	7,635	10,306	11,458	8,020	6,932	6,610	6,709	7,900	100,044
92	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-	-
93	597	MAINTENANCE OF METERS	15,983	15,983	15,983	15,983	15,983	15,983	15,983	15,983	15,983	15,983	15,983	15,983	191,796
94	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	88,128	106,519	99,566	97,331	91,340	113,603	114,331	92,754	92,427	83,905	84,525	97,470	1,161,898
95	901	CUSTOMER ACCTS SUPERVISION	354,059	354,560	377,231	380,077	332,496	385,658	371,598	366,647	372,916	390,238	309,217	355,699	4,350,395
96	902	METER READING EXPENSES	43,963	44,085	47,285	46,344	41,081	46,934	45,232	45,518	46,513	46,947	38,503	41,006	533,413
97	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	1,330,870	1,602,100	1,403,116	1,382,656	1,315,925	1,397,927	1,375,503	1,390,821	1,391,109	1,405,526	1,224,354	1,315,363	16,535,269
98	904	UNCOLLECTIBLE ACCOUNTS	600,465	436,812	391,546	338,079	404,869	464,930	519,621	483,433	362,367	360,930	449,148	567,017	5,379,216
99	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
100	907	CUSTOMER SERVICE AND INFO SUPERVISION	22,027	22,235	27,943	26,532	21,367	27,883	25,612	25,861	27,244	27,338	18,923	22,398	295,363
101	908	CUSTOMER ASSISTANCE EXPENSES	1,806,039	1,803,651	1,819,486	1,820,328	1,796,012	1,817,764	1,863,223	1,815,038	1,851,869	1,816,685	1,788,345	1,798,539	21,796,979
102	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	117,821	120,802	118,784	119,313	118,180	120,897	122,068	118,571	117,465	117,137	117,238	118,449	1,426,724
103	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	125,252	130,127	182,997	160,159	131,328	183,145	154,683	162,509	182,452	134,509	144,157	262,568	1,953,885
104	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
105	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
106	913	ADVERTISING EXPENSES	-	-	2,989	-	-	2,989	-	-	2,989	-	-	2,989	11,955
107	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
108	920	ADMINISTRATIVE AND GENERAL SALARIES	2,913,942	2,736,322	2,979,383	2,553,570	2,388,983	2,527,199	2,647,699	2,469,285	2,583,737	2,551,259	2,359,917	2,532,709	31,244,005
109	921	OFFICE SUPPLIES AND EXPENSES	513,670	499,236	553,850	513,029	514,323	553,996	568,999	507,686	572,884	573,810	528,324	630,484	6,530,291
110	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(396,652)	(372,212)	(405,818)	(358,104)	(337,669)	(358,393)	(376,105)	(347,065)	(366,171)	(364,127)	(333,824)	(368,283)	(4,384,424)
111	923	OUTSIDE SERVICES	1,572,971	2,113,509	488,294	1,559,302	1,577,155	1,215,590	1,631,546	1,599,742	750,188	1,595,149	1,956,259	701,284	16,760,990
112	924	PROPERTY INSURANCE	1,051,220	959,690	959,690	1,245,011	1,156,194	1,156,194	1,156,194	1,158,725	1,157,006	1,157,006	1,157,006	1,157,006	13,470,940
113	925	INJURIES AND DAMAGES	543,713	511,752	507,539	535,196	560,851	499,219	543,389	503,578	520,896	495,713	497,260	499,608	6,218,714
114	926	EMPLOYEE PENSION AND BENEFITS	2,212,507	2,124,857	2,292,973	2,194,610	2,006,350	2,213,118	2,197,689	2,164,692	2,242,720	2,225,612	1,855,008	1,922,933	25,653,067
115	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
116	928	REGULATORY COMMISSION EXPENSES	111,565	121,065	121,065	131,065	121,065	126,665	121,065	121,065	121,065	121,065	121,065	121,065	1,458,882
117	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
118	9301	GENERAL ADVERTISING EXPENSES	59,205	59,205	159,205	59,205	141,559	59,205	59,205	59,205	59,205	94,955	59,205	59,205	928,562
119	9302	MISC GENERAL EXPENSES	(183,300)	(280,159)	(246,828)	(260,566)	(266,463)	(229,746)	(254,512)	(226,202)	(266,842)	(221,745)	(176,341)	(128,787)	(2,741,490)
120	931	RENTS	108,503	118,503	108,503	108,503	108,503	108,503	108,503	108,503	108,503	108,503	108,503	108,503	1,312,041
121	935	MAINTENANCE OF GENERAL PLANT	1,414,939	1,221,609	1,347,602	1,471,421	1,186,817	1,297,542	1,354,002	1,260,123	1,278,316	1,396,714	1,389,842	1,431,871	16,050,797
122		OPERATING (INCOME) LOSS	(63,727,935)	(50,181,591)	(35,455,563)	(20,925,221)	(31,925,408)	(39,289,470)	(46,679,787)	(47,600,946)	(31,264,709)	(22,701,083)	(34,744,015)	(54,516,887)	(479,012,614)

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 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.

SCHEDULE D

JURISDICTIONAL ADJUSTMENTS OF OPERATING INCOME

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

BASE PERIOD :	FOR THE 12 MONTHS ENDED AUGUST 31, 2025
FORECASTED PERIOD :	FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
D-1	SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
D-2	JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
D-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
WPD-2	JURISDICTIONAL ADJUSTMENTS WORKPAPER
WPD-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025 AND FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 1 OF 8

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
1		**OPERATING REVENUES**						
2		SALES OF ELECTRICITY:						
3	440	RESIDENTIAL	696,738,970	(2,510,783)	694,228,187	-	694,228,187	Variance reflects change in billing determinants from the base period to the forecasted period including the impacts of weather in the base period.
4	442.2	COMMERCIAL	470,188,814	(5,424,347)	464,764,467	-	464,764,467	Variance reflects change in billing determinants from the base period to the forecasted period including the impacts of weather in the base period.
5	442.3	INDUSTRIAL	456,738,270	37,316,790	494,055,060	-	494,055,060	Variance reflects change in billing determinants from the base period to the forecasted period. Increase driven by new customers including economic development.
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	6,551,028	258,862	6,809,890	-	6,809,890	Variance reflects change in billing determinants from the base period to the forecasted period.
7	445	OTHER SALES TO PUBLIC AUTHORITIES	145,385,828	(1,881,862)	143,503,966	-	143,503,966	Variance reflects change in billing determinants from the base period to the forecasted period.
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,775,602,910	27,758,659	1,803,361,569	-	1,803,361,569	
9	447	SALES FOR RESALE	11,234,810	1,089,193	12,324,003	(1,261,252)	11,062,751	Variance is driven by the ECR off-system sales revenue proforma adjustment, partially offset by higher intercompany sales to LG&E.
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	
11		TOTAL SALES OF ELECTRICITY	1,786,837,720	28,847,852	1,815,685,573	(1,261,252)	1,814,424,321	
12		OTHER OPERATING REVENUES:						
13	450	LATE PAYMENT CHARGES	3,814,830	(8,652)	3,806,178	-	3,806,178	Customary changes in the ordinary course of business.
14	451	ELECTRIC SERVICE REVENUES	680,469	(870)	679,599	-	679,599	Customary changes in the ordinary course of business.
15	454	RENT FROM ELECTRIC PROPERTY	10,285,580	578,052	10,863,632	-	10,863,632	Customary changes in the ordinary course of business.
16	456	OTHER MISCELLANEOUS REVENUE	37,783,429	752,834	38,536,263	-	38,536,263	Customary changes in the ordinary course of business.
17		TOTAL OTHER OPERATING REVENUES	52,564,308	1,321,364	53,885,672	-	53,885,672	
18		**TOTAL OPERATING REVENUES**	1,839,402,028	30,169,217	1,869,571,245	(1,261,252)	1,868,309,993	

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025 AND FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 2 OF 8

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
19		**OPERATING EXPENSES**						
20		OPERATION AND MAINTENANCE EXPENSES:						
21		STEAM GENERATION:						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	3,415,517	(156,749)	3,258,768	-	3,258,768	Customary changes in the ordinary course of business.
23	501	FUEL	375,313,854	(2,360,750)	372,953,104	-	372,953,104	Variance reflects changes in generation, sales to ultimate consumers, and sales for resale.
24	502	STEAM EXPENSES	28,875,702	3,944,826	32,820,527	-	32,820,527	Increase driven by Coal Combustion Residuals (CCR) and Landfill operations expense at Ghent. During base period, Ghent CCR operations charged to capital as the CCR material was transported and utilized in the construction of the Ghent Landfill Berm. The Ghent Landfill berm will be complete prior to the test period, and charges will return to O&M. WFGD reactant, Process Water Systems Chemicals, and Water Treatment Chemicals expense increased with typical annual cost increases.
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	
26	505	ELECTRIC EXPENSES	7,088,870	148,414	7,237,284	-	7,237,284	Customary changes in the ordinary course of business.
27	506	MISC STEAM POWER EXPENSES	27,002,769	4,216,858	31,219,627	-	31,219,627	Increase driven by higher environmental reagent spend due to pricing increases (NOX Reduction Reagent and Mercury Emissions Control Reagents). Increase in Title V Environmental Fees and increases in operational expenses across Brown, Ghent, and Trimble 2.
28	507	RENTS	-	-	-	-	-	
29	509	ALLOWANCES	(0)	0	-	-	-	
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	11,331,906	682,550	12,014,456	-	12,014,456	Lower labor in base period as a result of labor actuals being charged to capital and in other FERCs. Increase in contractor expenses in test period a result of high energy piping inspections and repairs.
31	511	MAINTENANCE OF STRUCTURES	7,881,108	(829,507)	7,051,601	-	7,051,601	Lower structures and grounds maintenance at both Brown and Ghent stations. Lower purchased materials at Ghent.
32	512	MAINTENANCE OF BOILER PLANT	35,874,239	9,314,034	45,188,273	-	45,188,273	Increase in test period driven by outage expense due to timing, longer durations, and increased scope levels. Ghent 3 has a major outage in the test period. Ghent 2 and Trimble 2 both have longer and larger scopes in test period as compared to base period. These larger outages at Ghent and Trimble are partially offset by Brown 3's longer 4-week outage ocurring during the base period.
33	513	MAINTENANCE OF ELECTRIC PLANT	9,320,766	6,062,691	15,383,457	-	15,383,457	Increase in test period driven by outage expense due to timing, longer durations, and increased scope levels. Ghent 3 has a major outage in the test period. Ghent 2 and Trimble 2 both have longer and larger scopes in test period as compared to base period. These larger outages at Ghent and Trimble are partially offset by Brown 3's turbine valve outage which occurred during the base period.
34	514	MAINTENANCE OF MISC STEAM PLANT	1,362,432	1,064,947	2,427,379	-	2,427,379	Increase in test period driven by actuals charged to other FERC's in base period. Budgeted in 514 (Miscellaneous) but actuals / forecast charged to other FERC's as maintenance needs become more defined.
35		TOTAL STEAM GENERATION	507,467,164	22,087,313	529,554,476	-	529,554,476	

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025 AND FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 3 OF 8

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
36		HYDRAULIC GENERATION:						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	
38	536	WATER FOR POWER	-	-	-	-	-	
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	
40	538	ELECTRIC EXPENSES	-	-	-	-	-	
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	100,046	(40,131)	59,915	-	59,915	Customary changes in the ordinary course of business.
42	540	RENTS	-	-	-	-	-	
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	79,907	69,816	149,723	-	149,723	Customary changes in the ordinary course of business.
44	542	MAINTENANCE OF STRUCTURES	281,825	(75,077)	206,748	-	206,748	Customary changes in the ordinary course of business.
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	5,646	21,955	27,601	-	27,601	Customary changes in the ordinary course of business.
46	544	MAINTENANCE OF ELECTRIC PLANT	201,923	(64,631)	137,291	-	137,291	Customary changes in the ordinary course of business.
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	1,898	(1,898)	-	-	-	Customary changes in the ordinary course of business.
48		TOTAL HYDRAULIC GENERATION	671,244	(89,966)	581,278	-	581,278	
49		OTHER GENERATION:						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	573,164	(14,934)	558,230	-	558,230	Customary changes in the ordinary course of business.
51	547	OTHER FUEL	141,532,788	13,266,379	154,799,167	-	154,799,167	Variance reflects changes in generation, sales to ultimate consumers, and sales for resale.
52	548	GENERATION EXPENSES	517,969	(83,954)	434,016	-	434,016	Customary changes in the ordinary course of business.
53	549	MISC OTHER POWER GENERATION EXPENSES	5,794,824	(543,025)	5,251,800	-	5,251,800	Decrease driven by lower labor expense at Cane Run due to labor being budgeted in other FERCs in the test period. Decrease in utilities expense.
54	550	RENTS	6,946	(976)	5,970	-	5,970	Customary changes in the ordinary course of business.
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	919,794	(127,879)	791,915	-	791,915	Decrease driven by lower labor expense due to labor being budgeted in other FERCs in the test period and labor reductions.
56	552	MAINTENANCE OF STRUCTURES	1,032,390	(65,695)	966,696	-	966,696	Customary changes in the ordinary course of business.
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	5,005,503	1,050,463	6,055,966	-	6,055,966	Increase driven by timing of Cane Run 7 outages. During test period, Cane Run 7 has a 6-week Combustion Inspection (CI) Outage.

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025 AND FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 4 OF 8

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	2,804,482	3,680,643	6,485,124	-	6,485,124	Increase driven by timing of Cane Run 7 outages. During test period, Cane Run 7 has a 6-week Combustion Inspection (CI) Outage with larger scope than the base period.
59		TOTAL OTHER GENERATION	158,187,860	17,161,023	175,348,882	-	175,348,882	
60		OTHER POWER SUPPLY:						
61	555	PURCHASED POWER	44,478,734	943,497	45,422,231	-	45,422,231	Variance reflects increase in intercompany purchases, partially offset by a decrease in external purchases.
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	2,091,773	180,596	2,272,369	-	2,272,369	Customary changes in the ordinary course of business.
63	557	OTHER EXPENSES	148,335	5,273	153,608	-	153,608	Customary changes in the ordinary course of business.
64		TOTAL OTHER POWER SUPPLY	46,718,841	1,129,367	47,848,208	-	47,848,208	
65		SOLAR GENERATION:						
66	558.10	MAINTENANCE OF COMMUNICATION EQUIPMENT	5,322	2,375	7,697	-	7,697	Customary changes in the ordinary course of business.
67	558.11	MAINTENANCE OF MISC. SOLAR	33,480	172,158	205,638	-	205,638	Increase driven by Mercer Solar expense which is expected to go into service in 2026. Remaining variance driven by FERC 898 order which went into effect Jan 1, 2025. Prior to this order, solar expense was charged to 554.
68	558.7	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIP	26,992	413,644	440,636	-	440,636	Increase driven by Mercer Solar expense which is expected to go into service in 2026. Remaining variance driven by FERC 898 order which went into effect Jan 1, 2025. Prior to this order, solar expense was charged to 554.
69	558.9	MAINTENANCE OF COMPUTER SOFTWARE	3,332	(3,332)	-	-	-	Customary changes in the ordinary course of business.
70		TOTAL SOLAR GENERATION EXPENSES	69,126	584,845	653,971	-	653,971	
71		TOTAL PRODUCTION EXPENSES	713,114,235	40,872,581	753,986,816	-	753,986,816	
72		TRANSMISSION EXPENSES:						
73	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,668,451	(37,934)	1,630,517	-	1,630,517	Customary changes in the ordinary course of business.
74	561	LOAD DISPATCHING	4,128,296	109,238	4,237,533	-	4,237,533	Customary changes in the ordinary course of business.
75	562	STATION EXPENSES	748,671	119,225	867,897	-	867,897	Customary changes in the ordinary course of business.
76	563	OVERHEAD LINE EXPENSES	842,306	118,327	960,633	-	960,633	Fewer Aerial Patrol trouble flights were needed in September through December of the base year and an increase in the number of mandatory Pole Inspections in the test year.
77	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	
78	565	TRANSMISSION OF ELECTRICITY BY OTHERS	2,359,632	947,399	3,307,032	-	3,307,032	Increase in intercompany transmission expense (offset in revenues) and transmission cost to serve KU customers on the EKPC electric system.
79	566	MISC TRANSMISSION EXPENSES	32,524,255	3,626,525	36,150,780	-	36,150,780	Higher depancaking and Transmission Reliability Coordinator expenses in the test year.
80	567	RENTS	290,477	(75,945)	214,531	-	214,531	Customary changes in the ordinary course of business.
81	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	
82	569	MAINTENANCE OF STRUCTURES	1,433,102	(188,896)	1,244,206	-	1,244,206	Variance is primarily driven by software maintenance costs reclassified to A&G account related to FERC 898 implementation.

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025 AND FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 5 OF 8

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
83	570	MAINTENANCE OF STATION EQUIPMENT	857,337	468,949	1,326,286	-	1,326,286	Reduction in substation maintenance during the base year.
84	571	MAINTENANCE OF OVERHEAD LINES	6,524,520	1,769,944	8,294,464	2,175,052	10,469,516	The increase is due to vegetation management and the regulatory asset accounting treatment for storms. This is partially offset by lower storm costs in the test year (Test year storms is based on 5 year historical average. Base year storms includes higher cost for Major storms in Sept 24 and Jan 25.) The proforma adjustment is associated with incremental vegetation management.
85	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	
86	573	MAINTENANCE OF MISC TRANSMISSION PLANT	210,366	(8,579)	201,787	-	201,787	Customary changes in the ordinary course of business.
87	575	MISO DAY 1 AND 2 EXPENSE	4,221	(4,221)	-	-	-	Customary changes in the ordinary course of business.
88	576.3	MAINTENANCE OF COMPUTER SOFTWARE	29,343	(6,012)	23,330	-	23,330	Customary changes in the ordinary course of business.
89		TOTAL TRANSMISSION EXPENSES	51,620,978	6,838,019	58,458,997	2,175,052	60,634,049	
90		ENERGY STORAGE EXPENSES:						
91	578.5	MAINTENANCE OF COMMUNICATION EQUIPMENT	136	(136)	-	-	-	Customary changes in the ordinary course of business.
92		TOTAL ENERGY STORAGE EXPENSES	136	(136)	-	-	-	
93		DISTRIBUTION EXPENSES:						
94	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,814,444	804,709	2,619,153	-	2,619,153	The increase is primarily due to the regulatory asset accounting treatment for storms and Safety & Technical Training costs. These increases are partially offset by lower storm costs in the test year, which are based on a 5-year historical average (base year storms include significant costs for the Sep 24 and Jan 25 major storms).
95	581	LOAD DISPATCHING	-	-	-	-	-	
96	582	STATION EXPENSES	1,200,737	482,584	1,683,321	-	1,683,321	Reduction in substation operations during the base year.
97	583	OVERHEAD LINE EXPENSES	5,686,369	2,523	5,688,892	-	5,688,892	Increases in line locating (offset in 584 below) and increases due to the regulatory asset accounting treatment for storms are offset primarily by lower trouble orders, repair of defective equipment and lower storm costs in the test year (based on a 5-year historical average and base year includes costs for the Sept 24 and Jan 25 major storms).
98	584	UNDERGROUND LINE EXPENSES	930,017	(777,179)	152,838	-	152,838	The decrease is primarily due to line locating which is offset in FERC 583. Across the KU orgs, line locating costs for new underground installations and upgrades were budgeted primarily in FERC 583 instead of FERC 584.
99	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	
100	586	METER EXPENSES	7,127,974	494,461	7,622,435	-	7,622,435	Customary changes in the ordinary course of business.
101	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	
102	588	MISC DISTRIBUTION EXPENSES	7,449,499	(922,175)	6,527,324	-	6,527,324	The decrease is due to the amortization of IT prepaid maintenance (FERC 898 changes for computer hardware and software maintenance moving it to FERC 592), EDO Distribution Lines expenses, lower Facilities maintenance expenses and a decrease in Distribution Control Center costs.
103	589	RENTS	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025 AND FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 6 OF 8

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
104	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	20,421	32,234	52,655	-	52,655	Customary changes in the ordinary course of business.
105	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	
106	592	MAINTENANCE OF STATION EQUIPMENT	1,176,481	589,606	1,766,087	-	1,766,087	Reduction in substation maintenance during the base year.
107	593	MAINTENANCE OF OVERHEAD LINES	22,936,324	7,032,287	29,968,611	7,344,640	37,313,251	Increase in the test year is primarily due to the regulatory asset accounting treatment for storms, trouble orders, repairs for defective equipment and PITP costs. These increases are partially offset by lower storm costs in the test year, which are based on a 5-year historical average (base year storms include significant costs from the Sep 24 and Jan 25 major storms) and vegetation management. The proforma adjustment is associated with incremental vegetation management.
108	594	MAINTENANCE OF UNDERGROUND LINES	354,491	26,006	380,497	-	380,497	Customary changes in the ordinary course of business.
109	595	MAINTENANCE OF LINE TRANSFORMERS	(62,448)	161,857	99,409	-	99,409	The increase is due to the regulatory asset accounting treatment for storms. This increase is partially offset by lower storm costs in the test year. (Test year storms is based on 5 year historical average. Base year storms includes higher cost for Major storms in Sept 24 and Jan 25.)
110	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	
111	597	MAINTENANCE OF METERS	-	191,796	191,796	-	191,796	The increase is due to the amortization of the AMI regulatory asset in the test year (AMI project completion in 2025).
112	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	676,203	447,778	1,123,981	-	1,123,981	The increase is due to the regulatory asset accounting treatment for storms. This increase is partially offset by lower storm costs in the test year (Test year storms is based on 5 year historical average. Base year storms includes higher cost for Major storms in Sept 24 and Jan 25.)
113		TOTAL DISTRIBUTION EXPENSES	49,310,512	8,566,488	57,877,000	7,344,640	65,221,640	
114		CUSTOMER ACCOUNTS EXPENSES:						
115	901	CUSTOMER ACCTS SUPERVISION	3,878,504	270,823	4,149,327	-	4,149,327	Customary changes in the ordinary course of business.
116	902	METER READING EXPENSES	2,238,464	(1,730,686)	507,778	-	507,778	Decrease in the test year is due to lower costs resulting from use of
117	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	15,530,324	241,690	15,772,015	-	15,772,015	Customary changes in the ordinary course of business.
118	904	UNCOLLECTIBLE ACCOUNTS	4,984,132	136,573	5,120,705	-	5,120,705	Customary changes in the ordinary course of business.
119	905	MISC CUSTOMER ACCOUNTS EXPENSE	3,238	(3,238)	-	-	-	Customary changes in the ordinary course of business.
120		TOTAL CUSTOMER ACCOUNTS EXPENSES	26,634,662	(1,084,837)	25,549,825	-	25,549,825	
121		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:						
122	907	CUSTOMER SERVICE AND INFO SUPERVISION	342,137	(47,604)	294,534	-	294,534	Customary changes in the ordinary course of business.
123	908	CUSTOMER ASSISTANCE EXPENSES	404,799	383,185	787,985	-	787,985	The increase is due primarily to the effect of open positions in the base year, that are intended to be filled in the test year as well as ongoing AMI costs & amortization.

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025 AND FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 7 OF 8

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
124	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	1,045,556	316,438	1,361,995	-	1,361,995	Higher forecasted recoverable advertising partially offset in non recoverable FERC 930.1
125	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	1,648,691	299,795	1,948,486	-	1,948,486	Higher customer notification and marketing database costs, partially offset by fewer system impact studies in the test year and no facilities costs due to the closure of the Business Offices.
126		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	3,441,184	951,815	4,392,999	-	4,392,999	
127		SALES EXPENSES:						
128	911	SALES SUPERVISION	-	-	-	-	-	
129	912	DEMONSTRATING AND SELLING EXPENSES	390,393	(390,393)	-	-	-	The base year includes payments to the KY Association of Economic Development for Opportunity KY; none are included in the test year.
130	913	ADVERTISING EXPENSES	70,436	(59,054)	11,382	(11,382)	-	Customary changes in the ordinary course of business. Advertising expenses are eliminated in the forecasted period via a pro forma adjustment.
131	916	MISC SALES EXPENSES	-	-	-	-	-	
132		TOTAL SALES EXPENSES	460,829	(449,447)	11,382	(11,382)	-	
133		ADMINISTRATIVE AND GENERAL EXPENSES:						
134	920	ADMINISTRATIVE AND GENERAL SALARIES	26,055,399	3,422,764	29,478,163	-	29,478,163	Increase is primarily due to Short Term Incentive adjustment in the base period offset in numerous accounts through the burden process.
135	921	OFFICE SUPPLIES AND EXPENSES	6,708,434	(546,076)	6,162,359	-	6,162,359	Customary changes in the ordinary course of business.
136	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(4,001,666)	(134,896)	(4,136,562)	-	(4,136,562)	Customary changes in the ordinary course of business.
137	923	OUTSIDE SERVICES	18,547,812	(2,713,465)	15,834,347	18,163	15,852,511	The base period reflects the expensing of incremental IT project O&M whereby regulatory asset treatment is sought in the forecasted test year.
138	924	PROPERTY INSURANCE	10,571,258	2,034,575	12,605,833	-	12,605,833	Increase is driven by higher premiums and higher asset values.
139	925	INJURIES AND DAMAGES	4,023,394	1,848,103	5,871,497	-	5,871,497	Increase in excess liability coverage and liability claims (due to an insurance reimbursement received in the base year)

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025 AND FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 8 OF 8

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (*Note1*)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (*Note 2*)
			(1)	(2)	(3)	(4)	(5)	(6)
			$	$	$	$	$	
140	926	EMPLOYEE PENSION AND BENEFITS	17,682,719	6,522,154	24,204,874	-	24,204,874	The increase is primarily due to change in pension assumptions for expected return on assets from 8.25% to 7.25%.
141	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	
142	928	REGULATORY COMMISSION EXPENSES	644,203	374,897	1,019,100	-	1,019,100	Primary due to amortization of rate case expenses beginning in the test year.
143	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	
144	930.1	GENERAL ADVERTISING EXPENSES	1,011,536	(125,913)	885,623	(885,623)	-	Customary changes in the ordinary course of business. Advertising expenses are eliminated in the forecasted period via a pro forma adjustment.
145	930.2	MISC GENERAL EXPENSES	1,760,492	(4,249,467)	(2,488,976)	292,280	(2,196,696)	Decrease is primarily due to a management challenge to reduce O&M.
146	931	RENTS	2,255,960	(1,018,092)	1,237,868	-	1,237,868	Decrease driven by LGE Center lease expiring in 2025. LKE transferring company headquarters.
147	935	MAINTENANCE OF GENERAL PLANT	9,459,192	5,684,218	15,143,410	-	15,143,410	Escalation increases in hosted subscriptions/cloud access, customer software and services upgrades. Additionally, FERC 935 now includes more IT costs due to maintenance of computer hardware (935.1), maintenance of computer software (935.2), and maintenance of communication equipment (935.3) based on FERC 898.
148		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	94,718,734	11,098,803	105,817,537	(575,180)	105,242,356	
149		TOTAL OPERATION AND MAINTENANCE EXPENSES	939,301,269	66,793,286	1,006,094,556	8,933,129	1,015,027,685	
150	403-404	DEPRECIATION AND AMORTIZATION	342,773,051	81,814,378	424,587,430	(3,183,381)	421,404,049	Increase primarily due to higher depreciation rates and an increase in plant in service due to additions.
151	407.3	REGULATORY DEBITS	-	222,202	222,202	(2,639,527)	(2,417,324)	Change due to AMI regulatory asset and liability amortization.
152	407.4	REGULATORY CREDITS	10,262	(8,143,264)	(8,133,002)	8,285,007	152,004	Customary changes in the ordinary course of business.
153	408	TAXES OTHER THAN INCOME TAXES	56,579,023	6,440,364	63,019,387	-	63,019,387	Increase is primarily due to higher property taxes driven by an increase in net utility plant and higher property tax rates.
154	409-411	FEDERAL INCOME TAXES	57,173,517	(30,260,972)	26,912,545	3,308,892	30,221,437	Decrease primarily due to lower pre-tax income.
155	409-411	STATE INCOME TAXES	15,514,396	(6,304,271)	9,210,125	(121,463)	9,088,662	Decrease primarily due to lower pre-tax income.
156	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	
157	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(198,784)	(75,145)	(273,929)	-	(273,929)	Customary changes in the ordinary course of business.
158		**TOTAL OPERATING EXPENSES**	1,411,152,735	110,486,579	1,521,639,314	14,582,657	1,536,221,971	
159		**NET OPERATING INCOME**	428,249,293	(80,317,362)	347,931,931	(15,843,909)	332,088,022	

Note 1 - See Schedule D-2.1 and testimony for a descriptions of the adjustments.

Note 2 - In general, these adjustments represent variances between the Base Period and the end of the Forecasted Period.

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

SCHEDULE D-2

PAGE 1 OF 12

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 NEW GENERATION NOT IN SERVICE	ADJ 6 REMOVE AMI NOT IN SERVICE	ADJ 7 REVOLVING CREDIT FACILITY FEES	ADJ 8 IT SOFTWARE COST	ADJ 9 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$	$	$	$	$		$
1		**OPERATING REVENUES**												
2		SALES OF ELECTRICITY:												
3	440	RESIDENTIAL	(9,104,244)	(27,195,296)	7,939,753	1,917,906	-	-	-	-	-	(26,441,881)	100.000%	(26,441,881)
4	442.2	COMMERCIAL	(5,670,894)	(20,271,359)	6,188,303	1,073,202	-	-	-	-	-	(18,680,749)	100.000%	(18,680,749)
5	442.3	INDUSTRIAL	(1,803,375)	(17,229,668)	11,446,872	1,402,144	-	-	-	-	-	(6,184,026)	100.000%	(6,184,026)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	(1)	(245,177)	34,049	6,539	-	-	-	-	-	(204,590)	100.000%	(204,590)
7	445	OTHER SALES TO PUBLIC AUTHORITIES	(1,726,709)	(5,852,735)	2,499,151	393,400	-	-	-	-	-	(4,686,894)	100.000%	(4,686,894)
8		TOTAL SALES TO ULTIMATE CONSUMERS	(18,305,223)	(70,794,235)	28,108,128	4,793,190	-	-	-	-	-	(56,198,140)		(56,198,140)
9	447	SALES FOR RESALE	-	-	-	(20,125,910)	-	-	-	-	-	(20,125,910)	94.688%	(19,056,723)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	-	-	-	-		-
11		TOTAL SALES OF ELECTRICITY	(18,305,223)	(70,794,235)	28,108,128	(15,332,719)	-	-	-	-	-	(76,324,049)		(75,254,862)
12		OTHER OPERATING REVENUES:												
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	-	-	96.095%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	-	-	-	-	98.533%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	-	-	-	-	96.240%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	95.834%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-	-	-	-	-		-
18		**TOTAL OPERATING REVENUES**	(18,305,223)	(70,794,235)	28,108,128	(15,332,719)	-	-	-	-	-	(76,324,049)		(75,254,862)
19		**OPERATING EXPENSES**												
20		OPERATION AND MAINTENANCE EXPENSES:												
21		STEAM GENERATION:												
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	93.922%	-
23	501	FUEL	-	4,542,913	25,496,449	(7,876,780)	-	-	-	-	-	22,162,581	100.799%	22,339,693
24	502	STEAM EXPENSES	-	20,802,891	-	(90,013)	-	-	-	-	-	20,712,879	93.922%	19,453,855
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	-	-	-	-	93.922%	-

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD — SCHEDULE D-2

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 2 OF 12

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2 — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 NEW GENERATION NOT IN SERVICE	ADJ 6 REMOVE AMI NOT IN SERVICE	ADJ 7 REVOLVING CREDIT FACILITY FEES	ADJ 8 IT SOFTWARE COST	ADJ 9 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$	$	$	$	$		$
26	505	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	-	-	93.922%	-
27	506	MISC STEAM POWER EXPENSES	-	-	-	(44,970)	-	-	-	-	-	(44,970)	93.922%	(42,237)
28	507	RENTS	-	-	-	-	-	-	-	-	-	-	0.000%	-
29	509	ALLOWANCES	-	(5,778)	-	-	-	-	-	-	-	(5,778)	93.922%	(5,427)
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	93.913%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	94.055%	-
32	512	MAINTENANCE OF BOILER PLANT	-	(2,744,653)	-	-	-	-	-	-	-	(2,744,653)	94.937%	(2,605,682)
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	-	-	-	95.848%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	-	-	-	-	-	-	93.952%	-
35		TOTAL STEAM GENERATION	-	22,595,373	25,496,449	(8,011,763)	-	-	-	-	-	40,080,059		39,140,202
36		HYDRAULIC GENERATION:												
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	94.098%	-
38	536	WATER FOR POWER	-	-	-	-	-	-	-	-	-	-	94.098%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	-	-	-	-	94.098%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	-	-	94.098%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	-	-	-	-	-	94.098%	-
42	540	RENTS	-	-	-	-	-	-	-	-	-	-	0.000%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	94.098%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	94.098%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	-	-	-	-	94.098%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	-	-	-	94.688%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	-	-	-	-	94.098%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-	-	-	-	-	-		-
49		OTHER GENERATION:												
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	94.062%	-
51	547	OTHER FUEL	-	-	-	(1,007,081)	-	-	-	-	-	(1,007,081)	94.688%	(953,580)
52	548	GENERATION EXPENSES	-	-	-	-	-	-	-	-	-	-	94.062%	-

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

SCHEDULE D-2

PAGE 3 OF 12

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 NEW GENERATION NOT IN SERVICE	ADJ 6 REMOVE AMI NOT IN SERVICE	ADJ 7 REVOLVING CREDIT FACILITY FEES	ADJ 8 IT SOFTWARE COST	ADJ 9 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$	$	$	$	$		$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	-	-	-	-	-	-	94.069%	-
54	550	RENTS	-	-	-	-	-	-	-	-	-	-	94.062%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	94.257%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	93.746%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	-	-	-	-	95.176%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	-	-	-	-	93.990%	-
59		TOTAL OTHER GENERATION	-	-	-	(1,007,081)	-	-	-	-	-	(1,007,081)		(953,580)
60		OTHER POWER SUPPLY:												
61	555	PURCHASED POWER	-	-	-	(2,077,918)	-	-	-	-	-	(2,077,918)	94.567%	(1,965,030)
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	94.149%	-
63	557	OTHER EXPENSES	-	-	-	(155,659)	-	-	-	-	-	(155,659)	93.951%	(146,243)
64		TOTAL OTHER POWER SUPPLY	-	-	-	(2,233,577)	-	-	-	-	-	(2,233,577)		(2,111,273)
65		SOLAR GENERATION:												
66	558.10	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	93.951%	-
67	558.11	MAINTENANCE OF MISC. SOLAR	-	-	-	-	-	-	-	-	-	-	93.951%	-
68	558.7	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIP	-	-	-	-	-	-	-	-	-	-	93.951%	-
69	558.9	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	-	-	93.951%	-
70		TOTAL SOLAR GENERATION EXPENSES	-	-	-	-	-	-	-	-	-	-		-
71		TOTAL PRODUCTION EXPENSES	-	22,595,373	25,496,449	(11,252,421)	-	-	-	-	-	36,839,401		36,075,350
72		TRANSMISSION EXPENSES:												
73	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	89.844%	-
74	561	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	89.844%	-
75	562	STATION EXPENSES	-	-	-	-	-	-	-	-	-	-	89.844%	-
76	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	-	-	-	89.827%	-
77	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	-	-	89.827%	-
78	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	(1,972,440)	-	-	-	-	-	(1,972,440)	89.844%	(1,772,116)
79	566	MISC TRANSMISSION EXPENSES	-	-	-	-	-	-	-	-	-	-	89.844%	-
80	567	RENTS	-	-	-	-	-	-	-	-	-	-	89.844%	-
81	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	89.844%	-
82	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	89.844%	-
83	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	89.844%	-
84	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	89.827%	-

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD — SCHEDULE D-2

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 4 OF 12

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2 — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 NEW GENERATION NOT IN SERVICE	ADJ 6 REMOVE AMI NOT IN SERVICE	ADJ 7 REVOLVING CREDIT FACILITY FEES	ADJ 8 IT SOFTWARE COST	ADJ 9 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$	$	$	$	$		$
85	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	89.844%	-
86	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	-	-	-	-	-	-	89.844%	-
87	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	-	-	-	-	89.844%	-
88	576.3	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	-	-	89.844%	-
89		TOTAL TRANSMISSION EXPENSES	-	-	-	(1,972,440)	-	-	-	-	-	(1,972,440)		(1,772,116)
90		ENERGY STORAGE EXPENSES:												
91	578.5	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-		-
92		TOTAL ENERGY STORAGE EXPENSES	-	-	-	-	-	-	-	-	-	-		-
93		DISTRIBUTION EXPENSES:												
94	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	95.475%	-
95	581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	-	-	0.000%	-
96	582	STATION EXPENSES	-	-	-	-	-	-	-	-	-	-	96.521%	-
97	583	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	-	-	-	93.510%	-
98	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	-	-	97.813%	-
99	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	0.000%	-
100	586	METER EXPENSES	-	-	-	-	-	(2,170)	-	-	-	(2,170)	93.902%	(2,037)
101	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	-	-	-	-	0.000%	-
102	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	-	-	-	-	-	-	95.475%	-
103	589	RENTS	-	-	-	-	-	-	-	-	-	-	0.000%	-
104	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	95.475%	-
105	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	0.000%	-
106	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	96.521%	-
107	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	-	-	-	-	93.637%	-
108	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	97.813%	-
109	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	-	-	-	-	-	-	97.353%	-
110	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	-	-	0.000%	-
111	597	MAINTENANCE OF METERS	-	-	-	-	-	428,786	-	-	-	428,786	93.902%	402,640
112	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	-	-	-	-	-	-	95.475%	-
113		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-	426,617	-	-	-	426,617		400,603
114		CUSTOMER ACCOUNTS EXPENSES:												
115	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	-	-	-	-	95.194%	-
116	902	METER READING EXPENSES	-	-	-	-	-	-	-	-	-	-	95.194%	-

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD — SCHEDULE D-2

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 5 OF 12

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2 — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 NEW GENERATION NOT IN SERVICE	ADJ 6 REMOVE AMI NOT IN SERVICE	ADJ 7 REVOLVING CREDIT FACILITY FEES	ADJ 8 IT SOFTWARE COST	ADJ 9 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$	$	$	$	$		$
117	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	203,414	-	-	-	203,414	95.194%	193,638
118	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-	-	-	95.194%	-
119	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	-	-	-	95.194%	-
120		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	203,414	-	-	-	203,414		193,638
121		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:												
122	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	-	-	-	-	99.456%	-
123	908	CUSTOMER ASSISTANCE EXPENSES	(11,456,800)	-	-	-	-	(4,240)	-	-	-	(11,461,040)	100.000%	(11,461,040)
124	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	-	-	-	-	95.211%	-
125	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	(205,084)	-	-	-	(205,084)	99.594%	(204,252)
126		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(11,456,800)	-	-	-	-	(209,324)	-	-	-	(11,666,125)		(11,665,293)
127		SALES EXPENSES:												
128	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	99.456%	-
129	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	95.211%	-
130	913	ADVERTISING EXPENSES	-	-	-	-	-	-	-	-	-	-	95.211%	-
131	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	95.211%	-
132		TOTAL SALES EXPENSES	-	-	-	-	-	-	-	-	-	-		-
133		ADMINISTRATIVE AND GENERAL EXPENSES:												
134	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	(2,312)	-	-	-	(2,312)	94.351%	(2,181)
135	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	(61,163)	-	-	-	(61,163)	94.351%	(57,708)
136	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	-	-	-	-	94.351%	-
137	923	OUTSIDE SERVICES	-	-	-	-	-	(734)	-	2,776,556	-	2,775,821	94.351%	2,619,021
138	924	PROPERTY INSURANCE	-	-	-	-	-	-	-	-	-	-	93.639%	-
139	925	INJURIES AND DAMAGES	-	-	-	-	-	300	-	-	-	300	94.351%	283
140	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	-	-	-	-	94.351%	-
141	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	0.000%	-
142	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	-	-	-	-	85.042%	-

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD — SCHEDULE D-2

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 6 OF 12

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2 — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 NEW GENERATION NOT IN SERVICE	ADJ 6 REMOVE AMI NOT IN SERVICE	ADJ 7 REVOLVING CREDIT FACILITY FEES	ADJ 8 IT SOFTWARE COST	ADJ 9 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$	$	$	$	$		$
143	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	-	-	-	-	0.000%	-
144	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	-	-	-	-	95.390%	-
145	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	159,031	-	-	159,031	94.351%	150,047
146	931	RENTS	-	-	-	-	-	-	-	-	-	-	94.351%	-
147	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	-	-	-	-	94.351%	-
148		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-	(63,909)	159,031	2,776,556	-	2,871,677		2,709,462
149		TOTAL OPERATION AND MAINTENANCE EXPENSES	(11,456,800)	22,595,373	25,496,449	(13,224,860)	-	356,797	159,031	2,776,556	-	26,702,543		25,941,645
150	403-404	DEPRECIATION AND AMORTIZATION	(1,475,695)	(23,664,829)	-	-	-	-	-	-	-	(25,140,524)	94.492%	(23,755,900)
151	407.3	REGULATORY DEBITS	-	(18,214,165)	-	-	-	(8,933,398)	-	-	-	(27,147,564)	100.000%	(27,147,564)
152	407.4	REGULATORY CREDITS	-	-	-	-	559,307	443,429	-	-	-	1,002,736	100.000%	1,002,736
153	408	TAXES OTHER THAN INCOME TAXES	-	(671,036)	-	-	-	-	-	-	-	(671,036)	94.256%	(632,490)
154	409-411	FEDERAL INCOME TAXES	(968,666)	(9,858,304)	521,030	(420,518)	205,410	1,774,179	(31,727)	(553,923)	(2,946,183)	(12,278,702)	CALC	(12,197,522)
155	409-411	STATE INCOME TAXES	(261,670)	(2,520,077)	130,584	(105,393)	51,481	444,656	(7,952)	(138,828)	(738,392)	(3,145,589)	CALC	(3,125,244)
156	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	-	-	0.000%	-
157	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	-	-	100.000%	-
158		**TOTAL OPERATING EXPENSES**	(14,162,831)	(32,333,038)	26,148,063	(13,750,771)	816,198	(5,914,337)	119,352	2,083,805	(3,684,575)	(40,678,134)		(39,914,338)
159		**NET OPERATING INCOME**	(4,142,392)	(38,461,197)	1,960,065	(1,581,948)	(816,198)	5,914,337	(119,352)	(2,083,805)	3,684,575	(35,645,915)		(35,340,525)

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-2

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 7 OF 12

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2 — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$		$
1		**OPERATING REVENUES**								
2		SALES OF ELECTRICITY:								
3	440	RESIDENTIAL	(12,136,130)	(35,341,150)	(2,373,809)	740,011	-	(49,111,079)	100.000%	(49,111,079)
4	442.2	COMMERCIAL	(7,198,776)	(24,236,132)	(889,555)	532,592	-	(31,791,870)	100.000%	(31,791,870)
5	442.3	INDUSTRIAL	(2,073,253)	(22,637,500)	(1,605,719)	1,008,411	-	(25,308,061)	100.000%	(25,308,061)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	(2)	(247,923)	(6,680)	2,421	-	(252,184)	100.000%	(252,184)
7	445	OTHER SALES TO PUBLIC AUTHORITIES	(1,590,999)	(7,069,113)	(299,267)	205,091	-	(8,754,287)	100.000%	(8,754,287)
8		TOTAL SALES TO ULTIMATE CONSUMERS	(22,999,160)	(89,531,818)	(5,175,030)	2,488,527	-	(115,217,481)		(115,217,481)
9	447	SALES FOR RESALE	-	-	-	(15,249,490)	-	(15,249,490)	94.688%	(14,439,362)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-		-
11		TOTAL SALES OF ELECTRICITY	(22,999,160)	(89,531,818)	(5,175,030)	(12,760,963)	-	(130,466,971)		(129,656,843)
12		OTHER OPERATING REVENUES:								
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	96.095%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	99.523%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	96.242%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	95.838%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-		-
18		**TOTAL OPERATING REVENUES**	(22,999,160)	(89,531,818)	(5,175,030)	(12,760,963)	-	(130,466,971)		(129,656,843)
19		**OPERATING EXPENSES**								
20		OPERATION AND MAINTENANCE EXPENSES:								
21		STEAM GENERATION:								
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	93.923%	-
23	501	FUEL	-	581,364	(5,175,030)	(6,256,323)	-	(10,849,989)	97.221%	(10,548,507)
24	502	STEAM EXPENSES	-	20,602,447	-	(490,563)	-	20,111,884	93.923%	18,889,735
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	93.923%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

SCHEDULE D-2
PAGE 8 OF 12
WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$		$
26	505	ELECTRIC EXPENSES	-	-	-	-	-	-	93.923%	-
27	506	MISC STEAM POWER EXPENSES	-	-	-	-	-	-	93.923%	-
28	507	RENTS	-	-	-	-	-	-	93.923%	-
29	509	ALLOWANCES	-	(5,000)	-	-	-	(5,000)	93.923%	(4,696)
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	93.915%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	94.072%	-
32	512	MAINTENANCE OF BOILER PLANT	-	(4,096,410)	-	-	-	(4,096,410)	94.883%	(3,886,787)
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	95.387%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	-	-	93.940%	-
35		TOTAL STEAM GENERATION	-	17,082,401	(5,175,030)	(6,746,886)	-	5,160,485		4,449,744
36		HYDRAULIC GENERATION:								
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	94.099%	-
38	536	WATER FOR POWER	-	-	-	-	-	-	94.099%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	94.099%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	-	94.099%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	-	94.099%	-
42	540	RENTS	-	-	-	-	-	-	94.099%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	94.099%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	94.099%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	94.099%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	94.688%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	94.688%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-	-		-
49		OTHER GENERATION:								
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	94.063%	-
51	547	OTHER FUEL	-	-	-	-	-	-	94.688%	-
52	548	GENERATION EXPENSES	-	-	-	-	-	-	94.063%	-

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

SCHEDULE D-2

PAGE 9 OF 12

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$		$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	-	-	94.070%	-
54	550	RENTS	-	-	-	-	-	-	94.063%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	94.289%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	93.725%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	94.981%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	94.031%	-
59		TOTAL OTHER GENERATION	-	-	-	-	-	-		-
60		OTHER POWER SUPPLY:								
61	555	PURCHASED POWER	-	-	-	(3,055,465)	-	(3,055,465)	94.572%	(2,889,626)
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	94.149%	-
63	557	OTHER EXPENSES	-	-	-	(102,151)	-	(102,151)	93.955%	(95,976)
64		TOTAL OTHER POWER SUPPLY	-	-	-	(3,157,616)	-	(3,157,616)		(2,985,602)
65		SOLAR GENERATION:								
66	558.10	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	-	93.955%	-
67	558.11	MAINTENANCE OF MISC. SOLAR	-	-	-	-	-	-	93.955%	-
68	558.7	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIP	-	-	-	-	-	-	93.955%	-
69	558.9	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	-	93.955%	-
70		TOTAL SOLAR GENERATION EXPENSES	-	-	-	-	-	-		-
71		TOTAL PRODUCTION EXPENSES	-	17,082,401	(5,175,030)	(9,904,502)	-	2,002,869		1,464,142
72		TRANSMISSION EXPENSES:								
73	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	89.388%	-
74	561	LOAD DISPATCHING	-	-	-	-	-	-	89.388%	-
75	562	STATION EXPENSES	-	-	-	-	-	-	89.388%	-
76	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	89.372%	-
77	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	89.372%	-
78	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	(1,856,778)	-	(1,856,778)	89.388%	(1,659,738)
79	566	MISC TRANSMISSION EXPENSES	-	-	-	-	-	-	89.388%	-
80	567	RENTS	-	-	-	-	-	-	89.388%	-
81	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	89.388%	-
82	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	89.388%	-
83	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	89.388%	-
84	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	89.817%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$		$
85	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	89.388%	-
86	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	-	-	89.388%	-
87	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	89.388%	-
88	576.3	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	-	89.388%	-
89		TOTAL TRANSMISSION EXPENSES	-	-	-	(1,856,778)	-	(1,856,778)		(1,659,738)
90		ENERGY STORAGE EXPENSES:								
91	578.5	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	-	93.955%	-
92		TOTAL ENERGY STORAGE EXPENSES	-	-	-	-	-	-		-
93		DISTRIBUTION EXPENSES:								
94	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	96.612%	-
95	581	LOAD DISPATCHING	-	-	-	-	-	-	96.806%	-
96	582	STATION EXPENSES	-	-	-	-	-	-	96.806%	-
97	583	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	93.062%	-
98	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	97.733%	-
99	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	0.000%	-
100	586	METER EXPENSES	-	-	-	-	-	-	95.599%	-
101	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	0.000%	-
102	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	-	-	95.453%	-
103	589	RENTS	-	-	-	-	-	-	0.000%	-
104	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	97.244%	-
105	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	96.806%	-
106	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	96.806%	-
107	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	94.156%	-
108	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	97.738%	-
109	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	-	-	99.366%	-
110	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	-	0.000%	-
111	597	MAINTENANCE OF METERS	-	-	-	-	-	-	100.000%	-
112	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	-	-	96.737%	-
113		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-	-		-
114		CUSTOMER ACCOUNTS EXPENSES:								
115	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	95.378%	-
116	902	METER READING EXPENSES	-	-	-	-	-	-	95.194%	-

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-2

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 11 OF 12

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2 — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$		$
117	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	95.384%	-
118	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	95.194%	-
119	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	95.378%	-
120		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-		-
121		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:								
122	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	99.719%	-
123	908	CUSTOMER ASSISTANCE EXPENSES	(21,008,995)	-	-	-	-	(21,008,995)	100.000%	(21,008,995)
124	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	95.463%	-
125	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	99.724%	-
126		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(21,008,995)	-	-	-	-	(21,008,995)		(21,008,995)
127		SALES EXPENSES:								
128	911	SALES SUPERVISION	-	-	-	-	-	-	99.719%	-
129	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	95.211%	-
130	913	ADVERTISING EXPENSES	-	-	-	-	-	-	95.211%	-
131	916	MISC SALES EXPENSES	-	-	-	-	-	-	95.211%	-
132		TOTAL SALES EXPENSES	-	-	-	-	-	-		-
133		ADMINISTRATIVE AND GENERAL EXPENSES:								
134	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	94.348%	-
135	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	94.366%	-
136	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	94.347%	-
137	923	OUTSIDE SERVICES	-	-	-	-	-	-	94.471%	-
138	924	PROPERTY INSURANCE	-	-	-	-	-	-	93.578%	-
139	925	INJURIES AND DAMAGES	-	-	-	-	-	-	94.417%	-
140	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	94.355%	-
141	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	0.000%	-
142	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	69.855%	-

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-2

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 12 OF 12

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2 — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1 REMOVE DSM MECHANISM	ADJ 2 REMOVE ECR MECHANISM	ADJ 3 REMOVE FAC MECHANISM	ADJ 4 REMOVE OSS MECHANISM	ADJ 5 INTEREST SYNCHRONIZATION	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			$	$	$	$	$	$		$
143	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	0.000%	-
144	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	95.376%	-
145	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	90.789%	-
146	931	RENTS	-	-	-	-	-	-	94.347%	-
147	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	94.347%	-
148		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-	-		-
149		TOTAL OPERATION AND MAINTENANCE EXPENSES	(21,008,995)	17,082,401	(5,175,030)	(11,761,280)	-	(20,862,904)		(21,204,591)
150	403-404	DEPRECIATION AND AMORTIZATION	(1,755,955)	(28,838,293)	-	-	-	(30,594,248)	94.485%	(28,906,926)
151	407.3	REGULATORY DEBITS	-	(15,165,047)	-	-	-	(15,165,047)	100.000%	(15,165,047)
152	407.4	REGULATORY CREDITS	-	-	-	-	-	-	98.165%	-
153	408	TAXES OTHER THAN INCOME TAXES	-	(846,979)	-	-	-	(846,979)	94.162%	(797,533)
154	409-411	FEDERAL INCOME TAXES	(26,485)	(12,037,693)	-	(199,437)	2,509,181	(9,754,434)	CALC	(9,871,132)
155	409-411	STATE INCOME TAXES	(10,443)	(3,066,293)	-	(49,984)	628,867	(2,497,853)	CALC	(2,527,100)
156	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	0.000%	-
157	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	0.000%	-
158		**TOTAL OPERATING EXPENSES**	(22,801,878)	(42,871,904)	(5,175,030)	(12,010,701)	3,138,048	(79,721,464)		(78,472,329)
159		**NET OPERATING INCOME**	(197,282)	(46,659,914)	-	(750,262)	(3,138,048)	(50,745,507)		(51,184,514)

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6 ECR FOR OFF-SYSTEM SALES	ADJ 7 ADVERTISING EXPENSES	ADJ 8 NEW GENERATION NOT IN SERVICE	ADJ 9 AMI SAVINGS REG. LIABILITY	ADJ 10 REVOLVING CREDIT FACILITY FEES	ADJ 11 IT SOFTWARE COST REGULATORY ASSET	ADJ 12 VEGETATION MANAGEMENT EXPENSES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			$	$	$	$	$	$	$	$		$
1		**OPERATING REVENUES**										
2		SALES OF ELECTRICITY:										
3	440	RESIDENTIAL	-	-	-	-	-	-	-	-	100.000%	-
4	442.2	COMMERCIAL	-	-	-	-	-	-	-	-	100.000%	-
5	442.3	INDUSTRIAL	-	-	-	-	-	-	-	-	100.000%	-
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	-	-	-	-	-	-	-	-	100.000%	-
7	445	OTHER SALES TO PUBLIC AUTHORITIES	-	-	-	-	-	-	-	-	100.000%	-
8		TOTAL SALES TO ULTIMATE CONSUMERS	-	-	-	-	-	-	-	-		-
9	447	SALES FOR RESALE	(1,332,015)	-	-	-	-	-	-	(1,332,015)	94.688%	(1,261,252)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	-	-	0.000%	-
11		TOTAL SALES OF ELECTRICITY	(1,332,015)	-	-	-	-	-	-	(1,332,015)		(1,261,252)
12		OTHER OPERATING REVENUES:										
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	96.095%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	-	-	99.523%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	-	-	96.242%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	95.838%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-	-	-		-
18		**TOTAL OPERATING REVENUES**	(1,332,015)	-	-	-	-	-	-	(1,332,015)		(1,261,252)
19		**OPERATING EXPENSES**										
20		OPERATION AND MAINTENANCE EXPENSES:										
21		STEAM GENERATION:										
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	93.923%	-
23	501	FUEL	-	-	-	-	-	-	-	-	94.688%	-
24	502	STEAM EXPENSES	-	-	-	-	-	-	-	-	93.923%	-
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	-	-	93.923%	-

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-2.1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 2 OF 6

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1 — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6 ECR FOR OFF-SYSTEM SALES	ADJ 7 ADVERTISING EXPENSES	ADJ 8 NEW GENERATION NOT IN SERVICE	ADJ 9 AMI SAVINGS REG. LIABILITY	ADJ 10 REVOLVING CREDIT FACILITY FEES	ADJ 11 IT SOFTWARE COST REGULATORY ASSET	ADJ 12 VEGETATION MANAGEMENT EXPENSES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			$	$	$	$	$	$	$	$		$
26	505	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	93.923%	-
27	506	MISC STEAM POWER EXPENSES	-	-	-	-	-	-	-	-	93.923%	-
28	507	RENTS	-	-	-	-	-	-	-	-	93.923%	-
29	509	ALLOWANCES	-	-	-	-	-	-	-	-	93.923%	-
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	93.915%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	94.072%	-
32	512	MAINTENANCE OF BOILER PLANT	-	-	-	-	-	-	-	-	94.883%	-
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	-	95.387%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	-	-	-	-	93.940%	-
35		TOTAL STEAM GENERATION	-	-	-	-	-	-	-	-		-
36		HYDRAULIC GENERATION:										
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	94.099%	-
38	536	WATER FOR POWER	-	-	-	-	-	-	-	-	94.099%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	-	-	94.099%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	94.099%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	-	-	-	94.099%	-
42	540	RENTS	-	-	-	-	-	-	-	-	94.099%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	94.099%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	94.099%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	-	-	94.099%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	-	94.688%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	-	-	94.688%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-	-	-	-		-
49		OTHER GENERATION:										
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	94.063%	-
51	547	OTHER FUEL	-	-	-	-	-	-	-	-	94.688%	-
52	548	GENERATION EXPENSES	-	-	-	-	-	-	-	-	94.063%	-

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-2.1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 3 OF 6

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1 — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6 ECR FOR OFF-SYSTEM SALES	ADJ 7 ADVERTISING EXPENSES	ADJ 8 NEW GENERATION NOT IN SERVICE	ADJ 9 AMI SAVINGS REG. LIABILITY	ADJ 10 REVOLVING CREDIT FACILITY FEES	ADJ 11 IT SOFTWARE COST REGULATORY ASSET	ADJ 12 VEGETATION MANAGEMENT EXPENSES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			$	$	$	$	$	$	$	$		$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	-	-	-	-	94.070%	-
54	550	RENTS	-	-	-	-	-	-	-	-	94.063%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	94.289%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	93.725%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	-	-	94.981%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	-	-	94.031%	-
59		TOTAL OTHER GENERATION	-	-	-	-	-	-	-	-		-
60		OTHER POWER SUPPLY:										
61	555	PURCHASED POWER	-	-	-	-	-	-	-	-	94.572%	-
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	-	-	94.149%	-
63	557	OTHER EXPENSES	-	-	-	-	-	-	-	-	93.955%	-
64		TOTAL OTHER POWER SUPPLY	-	-	-	-	-	-	-	-		-
65		SOLAR GENERATION:										
66	558.10	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	93.955%	-
67	558.11	MAINTENANCE OF MISC. SOLAR	-	-	-	-	-	-	-	-	93.955%	-
68	558.7	MAINTENANCE OF SOLAR PANELS, STRUCTURES, AND EQUIP	-	-	-	-	-	-	-	-	93.955%	-
69	558.9	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	93.955%	-
70		TOTAL SOLAR GENERATION EXPENSES	-	-	-	-	-	-	-	-		-
71		TOTAL PRODUCTION EXPENSES	-	-	-	-	-	-	-	-		-
72		TRANSMISSION EXPENSES:										
73	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	89.388%	-
74	561	LOAD DISPATCHING	-	-	-	-	-	-	-	-	89.388%	-
75	562	STATION EXPENSES	-	-	-	-	-	-	-	-	89.388%	-
76	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	-	89.372%	-
77	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	89.372%	-
78	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	-	-	-	-	-	89.388%	-
79	566	MISC TRANSMISSION EXPENSES	-	-	-	-	-	-	-	-	89.388%	-
80	567	RENTS	-	-	-	-	-	-	-	-	89.388%	-
81	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	89.388%	-
82	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	89.388%	-
83	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	-	89.388%	-
84	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	2,175,052	2,175,052	100.000%	2,175,052
85	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	89.388%	-

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-2.1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 4 OF 6

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1 — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6 ECR FOR OFF-SYSTEM SALES	ADJ 7 ADVERTISING EXPENSES	ADJ 8 NEW GENERATION NOT IN SERVICE	ADJ 9 AMI SAVINGS REG. LIABILITY	ADJ 10 REVOLVING CREDIT FACILITY FEES	ADJ 11 IT SOFTWARE COST REGULATORY ASSET	ADJ 12 VEGETATION MANAGEMENT EXPENSES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			$	$	$	$	$	$	$	$		$
86	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	-	-	-	-	89.388%	-
87	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	-	-	89.388%	-
88	576.3	MAINTENANCE OF COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	89.388%	-
89		TOTAL TRANSMISSION EXPENSES	-	-	-	-	-	-	2,175,052	2,175,052		2,175,052
90		ENERGY STORAGE EXPENSES:										
91	578.5	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	93.955%	-
92		TOTAL ENERGY STORAGE EXPENSES	-	-	-	-	-	-	-	-		-
93		DISTRIBUTION EXPENSES:										
94	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	96.612%	-
95	581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	96.806%	-
96	582	STATION EXPENSES	-	-	-	-	-	-	-	-	96.806%	-
97	583	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	-	93.062%	-
98	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	97.733%	-
99	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	0.000%	-
100	586	METER EXPENSES	-	-	-	-	-	-	-	-	95.599%	-
101	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	-	-	0.000%	-
102	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	-	-	-	-	95.453%	-
103	589	RENTS	-	-	-	-	-	-	-	-	0.000%	-
104	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	97.244%	-
105	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	96.806%	-
106	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	-	96.806%	-
107	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	7,344,640	7,344,640	100.000%	7,344,640
108	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	97.738%	-
109	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	-	-	-	-	99.366%	-
110	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	-	-	-	0.000%	-
111	597	MAINTENANCE OF METERS	-	-	-	-	-	-	-	-	100.000%	-
112	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	-	-	-	-	96.737%	-
113		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-	-	7,344,640	7,344,640		7,344,640
114		CUSTOMER ACCOUNTS EXPENSES:										
115	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	-	-	95.378%	-
116	902	METER READING EXPENSES	-	-	-	-	-	-	-	-	95.194%	-

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-2.1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 5 OF 6

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1 — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6 ECR FOR OFF-SYSTEM SALES	ADJ 7 ADVERTISING EXPENSES	ADJ 8 NEW GENERATION NOT IN SERVICE	ADJ 9 AMI SAVINGS REG. LIABILITY	ADJ 10 REVOLVING CREDIT FACILITY FEES	ADJ 11 IT SOFTWARE COST REGULATORY ASSET	ADJ 12 VEGETATION MANAGEMENT EXPENSES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			$	$	$	$	$	$	$	$		$
117	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	-	-	95.384%	-
118	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-	95.194%	-
119	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	-	95.378%	-
120		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-	-	-		-
121		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:										
122	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	-	-	99.719%	-
123	908	CUSTOMER ASSISTANCE EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
124	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	-	-	95.463%	-
125	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	-	-	99.724%	-
126		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	-	-	-	-	-	-	-	-		-
127		SALES EXPENSES:										
128	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	99.719%	-
129	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	95.211%	-
130	913	ADVERTISING EXPENSES	-	(11,955)	-	-	-	-	-	(11,955)	95.211%	(11,382)
131	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	95.211%	-
132		TOTAL SALES EXPENSES	-	(11,955)	-	-	-	-	-	(11,955)		(11,382)
133		ADMINISTRATIVE AND GENERAL EXPENSES:										
134	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	-	-	94.348%	-
135	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	-	-	94.366%	-
136	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	-	-	94.347%	-
137	923	OUTSIDE SERVICES	-	-	-	-	-	19,226	-	19,226	94.471%	18,163
138	924	PROPERTY INSURANCE	-	-	-	-	-	-	-	-	93.578%	-
139	925	INJURIES AND DAMAGES	-	-	-	-	-	-	-	-	94.417%	-
140	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	-	-	94.355%	-
141	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	0.000%	-
142	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	-	-	69.855%	-

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE D-2.1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 6 OF 6

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1 — WITNESS: A. M. FACKLER

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6 ECR FOR OFF-SYSTEM SALES	ADJ 7 ADVERTISING EXPENSES	ADJ 8 NEW GENERATION NOT IN SERVICE	ADJ 9 AMI SAVINGS REG. LIABILITY	ADJ 10 REVOLVING CREDIT FACILITY FEES	ADJ 11 IT SOFTWARE COST REGULATORY ASSET	ADJ 12 VEGETATION MANAGEMENT EXPENSES	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			$	$	$	$	$	$	$	$		$
143	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	-	-	0.000%	-
144	930.1	GENERAL ADVERTISING EXPENSES	-	(928,562)	-	-	-	-	-	(928,562)	95.376%	(885,623)
145	930.2	MISC GENERAL EXPENSES	-	-	-	-	321,933	-	-	321,933	90.789%	292,280
146	931	RENTS	-	-	-	-	-	-	-	-	94.347%	-
147	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	-	-	94.347%	-
148		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	(928,562)	-	-	321,933	19,226	-	(587,403)		(575,180)
149		TOTAL OPERATION AND MAINTENANCE EXPENSES	-	(940,517)	-	-	321,933	19,226	9,519,692	8,920,334		8,933,129
150	403-404	DEPRECIATION AND AMORTIZATION	-	-	(3,381,215)	-	-	-	-	(3,381,215)	94.149%	(3,183,381)
151	407.3	REGULATORY DEBITS	-	-	(13,806)	(2,625,720)	-	-	-	(2,639,527)	100.000%	(2,639,527)
152	407.4	REGULATORY CREDITS	-	-	8,285,007	-	-	-	-	8,285,007	100.000%	8,285,007
153	408	TAXES OTHER THAN INCOME TAXES	-	-	-	-	-	-	-	-	94.162%	-
154	409-411	FEDERAL INCOME TAXES	(265,737)	187,633	5,094,060	523,831	(64,226)	(3,836)	(1,899,179)	3,572,547	CALC	3,308,892
155	409-411	STATE INCOME TAXES	(66,601)	47,026	266,862	131,286	(16,097)	(961)	(475,985)	(114,470)	CALC	(121,463)
156	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	0.000%	-
157	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	0.000%	-
158		**TOTAL OPERATING EXPENSES**	(332,338)	(705,858)	10,250,907	(1,970,603)	241,610	14,429	7,144,529	14,642,677		14,582,657
159		**NET OPERATING INCOME**	(999,677)	705,858	(10,250,907)	1,970,603	(241,610)	(14,429)	(7,144,529)	(15,974,692)		(15,843,909)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL ADJUSTMENTS WORKPAPER
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE WPD-2
SHEET 1 OF 6
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Actual Sep-24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Forecast Mar-25	Forecast Apr-25	Forecast May-25	Forecast Jun-25	Forecast Jul-25	Forecast Aug-25	TOTAL
															$(0)
ADJ 1		**DSM:**													
DSM	440	440-RESIDENTIAL	477,538	307,497	630,689	416,446	1,138,005	767,177	861,196	924,302	777,088	942,527	970,277	891,500	9,104,244
DSM	442.2	442-COMMERCIAL	281,538	297,403	468,266	183,085	624,579	311,939	482,773	641,187	574,127	631,755	605,357	568,884	5,670,894
DSM	442.3	442-INDUSTRIAL	133,594	95,709	149,786	64,742	185,019	155,567	136,090	193,546	173,677	182,215	170,414	163,017	1,803,375
DSM	445	445-OTHER PUBLIC AUTHORITIES	138,778	127,978	191,314	100,512	228,079	168,958	107,339	144,296	127,874	137,034	129,952	124,596	1,726,709
DSM	444	444-PUBLIC ST & HWY LIGHTING	-	-	-	-	-	-	0	0	0	0	0	0	1
		Total DSM Revenues	1,031,448	828,587	1,440,054	764,784	2,175,682	1,403,641	1,587,398	1,903,332	1,652,767	1,893,531	1,876,000	1,747,998	18,305,223
DSM	908	908 - DSM PROGRAM EXP	700,452	427,970	874,900	456,592	1,370,141	816,098	948,963	1,260,320	1,010,082	1,251,157	1,233,988	1,106,138	11,456,800
DSM	403-404	403 - DSM DEPRECIATION EXP	109,062	109,035	108,798	115,252	122,039	122,065	127,242	132,244	132,353	132,425	132,497	132,683	1,475,695
DSM	409-411	411 - DSM AMORT EXCESS ADIT-FEDERAL	(8,472)	(8,472)	(8,472)	(8,472)	(8,663)	(8,663)	(8,663)	(8,663)	(8,663)	(8,663)	(8,663)	(8,663)	(103,194)
DSM	409-411	411 - DSM AMORT EXCESS ADIT-STATE	(562)	(562)	(562)	(562)	(590)	(590)	(590)	(590)	(590)	(590)	(590)	(590)	(6,966)
ADJ 2		**ECR (Base and Factor):**													
ECR	440	440-RESIDENTIAL	(262,228)	2,069,584	2,463,772	2,702,101	2,950,607	2,196,726	2,509,895	2,376,479	2,385,235	2,521,775	2,670,194	2,611,157	27,195,296
ECR	442.2	442-COMMERCIAL	(74,222)	2,078,377	2,089,532	1,793,667	1,385,839	1,298,567	1,813,761	1,863,038	1,946,664	1,992,256	2,039,183	2,044,696	20,271,359
ECR	442.3	442-INDUSTRIAL	278,311	1,726,920	1,883,903	1,333,573	947,867	793,271	1,519,076	1,869,011	1,857,543	1,749,379	1,621,149	1,649,666	17,229,668
ECR	444	444-PUBLIC ST & HWY LIGHTING	3,597	15,437	8,055	9,360	(10,845)	100,773	19,060	21,194	20,723	19,759	19,010	19,053	245,177
ECR	445	445-OTHER PUBLIC AUTHORITIES	53,460	615,445	506,690	589,856	330,720	406,488	511,357	571,925	581,751	567,393	552,796	564,854	5,852,735
		TOTAL ECR (Base and Factor)	(1,082)	6,505,764	6,951,952	6,428,557	5,604,188	4,795,824	6,373,149	6,701,646	6,791,916	6,850,562	6,902,332	6,889,427	70,794,235
		ECR Expenses:													
ECR	407.3	407 - ECR CLOSURE COSTS	1,506,730	1,506,263	1,503,114	1,496,961	1,501,404	1,495,112	1,514,603	1,523,682	1,530,515	1,538,341	1,546,590	1,550,851	18,214,165
ECR	408	408 - ECR PROPERTY TAX	45,363	45,363	45,363	45,363	60,917	60,917	61,292	61,292	61,292	61,292	61,292	61,292	671,036
ECR	411.8	411 - ECR GAIN-DISP OF ALLOW	-	-	-	-	-	-	-	-	-	-	-	-	-
ECR	501	501 - ECR STEAM FUEL EXP RECOVERABLE	(856,468)	(808,238)	(802,026)	(688,710)	(565,973)	(526,638)	(49,143)	(49,143)	(49,143)	(49,143)	(49,143)	(49,143)	(4,542,913)
ECR	502	502 - ECR BOILER EXPENSE	(1,589,133)	(1,403,505)	(885,031)	(1,533,735)	(2,035,254)	(3,441,832)	(1,896,716)	(1,602,785)	(1,603,980)	(1,604,409)	(1,602,738)	(1,603,774)	(20,802,891)
ECR	506	506 - ECR ENVIRONMENTAL EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
ECR	509	509 - ECR SO2/NOX EMISSION ALLOWANCES	145	110	56	118	199	150	-	2,500	-	-	-	2,500	5,778
ECR	512	512 - ECR BOILER-ENVRNL	11,628	113,805	105,281	242,283	137,065	264,455	224,848	332,532	331,596	330,871	329,800	320,490	2,744,653
ECR	549	549 - ECR MISC OTH PWR GEN EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total	(881,735)	(546,202)	(33,244)	(437,720)	(901,643)	(2,147,837)	(145,116)	268,078	270,280	276,952	285,801	282,217	(3,710,172)
ECR	923	923-ECR Outside Services	-	-	-	-	-	-	-	-	-	-	-	-	-
ECR	403-404	ECR Depreciation Expense	1,791,628	1,791,628	1,791,628	1,791,628	1,791,628	1,791,628	2,122,920	2,135,787	2,148,596	2,159,696	2,169,735	2,178,329	23,664,829
ECR	409-411	411 - ECR AMORT EXCESS ADIT-FEDERAL	(23,683)	(23,683)	(23,683)	(23,683)	(23,683)	(23,683)	(23,683)	(23,683)	(23,683)	(23,683)	(23,683)	(23,683)	(284,191)
ECR	409-411	411 - ECR AMORT EXCESS ADIT-STATE	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(21,902)
ADJ 3		**FAC (excl Base Fuel):**													
FAC	440	440-RESIDENTIAL	(2,018,418)	(1,154,042)	(1,028,019)	(762,957)	1,141,934	66,340	(812,253)	(938,377)	(790,502)	(598,387)	(563,613)	(481,458)	(7,939,753)
FAC	442.2	442-COMMERCIAL	(1,608,292)	(1,065,020)	(708,099)	(391,977)	636,549	31,052	(511,059)	(733,773)	(658,311)	(447,538)	(389,946)	(341,887)	(6,188,303)
FAC	442.3	442-INDUSTRIAL	(2,520,975)	(1,594,499)	(1,005,049)	(507,540)	610,129	(650,384)	(979,909)	(1,474,850)	(1,264,267)	(800,677)	(660,902)	(597,950)	(11,446,872)
FAC	444	444-PUBLIC ST & HWY LIGHTING	(9,371)	(8,673)	(2,816)	384	1,032	(734)	(2,574)	(3,964)	(2,931)	(1,779)	(1,372)	(1,250)	(34,049)
FAC	445	445-OTHER PUBLIC AUTHORITIES	(704,739)	(435,565)	(202,798)	(183,288)	223,460	(10,804)	(191,836)	(287,285)	(256,676)	(170,767)	(147,454)	(131,400)	(2,499,151)
		Total FAC (excl Base Fuel)	(6,861,796)	(4,257,799)	(2,946,781)	(1,845,378)	2,613,103	(564,530)	(2,497,631)	(3,438,250)	(2,972,687)	(2,019,148)	(1,763,287)	(1,553,945)	(28,108,128)
FAC	501	Total FAC Expense	(5,108,112)	(5,382,103)	(3,632,589)	(653,487)	3,800,498	(275,709)	(2,497,631)	(3,438,250)	(2,972,687)	(2,019,148)	(1,763,287)	(1,553,945)	(25,496,449)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL ADJUSTMENTS WORKPAPER
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE WPD-2
SHEET 2 OF 6
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Actual Sep-24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Forecast Mar-25	Forecast Apr-25	Forecast May-25	Forecast Jun-25	Forecast Jul-25	Forecast Aug-25	TOTAL
															$(0)
ADJ 4		**OSS:**													
OSS	440	440-RESIDENTIAL	(52,646)	(2,792)	(4,687)	(20,921)	(1,145,761)	(430,229)	(12,734)	(58,958)	(33,654)	(67,810)	(51,569)	(36,146)	(1,917,906)
OSS	442.2	442-COMMERCIAL	(48,241)	(11,924)	(3,873)	(11,511)	(579,972)	(223,478)	(8,012)	(46,103)	(28,026)	(50,715)	(35,679)	(25,667)	(1,073,202)
OSS	442.3	442-INDUSTRIAL	(38,828)	13,566	12,140	(4,180)	(823,426)	(203,471)	(15,362)	(92,665)	(53,823)	(90,733)	(60,471)	(44,892)	(1,402,144)
OSS	444	444-PUBLIC ST & HWY LIGHTING	(310)	(530)	(410)	(254)	(3,158)	(1,042)	(40)	(249)	(125)	(202)	(126)	(94)	(6,539)
OSS	445	445-OTHER PUBLIC AUTHORITIES	(13,485)	(4,502)	643	(6,825)	(213,130)	(81,407)	(3,007)	(18,050)	(10,927)	(19,351)	(13,492)	(9,865)	(393,400)
		Total	(153,510)	(6,182)	3,813	(43,690)	(2,765,447)	(939,627)	(39,156)	(216,026)	(126,555)	(228,811)	(161,336)	(116,664)	(4,793,190)
OSS	447	447-OSS SALES FOR RESALE	919,675	291,635	4,583	222,754	7,904,426	3,706,077	451,472	1,967,554	1,364,663	1,566,229	987,008	739,835	20,125,910
		OSS Expenses:													
OSS	501	501 Fuel Costs for External OSS	170,191	47,404	-	4,660	1,339,347	769,254	200,846	791,742	377,793	514,168	410,698	334,631	4,960,734
OSS	547	547 Fuel Costs for External OSS	-	-	-	-	520,949	276,375	-	-	-	-	-	-	797,324
OSS	555	555 Purchased Power - OSS	38,680	3,934	92	623	21,719	27,639	-	-	-	-	-	-	92,686
OSS	501	501 Fuel Costs for Utility OSS	16,623	96,759	-	9,996	392,724	220,687	131,996	450,578	656,298	559,519	200,429	163,239	2,898,848
OSS	547	547 Fuel Costs for Utility OSS	-	-	-	-	157,288	52,469	-	-	-	-	-	-	209,757
OSS	555	555 Purchased Power Costs - External OSS	271,059	52,370	3,645	120,461	809,971	581,013	3,517	97,584	23,035	7,429	13,704	1,444	1,985,232
OSS	565	565 Transmission - OSS External	1,306	679	135	170	9,039	5,895	-	-	-	-	-	-	17,223
OSS	565	565 Transmission - OSS Utility	122,282	28,170	536	32,750	567,341	381,713	53,590	296,405	121,486	153,511	127,359	70,074	1,955,216
OSS	557	557 RTO Costs - OSS External	2,157	231	(421)	1,014	73,354	33,065	3,373	14,739	6,718	8,748	7,081	5,599	155,659
OSS	502	502 ECR Consumables - OSS External	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	506	506 ECR Consumables - OSS External	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	502	502 Other Consumables - OSS External	4,794	1,402	-	153	34,664	19,800	1,135	5,727	-	-	-	-	67,675
OSS	506	506 Other Consumables - OSS External	1,550	516	-	74	19,685	12,820	-	-	-	-	-	-	34,645
OSS	502	502 Other Consumables - OSS Utility	483	2,829	-	279	9,919	5,189	734	2,905	-	-	-	-	22,337
OSS	506	506 Other Consumables - OSS Utility	156	1,041	-	135	5,633	3,359	-	-	-	-	-	-	10,325
OSS	501	501 Inter-System Losses	2,296	508	18	600	-	-	1,006	4,397	1,990	2,605	2,112	1,665	17,197
		Total	631,577	235,843	4,005	170,915	3,961,633	2,389,278	396,197	1,664,076	1,187,321	1,245,981	761,383	576,652	13,224,860
		447 External OSS Sales	901,770	190,999	4,583	212,343	7,338,841	3,424,357	318,742	1,514,072	708,365	1,006,709	786,579	576,596	
		447 Internal OSS Sales	17,906	100,636	-	10,410	565,585	281,720	132,730	453,482	656,298	559,519	200,429	163,239	
			919,675	291,635	4,583	222,754	7,904,426	3,706,077	451,472	1,967,554	1,364,663	1,566,229	987,008	739,835	20,125,910

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL ADJUSTMENTS WORKPAPER
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE WPD-2
SHEET 3 OF 6
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Actual Sep-24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Forecast Mar-25	Forecast Apr-25	Forecast May-25	Forecast Jun-25	Forecast Jul-25	Forecast Aug-25	TOTAL
															$(0)
ADJ 5		**NEW GENERATION NOT IN SERVICE**													
GEN	407.3	407.592 - Amortization Expense - NEW GEN AFUDC WACC	-	-	-	-	-	-	-	-	-	-	-	-	-
GEN	407.4	407.515 - Regulatory Credits NEW GEN AFUDC - Interest	70,643	75,973	87,763	(250,305)	113,300	92,321	95,395	112,463	126,498	145,040	170,394	190,136	1,029,622
GEN	407.4	407.516 - Regulatory Credits NEW GEN AFUDC - Equity	(97,736)	(105,099)	(121,384)	389,505	(157,578)	(155,518)	(152,318)	(179,372)	(201,618)	(232,048)	(272,236)	(303,528)	(1,588,929)
ADJ 6		**AMI Not in Service**													
AMI	407.3	407.517 - Regulatory Debits - AMI	1,195,296	-	-	2,582,771	-	-	2,527,084	-	-	2,628,246	-	-	8,933,398
AMI	407.4	407.511 - Regulatory Credits AMI AFUDC - Interest	85,551	87,322	88,833	(539,544)	97,134	71,290	67,979	68,887	69,766	72,323	73,103	73,880	316,524
AMI	407.4	407.512 - Regulatory Credits AMI AFUDC - Equity	(139,284)	(142,066)	(144,437)	801,012	(159,603)	(144,633)	(132,600)	(134,283)	(135,911)	(141,272)	(142,718)	(144,158)	(759,953)
AMI	586	586.1 - AMI Meter Expenses	-	-	1,609	(1,609)	-	969	25	550	550	(1,024)	550	550	2,170
AMI	597	597.1 - AMI Meter Maintenance	(201,547)	89,012	123,573	(212,585)	105,315	208,323	(321,675)	36,473	34,020	(310,826)	11,025	10,106	(428,786)
AMI	903	903.1 - AMI Records & Collections	(593,930)	431,844	422,059	(774,113)	576,795	457,341	(1,006,472)	670,119	503,627	(1,181,600)	150,816	140,098	(203,414)
AMI	908	908.5 - AMI Customer Assistance	(8,423)	37,479	4,541	(39,767)	4,541	4,541	(8,419)	4,541	4,541	(8,419)	4,541	4,541	4,240
AMI	910	910.2 - AMI Service & Information	-	-	-	-	15,676	5,776	(38,541)	5,500	60,500	(63,361)	142,725	76,810	205,084
AMI	920	920.1 - AMI Admin & General	(4,229)	2,112	1,802	(3,631)	1,243	3,295	(5,541)	3,654	2,657	(5,858)	3,322	3,488	2,312
AMI	921	921.1 - AMI Office Supplies	4,677	13,509	16,197	(1,039)	15,006	(3,992)	(22,639)	31,813	16,586	(45,300)	20,115	16,228	61,163
AMI	923	923.1 - AMI Outside Services	(207,280)	57,810	46,599	(98,137)	24,439	31,465	(51,869)	30,526	29,500	(52,605)	95,143	95,143	734
AMI	925	925.1 - AMI Injuries and Damages	(300)	-	-	-	-	-	-	-	-	-	-	-	(300)
ADJ 7		**Revolving Credit Facility Fees**													
		93023 - Revolving Credit Facility Fees - Per 2025 BP							65,147	63,045	65,147	63,045	65,147	65,147	386,677
		93023 - Revolving Credit Facility Fees - Updated forecast							92,192	88,925	91,889	88,925	91,889	91,889	545,708
MISC	930.2	Adjustment to Revolving Credit Facility Fees	-	-	-	-	-	-	(27,046)	(25,879)	(26,742)	(25,879)	(26,742)	(26,742)	(159,031)
ADJ 8		**IT Software Cost**													
		IT software cost spend - per 2025 BP												60,269	60,269
		IT Software cost spend - Updated forecast					74	569,850	473,833	577,954	294,592	294,592	312,965	312,965	2,836,825
IT	923	IT software cost Incremental spend	-	-	-	-	(74)	(569,850)	(473,833)	(577,954)	(294,592)	(294,592)	(312,965)	(252,695)	(2,776,556)

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE WPD-2
SHEET 4 OF 6
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Forecast Apr-26	Forecast May-26	Forecast Jun-26	Forecast Jul-26	Forecast Aug-26	Forecast Sep-26	Forecast Oct-26	Forecast Nov-26	Forecast Dec-26	TOTAL
															$(0)
ADJ 1		**DSM:**													
DSM	440	440-RESIDENTIAL	1,177,991	1,139,977	1,045,489	934,093	897,980	957,244	994,443	978,908	914,381	906,849	1,048,719	1,140,057	12,136,130
DSM	442.2	442-COMMERCIAL	503,452	522,274	582,692	645,842	661,624	639,404	617,836	622,021	661,203	663,068	563,542	515,817	7,198,776
DSM	442.3	442-INDUSTRIAL	128,584	139,387	166,045	197,255	202,345	186,240	175,547	179,960	196,690	201,569	162,212	137,419	2,073,253
DSM	445	445-OTHER PUBLIC AUTHORITIES	109,475	114,973	129,754	145,629	147,603	138,807	132,690	136,327	147,860	148,794	125,890	113,197	1,590,999
DSM	444	444-PUBLIC ST & HWY LIGHTING	0	0	0	0	0	0	0	0	0	0	0	0	2
		Total DSM Revenues	1,919,502	1,916,611	1,923,981	1,922,818	1,909,552	1,921,695	1,920,516	1,917,215	1,920,135	1,920,282	1,900,363	1,906,489	22,999,160
DSM	908	908 - DSM PROGRAM EXP	1,750,229	1,747,954	1,755,954	1,755,423	1,742,775	1,755,529	1,754,972	1,752,294	1,755,849	1,756,617	1,737,318	1,744,081	21,008,995
DSM	403-404	403 - DSM DEPRECIATION EXP	145,410	145,577	145,744	145,911	146,079	146,246	146,413	146,580	146,747	146,914	147,082	147,252	1,755,955
DSM	409-411	411 - DSM AMORT EXCESS ADIT-FEDERAL	(1,687)	(1,687)	(1,687)	(1,687)	(1,687)	(1,687)	(1,687)	(1,687)	(1,687)	(1,687)	(1,687)	(1,687)	(20,240)
DSM	409-411	411 - DSM AMORT EXCESS ADIT-STATE	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(1,268)
ADJ 2		**ECR (Base and Factor):**													
ECR	440	440-RESIDENTIAL	3,598,027	3,368,460	3,130,192	2,821,465	2,755,568	2,874,780	2,759,631	2,735,235	2,528,965	2,555,794	2,921,859	3,291,174	35,341,150
ECR	442.2	442-COMMERCIAL	2,015,716	2,003,868	2,020,665	2,003,863	2,064,854	2,110,180	2,066,328	2,083,264	2,056,501	1,994,718	1,898,847	1,917,328	24,236,132
ECR	442.3	442-INDUSTRIAL	1,480,741	1,738,920	1,971,137	2,225,682	2,150,843	2,029,096	1,723,539	1,775,956	1,997,538	2,062,123	1,885,648	1,596,278	22,637,500
ECR	444	444-PUBLIC ST & HWY LIGHTING	18,913	20,038	21,069	23,166	22,171	20,854	19,255	19,406	20,993	21,948	20,763	19,347	247,923
ECR	445	445-OTHER PUBLIC AUTHORITIES	530,775	566,772	597,389	636,222	635,740	618,233	565,978	583,290	622,371	614,462	570,365	527,516	7,069,113
		TOTAL ECR (Base and Factor)	7,644,172	7,698,058	7,740,453	7,710,398	7,629,176	7,653,143	7,134,730	7,197,151	7,226,368	7,249,046	7,297,481	7,351,643	89,531,818
		ECR Expenses:													
ECR	407.3	407 - ECR CLOSURE COSTS	1,575,255	1,575,371	1,575,488	1,575,607	1,575,727	1,575,848	951,652	951,774	951,897	952,020	952,143	952,266	15,165,047
ECR	408	408 - ECR PROPERTY TAX	70,582	70,582	70,582	70,582	70,582	70,582	70,582	70,582	70,582	70,582	70,582	70,582	846,979
ECR	411.8	411 - ECR GAIN-DISP OF ALLOW	-	-	-	-	-	-	-	-	-	-	-	-	-
ECR	501	501 - ECR STEAM FUEL EXP RECOVERABLE	(48,447)	(48,447)	(48,447)	(48,447)	(48,447)	(48,447)	(48,447)	(48,447)	(48,447)	(48,447)	(48,447)	(48,447)	(581,364)
ECR	502	502 - ECR BOILER EXPENSE	(1,716,234)	(1,717,257)	(1,718,720)	(1,716,471)	(1,718,100)	(1,715,792)	(1,715,449)	(1,716,508)	(1,715,196)	(1,715,556)	(1,719,222)	(1,717,942)	(20,602,447)
ECR	506	506 - ECR ENVIRONMENTAL EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
ECR	509	509 - ECR SO2/NOX EMISSION ALLOWANCES	-	-	-	2,500	-	-	-	2,500	-	-	-	-	5,000
ECR	512	512 - ECR BOILER-ENVRNL	343,767	342,991	344,225	325,653	339,758	343,336	343,579	343,099	344,102	343,662	341,020	341,216	4,096,410
ECR	549	549 - ECR MISC OTH PWR GEN EXP	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total	224,922	223,240	223,129	209,424	219,519	225,526	(398,083)	(397,000)	(397,062)	(397,740)	(403,924)	(402,326)	(1,070,375)
ECR	403-404	ECR Depreciation Expense	2,403,191	2,403,191	2,403,191	2,403,191	2,403,191	2,403,191	2,403,191	2,403,191	2,403,191	2,403,191	2,403,191	2,403,191	28,838,293
ECR	409-411	411 - ECR AMORT EXCESS ADIT-FEDERAL	(23,684)	(23,684)	(23,684)	(23,684)	(23,684)	(23,684)	(23,684)	(23,684)	(23,684)	(23,684)	(23,684)	(23,684)	(284,205)
ECR	409-411	411 - ECR AMORT EXCESS ADIT-STATE	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(1,825)	(21,902)
ADJ 3		**FAC (excl Base Fuel):**													
FAC	440	440-RESIDENTIAL	1,278,436	745,206	380,638	432,229	(147,548)	(456,685)	(110,592)	(37,929)	(496,160)	(347,875)	84,933	1,049,156	2,373,809
FAC	442.2	442-COMMERCIAL	606,009	381,119	237,967	336,738	(122,491)	(340,260)	(76,165)	(26,812)	(401,819)	(286,567)	51,594	530,242	889,555
FAC	442.3	442-INDUSTRIAL	1,067,761	695,936	469,022	702,245	(244,498)	(634,957)	(134,753)	(48,902)	(764,247)	(575,750)	103,276	970,587	1,605,719
FAC	444	444-PUBLIC ST & HWY LIGHTING	3,605	2,229	1,211	1,840	(551)	(1,365)	(270)	(99)	(1,906)	(1,484)	295	3,175	6,680
FAC	445	445-OTHER PUBLIC AUTHORITIES	214,381	140,488	89,372	132,034	(47,818)	(129,943)	(28,822)	(10,317)	(160,331)	(111,504)	19,999	191,725	299,267
		Total FAC (excl Base Fuel)	3,170,193	1,964,978	1,178,211	1,605,085	(562,906)	(1,563,209)	(350,602)	(124,059)	(1,824,462)	(1,323,180)	260,096	2,744,885	5,175,030
FAC	501	Total FAC Expense	3,170,193	1,964,978	1,178,211	1,605,085	(562,906)	(1,563,209)	(350,602)	(124,059)	(1,824,462)	(1,323,180)	260,096	2,744,885	5,175,030

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE WPD-2
SHEET 5 OF 6
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Forecast Apr-26	Forecast May-26	Forecast Jun-26	Forecast Jul-26	Forecast Aug-26	Forecast Sep-26	Forecast Oct-26	Forecast Nov-26	Forecast Dec-26	TOTAL
															$(0)
ADJ 4		**OSS:**													
OSS	440	440-RESIDENTIAL	(52,016)	(16,947)	(974)	(4,261)	(76,153)	(184,868)	(71,609)	(60,147)	(125,637)	(66,787)	(49,365)	(31,247)	(740,011)
OSS	442.2	442-COMMERCIAL	(24,657)	(8,667)	(609)	(3,320)	(63,220)	(137,739)	(49,317)	(42,519)	(101,748)	(55,017)	(29,988)	(15,792)	(532,592)
OSS	442.3	442-INDUSTRIAL	(43,444)	(15,827)	(1,200)	(6,923)	(126,191)	(257,034)	(87,254)	(77,548)	(193,521)	(110,535)	(60,027)	(28,907)	(1,008,411)
OSS	444	444-PUBLIC ST & HWY LIGHTING	(147)	(51)	(3)	(18)	(284)	(553)	(175)	(157)	(483)	(285)	(171)	(95)	(2,421)
OSS	445	445-OTHER PUBLIC AUTHORITIES	(8,723)	(3,195)	(229)	(1,302)	(24,680)	(52,601)	(18,662)	(16,360)	(40,599)	(21,407)	(11,624)	(5,710)	(205,091)
		Total	(128,987)	(44,688)	(3,015)	(15,823)	(290,528)	(632,795)	(227,018)	(196,732)	(461,987)	(254,031)	(151,174)	(81,750)	(2,488,527)
OSS	447	447-OSS SALES FOR RESALE	1,592,170	1,005,227	193,727	216,217	1,478,158	2,655,676	1,056,230	895,878	1,955,772	1,790,141	995,376	1,414,917	15,249,490
		OSS Expenses:													
OSS	501	501 Fuel Costs for External OSS	347,062	144,020	11,860	23,755	112,308	702,971	270,854	198,953	300,860	412,168	178,855	189,458	2,893,124
OSS	547	547 Fuel Costs for External OSS	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	555	555 Purchased Power - OSS	-	-	-	-	197	-	-	-	-	-	-	-	197
OSS	501	501 Fuel Costs for Utility OSS	794,996	683,628	155,719	60,286	8,806	80,246	46,088	17,945	69,549	311,390	184,705	919,961	3,333,318
OSS	547	547 Fuel Costs for Utility OSS	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	555	555 Purchased Power Costs - External OSS	78,946	14,080	-	16,114	642,414	537,033	204,981	222,487	606,482	410,605	272,157	49,969	3,055,268
OSS	565	565 Transmission - OSS External	117,812	48,202	3,157	23,578	254,412	398,171	161,303	115,079	291,845	247,729	126,576	68,914	1,856,778
OSS	565	565 Transmission - OSS Utility	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	557	557 RTO Costs - OSS External	7,052	2,612	205	1,075	13,215	20,969	8,565	7,866	15,417	13,728	7,443	4,004	102,151
OSS	502	502 ECR Consumables - OSS External	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	506	506 ECR Consumables - OSS External	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	502	502 Other Consumables - OSS External	21,161	9,072	1,295	27,384	35,626	23,489	40,675	53,944	19,920	24,694	7,345	13,494	278,099
OSS	506	506 Other Consumables - OSS External	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	502	502 Other Consumables - OSS Utility	39,788	39,652	17,176	41,494	416	1,525	3,965	2,302	1,536	9,390	3,026	52,192	212,464
OSS	506	506 Other Consumables - OSS Utility	-	-	-	-	-	-	-	-	-	-	-	-	-
OSS	501	501 Inter-System Losses	2,079	776	61	312	3,840	6,114	2,511	2,287	4,519	4,020	2,185	1,177	29,882
		Total	1,408,896	942,042	189,473	193,998	1,071,235	1,770,519	738,942	620,863	1,310,127	1,433,725	782,293	1,299,167	11,761,280
		447 External OSS Sales	757,386	281,947	20,833	114,438	1,468,936	2,573,905	1,006,177	875,631	1,884,687	1,469,360	807,644	442,765	
		447 Internal OSS Sales	834,784	723,280	172,895	101,780	9,222	81,771	50,053	20,247	71,085	320,781	187,731	972,152	
			1,592,170	1,005,227	193,727	216,217	1,478,158	2,655,676	1,056,230	895,878	1,955,772	1,790,141	995,376	1,414,917	

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

CALCULATION OF CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE WPD-2

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — SHEET 6 OF 6

WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	BASE PERIOD	FORECASTED PERIOD
1	ADJUSTED JURISDICTIONAL CAPITALIZATION	J-1 , J-1.1/J-1.2	$ 6,094,251,642	$ 6,186,741,227
2	WEIGHTED COST OF DEBT	J-1 , J-1.1/J-1.2	2.39%	2.31%
3	INTEREST SYNCHRONIZATION		$ 145,887,221	$ 143,138,983
4	KENTUCKY JURISDICTIONAL INTEREST PER BOOKS (EXCLUDING OTHER INTEREST)		131,119,387	155,716,331
5	INTEREST SYNCHRONIZATION ADJUSTMENT (LINE 4 - 3)		$ (14,767,834)	$ 12,577,348
6	COMPOSITE FEDERAL AND STATE TAX RATE	WPH-1	24.9500%	24.9500%
7	CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION		$ (3,684,575)	$ 3,138,048

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
JURISDICTIONAL PROFORMA ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE WPD-2.1
SHEET 1 OF 1
WITNESS: A. M. FACKLER

ADJ ID	Acct No.	Description	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Forecast Apr-26	Forecast May-26	Forecast Jun-26	Forecast Jul-26	Forecast Aug-26	Forecast Sep-26	Forecast Oct-26	Forecast Nov-26	Forecast Dec-26	TOTAL
															$(0)
ADJ 6		**ECR FOR OFF-SYSTEM SALES ADJUSTMENT:**													
		ECR Revenue	7,644,172	7,698,058	7,740,453	7,710,398	7,629,176	7,653,143	7,134,730	7,197,151	7,226,368	7,249,046	7,297,481	7,351,643	89,531,818
		12 Month Average Ky Juris Revenue less ECR	150,876,363	149,675,830	150,555,350	150,922,001	151,401,152	151,650,710	151,722,520	151,909,239	152,107,238	152,148,236	152,180,491	152,273,031	1,817,422,161
		ECR Factor Calculated	5.067%	5.143%	5.141%	5.109%	5.039%	5.047%	4.702%	4.738%	4.751%	4.764%	4.795%	4.828%	4.927%
		Average ECR Factor	4.927%	4.927%	4.927%	4.927%	4.927%	4.927%	4.927%	4.927%	4.927%	4.927%	4.927%	4.927%	
		447.11 - Sales For Resale OSS	757,386	281,947	20,833	114,438	1,468,936	2,573,905	1,006,177	875,631	1,884,687	1,469,360	807,644	442,765	11,703,708
		449.4 - Sales to affiliate - Energy	307,308	130,370	81,491	556,644	1,381,687	1,846,489	2,392,200	2,106,239	1,188,485	897,864	605,493	291,160	11,785,430
		447.9 - Sales For Resale OSS I/C	834,784	723,280	172,895	101,780	9,222	81,771	50,053	20,247	71,085	320,781	187,731	972,152	3,545,781
		Total Off-System Sales	1,899,477	1,135,597	275,218	772,862	2,859,844	4,502,166	3,448,431	3,002,116	3,144,258	2,688,005	1,600,868	1,706,077	27,034,919
OSS	447	ECR for OSS Adjustment (total sales x avg factor)	93,588	55,951	13,560	38,079	140,905	221,822	169,905	147,915	154,918	132,438	78,875	84,059	1,332,015
ADJ 7		**ADVERTISING EXPENSES:**													
ADV	913	913 - Advertising Expenses	-	-	2,989	-	-	2,989	-	-	2,989	-	-	2,989	11,955
ADV	930.1	930.1 - Gen Public Info Exp	59,205	59,205	159,205	59,205	141,559	59,205	59,205	59,205	59,205	94,955	59,205	59,205	928,562
ADJ 8		**NEW GENERATION NOT IN SERVICE**													
GEN	403-404	403.11 - Deprec Exp - Solar Power Gen	-	-	-	-	-	255,806	512,961	516,390	520,521	523,689	525,365	526,483	3,381,215
GEN	407.3	407.592 - Amortization Expense - NEW GEN AFUDC WACC	-	-	-	-	-	1,972	1,972	1,972	1,972	1,972	1,972	1,972	13,806
GEN	407.4	407.515 - Regulatory Credits NEW GEN AFUDC - Interest	135,823	149,099	161,569	172,491	182,691	171,631	156,043	158,951	161,115	162,929	164,753	165,118	1,942,213
GEN	407.4	407.516 - Regulatory Credits NEW GEN AFUDC - Equity	(693,903)	(760,390)	(822,840)	(877,535)	(928,616)	(916,048)	(834,776)	(849,337)	(860,177)	(869,259)	(878,396)	(935,942)	(10,227,220)
	409	Remove PTC to add back to income tax expense due to Mercer Co. Solar delay - Federal Only	-	-	-	468,027	610,566	557,514	551,000	570,143	481,120	379,530	243,324	168,057	4,029,281
ADJ 9		**AMI SAVINGS REG. LIABILITY**													
		407.517 - Regulatory Debits - AMI (AMI O&M KPSC Electric - Reg Liability) 5 year - Updated Forecast	(328,215)	(328,215)	(328,215)	(328,215)	(328,215)	(328,215)	(328,215)	(328,215)	(328,215)	(328,215)	(328,215)	(328,215)	(3,938,581)
		407.517 - Regulatory Debits - AMI (AMI O&M KPSC Electric - Reg Liability) 15 year per 2025 BP	(109,405)	(109,405)	(109,405)	(109,405)	(109,405)	(109,405)	(109,405)	(109,405)	(109,405)	(109,405)	(109,405)	(109,405)	(1,312,860)
AMIS	407.3	407.517 - Regulatory Debits - AMI (AMI O&M KPSC Electric - Reg Liability) - Adjustment	218,810	218,810	218,810	218,810	218,810	218,810	218,810	218,810	218,810	218,810	218,810	218,810	2,625,720
ADJ 10		**Revolving Credit Facility Fees**													
		93023 - Revolving Credit Facility Fees - Per 2025 BP	65,147	58,969	65,287	63,181	65,287	63,181	65,287	65,287	63,181	65,287	63,181	65,287	768,560
		93023 - Revolving Credit Facility Fees - Updated forecast	91,889	83,715	92,685	89,695	92,685	89,695	92,685	92,685	89,695	92,685	89,695	92,685	1,090,492
MISC	930.2	Adjustment to Revolving Credit Facility Fees	(26,742)	(24,747)	(27,398)	(26,514)	(27,398)	(26,514)	(27,398)	(27,398)	(26,514)	(27,398)	(26,514)	(27,398)	(321,933)
ADJ 11		**IT Software Cost Reg Asset**													
		IT Software Cost Reg Asset Amortization - Per 2025 BP	763	763	763	3,156	3,156	3,156	3,156	3,156	3,156	3,156	3,156	3,156	30,693
		IT Software Cost Reg Asset Amortization - Updated forecast	3,389	3,693	3,999	4,308	4,312	4,317	4,317	4,317	4,317	4,317	4,317	4,317	49,919
IT	923	IT Software Cost Reg Asset amortization Adjustment	(2,625)	(2,929)	(3,236)	(1,152)	(1,156)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(19,226)
ADJ 12		**VEGETATION MANAGEMENT EXP.**													
VET	593	593004 - Tree Trimming - Incremental Funding 2026	(296,341)	(592,692)	(592,692)	(1,164,102)	(931,282)	(931,282)	(1,164,102)	(931,282)	(740,865)	-	-	-	(7,344,640)
VET	571	571100 - Mtce of Overhead Lines - Incremental Funding 2026	-	(131,814)	(131,814)	(263,616)	(263,616)	(263,616)	(263,616)	(263,616)	(263,616)	(329,728)	-	-	(2,175,052)
		Total Incremental Funding 2026	(296,341)	(724,506)	(724,506)	(1,427,718)	(1,194,898)	(1,194,898)	(1,427,718)	(1,194,898)	(1,004,481)	(329,728)	-	-	(9,519,692)

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 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.

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

BASE PERIOD:	FOR THE 12 MONTHS ENDED AUGUST 31, 2025
FORECASTED PERIOD:	FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
E-1	ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
E-2	DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
COMPUTATION OF FEDERAL AND STATE INCOME TAX - JURISIDICTIONAL
FOR THE BASE PERIOD TME AUGUST 31, 2025 AND FORECAST PERIOD TME DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION		AT CURRENT RATES					AT PROPOSED RATES	
			BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
			$	$	$	$	$	$	$
1	Operating Income Before Income Taxes		500,937,207	(116,882,606)	384,054,601	(12,656,481)	371,398,120	225,168,517	596,566,638
2	Interest Charges		145,887,221	(2,748,238)	143,138,983	0	143,138,983		143,138,983
3	Book Net Income before Income Tax & Credits	LN 1-2	355,049,986	(114,134,368)	240,915,618	(12,656,481)	228,259,137	225,168,517	453,427,655
4	Permanent Differences:								
5	Other Permanent Differences		1,038,102	(9,340,013)	(8,301,911)	10,227,220	1,925,309		1,925,309
6	Total Permanent Differences	LN 5	1,038,102	(9,340,013)	(8,301,911)	10,227,220	1,925,309	0	1,925,309
7	Temporary Differences:								
8	State Tax Current		848,293	(848,293)	0	0	0	0	0
9	Federal Tax Depreciation		(350,215,267)	(62,979,650)	(413,194,917)	27,252,567	(385,942,350)	0	(385,942,350)
10	Tax Gain/Loss		(23,079,049)	7,392,876	(15,686,173)	0	(15,686,173)	0	(15,686,173)
11	Other Temporary Differences		362,988,004	38,592,680	401,580,684	4,586,925	406,167,609	0	406,167,609
12	Total Temporary Differences	SUM LN 8-11	(9,458,019)	(17,842,387)	(27,300,406)	31,839,492	4,539,086	0	4,539,086
13	Subtotal	LN 3+6+12	346,630,068	(141,316,767)	205,313,301	29,410,231	234,723,533	225,168,517	459,892,050
14	Total State Tax Expense	LN 38	(13,115,434)	6,674,927	(6,440,507)	(1,470,512)	(7,911,019)	(11,258,426)	(19,169,445)
15	Federal Taxable Income	LN 13+14	333,514,634	(134,641,840)	198,872,794	27,939,720	226,812,514	213,910,091	440,722,605
16	Federal Income Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
17	Current Federal Tax Before Adjustments	LN 15 x 16	70,038,073	(28,274,786)	41,763,287	5,867,341	47,630,628	44,921,119	92,551,747
18	Federal tax adjustments:								
19	Other Current Adjustments		0	0	0	0	0	0	0
20	Credit Utilization		(449,474)	(3,740,081)	(4,189,554)	3,793,529	(396,025)	0	(396,025)
21	Prior Period Adjustments		(1,423,718)	1,423,718	0	0	0	0	0
22	Total Federal Current Tax Expense	SUM LN 17-21	68,164,881	(30,591,149)	37,573,732	9,660,870	47,234,603	44,921,119	92,155,722
23	State Current Tax Expense:								
24	Federal Taxable Income	LN 13	346,630,068	(141,316,767)	205,313,301	29,410,231	234,723,533	225,168,517	459,892,050
25	State tax adjustments:								
26	Addback State Tax Current		(848,293)	848,293	0	0	0	0	0
27	Addback Federal Tax Depreciation and Gain/Loss		350,215,267	62,979,650	413,194,917	(27,252,567)	385,942,350	0	385,942,350
28	Addback Tax Gain/Loss		23,079,049	(7,392,876)	15,686,173	0	15,686,173	0	15,686,173
29	State Tax Depreciation		(429,923,581)	(50,620,988)	(480,544,570)	27,252,567	(453,292,002)	0	(453,292,002)
30	State Taxable Income	SUM LN 24-29	289,152,510	(135,502,688)	153,649,822	29,410,231	183,060,053	225,168,517	408,228,570
31	State Income Tax Rate		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
32	State Current Tax Expense Before Adjustments	LN 30 x 31	14,457,626	(6,775,134)	7,682,491	1,470,512	9,153,003	11,258,426	20,411,429
33	State Tax Credits and Adjustments:								
34	Kentucky Coal Credit		(1,115,992)	(76,716)	(1,192,708)	0	(1,192,708)	0	(1,192,708)
35	Kentucky Inventory Property Tax Credit		(50,610)	1,335	(49,275)	0	(49,275)	0	(49,275)
36	Prior Period Adjustments		(175,589)	175,589	0	0	0	0	0
37	Total State Current Tax Expense	SUM LN 32-36	13,115,434	(6,674,927)	6,440,507	1,470,512	7,911,019	11,258,426	19,169,445

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
COMPUTATION OF FEDERAL AND STATE INCOME TAX - JURISIDICTIONAL
FOR THE BASE PERIOD TME AUGUST 31, 2025 AND FORECAST PERIOD TME DECEMBER 31, 2026

DATA: __X__ BASE PERIOD __X__ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION		AT CURRENT RATES BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	AT PROPOSED RATES ADJUSTMENTS	FORECASTED PERIOD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
			$	$	$	$	$	$	$
38	INVESTMENT TAX CREDITS & INCOME TAXES DEFERRED IN PRIOR YEARS								
39	INVESTMENT TAX CREDIT:								
40	Amortization of ITC		0	0	0		0		0
41	Deferred ITC		262,886	(262,886)	0		0		0
42	TOTAL INVESTMENT TAX CREDIT	SUM LN 40-41	262,886	(262,886)	0		0		0
43	INCOME TAX DEFERRED - FEDERAL:								
44	Storm Damages		2,555,525	(3,928,223)	(1,372,698)	0	(1,372,698)		(1,372,698)
45	AFUDC - AMI		0	17,172	17,172	0	17,172		17,172
46	AFUDC - New Generation		0	2,488,045	2,488,045	(2,488,045)	0		0
47	AMI Cost of Capital Reg Liability		0	17,174	17,174	0	17,174		17,174
48	AMI Capital KPSC Reg Asset		0	0	0	0	0		0
49	AMI Excess Depr KPSC		0	34,710	34,710	0	34,710		34,710
50	AMI Legacy Meters NBV		0	(282,496)	(282,496)	0	(282,496)		(282,496)
51	AMI - Reg Liability		0	(264,921)	(264,921)	0	(264,921)		(264,921)
52	AMI - Reg Asset		0	210,031	210,031	523,831	733,862		733,862
53	Amortization Loss on Reacquired Debt		(112,677)	6,333	(106,344)	0	(106,344)		(106,344)
54	Bad Debts Reserves		(14,826)	14,826	0	0	0		0
55	CAFC - Federal		(3,497,203)	3,497,203	0	0	0		0
56	Capitalized Property Tax		400,551	(400,551)	0	0	0		0
57	CCR Pond Closures		(741,386)	882,817	141,430	0	141,430		141,430
58	Contribution In Aid of Const. & Capitalized Interest		(10,900,930)	(1,684,888)	(12,585,818)	0	(12,585,818)		(12,585,818)
59	Contingency Reserve		(125,354)	125,354	0	0	0		0
60	Cost of Removal		7,015,165	3,040,350	10,055,515	181,872	10,237,388		10,237,388
61	Demand Side Management		(825,772)	1,261,480	435,708	0	435,708		435,708
62	Emission Allowances		(259)	259	0	0	0		0
63	Environmental Cost Recovery		(908,097)	605,077	(303,019)	0	(303,019)		(303,019)
64	FAC Under Recovery KY		(926,262)	1,740,353	814,091	0	814,091		814,091
65	Post Retirement and Employee Benefits		179,910	(213,716)	(33,806)	0	(33,806)		(33,806)
66	Pensions		1,370,792	(993,139)	377,653	0	377,653		377,653
67	Glendale Megasite - Reg Asset		124,931	(469,117)	(344,186)	0	(344,186)		(344,186)
68	Interest Rate Swaps		(173,413)	244,479	71,066	0	71,066		71,066
69	IT Software Costs		0	702,282	702,282	234,585	936,867		936,867
70	Right of Use Assets and Liabilities		50,606	(50,606)	0	0	0		0
71	OSS Adjustment Clause - KY		44,521	(68,148)	(23,626)	0	(23,626)		(23,626)
72	Over/Under Accrual FICA		6,769	(6,769)	0	0	0		0
73	Over/Under Accrual of PSC Tax		23,827	(23,827)	0	0	0		0
74	Over/Under Accrual of UN/INS		(490)	490	0	0	0		0
75	Performance Incentive		(271,310)	271,310	0	0	0		0
76	Tax Gain/Loss		4,846,600	(1,552,504)	3,294,096	0	3,294,096		3,294,096
77	Plant Outage Normalization		(1,023,394)	0	(1,023,394)	0	(1,023,394)		(1,023,394)
78	Research and Development		(2,576,507)	1,333,984	(1,242,523)	0	(1,242,523)		(1,242,523)
79	State Tax Current		(178,142)	178,142	0	0	0		0
80	Regulatory Expenses		156,682	(77,198)	79,484	0	79,484		79,484
81	Tax Repair Expensing		10,718,609	(4,358,601)	6,360,008	0	6,360,008		6,360,008
82	Vacation Pay		(74,538)	74,538	0	0	0		0
83	Workers Compensation		44,127	(44,127)	0	0	0		0
84	Tax Depreciation in excess of Book Depreciation		(3,907,589)	1,369,255	(2,538,334)	(4,804,223)	(7,342,557)		(7,342,557)
85	ADJUSTMENTS:								
86	Prior Period Adjustments		1,049,890	(1,049,890)	0		0		0
87	Excess Deferreds - Plant Related		(13,973,529)	(2,213,237)	(16,186,766)		(16,186,766)		(16,186,766)
88	Excess deferred taxes - Other Protected		57,861	48,077	105,938		105,938		105,938
89	Permanent Loss on Tax Depreciation		331,063	111,276	442,339		442,339		442,339
90	TOTAL INCOME TAX DEFERRED - FEDERAL	SUM LN 44-89	(11,254,250)	593,063	(10,661,187)	(6,351,979)	(17,013,165)	0	(17,013,165)
91	TOTAL FEDERAL INCOME TAXES	LN 22+90	56,910,631	(29,998,086)	26,912,546	3,308,892	30,221,437	44,921,119	75,142,556

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
COMPUTATION OF FEDERAL AND STATE INCOME TAX - JURISIDICTIONAL
FOR THE BASE PERIOD TME AUGUST 31, 2025 AND FORECAST PERIOD TME DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION		AT CURRENT RATES BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	AT PROPOSED RATES ADJUSTMENTS	FORECASTED PERIOD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
			$	$	$	$	$	$	$
92	INCOME TAX DEFERRED - STATE:								
93	Storm Damages		640,482	(984,517)	(344,035)	0	(344,035)		(344,035)
94	AFUDC - AMI		0	4,304	4,304	0	4,304		4,304
95	AFUDC - New Generation		0	623,570	623,570	(623,570)	0		0
96	AMI Cost of Capital Reg Liability		0	4,304	4,304	0	4,304		4,304
97	AMI Capital KPSC Reg Asset		0	0	0	0	0		0
98	AMI Excess Depr KPSC		0	8,699	8,699	0	8,699		8,699
99	AMI Legacy Meters NBV		0	(70,801)	(70,801)	0	(70,801)		(70,801)
100	AMI - Reg Liability		0	(66,396)	(66,396)	0	(66,396)		(66,396)
101	AMI - Reg Asset		0	52,639	52,639	131,286	183,925		183,925
102	Amortization Loss on Reacquired Debt		(28,240)	1,587	(26,653)	0	(26,653)		(26,653)
103	Bad Debts Reserves		(3,716)	3,716	0	0	0		0
104	CAFC - Federal		(876,492)	876,492	0	0	0		0
105	Capitalized Property Tax		100,389	(100,389)	0	0	0		0
106	CCR Pond Closures		(185,811)	221,257	35,446	0	35,446		35,446
107	Contribution In Aid of Const. & Capitalized Interest		(2,732,063)	(422,278)	(3,154,340)	0	(3,154,340)		(3,154,340)
108	Contingency Reserve		(31,417)	31,417	0	0	0		0
109	Cost of Removal		1,758,187	761,992	2,520,179	45,582	2,565,761		2,565,761
110	Demand Side Management		(206,960)	316,160	109,200	0	109,200		109,200
111	Emission Allowances		(65)	65	0	0	0		0
112	Environmental Cost Recovery		(227,593)	151,648	(75,945)	0	(75,945)		(75,945)
113	FAC Under Recovery KY		(232,146)	436,179	204,033	0	204,033		204,033
114	Post Retirement and Employee Benefits		45,090	(53,563)	(8,473)	0	(8,473)		(8,473)
115	Pensions		343,557	(248,907)	94,650	0	94,650		94,650
116	Glendale Megasite - Reg Asset		31,311	(117,573)	(86,262)	0	(86,262)		(86,262)
117	Interest Rate Swaps		(43,462)	61,273	17,811	0	17,811		17,811
118	IT Software Costs		0	176,011	176,011	58,793	234,804		234,804
119	Right of Use Assets and Liabilities		12,683	(12,683)	0	0	0		0
120	OSS Adjustment Clause - KY		11,158	(17,080)	(5,921)	0	(5,921)		(5,921)
121	Over/Under Accrual FICA		1,696	(1,696)	0	0	0		0
122	Over/Under Accrual of PSC Tax		5,972	(5,972)	0	0	0		0
123	Over/Under Accrual of UN/INS		(123)	123	0	0	0		0
124	Performance Incentive		(67,998)	67,998	0	0	0		0
125	Plant Outage Normalization		(256,490)	0	(256,490)	0	(256,490)		(256,490)
126	Research and Development		(645,741)	334,332	(311,409)	0	(311,409)		(311,409)
127	Regulatory Expenses		39,269	(19,348)	19,921	0	19,921		19,921
128	Tax Repair Expensing		2,686,368	(1,092,381)	1,593,987	0	1,593,987		1,593,987
129	Vacation Pay		(18,681)	18,681	0	0	0		0
130	Workers Compensation		11,060	(11,060)	0	0	0		0
131	Tax Depreciation in excess of Book Depreciation		3,216,555	(317,009)	2,899,546	(1,204,066)	1,695,480		1,695,480
132	ADJUSTMENTS:								
133	Prior Period Adjustments		128,228	(128,228)	0		0		0
134	Excess Deferreds - Plant Related		(1,137,387)	(139,795)	(1,277,182)		(1,277,182)		(1,277,182)
135	Excess deferred taxes - Other Protected		(21,631)	(7)	(21,638)		(21,638)		(21,638)
136	Permanent Loss on Tax Depreciation		82,972	27,889	110,861		110,861		110,861
137	TOTAL INCOME TAX DEFERRED - STATE	SUM LN 93-136	2,398,961	370,656	2,769,617	(1,591,975)	1,177,643	0	1,177,643
138	TOTAL STATE INCOME TAXES	LN 37+137	15,514,395	(6,304,271)	9,210,125	(121,463)	9,088,662	11,258,426	20,347,087
139	TOTAL INCOME TAXES	LN 42+91+138	72,687,913	(36,565,243)	36,122,670	3,187,428	39,310,099	56,179,545	95,489,644

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA: __X__ BASE PERIOD ____ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE E-2
PAGE 1 OF 6
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT		UNADJUSTED TOTAL COMPANY $	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT $	JURISDICTIONAL CODE / EXPLANATION
1	Operating Income Before Income Taxes		586,677,932	94.021%	551,600,498	SEE SCHEDULE C-2.1
2	Interest Charges		(139,974,676)	93.674%	(131,119,387)	RATE BASE
3	Book Taxable Income	LN 1+2	446,703,256		420,481,111	
4	Permanent Differences:					
5	Non-Deductible Business Expenses		141,437	93.918%	132,835	RATE BASE
6	Medicare Part D Subsidy		(39,423)	93.918%	(37,025)	RATE BASE
7	AFUDC Equity Depreciation AMI		19,321	100.000%	19,321	DIRECT ASSIGN
8	AFUDC Equity Depreciation FERC		1,079,678	0.000%	-	DIRECT ASSIGN
9	AFUDC Equity WACC AMI		(1,197,209)	100.000%	(1,197,209)	DIRECT ASSIGN
10	AFUDC Equity WACC NEW GEN		(1,782,091)	98.165%	(1,749,395)	KENTUCKY DEMAND AVG 12 CP
11	Nondeductible Parking		200,000	93.918%	187,837	RATE BASE
12	Non-Deductible Meals & Entertainment		782,737	93.918%	735,134	RATE BASE
13	Total Permanent Differences	SUM LN 5-12	(795,550)		(1,908,502)	
14	Total Federal Temporary Differences:					
15	2018 Summer Storm Damages		479,195	100.000%	479,195	DIRECT ASSIGN
16	2024 Spring Storm		(1,092,476)	100.000%	(1,092,476)	DIRECT ASSIGN
17	2024 Helene Storm Damages - VA		(2,208,006)	0.000%	-	DIRECT ASSIGN
18	2024 Helene Storm Damages - KY		(8,400,230)	100.000%	(8,400,230)	DIRECT ASSIGN
19	2025 Winter Storm		(3,796,137)	100.000%	(3,796,137)	DIRECT ASSIGN
20	AFUDC-Debt,Repair Allow.,Misc Book Diffs-Federal		(37,977)	0.000%	-	DIRECT ASSIGN
21	AFUDC - DEBT - AMI		(2,268,413)	100.000%	(2,268,413)	DIRECT ASSIGN
22	AFUDC - DEBT WACC - AMI		412,611	100.000%	412,611	DIRECT ASSIGN
23	AFUDC - DEBT WACC - NEW GENERATION		707,120	100.000%	707,120	DIRECT ASSIGN
24	AFUDC - DEBT - NEW GENERATION		(3,897,137)	100.000%	(3,897,137)	DIRECT ASSIGN
25	AMI Cost of Capital Reg Liability		600,272	100.000%	600,272	DIRECT ASSIGN
26	AMI Capital KPSC Reg Asset		(492,735)	100.000%	(492,735)	DIRECT ASSIGN
27	AMI Excess Depr KPSC		1,253,425	100.000%	1,253,425	DIRECT ASSIGN
28	AMI O&M KPSC Reg Asset		(6,702,471)	100.000%	(6,702,471)	DIRECT ASSIGN
29	AMI O&M KPSC Reg Liability		5,093,674	100.000%	5,093,674	DIRECT ASSIGN
30	Amortization Loss on Reacquired Debt		601,369	93.918%	564,796	RATE BASE
31	Bad Debts Reserves		79,129	93.918%	74,317	RATE BASE
32	Book Depreciation		391,421,220	93.401%	365,592,487	DEPRECIATION EXPENSE
33	CAFC - Federal		18,664,968	93.918%	17,529,841	RATE BASE
34	Capitalized Property Tax		(2,137,785)	93.918%	(2,007,774)	RATE BASE
35	CCR Pond Closures		3,959,954	93.845%	3,716,223	DIRECT ASSIGN
36	Contribution In Aid of Const. & Capitalized Interest		58,179,493	93.918%	54,641,255	RATE BASE
37	Contingency Reserve		669,028	93.918%	628,340	RATE BASE
38	Cost of Removal		(37,440,727)	93.918%	(35,163,736)	RATE BASE
39	Demand Side Management		4,139,208	100.000%	4,139,208	DIRECT ASSIGN
40	Emission Allowances		1,297	100.000%	1,297	DIRECT ASSIGN
41	Environmental Cost Recovery		4,551,862	100.000%	4,551,862	DIRECT ASSIGN
42	FAC Under Recovery KY		4,642,918	100.000%	4,642,918	DIRECT ASSIGN
43	FAS 106 Cost Write-Off (Post Retirement)		(441,417)	94.351%	(416,483)	LABOR
44	FAS 112 Cost Write-Off (Post Employment)		(514,378)	94.351%	(485,322)	LABOR
45	FAS 143 - 190		1,393,613	93.918%	1,308,859	RATE BASE
46	FAS 143 - 283		(2,045,380)	93.918%	(1,920,988)	RATE BASE
47	FAS 143 - ARO		651,767	93.918%	612,129	RATE BASE
48	FAS 87 Pensions		5,380,996	94.351%	5,077,035	LABOR
49	Glendale Megasite - Reg Asset		(626,220)	100.000%	(626,220)	DIRECT ASSIGN
50	Interest Rate Swaps		(1,435,668)	93.918%	(1,348,356)	RATE BASE
51	Interest Rate Swaps - Reg Asset		2,217,595	100.000%	2,217,595	DIRECT ASSIGN
52	IT Software Costs		(1,636,295)	100.000%	(1,636,295)	DIRECT ASSIGN
53	Right of Use Assets		(575,126)	93.918%	(540,149)	RATE BASE
54	Right of Use Liabilities		305,037	93.918%	286,486	RATE BASE
55	Muni - Reg Asset and Liab		87,722	0.000%	-	DIRECT ASSIGN
56	Off-System Sales Tracker - Reg Asset		(223,165)	100.000%	(223,165)	DIRECT ASSIGN
57	Over/Under Accrual FICA		(35,961)	94.351%	(33,929)	LABOR
58	Over/Under Accrual of PSC Tax		(119,435)	100.000%	(119,435)	DIRECT ASSIGN
59	Over/Under Accrual of UN/INS		2,604	94.351%	2,457	LABOR
60	Pensions - Regulatory Asset		(12,663,504)	94.351%	(11,948,171)	LABOR
61	Performance Incentive		1,441,372	94.351%	1,359,952	LABOR
62	Plant Outage Normalization - Reg Asset		5,129,795	100.000%	5,129,795	DIRECT ASSIGN
63	R & D Costs - Section 174		12,901,236	100.000%	12,901,236	DIRECT ASSIGN
64	R&D Regulatory Asset		13,586	100.000%	13,586	DIRECT ASSIGN
65	Regulatory Expenses		(923,515)	85.042%	(785,372)	REGULATORY COMMISSION EXP
66	State Tax Current		903,345	93.906%	848,293	TOTAL DEFERRED TAXES
67	Tax Depreciation - Federal		(390,808,985)	93.906%	(366,992,205)	TOTAL DEFERRED TAXES
68	Tax Gain/Loss on Sale - Federal		(24,576,816)	93.906%	(23,079,049)	TOTAL DEFERRED TAXES
69	Tax Repair Expensing		(57,214,120)	93.906%	(53,727,362)	TOTAL DEFERRED TAXES
70	VA over/under Recovery Fuel Clause		215,357	0.000%	-	DIRECT ASSIGN
71	Vacation Pay		395,995	94.351%	373,626	LABOR
72	Workers Compensation		(234,433)	94.351%	(221,190)	LABOR
73	Federal Temporary Differences	SUM LN 15-72	(36,051,747)		(33,164,907)	
74	Subtotal	LN 3+13+73	409,855,959		385,407,702	
75	Total state tax expense	LN 98	(16,088,869)		(15,084,202)	
76	Federal Taxable Income	LN 74+75	393,767,090		370,323,500	
77	Federal Income Tax Rate		21%		21%	
78	Current Federal Tax Before Adjustments	LN 76 x 77	82,691,089		77,767,935	
79	Federal tax adjustments:					
80	Credit Utilization		(478,579)		(449,474)	RATE BASE
81	Prior Period Adjustments		(1,382,260)		(1,298,197)	RATE BASE
82	Total Federal Current Tax Expense	SUM LN 78-81	80,830,250		76,020,264	
83	State Current Tax Expense:					
84	Federal Taxable Income	LN 74	409,855,959		385,407,702	
85	State tax adjustments:					
86	Addback State Tax Current		(903,345)	93.906%	(848,293)	TOTAL DEFERRED TAXES
87	Addback Federal Tax Depreciation and Gain/Loss		415,385,801	93.906%	390,071,254	TOTAL DEFERRED TAXES
88	State Tax Depreciation and Gain/Loss		(475,690,149)	93.906%	(446,700,519)	TOTAL DEFERRED TAXES
89	State Taxable Income	SUM LN 84-88	348,648,266		327,930,143	
90	State Apportionment Income Adjustment		-		-	
91	State Taxable Income Adjusted	LN 89+90	348,648,266		327,930,143	
92	State Income Tax Rate		5%		5%	

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE E-2
PAGE 2 OF 6
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT		UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
			$		$	
93	State Current Tax Expense Before Adjustments	LN 91 x 92	17,432,413		16,396,507	
94	State Tax Credits and Adjustments:					
95	Kentucky Coal Credit		(1,136,850)	98.165%	(1,115,992)	KENTUCKY DEMAND AVG 12 CP
96	Kentucky Inventory Property Tax Credit		(51,556)	98.165%	(50,610)	KENTUCKY DEMAND AVG 12 CP
97	Prior Period Adjustments		(155,138)	93.918%	(145,703)	RATE BASE
98	Total State Current Tax Expense	SUM LN 93-97	16,088,869		15,084,202	
99	Investment Tax Credit:					
100	Deferred ITC		262,886		262,886	
101	Income Tax Deferred - Federal:					
102	2018 Summer Storm Damages		(95,599)	100.000%	(95,599)	DIRECT ASSIGN
103	2024 Spring Storm		217,949	100.000%	217,949	DIRECT ASSIGN
104	2024 Helene Storm Damages - VA		440,497	0.000%	-	DIRECT ASSIGN
105	2024 Helene Storm Damages - KY		1,675,846	100.000%	1,675,846	DIRECT ASSIGN
106	2025 Winter Storm		757,329	100.000%	757,329	DIRECT ASSIGN
107	AFUDC-Debt,Repair Allow.,Misc Book Diffs-Federal		7,576	0.000%	-	DIRECT ASSIGN
108	AFUDC - DEBT - AMI		452,548	100.000%	452,548	DIRECT ASSIGN
109	AFUDC - DEBT WACC - AMI		(82,316)	100.000%	(82,316)	DIRECT ASSIGN
110	AFUDC - DEBT WACC - NEW GENERATION		(141,070)	100.000%	(141,070)	DIRECT ASSIGN
111	AFUDC - DEBT - NEW GENERATION		777,479	100.000%	777,479	DIRECT ASSIGN
112	AMI Cost of Capital Reg Liability		(119,754)	100.000%	(119,754)	DIRECT ASSIGN
113	AMI Capital KPSC Reg Asset		98,301	100.000%	98,301	DIRECT ASSIGN
114	AMI Excess Depr KPSC		(250,058)	100.000%	(250,058)	DIRECT ASSIGN
115	AMI O&M KPSC Reg Asset		1,337,143	100.000%	1,337,143	DIRECT ASSIGN
116	AMI O&M KPSC Reg Liability		(1,016,188)	100.000%	(1,016,188)	DIRECT ASSIGN
117	Amortization Loss on Reacquired Debt		(119,973)	93.918%	(112,677)	RATE BASE
118	Bad Debts Reserves		(15,786)	93.918%	(14,826)	RATE BASE
119	Book Depreciation		(78,088,533)	93.401%	(72,935,701)	DEPRECIATION EXPENSE
120	CAFC - Federal		(3,723,661)	93.918%	(3,497,203)	RATE BASE
121	Capitalized Property Tax		426,488	93.918%	400,551	RATE BASE
122	CCR Pond Closures		(790,011)	93.845%	(741,386)	DIRECT ASSIGN
123	Contribution In Aid of Const. & Capitalized Interest		(11,606,809)	93.918%	(10,900,930)	RATE BASE
124	Contingency Reserve		(133,471)	93.918%	(125,354)	RATE BASE
125	Cost of Removal		7,469,425	93.918%	7,015,165	RATE BASE
126	Demand Side Management		(825,772)	100.000%	(825,772)	DIRECT ASSIGN
127	Emission Allowances		(259)	100.000%	(259)	DIRECT ASSIGN
128	Environmental Cost Recovery		(908,097)	100.000%	(908,097)	DIRECT ASSIGN
129	FAC Under Recovery KY		(926,262)	100.000%	(926,262)	DIRECT ASSIGN
130	FAS 106 Cost Write-Off (Post Retirement)		88,063	94.351%	83,088	LABOR
131	FAS 112 Cost Write-Off (Post Employment)		102,618	94.351%	96,822	LABOR
132	FAS 143 - 190		(278,026)	93.918%	(261,117)	RATE BASE
133	FAS 143 - 283		408,053	93.918%	383,237	RATE BASE
134	FAS 143 - ARO		(130,027)	93.918%	(122,120)	RATE BASE
135	FAS 87 Pensions		(1,073,509)	94.351%	(1,012,869)	LABOR
136	Glendale Megasite - Reg Asset		124,931	100.000%	124,931	DIRECT ASSIGN
137	Interest Rate Swaps		286,416	93.918%	268,997	RATE BASE
138	Interest Rate Swaps - Reg Asset		(442,410)	100.000%	(442,410)	DIRECT ASSIGN
139	IT Software Costs		326,441	100.000%	326,441	DIRECT ASSIGN
140	Right of Use Assets		114,738	93.918%	107,760	RATE BASE
141	Right of Use Liabilities		(60,855)	93.918%	(57,154)	RATE BASE
142	Muni - Reg Asset and Liab		(17,500)	0.000%	-	DIRECT ASSIGN
143	Off-System Sales Tracker - Reg Asset		44,521	100.000%	44,521	DIRECT ASSIGN
144	Over/Under Accrual FICA		7,174	94.351%	6,769	LABOR
145	Over/Under Accrual of PSC Tax		23,827	100.000%	23,827	DIRECT ASSIGN
146	Over/Under Accrual of UN/INS		(519)	94.351%	(490)	LABOR
147	Pensions - Regulatory Asset		2,526,369	94.351%	2,383,660	LABOR
148	Performance Incentive		(287,554)	94.351%	(271,310)	LABOR
149	Plant Outage Normalization - Reg Asset		(1,023,394)	100.000%	(1,023,394)	DIRECT ASSIGN
150	R & D Costs - Section 174		(2,573,797)	100.000%	(2,573,797)	DIRECT ASSIGN
151	R&D Regulatory Asset		(2,710)	100.000%	(2,710)	DIRECT ASSIGN
152	Regulatory Expenses		184,241	85.042%	156,682	REGULATORY COMMISSION EXP
153	State Tax Current		(189,702)	93.906%	(178,142)	TOTAL DEFERRED TAXES
154	Tax Depreciation - Federal		77,075,140	93.902%	72,375,112	TOTAL DEFERRED TAXES
155	Tax Gain/Loss on Sale - Federal		5,161,131	93.906%	4,846,600	TOTAL DEFERRED TAXES
156	Tax Repair Expensing		11,414,217	93.906%	10,718,609	TOTAL DEFERRED TAXES
157	VA over/under Recovery Fuel Clause		(42,964)	0.000%	-	DIRECT ASSIGN
158	Vacation Pay		(79,001)	94.351%	(74,538)	LABOR
159	Workers Compensation		46,769	94.351%	44,127	LABOR
160	Subtotal Income Tax Deferred - Federal	SUM LN 102-159	6,549,643		6,009,989	
161	Adjustments:					
162	Prior Period Adjustments		1,117,875	93.918%	1,049,890	RATE BASE
163	Excess Deferreds - Plant Related		(15,336,484)	93.639%	(14,360,914)	TOTAL ELECTRIC PLANT
164	Excess deferred taxes - Other Protected		61,792	93.639%	57,861	TOTAL ELECTRIC PLANT
165	Permanent Loss on Tax Depreciation		352,501	93.918%	331,063	RATE BASE
166	Total Income Tax Deferred - Federal	SUM LN 160-165	(7,254,673)		(6,912,111)	
167	Total Federal Income Taxes	LN 82+100+166	73,838,462		69,371,040	

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
BASE YEAR FOR THE 12 MONTHS ENDED AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE E-2
PAGE 3 OF 6
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT		UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
			$		$	
168	Income Tax Deferred - State:					
169	2018 Summer Storm Damages		(23,960)	100.000%	(23,960)	DIRECT ASSIGN
170	2024 Spring Storm		54,624	100.000%	54,624	DIRECT ASSIGN
171	2024 Helene Storm Damages - VA		110,400	0.000%	-	DIRECT ASSIGN
172	2024 Helene Storm Damages - KY		420,011	100.000%	420,011	DIRECT ASSIGN
173	2025 Winter Storm		189,807	100.000%	189,807	DIRECT ASSIGN
174	AFUDC-Debt,Repair Allow.,Misc Book Diffs-Federal		1,899	0.000%	-	DIRECT ASSIGN
175	AFUDC - DEBT - AMI		113,421	100.000%	113,421	DIRECT ASSIGN
176	AFUDC - DEBT WACC - AMI		(20,631)	100.000%	(20,631)	DIRECT ASSIGN
177	AFUDC - DEBT WACC - NEW GENERATION		(35,356)	100.000%	(35,356)	DIRECT ASSIGN
178	AFUDC - DEBT - NEW GENERATION		194,857	100.000%	194,857	DIRECT ASSIGN
179	AMI Cost of Capital Reg Liability		(30,014)	100.000%	(30,014)	DIRECT ASSIGN
180	AMI Capital KPSC Reg Asset		24,637	100.000%	24,637	DIRECT ASSIGN
181	AMI Excess Depr KPSC		(62,671)	100.000%	(62,671)	DIRECT ASSIGN
182	AMI O&M KPSC Reg Asset		335,124	100.000%	335,124	DIRECT ASSIGN
183	AMI O&M KPSC Reg Liability		(254,684)	100.000%	(254,684)	DIRECT ASSIGN
184	Amortization Loss on Reacquired Debt		(30,068)	93.918%	(28,240)	RATE BASE
185	Bad Debts Reserves		(3,956)	93.918%	(3,716)	RATE BASE
186	Book Depreciation		(19,571,061)	93.401%	(18,279,624)	DEPRECIATION EXPENSE
187	CAFC - Federal		(933,248)	93.918%	(876,492)	RATE BASE
188	Capitalized Property Tax		106,889	93.918%	100,389	RATE BASE
189	CCR Pond Closures		(197,998)	93.845%	(185,811)	DIRECT ASSIGN
190	Contribution In Aid of Const. & Capitalized Interest		(2,908,975)	93.918%	(2,732,063)	RATE BASE
191	Contingency Reserve		(33,451)	93.918%	(31,417)	RATE BASE
192	Cost of Removal		1,872,036	93.918%	1,758,187	RATE BASE
193	Demand Side Management		(206,960)	100.000%	(206,960)	DIRECT ASSIGN
194	Emission Allowances		(65)	100.000%	(65)	DIRECT ASSIGN
195	Environmental Cost Recovery		(227,593)	100.000%	(227,593)	DIRECT ASSIGN
196	FAC Under Recovery KY		(232,146)	100.000%	(232,146)	DIRECT ASSIGN
197	FAS 106 Cost Write-Off (Post Retirement)		22,071	94.351%	20,824	LABOR
198	FAS 112 Cost Write-Off (Post Employment)		25,719	94.351%	24,266	LABOR
199	FAS 143 - 190		(69,681)	93.918%	(65,443)	RATE BASE
200	FAS 143 - 283		102,269	93.918%	96,049	RATE BASE
201	FAS 143 - ARO		(32,588)	93.918%	(30,606)	RATE BASE
202	FAS 87 Pensions		(269,050)	94.351%	(253,852)	LABOR
203	Glendale Megasite - Reg Asset		31,311	100.000%	31,311	DIRECT ASSIGN
204	Interest Rate Swaps		71,783	93.918%	67,418	RATE BASE
205	Interest Rate Swaps - Reg Asset		(110,880)	100.000%	(110,880)	DIRECT ASSIGN
206	IT Software Costs		81,815	100.000%	81,815	DIRECT ASSIGN
207	Right of Use Assets		28,756	93.918%	27,007	RATE BASE
208	Right of Use Liabilities		(15,252)	93.918%	(14,324)	RATE BASE
209	Muni - Reg Asset and Liab		(4,386)	0.000%	-	DIRECT ASSIGN
210	Off-System Sales Tracker - Reg Asset		11,158	100.000%	11,158	DIRECT ASSIGN
211	Over/Under Accrual FICA		1,798	94.351%	1,696	LABOR
212	Over/Under Accrual of PSC Tax		5,972	100.000%	5,972	DIRECT ASSIGN
213	Over/Under Accrual of UN/INS		(130)	94.351%	(123)	LABOR
214	Pensions - Regulatory Asset		633,175	94.351%	597,409	LABOR
215	Performance Incentive		(72,069)	94.351%	(67,998)	LABOR
216	Plant Outage Normalization - Reg Asset		(256,490)	100.000%	(256,490)	DIRECT ASSIGN
217	R & D Costs - Section 174		(645,062)	100.000%	(645,062)	DIRECT ASSIGN
218	R&D Regulatory Asset		(679)	100.000%	(679)	DIRECT ASSIGN
219	Regulatory Expenses		46,176	85.042%	39,269	REGULATORY COMMISSION EXP
220	Tax Depreciation - State		23,784,507	93.906%	22,335,026	TOTAL DEFERRED TAXES
221	Tax Repair Expensing		2,860,706	93.906%	2,686,368	TOTAL DEFERRED TAXES
222	VA over/under Recovery Fuel Clause		(10,768)	0.000%	-	DIRECT ASSIGN
223	Vacation Pay		(19,800)	94.351%	(18,681)	LABOR
224	Workers Compensation		11,722	94.351%	11,060	LABOR
225	Subtotal Income Tax Deferred - State	SUM LN 169-224	4,862,972		4,532,123	
226	Adjustments:					
227	Prior Period Adjustments		136,531	93.918%	128,228	RATE BASE
228	Excess Deferreds - Plant Related		(1,180,916)	98.759%	(1,166,255)	TOTAL KENTUCKY ELECTRIC PLANT
229	Excess deferred taxes - Other Protected		(21,903)	98.759%	(21,631)	TOTAL KENTUCKY ELECTRIC PLANT
230	Permanent Loss on Tax Depreciation		88,345	93.918%	82,972	RATE BASE
231	Total Income Tax Deferred - State	SUM LN 225-230	3,885,029		3,555,437	
232	Total State Income Taxes	LN 98+231	19,973,899		18,639,639	

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:_____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE E-2
PAGE 4 OF 6
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT		UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
			$		$	
1	Operating Income Before Income Taxes		479,012,614	93.450%	447,637,347	SEE SCHEDULE C-2.1
2	Interest Charges		(167,021,799)	93.231%	(155,716,331)	RATE BASE
3	Book Taxable Income	LN 1+2	311,990,815		291,921,016	
4	Permanent Differences:					
5	Medicare Part D Subsidy		(46,282)	93.623%	(43,331)	RATE BASE
6	AFUDC Equity AMI		927,412	100.000%	927,412	DIRECT ASSIGN
7	AFUDC Equity Depreciation NEW GEN		44,787	98.165%	43,965	KENTUCKY DEMAND AVG 12 CP
8	AFUDC Equity Depreciation FERC		780,000	0.000%	-	DIRECT ASSIGN
9	AFUDC Equity WACC NEW GEN		(10,227,220)	100.000%	(10,227,220)	DIRECT ASSIGN
10	AFUDC Equity WACC Amortization AMI		191,569	100.000%	191,569	DIRECT ASSIGN
11	AFUDC Equity WACC Amortization NEW GEN		19,466	98.165%	19,109	KENTUCKY DEMAND AVG 12 CP
12	Nondeductible Parking		400,000	93.623%	374,492	RATE BASE
13	Non-Deductible Meals & Entertainment		440,162	93.623%	412,093	RATE BASE
14	Total Permanent Differences	SUM LN 5-13	(7,470,106)		(8,301,911)	
15	Total Federal Temporary Differences:					
16	2018 Summer Storm Damages		479,195	100.000%	479,195	DIRECT ASSIGN
17	2023 Wind Storm Damages		2,203,329	100.000%	2,203,329	DIRECT ASSIGN
18	2024 Spring Storm		999,666	100.000%	999,666	DIRECT ASSIGN
19	2024 Helene Storm Damages - KY		1,680,046	100.000%	1,680,046	DIRECT ASSIGN
20	2025 Winter Storm		1,518,455	100.000%	1,518,455	DIRECT ASSIGN
21	AFUDC - DEBT WACC - AMI		(86,078)	100.000%	(86,078)	DIRECT ASSIGN
22	AFUDC - DEBT WACC - NEW GENERATION		1,936,553	100.000%	1,936,553	DIRECT ASSIGN
23	AFUDC - DEBT - NEW GENERATION		(14,407,957)	100.000%	(14,407,957)	DIRECT ASSIGN
24	AMI Cost of Capital Reg Liability		(86,085)	100.000%	(86,085)	DIRECT ASSIGN
25	AMI Excess Depr KPSC		(173,987)	100.000%	(173,987)	DIRECT ASSIGN
26	AMI Legacy Meters NBV		1,416,018	100.000%	1,416,018	DIRECT ASSIGN
27	AMI O&M KPSC Reg Asset		1,327,925	100.000%	1,327,925	DIRECT ASSIGN
28	AMI O&M KPSC Reg Liability		(1,052,788)	100.000%	(1,052,788)	DIRECT ASSIGN
29	Amortization Loss on Reacquired Debt		569,360	93.623%	533,052	RATE BASE
30	Book Depreciation		480,294,055	94.036%	451,648,213	DEPRECIATION EXPENSE
31	CCR Pond Closures		15,447,311	93.583%	14,456,122	DIRECT ASSIGN / DEMAND AVG 12CP
32	Contribution In Aid of Const. & Capitalized Interest		67,383,890	93.623%	63,086,807	RATE BASE
33	Cost of Removal		(53,836,766)	93.623%	(50,403,585)	RATE BASE
34	Demand Side Management		(2,184,000)	100.000%	(2,184,000)	DIRECT ASSIGN
35	Environmental Cost Recovery		1,518,893	100.000%	1,518,893	DIRECT ASSIGN
36	FAC Under Recovery KY		(4,080,657)	100.000%	(4,080,657)	DIRECT ASSIGN
37	FAS 106 Cost Write-Off (Post Retirement)		179,608	94.347%	169,454	LABOR
38	FAS 87 Pensions		(2,006,424)	94.347%	(1,892,996)	LABOR
39	Glendale Megasite - Reg Asset		1,725,244	100.000%	1,725,244	DIRECT ASSIGN
40	Interest Rate Swaps		(1,433,704)	93.623%	(1,342,276)	RATE BASE
41	Interest Rate Swaps - Reg Asset		986,056	100.000%	986,056	DIRECT ASSIGN
42	IT Software Costs		(3,520,211)	100.000%	(3,520,211)	DIRECT ASSIGN
43	Muni - Reg Asset and Liab		442,302	0.000%	-	DIRECT ASSIGN
44	Off-System Sales Tracker - Reg Asset		118,427	100.000%	118,427	DIRECT ASSIGN
45	Plant Outage Normalization - Reg Asset		5,129,794	100.000%	5,129,794	DIRECT ASSIGN
46	R & D Costs - Section 174		6,228,183	100.000%	6,228,183	DIRECT ASSIGN
47	Regulatory Expenses		(570,348)	69.855%	(398,416)	REGULATORY COMMISSION EXP
48	Tax Depreciation - Federal		(478,817,841)	93.790%	(449,084,569)	TOTAL DEFERRED TAXES
49	Tax Gain/Loss on Sale - Federal		(16,724,733)	93.790%	(15,686,173)	TOTAL DEFERRED TAXES
50	Tax Repair Expensing		(33,990,454)	93.790%	(31,879,740)	TOTAL DEFERRED TAXES
51	Federal Temporary Differences	SUM LN 16-50	(21,387,720)		(19,118,085)	
52	Subtotal	LN 3+14+51	283,132,989		264,501,021	
53	Total state tax expense	LN 74	(10,137,251)		(9,399,893)	
54	Federal Taxable Income	LN 52+53	272,995,738		255,101,128	
55	Federal Income Tax Rate		21%		21%	
56	Current Federal Tax Before Adjustments	LN 54 x 55	57,329,105		53,571,237	
57	Federal tax adjustments:					
58	Credit Utilization		(423,000)	93.623%	(396,026)	RATE BASE
59	Production Tax Credit		(4,029,281)	94.149%	(3,793,529)	DEMAND (12 CP GEN LEV)-PROD
60	Total Federal Current Tax Expense	SUM LN 56-59	52,876,823		49,381,682	
61	State Current Tax Expense:					
62	Federal Taxable Income	LN 52	283,132,989		264,501,021	
63	State tax adjustments:					
64	Addback Federal Tax Depreciation and Gain/Loss		495,542,574	93.790%	464,770,742	TOTAL DEFERRED TAXES
65	State Tax Depreciation and Gain/Loss		(550,626,622)	93.790%	(516,434,221)	TOTAL DEFERRED TAXES
66	State Taxable Income	SUM LN 62-65	228,048,941		212,837,541	
67	State Apportionment Income Adjustment		-		-	
68	State Taxable Income Adjusted	LN 66+67	228,048,941		212,837,541	
69	State Income Tax Rate		5%		5%	
70	State Current Tax Expense Before Adjustments	LN 68 x 69	11,402,447		10,641,877	

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:_____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT		UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
			$		$	
71	State Tax Credits and Adjustments:					
72	Kentucky Coal Credit		(1,215,000)	98.165%	(1,192,708)	KENTUCKY DEMAND AVG 12 CP
73	Kentucky Inventory Property Tax Credit		(50,196)	98.165%	(49,275)	KENTUCKY DEMAND AVG 12 CP
74	Total State Current Tax Expense	SUM LN 70-73	10,137,251		9,399,893	
75	Income Tax Deferred - Federal:					
76	2018 Summer Storm Damages		(95,599)	100.000%	(95,599)	DIRECT ASSIGN
77	2023 Wind Storm Damages		(439,564)	100.000%	(439,564)	DIRECT ASSIGN
78	2024 Spring Storm		(199,433)	100.000%	(199,433)	DIRECT ASSIGN
79	2024 Helene Storm Damages - KY		(335,169)	100.000%	(335,169)	DIRECT ASSIGN
80	2025 Winter Storm		(302,932)	100.000%	(302,932)	DIRECT ASSIGN
81	AFUDC - DEBT WACC - AMI		17,172	100.000%	17,172	DIRECT ASSIGN
82	AFUDC - DEBT WACC - NEW GENERATION		(386,342)	100.000%	(386,342)	DIRECT ASSIGN
83	AFUDC - DEBT - NEW GENERATION		2,874,387	100.000%	2,874,387	DIRECT ASSIGN
84	AMI Cost of Capital Reg Liability		17,174	100.000%	17,174	DIRECT ASSIGN
85	AMI Excess Depr KPSC		34,710	100.000%	34,710	DIRECT ASSIGN
86	AMI Legacy Meters NBV		(282,496)	100.000%	(282,496)	DIRECT ASSIGN
87	AMI O&M KPSC Reg Asset		(264,921)	100.000%	(264,921)	DIRECT ASSIGN
88	AMI O&M KPSC Reg Liability		210,031	100.000%	210,031	DIRECT ASSIGN
89	Amortization Loss on Reacquired Debt		(113,587)	93.623%	(106,344)	RATE BASE
90	Book Depreciation		(95,818,664)	94.036%	(90,103,819)	DEPRECIATION EXPENSE
91	CCR Pond Closures		(3,081,739)	93.583%	(2,883,996)	DIRECT ASSIGN / DEMAND AVG 12CP
92	Contribution In Aid of Const. & Capitalized Interest		(13,443,086)	93.623%	(12,585,818)	RATE BASE
93	Cost of Removal		10,740,435	93.623%	10,055,515	RATE BASE
94	Demand Side Management		435,708	100.000%	435,708	DIRECT ASSIGN
95	Environmental Cost Recovery		(303,019)	100.000%	(303,019)	DIRECT ASSIGN
96	FAC Under Recovery KY		814,091	100.000%	814,091	DIRECT ASSIGN
97	FAS 106 Cost Write-Off (Post Retirement)		(35,832)	94.347%	(33,806)	LABOR
98	FAS 87 Pensions		400,282	94.347%	377,653	LABOR
99	Glendale Megasite - Reg Asset		(344,186)	100.000%	(344,186)	DIRECT ASSIGN
100	Interest Rate Swaps		286,024	93.623%	267,784	RATE BASE
101	Interest Rate Swaps - Reg Asset		(196,718)	100.000%	(196,718)	DIRECT ASSIGN
102	IT Software Costs		702,282	100.000%	702,282	DIRECT ASSIGN
103	Muni - Reg Asset and Liab		(88,239)	0.000%	-	DIRECT ASSIGN
104	Off-System Sales Tracker - Reg Asset		(23,626)	100.000%	(23,626)	DIRECT ASSIGN
105	Plant Outage Normalization - Reg Asset		(1,023,394)	100.000%	(1,023,394)	DIRECT ASSIGN
106	R & D Costs - Section 174		(1,242,523)	100.000%	(1,242,523)	DIRECT ASSIGN
107	Regulatory Expenses		113,784	69.855%	79,484	REGULATORY COMMISSION EXP
108	Tax Depreciation - Federal		94,770,167	93.868%	88,958,538	TOTAL DEFERRED TAXES
109	Tax Gain/Loss on Sale - Federal		3,512,194	93.790%	3,294,096	TOTAL DEFERRED TAXES
110	Tax Repair Expensing		6,781,096	93.790%	6,360,008	TOTAL DEFERRED TAXES
111	Subtotal Income Tax Deferred - Federal	SUM LN 76-110	3,688,468		3,344,929	
112	Adjustments:					
113	Excess Deferreds - Plant Related		(17,622,962)	93.578%	(16,491,211)	TOTAL ELECTRIC PLANT
114	Excess deferred taxes - Other Protected		113,208	93.578%	105,938	TOTAL ELECTRIC PLANT
115	Permanent Loss on Tax Depreciation		472,468	93.623%	442,339	RATE BASE
116	Total Income Tax Deferred - Federal	SUM LN 111-115	(13,348,817)		(12,598,005)	
117	Total Federal Income Taxes	LN 60+116	39,528,007		36,783,678	

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:_____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE E-2
PAGE 6 OF 6
WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT		UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
			$		$	
118	Income Tax Deferred - State:					
119	2018 Summer Storm Damages		(23,960)	100.000%	(23,960)	DIRECT ASSIGN
120	2023 Wind Storm Damages		(110,166)	100.000%	(110,166)	DIRECT ASSIGN
121	2024 Spring Storm		(49,983)	100.000%	(49,983)	DIRECT ASSIGN
122	2024 Helene Storm Damages - KY		(84,002)	100.000%	(84,002)	DIRECT ASSIGN
123	2025 Winter Storm		(75,923)	100.000%	(75,923)	DIRECT ASSIGN
124	AFUDC - DEBT WACC - AMI		4,304	100.000%	4,304	DIRECT ASSIGN
125	AFUDC - DEBT WACC - NEW GENERATION		(96,828)	100.000%	(96,828)	DIRECT ASSIGN
126	AFUDC - DEBT - NEW GENERATION		720,398	100.000%	720,398	DIRECT ASSIGN
127	AMI Cost of Capital Reg Liability		4,304	100.000%	4,304	DIRECT ASSIGN
128	AMI Excess Depr KPSC		8,699	100.000%	8,699	DIRECT ASSIGN
129	AMI Legacy Meters NBV		(70,801)	100.000%	(70,801)	DIRECT ASSIGN
130	AMI O&M KPSC Reg Asset		(66,396)	100.000%	(66,396)	DIRECT ASSIGN
131	AMI O&M KPSC Reg Liability		52,639	100.000%	52,639	DIRECT ASSIGN
132	Amortization Loss on Reacquired Debt		(28,468)	93.623%	(26,653)	RATE BASE
133	Book Depreciation		(24,014,703)	94.036%	(22,582,411)	DEPRECIATION EXPENSE
134	CCR Pond Closures		(772,366)	93.583%	(722,806)	DIRECT ASSIGN / DEMAND AVG 12CP
135	Contribution In Aid of Const. & Capitalized Interest		(3,369,195)	93.623%	(3,154,340)	RATE BASE
136	Cost of Removal		2,691,838	93.623%	2,520,179	RATE BASE
137	Demand Side Management		109,200	100.000%	109,200	DIRECT ASSIGN
138	Environmental Cost Recovery		(75,945)	100.000%	(75,945)	DIRECT ASSIGN
139	FAC Under Recovery KY		204,033	100.000%	204,033	DIRECT ASSIGN
140	FAS 106 Cost Write-Off (Post Retirement)		(8,980)	94.347%	(8,473)	LABOR
141	FAS 87 Pensions		100,321	94.347%	94,650	LABOR
142	Glendale Megasite - Reg Asset		(86,262)	100.000%	(86,262)	DIRECT ASSIGN
143	Interest Rate Swaps		71,685	93.623%	67,114	RATE BASE
144	Interest Rate Swaps - Reg Asset		(49,303)	100.000%	(49,303)	DIRECT ASSIGN
145	IT Software Costs		176,011	100.000%	176,011	DIRECT ASSIGN
146	Muni - Reg Asset and Liab		(22,115)	0.000%	-	DIRECT ASSIGN
147	Off-System Sales Tracker - Reg Asset		(5,921)	100.000%	(5,921)	DIRECT ASSIGN
148	Plant Outage Normalization - Reg Asset		(256,490)	100.000%	(256,490)	DIRECT ASSIGN
149	R & D Costs - Section 174		(311,409)	100.000%	(311,409)	DIRECT ASSIGN
150	Regulatory Expenses		28,517	69.855%	19,921	REGULATORY COMMISSION EXP
151	Tax Depreciation and Gain/Loss - State		27,531,331	93.824%	25,831,093	TOTAL DEFERRED TAXES
152	Tax Repair Expensing		1,699,523	93.790%	1,593,987	TOTAL DEFERRED TAXES
153	Subtotal Income Tax Deferred - State	SUM LN 119-152	3,823,588		3,548,460	
154	Adjustments:					
155	Excess Deferreds - Plant Related		(1,316,221)	98.794%	(1,300,351)	TOTAL KENTUCKY ELECTRIC PLANT
156	Excess deferred taxes - Other Protected		(21,902)	98.794%	(21,638)	TOTAL KENTUCKY ELECTRIC PLANT
157	Permanent Loss on Tax Depreciation		118,412	93.623%	110,861	RATE BASE
158	Total Income Tax Deferred - State	SUM LN 153-157	2,603,877		2,337,332	
159	Total State Income Taxes	LN 74+158	12,741,128		11,737,225	

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 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.

Kentucky Utilities Company
Case No. 2025-00113
Filing Requirement Section 16(8)(f)
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

KU FR_16(8)(f) Schedule F

Schedule	Description
F-1	Organization Membership Dues, Initiation Fees and Expenditures at Country Clubs
F-2	Charitable Contributions
F-3	Expenditures for Employee Parties and Outings, Employee Gift Expenses
F-4	Marketing and Sales Expenditures
F-5	Advertising Expenditures
F-6	Professional Service Expenses
F-7	Rate Case Expenses
F-8	Civic and Political Activity Expenses

Kentucky Utilities Company
Case No. 2025-00113
Organization Membership Dues, Initiation Fees and Expenditures at Country Clubs
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

KU FR_16(8)(f) Schedule F-1

Account No.	Organization/Membership	Total Utility	Jurisdiction %	Total Jurisdiction
	Base Period - Recoverable			
930	CEATI INTERNATIONAL INC	67,087	94.351%	63,298
930	CHARTWELL INC	29,640	94.351%	27,965
930	CLASS OF 85 REGULATORY RESPONSE GROUP	24,270	94.351%	22,899
930	CROSS CUTTING ISSUES	20,355	94.351%	19,205
930	EDISON ELECTRIC INSTITUTE	487,084	94.351%	459,569
930	ELECTRIC POWER RESEARCH INSTITUTE	7,375	94.351%	6,958
930	NORTH AMERICAN ENERGY STANDARDS BOARD	5,200	94.351%	4,906
930	NORTH AMERICAN TRANSMISSION FORUM INC	58,322	94.351%	55,027
930	POWER GENERATORS AIR COALITION	45,000	94.351%	42,458
921	UTILITIES TECHNOLOGY COUNCIL	12,001	94.351%	11,323
930	UTILITY WATER ACT GROUP	62,699	94.351%	59,157
501/506/560/566/580 /588/901/921/930	Various Vendors < $5,000	24,006	94.351%	22,650
Various	Other Non-Specific KU Dues	541,440	94.351%	510,854
	Total Base Period - Recoverable	1,384,479		1,306,271

Note> Portion of Forecasted Base Period Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific KU Dues".

	Base Period - Not Recoverable			
426	COMMERCE LEXINGTON	3,644	0.000%	-
426	EDISON ELECTRIC INSTITUTE	88,332	0.000%	-
426	INDIANA CHAMBER OF COMMERCE	3,136	0.000%	-
426	KENTUCKY CHAMBER OF COMMERCE	31,275	0.000%	-
426	KENTUCKY FORUM FOR RIGHTS, ECONOMICS AND EDUCATION	7,000	0.000%	-
426	UTILITY STATE GOVERNMENT ORGANIZATION	14,560	0.000%	-
426	Various Vendors < $2,000	3,089	0.000%	-
426	Other Non-Specific KU Dues	8,331	0.000%	-
	Total Base Period - Not Recoverable	159,367		-

Note> Portion of Forecasted Base Period Not Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific KU Dues".

Kentucky Utilities Company
Case No. 2025-00113
Organization Membership Dues, Initiation Fees and Expenditures at Country Clubs
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

KU FR_16(8)(f) Schedule F-1

Account No.	Organization/Membership	Total Utility	Jurisdiction %	Total Jurisdiction
	Forecasted Test Period - Recoverable			
930	CEATI INTERNATIONAL INC	70,200	94.347%	66,231
930	CHARTWELL INC	24,200	94.347%	22,832
930	CLASS OF 85 REGULATORY RESPONSE GROUP	25,000	94.347%	23,587
930	CLIMATE LEGAL GROUP	19,500	94.347%	18,398
930	COAL COMBUSTION RESIDUALS	17,500	94.347%	16,511
930	CROSS CUTTING ISSUES	22,500	94.347%	21,228
930	EDISON ELECTRIC INSTITUTE	506,668	94.347%	478,025
930	ENERGY WILDLIFE ACTION COALITION	24,000	94.347%	22,643
930	MIDWEST OZONE GROUP	42,500	94.347%	40,097
930	NORTH AMERICAN TRANSMISSION FORUM INC	63,050	94.347%	59,486
930	POWER GENERATORS AIR COALITION	47,500	94.347%	44,815
930	SOUTHEASTERN ELECTRIC EXCHANGE	11,200	94.347%	10,567
930	UTILITY INFORMATION EXCHANGE OF KENTUCKY MEMBERSHIP	15,000	94.347%	14,152
930	UTILITY SOLID WASTE ACTIVITIES GROUP	42,500	94.347%	40,097
921	UTILITIES TECHNOLOGY COUNCIL	11,280	94.347%	10,642
930	UTILITY WATER ACT GROUP	50,000	94.347%	47,173
930	WATERWAYS COUNCIL	6,600	94.347%	6,227
Various	Other Non-Specific KU Dues	142,375	94.347%	134,326
	Total Forecasted Test Period - Recoverable	1,141,573		1,077,037

Note> Portion of Forecasted Test Period Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific KU Dues".

	Forecasted Test Period - Not Recoverable			
426	DEMOCRATIC GOVERNORS ASSOC.	5,600	0.000%	-
426	EDISON ELECTRIC INSTITUTE	77,827	0.000%	-
426	INDIANA CHAMBER OF COMMERCE	3,136	0.000%	-
426	KENTUCKY CHAMBER OF COMMERCE	31,000	0.000%	-
426	KENTUCKY FORUM FOR RIGHTS, ECONOMICS AND EDUCATION	7,000	0.000%	-
426	REPUBLICAN ATTORNEY GENERAL ASSOC.	8,400	0.000%	-
426	UTILITY STATE GOVERNMENT ORGANIZATION	8,960	0.000%	-
426	Other Non-Specific KU Dues	13,396	0.000%	-
	Total Forecasted Test Period - Not Recoverable	155,319		-

Note> Portion of Forecasted Test Period Not Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific KU Dues".

Kentucky Utilities Company
Case No. 2025-00113
Charitable Contributions
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

KU FR_16(8)(f) Schedule F-2

Account No.	Charitable Organization		Total Utility	Jurisdiction %		Total Jurisdiction
	Base Period - Not Recoverable					
426.1	HOME ENERGY ASSISTANCE PROGRAM (HEA)	$	502,900	0.000%	$	-
426.1	UNIVERSITY OF KENTUCKY		50,000	0.000%		-
426.1	COMMERCE LEXINGTON INC		37,500	0.000%		-
426.1	KENTUCKY ASSOCIATION OF MANUFACTURERS INC		28,000	0.000%		-
426.1	DOWNTOWN LEXINGTON CORPORATION		15,000	0.000%		-
426.1	BARDSTOWN-NELSON COUNTY CHAMBER OF COMMERCE INC		10,000	0.000%		-
426.1	VARIOUS VENDORS < $10,000		41,879	0.000%		-
426.1	VARIOUS FORECASTED BASE PERIOD CHARITABLE CONTRIBUTIONS		80,130	0.000%		-
	Total Base Period	$	765,409		$	-
	Forecasted Test Period - Not Recoverable					
426.1	HOME ENERGY ASSISTANCE PROGRAM (HEA)	$	502,900	0.000%	$	-
426.1	VARIOUS FORECASTED TEST PERIOD CHARITABLE CONTRIBUTIONS		262,500	0.000%		-
	Total Forecasted Period	$	765,400		$	-

Kentucky Utilities Company
Case No. 2025-00113
Expenditures for Employee Parties and Outings, Employee Gift Expenses
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

KU FR_16(8)(f) Schedule F-3

Account No.	Description	Total Utility	Jurisdiction %	Total Jurisdiction
	Base Period - Not Recoverable			
426.5	Employee Recognition	$ 197,656	0.000%	$ -
	Totals	$ 197,656		$ -
	Forecasted Test Period - Not Recoverable			
426.5	Employee Recognition	$ 170,238	0.000%	$ -
	Totals	$ 170,238		$ -

Kentucky Utilities Company
Case No. 2025-00113
Marketing and Sales Expenditures
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

KU FR_16(8)(f)

Schedule F-4

Account No.	Description of Expenses	Base Period Total Utility	Base Period Jurisdiction %	Base Period Total Jurisdiction	Forecasted Test Period Total Utility	Forecasted Test Period Jurisdiction %	Forecasted Test Period Total Jurisdiction
	Customer Service & Informational						
907	Supervision	$ 344,010	99.456%	$ 342,137	$ 295,363	99.719%	$ 294,534
908	Customer Assistance	409,039	100.000%	409,039	787,985	100.000%	787,985
908	Customer Assistance - Pro Forma	(4,240)	100.000%	(4,240)	-	100.000%	-
910	Miscellaneous Customer Service & Informational	1,860,491	99.594%	1,852,943	1,953,885	99.724%	1,948,486
910	Miscellaneous Customer Service & Informational - Pro Forma	(205,084)	99.594%	(204,252)	-	99.724%	-
	Totals	$ 2,404,216		$ 2,395,628	$ 3,037,233		$ 3,031,004

NOTE> Account 908, Customer Assistance, excludes amounts from Demand Side Management Programs (DSM), which are not recovered through base rates.

Account No.	Description of Expenses	Base Period Total Utility	Base Period Jurisdiction %	Base Period Total Jurisdiction	Forecasted Test Period Total Utility	Forecasted Test Period Jurisdiction %	Forecasted Test Period Total Jurisdiction
	Sales Expense						
911	Supervision	$ -	99.456%	$ -	$ -	99.719%	$ -
912	Demonstration & Selling	410,031	95.211%	390,393	-	95.211%	-
916	Miscellaneous Sales Expense	-	95.211%	-	-	95.211%	-
	Totals	$ 410,031		$ 390,393	$ -		$ -

Kentucky Utilities Company
Case No. 2025-00113
Advertising Expenditures
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

KU FR_16(8)(f) Schedule F-5

		Base Period			Forecasted Test Period		
Account No.	Description of Expenses	Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
	Recoverable Expenses						
909	Informational or Safety Advertising	$ 1,098,150	95.211%	$ 1,045,556	$ 1,426,724	95.463%	$ 1,361,995
	Totals	1,098,150		1,045,556	1,426,724		$ 1,361,995
	Non Recoverable Expenses						
913	Sales or Promotional Advertising	$ 73,979	95.211%	$ 70,436	$ 11,955	95.211%	$ 11,382
930.1	Institutional or Other Advertising	1,060,418	95.390%	1,011,536	928,562	95.376%	885,623
	Totals	$ 1,134,397		$ 1,081,972	$ 940,517		$ 897,006

Note> Account 913 and 930.1 are Non-Recoverable expenses and are removed from base rates through proforma adjustments.

Kentucky Utilities Company
Case No. 2025-00113
Professional Service Expenses
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

KU FR_16(8)(f) Schedule F-6

Professional Services	**Base Period**			**Forecasted Test Period**		
Description of Expenses	Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
Computer Hardware And Software Maintenance	$ 1,545,159	94.351%	$ 1,457,876	$ -	94.471%	$ -
Contracted Labor And Materials	463,682	94.351%	437,490	776,101	94.471%	733,194
PPL Contracted Labor And Materials	-	94.351%	-	-	94.471%	-
PPL Information Technology Services	4,810,967	94.351%	4,539,206	4,818,370	94.471%	4,551,983
PPL General Counsel Services	3,719,688	94.351%	3,509,572	4,302,466	94.471%	4,064,601
PPL Financial Services	2,289,147	94.351%	2,159,839	1,804,212	94.471%	1,704,465
PPL Other Contracted Labor And Materials	3,539,161	94.351%	3,339,242	4,690,254	94.471%	4,430,950
Amortization	-	94.351%	-	369,587	94.471%	349,154
Legal Fees	-	94.351%	-	-	94.471%	-
Consulting Fees	49,381	94.351%	46,592	-	94.471%	-
Accounting and Audit Fees	301,398	94.351%	284,373	-	94.471%	-
Other	163,858	94.351%	154,602	-	94.471%	-
Pro Formas	2,775,821	94.351%	2,619,021	19,226	94.471%	18,163
Totals	$ 19,658,263		$ 18,547,813	$ 16,780,216		$ 15,852,510

Kentucky Utilities Company
Case No. 2025-00113
Rate Case Expenses
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

KU FR_16(8)(f) Schedule F-7

Account No.	Description of Expense	Total Utility
	Total Kentucky Rate Case Expenses	
182	Legal	$ 970,034
182	Consultants	430,098
182	Newspaper Advertising	554,000
	Total Kentucky Rate Case Expenses	$ 1,954,132

		Base Period			Forecasted Test Period		
Account No.	Description of Expenses	Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
	Regulatory Commission Expenses						
928	FERC Annual Charge	$ 664,397	94.688%	$ 629,101	$ 637,836	94.688%	$ 603,951
928	Rate Case Amortization	-	100.000%	-	700,946	100.000%	700,946
928	Virginia Rate Case	78,016	0.000%	-	114,500	0.000%	-
928	Miscellaneous	15,102	100.000%	15,102	5,600	100.000%	5,600
	Totals	$ 757,515		$ 644,203	$ 1,458,882		$ 1,310,497

Kentucky Utilities Company
Case No. 2025-00113
Civic and Political Activity Expenses
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

KU FR_16(8)(f)

Schedule F-8

			Base Period			Forecasted Test Period		
Account No.	Item		Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
	Non Recoverable Expenses							
426.4	Civic/Political		$ 1,068,360	0.000%	$ -	$ 1,110,524	0.000%	$ -
		Totals	$ 1,068,360		$ -	$ 1,110,524		$ -

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 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.

Kentucky Utilities Company
Case No. 2025-00113
Payroll Costs
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

Payroll Costs	Base Period	Adjustments	Forecasted Test Period
Wages and Salaries:			
Straight & OT/Premium	$ 163,713,763	$ 2,967,422	$ 166,681,185
Off-duty Costs	28,133,446	148,938	28,282,384
Employee Benefits	48,410,864	9,512,140	57,923,004
Payroll Taxes	15,712,987	761,413	16,474,400
Total Payroll Costs	$ 255,971,060	$ 13,389,913	$ 269,360,973

Note 1: The information contained in this filing requirement includes all amounts charged to Kentucky Utilities by Kentucky Utilities, LG&E and KU Services, Louisville Gas & Electric and PPL Services.

Kentucky Utilities Company
Case No. 2025-00113
Payroll Costs
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

Line No.	Description	Base Period	% Change	Forecasted Period
1				
2	**Man Hours**			
3	Salary/Straight Time Hours	2,450,064	6.93%	2,619,776
4	Overtime Hours	227,607	-25.10%	170,482
5	Total Man Hours	2,677,670	4.20%	2,790,258
6				
7	Ratio of OT Hours to ST Hours	9.29%		6.51%
8				
9	**Straight, OT/Premium Dollars**			
10	Salary/Straight Time Dollars	141,945,173	4.74%	148,679,284
11	Overtime Dollars	21,768,590	-17.30%	18,001,901
12	Total Labor Dollars	163,713,763	1.81%	166,681,185
13				
14	Ratio of OT Dollars to ST Dollars	15.34%		12.11%
15				
16	O&M Labor Dollars	97,827,286	9.01%	106,640,101
17				
18	Ratio of O&M Labor Dollars			
19	to Total Labor Dollars	59.76%		63.98%
20				
21	**Off-duty Dollars**			
22	Total Off-Duty Dollars	28,133,446	0.53%	28,282,384
23	Off-Duty Dollars O&M	17,552,059	3.13%	18,102,129
24				
25	Ratio of Off-Duty O&M			
26	to Total Off-Duty	62.39%		64.00%
27				
28				
29	**Employee Benefits**			
30	Total Employee Benefits	48,410,864	19.65%	57,923,004
31	Employee Benefits O&M	31,704,155	20.18%	38,102,905
32				
33	Ratio of Employee Benefits O&M			
34	to Total Employee Benefits	65.49%		65.78%
35				
36	**Payroll Taxes**			
37	Total Payroll Taxes	15,712,987	4.85%	16,474,400
38	Payroll Taxes O&M	10,016,898	6.80%	10,698,536
39				
40	Ratio of Payroll Taxes O&M			
41	to Total Payroll Taxes	63.75%		64.94%
42				
43	**Employee Levels**			
44	Average Employee Levels	750	0.63%	755
45	Period-End Employee Levels	760	-0.66%	755

Note 1: The information contained in this filing requirement includes all amounts charged to Kentucky Utilities by Kentucky Utilities, LG&E and KU Services, Louisville Gas & Electric and PPL Services.

Note 2: Headcount and hours information shown on this schedule reflects only those employees of Kentucky Utilities where as labor dollars also include charges from LG&E and KU Services, Louisville Gas & Electric and PPL Services.

Kentucky Utilities Company
Case No: 2025-00113
Officer Compensation
Base Period: Sept 1, 2024 - Aug 31, 2025 [1]

Job Title	Salary	Other Compensation [2]
President (LKE) & CBDO	$528,938	$1,102,152
VP Comm & Corp Rspnbilty (LKE) [4]	$237,880	$189,888
VP COO (LKE)	$322,736	$331,286
VP- Customer Service (LKE)	$263,087	$232,557
VP Electric Distribution (LKE)	$300,195	$246,081
VP Engy Supply & Analysis (LKE) [3]	$325,132	$270,620
VP External Affairs	$242,392	$138,919
VP Gas Operations (LKE)	$268,348	$230,549
VP Generation (LKE)[5]	$288,833	$263,746
VP State Regulation and Rates	$267,698	$155,188
VP Transmission (LKE)	$289,149	$268,222
Average of All Officers	$303,126	$311,746

[1] Amounts pro-rated to reflect retirements as noted.

[2] Other Compensation includes cash based short-term incentives and stock based long-term incentives at target. None of the incentive pay is included in the cost of service.

[3] Former VP Engy Supply & Analysis (LKE) retired 4/1/2025.

[4] Former VP Comm & Corp Rspnbility (LKE) retired 6/1/2025.

[5]Former VP Generation (LKE) retired 7/1/2025

Kentucky Utilities Company
Case No: 2025-00113
Officer Compensation
Forecast Test Period: January 1, 2026 - December 31, 2026

Job Title	Salary [1]	Other Compensation [2]
President (LKE) & CBDO	$550,655	$1,109,597
VP COO (LKE)	$335,987	$340,908
VP- Customer Service (LKE)	$278,100	$238,989
VP Electric Distribution (LKE)	$312,520	$266,327
VP Engy Supply & Analysis (LKE)	$281,190	$214,706
VP External Affairs	$252,345	$145,680
VP Gas Operations (LKE)	$283,662	$242,527
VP Generation (LKE)	$285,825	$258,637
VP State Regulation and Rates	$278,689	$157,279
VP Transmission (LKE)	$301,021	$273,768
Average of All Officers	$315,999	$324,842

[1] The Company's forecast assumes an annual salary adjustment of 3%.

[2] Of the total salary and other compensation, 20.6% is allocated to the cost of providing service to KU rate payers. Other Compensation includes cash based short-term incentives and stock based long-term incentives calculated at target. None of the incentive pay is included in the cost of service.

LG&E and KU – 2025 General Rate Case Total Remuneration Study

Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU)

May 2025

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

Table of Contents

Introduction 1
Key Findings 1
Compensation Philosophy 2
Salary Budget 3
Competitive Market Positioning 3
Short-Term At-Risk Compensation Program 5
Short-Term At-Risk Compensation Program Elements 5
Long-Term At-Risk Compensation Program 6
Long-Term At-Risk Compensation Program Elements 7

Appendices

Appendix A - Large Utility Peer Group A-1
Appendix B - Small Utility Peer Group B-1
Appendix C - LG&E and KU Benchmark Positions C-1
Appendix D - Compensation Survey Methodology D-1
Appendix E - Benefits Valuation Methodology E-1
Appendix F - Glossary of Terms F-1

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

INTRODUCTION

Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) asked WTW to review the competitiveness of its current compensation and benefits program relative to market practices.

LG&E and KU's target total remuneration program consists of base salary, short-term and long-term at-risk compensation programs, and benefits (pension, health and welfare, etc.), which is consistent with the programs used by a majority of investor-owned utilities and publicly-traded general industry companies in the marketplace.

In performing this review, WTW analyzed the following for LG&E and KU:

- Its compensation philosophy
- Competitive market positioning of target total remuneration (base salary, target short-term and long-term at-risk compensation, and benefits) for its non-union, at-risk compensation eligible employee population
- Its short-term and long-term at-risk compensation program design

LG&E, KU and shared services employees that support LG&E and KU are included in this report. Given that executives are not included in the short-term at-risk incentive plan (TIA) of LG&E and KU, they were not included in our benchmarking analysis.

Key Findings

Based on our review, we find:

- **Compensation Philosophy:** LG&E and KU's total compensation philosophy of targeting the 50th percentile of the market, with greater earning opportunity for exceptional performance, is consistent with the large majority of utility peer companies examined, and our consulting experience suggests it is the most prevalent practice across general industry
- **Salary Budget:** When compared to available published survey data, LG&E's and KU's actual base salary budget is competitive with market median levels
- **Competitiveness of target total remuneration:** When compared to available published survey data, LG&E and KU's compensation and benefit levels are generally competitive with market levels based on the company's stated compensation philosophy for base salary, target total cash compensation (Target TCC = base salary + target short-term at-risk compensation), target total direct compensation (Target TDC = target TCC + long-term at-risk compensation), and target total remuneration (Target Total Remuneration = target TDC + benefits)
- **Short-term and long-term at-risk compensation program design:** LG&E and KU's strategy to provide short-term and long-term at-risk compensation is consistent with the majority of the publicly-traded utility peers examined. Overall, we find the Company's short-term and long-term at-risk compensation program designs to be comparable to the designs of utility peers

Summary Conclusion: Based upon our review, we find LG&E and KU's overall compensation and benefit levels are within the range of market competitiveness and the short-term and long-term at-risk compensation program design are aligned with market practices, based on the multiple market perspectives we examined.

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

Compensation Philosophy

Overview: LG&E and KU's compensation philosophy is to provide competitive, market-driven pay that is responsive to labor market conditions. Base salaries are generally targeted at the 50th percentile of the market for similar positions, with total direct compensation – including short-term and long-term at-risk compensation – structured to reward performance. At-risk compensation is tied to individual and company performance, reinforcing accountability for both short-term business goals and sustained operational excellence. Compensation decisions are based on market data, internal equity, and individual performance, ensuring pay is managed fairly and consistently across the organization.

To assess how LG&E and KU's compensation philosophy compares to market practice, WTW reviewed current proxy disclosures for companies that comprise two market perspectives:

- **Large Utility Peer Group** – 16 publicly-traded, comparably-sized utilities with revenues in a range of approximately ½ to 2 times the revenue of PPL Corporation, as disclosed in the company's April, 2024 proxy statement (see Appendix A for the list of Large Utility Peer Companies)

- **Small Utility Peer Group** – Since comparably-sized subsidiary utilities like LG&E and KU do not generally disclose compensation program data, a peer group of 12 publicly-traded, comparably-sized utilities with median revenues in the range of LG&E and KU or reflecting smaller sized utilities were used for comparison (see Appendix B for the list of Small Utility Peer Companies)

When developing peer groups for comparison, using companies whose revenues fall within a range of ⅓ to 3 times or ½ to 2 times company revenue is standard practice in compensation consulting and is also similar to the guideline utilized by Institutional Shareholder Services (ISS), a prominent shareholder advisory firm.

Compensation Philosophy Review Findings

Based on our review, we believe LG&E and KU's compensation philosophy is well aligned with utility peers.

- **Positioning of pay –** We found that a majority of utility peers target all or a portion of their compensation at the 50th percentile (15 of the 16 Large Utility Peer Group and 11 of the 12 Small Utility Peer Group). Of those utility peers that do not target the 50th percentile:
  - **Large Utility Peers:** 1 company did not define a targeted compensation philosophy
  - **Small Utility Peers:** 1 company did not define a targeted compensation philosophy

LG&E and KU's compensation philosophy is also well aligned with general industry companies. Our experience with general industry clients suggests typical market practice is to target compensation at the 50th percentile.

- **Defining the competitive market** – There is a continuing trend among utilities to benchmark non-industry specific positions (accounting, human resources, legal, etc.) against both utility industry and general industry survey data since this is reflective of the market for talent. This practice was relatively common among the two peer groups examined, as among those peers that disclosed, 69% of Large Utility Peers and 58% of Small Utility Peers utilize both utility industry and general industry survey data similar to what is utilized by LG&E and KU. For positions requiring industry experience, utility industry only survey data is used to assess compensation since these positions are generally not found outside the utility industry.

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

Salary Budget

Using the 2024 WorldatWork Salary Budget Survey, WTW assessed the competitiveness of the base salary budget at LG&E and KU. The WorldatWork Salary Budget Survey has been collecting data for over 40 years and is one of the most robust surveys of its kind for HR professionals, summarizing data from over 5,000 responses.

WTW was provided the actual average salary budget provided to all employees at LG&E and KU for 2024. In reviewing LG&E's and KU's historical base salary budgets, survey data for the utility industry by employee level was not readily available. The table shown below identifies the actual average base salary budget for all employee groups at LG&E and KU and compares this to the median total salary budget for all employee groups for utility and general industry companies from the WorldatWork Salary Budget Survey.

Year	LG&E and KU Average Salary Budget	Median Actual Salary Budget	
		Utility Industry	General Industry
2024 (Actual)	3.0%	4.0%	4.0%

Salary Budget Findings

Based on our assessment, we have determined that LG&E's and KU's actual base salary budget is more conservative than the utility and general industry medians.

Competitive Market Positioning

Overview: WTW assessed LG&E and KU's current target total remuneration levels to the market 50th percentile (median) to determine the competitiveness of pay and to validate alignment with LG&E and KU's current compensation philosophy (targeting total compensation at the 50th percentile of market).

In conducting the competitive assessment, WTW examined 297 positions, covering 1,999 employees or approximately 61% of the combined LG&E and KU workforce. When available, positions were benchmarked against general industry market data, except utility industry-specific positions representing 122 positions, which were benchmarked against utility industry data only (note: this approach is referred to as the "General Industry" in the table on the following page and throughout). For comparative purposes, all positions were additionally benchmarked solely to utility industry data, where data were available (note: this approach is referred to as the "Utility Industry" in the table on the following page and throughout).

LG&E and KU benchmarks all of its director and above level positions to national market data. For positions below the director level (i.e., managers, supervisors, professional, and non-exempt employees), LG&E and KU applies geographic cost of labor differentials to reflect the prevailing cost of labor rates across the locations in which it operates. This approach is consistent with competitive market practices; similar to LG&E and KU, most organizations recognize that the talent pool for director level and above talent is based on a national perspective - and therefore consult national market data - and that market rates below the director level are more sensitive to employee location.

Based on an analysis of the geographic cost of labor differentials from the Economic Research Institute database for Louisville, KY and Lexington, KY, WTW has developed geographic cost of labor differentials to validate LG&E and KU's approach of using geographic cost of labor differentials below the director

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

level. All market data contained in this report (below the director level) reflect national data with geographic cost of labor differentials applied.

The table on the next page summarizes the competitive market positioning of the positions examined by WTW for various job levels at LG&E and KU. Each position was assessed from both a general industry and utility industry market perspective, where available. For the utility industry perspective, the analysis also incorporates the value of benefits to provide a view of total remuneration competitiveness.

Competitive Market Positioning Findings

When determining the competitiveness of company pay relative to the market, WTW typically defines a position as being competitive if it is within +/- 10% of the market for non-executive positions. Based on our assessment, we have determined that LG&E's and KU's compensation is competitive with the 50th percentile of the market (i.e., within the +/- 10% competitive range) for base salary, target total cash compensation, and target total direct compensation at all job levels reviewed against the general and utility industry markets. For the utility industry perspective, total remuneration (including the value of benefits) was also assessed and found to be within the competitive range at all job levels.

Utility Industry Perspective			Variance as % to Market Median			
Job Level	# of Jobs	# of EEs	Base Salary	Target Total Cash Comp.	Target Total Direct Comp.	Target Total Remuneration
Senior Management	35	45	-8.2%	-7.9%	-7.7%	-7.5%
Management	42	100	-5.7%	-5.1%	-5.1%	-4.8%
Exempt	159	1,179	-4.7%	-4.6%	-4.5%	-4.1%
Non-Exempt	47	465	-5.2%	-5.4%	-5.4%	-4.9%
Hourly	14	210	3.2%	3.7%	3.7%	4.1%
Total	**297**	**1,999**	**-4.1%**	**-4.0%**	**-3.9%**	**-3.5%**

General Industry Perspective			Variance as % to Market Median		
Job Level	# of Jobs	# of EEs	Base Salary	Target Total Cash Comp.	Target Total Direct Comp.
Senior Management	35	45	-6.3%	-2.3%	-0.7%
Management	42	100	-1.9%	2.3%	2.3%
Exempt	159	1,179	-3.4%	-0.7%	-0.5%
Non-Exempt	47	465	-2.6%	-1.9%	-1.9%
Hourly	14	210	3.2%	3.7%	3.7%
Total	**297**	**1,999**	**-2.5%**	**-0.4%**	**-0.3%**

Overall, LG&E and KU's positions are within the market range for each element of total remuneration.

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

Short-Term At-Risk Compensation Program

Overview: WTW reviewed LG&E and KU's short-term at-risk compensation program and compared its various elements to market practice.

Short-term at-risk compensation programs are used by most investor-owned utilities and publicly-traded general industry companies to help attract, motivate and retain critically skilled employees needed to successfully run the business. This program focuses employees primarily on short-term goals. Therefore, LG&E and KU's strategy to provide short-term at-risk compensation is consistent with the market perspectives examined.

Below are the findings of Willis Tower Watson's assessment of LG&E and KU's short-term at-risk compensation program against the Large Utility Peer Group and Small Utility Peer Group. Companies design their short-term at-risk compensation programs to align with their business strategies and circumstances, so there tends to be a range of practices regarding how the programs are designed. LG&E and KU's short-term program design is within the range of market practice for utility companies.

Short-Term At-Risk Compensation Program Elements

Overall our review indicates LG&E and KU's annual incentive program is comparable to and competitive with designs of utility peers. Key design aspects are noted below:

- **Prevalence of Short-Term At-Risk Compensation Program** – Every company in each peer group, like LG&E and KU, has a short-term at-risk compensation program.
- **Performance Measures** – LG&E and KU's short-term at-risk compensation program assesses performance using eight primary metrics (six operational metrics, two strategic initiatives, and individual or team performance) to focus efforts on providing safe, affordable, reliable, and sustainable energy to customers, as shown below:

Performance Measure	Exempt Weight	Non-Exempt Weight	Union / Hourly Weight
J.D. Power Residential Customer Satisfaction rating	15%	15%	15%
Non-storm System Average Interruption Frequency (SAIFI)	15%	15%	15%
Equivalent Forced Outage Rate (EFOR)	5%	5%	5%
Equivalent Availability Factor (EAF)	5%	5%	5%
Gas Leak Response Time goal target - On-Hours	5%	5%	5%
Gas Leak Response Time goal target - Off-Hours	5%	5%	5%
Critical application and process implementation – On-Time	7.5%	--	--
Critical application and process implementation – On-Budget	7.5%	--	--
Individual Performance	35%	50%	--
Team Performance	--	--	50%

- The use of multiple performance measures in the short-term at-risk plan is aligned with market practices, as all of the Large Utility peer group and 92% of the Small Utility peer group use 3 or more

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

performance measures. Furthermore, the use of non-financial operating/strategic metrics and individual performance measures are also found among a majority of industry peers

- **Prevalence of Operational Measures** – Similar to LG&E and KU's use of operational measures (SAIFI, EFOR, EAF and Leak Response Time), a majority of peer companies (94% of the Large Utility Peer Group and 92% of the Small Utility Peer Group) use various forms of operational goals such as safety, customer satisfaction, reliability, regulatory compliance, and service quality in their short-term at-risk compensation programs

- **Prevalence of Financial Measures –** every large utility peer and every small utility peer use some type of financial metric in their short-term at-risk compensation programs. The most common financial metrics are EPS (87% of large utility peers and 42% of small utility peers) and net income (13% of large utility peers and 50% of small utility peers). While non-executive employees covered in this report do not have financial metrics, executive level positions for LG&E KU have financial metrics as part of the program.

- **Payout Ranges** – A short-term at-risk compensation program eligible participant at LG&E and KU is able to receive a plan payout that ranges from 0-200% of target opportunity. This payout range is generally consistent with the majority of the peers from both market perspectives. Threshold levels of performance are set for each measure, which is a minimum level of performance required in order for awards to be earned.

- **Performance Weightings** – In determining the corporate funding pool, LG&E and KU assigns the operational metrics a combined weighting of 50% and the corporate strategic and/or individual/team goals to be weighted 50%. This weighting places greater emphasis on operational goals as compared to industry peers, where 81% of the Large Utility Peer Group and 83% of the Small Utility Peer Group have over 50% weighting on financial metrics. Among the peers:

  - Greater than 50% weight on operational metrics – 6% of Large Utility Peers
  - Less than 50% weight on operational metrics – 94% of Large Utility Peers and every Small Utility Peer
  - The information above generally applies to corporate-level incentive plan participants. In most cases, companies apply different goal weights based on organizational level within the company. For example, business unit employees may have a weight applied to business unit performance (either financial, operational, or both) to emphasize a stronger "line of sight" to their everyday activities

Short-Term At-Risk Compensation Program Findings

Overall, LG&E and KU's short-term at-risk compensation program is comparable to and competitive with plan designs of other similarly sized utilities.

Long-Term At-Risk Compensation Program

Overview: WTW reviewed LG&E and KU's long-term at-risk compensation program and compared its various elements to market practice.

Long-term at-risk compensation programs are used by most investor-owned utilities and publicly-traded general industry companies to help attract, engage and retain critically skilled employees needed to successfully run the business. This program focuses employees primarily on long-term goals. Therefore,

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

LG&E and KU's strategy to provide long-term at-risk compensation is consistent with the market perspectives examined

Below are the findings of our assessment of LG&E and KU's long-term at-risk compensation against the industry peer groups and market practices. Companies design their long-term at-risk compensation programs to align with their business strategies and circumstances, so there tends to be a range of practices regarding how the programs are designed. Overall, our review indicates LG&E and KU's long-term at-risk compensation program is comparable to and competitive with the long-term at-risk compensation plan designs of utility industry peers.

Long-Term At-Risk Compensation Program Elements

Key design aspects are noted below:

- **Prevalence of Long-Term At-Risk Compensation Program** – Every company in the Large Utility Peer Group and every company in the Small Utility Peer Group has a long-term at-risk compensation program.

- **Award Vehicles** – LG&E and KU use two types of long-term at-risk compensation vehicles to make long-term at-risk awards: performance share units (PSUs) and restricted share units (RSUs). From a prevalence perspective, LG&E and KU align with the industry peer groups, where all companies that offer long-term at-risk award use some type of performance plan vehicle (similar to LG&E and KU's PSUs) and 94% of Large Utility Peer companies use restricted stock/RSU vehicles, as well as all of the Small Utility Peer companies (all of these companies use a combination of performance plan and restricted stock/RSU awards, similar to LG&E and KU).

  Award Mix – LG&E and KU grants long-term at-risk awards with a mix of 80% weighted to PSUs and 20% to RSUs for executives and 100% RSUs for participants below the executive level which is consistent with what we observe in the market. These mixes ensure that the most significant portion of the program is aligned with company performance for executives, with a balanced focus on retention-alignment and long-term value creation for lower level participants.

- **Vesting Provisions** – LG&E and KU's RSUs have a time-based, three-year ratable vesting requirement. All of the industry peers that use the restricted stock/RSU long-term at-risk compensation vehicle, use a similar three-year vesting approach, with few exceptions; cliff vesting is slightly more common in the Large Utility Peer Group (69% companies use cliff vesting vs. 31% using ratable) and in the Small Utility Peer Group (58% use cliff vesting vs. 42% using cliff).

Performance Plans

- **Performance Cycles** – LG&E and KU uses a three-year performance cycle for the PSU award component, which is the most common among all three peer groups, with few exceptions.

- **Performance Measures** – LG&E and KU uses a combination of relative total shareholder return (TSR), earnings growth, and environmental and sustainability metrics as the basis for measuring performance for PSU awards. It is common for companies to use multiple metrics in performance awards.

  - **Prevalence of TSR** – Use of TSR is consistent with the industry peer groups, where most companies (100% of Large Utility Peer Group companies and 92% of Small Utility Peer Group companies) use TSR for all or a portion of long-term at-risk performance-based compensation awards.

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

- **Prevalence of EPS** – Use of earnings per share (EPS) is consistent among the Large Utility Peer Group (63% of peers) and the Small Utility Peer Group (75% of peers).
- **Prevalence of Environmental and Sustainability metrics** – Use of environmental and sustainability metrics is consistent among the Large Utility Peer Group (75% of peers) while less prevalent among the Small Utility Peer Group (25% of peers).

- **Peer Groups** – For the portion of LG&E and KU's PSUs that are contingent on relative TSR percentile performance, LG&E and KU compares performance to the UTY index group. Among Large Utility Peer Group companies, it is the most common approach to use a peer group specific for relative TSR performance comparisons ("performance peer group") or an index, with some companies using their compensation peer group. Similar approaches are observed among those Small Utility using relative TSR performance plans.
- **Performance Range** – LG&E and KU's performance schedule requires at least 25th percentile relative TSR performance in order to receive a threshold-level award and provides the maximum-level award at the 85th percentile and above. The 25th percentile threshold is aligned with the market practice, which generally falls in the 25th-40th percentile range. The 85th percentile maximum is also aligned with the market, which is often in the 75th-90th percentile range.
- **Payout Range** – LG&E and KU's PSUs based on TSR pay out 25% of target at threshold performance to 200% of target at maximum performance. Most peers either payout 25% or 50% of target for threshold performance and LG&E and KU's payout threshold is conservative since it can only payout up to 25% of target. The payout maximum of 200% of target is the most common design found among either peer group. LG&E and KU's PSUs based on earnings growth pay out within a range of 50% of target at threshold performance to 200% of target at maximum performance, and PSUs based on environmental and sustainability metrics pay out within a range of 50% of target at threshold performance to 175% of target at maximum performance. The threshold payout of 25%-50% and maximum payout of 175%-200% are aligned with market.

Long-Term At-Risk Compensation Program Findings

Overall, LG&E and KU's long-term at-risk compensation program is comparable to and competitive with plan designs of other similarly sized utilities.

Conclusion

In summary, we find that LG&E and KU's compensation and benefit levels are within the range of market competitiveness, and the short-term and long-term at-risk compensation programs are consistent with market practices of utility peers.

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

APPENDIX A —

Large Utility Peer Group

© 2025 WTW — Proprietary and Confidential

Company	Ticker	Size Criteria [1] ($ in millions) Rev.	Market Cap.
Alliant Energy Corporation	LNT	$3,981	$15,737
Ameren Corporation	AEE	$7,324	$26,469
American Electric Power Company	AEP	$19,238	$54,176
CenterPoint Energy, Inc.	CNP	$8,643	$21,774
CMS Energy Corporation	CMS	$7,515	$20,560
Consolidated Edison, Inc.	ED	$15,256	$32,886
Dominion Energy, Inc.	D	$14,459	$46,696
Entergy Corporation	ETR	$11,806	$35,373
Evergy, Inc.	EVRG	$5,847	$15,330
Eversource Energy	ES	$11,901	$22,572
FirstEnergy Corp.	FE	$12,269	$23,053
NiSource Inc.	NI	$5,283	$18,647
Public Service Enterprise Group Incorporated	PEG	$10,290	$41,701
Sempra	SRE	$13,185	$53,269
WEC Energy Group, Inc.	WEC	$8,600	$32,712
Xcel Energy Inc.	XEL	$13,377	$39,399

75th Percentile		$13,233	$39,974
Median		**$11,048**	**$29,590**
25th Percentile		$7,467	$21,471

PPL Corporation	**PPL**	**$8,462**	**$24,903**

(1) All figures from Standard & Poor's Capital IQ and current as of most recent fiscal year end except market cap, which is current as of February 15, 2025.

© 2025 WTW — Proprietary and Confidential

APPENDIX B —

Small Utility Peer Group

© 2025 WTW — Proprietary and Confidential

Company	Ticker	Size Criteria [1] ($ in millions) Rev.	Market Cap.
ALLETE, Inc.	ALE	$1,530	$3,788
Alliant Energy Corporation	LNT	$3,981	$15,737
Atmos Energy Corporation	ATO	$4,165	$23,255
Hawaiian Electric Industries, Inc.	HE	$3,207	$1,752
IDACORP, Inc.	IDA	$1,823	$5,848
ONE Gas, Inc.	OGS	$2,084	$4,053
Otter Tail Corporation	OTTR	$1,331	$3,220
Pinnacle West Capital Corporation	PNW	$5,125	$10,149
Portland General Electric Company	POR	$3,440	$4,553
Southwest Gas Holdings, Inc.	SWX	$5,112	$5,562
Spire Inc.	SR	$2,593	$4,312
TXNM Energy, Inc.	TXNM	$1,971	$4,529

75th Percentile		$4,027	$6,923
Median		**$2,900**	**$4,541**
25th Percentile		$1,934	$3,986

PPL Corporation	**PPL**	**$8,462**	**$24,903**
LG&E and KU		**$3,562**	**N/A**

(1) All figures from Standard & Poor's Capital IQ and current as of most recent fiscal year end except market cap, which is current as of February 15, 2025.

© 2025 WTW — Proprietary and Confidential

APPENDIX C —

LG&E and KU Benchmark Positions

© 2025 WTW — Proprietary and Confidential

Senior Management Positions

Job Title	# of EEs	Organization
Assistant Controller	1	SRV
Assistant General Counsel	1	SRV
Assistant General Counsel	2	SRV
Assistant Treasurer	2	SRV
Dir- Data & Tech Cyber	1	SRV
Dir Data Science&Machine Learn	1	SRV
Dir Distribution Ops	1	LKE
Dir Environmental Compliance	1	SRV
Dir Fin Planning & Budgeting	1	LKE
Dir Gas Control & Storage	1	LKE
Dir Human Resources	3	SRV
Dir- IT Finance, Acct & Compl	1	SRV
Dir Regulatory Accounting	1	SRV
Dir Tech Training&Development	1	SRV
Dir Trans Strategy & Planning	2	LKE
Director – Benefits	1	SRV
Director - IT Operations	2	SRV
Director - T&D Line Engineering	1	SRV

Job Title	# of EEs	Organization
Director Compensation	1	SRV
Director- Corporate Accounting	1	SRV
Director- Product Portfolio	3	SRV
Director-Compliance & Ethics	1	SRV
Dir-Ent Portf Tech	3	SRV
Dir-Tax Planning & Compliance	1	SRV
General Manager - Brown	1	LKE
General Manager - Trimble	1	LKE
Sr Dir Cyber Ops & Thrt Intel	1	SRV
Sr Dir T&D Smart Grid & Automatn	1	SRV
Sr Director Safety	1	SRV
Sr Dir-Operations Support	1	SRV
Sr. Dir- Corp Fin Plan & Analy	1	SRV
Sr. Dir Ops Services & Procure	1	SRV
Sr. Director – Design	1	SRV
Tax Director	1	SRV
VP External Affairs	1	LKE

© 2025 WTW — Proprietary and Confidential

Management Positions

Job Title	# of EEs	Organization
Business Operations Manager	2	SRV
Corporate Security Manager	1	SRV
Finance & Billing Manager	1	SRV
Manager - HR Operations	1	SRV
Manager Accounting	3	SRV
Manager Audit Services	1	SRV
Manager Data Engineering	1	SRV
Manager Engineering	5	LKE
Manager Engineering	4	SRV
Manager- Tech Development	5	SRV
Manager-Employee Benefits	2	SRV
Manager-NERC & FERC Compliance	1	SRV
Manager-Treasury Operations	1	SRV
Mgr Asset Accounting	1	LKE
Mgr Commercial Operations	5	SRV
Mgr Cybersecurity Engineering	1	SRV
Mgr Distrib Subst Eng C&M	2	LKE
Mgr Gas Constr & Maint	2	LKE
Mgr Gas Storage Operations	2	LKE
Mgr Revenue Accounting	1	LKE
Mgr Technology Development	4	SRV

Job Title	# of EEs	Organization
Mgr. Revenue Accounting	1	SRV
Mgr-Benefits Accounting	1	SRV
Mgr-Corporate Security	1	SRV
Mgr-Digital Workplace Ops	1	SRV
Mgr-PA&RI Corp Acctg & Cnsldtn	1	SRV
Mgr-Sarbanes Oxley Compliance	1	SRV
Mgr-Veg Mgmt & Program Mgmt	1	SRV
Mgr-Warehousing&Inventory Mgmt	1	SRV
Product Manager	15	SRV
Sr Manager - Corporate FP&A	1	SRV
Sr Manager - Production	3	LKE
Sr Manager Engineering	10	LKE
Sr Mgr Corporate Budgeting	1	SRV
Sr Mgr Elec Distrib Overhead	1	LKE
Sr Mgr Gas Contrl and Planning	1	LKE
Sr Mgr Maint - Pwr Gen	3	LKE
Sr Mgr Major Capital Projects	3	LKE
Sr Mgr Operations Center	4	LKE
Sr Mgr Ops & Maint	2	LKE
Sr Mgr-Accident Inv & Prevent	1	SRV
Sr Mgr-Transmission Operations	1	SRV

© 2025 WTW — Proprietary and Confidential

Exempt Positions

Job Title	# EEs	Organization
Accounting Analyst II	12	LKE
Accounting Analyst III	5	LKE
Accounting Specialist	15	SRV
AMI Technical Specialst Ops	8	SRV
Assoc Project Manager- EU	3	SRV
Assoc Security Professional	3	SRV
Associate Developer	3	SRV
Associate IT Systems Analyst	9	SRV
Audit Analyst	3	SRV
Budget Analyst III	5	LKE
Cash Operations Analyst	6	SRV
Cash Operations Associate I	3	SRV
Cash Operations Associate II	8	SRV
Coal Services Administrator II	3	LKE
Consulting Engineer	6	SRV
Consulting Engineer	6	LKE
Contact Center Operations Supv	11	LKE
Contact Center Ops Manager	5	LKE
Contract Administrator II	3	LKE
Coordinator-NERC & FERC Complc	4	SRV
Crew Supv Material Handling	4	LKE
CS Business Analyst II	3	LKE
Customer Services Tech Trainer	4	LKE
Developer Team Lead	10	SRV
Electric System Coord III	10	LKE
Electric System Coordinator I	3	LKE
Energy Efficiency Program Mgr	4	LKE
Energy Mgmt Sys Admin I	3	LKE
Energy Mgmt Sys Admin II	4	LKE
Engineer I	32	SRV
Engineer I	22	LKE
Engineer II	33	LKE
Engineer II	31	SRV
Engineer III	33	SRV
Engineer III	35	LKE
Fac MGMT Work Recptn Center Op	3	SRV
Gas Controller	9	LKE
Gas Supply Specialist III	4	LKE
Interm Experience Designer	4	SRV
Interm IT Security Specialist	4	SRV
Interm IT System Adm (On-Prem)	3	SRV
Intermed HR Business Partner	3	SRV
Intermediate Buyer	5	SRV
Intermediate Category Manager	3	SRV
Intermediate Developer	3	SRV
IT Project Lead	6	SRV
IT Project Specialist	4	SRV
IT Security Analyst Senior	7	SRV
IT Systems Engineer Interm	7	SRV
IT Systems Engineer Lead	3	SRV
IT Systems Engineer Leader	5	SRV
IT Systems Engineer Senior	19	SRV
IT Systems Engineer Specialist	4	SRV
IT Technical Lead	5	SRV
IT Technical Specialist	5	SRV
Laboratory Supervisor	3	LKE
Lead Category Manager	8	SRV
Lead Control Specialist	3	LKE
Lead Data Architect	3	SRV
Lead Data Scientist	3	SRV
Lead Developer	3	SRV
Lead Electric System Coord	7	LKE
Lead Planning Analyst	3	LKE
Lead Supv Maint Coord & Plan	5	LKE
Lead Supv Maintenance	14	LKE
Lead Supv Materials Handlg	4	LKE
Lead Supv Production	8	LKE
Maintenance Crew Supervisor	19	LKE
Maintenance Planner	24	LKE
Meter Analyst II	3	LKE
Network Engineer Senior	9	SRV
Operations & Maint Crew Supv	8	LKE
Operations Crew Supervisor	22	LKE
Operations Support Supervisor	8	LKE
P.P. Environmental Supv	4	LKE
Principal Engineer	80	LKE
Programmer/Analyst-Interm	5	SRV
Programmer/Analyst-Senior	11	SRV
Project Coor Major Cap Project	6	LKE
Project Manager-Training	3	SRV

© 2025 WTW — Proprietary and Confidential

Exempt Positions *cont'd*

Job Title	# EEs	Organization
Public Awareness Coord Sr	3	LKE
Rate & Regulatory Analyst III	3	LKE
Right Of Way Agent II	4	LKE
Right Of Way Agent III	6	LKE
Safety Specialist II	4	LKE
Scrum Master	4	SRV
Senior Cloud Integrator	3	SRV
Senior Developer	12	SRV
Senior Developer	3	SRV
Senior Experience Designer	5	SRV
Senior Instructional Designer	4	SRV
Senior IT Security Specialist	4	SRV
Senior IT System Adm (On-Prem)	7	SRV
Senior Network Technologist	3	SRV
Senior Product Analyst	11	SRV
Sr Accountant	23	SRV
Sr Accounting Analyst	11	LKE
Sr Budget Analyst	14	LKE
Sr Bus Ops Support Analyst	3	SRV
Sr Business Center Specialist	4	LKE
Sr BusSystemsAnalyst-Financial	3	SRV
Sr Buyer	6	SRV
Sr Category Manager	12	SRV
Sr Cloud Engineer	3	SRV
Sr Const & Mntc Coord	13	LKE
Sr Contract Administrator	3	LKE
Sr Contract Administrator	3	SRV
Sr Control Specialist	9	LKE
Sr Counsel	9	SRV
Sr Counsel	6	SRV
Sr CS Business Analyst	3	LKE
Sr Energy Procurement Spec	2	SRV
Sr HR Business Partner	5	SRV
Sr Inspector - Dist Ops	7	LKE
Sr IT Security Systems Analyst	3	SRV
Sr IT Systems Analyst	7	SRV
Sr Key Account Manager	5	LKE
Sr Ops Tech Network Specialist	3	LKE
Sr Paralegal	3	SRV
Sr Proj Coor Major Cap Proj	6	LKE

Job Title	# EEs	Organization
Sr Rate & Regulatory Analyst	3	LKE
Sr Safety Specialist	11	LKE
Sr Safety&Tech Traing Conslt	4	LKE
Sr Security Professional	6	SRV
Sr Staffing Specialist	4	SRV
Sr Tax Analyst	4	SRV
Sr Trader	4	LKE
Sr Transmission System Operatr	5	SRV
Sr Utility Arborist	7	LKE
Sr. Data Scientist	5	SRV
Sr. Treasury Analyst	3	SRV
Staff Accountant	3	SRV
Storeroom Supervisor	3	LKE
Supervising Engineer	21	LKE
Supervisor Facility Maint Ops	8	LKE
Supv - Sourcing	5	SRV
Supv Technical Training	2	LKE
Supv-Finance	3	SRV
Supv-On-Premise Infrastructure	3	SRV
System Administrator Assoc	3	LKE
Tax Specialist	3	SRV
TCC Supervisor	3	SRV
Team Ldr - Eng Design Svcs	4	LKE
Team Ldr - Gas Distribution	9	LKE
Team Ldr - Meter Assets	3	LKE
Team Ldr Distrib Cntrl Center	3	LKE
Team Ldr Drafting Services	2	LKE
Team Ldr Field Svcs Field Ops	4	LKE
Team Ldr -Line Const & Maint	25	LKE
Team Ldr Subst Constr & Main	8	LKE
Technical Lead Data Engineering	3	SRV
Technical Support Interm	4	SRV
Training Consultant-Interm	3	LKE
Training Consultant-Senior	4	LKE
Transmission System Operato-NC	3	SRV
Transmission System Operator	12	SRV
TransOps Long Range Planner	4	SRV
Warehouse Supervisor	4	LKE
Workstation Sys Sppt-Senior	5	SRV

© 2025 WTW — Proprietary and Confidential

Non-Exempt Positions

Job Title	# of EEs	Organization
Administrative Assistant	13	LKE
Billing Analysis Assoc Entry	6	LKE
Billing Analysis Assoc Interm	8	LKE
Building Operations Technician	3	LKE
Business Center Rep I	4	LKE
Business Center Rep II	8	LKE
CC Performance Ops Rep Sr RPM	4	LKE
Chief Electrician (E)	4	LKE
Chief Electrician (I)	3	LKE
Chief Mechanic	6	LKE
Coal Yard Supervisor	5	LKE
Cust Interact QA Associate II	4	LKE
Customer Solutions Rep I	94	LKE
Customer Solutions Rep II	28	LKE
Distribution Sys Operator II	8	LKE
Distribution Sys Operator Sr	24	LKE
Eng Design Tech Sr - Dist Ops	14	LKE
Executive Assistant	7	LKE
Facility Records Tech II	4	LKE
Facility Records Tech III	6	LKE
Field Coord Line Const & Maint	8	LKE
Field Coord-Service & Maint	3	LKE
Gas Field Coordinator	4	LKE
Gas Regulatory Associate III	4	LKE

Job Title	# of EEs	Organization
Lead Customer Solutions Rep	9	LKE
Lead Eng Design Tech Dist Ops	3	LKE
P.P. Prod Support Supervisor	3	LKE
P.P. Shift Supervisor	22	LKE
Protection Systems Technician	4	LKE
Revenue Collection Rep II	6	LKE
Revenue Collection Rep Sr	3	LKE
Security Operator	6	SRV
Service Dispatcher II	4	LKE
Sourcing Assistant - Sr.	4	LKE
Sr Administrative Assistant	7	LKE
Sr Billing Analysis Assoc	7	LKE
Sr Business Center Rep	10	LKE
Sr Civic Affairs Analysis Assc	3	LKE
Sr Cust Relations Specialist	4	LKE
Sr Customer Solutions Rep	52	LKE
Sr Distribution Ops Assistant	7	LKE
Sr Gas Operations Assistant	5	LKE
Sr Laboratory Technician	6	LKE
Sr Protection Systems Tech	4	LKE
Sr Service Order Assoc - FSO	3	LKE
Sr Storeroom Specialist	11	LKE
Telecom Technician Senior	10	LKE

© 2025 WTW — Proprietary and Confidential

Hourly Positions

Job Title	# of EEs	Organization
Auxiliary Operator	9	LKE
Lead Electrician (E)	2	LKE
Lead Electrician (I)	5	LKE
Lead Mechanic	9	LKE
Line Technician A	63	LKE
Line Technician B	16	LKE
Line Technician C	12	LKE

Job Title	# of EEs	Organization
Maintenance Technician A (M)	29	LKE
Maintenance Technician B (M)	7	LKE
Meter Technician A	5	LKE
Meter Technician B	2	LKE
Substation Technician A	10	LKE
Substation Technician B	7	LKE
Unit Operator	34	LKE

© 2025 WTW — Proprietary and Confidential

APPENDIX D —

Compensation Survey Methodology

© 2025 WTW — Proprietary and Confidential

COMPENSATION SURVEY METHODOLOGY

Peer Groups and Survey Sources

To accurately benchmark the unique positions associated with LG&E and KU's workforce, we utilized multiple survey sources from both the broad population and energy services industry.

The survey sources used cover multiple industries and career levels. The following compensation surveys were included:

Survey Title	Effective Date
WTW 2024 Energy Services Executive Compensation Survey	April 1, 2024
WTW 2024 Energy Services Middle Management, Professional and Support Compensation Survey	April 1, 2024
WTW 2024 General Industry Executive Compensation Survey	April 1, 2024
WTW 2024 General Industry Middle Management, Professional and Support Compensation Survey	April 1, 2024
American Gas Association 2024 Compensation Survey Report	March 1, 2024
WTW 2024 BENVAL	--

The data sources and incumbent data used in this analysis have varying effective dates due to different publication times. To provide a common reference date for all data sources provided, all market data was aged to *July 1, 2025* using a 3.0% per annum update factor.

Geographic Perspective Examined

LG&E and KU benchmarks all of its director and above level positions to national market data. For positions below the director level (i.e., managers, supervisors, professional individual contributors and non-exempt employees), LG&E and KU applies a geographic cost of labor differential to reflect the prevailing cost of labor rate in the markets in which it operates. This approach is consistent with competitive market practices; similar to LG&E and KU, most organizations recognize that the talent pool for director level and above talent is based on a national perspective - and therefore consult national market data - and that market rates below the director level are more sensitive to employee location.

Based on an analysis of the geographic cost of labor differential in LG&E and KU's market, WTW has developed geographic cost of labor differentials to validate LG&E and KU's approach of using geographic cost of labor differentials below the director level. All market data contained in this report (below the director level) reflect national data with a geographic cost of labor differential applied.

LG&E and KU Benchmark Position Selection

Two hundred and ninety-eight (297) positions were chosen for the study consisting of one thousand nine hundred and ninety-nine (1,999) incumbents. LG&E and KU supplied WTW with the following information:

- Current incumbent compensation data
- Prior benchmarking matches from compensation surveys

© 2025 WTW — Proprietary and Confidential

Components of LG&E and KU Target Total Remuneration

Compensation was evaluated on several levels to understand the variance at a target total remuneration level. The LG&E and KU pay elements reviewed and their definitions are listed below

Compensation Element	Definition
Base Salary	Current base salary
Target Total Cash Compensation	Base salary plus target short-term at-risk compensation
Target Total Direct Compensation	Target total cash compensation plus long-term at-risk compensation for those eligible
Benefits	Calculated using methodology described in Appendix E
Target Total Remuneration	Target total direct compensation plus the assumed value of benefit payments

© 2025 WTW — Proprietary and Confidential

APPENDIX E —

Benefits Valuation Methodology

© 2025 WTW — Proprietary and Confidential

BENVAL – Valuation Methodology

Overview

WTW's BenVal is a method for determining the value of benefits provided by participating companies by applying a standard set of actuarial methods and assumptions to a common employee population. BenVal results provide a quantitative evaluation of each company's benefit provisions and overall benefit program, and facilitate a comparison of these benefit values against peer companies.

The valuation methodology reflects the timing of benefits--whether deferred or immediate:

- Retirement benefits such as pension and retiree medical benefits are valued using projected unit credit (service prorate) methodology.
- Values for defined contribution plan benefits reflect amounts expected to be contributed for the year.
- Benefits potentially payable immediately such as life insurance and disability benefits are valued on a term cost basis, reflecting the probabilities of the various events occurring within the year, multiplied by the value of the benefit.

The employee population and the actuarial methods and assumptions are described in the following sections. The last section provides additional details with regard to plan-specific methodology used in valuing particular benefit plans.

Note that the relative values generated are not intended to represent actual costs incurred by plan sponsors. Plan sponsors may experience differences in benefit costs due to factors not reflected in BenVal--varying participant demographics, regional cost differences, or differences in funding or provider arrangements

Benefit Provisions Reflected

The benefit provisions reflected in BenVal are those applicable for new hires at each member company. BenVal assumes that these plans have been in place over each employee's full career and does not reflect the value of any transition or grandfathered provisions.

Where a plan summary reflects more than one plan for an organization, the plan values are based on the highest enrolled plans for salaried nonunion–general employees.

Benefit plan provisions are regularly updated, with update requests going out to all participating companies each year. Companies are moved to inactive status and removed from BenVal results when their benefit data becomes more than two years old. You can see the "as of" date for any BDS U.S. company by referring to the effective year shown on the plan summary for each topic.

© 2025 WTW — Proprietary and Confidential

Demographics

Benefit values depend on a number of factors including age, pay, sex and length of service of the employee population. The standard population chosen is a representative sample of large U.S. companies. Key demographic statistics are as follows:

Count	850
average age	44
average service	10 years
% female	42%
average base salary	$92,600
average total compensation	$103,918

Base salary	Bonus assumption
< $60,000	7% of pay
$60,000 – $89,999	9% of pay
$90,000 – $119,999	11% of pay
$120,000 – $159,999	15% of pay
$160,000 +	20% of pay

© 2025 WTW — Proprietary and Confidential

Actuarial Assumptions

Economic

Discount rate		6.5%
Cash balance plan accumulation	1-year Treasury	3.9%
	5-year Treasury	4.6%
	10-year Treasury	4.8%
	30-year Treasury	5.0%
	PPA Segment Rate 1	4.0%
	PPA Segment Rate 2	5.0%
	PPA Segment Rate 3	6.0%
Compensation increase		3.5%
Wage index (SSWB)		3.0%
Inflation (CPI)		2.5%
Health care cost trend (for postretirement medical)		6.5% graded to 5% over 5 years

Demographic

Retirement

incidence varies by the age at which retirement benefits are available on an unreduced basis; illustrative rates are shown below:

age at retirement	age for unreduced benefit			
	65	62	60	55
50	2%	2%	2%	2%
55	4%	4%	4%	15%
60	10%	10%	15%	15%
62	20%	30%	30%	30%
65	100%	100%	100%	100%

example: for a plan that provides an unreduced benefit at age 62, 30% of employees are expected to retire upon reaching that age
Note, for cash balance or other account-based plans, and for companies with no pension plan, the rates for unreduced at age 65 are used.

Turnover

illustrative rates are shown below:

age	rate
25	13.2%
35	8.1%
45	5.2%
55	2.2%
56+	0%

© 2025 WTW — Proprietary and Confidential

1.1.1 Mortality	*RP 2000 projected with scale BB for 40 years,* applied on a sex-distinct basis (post-decrement only); illustrative rates are shown below:

age	deaths per 10,000 lives	
	male	female
25	6	2
35	9	3
45	10	6
55	57	37
65	101	76
75	248	190

Disablement (LTD)	1987 Commissioner's Group Disability Table, with six month elimination period; adjusted where more restrictive LTD requirements apply
Termination of disability	1987 Commissioner's Group Disability Table (adjusted +11% to remove insurer margin)
Morbidity (STD)	developed based on (1) large company experience, (2) Society of Actuaries STD experience data, (3) 1987 Commissioner's Disability Table
Percentage married	65%
Active employees	baseline active and retiree, medical/dental coverage level elections

coverage level	% electing
Single	40%
Employee + 1	21%
Employee + family	20%
Opt Out	19%

Retirees

coverage level	% electing
Retiree only	38%
Retiree + spouse	42%
Opt Out	20%

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

Plan-Specific Methodology

Defined Benefit Plans

The present value of the annual benefit accrual is developed using the projected unit credit (service prorate) methodology. Benefits are allocated evenly over an employee's entire working history, reflecting projected pay and the plan's provisions for normal or early retirement (including any early retirement supplements), vesting, and refund of employee contributions.

Plan values are indexed based on the employer's stated policy. In addition, breakpoints in step-rate formulas at levels based on the Social Security Taxable Wage Base are assumed to increase with the wage index.

For cash balance plans, the assumed rate of interest credited on accumulated account balances is set to reflect the plan provisions.

Defined Contribution Plans

Included in this category are money purchase plans, profit-sharing plans and any type of savings plan (thrift or stock purchase). Plan values are determined as an estimate of current year contributions.

For savings plans, expected participation and contribution levels are determined based on the employee's total pay and the level of matching contributions. The table differentiates, for example, between the total value of a profit sharing plan with an average annual contribution of 9% of pay and a savings plan which allows the employee to contribute 6% of pay with a company match of 50% of matched employee contributions. It is expected that even for the most generous matched plans, some percentage of employees will not elect to join the savings plan or contribute the full matched amount.

The participation and deferral rates are determines based on the product of Table A and the sum of weighted rates in Table B and C

Table A
Assumed Participation Rates for Savings Plans
(other than stock purchase plans)

Total Pay	Auto-Enrollment Available
< $30,000	80%
$30,000 - $50,000	90%
$50,000 - $75,000	95%
$75,000 - $100,000	95%
$100,000 - $150,000	95%
$150,000 +	95%

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

Table B – Average Deferral Rate

Total Pay	Auto-Enrollment Available
< $30,000	4%
$30,000 - $50,000	6%
$50,000 - $75,000	7%
$75,000 - $100,000	8%
$100,000 +	10%

Table C – Additional Average Deferral Rates

Age	Deferral rate
< Age 25	5.0%
Age 25 to age 34	6.5%
Age 35 to age 44	7.0%
Age 45 to age 54	8.0%
Age 55 to age 64	10.0%

Table D = Deferral Rate Weightings

Category	Weight
Total pay	70%
Age	30%

For example, an employee age 45 with 10 years of service and making $80,000 of pay participating in a
plan with auto-enrollment would have a participation rate of 95% and a weighted deferral rate of 8% * 70%
+ 8.0% * 30%= 8%

For example, a savings plan that matches 50% up to 6% of pay for an employee earning $60,000 would have the following result:

Employee Contribution = ($80,000 x .08 x .95) = $6,080

Employer Contribution = ($80,000 x .06 x .50 x .95) = $2,280

The assumed value of a stock purchase plan is determined by the purchase period, the level of price discount and the assumed participation rates – see below.

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

Assumed Participation Rates for Stock Purchase Plans

combined discount/option value	up to 8% of pay	over 8% of pay
none	0%	0%
1% - 24%	35%	17.5%
25% - 29%	38%	19%
30% - 39%	42%	21%
40% - 49%	46%	23%
50% and over	50%	25%

Note: The assumed subsidy reflects the discount applied to the stock price along with the value of the fixed price option determined based on the Black Scholes method. (For a typical plan, the option value is generally in the range of 10% - 15%)

For profit sharing plans and ESOPs, assumed contribution levels reflect the average of the past five years' actual contributions to the plan or the company's projected future contributions (if provided).

Life Insurance Plans

Values for pre-retirement basic group life and employer subsidized accidental death and dismemberment are calculated. Flat dollar life insurance benefits are assumed to remain constant. Occupational coverage is not valued, due to its assumed negligible value.

Disability Plans

Short-term and long-term disability benefits are valued. Short-term disability (STD) benefits include sick pay, salary continuance, intermittent and extended coverage, and sickness and accident policies.

Long-term disability values reflect the level and duration of benefits, the plan's definition of disability, definition of pay, and the plan's benefit integration provisions (e.g., coordination with Social Security or pension benefits).

Differentiation is made between plans with varying definitions of disablement. When more than one option for STD or LTD coverage is available to employees, the highest enrolled option is valued.

Medical and Dental Plans

Where multiple plans or options are available, it is assumed that all employees will elect the most prevalent choice as reported by the plan sponsor, i.e., the plan with the highest enrollment. Medical benefit values reflect such factors as: type of plan, deductibles and coinsurance, stop loss provisions, type and level of benefits provided, benefit limits, and the level of required employee contributions. Where coverage varies by network tier, the highest tier of coverage is valued. Out-of-network benefits are not reflected in the BenVal values.

The value for prescription drug coverage is reflected in the healthcare plan value even if covered under a separate plan.

Separate values are calculated for active employee coverage (term cost) and for postretirement coverage (projected unit credit service cost). The value for postretirement coverage reflects the

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

plan's coordination with Medicare benefits at age 65. Postretirement dental coverage is not valued.

For ABHPs, the amount provided by the employer as an HRA or HSA contribution is added to the total value of the plan. The model assumes 100 percent utilization of the account during the year.

Contributions to accounts that are attributed to wellness incentives assume 60% participation in wellness activities.

Medical benefits continuing after retirement are valued on a projected unit credit cost basis.

For retiree medical plans that offer a retiree medical savings notional account at retirement to offset retiree medical costs, the account is assumed to be paid out over the life of the retiree and spouse. If the account can only be used to pay premiums or a portion of the premiums, the annual payout is set equal to the percent of the estimated per capita medical cost payable by the plan each year until the account is exhausted. If the account can be used to pay premiums and other healthcare expenses, such as deductibles and co-pays, the annual payout is set equal to 120% of the estimated per capita medical cost each year until the account is exhausted. Actual accounts that the company contributes to while the participant is an active employee are valued the same as other defined contribution plans.

Vacation and Holiday Plans

The values for vacation and holiday benefits reflect the employer's schedule of benefits, the employee's earnings level and expected utilization. Less than full utilization of vacation days is assumed in some cases, particularly for high paid/long service employees who are expected to forfeit a portion of vacation days each year -- unless the employer provides pay for unused vacation days.

The values for PTO plans reflect the permitted use of PTO days and the design of the employer's STD plan and holiday provisions, in addition to the aspects reflected for vacation and holiday benefits. If PTO days can be used for illness, the allocation to STD is determined based on the elimination period before subsequent STD/sick pay benefits are payable, to a maximum of the average annual absence day usage.

PTO days may be allocated to holidays depending on the number of plan holidays and PTO days available. The holiday allocation amount is 10 days minus the number of specified employer scheduled plus specified employee scheduled holidays. If the total scheduled holidays equals or exceeds 10 days, there is no allocation to holidays. The remaining days are allocated to vacation.

revised January 2025

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

APPENDIX F —

Glossary of Terms

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com

At-Risk Compensation – Compensation that is not fixed but is dependent on company and/or individual performance. The degree of performance attainment generally impacts how much compensation is provided

Base Salary – Represents the fixed and recurring part of an individual's compensation

Compensation Philosophy – A statement intended to provide a foundation for the design and administration of a company's compensation program

Earnings Per Share (EPS) – Net earnings available to common shareholders divided by the weighted average of total shares outstanding.

50th Percentile (median) – The figure above and below which 50% of all reported data fall

Institutional Shareholder Services (ISS) – The leading provider of corporate governance solutions to the global financial community. ISS's services include objective governance research and analysis, end-to-end proxy voting and distribution solutions, turnkey securities class-action claims management, and reliable governance data and modeling tools

Market Rate – The level of compensation a company must provide in order to effectively compete with the competition in attracting and retaining qualified employees

Target Total Cash Compensation (TCC) – The sum of base salary plus target short-term at-risk compensation

Target Total Direct Compensation (TDC) – The sum of base salary plus target short-term at-risk compensation and long-term at-risk compensation

Target Total Remuneration – The sum of base salary plus target annual performance compensation plus target long-term performance compensation plus benefits

© 2025 WTW. Proprietary and confidential.
For WTW and WTW client use only.
wtwco.com



PPL Corporation: LG&E and KU

Benefits Benchmarking – Executive Summary

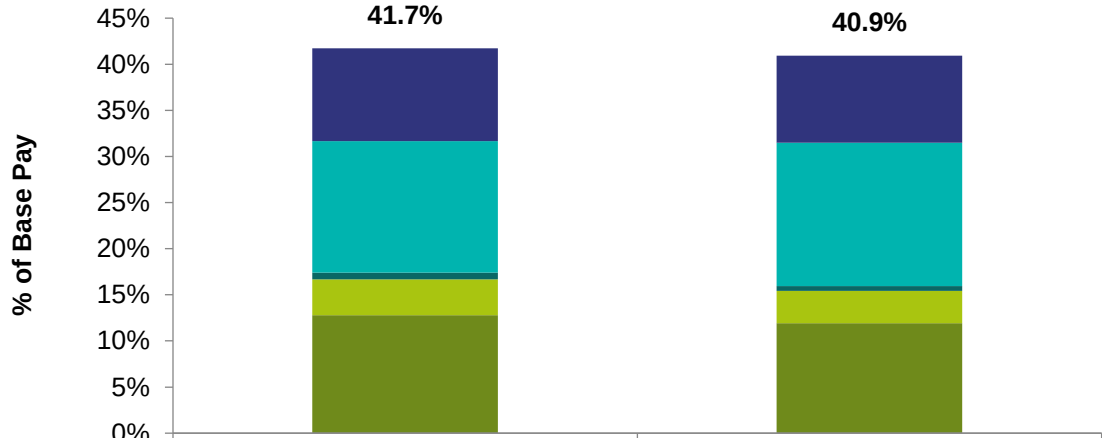
March 13, 2025

Case Nos. 2025-00113 and 2025-00114
Attachment to Filing Requirement
Tab 60 - 807 KAR 5:001 Section 16(8)(g) Attachment 4
Page 1 of 4
Poplaski

PPL-KY Benchmarking Results

- Louisville Gas and Electric Company (LG&E) and Kentucky Utilities (KU) collectively ("PPL-KY") engaged WTW to conduct a market benefits assessment, which qualitatively and quantitatively compares PPL-KY's programs against market
- This BENVAL benchmarking study compared the value of PPL-KY benefits programs to the energy/utility industry group (72 participants; findings shown below)
- Since the last rate submission in 2020, PPL has standardized benefits across entities, in order to promote consistency and to remain competitive in the markets it serves
- **Overall, this study shows that PPL-KY's benefits programs are generally in line with energy/utility benchmark averages (total value within 1% of pay)**

Employer-provided Benefit Value as a % of Pay
(Excludes Employee Contributions)



	PPL-KY	ENAVG
Retirement	10.1%	9.4%
Medical & Dental	14.2%	15.6%
Life	0.7%	0.5%
Disability	3.9%	3.5%
Vacation & Holidays	12.8%	11.9%
Total	41.7%	40.9%

Benchmark Group: Participating Energy/Utility Companies

- AES Corporation
- ALLETE
- Alliant Energy
- Ameren
- American Electric Power
- American Water Works
- Atmos Energy
- CenterPoint Energy
- Chesapeake Energy
- Citizens Energy Group
- CLEAResult
- Cleco
- Consolidated Edison
- Constellation Energy
- Consumers Energy
- Dayton Power & Light Company
- DCP Midstream
- Dominion Energy
- Duke Energy
- Duquesne Light
- EDF Renewables
- El Paso Electric
- Energy Northwest
- Energy Transfer
- Entergy
- Eversource Energy
- Exelon
- Exelon West
- Expand Energy
- FRCC
- GE Aerospace
- GE Vernova
- Idaho Power
- Indianapolis Power & Light Company
- INNIO Jenbacher
- Institute of Nuclear Power Operations
- ISO New England
- JERA Americas Inc.
- Keyspan Energy
- Kinder Morgan
- Knoxville Utilities Board
- Lightsource BP
- Marathon Petroleum
- McDermott International
- National Fuel Gas
- National Grid
- NorthWestern Energy
- Ohio Gas Company
- ONE Gas
- ONEOK
- Otter Tail
- Pacific Gas & Electric
- Pinnacle West Capital
- PJM Interconnection
- Platte River Power Authority
- Portland General Electric
- PSEG Long Island
- Puget Sound Energy
- S&C Electric
- Salt River Project
- South Central Connecticut Regional Water Authority
- South Central Connecticut Regional Water Authority
- Southern California Edison
- Spire
- STP Nuclear Operating
- Tennessee Valley Authority
- Tri-State Generation & Transmission
- Tucson Electric Power Company
- UGI Utilities
- Unitil
- Washington Gas
- Williams Companies
- Xcel Energy

Case Nos. 2025-00113 and 2025-00114
Attachment to Filing Requirement
Tab 60 - 807 KAR 5:001 Section 16(8)(g) Attachment 4

BENVAL Benchmarking Methodology

- WTW maintains a U.S. database of benefit provisions for over 700 organizations
- BENVAL determines a value for these benefits by applying a standard methodology to a standard employee population
- Benefit programs are compared on a percentage of pay basis between employers -- i.e., the higher the percentage of pay, the richer the benefit program
- Benefit plans are those that are applicable for new employees; closed or grandfathered plans are not valued
- “Employer value” refers to the value after employee contributions have been deducted
- The Entire Benefit Program employer value is primarily driven by the value of the retirement plans, active benefits, as well as vacation and holiday programs, which comprise the vast majority of the program values

Case Nos. 2025-00113 and 2025-00114
Attachment to Filing Requirement
Tab 60 - 807 KAR 5:001 Section 16(8)(g) Attachment 4

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 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.

SCHEDULE H

GROSS REVENUE CONVERSION FACTOR

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

BASE PERIOD:	FOR THE 12 MONTHS ENDED AUGUST 31, 2025
FORECASTED TEST PERIOD:	FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
H-1	GROSS REVENUE CONVERSION FACTOR
WPH-1	COMPOSITE FEDERAL AND STATE INCOME TAX RATE

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA:__X__BASE PERIOD__X__FORECASTED PERIOD — SCHEDULE H-1

TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 1 OF 1

WORKPAPER REFERENCE NO(S).: WPH-1 — WITNESS: A. M. FACKLER

LINE NO.	DESCRIPTION		PERCENTAGE OF INCREMENTAL GROSS REVENUE STATE	PERCENTAGE OF INCREMENTAL GROSS REVENUE FEDERAL
1	OPERATING REVENUE		100.000000%	100.000000%
2	LESS: UNCOLLECTIBLE ACCOUNTS EXPENSE		0.266200%	0.266200%
3	LESS: PSC FEES		0.155400%	0.155400%
4	INCOME BEFORE STATE INCOME TAX		99.578400%	99.578400%
5	STATE INCOME TAX	5.00%	4.978920%	4.978920%
6	INCOME BEFORE FEDERAL INCOME TAX			94.599480%
7	FEDERAL INCOME TAX	21.00%		19.865891%
8	OPERATING INCOME PERCENTAGE (LINES 4 - 5 - 7)			74.733589%
9	GROSS REVENUE CONVERSION FACTOR (100% / LINE 8)			1.338086

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Calculation of Composite Federal and Kentucky Income Tax Rate

WITNESS: A. M. FACKLER

1. Assume pre-tax income of	100.0000%
2. State Tax Rate	5.0000%
3. Taxable income for Federal income tax (Line 1 - Line 2)	95.0000%
4. Federal income tax at 21% (Line 3 x 21%)	19.9500%
5. Total State and Federal income taxes (Line 2 + Line 4)	24.9500%

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 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.

Kentucky Utilities Company
Case No. 2025-00113
Comparative Income Statement
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

Schedule I-1

	Most Recent Five Calendar Years					Base Period	Test Year	Forecasted	
Total Company	2020	2021	2022	2023	2024	8/31/2025	12/31/2026	2027	2028
INCOME STATEMENT									
Operating Revenues									
Electric Operating Revenues	$ 1,690,963,437	$ 1,826,528,119	$ 2,074,012,891	$ 1,886,937,672	$ 1,970,270,465	$ 2,034,182,509	$ 2,124,832,926	$ 2,172,994,901	$ 2,230,210,635
Total Operating Revenues	1,690,963,437	1,826,528,119	2,074,012,891	1,886,937,672	1,970,270,465	2,034,182,509	2,124,832,926	2,172,994,901	2,230,210,635
Operating Expenses									
Fuel for Electric Generation	386,328,286	447,285,551	589,405,823	451,018,045	480,562,086	523,258,589	568,502,412	614,571,294	655,859,785
Power Purchased	36,280,962	40,034,915	60,273,298	53,019,918	52,777,410	49,111,888	51,084,534	43,582,328	32,507,503
Other Operation Expenses	288,487,015	294,124,824	299,945,163	296,168,586	274,480,936	265,977,657	297,753,764	289,633,495	301,824,127
Maintenance	132,162,703	151,248,615	166,703,901	118,183,289	123,051,356	129,570,060	171,078,351	176,126,541	193,067,658
Depreciation & Amortization Expense	333,552,538	352,069,336	369,948,994	375,198,367	384,745,514	392,423,844	482,257,290	528,522,453	575,180,727
Regulatory Debits	12,032,711	14,413,460	16,238,076	20,080,727	24,083,312	27,678,246	15,946,433	12,464,354	12,649,675
Regulatory Credits	-	(12,867)	(409,734)	(283,308)	(429,239)	(1,002,736)	(8,285,007)	(3,678,111)	-
Income Taxes	65,102,863	69,799,299	78,594,657	79,229,627	91,759,406	93,549,476	52,269,136	31,663,277	10,184,628
Property and Other Taxes	46,543,263	51,867,516	53,570,191	54,958,829	58,404,884	60,698,167	67,773,488	73,199,077	80,450,278
Investment Tax Credit (net amortization)	214,954	187,250	193,400	-	262,886	262,886	-	-	-
Loss (Gain) from Disposition of Utility Plant	-	(173,264)	-	-	-	-	-	-	-
Loss(Gain) from Disposition of Allowances	(30)	(25)	(53)	(49)	(44)	(211,137)	(290,953)	(279,890)	(287,590)
Total Operating Expenses	1,300,705,265	1,420,844,610	1,634,463,716	1,447,574,031	1,489,698,507	1,541,316,938	1,698,089,449	1,765,804,818	1,861,436,793
Net Operating Income	390,258,172	405,683,509	439,549,175	439,363,641	480,571,958	492,865,571	426,743,477	407,190,084	368,773,842
AFUDC - Equity	121,087	109,546	530,114	2,529,139	8,084,822	12,980,413	21,804,556	12,217,337	-
Other Income less deductions	2,354,412	(738,966)	(1,020,178)	3,711,350	3,097,650	2,383,427	2,045,991	1,795,542	1,812,976
Income before Interest Charges	392,733,671	405,054,089	439,059,111	445,604,130	491,754,430	508,229,410	450,594,024	421,202,962	370,586,818
Interest Charges	112,649,366	108,849,465	116,814,750	133,516,171	136,163,319	141,810,258	168,673,879	202,663,877	220,932,158
Net Income	$ 280,084,305	$ 296,204,624	$ 322,244,361	$ 312,087,959	$ 355,591,111	$ 366,419,153	$ 281,920,145	$ 218,539,085	$ 149,654,660

Kentucky Utilities Company
Case No. 2025-00113
Comparative Income Statement
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

Schedule I-2

Total Company	Most Recent Five Calendar Years					Base Period	Test Year	Forecasted	
Revenue Statistics									
Ultimate Consumer	2020	2021	2022	2023	2024	8/31/2025	12/31/2026	2027	2028
Revenue by Customer class:									
Residential	$ 671,608,261	$ 704,813,934	$ 799,565,882	$ 708,998,367	$ 749,372,939	$ 773,594,990	$ 795,871,989	$ 803,423,912	$ 822,427,095
Commercial	427,335,400	456,629,768	515,903,221	485,294,778	505,153,361	510,249,522	518,301,413	519,846,852	526,352,918
Industrial	366,379,537	407,159,199	463,611,811	449,564,007	444,434,092	472,488,328	530,499,275	536,518,547	548,938,159
Public Street and Highway Lighting	9,762,686	8,495,995	8,056,574	7,623,733	7,101,635	6,933,842	7,179,482	7,194,405	7,232,348
Other Sales to Public Authorities	133,083,912	146,549,001	165,636,149	152,540,698	158,805,638	159,044,177	161,559,874	162,233,450	164,618,570
Total	$ 1,608,169,796	$ 1,723,647,897	$ 1,952,773,637	$ 1,804,021,583	$ 1,864,867,665	$ 1,922,310,859	$ 2,013,412,033	$ 2,029,217,166	$ 2,069,569,090
Number of Customers by class:									
Residential	464,294	465,727	468,600	471,810	475,715	476,620	481,452	484,846	487,926
Commercial	87,030	87,476	87,206	87,294	88,002	87,479	87,305	87,548	87,794
Industrial	1,784	1,752	1,730	1,704	1,677	1,581	1,491	1,498	1,505
Public Street and Highway Lighting	1,270	1,359	1,467	1,554	1,528	908	294	294	294
Other Sales to Public Authorities	9,577	9,731	9,773	9,898	9,946	10,038	10,154	10,175	10,202
Total	563,955	566,045	568,776	572,260	576,868	576,626	580,696	584,361	587,721
Average Revenue per class:									
Residential	$ 1,447	$ 1,513	$ 1,706	$ 1,503	$ 1,575	$ 1,623	$ 1,653	$ 1,657	$ 1,686
Commercial	4,910	5,220	5,916	5,559	5,740	5,833	5,937	5,938	5,995
Industrial	205,370	232,397	267,984	263,829	265,017	298,831	355,706	358,163	364,830
Public Street and Highway Lighting	7,687	6,252	5,492	4,906	4,648	7,637	24,423	24,473	24,602
Other Sales to Public Authorities	13,896	15,060	16,948	15,411	15,967	15,845	15,911	15,944	16,136

Kentucky Utilities Company
Case No. 2025-00113
Comparative Income Statement
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

Schedule I-3

Total Company	Most Recent Five Calendar Years					Base Period	Test Year	Forecasted	
Sales Statistics									
Ultimate Consumer	2020	2021	2022	2023	2024	8/31/2025	12/31/2026	2027	2028
Sales (kWh) by Customer class:									
Residential	6,307,233,171	6,323,749,266	6,517,813,204	5,858,490,432	6,258,345,528	6,372,616,963	6,329,377,362	6,311,705,554	6,320,433,106
Commercial	3,893,011,462	3,973,078,215	4,083,053,891	3,922,244,351	4,153,958,536	4,154,174,759	4,054,158,586	4,013,455,409	3,984,118,864
Industrial	5,744,367,905	6,245,694,066	6,229,892,733	6,084,477,110	6,196,782,566	6,725,142,282	7,475,683,680	7,497,151,513	7,489,877,690
Public Street and Highway Lighting	28,979,938	24,604,625	22,596,633	20,564,577	19,346,563	19,296,960	19,557,391	19,556,868	19,556,348
Other Sales to Public Authorities	1,492,125,642	1,572,048,767	1,603,518,664	1,533,434,442	1,594,399,636	1,582,884,805	1,550,411,027	1,538,301,239	1,530,601,154
Total	17,465,718,118	18,139,174,939	18,456,875,125	17,419,210,912	18,222,832,829	18,854,115,770	19,429,188,046	19,380,170,583	19,344,587,162
Number of Customers by class:									
Residential	464,294	465,727	468,600	471,810	475,715	476,620	481,452	484,846	487,926
Commercial	87,030	87,476	87,206	87,294	88,002	87,479	87,305	87,548	87,794
Industrial	1,784	1,752	1,730	1,704	1,677	1,581	1,491	1,498	1,505
Public Street and Highway Lighting	1,270	1,359	1,467	1,554	1,528	908	294	294	294
Other Sales to Public Authorities	9,577	9,731	9,773	9,898	9,946	10,038	10,154	10,175	10,202
Total	563,955	566,045	568,776	572,260	576,868	576,626	580,696	584,361	587,721
Average Volume (kWh) per class:									
Residential	13,585	13,578	13,909	12,417	13,156	13,370	13,146	13,018	12,954
Commercial	44,732	45,419	46,821	44,931	47,203	47,488	46,437	45,843	45,380
Industrial	3,219,937	3,564,894	3,601,094	3,570,703	3,695,160	4,253,393	5,012,535	5,004,863	4,977,852
Public Street and Highway Lighting	22,819	18,105	15,403	13,233	12,661	21,253	66,529	66,526	66,524
Other Sales to Public Authorities	155,803	161,551	164,076	154,924	160,306	157,693	152,691	151,182	150,032

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 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.

SCHEDULE J

COST OF CAPITAL

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

BASE PERIOD : FOR THE 12 MONTHS ENDED AUGUST 31, 2025

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
J-1	COST OF CAPITAL SUMMARY
J-1.1/J-1.2	AVERAGE FORECASTED PERIOD CAPITAL STRUCTURE
J-2	EMBEDDED COST OF SHORT-TERM DEBT
J-3	EMBEDDED COST OF LONG-TERM DEBT
B-1.1	JURISDICTIONAL RATE BASE FOR CAPITAL ALLOCATION

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

COST OF CAPITAL SUMMARY

AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: AS OF END OF BASE PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE J-1
PAGE 1 OF 1
WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	ADJUSTMENT AMOUNT	ADJUSTED CAPITAL	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	JURISDICTIONAL ADJUSTMENTS	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=ExF)	(H)	(I=G+H)	(J)	(K)	(L=JxK)
			$	$	$	%	$	$	$		%	%
1	SHORT-TERM DEBT	J-2	-	-	-	93.51%	-	-	-	0.00%	4.61%	0.00%
2	LONG-TERM DEBT	J-3	3,852,092,823	(1,707,490)	3,850,385,333	93.51%	3,600,495,325	(582,560,021)	3,017,935,304	49.52%	4.83%	2.39%
3	COMMON EQUITY		3,926,933,824	(2,063,966)	3,924,869,858	93.51%	3,670,145,804	(593,829,466)	3,076,316,338	50.48%	10.95%	5.53%
4	TOTAL CAPITAL		7,779,026,647	(3,771,456)	7,775,255,191		7,270,641,129	(1,176,389,487)	6,094,251,642	100.00%		7.92%

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

COST OF CAPITAL SUMMARY

THIRTEEN MONTH AVERAGE

FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE J-1.1/J-1.2
PAGE 1 OF 3
WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	ADJUSTMENT AMOUNT	ADJUSTED CAPITAL	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	JURISDICTIONAL ADJUSTMENTS	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=ExF)	(H)	(I=G+H)	(J)	(K)	(L=JxK)
			$		$		$	$	$	$	%	%
1	SHORT-TERM DEBT	J-2	204,915,642	(99,770)	204,815,871	93.25%	190,990,800	(33,453,900)	157,536,900	2.55%	4.46%	0.11%
2	LONG-TERM DEBT	J-3	3,588,812,215	(1,747,340)	3,587,064,875	93.25%	3,344,937,996	(585,898,497)	2,759,039,499	44.60%	4.93%	2.20%
3	COMMON EQUITY		4,253,980,389	(2,394,503)	4,251,585,886	93.25%	3,964,603,839	(694,439,010)	3,270,164,828	52.86%	10.95%	5.79%
4	TOTAL CAPITAL		8,047,708,246	(4,241,613)	8,043,466,633		7,500,532,635	(1,313,791,408)	6,186,741,227	100.00%		8.10%

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

COST OF CAPITAL SUMMARY - ADJUSTMENT AMOUNT

THIRTEEN MONTH AVERAGE

FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	PERCENT OF TOTAL	OTHER COMPREHENSIVE INCOME - EEI	EEI DEFERRED TAXES	INVESTMENT IN OVEC	NET NONUTILITY PROPERTY	ADIT PRORATION ADJUSTMENT	AMI REG. LIABILITY SAVING	WACC REG, ASSET NEW GEN	IT SOFTWARE COST REGULATORY ASSET	ADJUSTMENT AMOUNT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M=E+F+G+H+I+J+K+L)
			$		$	$	$	$	$	$	$	$	$
1	SHORT-TERM DEBT	J-2	204,915,642	2.55%	-	-	(6,366)	(965)	(12,429)	27,099	(150,498)	43,387	(99,770)
2	LONG-TERM DEBT	J-3	3,588,812,215	44.59%	-	-	(111,486)	(16,893)	(217,673)	474,605	(2,635,759)	759,866	(1,747,340)
3	COMMON EQUITY		4,253,980,389	52.86%	-	(323,302)	(132,149)	(20,024)	(258,018)	562,571	(3,124,284)	900,703	(2,394,503)
4	TOTAL CAPITAL		8,047,708,246	100.00%	-	(323,302)	(250,000)	(37,881)	(488,119)	1,064,275	(5,910,541)	1,703,956	(4,241,613)

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

COST OF CAPITAL SUMMARY - JURISDICTIONAL ADJUSTMENTS

THIRTEEN MONTH AVERAGE

FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE J-1.1/J-1.2

WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	JURISDICTIONAL CAPITAL	PERCENT OF TOTAL	ECR RATE BASE	DSM RATE BASE	AMI	CPCN NEW GEN	TRIMBLE CO. STACK PROJECT	JURISDICTIONAL ADJUSTMENTS
	(A)	(B)	(C=PAGE 1 COL G)	(D)	(E)	(F)	(G)	(H)	(I)	(J=E+F+G+H+I)
			$		$	$	$	$	$	$
1	SHORT-TERM DEBT		190,990,800	2.55%	(16,658,805)	(3,789)	774	(16,311,049)	(481,031)	(33,453,900)
2	LONG-TERM DEBT		3,344,937,996	44.60%	(291,755,788)	(66,353)	13,548	(285,665,325)	(8,424,580)	(585,898,497)
3	COMMON EQUITY		3,964,603,839	52.86%	(345,804,950)	(78,645)	16,057	(338,586,199)	(9,985,274)	(694,439,010)
4	TOTAL CAPITAL		7,500,532,635	100.00%	(654,219,543)	(148,787)	30,379	(640,562,573)	(18,890,884)	(1,313,791,408)

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

EMBEDDED COST OF SHORT-TERM DEBT

AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD — SCHEDULE J-2
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 1 OF 2
WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	ISSUE	AMOUNT OUTSTANDING	INTEREST RATE	INTEREST REQUIREMENT
	(A)	(B)	(C)	(D=BxC)
		$	%	$
1	Commercial Paper	-	4.61%	-
2				-
3				-
4	Total	-	4.61%	-
5	Weighted Cost of Short-Term Debt	4.61%		

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

EMBEDDED COST OF SHORT-TERM DEBT

THIRTEEN MONTH AVERAGE

FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD — SCHEDULE J-2
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — PAGE 2 OF 2
WORKPAPER REFERENCE NO(S).: — WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	ISSUE	AMOUNT OUTSTANDING	INTEREST RATE	INTEREST REQUIREMENT
	(A)	(B)	(C)	(D=BxC)
		$	%	$
	Commercial Paper:			
1	Dec-25	-	4.48%	-
2	Jan-26	-	4.46%	-
3	Feb-26	35,719,009	4.50%	1,608,131
4	Mar-26	85,439,443	4.48%	3,828,020
5	Apr-26	200,074,609	4.46%	8,921,887
6	May-26	274,893,095	4.44%	12,203,604
7	Jun-26	219,431,821	4.41%	9,682,056
8	Jul-26	240,535,808	4.41%	10,613,883
9	Aug-26	259,490,298	4.50%	11,665,646
10	Sep-26	278,551,328	4.48%	12,490,854
11	Oct-26	320,918,080	4.48%	14,363,555
12	Nov-26	373,234,187	4.46%	16,660,913
13	Dec-26	375,615,666	4.45%	16,733,640
14	Total	2,663,903,345		118,772,190
15	13 Month Average	204,915,642	4.46%	9,136,322
16	Weighted Cost of Short-Term Debt	4.46%		

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
EMBEDDED COST OF LONG-TERM DEBT
AS OF AUGUST 31, 2025

DATA:__X__BASE PERIOD____FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE J-3
PAGE 1 OF 2
WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	DEBT ISSUE TYPE	COUPON RATE	DATE ISSUED (DAY/MO/YR)	MATURITY DATE (DAY/MO/YR)	PRINCIPAL AMOUNT	UNAMORT. (DISCOUNT) OR PREMIUM	UNAMORT. DEBT EXPENSE	UNAMORT. LOSS ON REACQUIRED DEBT	CARRYING VALUE	ANNUAL COST					
										INTEREST	AMORT. (DISCOUNT) OR PREMIUM	AMORT. DEBT EXPENSE	AMORT. LOSS ON REACQUIRED DEBT	LETTER OF CREDIT AND OTHER FEES	TOTAL
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=D+E-F-G)	(I=AxD)	(J)	(K)	(L)	(M)	(N=I+J+K+L+M)
		%			$	$	$	$	$	$	$	$	$	$	$
1	Kentucky Utilities Carroll County 2002 Series A - $20.9m	3.21%	May 23, 2002	Feb. 1, 2032	20,930,000	-	26,569	232,912	20,670,519	671,049	-	4,137	36,268	20,930	732,384
2	Kentucky Utilities Carroll County 2002 Series B - $2.4m	3.21%	May 23, 2002	Feb. 1, 2032	2,400,000	-	18,496	26,664	2,354,840	76,948	-	2,880	4,152	2,400	86,380
3	Kentucky Utilities Carroll County 2016 Series A - $96m	1.55%	Aug. 25, 2016	Sep. 1, 2042	96,000,000	-	73,415	2,733,493	93,193,092	1,488,000	-	73,415	160,690		1,722,105
4	Kentucky Utilities Carroll County 2018 Series A - $17.9m	3.38%	Sep. 5, 2018	Feb. 1, 2026	17,875,000	-	32,985	13,961	17,828,054	603,281	-	79,163	33,307		715,751
5	Kentucky Utilities Carroll County 2004 Series A - $50m	1.75%	Oct. 20, 2004	Oct. 1, 2034	50,000,000	-	44,973	956,186	48,998,842	875,000	-	44,973	105,216		1,025,188
6	Kentucky Utilities Carroll County 2008 Series A - $77.9m	2.00%	Oct. 17, 2008	Feb. 1, 2032	77,947,405	-	268,078	810,345	76,868,982	1,558,948	-	41,778	126,174		1,726,901
7	Kentucky Utilities Carroll County 2006 Series B - $54m	2.13%	Feb. 23, 2007	Oct. 1, 2034	54,000,000	-	303,488	562,907	53,133,605	1,147,500	-	33,411	61,931		1,242,843
8	Kentucky Utilities Mercer County 2002 Series A - $7.4m	3.21%	May 23, 2002	Feb. 1, 2032	7,400,000	-	20,601	81,831	7,297,568	237,256	-	3,208	12,742	7,400	260,606
9	Kentucky Utilities Trimble County 2023 Series A - $60m	4.70%	Dec. 6, 2023	Jun. 1, 2054	60,000,000	-	356,983	-	59,643,017	2,820,000	-	203,826	-		3,023,826
10	Kentucky Utilities Muhlenberg County 2002 Series A - $2.4m	3.21%	May 23, 2002	Feb. 1, 2032	2,400,000	-	7,435	82,799	2,309,766	76,948	-	1,158	12,893	2,400	93,399
11	Kentucky Utilities FMB due October 1, 2025 - $250m	3.30%	Sep. 28, 2015	Oct. 1, 2025	250,000,000	(895)	16,804	-	249,982,301	8,250,000	10,741	201,652	-		8,462,393
12	Kentucky Utilities FMB due October 1, 2045 - $250m	4.38%	Sep. 28, 2015	Oct. 1, 2045	250,000,000	(138,871)	1,725,452	-	248,135,677	10,937,500	6,915	85,915	-		11,030,329
13	Kentucky Utilities FMB due November 15, 2043 - $250m	4.65%	Nov. 14, 2013	Nov. 15, 2043	250,000,000	(1,092,232)	1,680,639	-	247,227,129	11,625,000	59,994	92,315	-		11,777,309
14	Kentucky Utilities FMB due November 1, 2040 - $750m	5.13%	Nov. 16, 2010	Nov. 1, 2040	750,000,000	(4,119,680)	3,791,830	-	742,088,490	38,437,500	271,627	250,011	-		38,959,138
15	Kentucky Utilities FMB due October 1, 2045 - $300m	4.38%	Sep. 28, 2015	Oct. 1, 2045	300,000,000	4,194,764	2,524,960	-	301,669,804	13,125,000	(208,868)	125,724	-		13,041,856
16	Kentucky Utilities FMB due June 1, 2050 - $500m	3.30%	Jun. 3, 2020	Jun. 1, 2050	500,000,000	(2,025,750)	4,526,505	-	493,447,745	16,500,000	81,848	182,889	-		16,764,738
17	Kentucky Utilities FMB due April 15, 2033 - $400m	5.45%	Mar. 20, 2023	Apr. 15, 2033	400,000,000	(690,352)	2,671,628	-	396,638,020	21,800,000	90,571	349,857	-		22,240,428
18	Kentucky Utilities Issuance 1 *	6.50%	Aug. 1, 2025	Aug. 1, 2055	800,000,000		8,975,000	-	791,025,000	52,000,000		300,000	-		52,300,000
19	Called Debt							419,627	(419,627)	-			47,152		47,152
20	2013 30-Year - Swap Hedging FMB - 4.65%									(1,433,704)					(1,433,704)
21	2015 10-Year - Swap Hedging FMB - 3.30%									1,405,380					1,405,380
22	2015 30-Year - Swap Hedging FMB - 4.375%									986,056					986,056
23															
24															
25			TOTALS		3,888,952,405	(3,873,017)	27,065,840	5,920,725	3,852,092,823	183,187,661	312,829	2,076,312	600,526	33,130	186,210,458
26															
27	EMBEDDED COST OF LONG-TERM DEBT (N / H)														4.83%

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
EMBEDDED COST OF LONG-TERM DEBT
THIRTEEN MONTH AVERAGE
FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

DATA:____BASE PERIOD__X__FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE J-3
PAGE 2 OF 2
WITNESS: A. M. FACKLER/J. BURGOS

LINE NO.	DEBT ISSUE TYPE	COUPON RATE	DATE ISSUED (DAY/MO/YR)	MATURITY DATE (DAY/MO/YR)	AVERAGE PRINCIPAL AMOUNT	UNAMORT. (DISCOUNT) OR PREMIUM	UNAMORT. DEBT EXPENSE	UNAMORT. LOSS ON REACQUIRED DEBT	CARRYING VALUE	ANNUAL COST					
										INTEREST	AMORT. (DISCOUNT) OR PREMIUM	AMORT. DEBT EXPENSE	AMORT. LOSS ON REACQUIRED DEBT	LETTER OF CREDIT AND OTHER FEES	TOTAL
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H=D+E-F-G)	(I=AxD)	(J)	(K)	(L)	(M)	(N=I+J+K+L+M)
		%			$	$	$	$	$	$	$	$	$	$	$
1	Kentucky Utilities Carroll County 2002 Series A - $20.9m	3.10%	May 23, 2002	Feb. 1, 2032	20,930,000	-	23,126	202,728	20,704,146	648,118	-	4,137	36,268	20,930	709,453
2	Kentucky Utilities Carroll County 2002 Series B - $2.4m	3.10%	May 23, 2002	Feb. 1, 2032	2,400,000	-	16,099	23,209	2,360,692	74,318	-	2,880	4,152	2,400	83,751
3	Kentucky Utilities Carroll County 2016 Series A - $96m	2.59%	Aug. 25, 2016	Sep. 1, 2042	96,000,000	-	269,005	2,599,760	93,131,235	2,484,304	-	66,270	160,690		2,711,265
4	Kentucky Utilities Carroll County 2018 Series A - $17.9m	0.56%	Sep. 5, 2018	Feb. 1, 2026	2,750,000	-	507	218	2,749,275	15,469	-	6,597	2,829		24,894
5	Kentucky Utilities Carroll County 2004 Series A - $50m	2.62%	Oct. 20, 2004	Oct. 1, 2034	50,000,000	-	190,241	868,621	48,941,139	1,312,464	-	54,778	105,216		1,472,458
6	Kentucky Utilities Carroll County 2008 Series A - $77.9m	2.00%	Oct. 17, 2008	Feb. 1, 2032	77,947,405	-	233,263	705,337	77,008,806	1,558,948	-	41,778	126,174		1,726,901
7	Kentucky Utilities Carroll County 2006 Series B - $54m	2.13%	Feb. 23, 2007	Oct. 1, 2034	54,000,000	-	275,645	511,365	53,212,990	1,147,500	-	33,411	61,931		1,242,843
8	Kentucky Utilities Mercer County 2002 Series A - $7.4m	3.10%	May 23, 2002	Feb. 1, 2032	7,400,000	-	17,931	71,226	7,310,843	229,148	-	3,208	12,742	7,400	252,499
9	Kentucky Utilities Trimble County 2023 Series A - $60m	4.70%	Dec. 6, 2023	Jun. 1, 2054	60,000,000		187,129	-	59,812,871	2,820,000		203,826	-		3,023,826
10	Kentucky Utilities Muhlenberg County 2002 Series A - $2.4m	3.10%	May 23, 2002	Feb. 1, 2032	2,400,000	-	6,472	72,068	2,321,460	74,318	-	1,158	12,893	2,400	90,769
11	Kentucky Utilities FMB due October 1, 2045 - $250m	4.38%	Sep. 28, 2015	Oct. 1, 2045	250,000,000	(133,109)	1,653,856	-	248,213,035	10,937,500	6,915	85,915	-		11,030,329
12	Kentucky Utilities FMB due November 15, 2043 - $250m	4.65%	Nov. 14, 2013	Nov. 15, 2043	250,000,000	(1,042,237)	1,603,710	-	247,354,053	11,625,000	59,994	92,315	-		11,777,309
13	Kentucky Utilities FMB due November 1, 2040 - $750m	5.13%	Nov. 16, 2010	Nov. 1, 2040	750,000,000	(3,893,324)	3,583,487	-	742,523,188	38,437,500	271,627	250,011	-		38,959,138
14	Kentucky Utilities FMB due October 1, 2045 - $300m	4.38%	Sep. 28, 2015	Oct. 1, 2045	300,000,000	4,020,708	2,420,190	-	301,600,518	13,125,000	(208,868)	125,724	-		13,041,856
15	Kentucky Utilities FMB due June 1, 2050 - $500m	3.30%	Jun. 3, 2020	Jun. 1, 2050	500,000,000	(1,957,543)	4,374,097	-	493,668,360	16,500,000	81,848	182,889	-		16,764,738
16	Kentucky Utilities FMB due April 15, 2033 - $400m	5.45%	Mar. 20, 2023	Apr. 15, 2033	400,000,000	(614,877)	2,380,081	-	397,005,043	21,800,000	90,571	349,857	-		22,240,428
17	Kentucky Utilities Issuance 1*	6.50%	Aug. 1, 2025	Aug. 1, 2055	800,000,000		8,725,000	-	791,275,000	52,000,000		300,000	-		52,300,000
18	Called Debt							380,438	(380,438)	-			46,464		46,464
19	2013 30-Year - Swap Hedging FMB - 4.65%									(1,433,704)					(1,433,704)
20	2015 30-Year - Swap Hedging FMB - 4.375%									986,056					986,056
21															
22															
23			TOTALS		3,623,827,405	(3,620,382)	25,959,839	5,434,969	3,588,812,215	174,341,940	302,088	1,804,755	569,360	33,130	177,051,273
24															
25	EMBEDDED COST OF LONG-TERM DEBT (N / H)														4.93%

* Note: The coupon rate for "Kentucky Utilities Issuance 1" has been updated to reflect current macroeconomic conditions and related impacts to the cost of debt.

DATA:__X__BASE PERIOD____FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED

SUPPORTING SCHEDULE B-1.1
WITNESS: A. M. FACKLER

KENTUCKY UTILITIES COMPANY

Net Original Cost Kentucky Jurisdictional Rate Base as of August 31, 2025

Title of Account (1)	Kentucky Jurisdictional Rate Base (2)	Kentucky Jurisdictional ECR Rate Base (3)	Kentucky Jurisdictional DSM Rate Base (4)	Kentucky Jurisdictional ARO Rate Base (5)	Kentucky Jurisdictional New Generation (6)	Kentucky Jurisdictional TC Stack Project (7)	Kentucky Kentucky Jurisdictional AMI (8)	Kentucky Jurisdictional Pro Forma Base Rate Base (9) (2 - 3 thru 8)	Other Jurisdictional Rate Base (10)	Total Company Rate Base (11) (2 + 10)
1. Utility Plant at Original Cost	$ 12,204,616,597	$ 616,914,514	$ 12,419,448	$ 87,142,407	$ 368,311,756	$ 7,639,936	$ 163,160,727	$ 10,949,027,810	$ 826,195,658	$ 13,030,812,256
2. Deduct:										
3. Reserve for Depreciation	4,428,278,189	81,958,776	11,438,292	62,610,037	-	56,213	109,173	4,272,105,697	290,598,419	4,718,876,609
4. Net Utility Plant	7,776,338,408	534,955,737	981,156	24,532,369	368,311,756	7,583,723	163,051,554	6,676,922,113	535,597,239	8,311,935,647
5. Deduct:										
6. Customer Advances for Construction	17,950,562	-	-	-	-	-	-	17,950,562	1,055,161	19,005,723
7. Accumulated Deferred Income Taxes	1,342,239,306	75,226,449	(31,706)	-	1,366,258	(14,020)	1,482,947	1,264,209,378	87,107,625	1,429,346,931
8. Investment Tax Credit (a)	75,216,053	-	-	-	-	-	-	75,216,053	4,843,151	80,059,204
9. Total Deductions	1,435,405,922	75,226,449	(31,706)	-	1,366,258	(14,020)	1,482,947	1,357,375,993	93,005,937	1,528,411,859
10. Net Plant Deductions	6,340,932,486	459,729,288	1,012,862	24,532,369	366,945,497	7,597,743	161,568,607	5,319,546,120	442,591,302	6,783,523,788
11. Add:										
12. Materials and Supplies (b)	163,304,468	-	-	-	-	-	-	163,304,468	10,507,219	173,811,687
13. Prepayments (b)(c)	11,542,479	-	-	-	-	-	-	11,542,479	141,835	11,684,314
14. Emission Allowances (b)	109,699	109,699	-	-	-	-	-	-	6,817	116,516
15. Cash Working Capital	161,598,063	674,828	-	-	(4,318,194)	-	(322,815)	165,564,244	11,062,933	172,660,996
16. Unamortized Closure Costs	183,391,972	183,391,972	-	-	-	-	-	-	12,027,886	195,419,858
17. Total Additions	519,946,680	184,176,498	-	-	(4,318,194)	-	(322,815)	340,411,191	33,746,691	553,693,371
18. Total Net Original Cost Rate Base	$ 6,860,879,167	$ 643,905,786	$ 1,012,862	$ 24,532,369	$ 362,627,304	$ 7,597,743	$ 161,245,792	$ 5,659,957,311	$ 476,337,993	$ 7,337,217,159
19. ARO Balance Sheet Offset				(24,532,369)				24,532,369		-
20. Total Net Original Cost Rate Base for Capital Allocation	$ 6,860,879,167	$ 643,905,786	$ 1,012,862	$ -	$ 362,627,304	$ 7,597,743	$ 161,245,792	$ 5,684,489,680	$ 476,337,993	$ 7,337,217,159
21. Percentage of Rate Base to Total Company Rate Base	93.51%	8.78%	0.01%	0.00%	4.94%	0.10%	2.20%	77.47%	6.49%	100.00%

(a) Reflects investment tax credit treatment per Case No. 2007-00178.
(b) Period-ending Aug-2025.
(c) Excludes PSC fees.

KENTUCKY UTILITIES COMPANY

Net Original Cost Kentucky Jurisdictional Rate Base as of December 31, 2026

Thirteen Month Average

Title of Account (1)	Kentucky Jurisdictional Rate Base (2)	Kentucky Jurisdictional ECR Rate Base (3)	Kentucky Jurisdictional DSM Rate Base (4)	Kentucky Jurisdictional ARO Rate Base (5)	CPCN New Gen (6)	Trimble Co. Stack Project (7)	AMI (8)	Kentucky Jurisdictional Pro Forma Base Rate Base (9) (2 - 3 - 4 - 5 - 6 - 7 - 8)	Other Jurisdictional Rate Base (10)	Total Company Rate Base (11) (2 + 10)
1. Utility Plant at Original Cost	$ 13,008,706,613	$ 658,790,218	$ 12,702,280	$ 65,272,847	$ 652,611,345	$ 19,441,227	$ (30,379)	$ 11,599,919,074	$ 905,415,327	$13,914,121,940
2. Deduct:										
3. Reserve for Depreciation	4,657,725,990	103,855,585	12,851,175	43,875,612	921,058	650,654		4,495,571,906	307,728,407	4,965,454,397
4. Net Utility Plant	8,350,980,623	554,934,633	(148,895)	21,397,234	651,690,287	18,790,573	(30,379)	7,104,347,168	597,686,920	8,948,667,543
5. Deduct:										
6. Customer Advances for Construction	17,950,562	-	-	-	-	-	-	17,950,562	1,055,161	19,005,723
7. Accumulated Deferred Income Taxes	1,341,294,063	74,951,297	(297,682)	-	5,897,754	(100,311)	-	1,260,843,005	88,805,237	1,430,099,300
8. Investment Tax Credit (a)	73,402,905	-	-	-	-	-	-	73,402,905	4,722,501	78,125,406
9. Total Deductions	1,432,647,530	74,951,297	(297,682)	-	5,897,754	(100,311)	-	1,352,196,473	94,582,899	1,527,230,429
10. Net Plant Deductions	6,918,333,093	479,983,337	148,787	21,397,234	645,792,533	18,890,884	(30,379)	5,752,150,696	503,104,022	7,421,437,114
11. Add:										
12. Materials and Supplies (b)	175,176,097	-	-	-	-	-	-	175,176,097	11,315,117	186,491,214
13. Prepayments (b)(c)	11,753,788	-	-	-	-	-	-	11,753,788	140,016	11,893,803
14. Emission Allowances (b)	109,699	109,699	-	-	-	-	-	-	6,817	116,516
15. Cash Working Capital	151,348,559	1,189,815	-	-	(5,229,960)	-	-	155,388,705	11,199,879	162,548,438
16. Unamortized Closure Costs	172,936,693	172,936,693	-	-	-	-	-	-	11,857,463	184,794,156
17. Total Additions	511,324,835	174,236,206	-	-	(5,229,960)	-	-	342,318,589	34,519,293	545,844,128
18. Total Net Original Cost Rate Base	$ 7,429,657,928	$ 654,219,543	$ 148,787	$ 21,397,234	$ 640,562,573	$ 18,890,884	$ (30,379)	$ 6,094,469,285	$ 537,623,314	$ 7,967,281,242
19. ARO Balance Sheet Offset				(21,397,234)				21,397,234		-
20. Total Net Original Cost Rate Base for Capital Allocation	$ 7,429,657,928	$ 654,219,543	$ 148,787	$ -	$ 640,562,573	$ 18,890,884	$ (30,379)	$ 6,115,866,519	$ 537,623,314	$ 7,967,281,242
21. Percentage of Rate Base to Total Company Rate Base	93.25%	8.21%	0.00%	0.00%	8.04%	0.24%	0.00%	76.76%	6.75%	100.00%

(a) Reflects investment tax credit treatment per Case No. 2007-00178.
(b) Average for 13 months.
(c) Excludes PSC fees.

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 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.

Kentucky Utilities Company
Case No. 2025-00113
Comparative Financial Data
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

Line No.	Description	Forecasted Period (a)	Base Period (a)	Ten most recent calendar years 2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
1	**Utility Plant in Service ($000)**												
2	**Electric Plant**												
3	Electric Distribution	$ 3,262,425	$ 2,816,158	$ 2,694,240	$ 2,460,527	$ 2,367,434	$ 2,272,975	$ 2,135,248	$ 2,045,567	$ 1,898,261	$ 1,803,849	$ 1,746,541	$ 1,662,187
4	Electric General	320,308	255,313	275,405	287,421	278,596	257,108	236,939	226,979	210,040	186,443	182,877	177,719
5	Hydro Production Plant	50,965	50,102	49,763	49,263	49,942	44,255	43,955	43,866	43,950	42,379	42,371	39,799
6	Electric Intangible Plant	120,490	49,488	73,518	89,005	104,479	104,953	91,998	86,398	118,943	114,003	98,266	92,355
7	Electric Other Production	1,167,649	1,143,603	1,164,211	1,127,158	1,119,453	1,109,352	1,081,798	1,046,340	1,034,405	1,015,940	997,075	969,359
8	Electric Solar Production	168,539	20,005	-	-	-	-	-	-	-	-	-	-
9	Electric Steam Production	5,887,498	5,776,448	5,766,965	5,671,284	5,591,050	5,548,141	5,483,005	5,262,164	5,213,806	5,170,497	5,142,959	5,065,548
10	Electric Transmission	2,285,143	1,937,191	1,844,370	1,684,577	1,512,277	1,409,565	1,289,234	1,139,118	1,038,306	924,692	874,918	807,382
11	Electric Wind Production	700	700	-	-	-	-	-	-	-	-	-	-
12	**Total Electric Plant - Gross**	13,263,717	12,049,007	11,868,473	11,369,235	11,023,231	10,746,349	10,362,177	9,850,431	9,557,710	9,257,803	9,085,007	8,814,348
13	Less: Accumulated Depreciation and Amortization	5,148,423	4,718,877	4,549,793	4,388,373	4,117,256	3,846,907	3,621,418	3,464,340	3,429,322	3,238,142	3,051,198	2,849,852
14	**Electric Plant in Service-Net**	$ 8,115,295	$ 7,330,130	$ 7,318,680	$ 6,980,862	$ 6,905,974	$ 6,899,443	$ 6,740,759	$ 6,386,091	$ 6,128,387	$ 6,019,661	$ 6,033,809	$ 5,964,496
15	**Plant Purchased or Sold**	-	-	-	-	-	-	(169)	-	-	-	-	-
16	**Plant Held for Future Use**	18,269	18,269	18,269	14,276	1,708	1,012	1,012	1,937	1,913	1,913	748	634
17	**Construction Work In Progress**	1,177,692	963,537	571,822	605,497	522,304	379,347	321,166	495,780	502,916	338,636	180,793	267,027
18	**Property Under Operating Lease (net Accumulated Depreciation)**	9,002	18,311	24,019	19,378	19,116	24,062	27,343	28,272	-	-	-	-
19	**Net Utility Plant**	$ 9,320,257	$ 8,330,247	$ 7,932,790	$ 7,620,013	$ 7,449,103	$ 7,303,863	$ 7,090,110	$ 6,912,080	$ 6,633,217	$ 6,360,210	$ 6,215,350	$ 6,232,157
20	**Capital Structure: ($000)**												
21	($'s Based on Period-End Accounts)												
22	Short-Term Debt	$ 375,616	$ -	$ 212,314	$ 92,970	$ 100,777	$ 294,018	$ 203,386	$ 149,935	$ 235,080	$ 44,957	$ 15,999	$ 47,997
23	Long-Term Debt	3,586,408	3,852,093	3,059,275	3,056,791	2,910,794	2,608,518	2,607,602	2,612,319	2,308,701	2,315,328	2,313,016	2,311,299
24	Common Equity	4,467,814	3,926,934	3,691,775	3,544,283	3,430,195	3,320,951	3,174,746	2,967,162	2,835,127	2,749,497	2,716,575	2,679,353
25	**Total**	$ 8,429,838	$ 7,779,027	$ 6,963,363	$ 6,694,045	$ 6,441,766	$ 6,223,488	$ 5,985,735	$ 5,729,416	$ 5,378,908	$ 5,109,783	$ 5,045,590	$ 5,038,649

Kentucky Utilities Company
Case No. 2025-00113
Comparative Financial Data
Base Period: Twelve Months Ended August 31, 2025
Forecasted Test Period: Twelve Months Ended December 31, 2026

Line No.	Description	Forecasted Period (a)	Base Period (a)	Ten most recent calendar years 2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
26	**Condensed Income Statement Data: ($000)**												
27	Operating Revenues	$ 2,124,833	$ 2,034,183	$ 1,970,270	$ 1,886,938	$ 2,074,013	$ 1,826,528	$ 1,690,963	$ 1,739,801	$ 1,759,605	$ 1,744,333	$ 1,749,336	$ 1,729,060
28	Operating Expenses (Excluding Income Taxes)	1,578,047	1,386,806	1,339,271	1,313,386	1,502,105	1,298,991	1,188,844	1,207,624	1,248,537	1,188,190	1,182,636	1,237,026
29	Federal and State Income Taxes	63,014	96,919	105,304	86,849	75,120	67,225	43,912	40,988	29,731	7,783	38,719	(18,300)
30	Deferred Federal and State Income Taxes	(10,745)	(3,370)	(13,544)	(7,619)	3,474	2,574	21,191	41,626	50,282	153,980	123,562	161,328
31	Property and Other Taxes	67,773	60,698	58,405	54,959	53,570	51,868	46,543	45,460	43,930	41,521	39,971	38,301
32	Investment Tax Credit	-	263	263	-	193	187	215	432	-	10	4,601	-
33	**Net Operating Income**	426,743	492,866	480,572	439,364	439,549	405,684	390,258	403,671	387,125	352,848	359,848	310,706
34	AFUDC - Equity	21,805	12,980	8,085	2,529	530	110	121	459	763	289	381	1,976
35	Amortization of Investment Tax Credit	2,567	1,954	1,945	1,939	1,934	1,901	1,858	1,978	2,234	1,927	1,846	1,846
36	Other Income (Deductions), Net	(521)	429	1,153	1,773	(2,954)	(2,640)	496	(3,613)	(3,793)	(1,333)	(992)	826
37	Income before Interest Charges	450,594	508,229	491,754	445,604	439,059	405,054	392,734	402,495	386,329	353,731	361,084	315,354
38	Interest Charges	168,674	141,810	136,163	133,516	116,815	108,849	112,649	109,459	99,699	96,622	95,675	82,037
39	**Net Income Available for Common Equity**	$ 281,920	$ 366,419	$ 355,591	$ 312,088	$ 322,244	$ 296,205	$ 280,084	$ 293,035	$ 286,630	$ 257,109	$ 265,408	$ 233,317
40	**Cash Flow (in millions)**												
41	Net operating cash flows	742	672	728	648	662	611	545	555	581	634	607	608
42	Net investing cash flows	(1,293)	(896)	(576)	(568)	(842)	(264)	(508)	(610)	(561)	(428)	(349)	(512)
43	**Net Free Cash Flow before dividends**	$ (550)	$ (225)	$ 152	$ 80	$ (180)	$ 347	$ 37	$ (55)	$ 20	$ 205	$ 258	$ 96
44	**Cost of Capital:**												
45	Embedded Cost of Debt (Short and Long Term)	4.84%	4.71%	4.39%	4.41%	4.28%	3.74%	3.82%	3.99%	4.06%	4.14%	4.08%	3.96%
46	**Fixed Charge Coverages:**												
47	Ratio of Earnings to Fixed Charges	3.0	4.2	4.1	3.8	4.2	4.2	3.9	4.3	4.5	5.2	5.3	5.3
48	**Stock and Bond Ratings:**												
49	Moody's Senior Secured	N/A	A1	A1	A1	A1	A1	A1	A1	A1	A1	A1	A1
50	S&P Senior Secured	N/A	A	A	A	A	A	A	A	A	A	A	A
51	Fitch Senior Secured	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
52	Moody's Commercial Paper	N/A	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2
53	S&P Commercial Paper	N/A	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2
54	Fitch Commercial Paper	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
55	**Common Stock Related Data:**												
56	Dividend Payout Ratio (Declared Basis)	0.65	0.65	0.65	0.61	0.92	0.84	0.71	0.78	0.86	0.88	0.87	0.66
57	**Rate of Return Measures:**												
58	Return on Common Equity (13 Month Average)	6.58%	9.69%	9.70%	8.83%	9.52%	9.10%	9.01%	10.02%	10.26%	9.40%	9.79%	8.71%

(a) Data for forecast does not reflect any impact from rate case activity.

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 65 - 807 KAR 5:001 Section 16(8)(l)
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].

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 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.

SCHEDULE M

REVENUE SUMMARY FOR THE BASE AND FORECASTED PERIOD

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

BASE PERIOD : FOR THE 12 MONTHS ENDED AUGUST 31, 2025

SCHEDULE	DESCRIPTION
M-1.1	BASE PERIOD REVENUES AT CURRENT RATES
M-1.2	AVERAGE BILL AT CURRENT RATES
M-1.3, PAGE 1	SUMMARY OF BASE REVENUES
M-1.3, PAGES 2-29	CALCULATION OF BASE PERIOD REVENUES

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

SCHEDULE	DESCRIPTION
M-2.1	FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED RATES
M-2.2	AVERAGE BILL COMPARISON AT CURRENT AND PROPOSED RATES
M-2.3, PAGE 1	SUMMARY OF PROPOSED REVENUE INCREASE
M-2.3, PAGES 2-31	CALCULATION OF PROPOSED REVENUE INCREASE

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Base Period Revenues at Current Rates
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD **Schedule M-1.1**
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED **Page 1 of 1**
WORK PAPER REFERENCE NO(S): **Witness: T. LYONS/A. FACKLER**

Rate Class		Total Revenue at Current Rates
Residential Service	$	719,177,506
Residential Time-of-Day Service	$	188,616
General Service	$	274,522,836
General Service Time-of-Day Service	$	94,482
All Electric School Service	$	13,309,726
Power Service Secondary	$	183,260,971
Power Service Primary	$	10,292,807
Time-of-Day Secondary Service	$	159,835,957
Time-of-Day Primary Service	$	288,026,598
Retail Transmission Service	$	103,322,454
Special Contract	$	21,419,771
Fluctuating Load Service	$	32,457,617
Curtailable Service Riders	$	(16,585,981)
Lighting Energy Service	$	361,234
Traffic Energy Service	$	231,651
Outdoor Sports Lighting Service Secondary	$	105,689
Outdoor Sports Lighting Service Primary	$	0
Electric Vehicle Charging Service	$	11,645
Electric Vehicle Fast Charging Service	$	8,471
Lighting Service and Restricted Lighting Service	$	30,640,400
Sales to Ultimate Customers	$	1,820,682,454
Other Operating Revenue:		
Late Payment Charge	$	3,969,394
Electric Service Revenues	$	690,597
Rent from Electric Property	$	10,687,394
Other Miscellaneous Revenue	$	39,425,727
Total	$	1,875,455,566

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Average Bill at Current Rates
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.2
Page 1 of 1
Witness: T. LYONS/A. FACKLER

Rate Class	Customer Months / EVC Hours	kWh	Average Consumption per Customer, kWh	Annual Revenues at Current Rates	Average Current Bill
Residential Service Rate	5,471,688	6,000,915,630	1,097	$ 719,177,506	$ 131.44
Residential Time-of-Day Service Rate	1,324	1,677,001	1,267	$ 188,616	$ 142.51
Residential Service Rates	5,473,011	6,002,592,630	1,097	$ 719,366,123	$ 131.44
General Service Rate	1,037,227	1,757,873,856	1,695	$ 274,522,836	$ 264.67
General Service Time-of-Day Service Rate	249	725,773	2,913	$ 94,482	$ 379.20
General Service Rates	1,037,476	1,758,599,628	1,695	$ 274,617,318	$ 264.70
All Electric School Service Rate	4,676	118,905,427	25,432	$ 13,309,726	$ 2,846.69
Power Service Secondary Rate	48,827	1,541,987,315	31,581	$ 183,260,971	$ 3,753.26
Power Service Primary Rate	2,396	85,249,715	35,575	$ 10,292,807	$ 4,295.25
Power Service Rates	51,223	1,627,237,031	31,767	$ 193,553,778	$ 3,778.61
Time of Day Secondary Service Rate	9,556	1,844,695,987	193,032	$ 159,835,957	$ 16,725.45
Time of Day Primary Service Rate	3,155	3,918,359,687	1,241,895	$ 288,026,598	$ 91,287.88
Time of Day Service Rates	12,712	5,763,055,674	453,370	$ 447,862,555	$ 35,232.60
Retail Transmission Service Rate	244	1,572,284,305	6,433,963	$ 103,322,454	$ 422,807.03
Special Contract	5	463,676,420	92,179,680	$ 21,419,771	$ 4,258,287.79
Fluctuating Load Service Rate	11	493,629,312	44,819,577	$ 32,457,617	$ 2,947,022.48
Curtailable Service Riders	0	0	0	$ (16,585,981)	$ 0.00
Lighting Energy Service Rate	1,915	4,739,365	2,475	$ 361,234	$ 188.68
Traffic Energy Service Rate	13,424	1,913,759	143	$ 231,651	$ 17.26
Outdoor Sports Lighting Service Secondary Rate	73	326,662	4,470	105,689	$ 1,446.11
Outdoor Sports Lighting Service Primary Rate	0	0	0	$ -	$ 0.00
Outdoor Sports Lighting Service Rates	73	326,662	4,470	$ 105,689	$ 1,446.11
Electric Vehicle Charging Service Rate	13,106	0	0	$ 11,645	$ 0.89
Electric Vehicle Fast Charging Service Rate	0	33,885	0	$ 8,471	0
Electric Vehicle Charging Service Rates	13,106	33,885	3	$ 20,117	$ 1.53
Lighting and Restricted Lighting Service Rates	2,057,736	113,346,481	55	$ 30,640,400	$ 14.89
Total	8,665,363	17,920,340,579	2,068	$ 1,820,682,453	$ 210.11

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Summary of Base Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

Rate Class	Total Base Year Revenues	Adjustment to Remove Fuel Adjustment Clause (FAC)	Adjustment to Remove Demand Side Management Mechanism (DSM)	Adjustment to Remove Environmental Cost Recovery (ECR)	Adjustment to Remove Off-System Sales Adjustment Clause (OSS)	Adjustment to Remove Solar Share and Business Program Rider	Adjustment to Remove Rent from Electric Property	Adjustment to Remove Net Metering Service Credit	Base Year Revenues at Current Rates	Calculated Net Base Year Revenue at Current Rates
Residential Service Rate	$ 719,177,506	$ (13,848,729)	$ 11,612,972	$ 3,379,132	$ (700,005)	$ 245,742	$ 0	$ (241,570)	$ 718,729,964	$ 718,729,964
Residential Time-of-Day Service Rate	$ 188,616	$ (3,969)	$ 3,243	$ 869	$ (201)	$ 935	$ 0	$ (700)	$ 188,439	$ 188,439
Residential Service Rates	$ 719,366,123	$ (13,852,699)	$ 11,616,215	$ 3,380,002	$ (700,206)	$ 246,677	$ 0	$ (242,270)	$ 718,918,403	$ 718,918,403
General Service Rate	$ 274,522,836	$ (4,140,234)	$ 3,223,465	$ 1,358,954	$ (223,299)	$ 63,718	$ 3,298	$ (44,231)	$ 274,281,166	$ 274,281,166
General Service Time-of-Day Service Rate	$ 94,482	$ (2,165)	$ 1,257	$ 736	$ (112)	$ 0	$ 0	$ 0	$ 94,766	$ 94,766
General Service Rates	$ 274,617,318	$ (4,142,399)	$ 3,224,722	$ 1,359,690	$ (223,410)	$ 63,718	$ 3,298	$ (44,231)	$ 274,375,931	$ 274,375,931
All Electric School Rate	$ 13,309,726	$ (291,389)	$ 596,535	$ 80,746	$ (15,325)	$ 70	$ 0	$ 0	$ 12,939,089	$ 12,939,089
Power Service Secondary Rate	$ 183,260,971	$ (3,708,288)	$ 2,962,259	$ 966,236	$ (203,465)	$ 3,653	$ 1,038	$ 0	$ 183,239,539	$ 183,239,539
Power Service Primary Rate	$ 10,292,807	$ (198,719)	$ 164,040	$ 55,111	$ (10,910)	$ 0	$ 0	$ 0	$ 10,283,285	$ 10,283,285
Power Service Rates	$ 193,553,778	$ (3,907,007)	$ 3,126,299	$ 1,021,347	$ (214,375)	$ 3,653	$ 1,038	$ 0	$ 193,522,824	$ 193,522,824
Time of Day Secondary Service Rate	$ 159,835,957	$ (4,422,233)	$ 3,538,590	$ 859,354	$ (246,033)	$ 4,817	$ 0	$ (90)	$ 160,101,553	$ 160,101,553
Time of Day Primary Service Rate	$ 288,026,598	$ (9,480,997)	$ 951,147	$ 1,575,335	$ (526,512)	$ 7,889	$ 865	$ 0	$ 295,498,871	$ 295,498,871
Time of Day Service Rates	$ 447,862,556	$ (13,903,230)	$ 4,489,737	$ 2,434,689	$ (772,545)	$ 12,706	$ 865	$ (90)	$ 455,600,424	$ 455,600,424
Retail Transmisison Service Rate	$ 103,322,454	$ (3,878,293)	$ 177,275	$ 597,080	$ (145,313)	$ 0	$ 0	$ 0	$ 106,571,706	$ 106,571,706
Special Contract	$ 21,419,771	$ (790,268)	$ 0	$ 130,340	$ (47,793)	$ 0	$ 0	$ 0	$ 22,127,492	$ 22,127,492
Fluctuating Load Service Rate	$ 32,457,617	$ (1,180,661)	$ 0	$ 205,559	$ (14,329)	$ 0	$ 0	$ 0	$ 33,447,048	$ 33,447,048
Curtailable Service Rider-1 Transmission	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Curtailable Service Rider-1 Primary	$ (109,632)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (109,632)	$ (109,632)
Curtailable Service Rider-2 Transmission	$ (16,107,382)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (16,107,382)	$ (16,107,382)
Curtailable Service Rider-2 Primary	$ (368,967)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (368,967)	$ (368,967)
Curtailable Service Riders	$ (16,585,981)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (16,585,981)	$ (16,585,981)
Lighting Energy Rate	$ 361,234	$ (12,099)	$ 0	$ 2,583	$ (611)	$ 0	$ 0	$ 0	$ 371,361	$ 371,361
Traffic Energy Rate	$ 231,651	$ (4,843)	$ 0	$ 1,515	$ (256)	$ 0	$ 0	$ 0	$ 235,235	$ 235,235
Outdoor Sports Lighting Service Secondary Rate	$ 105,689	$ (839)	$ 620	$ 796	$ (50)	$ 0	$ 0	$ 0	$ 105,162	$ 105,162
Outdoor Sports Lighting Service Primary Rate	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Outdoor Sports Lighting Service Rates	$ 105,689	$ (839)	$ 620	$ 796	$ (50)	$ 0	$ 0	$ 0	$ 105,162	$ 105,162
Electric Vehicle Charging Service Rate	$ 11,645	$ (107)	$ 0	$ 107	$ 0	$ 0	$ 0	$ 0	$ 11,645	$ 11,645
Electric Vehicle Fast Charging Service Rate	$ 8,471	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 8,471	$ 8,471
Electric Vehicle Charging Service Rates	$ 20,117	$ (107)	$ 0	$ 107	$ 0	$ 0	$ 0	$ 0	$ 20,117	$ 20,117
Lighting Service	$ 5,230,805	$ (34,381)	$ 0	$ 25,768	$ (1,665)	$ 0	$ 0	$ 0	$ 5,241,082	$ 5,241,082
Restricted Lighting Service	$ 25,409,595	$ (236,284)	$ 0	$ 128,622	$ (12,155)	$ 0	$ 0	$ 0	$ 25,529,412	$ 25,529,412
Lighting and Restricted Lighting Service Rates	$ 30,640,400	$ (270,665)	$ 0	$ 154,390	$ (13,820)	$ 0	$ 0	$ 0	$ 30,770,495	$ 30,770,495
TOTAL ULTIMATE CUSTOMERS	$ 1,820,682,454	$ (42,234,499)	$ 23,231,402	$ 9,368,842	$ (2,148,033)	$ 326,823	$ 5,201	$ (286,592)	$ 1,832,419,307	$ 1,832,419,308
Late Payment Charges	$ 3,969,394								$ 3,969,394	$ 3,969,394
Electric Service Revenues	$ 690,597								$ 690,597	$ 690,597
Rent from Electric Property	$ 10,687,394								$ 10,687,394	$ 10,687,394
Other Miscellaneous Electric Revenue	$ 39,425,727								$ 39,425,727	$ 39,425,727
TOTAL JURISDICTIONAL	$ 1,875,455,566	$ (42,234,499)	$ 23,231,402	$ 9,368,842	$ (2,148,033)	$ 326,823	$ 5,201	$ (286,592)	$ 1,887,192,419	$ 1,887,192,420

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Base Period Revenue
RESIDENTIAL RATE RS, inclusive of Volunteer Fire Department				
Basic Service Charge, Daily	166,430,508		$ 0.53	$ 88,208,169
Partial Month, Prorated and Corrected Billings				$ 64,991
Infrastructure Charge (September)		500,854,600	$ 0.06556	$ 32,836,028
Infrastructure Charge (October 2024 - August 2025)*		5,501,103,552	$ 0.06880	$ 378,475,924
Variable Energy Charge			$ 0.03653	$ 219,251,531
Current Total Energy Charge			$ 0.10533	
Minimum and Partial Month Billings, Energy				$ 2,747
Solar Energy Credit (Total Base Energy Charge - September 2024)		(118,115)	$ 0.10209	$ (12,058)
Solar Energy Credit (Total Base Energy Charge October 2024 - August 2025)*		(924,408)	$ 0.10533	$ (97,368)
Minimum and Partial Month Billings, Solar Energy Credit				$ 0
Total Calculated at Base Rates				**$ 718,729,964**
Net Metering Service 2 Credits				**$ (241,570)**
FAC Mechanism Revenue				$ (13,848,729)
DSM Mechanism Revenue				$ 11,612,972
ECR Mechanism Revenue				$ 3,379,132
OSS Mechanism Revenue				$ (700,005)
Solar Share Program Rider Revenue				$ 245,742
Total Base Period Adjusted Revenues				**$ 719,177,506**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
RESIDENTIAL RATE RTOD, Residential Time-of-Day Demand and Residential Time-of-Day Energy					
Basic Service Charge, Daily	40,257			$ 0.53	$ 21,336
Partial Month, Prorated and Corrected Billings					$ (202)
Energy Charge (RTOD-Demand only), Infrastructure Charge (September 2024)			961	$ 0.01276	$ 12
Energy Charge (RTOD-Demand only), Infrastructure Charge (October 2024 - August 2025)*			9,522	$ 0.01600	$ 152
Energy Charge (RTOD-Demand only), Variable Energy Charge				$ 0.03653	$ 383
Current Total Energy Charge				$ 0.05253	
Minimum and Partial Month Billings, Energy					$ 0
Energy Charge, Off-Peak (RTOD-Energy only), Infrastructure Charge (September 2024)			120,016	$ 0.03236	$ 3,884
Energy Charge, Off-Peak (RTOD-Energy only), Infrastructure Charge (October 2024 - August 2025)*			1,249,269	$ 0.03560	$ 44,474
Energy Charge, Off-Peak (RTOD-Energy only), Variable Energy Charge				$ 0.03653	$ 50,020
Current Total Energy Charge				$ 0.07213	
Energy Charge, Peak (RTOD-Energy only), Infrastructure Charge (September 2024)			17,189	$ 0.18489	$ 3,178
Energy Charge, Peak (RTOD-Energy only), Infrastructure Charge (October 2024 - August 2025)*			284,659	$ 0.18813	$ 53,553
Energy Charge, Peak (RTOD-Energy only), Variable Energy Charge				$ 0.03653	$ 11,027
Current Total Energy Charge				$ 0.22466	
Minimum and Partial Month Billings, Energy					$ (40)
Solar Energy Credit (RTOD-Demand only) (Total Base Energy Charge September 2024)			0	$ 0.04929	$ 0
Solar Energy Credit (RTOD-Demand only) (Total Base Energy Charge October 2024 - August 2025)*			0	$ 0.05253	$ 0
Solar Energy Credit, Off-Peak (RTOD-Energy only) (Total Base Energy Charge September 2024)			(199)	$ 0.06889	$ (14)
Solar Energy Credit, Off-Peak (RTOD-Energy only) (Total Base Energy Charge October 2024 - August 2025)*			(1,168)	$ 0.07213	$ (84)
Solar Energy Credit, Peak (RTOD-Energy only) (Total Base Energy Charge September 2024)			(80)	$ 0.22142	$ (18)
Solar Energy Credit, Peak (RTOD-Energy only) (Total Base Energy Charge October 2024 - August 2025)*			(3,168)	$ 0.22466	$ (712)
Minimum and Partial Month Billings, Solar Energy Credit					$ 0
Peak Demand		104		$ 10.13	$ 1,058
Off-Peak Demand		110		$ 3.92	$ 433
Minimum and Partial Month Billings, Demand					$ 0
Total Calculated at Base Rates					**$ 188,439**
Net Metering Service 2 Credits					$ (700)
FAC Mechanism Revenue					$ (3,969)
DSM Mechanism Revenue					$ 3,243
ECR Mechanism Revenue					$ 869
OSS Mechanism Revenue					$ (201)
Solar Share Program Rider Revenue					$ 935
Total Base Period Adjusted Revenues					**$ 188,616**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
GENERAL SERVICE RATE GS					
Single Phase Basic Service Charge, Daily	24,000,144			$ 1.35	$ 32,400,194
Single Phase Partial Month, Prorated and Corrected Billings					$ (9,342)
Single Phase Infrastructure Charge (September 2024)			61,765,152	$ 0.08673	$ 5,356,892
Single Phase Infrastructure Charge (October 2024 - August 2025)*			659,389,869	$ 0.09176	$ 60,505,614
Single Phase Variable Energy Charge				$ 0.03706	$ 26,726,005
Current Total Energy Charge				$ 0.12882	
Single Phase Minimum and Partial Month Billings, Energy					$ (6,433)
Three Phase Basic Service Charge, Daily	7,548,842			$ 2.15	$ 16,230,010
Three Phase Partial Month, Prorated and Corrected Billings					$ 25,007
Three Phase Infrastructure Charge (September 2024)			95,795,682	$ 0.08673	$ 8,308,360
Three Phase Infrastructure Charge (October 2024 - August 2025)*			941,012,451	$ 0.09176	$ 86,347,303
Three Phase Variable Energy Charge				$ 0.03706	$ 38,424,109
Total Energy Charge				$ 0.12882	
Three Phase Minimum and Partial Month Billings, Energy					$ (15,083)
Solar Energy Credit (Total Base Energy Charge September 2024)			(6,803)	$ 0.12379	$ (842)
Solar Energy Credit (Total Base Energy Charge October 2024 - August 2025)*			(82,496)	$ 0.12882	$ (10,627)
Minimum and Partial Month Billings, SQF					$ 0
Total Calculated at Base Rates					**$ 274,281,166**
Net Metering Service 2 Credits					$ (44,231)
FAC Mechanism Revenue					$ (4,140,234)
DSM Mechanism Revenue					$ 3,223,465
ECR Mechanism Revenue					$ 1,358,954
OSS Mechanism Revenue					$ (223,299)
Solar Share and Business Program Rider Revenue					$ 63,718
Rent from Electric Property					$ 3,298
Total Base Period Adjusted Revenues					**$ 274,522,836**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
GENERAL RATE GTOD, General Time-of-Day Demand and General Time-of-Day Energy					
Single Phase Basic Service Charge, Daily	7,213			$ 1.35	$ 9,738
Partial Month, Prorated and Corrected Billings					$ 107
Single Phase Energy Charge (GTOD-Demand only), Infrastructure Charge (September 2024)			79,383	$ 0.03642	$ 2,891
Single Phase Energy Charge (GTOD-Demand only), Infrastructure Charge (October 2024 - August 2025)*			411,196	$ 0.04145	$ 17,044
Single Phase Energy Charge (GTOD-Demand only), Variable Energy Charge				$ 0.03706	$ 18,181
Total Energy Charge				$ 0.07851	
Minimum and Partial Month Billings, Energy					$ (11)
Single Phase Energy Charge, Off-Peak (GTOD-Energy only), Infrastructure Charge (September 2024)			0	$ 0.04813	$ 0
Single Phase Energy Charge, Off-Peak (GTOD-Energy only), Infrastructure Charge (October 2024 - August 2025)*			0	$ 0.05316	$ 0
Single Phase Energy Charge, Off-Peak (GTOD-Energy only), Variable Energy Charge				$ 0.03706	$ 0
Total Energy Charge				$ 0.09022	
Single Phase Energy Charge, Peak (GTOD-Energy only), Infrastructure Charge (September 2024)			0	$ 0.26622	$ 0
Single Phase Energy Charge, Peak (GTOD-Energy only), Infrastructure Charge (October 2024 - August 2025)*			0	$ 0.27125	$ 0
Single Phase Energy Charge, Peak (GTOD-Energy only), Variable Energy Charge				$ 0.03706	$ 0
Total Energy Charge				$ 0.30831	
Minimum and Partial Month Billings, Energy					$ 0
Single Phase Peak Demand		844		$ 14.16	$ 11,944
Single Phase Off-Peak Demand		1,142		$ 5.47	$ 6,244
Minimum and Partial Month Billings, Demand					$ 0

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 6 of 29
Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
GENERAL RATE GTOD, General Time-of-Day Demand and General Time-of-Day Energy (Continued)					
Three Phase Basic Service Charge, Daily	366			$ 2.15	$ 786
Partial Month, Prorated and Corrected Billings					$ 2
Three Phase Energy Charge (GTOD-Demand only), Infrastructure Charge (September 2024)			24,440	$ 0.03642	$ 890
Three Phase Energy Charge (GTOD-Demand only), Infrastructure Charge (October 2024 - August 2025)*			210,754	$ 0.04145	$ 8,736
Three Phase Energy Charge (GTOD-Demand only), Variable Energy Charge				$ 0.03706	$ 8,716
Total Energy Charge				$ 0.07851	
Minimum and Partial Month Billings, Energy					$ 0
Three Phase Energy Charge, Off-Peak (GTOD-Energy only), Infrastructure Charge (September 2024)			0	$ 0.04813	$ 0
Three Phase Energy Charge, Off-Peak (GTOD-Energy only), Infrastructure Charge (October 2024 - August 2025)*			0	$ 0.05316	$ 0
Three Phase Energy Charge, Off-Peak (GTOD-Energy only), Variable Energy Charge				$ 0.03706	$ 0
Total Energy Charge				$ 0.09022	
Three Phase Energy Charge, Peak (GTOD-Energy only), Infrastructure Charge (September 2024)			0	$ 0.26622	$ 0
Three Phase Energy Charge, Peak (GTOD-Energy only), Infrastructure Charge (October 2024 - August 2025)*			0	$ 0.27125	$ 0
Three Phase Energy Charge, Peak (GTOD-Energy only), Variable Energy Charge				$ 0.03706	$ 0
Total Energy Charge				$ 0.30831	
Minimum and Partial Month Billings, Energy					$ 0
Solar Energy Credit (GTOD-Demand only), Total Base Energy Charge (September 2024)			0	$ 0.07348	$ 0
Solar Energy Credit (GTOD-Demand only), Total Base Energy Charge (October 2024 - August 2025)*			0	$ 0.07851	$ 0
Solar Energy Credit, Off-Peak (GTOD-Energy only), Total Base Energy Charge (September 2024)			0	$ 0.08519	$ 0
Solar Energy Credit, Off-Peak (GTOD-Energy only), Total Base Energy Charge (October 2024 - August 2025)*			0	$ 0.09022	$ 0
Solar Energy Credit, Peak (GTOD-Energy only), Total Base Energy Charge (September 2024)			0	$ 0.30328	$ 0
Solar Energy Credit, Peak (GTOD-Energy only), Total Base Energy Charge (October 2024 - August 2025)*			0	$ 0.30831	$ 0
Minimum and Partial Month Billings, SQF					$ 0
Three Phase Peak Demand		481		$ 14.16	$ 6,814
Three Phase Off-Peak Demand		491		$ 5.47	$ 2,684
Minimum and Partial Month Billings, Demand					$ 0
Total Calculated at Base Rates					**$ 94,766**
Net Metering Service 2 Credits					$ 0
FAC Mechanism Revenue					$ (2,165)
DSM Mechanism Revenue					$ 1,257
ECR Mechanism Revenue					$ 736
OSS Mechanism Revenue					$ (112)
Solar Share and Business Program Rider Revenue					$ 0
Rent from Electric Property					$ 0
Total Base Period Adjusted Revenues					**$ 94,482**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Base Period Revenue
ALL ELECTRIC SCHOOLS RATE AES				
Single Phase Customer Charge, Daily	56,411		$ 2.80	$ 157,951
Single Phase Partial Month, Prorated and Corrected Billings				$ (64)
Single Phase Infrastructure Charge (September 2024)		221,022	$ 0.06470	$ 14,300
Single Phase Infrastructure Charge (October 2024 - August 2025)*		3,489,348	$ 0.06770	$ 236,229
Single Phase Variable Energy Charge			$ 0.03676	$ 136,393
Total Energy Charge			$ 0.10446	
Single Phase Minimum and Partial Month Billings, Energy				$ (192)
Three Phase Customer Charge, Daily	85,803		$ 4.60	$ 394,692
Three Phase Partial Month, Prorated and Corrected Billings				$ (51)
Three Phase Infrastructure Charge (September 2024)		8,993,145	$ 0.06470	$ 581,856
Three Phase Infrastructure Charge (October 2024 - August 2025)*		106,202,267	$ 0.06770	$ 7,189,893
Three Phase Variable Energy Charge			$ 0.03676	$ 4,234,583
Total Energy Charge			$ 0.10446	
Three Phase Minimum and Partial Month Billings, Energy				$ (6,465)
Solar Energy Credit (Total Base Energy Charge September 2024)		(38)	$ 0.10146	$ (4)
Solar Energy Credit (Total Base Energy Charge October 2024 - August 2025)*		(317)	$ 0.10446	$ (33)
Minimum and Partial Month Billings, SQF				$ 0
Total Calculated at Base Rates				**$ 12,939,089**
Net Metering Service 2 Credits				$ 0
FAC Mechanism Revenue				$ (291,389)
DSM Mechanism Revenue				$ 596,535
ECR Mechanism Revenue				$ 80,746
OSS Mechanism Revenue				$ (15,325)
Solar Share and Business Program Rider Revenue				$ 70
Rent from Electric Property				$ 0
Total Base Period Adjusted Revenues				**$ 13,309,726**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
POWER SERVICE RATE PS-Secondary					
Basic Service Charge, Daily	1,485,160			$ 2.96	$ 4,396,073
Partial Month, Prorated and Corrected Billings					$ 8,744
Energy Charge			1,542,006,097	$ 0.03701	$ 57,069,646
Minimum and Partial Month Billings, Energy					$ 2
Winter Demand, kW (October 2024 - August 2025)*		2,646,043		$ 23.86	$ 63,134,579
Summer Demand, kW (September 2024)		399,847		$ 25.30	$ 10,116,119
Summer Demand, kW (October 2024 - August 2025)*		1,827,949		$ 26.50	$ 48,440,651
Power Factor Adjustment					$ 241,172
Redundant Capacity Rider		10,980		$ 1.33	$ 14,603
Partial Month and Prorated Billings, Demand					$ (181,355)
Solar Energy Credit (Total Base Energy)			(18,782)	$ 0.03701	$ (695)
Minimum and Partial Month Billings, SQF					$ 0
Total Calculated at Base Rates					**$ 183,239,539**
Net Metering Service 2 Credits					$ 0
FAC Mechanism Revenue					$ (3,708,288)
DSM Mechanism Revenue					$ 2,962,259
ECR Mechanism Revenue					$ 966,236
OSS Mechanism Revenue					$ (203,465)
Solar Share and Business Program Rider Revenue					$ 3,653
Rent from Electric Property					$ 1,038
Total Base Period Adjusted Revenues					**$ 183,260,971**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
POWER SERVICE RATE PS-Primay					
Basic Service Charge, Daily	72,888			$ 7.89	$ 575,087
Partial Month, Prorated and Corrected Billings					$ 2,399
Energy Charge			85,249,715	$ 0.03667	$ 3,126,107
Minimum and Partial Month Billings, Energy					$ 0
Winter Demand, kW (September 2024)		0		$ 22.68	$ 0
Winter Demand, kW (October 2024 - August 2025)*		133,447		$ 23.88	$ 3,186,718
Summer Demand, kW (September 2024)		24,076		$ 25.27	$ 608,412
Summer Demand, kW (October 2024 - August 2025)*		102,469		$ 26.47	$ 2,712,363
Power Factor Adjustment					$ 40,330
Redundant Capacity Rider		7,800		$ 0.90	$ 7,020
Partial Month and Prorated Billings, Demand					$ 24,850
Solar Energy Credit (Total Base Energy)			0	$ 0.03667	$ 0
Minimum and Partial Month Billings, SQF					$ 0
Total Calculated at Base Rates					**$ 10,283,285**
Net Metering Service 2 Credits					$ 0
FAC Mechanism Revenue					$ (198,719)
DSM Mechanism Revenue					$ 164,040
ECR Mechanism Revenue					$ 55,111
OSS Mechanism Revenue					$ (10,910)
Solar Share and Business Program Rider Revenue					$ 0
Rent from Electric Property					$ 0
Total Base Period Adjusted Revenues					**$ 10,292,807**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
TIME OF DAY SECONDARY SERVICE RATE TODS					
Basic Service Charge, Daily	290,675			$ 7.32	$ 2,127,744
Partial Month, Prorated and Corrected Billings					$ 9,553
Energy Charge			1,844,721,745	$ 0.03372	$ 62,204,017
Minimum and Partial Month Billings, Energy					$ 0
Demand kVA Base (September 2024)		503,662		$ 3.25	$ 1,636,902
Demand kVA Base (October 2024 - August 2025)*		5,831,227		$ 3.25	$ 18,951,486
Demand kVA Intermediate (September 2024)		416,690		$ 6.66	$ 2,775,155
Demand kVA Intermediate (October 2024 - August 2025)*		4,442,364		$ 7.07	$ 31,407,513
Demand kVA Peak (September 2024)		406,902		$ 8.28	$ 3,369,145
Demand kVA Peak (October 2024 - August 2025)*		4,336,820		$ 8.69	$ 37,686,969
Redundant Capacity Rider		80,816		$ 1.33	$ 107,486
Economic Development Rider					$ (153,029)
Partial Month and Prorated Billings, Demand					$ (20,519)
Solar Energy Credit (Total Base Energy)			(25,759)	$ 0.03372	$ (869)
Minimum and Partial Month Billings, SQF					$ 0
Total Calculated at Base Rates					**$ 160,101,553**
Net Metering Service 2 Credits					$ (90)
FAC Mechanism Revenue					$ (4,422,233)
DSM Mechanism Revenue					$ 3,538,590
ECR Mechanism Revenue					$ 859,354
OSS Mechanism Revenue					$ (246,033)
Solar Share and Business Program Rider Revenue					$ 4,817
Rent from Electric Property					$ 0
Total Base Period Adjusted Revenues					**$ 159,835,957**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kVA	Total kWh	Current Rates	Base Period Revenue
TIME OF DAY PRIMARY SERVICE RATE TODP					
Basic Service Charge, Daily	95,969			$ 10.77	$ 1,033,586
Partial Month, Prorated and Corrected Billings					$ 4,426
Energy Charge			3,918,398,528	$ 0.03026	$ 118,570,739
Minimum and Partial Month Billings, Energy					$ 0
Demand kVA Base (September 2024)		694,711		$ 2.79	$ 1,938,244
Demand kVA Base (October 2024 - August 2025)*		9,868,295		$ 2.79	$ 27,532,544
Demand kVA Intermediate (September 2024)		593,541		$ 7.38	$ 4,380,330
Demand kVA Intermediate (October 2024 - August 2025)*		7,954,797		$ 7.78	$ 61,888,322
Demand kVA Peak (September 2024)		583,962		$ 9.20	$ 5,372,452
Demand kVA Peak (October 2024 - August 2025)*		7,835,985		$ 9.60	$ 75,225,459
Redundant Capacity Rider		139,727		$ 0.90	$ 125,754
Economic Development Rider					$ (408,008.55)
Partial Month and Prorated Billings, Demand					$ (163,803)
Solar Energy Credit (Total Base Energy)			(38,841)	$ 0.03026	$ (1,175)
Minimum and Partial Month Billings, SQF					$ 0
Total Calculated at Base Rates					**$ 295,498,871**
Net Metering Service 2 Credits					$ 0
FAC Mechanism Revenue					$ (9,480,997)
DSM Mechanism Revenue					$ 951,147
ECR Mechanism Revenue					$ 1,575,335
OSS Mechanism Revenue					$ (526,512)
Solar Share and Business Program Rider Revenue					$ 7,889
Rent from Electric Property					$ 865
Total Base Period Adjusted Revenues					**$ 288,026,598**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kVA	Total kWh	Current Rates	Base Period Revenue
RETAIL TRANSMISSION SERVICE RATE RTS					
Basic Service Charge, Daily	7,433			$ 49.28	$ 366,298
Partial Month, Prorated and Corrected Billings					$ (493)
Energy Charge			1,572,284,305	$ 0.02966	$ 46,633,953
Minimum and Partial Month Billings, Energy					$ 0
Demand kVA Base (September 2024)		109,963		$ 2.16	$ 237,521
Demand kVA Base (October 2024 - August 2025)*		3,545,988		$ 2.16	$ 7,659,333
Demand kVA Intermediate (September 2024)		96,288		$ 7.19	$ 692,310
Demand kVA Intermediate (October 2024 - August 2025)*		3,107,450		$ 7.55	$ 23,461,251
Demand kVA Peak (September 2024)		94,601		$ 8.95	$ 846,682
Demand kVA Peak (October 2024 - August 2025)*		3,050,132		$ 9.31	$ 28,396,724
Redundant Capacity Rider		0		$ 0	$ 0
Economic Development Rider					$ (1,455,502.52)
Partial Month and Prorated Billings, Demand					$ (266,371)
Solar Energy Credit (Total Base Energy)			0	$ 0.02966	$ 0
Minimum and Partial Month Billings, SQF					$ 0
Total Calculated at Base Rates					**$ 106,571,706**
Net Metering Service 2 Credits					$ 0
FAC Mechanism Revenue					$ (3,878,293)
DSM Mechanism Revenue					$ 177,275
ECR Mechanism Revenue					$ 597,080
OSS Mechanism Revenue					$ (145,313)
Solar Share and Business Program Rider Revenue					$ 0
Rent from Electric Property					$ 0
Total Base Period Adjusted Revenues					**$ 103,322,454**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

CONFIDENTIAL INFORMATION REDACTED

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 13 of 29
Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kVA	Total kWh	Current Rates	Base Period Revenue
SPECIAL CONTRACT					
Basic Service Charge, Daily	153			$ 49.28	$ 7,540
Partial Month, Prorated and Corrected Billings					$ 0
Energy Charge			463,676,420	$ 0.02966	$ 13,752,643
Minimum and Partial Month Billings, Energy					$ 0
Demand kVA Base (September 2024)	[redacted]				
Demand kVA Base (October 2024 - August 2025)*					
Demand kVA Intermediate (September 2024)					
Demand kVA Intermediate (October 2024 - August 2025)*					
Demand kVA Peak (September 2024)					
Demand kVA Peak (October 2024 - August 2025)*					
Redundant Capacity Rider					
Economic Development Rider					$ 0
Partial Month and Prorated Billings, Demand					$ 0
Solar Energy Credit (Total Base Energy)			0	$ 0.02966	$ 0
Minimum and Partial Month Billings, SQF					$ 0
Total Calculated at Base Rates					**$ 22,127,492**
Net Metering Service 2 Credits					$ 0
FAC Mechanism Revenue					$ (790,268)
DSM Mechanism Revenue					$ 0
ECR Mechanism Revenue					$ 130,340
OSS Mechanism Revenue					$ (47,793)
Solar Share and Business Program Rider Revenue					$ 0
Rent from Electric Property					$ 0
Total Base Period Adjusted Revenues					**$ 21,419,771**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 14 of 29
Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kVA	Total kWh	Current Rates	Base Period Revenue
FLUCTUATING LOAD SERVICE RATE FLS					
Transmission Delivery					
Basic Service Charge, Daily	335			$ 49.28	$ 16,509
Partial Month, Prorated and Corrected Billings					$ 99
Energy Charge			493,629,312	$ 0.03504	$ 17,296,771
Minimum and Partial Month Billings, Energy					$ 0
Demand kVA Base (September 2024)		0		$ 1.49	$ 0
Demand kVA Base (October 2024 - August 2025)*		2,292,880		$ 1.49	$ 3,416,392
Demand kVA Intermediate (September 2024)		0		$ 2.75	$ 0
Demand kVA Intermediate (October 2024 - August 2025)*		2,241,381		$ 2.94	$ 6,589,659
Demand kVA Peak (September 2024)		0		$ 3.78	$ 0
Demand kVA Peak (October 2024 - August 2025)*		1,559,906		$ 3.97	$ 6,192,828
Redundant Capacity Rider		0		$ 0	$ 0
Economic Development Rider					$ 0
Partial Month and Prorated Billings, Demand					$ (65,209)
Primary Delivery					
Basic Service Charge	0			$ 10.77	$ 0
Partial Month, Prorated and Corrected Billings					$ 0
Energy Charge			0	$ 0.03581	$ 0
Minimum and Partial Month Billings, Energy					$ 0
Demand kVA Base (September 2024)		0		$ 2.93	$ 0
Demand kVA Base (October 2024 - August 2025)*		0		$ 2.93	$ 0
Demand kVA Intermediate (September 2024)		0		$ 6.50	$ 0
Demand kVA Intermediate (October 2024 - August 2025)*		0		$ 6.69	$ 0
Demand kVA Peak (September 2024)		0		$ 8.23	$ 0
Demand kVA Peak (October 2024 - August 2025)*		0		$ 8.42	$ 0
Redundant Capacity Rider		0		$ 0	$ 0
Economic Development Rider					$ 0
Partial Month and Prorated Billings, Demand					$ 0
Solar Energy Credit (Total Base Energy)			0	$ 0.03581	$ 0
Minimum and Partial Month Billings, SQF					$ 0
Total Calculated at Base Rates					**$ 33,447,048**
Net Metering Service 2 Credits					$ 0
FAC Mechanism Revenue					$ (1,180,661)
DSM Mechanism Revenue					$ 0
ECR Mechanism Revenue					$ 205,559
OSS Mechanism Revenue					$ (14,329)
Solar Share and Business Program Rider Revenue					$ 0
Rent from Electric Property					$ 0
Total Base Period Adjusted Revenues					**$ 32,457,617**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Curtailable Demand	Curtailable Penalty	Current Rates	Base Period Revenue
CURTAILABLE SERVICE RIDERS				
CSR-1 Transmission Voltage Service	0		$ (3.20)	$ 0
CSR-1 Primary Voltage Service	33,122		$ (3.31)	$ (109,632)
CSR-2 Transmission Voltage Service	2,730,065		$ (5.90)	$ (16,107,382)
CSR-2 Primary Voltage Service	61,494		$ (6.00)	$ (368,967)
Non-Compliance Charge		0	$ 16.00	$ 0
Total Calculated at Base Rates				**$ (16,585,981)**
Total Test Year Adjusted Revenues				**$ (16,585,981)**

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 16 of 29
Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Base Period Revenue
LIGHTING ENERGY SERVICE RATE LE				
Basic Service Charge, Daily	58,233		$ 0	$ 0
Partial Month, Prorated and Corrected Billings				$ 0
Energy Charge (September 2024)		282,925	$ 0.07631	$ 21,590
Energy Charge (October 2024 - August 2025)*		4,456,440	$ 0.07854	$ 350,009
Minimum and Partial Month Billings, Energy				$ (237)
Solar Energy Credit (Total Base Energy)		0	$ 0.07854	$ 0
Minimum and Partial Month Billings, SQF				$ 0
Total Calculated at Base Rates				**$ 371,361**
Net Metering Service 2 Credits				$ 0
FAC Mechanism Revenues				$ (12,099)
DSM Mechanism Revenues				$ 0
ECR Mechanism Revenues				$ 2,583
OSS Mechanism Revenues				$ (611)
Solar Share and Business Program Rider Revenue				$ 0
Rent from Electric Property				$ 0
Total Base Period Adjusted Revenues				**$ 361,234**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Base Period Revenue
TRAFFIC ENERGY SERVICE RATE TE				
Basic Service Charge, Daily	408,302		$ 0.13000	$ 53,079.26
Partial Month, Prorated and Corrected Billings				$ 273.26
Energy Charge (September 2024)		103,834	$ 0.09301	$ 9,658
Energy Charge (October 2024 - August 2025)*		1,809,925	$ 0.09524	$ 172,377
Minimum and Partial Month Billings, Energy				$ (152)
Solar Energy Credit (Total Base Energy)		0	$ 0.09524	$ 0
Minimum and Partial Month Billings, SQF				$ 0
Total Calculated at Base Rates				**$ 235,235**
Net Metering Service 2 Credits				$ 0
FAC Mechanism Revenues				$ (4,843)
DSM Mechanism Revenues				$ 0
ECR Mechanism Revenues				$ 1,515
OSS Mechanism Revenues				$ (256)
Solar Share and Business Program Rider Revenue				$ 0
Rent from Electric Property				$ 0
Total Base Period Adjusted Revenues				**$ 231,651**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-SECONDARY					
Basic Service Charge, Daily	2,223			$ 2.96	$ 6,580
Partial Month, Prorated and Corrected Billings					$ 32.56
Energy Charge			326,662	$ 0.03372	$ 11,015
Minimum and Partial Month Billings, Energy					$ 0
Base Demand, kW (September 2024)		738		$ 2.93	$ 2,161
Base Demand, kW (October 2024 - August 2025)*		8,921		$ 2.93	$ 26,139
Peak Demand, kW (September 2024)		137		$ 19.74	$ 2,711
Peak Demand, kW (October 2024 - August 2025)*		2,637		$ 21.55	$ 56,817
Redundant Capacity Rider		0		$ 1.33	$ -
Partial Month and Prorated Billings, Demand					$ (293.37)
Solar Energy Credit (Total Base Energy)			0	$ 0.03372	$ 0
Minimum and Partial Month Billings, SQF					$ 0
Total Calculated at Base Rates					**$ 105,162**
Net Metering Service 2 Credits					$ 0
FAC Mechanism Revenue					$ (839)
DSM Mechanism Revenue					$ 620
ECR Mechanism Revenue					$ 796
OSS Mechanism Revenue					$ (50)
Solar Share and Business Program Rider Revenue					$ 0
Rent from Electric Property					$ 0
Total Base Period Adjusted Revenues					**$ 105,689**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Demand kW	Total kWh	Current Rates	Base Period Revenue
OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-PRIMARY					
Basic Service Charge, Daily	0			$ 2.96	$ 0
Partial Month, Prorated and Corrected Billings					$ 0
Energy Charge			0	$ 0.03372	$ 0
Minimum and Partial Month Billings, Energy					$ 0
Base Demand, kW (September 2024)		0		$ 2.93	$ 0
Base Demand, kW (October 2024 - August 2025)*		0		$ 2.93	$ 0
Peak Demand, kW (September 2024)		0		$ 19.74	$ 0
Peak Demand, kW (October 2024 - August 2025)*		0		$ 21.55	$ 0
Redundant Capacity Rider		0		$ 1.33	$ 0
Partial Month and Prorated Billings, Demand					$ 0
Solar Energy Credit (Total Base Energy)			0	$ 0.03372	$ 0
Minimum and Partial Month Billings, SQF					$ 0
Total Calculated at Base Rates					**$ 0**
Net Metering Service 2 Credits					$ 0
FAC Mechanism Revenue					$ 0
DSM Mechanism Revenue					$ 0
ECR Mechanism Revenue					$ 0
OSS Mechanism Revenue					$ 0
Solar Share and Business Program Rider Revenue					$ 0
Rent from Electric Property					$ 0
Total Base Period Adjusted Revenues					**$ 0**

**Base rate change pursuant to Commission's Final Order in Case No. 2023-00376 dated August 30, 2024.*

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 20 of 29
Witness: T. LYONS/A. FACKLER

	Charging Hours	Current Rates	Base Period Revenue
ELECTRIC VEHICLE CHARGING RATE EVC-L2			
First Two Hours Charging Unit Fee	5,844	$ 0.75	$ 4,383
Fee for Every Hour After the First Two Hours Charging Unit Fee	7,262	$ 1.00	$ 7,262
Partial Month, Prorated and Corrected Billings			$ 0
Total Calculated at Base Rates			**$ 11,645**
FAC Mechanism Revenue			$ (107)
DSM Mechanism Revenue			$ 0
ECR Mechanism Revenue			$ 107
OSS Mechanism Revenue			$ 0
Solar Share and Business Program Rider Revenue			$ 0
Rent from Electric Property			$ 0
Total Base Period Adjusted Revenues			**$ 11,645**

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 21 of 29
Witness: T. LYONS/A. FACKLER

	Total kWh	Current Rates	Base Period Revenue
ELECTRIC VEHICLE FAST CHARGING RATE EVC-FAST			
Energy Charge	33,885	$ 0.25	$ 8,471
Partial Month, Prorated and Corrected Billings			$ 0
Total Calculated at Base Rates			**$ 8,471**
FAC Mechanism Revenue			$ 0
DSM Mechanism Revenue			$ 0
ECR Mechanism Revenue			$ 0
OSS Mechanism Revenue			$ 0
Solar Share and Business Program Rider Revenue			$ 0
Rent from Electric Property			$ 0
Total Base Period Adjusted Revenues			**$ 8,471**

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD | **Schedule M-1.3**
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED | **Page 22 of 29**
WORK PAPER REFERENCE NO(S): | **Witness: T. LYONS/A. FACKLER**

	Total Fixture/Pole Per Month	Current Rates	Base Period Revenue
LIGHTING SERVICE -- RATE SHEET NO. 35			
Overhead Service			
Light Emitting Diode (LED)			
Cobra Head, 6,000-8,200 Lumen, Fixture Only (September 2024)	2,034	$ 9.67	$ 19,669
Cobra Head, 6,000-8,200 Lumen, Fixture Only (October 2024 to August 2025)	27,841	$ 9.86	$ 274,512
Cobra Head, 13,000-16,500 Lumen, Fixture Only (September 2024)	2,204	$ 11.70	$ 25,787
Cobra Head, 13,000-16,500 Lumen, Fixture Only (October 2024 to August 2025)	30,549	$ 11.99	$ 366,283
Cobra Head, 22,000-29,000 Lumen, Fixture Only (September 2024)	1,068	$ 15.06	$ 16,084
Cobra Head, 22,000-29,000 Lumen, Fixture Only (October 2024 to August 2025)	13,280	$ 15.51	$ 205,973
Open Bottom, 4,500-6,000 Lumen, Fixture Only (September 2024)	9,366	$ 7.95	$ 74,460
Open Bottom, 4,500-6,000 Lumen, Fixture Only (October 2024 to August 2025)	101,414	$ 8.14	$ 825,510
Cobra Head, 2,500-4,000 Lumen, Fixture Only (September 2024)	832	$ 8.27	$ 6,881
Open Bottom, 4,500-6,000 Lumen, Fixture Only (October 2024 to August 2025)	14,023	$ 8.63	$ 121,018
Cobra Head, 4,000-6,000 Lumen, Fixture Only (September 2024)	475	$ 8.83	$ 4,194
Cobra Head, 4,000-6,000 Lumen, Fixture Only (October 2024 to August 2025)	4,377	$ 9.17	$ 40,137
Directional (Flood), 4,500-6,000 Lumen, Fixture Only (September 2024)	2,026	$ 10.76	$ 21,800
Directional (Flood), 4,500-6,000 Lumen, Fixture Only (October 2024 to August 2025)	22,027	$ 11.22	$ 247,143
Directional (Flood), 14,000-17,500 Lumen, Fixture Only (September 2024)	1,294	$ 12.75	$ 16,499
Directional (Flood), 14,000-17,500 Lumen, Fixture Only (October 2024 to August 2025)	14,260	$ 13.26	$ 189,088
Directional (Flood), 22,000-28,000 Lumen, Fixture Only (September 2024)	4,158	$ 15.22	$ 63,285
Directional (Flood), 22,000-28,000 Lumen, Fixture Only (October 2024 to August 2025)	47,824	$ 15.80	$ 755,619
Directional (Flood), 35,000-50,000 Lumen, Fixture Only (September 2024)	1,860	$ 22.06	$ 41,032
Directional (Flood), 35,000-50,000 Lumen, Fixture Only (October 2024 to August 2025)	20,766	$ 22.86	$ 474,711
Wood Pole	1,444	$ 8.56	$ 12,361

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD | **Schedule M-1.3**
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED | **Page 23 of 29**
WORK PAPER REFERENCE NO(S): | **Witness: T. LYONS/A. FACKLER**

	Total Fixture/Pole Per Month	Current Rates	Base Period Revenue
LIGHTING SERVICE, CONTINUED, RATE SHEET NO. 35.1			
Underground Service			
Light Emitting Diode (LED)			
Cobra Head, 2,500-4,000 Lumen (September 2024)	19	$ 4.17	$ 79
Cobra Head, 2,500-4,000 Lumen (October 2024 to August 2025)	6,836	$ 4.53	$ 30,967
Cobra Head, 4,000-6,000 Lumen (September 2024)	10	$ 4.70	$ 47
Cobra Head, 4,000-6,000 Lumen (October 2024 to August 2025)	2,557	$ 5.04	$ 12,887
Cobra Head, 6,000-8,200 Lumen (September 2024)	92	$ 5.56	$ 512
Cobra Head, 6,000-8,200 Lumen (October 2024 to August 2025)	4,396	$ 5.75	$ 25,277
Cobra Head, 13,000-16,500 Lumen (September 2024)	271	$ 7.59	$ 2,057
Cobra Head, 13,000-16,500 Lumen (October 2024 to August 2025)	11,995	$ 7.88	$ 94,521
Cobra Head, 22,000-29,000 Lumen (September 2024)	80	$ 10.95	$ 876
Cobra Head, 22,000-29,000 Lumen (October 2024 to August 2025)	2,018	$ 11.40	$ 23,005
Colonial, 4-Sided, 4,000-7,000 Lumen (September 2024)	1,139	$ 7.22	$ 8,224
Colonial, 4-Sided, 4,000-7,000 Lumen (October 2024 to August 2025)	13,189	$ 7.40	$ 97,599
Acorn, 4,000-7,000 Lumen (September 2024)	449	$ 8.72	$ 3,915
Acorn, 4,000-7,000 Lumen (October 2024 to August 2025)	5,037	$ 9.09	$ 45,786
Contemporary, 4,000-7,000 Lumen (September 2024)	22	$ 6.94	$ 153
Contemporary, 4,000-7,000 Lumen (October 2024 to August 2025)	4,154	$ 7.15	$ 29,701
Contemporary, 8,000-11,000 Lumen (September 2024)	157	$ 8.32	$ 1,306
Contemporary, 8,000-11,000 Lumen (October 2024 to August 2025)	2,934	$ 8.65	$ 25,379
Contemporary, 13,500-16,500 Lumen (September 2024)	337	$ 10.27	$ 3,461
Contemporary, 13,500-16,500 Lumen (October 2024 to August 2025)	4,531	$ 10.66	$ 48,300
Contemporary, 21,000-28,000 Lumen (September 2024)	687	$ 14.85	$ 10,202
Contemporary, 21,000-28,000 Lumen (October 2024 to August 2025)	8,091	$ 15.39	$ 124,520
Contemporary, 45,000-50,000 Lumen (September 2024)	106	$ 20.74	$ 2,198
Contemporary, 45,000-50,000 Lumen (October 2024 to August 2025)	1,013	$ 21.42	$ 21,698
Directional (Flood), 4,500-6,000 Lumen (September 2024)	14	$ 8.21	$ 115
Directional (Flood), 4,500-6,000 Lumen (October 2024 to August 2025)	156	$ 8.67	$ 1,353
Directional (Flood), 14,000-17,500 Lumen (September 2024)	24	$ 10.20	$ 245
Directional (Flood), 14,000-17,500 Lumen (October 2024 to August 2025)	277	$ 10.71	$ 2,967
Directional (Flood), 22,000-28,000 Lumen (September 2024)	157	$ 12.67	$ 1,989
Directional (Flood), 22,000-28,000 Lumen (October 2024 to August 2025)	1,826	$ 13.25	$ 24,195
Directional (Flood), 35,000-50,000 Lumen (September 2024)	87	$ 19.51	$ 1,697
Directional (Flood), 35,000-50,000 Lumen (October 2024 to August 2025)	982	$ 20.31	$ 19,944
Victorian, 4,000-7,000 Lumen (September 2024)	63	$ 21.45	$ 1,351
Victorian, 4,000-7,000 Lumen (October 2024 to August 2025)	693	$ 21.45	$ 14,865

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD | **Schedule M-1.3**
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED | **Page 24 of 29**
WORK PAPER REFERENCE NO(S): | **Witness: T. LYONS/A. FACKLER**

	Total Fixture/Pole Per Month	Current Rates	Base Period Revenue
LIGHTING SERVICE -- RATE SHEET NO. 35.2			
Pole Charges			
Cobra, Pole	33,646	$ 12.62	$ 424,613
Contemporary, Pole	17,800	$ 11.69	$ 208,082
Post Top - Decorative Smooth, Pole	14,010	$ 8.73	$ 122,307
Post Top - Historic Fluted, Pole	4,170	$ 14.47	$ 60,340
Conversion Fee			
One-Time Conversion Fee (Salvage)	0	$ 197.16	$ 0
Monthly Conversion Fee (Salvage)	0	$ 3.29	$ 0

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD | **Schedule M-1.3**
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED | **Page 25 of 29**
WORK PAPER REFERENCE NO(S): | **Witness: T. LYONS/A. FACKLER**

	Total Fixture/Pole Per Month	Current Rates	Base Period Revenue
RESTRICTED LIGHTING SERVICE -- RATE SHEET NO. 36			
Overhead Service			
High Pressure Sodium			
Cobra Head, 4,000 Lumen, Fixture Only (September 2024)	3,563	$ 9.68	$ 34,490
Cobra Head, 4,000 Lumen, Fixture Only (October 2024 to August 2025)	67,821	$ 10.01	$ 678,888
Cobra Head, 4,000 Lumen, Fixture and Pole (September 2024)	25	$ 13.19	$ 330
Cobra Head, 4,000 Lumen, Fixture and Pole (October 2024 to August 2025)	34,404	$ 13.52	$ 465,142
Cobra Head, 5,800 Lumen, Fixture Only (September 2024)	4,688	$ 10.84	$ 50,818
Cobra Head, 5,800 Lumen, Fixture Only (October 2024 to August 2025)	91,940	$ 11.31	$ 1,039,841
Cobra Head, 5,800 Lumen, Fixture and Pole (September 2024)	129	$ 14.72	$ 1,899
Cobra Head, 5,800 Lumen, Fixture and Pole (October 2024 to August 2025)	98,924	$ 15.19	$ 1,502,656
Cobra Head, 9,500 Lumen, Fixture Only (September 2024)	14,647	$ 11.24	$ 164,632
Cobra Head, 9,500 Lumen, Fixture Only (October 2024 to August 2025)	199,814	$ 11.57	$ 2,311,848
Cobra Head, 9,500 Lumen, Fixture and Pole (September 2024)	1,215	$ 15.35	$ 18,650
Cobra Head, 9,500 Lumen, Fixture and Pole (October 2024 to August 2025)	35,008	$ 15.68	$ 548,925
Cobra Head, 22,000 Lumen, Fixture Only (September 2024)	5,699	$ 17.52	$ 99,846
Cobra Head, 22,000 Lumen, Fixture Only (October 2024 to August 2025)	75,228	$ 18.09	$ 1,360,875
Cobra Head, 22,000 Lumen, Fixture and Pole (September 2024)	1,975	$ 21.92	$ 43,292
Cobra Head, 22,000 Lumen, Fixture and Pole (October 2024 to August 2025)	54,205	$ 22.49	$ 1,219,070
Cobra Head, 50,000 Lumen, Fixture Only (September 2024)	1,905	$ 27.75	$ 52,864
Cobra Head, 50,000 Lumen, Fixture Only (October 2024 to August 2025)	23,562	$ 28.46	$ 670,575
Cobra Head, 50,000 Lumen, Fixture and Pole (September 2024)	217	$ 30.69	$ 6,660
Cobra Head, 50,000 Lumen, Fixture and Pole (October 2024 to August 2025)	5,510	$ 31.40	$ 173,014
Cobra Head, 50,000 Lumen, Fixture Only (September 2024)	102	$ 15.55	$ 1,586
Cobra Head, 50,000 Lumen, Fixture Only (October 2024 to August 2025)	1,097	$ 16.26	$ 17,837
Open Bottom, 5,800 Lumen, Fixture Only (September 2024)	97	$ 9.44	$ 916
Open Bottom, 5,800 Lumen, Fixture Only (October 2024 to August 2025)	1,073	$ 9.91	$ 10,633
Open Bottom, 9,500 Lumen, Fixture Only (September 2024)	28,087	$ 9.69	$ 272,163
Open Bottom, 9,500 Lumen, Fixture Only (October 2024 to August 2025)	314,534	$ 10.02	$ 3,151,631
Directional (Flood), 9,500 Lumen, Fixture Only (September 2024)	9,146	$ 11.08	$ 101,338
Directional (Flood), 9,500 Lumen, Fixture Only (October 2024 to August 2025)	102,316	$ 11.41	$ 1,167,426
Directional (Flood), 22,000 Lumen, Fixture Only (September 2024)	5,308	$ 16.84	$ 89,387
Directional (Flood), 22,000 Lumen, Fixture Only (October 2024 to August 2025)	60,294	$ 17.41	$ 1,049,719
Directional (Flood), 50,000 Lumen, Fixture Only (September 2024)	6,099	$ 23.88	$ 145,644
Directional (Flood), 50,000 Lumen, Fixture Only (October 2024 to August 2025)	70,542	$ 24.59	$ 1,734,628

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD | **Schedule M-1.3**
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED | **Page 26 of 29**
WORK PAPER REFERENCE NO(S): | **Witness: T. LYONS/A. FACKLER**

	Total Fixture/Pole Per Month	Current Rates	Base Period Revenue
RESTRICTED LIGHTING SERVICE, CONTINUED, RATE SHEET NO. 36.1			
Overhead Service, continued			
Metal Halide			
Directional (Flood), 12,000 Lumen, Fixture Only (September 2024)	408	$ 17.64	$ 7,197
Directional (Flood), 12,000 Lumen, Fixture Only (October 2024 to August 2025)	4,795	$ 18.26	$ 87,557
Directional (Flood), 12,000 Lumen, Fixture with Pole (September 2024)	93	$ 22.67	$ 2,108
Directional (Flood), 12,000 Lumen, Fixture with Pole (October 2024 to August 2025)	1,110	$ 23.29	$ 25,852
Directional (Flood), 32,000 Lumen, Fixture with Pole (September 2024)	616	$ 29.85	$ 18,388
Directional (Flood), 32,000 Lumen, Fixture with Pole (October 2024 to August 2025)	7,180	$ 30.62	$ 219,852
Directional (Flood), 107,800 Lumen, Fixture Only (September 2024)	427	$ 51.77	$ 22,106
Directional (Flood), 107,800 Lumen, Fixture Only (October 2024 to August 2025)	4,872	$ 53.27	$ 259,531
Directional (Flood), 107,800 Lumen, Fixture with Pole (September 2024)	79	$ 56.80	$ 4,487
Directional (Flood), 107,800 Lumen, Fixture with Pole (October 2024 to August 2025)	893	$ 58.30	$ 52,062
Directional (Flood), 32,000 Lumen, Fixture Only (September 2024)	3,879	$ 24.82	$ 96,277
Directional (Flood), 32,000 Lumen, Fixture Only (October 2024 to August 2025)	45,027	$ 25.59	$ 1,152,241
Mercury Vapor			
Cobra Head, 7,000 Lumen, Fixture Only (September 2024)	494	$ 12.13	$ 5,992
Cobra Head, 7,000 Lumen, Fixture Only (October 2024 to August 2025)	5,818	$ 12.49	$ 72,667
Cobra Head, 7,000 Lumen, Fixture and Pole (September 2024)	65	$ 14.43	$ 938
Cobra Head, 7,000 Lumen, Fixture and Pole (October 2024 to August 2025)	865	$ 14.79	$ 12,793
Cobra Head, 10,000 Lumen, Fixture Only (September 2024)	12	$ 14.37	$ 172
Cobra Head, 10,000 Lumen, Fixture Only (October 2024 to August 2025)	4,113	$ 14.79	$ 60,831
Cobra Head, 10,000 Lumen, Fixture and Pole (September 2024)	3	$ 16.32	$ 49
Cobra Head, 10,000 Lumen, Fixture and Pole (October 2024 to August 2025)	2,393	$ 16.74	$ 40,059
Cobra Head, 20,000 Lumen, Fixture Only (September 2024)	518	$ 15.83	$ 8,200
Cobra Head, 20,000 Lumen, Fixture Only (October 2024 to August 2025)	7,454	$ 16.31	$ 121,575
Cobra Head, 20,000 Lumen, Fixture and Pole (September 2024)	351	$ 18.44	$ 6,472
Cobra Head, 20,000 Lumen, Fixture and Pole (October 2024 to August 2025)	7,705	$ 18.92	$ 145,779
Open Bottom, 7,000 Lumen, Fixture Only (September 2024)	3,607	$ 12.87	$ 46,422
Open Bottom, 7,000 Lumen, Fixture Only (October 2024 to August 2025)	41,364	$ 13.23	$ 547,246
Incandescent			
Tear Drop, 1,000 Lumen, Fixture Only (September 2024)	8	$ 4.18	$ 33
Tear Drop, 1,000 Lumen, Fixture Only (October 2024 to August 2025)	88	$ 4.29	$ 378
Tear Drop, 2,500 Lumen, Fixture Only (September 2024)	48	$ 5.52	$ 265
Tear Drop, 2,500 Lumen, Fixture Only (October 2024 to August 2025)	760	$ 5.67	$ 4,309
Tear Drop, 4,000 Lumen, Fixture Only (September 2024)	6	$ 8.46	$ 51
Tear Drop, 4,000 Lumen, Fixture Only (October 2024 to August 2025)	73	$ 8.69	$ 634
Tear Drop, 6,000 Lumen, Fixture Only (September 2024)	1	$ 11.04	$ 11
Tear Drop, 6,000 Lumen, Fixture Only (October 2024 to August 2025)	11	$ 11.33	$ 125
Underground Service			
Metal Halide			
Directional (Flood), 12,000 Lumen, Fixture with Pole (September 2024)	2	$ 33.61	$ 67
Directional (Flood), 12,000 Lumen, Fixture with Pole (October 2024 to August 2025)	75	$ 34.23	$ 2,567
Directional (Flood), 32,000 Lumen, Fixture with Pole (September 2024)	210	$ 39.83	$ 8,364
Directional (Flood), 32,000 Lumen, Fixture with Pole (October 2024 to August 2025)	2,354	$ 40.60	$ 95,572
Directional (Flood), 107,800 Lumen, Fixture with Pole (September 2024)	25	$ 66.53	$ 1,663
Directional (Flood), 107,800 Lumen, Fixture with Pole (October 2024 to August 2025)	282	$ 68.03	$ 19,184

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD | **Schedule M-1.3**
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED | **Page 27 of 29**
WORK PAPER REFERENCE NO(S): | **Witness: T. LYONS/A. FACKLER**

	Total Fixture/Pole Per Month	Current Rates	Base Period Revenue
RESTRICTED LIGHTING SERVICE, CONTINUED, RATE SHEET NO. 36.2			
Underground Service, continued			
Metal Halide (continued)			
Contemporary, 12,000 Lumen, Fixture Only (September 2024)	38	$ 19.04	$ 724
Contemporary, 12,000 Lumen, Fixture Only (October 2024 to August 2025)	425	$ 19.66	$ 8,356
Contemporary, 32,000 Lumen, Fixture Only (September 2024)	190	$ 26.80	$ 5,092
Contemporary, 32,000 Lumen, Fixture Only (October 2024 to August 2025)	2,150	$ 27.57	$ 59,276
Contemporary, 107,800 Lumen, Fixture Only (September 2024)	10	$ 55.61	$ 556
Contemporary, 107,800 Lumen, Fixture Only (October 2024 to August 2025)	110	$ 57.11	$ 6,282
Contemporary, 12,000 Lumen, Decorative Smooth (September 2024)	106	$ 33.81	$ 3,584
Contemporary, 12,000 Lumen, Decorative Smooth (October 2024 to August 2025)	1,616	$ 34.43	$ 55,639
Contemporary, 32,000 Lumen, Contemporary (September 2024)	460	$ 41.80	$ 19,228
Contemporary, 32,000 Lumen, Contemporary (October 2024 to August 2025)	5,264	$ 42.57	$ 224,088
Contemporary, 107,800 Lumen, Decorative Smooth (September 2024)	66	$ 70.37	$ 4,644
Contemporary, 107,800 Lumen, Decorative Smooth (October 2024 to August 2025)	730	$ 71.87	$ 52,465
High Pressure Sodium			
Acorn, 4,000 Lumen, Decorative Smooth (September 2024)	0	$ 17.42	$ 0
Acorn, 4,000 Lumen, Decorative Smooth (October 2024 to August 2025)	6	$ 17.75	$ 107
Acorn, 4,000 Lumen, Historic Fluted (September 2024)	98	$ 24.79	$ 2,429
Acorn, 4,000 Lumen, Historic Fluted (October 2024 to August 2025)	1,072	$ 25.12	$ 26,929
Acorn, 5,800 Lumen, Decorative Smooth (September 2024)	58	$ 18.58	$ 1,078
Acorn, 5,800 Lumen, Decorative Smooth (October 2024 to August 2025)	704	$ 19.05	$ 13,411
Acorn, 5,800 Lumen, Historic Fluted (September 2024)	77	$ 26.34	$ 2,028
Acorn, 5,800 Lumen, Historic Fluted (October 2024 to August 2025)	849	$ 26.81	$ 22,762
Acorn, 9,500 Lumen, Decorative Smooth (September 2024)	360	$ 18.97	$ 6,829
Acorn, 9,500 Lumen, Decorative Smooth (October 2024 to August 2025)	5,010	$ 19.30	$ 96,693
Acorn, 9,500 Lumen, Historic Fluted (September 2024)	841	$ 26.86	$ 22,589
Acorn, 9,500 Lumen, Historic Fluted (October 2024 to August 2025)	11,178	$ 27.19	$ 303,930
Colonial, 4,000 Lumen, Decorative Smooth (September 2024)	660	$ 12.15	$ 8,019
Colonial, 4,000 Lumen, Decorative Smooth (October 2024 to August 2025)	8,151	$ 12.48	$ 101,724
Coach, 5,800 Lumen, Decorative Smooth (September 2024)	29	$ 36.44	$ 1,057
Coach, 5,800 Lumen, Decorative Smooth (October 2024 to August 2025)	319	$ 36.91	$ 11,774
Coach, 9,500 Lumen, Decorative Smooth (September 2024)	34	$ 36.68	$ 1,247
Coach, 9,500 Lumen, Decorative Smooth (October 2024 to August 2025)	356	$ 37.01	$ 13,176
Colonial, 5,800 Lumen, Decorative Smooth (September 2024)	1,229	$ 13.74	$ 16,886
Colonial, 5,800 Lumen, Decorative Smooth (October 2024 to August 2025)	16,335	$ 14.21	$ 232,120
Colonial, 9,500 Lumen, Decorative Smooth (September 2024)	3,950	$ 13.98	$ 55,221
Colonial, 9,500 Lumen, Decorative Smooth (October 2024 to August 2025)	45,889	$ 14.31	$ 656,672

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD | **Schedule M-1.3**
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED | **Page 28 of 29**
WORK PAPER REFERENCE NO(S): | **Witness: T. LYONS/A. FACKLER**

	Total Fixture/Pole Per Month	Current Rates	Base Period Revenue
RESTRICTED LIGHTING SERVICE, CONTINUED, RATE SHEET NO. 36.2			
Underground Service, continued			
High Pressure Sodium (continued)			
Contemporary, 5,800 Lumen, Fixture Only (September 2024)	4	$ 18.51	$ 74
Contemporary, 5,800 Lumen, Fixture Only (October 2024 to August 2025)	44	$ 18.98	$ 835
Contemporary, 5,800 Lumen, Contemporary (September 2024)	9	$ 20.88	$ 188
Contemporary, 5,800 Lumen, Contemporary (October 2024 to August 2025)	52,438	$ 21.35	$ 1,119,551
Contemporary, 9,500 Lumen, Fixture Only (September 2024)	32	$ 18.28	$ 585
Contemporary, 9,500 Lumen, Fixture Only (October 2024 to August 2025)	330	$ 18.61	$ 6,141
Contemporary, 9,500 Lumen, Contemporary (September 2024)	483	$ 25.63	$ 12,379
Contemporary, 9,500 Lumen, Contemporary (October 2024 to August 2025)	11,277	$ 25.96	$ 292,751
Contemporary, 22,000 Lumen, Fixture Only (September 2024)	42	$ 21.51	$ 903
Contemporary, 22,000 Lumen, Fixture Only (October 2024 to August 2025)	462	$ 22.08	$ 10,201
Contemporary, 22,000 Lumen, Contemporary (September 2024)	652	$ 33.14	$ 21,607
Contemporary, 22,000 Lumen, Contemporary (October 2024 to August 2025)	12,888	$ 33.71	$ 434,454
Contemporary, 50,000 Lumen, Fixture Only (September 2024)	9	$ 26.21	$ 236
Contemporary, 50,000 Lumen, Fixture Only (October 2024 to August 2025)	259	$ 26.92	$ 6,972
Contemporary, 50,000 Lumen, Contemporary (September 2024)	457	$ 40.98	$ 18,728
Contemporary, 50,000 Lumen, Contemporary (October 2024 to August 2025)	6,233	$ 41.69	$ 259,854
Dark Sky, 4,000 Lumen, Decorative Smooth (September 2024)	0	$ 26.66	$ 0
Dark Sky, 4,000 Lumen, Decorative Smooth (October 2024 to August 2025)	0	$ 26.99	$ 0
Dark Sky, 9,500 Lumen, Decorative Smooth (September 2024)	0	$ 27.82	$ 0
Dark Sky, 9,500 Lumen, Decorative Smooth (October 2024 to August 2025)	0	$ 28.15	$ 0
High Pressure Sodium			
Victorian, 5,800 Lumen, Fixture Only (September 2024)	0	$ 36.45	$ 0
Victorian, 5,800 Lumen, Fixture Only (October 2024 to August 2025)	154	$ 36.92	$ 5,686
Victorian, 9,500 Lumen, Fixture Only (September 2024)	5	$ 36.67	$ 183
Victorian, 9,500 Lumen, Fixture Only (October 2024 to August 2025)	253	$ 37.00	$ 9,361
Prorated and corrected billings			$ (102,887)

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Base Period Revenues
for the Twelve Months Ending August 31, 2025

DATA: __X__ BASE PERIOD ____ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 29 of 29
Witness: T. LYONS/A. FACKLER

	Total Fixture/Pole Per Month	Current Rates	Base Period Revenue
Total Lighting Service/Restricted Lighting Service			**$ 30,770,495**
FAC Mechanism Revenues			$ (270,665)
ECR Mechanism Revenues			$ 154,390
OSS Mechanism Revenues			$ (13,820)
ERS Mechanism Revenues			$ 0
Total Base Period Adjusted Revenues			**$ 30,640,400**

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Forecast Period Revenues at Current and Proposed Rates
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.1
Page 1 of 1
Witness: T. LYONS/A. FACKLER

Rate Class	(1) Total Revenue at Current Rates and Mechanism at Current ROE	(2) Total Revenue at Current Rates and Mechanism at Proposed ROE	(3) Change in Mechanism Revenue Due to Change in ROE	(4) Total Revenue at Proposed Rates and Mechanism at Proposed ROE	(5) Change in Base Rate Revenue Due to Proposed Increase	(6) Percent Change in Base Revenue	
			= (2) - (1)		= (4) - (2)	= (5) / (2)	
Residential Service	$ 734,918,397	$ 738,216,182	$ 3,297,785	$ 838,213,517	$ 99,997,335	13.55%	
Residential Time-of-Day Service	$ 181,707	$ 182,591	$ 884	$ 206,424	$ 23,833	13.05%	
General Service	$ 274,487,364	$ 274,995,831	$ 508,467	$ 300,331,013	$ 25,335,181	9.21%	
General Time-of-Day Service	$ 29,115	$ 29,184	$ 70	$ 31,584	$ 2,400	8.22%	
All Electric School Service	$ 13,214,668	$ 13,281,441	$ 66,772	$ 14,730,993	$ 1,449,553	10.91%	
Power Service Secondary	$ 182,192,837	$ 182,625,295	$ 432,459	$ 199,338,722	$ 16,713,426	9.15%	
Power Service Primary	$ 10,281,921	$ 10,306,473	$ 24,553	$ 11,248,835	$ 942,362	9.14%	
Time-of-Day Secondary Service	$ 164,451,477	$ 164,995,184	$ 543,706	$ 182,924,853	$ 17,929,669	10.87%	
Time-of-Day Primary Service	$ 302,286,428	$ 303,458,759	$ 1,172,331	$ 337,293,591	$ 33,834,832	11.15%	
Retail Transmission Service	$ 123,361,455	$ 123,913,184	$ 551,729	$ 137,547,867	$ 13,634,683	11.00%	
Special Contract	$ 55,155,812	$ 55,482,791	$ 326,979	$ 63,473,056	$ 7,990,265	14.40%	
Extremely High Load Factor Service Rate	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%	
Fluctuating Load Service	$ 36,505,584	$ 36,662,673	$ 157,088	$ 39,190,689	$ 2,528,016	6.90%	
Curtailable Service Riders	$ (18,221,727)	$ (18,221,727)	$ 0	$ (18,221,727)	$ 0	0.00%	
Lighting Energy Service	$ 380,847	$ 383,551	$ 2,704	$ 426,285	$ 42,734	11.14%	
Traffic Energy Service	$ 248,383	$ 249,535	$ 1,152	$ 275,926	$ 26,391	10.58%	
Outdoor Sports Lighting Service Secondary	$ 99,010	$ 99,109	$ 99	$ 99,072	$ (37)	-0.04%	
Outdoor Sports Lighting Service Primary	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%	
Electric Vehicle Charging Service	$ 16,903	$ 16,903	$ 0	$ 21,996	$ 5,093	30.13%	
Electric Vehicle Fast Charging Service Rate	$ 30,521	$ 30,521	$ 0	$ 30,521	$ 0	0.00%	
Electric Vehicle Supply Equipment Rate	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%	
Lighting Service & Restricted Lighting Service	$ 31,808,679	$ 31,871,573	$ 62,894	$ 35,495,668	$ 3,624,095	11.37%	
Sales to Ultimate Customers	$ 1,911,429,380	$ 1,918,579,051	$ 7,149,671	$ 2,142,658,883	$ 224,079,832	11.68%	
Other Operating Revenues:							
Late Payment Charges	$ 3,960,701	$ 3,960,701	$ 0	$ 3,960,701	$ 0	0.00%	
Electric Service Revenue	$ 682,859	$ 682,859	$ 0	$ 1,063,109	$ 380,249	55.68%	
Rent from Electric Property	$ 11,287,782	$ 11,287,782	$ 0	$ 12,961,171	$ 1,673,390	14.82%	
Other Miscellaneous Revenue	$ 40,209,983	$ 40,209,983	$ 0	$ 40,198,359	$ (11,624)	-0.03%	
Unadjusted Total	$ 1,967,570,705	$ 1,974,720,376	$ 7,149,671	$ 2,200,842,224	$ 226,121,848	11.45%	
Imputed Revenue for Solar	$ 0	$ 0	$ 0	$ 187,063	$ 187,063	0.00%	*
Total	$ 1,967,570,705	$ 1,974,720,376	$ 7,149,671	$ 2,201,029,287	$ 226,308,911	11.46%	

* The under-recoveries of costs for the Solar Share Program and Green Tariff Business Solar Program will be borne by shareholders and thus are reflected in the adjustment for Imputed Revenue for solar.

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Average Bill Comparison at Current and Proposed Rates
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.2
Page 1 of 1
Witness: T. LYONS/A. FACKLER

Rate Class	Customer Months/ EVC Hours	kWh	Average Consumption per Customer, kWh	Annual Revenue at Current Rates and Mechanism at Current ROE	Average Current Bill at Current Rates and Mechanism at Current ROE	Annual Revenue at Current Rates and Mechanism at Proposed ROE	Average Current Bill at Current Rates and Mechanism at Proposed ROE	Proposed Revenue Change	Annual Revenue at Proposed Rates and Mechanism at Proposed ROE	Average Proposed Bill	Change in Average Bill	Percent Change in Average Bill
Residential Service Rate	5,511,988	5,979,115,992	1,085	$ 734,918,397	$ 133.36	$ 738,216,182	$ 133.96	$ 99,997,335	$ 838,213,517	$ 152.11	$ 18.15	13.55%
Residential Time-of-Day Service Rate	1,287	1,601,504	1,245	$ 181,707	$ 141.26	$ 182,591	$ 141.94	$ 23,833	$ 206,424	$ 160.47	$ 18.53	13.05%
Residential Service Rates	5,513,275	5,980,717,496	1,085	$ 735,100,104	$ 133.36	$ 738,398,772	$ 133.96	$ 100,021,168	$ 838,419,941	$ 152.10	$ 18.14	13.54%
General Service Rate	1,038,441	1,720,198,275	1,657	$ 274,487,364	$ 264.40	$ 274,995,831	$ 264.89	$ 25,335,181	$ 300,331,013	$ 289.30	$ 24.41	9.22%
General Time-of-Day Service Rate	12	235,826	19,507	$ 29,115	$ 2,408.31	$ 29,184	$ 2,414.07	$ 2,400	$ 31,584	$ 2,612.56	$ 198.49	8.22%
General Service Rates	1,038,453	1,720,434,101	1,657	274,516,479	264.39	275,025,016	264.88	25,337,581	300,362,597	289.29	24.41	9.22%
All Electric School Rate	4,614	118,215,851	25,620	$ 13,214,668	$ 2,863.91	$ 13,281,441	$ 2,878.38	$ 1,449,553	$ 14,730,993	$ 3,192.53	$ 314.15	10.91%
Power Service Secondary Rate	48,080	1,463,273,467	30,434	$ 182,192,837	$ 3,789.35	$ 182,625,295	$ 3,798.35	$ 16,713,426	$ 199,338,722	$ 4,145.96	$ 347.61	9.15%
Power Service Primary Rate	2,377	83,257,490	35,028	$ 10,281,921	$ 4,325.80	$ 10,306,473	$ 4,336.13	$ 942,362	$ 11,248,835	$ 4,732.60	$ 396.47	9.14%
Power Service Rates	50,457	1,546,530,957	30,651	$ 192,474,757	$ 3,814.69	$ 192,931,769	$ 3,823.75	$ 17,655,788	$ 210,587,557	$ 4,173.68	$ 349.93	9.15%
Time of Day Secondary Service Rate	9,709	1,840,294,013	189,538	$ 164,451,477	$ 16,937.40	$ 164,995,184	$ 16,993.40	$ 17,929,669	$ 182,924,853	$ 18,840.04	$ 1,846.64	10.87%
Time of Day Primary Service Rate	3,189	3,962,610,053	1,242,574	$ 302,286,428	$ 94,789.36	$ 303,458,759	$ 95,156.97	$ 33,834,832	$ 337,293,591	$ 105,766.71	$ 10,609.74	11.15%
Time of Day Service Rates	12,898	5,802,904,066	449,894	$ 466,737,905	$ 36,185.78	$ 468,453,943	$ 36,318.82	$ 51,764,501	$ 520,218,444	$ 40,332.07	$ 4,013.25	11.05%
Retail Transmission Service Rate	252	1,861,580,355	7,387,224	$ 123,361,455	$ 489,529.61	$ 123,913,184	$ 491,719.01	$ 13,634,683	$ 137,547,867	$ 545,824.90	$ 54,105.89	11.00%
Special Contract	12	1,103,901,379	91,991,782	$ 55,155,812	$ 4,596,317.65	$ 55,482,791	$ 4,623,565.92	$ 7,990,265	$ 63,473,056	$ 5,289,421.37	$ 665,855.45	14.40%
Extremely High Load Factor Service Rate	0	0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Fluctuating Load Service Rate	12	530,756,000	44,229,667	$ 36,505,584	$ 3,042,132.06	$ 36,662,673	$ 3,055,222.75	$ 2,528,016	$ 39,190,689	$ 3,265,890.73	$ 210,667.98	6.90%
Curtailable Service Rider	0	0	0	$ (18,221,727)	$ 0	$ (18,221,727)	$ 0	$ 0	$ (18,221,727)	$ 0	$ 0	0.00%
Lighting Energy Rate	1,944	4,807,014	2,473	$ 380,847	$ 195.93	$ 383,551	$ 197.32	$ 42,734	$ 426,285	$ 219.31	$ 21.99	11.14%
Traffic Energy Rate	13,800	2,021,262	146	$ 248,383	$ 17.94	$ 249,535	$ 18.02	$ 26,391	$ 275,926	$ 19.93	$ 1.91	10.60%
Outdoor Sports Lighting Service Secondary Rate	72	333,125	4,627	$ 99,010	$ 1,375.21	$ 99,109	$ 1,376.59	$ (37)	$ 99,072	$ 1,376.07	$ (0.52)	-0.04%
Outdoor Sports Lighting Service Primary Rate	0	0	0	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Outdoor Sports Lighting Service Rates	72	333,125	4,627	$ 99,010	$ 1,375.21	$ 99,109	$ 1,376.59	$ (37)	$ 99,072	$ 1,376.07	$ (0.52)	-0.04%
Electric Vehicle Charging Service Rate	19,086	87,986	5	$ 16,903	$ 0.96	$ 16,903	$ 0.96	$ 5,093	$ 21,996	$ 1.25	$ 0.29	30.21%
Electric Vehicle Fast Charging Service Rate	0	122,083	0	$ 30,521	$ 0	$ 30,521	$ 0	$ 0	$ 30,521	$ 0	$ 0	0.00%
Electric Vehicle Supply Equipment Rate	0	0	0	$ -	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Electric Vehicle Charging Service Rates	19,086	210,069	11	$ 47,424	$ 2.48	$ 47,424	$ 2.48	$ 5,093	$ 52,517	$ 2.75	$ 0.27	10.89%
Lighting and Restricted Lighting Service Rates	2,164,320	110,939,891	51	$ 31,808,679	$ 14.62	$ 31,871,573	$ 14.65	$ 3,624,095	$ 35,495,668	$ 16.32	$ 1.67	11.40%
Total	8,819,195	18,783,351,566	2,130	1,911,429,380	$ 216.75	1,918,579,051	$ 217.56	224,079,832	2,142,658,883	$ 242.97	$ 25.41	11.68%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Summary of Proposed Revenue Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 1 of 31
Witness: T. LYONS/A. FACKLER

Rate Class	Forecast Year Revenues at Current Rates with Mechanism Revenue at Current ROE	Adjustment to Remove Fuel Adjustment Clause (FAC)	Adjustment to Remove Demand-Side Management Mechanism (DSM)	Adjustment to Remove Environmental Cost Recovery (ECR)	Adjustment to Remove Off-System Sales Adjustment Clause (OSS)	Adjustment to Remove Solar Capacity Charge	Forecast Year Base Revenues	Adjustment to Reflect Removal of Base Rate ECR Revenues	Adjusted Billings Net of ECR at Current Rates	Add Fuel Adjustment Clause (FAC)	Add Demand Side Management Mechanism (DSM)	Add Environmental Cost Recovery (ECR)	Add Off-System Sales Adjustment Clause (OSS)	Add Solar Capacity Charge Revenues	Add Back Base ECR Revenues	Forecast Year Revenues at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Change	Percentage Change
Residential Service Rate	$ 734,918,397	$ 2,368,348	$ 12,142,895	$ 2,199,875	$ (737,905)	$ 307,056	$ 718,638,128	$ (29,596,624)	$ 689,041,504	$ 2,368,348	$ 12,142,895	$ 5,497,660	$ (737,905)	$ 307,056	$ 29,596,624	$ 738,216,182	$ 99,997,335	13.55%
Residential Time-of-Day Service Rate	$ 181,707	$ 629	$ 3,253	$ 592	$ (197)	$ 1,116	$ 176,314	$ (7,900)	$ 168,415	$ 629	$ 3,253	$ 1,475	$ (197)	$ 1,116	$ 7,900	$ 182,591	$ 23,833	13.05%
Residential Service Rates	$ 735,100,104	$ 2,368,977	$ 12,146,148	$ 2,200,467	$ (738,103)	$ 308,172	$ 718,814,442	$ (29,604,524)	$ 689,209,918	$ 2,368,977	$ 12,146,148	$ 5,499,135	$ (738,103)	$ 308,172	$ 29,604,524	$ 738,398,772	$ 100,021,168	13.55%
General Service Rate	$ 274,487,364	$ 450,065	$ 3,547,590	$ 298,200	$ (231,441)	$ 64,380	$ 270,358,571	$ (12,935,891)	$ 257,422,680	$ 450,065	$ 3,547,590	$ 806,667	$ (231,441)	$ 64,380	$ 12,935,891	$ 274,995,831	$ 25,335,181	9.21%
General Time-of-Day Service Rate	$ 29,115	$ 61	$ 486	$ 41	$ (32)	$ 0	$ 28,558	$ (1,773)	$ 26,784	$ 61	$ 486	$ 111	$ (32)	$ 0	$ 1,773	$ 29,184	$ 2,400	8.22%
General Service Rates	$ 274,516,479	$ 450,126	$ 3,548,076	$ 298,241	$ (231,473)	$ 64,380	$ 270,387,129	$ (12,937,664)	$ 257,449,465	$ 450,126	$ 3,548,076	$ 806,777	$ (231,473)	$ 64,380	$ 12,937,664	$ 275,025,016	$ 25,337,581	9.21%
All Electric School Rate	$ 13,214,668	$ 38,973	$ 243,830	$ 52,773	$ (14,996)	$ 86	$ 12,894,003	$ (529,605)	$ 12,364,398	$ 38,973	$ 243,830	$ 119,545	$ (14,996)	$ 86	$ 529,605	$ 13,281,441	$ 1,449,553	10.91%
Power Service Secondary Rate	$ 182,192,837	$ 315,513	$ 3,041,076	$ 279,736	$ (201,600)	$ 4,466	$ 178,753,646	$ (8,813,851)	$ 169,939,795	$ 315,513	$ 3,041,076	$ 712,195	$ (201,600)	$ 4,466	$ 8,813,851	$ 182,625,295	$ 16,713,426	9.15%
Power Service Primary Rate	$ 10,281,921	$ 16,444	$ 172,360	$ 14,815	$ (11,677)	$ 0	$ 10,089,978	$ (472,342)	$ 9,617,636	$ 16,444	$ 172,360	$ 39,367	$ (11,677)	$ 0	$ 472,342	$ 10,306,473	$ 942,362	9.14%
Power Service Rates	$ 192,474,757	$ 331,957	$ 3,213,436	$ 294,551	$ (213,277)	$ 4,466	$ 188,843,625	$ (9,286,193)	$ 179,557,432	$ 331,957	$ 3,213,436	$ 751,562	$ (213,277)	$ 4,466	$ 9,286,193	$ 192,931,769	$ 17,655,788	9.15%
Time of Day Secondary Service Rate	$ 164,451,477	$ 337,327	$ 3,846,972	$ 377,095	$ (257,258)	$ 5,926	$ 160,141,415	$ (6,307,213)	$ 153,834,202	$ 337,327	$ 3,846,972	$ 920,801	$ (257,258)	$ 5,926	$ 6,307,213	$ 164,995,184	$ 17,929,669	10.87%
Time of Day Primary Service Rate	$ 302,286,428	$ 795,117	$ 0	$ 813,052	$ (546,491)	$ 9,705	$ 301,215,045	$ (10,896,581)	$ 290,318,464	$ 795,117	$ 0	$ 1,985,383	$ (546,491)	$ 9,705	$ 10,896,581	$ 303,458,759	$ 33,834,832	11.15%
Time of Day Service Rates	$ 466,737,905	$ 1,132,444	$ 3,846,972	$ 1,190,146	$ (803,749)	$ 15,631	$ 461,356,460	$ (17,203,794)	$ 444,152,666	$ 1,132,444	$ 3,846,972	$ 2,906,184	$ (803,749)	$ 15,631	$ 17,203,794	$ 468,453,943	$ 51,764,501	11.05%
Retail Transmission Service Rate	$ 123,361,455	$ 409,490	$ 0	$ 382,897	$ (252,862)	$ 0	$ 122,821,930	$ (4,188,414)	$ 118,633,516	$ 409,490	$ 0	$ 934,625	$ (252,862)	$ 0	$ 4,188,414	$ 123,913,184	$ 13,634,683	11.00%
Special Contract	$ 55,155,812	$ 253,772	$ 0	$ 223,069	$ (149,476)	$ 0	$ 54,828,446	$ (1,191,456)	$ 53,636,990	$ 253,772	$ 0	$ 550,049	$ (149,476)	$ 0	$ 1,191,456	$ 55,482,791	$ 7,990,265	14.40%
Extremely High Load Factor Service Rate	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Fluctuating Load Service Rate	$ 36,505,584	$ 148,189	$ 0	$ 110,248	$ (69,741)	$ 0	$ 36,316,889	$ (1,246,566)	$ 35,070,322	$ 148,189	$ 0	$ 267,336	$ (69,741)	$ 0	$ 1,246,566	$ 36,662,673	$ 2,528,016	6.90%
Curtailable Service Rider	$ (18,221,727)	$ 0	$ 0	$ 0	$ 0	$ 0	$ (18,221,727)	$ 0	$ (18,221,727)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (18,221,727)	$ 0	0.00%
Lighting Energy Rate	$ 380,847	$ 1,760	$ 0	$ 2,142	$ (597)	$ 0	$ 377,543	$ (17,882)	$ 359,661	$ 1,760	$ 0	$ 4,846	$ (597)	$ 0	$ 17,882	$ 383,551	$ 42,734	11.14%
Traffic Energy Rate	$ 248,383	$ 610	$ 0	$ 963	$ (263)	$ 0	$ 247,072	$ (7,519)	$ 239,553	$ 610	$ 0	$ 2,115	$ (263)	$ 0	$ 7,519	$ 249,535	$ 26,391	10.58%
Outdoor Sports Lighting Service Secondary Rate	$ 99,010	$ 89	$ 699	$ 73	$ (43)	$ 0	$ 98,190	$ (7,733)	$ 90,457	$ 89	$ 699	$ 173	$ (43)	$ 0	$ 7,733	$ 99,109	$ (37)	-0.04%
Outdoor Sports Lighting Service Primary Rate	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Outdoor Sports Lighting Service Rates	$ 99,010	$ 89	$ 699	$ 73	$ (43)	$ 0	$ 98,190	$ (7,733)	$ 90,457	$ 89	$ 699	$ 173	$ (43)	$ 0	$ 7,733	$ 99,109	$ (37)	-0.04%
Electric Vehicle Charging Service Rate	$ 16,903	$ 0	$ 0	$ 0	$ 0	$ 0	$ 16,903	$ (954)	$ 15,949	$ 0	$ 0	$ 0	$ 0	$ 0	$ 954	$ 16,903	$ 5,093	30.13%
Electric Vehicle Fast Charging Service Rate	$ 30,521	$ 0	$ 0	$ 0	$ 0	$ 0	$ 30,521	$ (1,221)	$ 29,300	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,221	$ 30,521	$ 0	0.00%
Electric Vehicle Supply Equipment Rate	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	0.00%
Electric Vehicle Charging Service Rates	$ 47,424	$ 0	$ 0	$ 0	$ 0	$ 0	$ 47,424	$ (2,175)	$ 45,249	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,175	$ 47,424	$ 5,093	10.74%
Lighting Service	$ 4,889,635	$ 3,912	$ 0	$ 5,281	$ (1,412)	$ 0	$ 4,881,854	$ (178,487)	$ 4,703,367	$ 3,912	$ 0	$ 11,648	$ (1,412)	$ 0	$ 178,487	$ 4,896,002		
Restricted Lighting Service	$ 26,919,044	$ 34,731	$ 0	$ 46,887	$ (12,537)	$ 0	$ 26,849,963	$ (1,172,396)	$ 25,677,567	$ 34,731	$ 0	$ 103,413	$ (12,537)	$ 0	$ 1,172,396	$ 26,975,571		
Lighting and Restricted Lighting Service Rates	$ 31,808,679	$ 38,643	$ 0	$ 52,168	$ (13,949)	$ 0	$ 31,731,817	$ (1,350,883)	$ 30,380,934	$ 38,643	$ 0	$ 115,062	$ (13,949)	$ 0	$ 1,350,883	$ 31,871,573	$ 3,624,095	11.37%
TOTAL ULTIMATE CUSTOMERS	$ 1,911,429,380	$ 5,175,030	$ 22,999,160	$ 4,807,737	$ (2,488,527)	$ 392,736	$ 1,880,543,243	$ (77,574,409)	$ 1,802,968,834	$ 5,175,030	$ 22,999,160	$ 11,957,409	$ (2,488,527)	$ 392,736	$ 77,574,409	$ 1,918,579,051	$ 224,079,832	11.68%
Late Payment Charges	$ 3,960,701						$ 3,960,701									$ 3,960,701	$ 0	0.00%
Electric Service Revenues	$ 682,859						$ 682,859									$ 682,859	$ 380,249	55.68%
Rent from Electric Property	$ 11,287,782						$ 11,287,782									$ 11,287,782	$ 1,673,390	14.82%
Other Miscellaneous Electric Revenue	$ 40,209,983						$ 40,209,983									$ 40,209,983	$ (11,624)	-0.03%
TOTAL JURISDICTIONAL	$ 1,967,570,705	$ 5,175,030	$ 22,999,160	$ 4,807,737	$ (2,488,527)	$ 392,736	$ 1,936,684,568	$ (77,574,409)	$ 1,802,968,834	$ 5,175,030	$ 22,999,160	$ 11,957,409	$ (2,488,527)	$ 392,736	$ 77,574,409	$ 1,974,720,377	$ 226,121,848	11.45%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
RESIDENTIAL RATE RS, inclusive of Volunteer Fire Department								
Basic Service Charge, Daily	167,656,303		$ 0.53	88,857,841	$ 0.53	88,857,841	$ 0.64	$ 107,300,034
Infrastructure Charge		5,980,463,400	$ 0.06880	411,455,882	$ 0.06880	411,455,882	$ 0.08034	$ 480,470,430
Variable Energy Charge			$ 0.03653	218,466,328	$ 0.03653	218,466,328	$ 0.03863	$ 231,025,301
Total Energy Charge			$ 0.10533		$ 0.10533		$ 0.11897	
Solar Energy Credit (Total Base Energy Charge)		(1,347,408)	$ 0.10533	(141,922)	$ 0.10533	(141,922)	$ 0.11897	$ (160,301)
Total Calculated at Base Rates				**$ 718,638,128**		**$ 718,638,128**		**$ 818,635,464**
Adjustment to Reflect Removal of Base ECR Revenue				$ (29,596,624)		$ (29,596,624)		$ (29,596,624)
Total Base Revenues Net of ECR				**$ 689,041,504**		**$ 689,041,504**		**$ 789,038,839**
FAC Mechanism Revenue				$ 2,368,348		$ 2,368,348		$ 2,368,348
DSM Mechanism Revenue				$ 12,142,895		$ 12,142,895		$ 12,142,895
ECR Mechanism Revenue				$ 2,199,875		$ 5,497,660		$ 5,497,660
OSS Mechanism Revenue				$ (737,905)		$ (737,905)		$ (737,905)
Solar Share Program Rider Revenue				$ 307,056		$ 307,056		$ 307,056
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 29,596,624		$ 29,596,624		$ 29,596,624
Total Revenues				**$ 734,918,397**		**$ 738,216,182**		**$ 838,213,517**
Proposed Change								**$ 99,997,335**
Percentage Change								13.55%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
RESIDENTIAL RATE RTOD, Residential Time-of-Day Demand and Residential Time-of-Day Energy								
Basic Service Charge, Daily	39,137		$ 0.53	$ 20,743	$ 0.53	$ 20,743	$ 0.64	$ 25,048
Energy Charge (RTOD-Demand only), Infrastructure Charge		12,040	$ 0.01600	$ 193	$ 0.01600	$ 193	$ 0.01866	$ 225
Energy Charge (RTOD-Demand only), Variable Energy Charge			$ 0.03653	$ 440	$ 0.03653	$ 440	$ 0.03863	$ 465
Total Energy Charge (RTOD-Demand only)			$ 0.05253		$ 0.05253		$ 0.05729	
Energy Charge, Off-Peak (RTOD-Energy only), Infrastructure Charge		1,328,792	$ 0.03560	$ 47,305	$ 0.03560	$ 47,305	$ 0.04152	$ 55,171
Energy Charge, Off-Peak (RTOD-Energy only), Variable Charge		1,328,792	$ 0.03653	$ 48,541	$ 0.03653	$ 48,541	$ 0.03863	$ 51,331
Total Energy Charge, Off-Peak (RTOD-Energy only)			$ 0.07213		$ 0.07213		$ 0.08015	
Energy Charge, Peak (RTOD-Energy only), Infrastructure Charge		260,672	$ 0.18813	$ 49,040	$ 0.18813	$ 49,040	$ 0.21942	$ 57,197
Energy Charge, Peak (RTOD-Energy only), Infrastructure Charge		260,672	$ 0.03653	$ 9,522	$ 0.03653	$ 9,522	$ 0.03863	$ 10,070
Total Energy Charge, Peak (RTOD-Energy only)			$ 0.22466		$ 0.22466		$ 0.25805	
Peak Demand	127		$ 10.13	$ 1,289	$ 10.13	$ 1,289	$ 11.81	$ 1,502
Base Demand	128		$ 3.92	$ 503	$ 3.92	$ 503	$ 4.57	$ 587
Solar Energy Credit (RTOD-Demand only) (Total Base Energy Charge)		-	$ 0.05253	$ 0	$ 0.05253	$ 0	$ 0.05729	$ 0
Solar Energy Credit, Off-Peak (RTOD-Energy only) (Total Base Energy Charge)		-	$ 0.07213	$ 0	$ 0.07213	$ 0	$ 0.08015	$ 0
Solar Energy Credit, Peak (RTOD-Energy only) (Total Base Energy Charge)		(5,614)	$ 0.22466	$ (1,261)	$ 0.22466	$ (1,261)	$ 0.25805	$ (1,449)
Total Calculated at Base Rates				**$ 176,314**		**$ 176,314**		**$ 200,147**
Adjustment to Reflect Removal of Base ECR Revenue				$ (7,900)		$ (7,900)		$ (7,900)
Total Base Revenues Net of ECR				**$ 168,415**		**$ 168,415**		**$ 192,247**
FAC Mechanism Revenue				$ 629		$ 629		$ 629
DSM Mechanism Revenue				$ 3,253		$ 3,253		$ 3,253
ECR Mechanism Revenue				$ 592		$ 1,475		$ 1,475
OSS Mechanism Revenue				$ (197)		$ (197)		$ (197)
Solar Share Program Rider Revenue				$ 1,116		$ 1,116		$ 1,116
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 7,900		$ 7,900		$ 7,900
Total Revenues				**$ 181,707**		**$ 182,591**		**$ 206,424**
Proposed Change								**$ 23,833**
Percentage Change								13.05%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
GENERAL SERVICE RATE GS								
Single Phase Basic Service Charge, Daily	23,933,832		$ 1.35	32,310,673	$ 1.35	32,310,673	$ 1.54	$ 36,858,101
Single Phase Infrastructure Energy Charge		706,490,909	$ 0.09176	64,827,606	$ 0.09176	64,827,606	$ 0.10079	$ 71,207,219
Single Phase Variable Energy Charge			$ 0.03706	26,182,553	$ 0.03706	26,182,553	$ 0.03878	$ 27,397,717
Single Phase Total Energy Charge			$ 0.12882		$ 0.12882		$ 0.13957	
Three Phase Basic Service Charge, Daily	7,652,073		$ 2.15	16,451,956	$ 2.15	16,451,956	$ 2.45	$ 18,747,578
Three Phase Infrastructure Energy Charge		1,013,785,082	$ 0.09176	93,024,919	$ 0.09176	93,024,919	$ 0.10079	$ 102,179,398
Three Phase Variable Energy Charge			$ 0.03706	37,570,875	$ 0.03706	37,570,875	$ 0.03878	$ 39,314,586
Three Phase Total Energy Charge			$ 0.12882		$ 0.12882		$ 0.13957	
Solar Energy Credit (Total Base Energy Charge)		(77,717)	$ 0.12882	(10,011)	$ 0.12882	(10,011)	$ 0.13957	$ (10,847)
Total Calculated at Base Rates				**$ 270,358,571**		**$ 270,358,571**		**$ 295,693,753**
Adjustment to Reflect Removal of Base ECR Revenue				$ (12,935,891)		$ (12,935,891)		$ (12,935,891)
Total Base Revenues Net of ECR				**$ 257,422,680**		**$ 257,422,680**		**$ 282,757,862**
FAC Mechanism Revenue				$ 450,065		$ 450,065		$ 450,065
DSM Mechanism Revenue				$ 3,547,590		$ 3,547,590		$ 3,547,590
ECR Mechanism Revenue				$ 298,200		$ 806,667		$ 806,667
OSS Mechanism Revenue				$ (231,441)		$ (231,441)		$ (231,441)
Solar Share Program Rider and Business Solar Revenue				$ 64,380		$ 64,380		$ 64,380
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 12,935,891		$ 12,935,891		$ 12,935,891
Total Revenues				**$ 274,487,364**		**$ 274,995,831**		**$ 300,331,013**
Proposed Change								**$ 25,335,181**
Percentage Change								9.21%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 5 of 31
Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
GENERAL RATE GTOD, General Time-of-Day Demand and General Time-of-Day Energy								
Single Phase Basic Service Charge, Daily	0		$ 1.35	$ 0	$ 1.35	$ 0	$ 1.54	$ 0
Single Phase Energy Charge (GTOD-Demand only), Infrastructure Charge		0	$ 0.04145	$ 0	$ 0.04145	$ 0	$ 0.04556	$ 0
Single Phase Energy Charge (GTOD-Demand only), Variable Energy Charge			$ 0.03706	$ 0	$ 0.03706	$ 0	$ 0.03878	$ 0
Total Energy Charge (GTOD-Demand only)			$ 0.07851		$ 0.07851		$ 0.08434	
Single Phase Energy Charge, Off-Peak (GTOD-Energy only), Infrastructure Charge		0	$ 0.05316	$ 0	$ 0.05316	$ 0	$ 0.05843	$ 0
Single Phase Energy Charge, Off-Peak (GTOD-Energy only), Variable Energy Charge		0	$ 0.03706	$ 0	$ 0.03706	$ 0	$ 0.03878	$ 0
Total Energy Charge, Off-Peak (GTOD-Energy only)			$ 0.09022		$ 0.09022		$ 0.09721	
Single Phase Energy Charge, Peak (GTOD-Energy only), Infrastructure Charge		0	$ 0.27125	$ 0	$ 0.27125	$ 0	$ 0.29816	$ 0
Single Phase Energy Charge, Peak (GTOD-Energy only), Variable Energy Charge		0	$ 0.03706	$ 0	$ 0.03706	$ 0	$ 0.03878	$ 0
Total Energy Charge, Peak (GTOD-Energy only)			$ 0.27125		$ 0.27125		$ 0.33694	
Single Phase Peak Demand	0		$ 14.16	$ 0	$ 14.16	$ 0	$ 15.56	$ 0
Single Phase Off-Peak Demand	0		$ 5.47	$ 0	$ 5.47	$ 0	$ 6.01	$ 0
Solar Energy Credit (Single Phase GTOD-Demand only) (Total Base Energy Charge)		0	$ 0.07851	$ 0	$ 0.07851	$ 0	$ 0.08434	$ 0
Solar Energy Credit, Off-Peak (Single Phase GTOD-Energy only) (Total Base Energy Charge)		0	$ 0.09022	$ 0	$ 0.09022	$ 0	$ 0.09721	$ 0
Solar Energy Credit, Peak (Single Phase GTOD-Energy only) (Total Base Energy Charge)		0	$ 0.27125	$ 0	$ 0.27125	$ 0	$ 0.33694	$ 0

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
GENERAL RATE GTOD, General Time-of-Day Demand and General Time-of-Day Energy (Continued)								
Three Phase Basic Service Charge, Daily	368		$ 2.15	$ 791	$ 2.15	$ 791	$ 2.45	$ 901
Three Phase Energy Charge (GTOD-Demand only), Infrastructure Charge		235,826	$ 0.04145	$ 9,775	$ 0.04145	$ 9,775	$ 0.04556	$ 10,744
Three Phase Energy Charge (GTOD-Demand only), Variable Energy Charge			$ 0.03706	$ 8,740	$ 0.03706	$ 8,740	$ 0.03878	$ 9,145
Total Energy Charge (GTOD-Demand only)			$ 0.07851		$ 0.07851		$ 0.08434	
Three Phase Energy Charge, Off-Peak (GTOD-Energy only), Infrastructure Charge		0	$ 0.05316	$ 0	$ 0.05316	$ 0	$ 0.05843	$ 0
Three Phase Energy Charge, Off-Peak (GTOD-Energy only), Variable Energy Charge		0	$ 0.03706	$ 0	$ 0.03706	$ 0	$ 0.03878	$ 0
Total Energy Charge, Off-Peak (GTOD-Energy only)			$ 0.09022		$ 0.09022		$ 0.09721	
Three Phase Energy Charge, Peak (GTOD-Energy only), Infrastructure Charge		0	$ 0.27125	$ 0	$ 0.27125	$ 0	$ 0.29816	$ 0
Three Phase Energy Charge, Peak (GTOD-Energy only), Variable Energy Charge		0	$ 0.03706	$ 0	$ 0.03706	$ 0	$ 0.03878	$ 0
Total Energy Charge, Peak (GTOD-Energy only)			$ 0.27125		$ 0.27125		$ 0.33694	
Three Phase Peak Demand	468		$ 14.16	$ 6,627	$ 14.16	$ 6,627	$ 15.56	$ 7,282
Three Phase Base Demand	480		$ 5.47	$ 2,626	$ 5.47	$ 2,626	$ 6.01	$ 2,885
Solar Energy Credit (GTOD-Demand only) (Total Base Energy Charge)		0	$ 0.07851	$ 0	$ 0.07851	$ 0	$ 0.08434	$ 0
Solar Energy Credit, Off-Peak (GTOD-Energy only) (Total Base Energy Charge)		0	$ 0.09022	$ 0	$ 0.09022	$ 0	$ 0.09721	$ 0
Solar Energy Credit, Peak (GTOD-Energy only) (Total Base Energy Charge)		0	$ 0.27125	$ 0	$ 0.27125	$ 0	$ 0.33694	$ 0
Total Calculated at Base Rates				**$ 28,558**		**$ 28,558**		**$ 30,957**
Adjustment to Reflect Removal of Base ECR Revenue				$ (1,773)		$ (1,773)		$ (1,773)
Total Base Revenues Net of ECR				**$ 26,784**		**$ 26,784**		**$ 29,184**
FAC Mechanism Revenue				$ 61		$ 61		$ 61
DSM Mechanism Revenue				$ 486		$ 486		$ 486
ECR Mechanism Revenue				$ 41		$ 111		$ 111
OSS Mechanism Revenue				$ (32)		$ (32)		$ (32)
Solar Share Program Rider Revenue				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 1,773		$ 1,773		$ 1,773
Total Revenues				**$ 29,115**		**$ 29,184**		**$ 31,584**
Proposed Change								**$ 2,400**
Percentage Change								8.22%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
ALL ELECTRIC SCHOOLS RATE AES								
Single Phase Basic Service Charge, Daily	55,775		$ 2.80	$ 156,171	$ 2.80	$ 156,171	$ 3.16	$ 176,250
Single Phase Infrastructure Energy Charge		3,947,837	$ 0.06770	$ 267,269	$ 0.06770	$ 267,269	$ 0.07743	$ 305,681
Single Phase Variable Energy Charge			$ 0.03676	$ 145,123	$ 0.03676	$ 145,123	$ 0.03870	$ 152,781
Single Phase Total Energy Charge			$ 0.10446		$ 0.10446		$ 0.11613	
Three Phase Basic Service Charge, Daily	84,576		$ 4.60	$ 389,048	$ 4.60	$ 389,048	$ 5.19	$ 438,948
Three Phase Infrastructure Energy Charge		114,268,014	$ 0.06770	$ 7,735,945	$ 0.06770	$ 7,735,945	$ 0.07743	$ 8,847,772
Three Phase Variable Energy Charge			$ 0.03676	$ 4,200,492	$ 0.03676	$ 4,200,492	$ 0.03870	$ 4,422,172
Three Phase Total Energy Charge			$ 0.10446		$ 0.10446		$ 0.11613	
Solar Energy Credit (Total Base Energy Charge)		(424)	$ 0.10446	$ (44)	$ 0.10446	$ (44)	$ 0.11613	$ (49)
Total Calculated at Base Rates				**$ 12,894,003**		**$ 12,894,003**		**$ 14,343,556**
Adjustment to Reflect Removal of Base ECR Revenue				$ (529,605)		$ (529,605)		$ (529,605)
Total Base Revenues Net of ECR				**$ 12,364,398**		**$ 12,364,398**		**$ 13,813,951**
FAC Mechanism Revenue				$ 38,973		$ 38,973		$ 38,973
DSM Mechanism Revenue				$ 243,830		$ 243,830		$ 243,830
ECR Mechanism Revenue				$ 52,773		$ 119,545		$ 119,545
OSS Mechanism Revenue				$ (14,996)		$ (14,996)		$ (14,996)
Solar Share Program Rider Revenue				$ 86		$ 86		$ 86
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 529,605		$ 529,605		$ 529,605
Total Revenues				**$ 13,214,668**		**$ 13,281,441**		**$ 14,730,993**
Proposed Change								**$ 1,449,553**
Percentage Change								10.91%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 8 of 31
Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
POWER SERVICE RATE PS-SECONDARY								
Basic Service Charge, Daily	1,462,430		$ 2.96	4,328,793	$ 2.96	4,328,793	$ 3.40	$ 4,972,262
Energy Charge		1,463,295,875	$ 0.03701	54,156,580	$ 0.03701	54,156,580	$ 0.03877	$ 56,731,981
Summer Demand, kW	2,021,703		$ 26.50	53,575,141	$ 26.50	53,575,141		
Winter Demand, kW	2,794,608		$ 23.86	66,679,357	$ 23.86	66,679,357		
Demand kVA Base	6,830,003						$ 4.23	$ 28,890,911
Demand kVA Intermediate	4,846,774						$ 9.84	$ 47,692,260
Demand kVA Peak	4,677,227						$ 12.22	$ 57,155,712
Redundant Capacity Rider	10,980		$ 1.33	14,603	$ 1.33	14,603	$ 2.26	$ 24,815
Power Factor Adjustment	0							
Solar Energy Credit (Total Base Energy Charge)		(22,408)	0.03701	(829)	0.03701	(829)	$ 0.03877	$ (869)
Total Calculated at Base Rates				**$ 178,753,646**		**$ 178,753,646**		**$ 195,467,072**
Adjustment to Reflect Removal of Base ECR Revenue				$ (8,813,851)		$ (8,813,851)		$ (8,813,851)
Total Base Revenues Net of ECR				**$ 169,939,795**		**$ 169,939,795**		**$ 186,653,221**
FAC Mechanism Revenue				$ 315,513		$ 315,513		$ 315,513
DSM Mechanism Revenue				$ 3,041,076		$ 3,041,076		$ 3,041,076
ECR Mechanism Revenue				$ 279,736		$ 712,195		$ 712,195
OSS Mechanism Revenue				$ (201,600)		$ (201,600)		$ (201,600)
Solar Share Program Rider Revenue				$ 4,466		$ 4,466		$ 4,466
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 8,813,851		$ 8,813,851		$ 8,813,851
Total Revenues				**$ 182,192,837**		**$ 182,625,295**		**$ 199,338,722**
Proposed Change								**$ 16,713,426**
Percentage Change								9.15%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 9 of 31
Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
POWER SERVICE RATE PS-PRIMARY								
Basic Service Charge, Daily	72,297		$ 7.89	$ 570,421	$ 7.89	$ 570,421	$ 7.89	$ 570,421
Energy Charge		83,257,490	$ 0.03667	$ 3,053,052	$ 0.03667	$ 3,053,052	$ 0.03782	$ 3,148,798
Summer Demand, kW	114,211		$ 26.47	$ 3,023,159	$ 26.47	$ 3,023,159		
Winter Demand, kW	143,900		$ 23.88	$ 3,436,326	$ 23.88	$ 3,436,326		
Demand kVA Base	368,027						$ 3.32	$ 1,221,849
Demand kVA Intermediate	276,308						$ 9.94	$ 2,746,502
Demand kVA Peak	270,666						$ 12.31	$ 3,331,900
Redundant Capacity Rider	7,800		$ 0.90	$ 7,020	$ 0.90	$ 7,020	$ 1.65	$ 12,870
Power Factor Adjustment	0							
Solar Energy Credit (Total Base Energy Charge)		0	0.03667	$ 0	0.03667	$ 0	$ 0.03782	$ 0
Total Calculated at Base Rates				**$ 10,089,978**		**$ 10,089,978**		**$ 11,032,340**
Adjustment to Reflect Removal of Base ECR Revenue				$ (472,342)		$ (472,342)		$ (472,342)
Total Base Revenues Net of ECR				**$ 9,617,636**		**$ 9,617,636**		**$ 10,559,998**
FAC Mechanism Revenue				$ 16,444		$ 16,444		$ 16,444
DSM Mechanism Revenue				$ 172,360		$ 172,360		$ 172,360
ECR Mechanism Revenue				$ 14,815		$ 39,367		$ 39,367
OSS Mechanism Revenue				$ (11,677)		$ (11,677)		$ (11,677)
Solar Share Program Rider Revenue				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 472,342		$ 472,342		$ 472,342
Total Revenues				**$ 10,281,921**		**$ 10,306,473**		**$ 11,248,835**
Proposed Change								**$ 942,362**
Percentage Change								9.14%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 10 of 31
Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
TIME OF DAY SECONDARY SERVICE RATE TODS								
Basic Service Charge, Daily	295,326		$ 7.32	2,161,786	$ 7.32	2,161,786	$ 7.32	$ 2,161,786
Energy Charge		1,840,323,959	$ 0.03372	62,055,724	$ 0.03372	62,055,724	$ 0.03868	$ 71,183,731
Demand kVA Base	6,373,360		$ 3.25	20,713,420	$ 3.25	20,713,420	$ 3.55	$ 22,625,428
Demand kVA Intermediate	4,836,174		$ 7.07	34,191,749	$ 7.07	34,191,749	$ 7.71	$ 37,286,900
Demand kVA Peak	4,720,210		$ 8.69	41,018,622	$ 8.69	41,018,622	$ 9.48	$ 44,747,588
Redundant Capacity Rider	81,080		$ 1.33	107,837	$ 1.33	107,837	$ 2.26	$ 183,242
Economic Development Rider				(106,713)		(106,713)		(116,432)
Solar Energy Credit (Total Base Energy Charge)		(29,946)	0.03372	(1,010)	0.03372	(1,010)	$ 0.03868	$ (1,158)
Total Calculated at Base Rates				**$ 160,141,415**		**$ 160,141,415**		**$ 178,071,084**
Adjustment to Reflect Removal of Base ECR Revenue				$ (6,307,213)		$ (6,307,213)		$ (6,307,213)
Total Base Revenues Net of ECR				**$ 153,834,202**		**$ 153,834,202**		**$ 171,763,871**
FAC Mechanism Revenue				$ 337,327		$ 337,327		$ 337,327
DSM Mechanism Revenue				$ 3,846,972		$ 3,846,972		$ 3,846,972
ECR Mechanism Revenue				$ 377,095		$ 920,801		$ 920,801
OSS Mechanism Revenue				$ (257,258)		$ (257,258)		$ (257,258)
Solar Share Program Rider Revenue				$ 5,926		$ 5,926		$ 5,926
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 6,307,213		$ 6,307,213		$ 6,307,213
Total Revenues				**$ 164,451,477**		**$ 164,995,184**		**$ 182,924,853**
Proposed Change								**$ 17,929,669**
Percentage Change								10.87%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
TIME OF DAY PRIMARY SERVICE RATE TODP								
Basic Service Charge, Daily	97,000		$ 10.77	1,044,687	$ 10.77	1,044,687	$ 13.35	$ 1,294,947
Energy Charge		3,962,655,520	$ 0.03026	119,909,956	$ 0.03026	119,909,956	$ 0.03771	$ 149,431,740
Demand kVA Base	10,815,328		$ 2.79	30,174,764	$ 2.79	30,174,764	$ 2.86	$ 30,931,837
Demand kVA Intermediate	8,715,966		$ 7.78	67,810,213	$ 7.78	67,810,213	$ 7.94	$ 69,204,767
Demand kVA Peak	8,580,195		$ 9.60	82,369,870	$ 9.60	82,369,870	$ 9.81	$ 84,171,711
Redundant Capacity Rider	152,956		$ 0.90	137,660	$ 0.90	137,660	$ 1.65	$ 252,377
Economic Development Rider				(230,729)		(230,729)		(235,787)
Solar Energy Credit (Total Base Energy Charge)		(45,467)	0.03026	(1,376)	0.03026	(1,376)	$ 0.03771	$ (1,715)
Total Calculated at Base Rates				**$ 301,215,045**		**$ 301,215,045**		**$ 335,049,877**
Adjustment to Reflect Removal of Base ECR Revenue				$ (10,896,581)		$ (10,896,581)		$ (10,896,581)
Total Base Revenues Net of ECR				**$ 290,318,464**		**$ 290,318,464**		**$ 324,153,296**
FAC Mechanism Revenue				$ 795,117		$ 795,117		$ 795,117
DSM Mechanism Revenue				$ 0		$ 0		$ 0
ECR Mechanism Revenue				$ 813,052		$ 1,985,383		$ 1,985,383
OSS Mechanism Revenue				$ (546,491)		$ (546,491)		$ (546,491)
Solar Share Program Rider Revenue				$ 9,705		$ 9,705		$ 9,705
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 10,896,581		$ 10,896,581		$ 10,896,581
Total Revenues				**$ 302,286,428**		**$ 303,458,759**		**$ 337,293,591**
Proposed Change								**$ 33,834,832**
Percentage Change								11.15%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
RETAIL TRANSMISSION SERVICE RATE RTS								
Basic Service Charge, Daily	7,665		$ 49.28	$ 377,731	$ 49.28	$ 377,731	$ 74.04	$ 567,517
Energy Charge		1,861,580,355	$ 0.02966	$ 55,214,473	$ 0.02966	$ 55,214,473	$ 0.03692	$ 68,729,547
Demand kVA Base	3,941,119		$ 2.16	$ 8,512,816	$ 2.16	$ 8,512,816	$ 2.16	$ 8,512,816
Demand kVA Intermediate	3,708,654		$ 7.55	$ 28,000,340	$ 7.55	$ 28,000,340	$ 7.54	$ 27,963,254
Demand kVA Peak	3,639,440		$ 9.31	$ 33,883,187	$ 9.31	$ 33,883,187	$ 9.30	$ 33,846,793
Redundant Capacity Rider	0		$ 1.33	$ 0	$ 1.33	$ 0	$ 2.26	$ 0
Economic Development Rider				$ (3,166,618)		$ (3,166,618)		$ (3,163,313)
Solar Energy Credit (Total Base Energy Charge)		0	0.02966	$ 0	0.02966	$ 0	$ 0.03692	$ 0
Total Calculated at Base Rates				**$ 122,821,930**		**$ 122,821,930**		**$ 136,456,613**
Adjustment to Reflect Removal of Base ECR Revenue				$ (4,188,414)		$ (4,188,414)		$ (4,188,414)
Total Base Revenues Net of ECR				**$ 118,633,516**		**$ 118,633,516**		**$ 132,268,199**
FAC Mechanism Revenue				$ 409,490		$ 409,490		$ 409,490
DSM Mechanism Revenue				$ 0		$ 0		$ 0
ECR Mechanism Revenue				$ 382,897		$ 934,625		$ 934,625
OSS Mechanism Revenue				$ (252,862)		$ (252,862)		$ (252,862)
Solar Share Program Rider Revenue				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 4,188,414		$ 4,188,414		$ 4,188,414
Total Revenues				**$ 123,361,455**		**$ 123,913,184**		**$ 137,547,867**
Proposed Change								**$ 13,634,683**
Percentage Change								11.00%

CONFIDENTIAL INFORMATION REDACTED

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 13 of 31
Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
SPECIAL CONTRACT								
Basic Service Charge, Daily	365		$ 49.28	$ 17,987	$ 49.28	$ 17,987	$ 74.04	$ 27,025
Energy Charge		1,103,901,379	$ 0.02966	$ 32,741,715	$ 0.02966	$ 32,741,715	$ 0.03692	$ 40,756,039
Demand kVA Base								
Demand kVA Intermediate								
Demand kVA Peak								
Redundant Capacity Rider								
Economic Development Rider				$ 0		$ 0		$ 0
Solar Energy Credit (Total Base Energy Charge)		0	0.02966	$ 0	0.02966	$ 0	$ 0.03692	$ 0
Total Calculated at Base Rates				**$ 54,828,446**		**$ 54,828,446**		**$ 62,818,712**
Adjustment to Reflect Removal of Base ECR Revenue				$ (1,191,456)		$ (1,191,456)		$ (1,191,456)
Total Base Revenues Net of ECR				**$ 53,636,990**		**$ 53,636,990**		**$ 61,627,256**
FAC Mechanism Revenue				$ 253,772		$ 253,772		$ 253,772
DSM Mechanism Revenue				$ 0		$ 0		$ 0
ECR Mechanism Revenue				$ 223,069		$ 550,049		$ 550,049
OSS Mechanism Revenue				$ (149,476)		$ (149,476)		$ (149,476)
Solar Share Program Rider Revenue				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 1,191,456		$ 1,191,456		$ 1,191,456
Total Revenues				**$ 55,155,812**		**$ 55,482,791**		**$ 63,473,056**
Proposed Change								**$ 7,990,265**
Percentage Change								14.40%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 14 of 31
Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
EXTREMELY HIGH LOAD FACTOR SERVICES RATE EHLF								
Basic Service Charge, Daily	0		$ 0	$ 0	$ 0	$ 0	$ 74.04	$ 0
Energy Charge		0	$ 0	$ 0	$ 0	$ 0	$ 0.03692	$ 0
Demand kVA	0		$ 0	$ 0	$ 0	$ 0	$ 19.00	$ 0
Redundant Capacity Rider	0		$ 0	$ 0	$ 0	$ 0	$ 2.26	$ 0
Solar Energy Credit (Total Base Energy Charge)		0	$ 0	$ 0	$ 0	$ 0	$ 0.03692	$ 0
Total Calculated at Base Rates				**$ 0**		**$ 0**		**$ 0**
Adjustment to Reflect Removal of Base ECR Revenue				$ 0		$ 0		$ 0
Total Base Revenues Net of ECR				**$ 0**		**$ 0**		**$ 0**
FAC Mechanism Revenue				$ 0		$ 0		$ 0
DSM Mechanism Revenue				$ 0		$ 0		$ 0
ECR Mechanism Revenue				$ 0		$ 0		$ 0
OSS Mechanism Revenue				$ 0		$ 0		$ 0
Solar Share Program Rider Revenue				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 0		$ 0		$ 0
Total Revenues				**$ 0**		**$ 0**		**$ 0**
Proposed Change								**$ 0**
Percentage Change								0.00%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 15 of 31
Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
FLUCTUATING LOAD SERVICE RATE FLS								
Transmission Basic Service Charge, Daily	365		$ 49.28	$ 17,987	$ 49.28	$ 17,987	$ 74.28	$ 27,112
Transmission Energy Charge		530,756,000	$ 0.03504	$ 18,597,690	$ 0.03504	$ 18,597,690	$ 0.03677	$ 19,515,898
Transmission Demand kVA Base		2,505,244	$ 1.49	$ 3,732,814	$ 1.49	$ 3,732,814	$ 1.62	$ 4,058,496
Transmission Demand kVA Intermediate		2,454,205	$ 2.94	$ 7,215,363	$ 2.94	$ 7,215,363	$ 3.21	$ 7,877,998
Transmission Demand kVA Peak		1,701,016	$ 3.97	$ 6,753,034	$ 3.97	$ 6,753,034	$ 4.33	$ 7,365,400
Primary Basic Service Charge, Daily	0		$ 10.77	$ 0	$ 10.77	$ 0	$ 16.23	$ 0
Primary Energy Charge		0	$ 0.03581	$ 0	$ 0.03581	$ 0	$ 0.03758	$ 0
Primary Demand kVA Base		0	$ 2.93	$ 0	$ 2.93	$ 0	$ 3.19	$ 0
Primary Demand kVA Intermediate		0	$ 6.69	$ 0	$ 6.69	$ 0	$ 7.29	$ 0
Primary Demand kVA Peak		0	$ 8.42	$ 0	$ 8.42	$ 0	$ 9.18	$ 0
Total Calculated at Base Rates				**$ 36,316,889**		**$ 36,316,889**		**$ 38,844,904**
Adjustment to Reflect Removal of Base ECR Revenue				$ (1,246,566)		$ (1,246,566)		$ (1,246,566)
Total Base Revenues Net of ECR				**$ 35,070,322**		**$ 35,070,322**		**$ 37,598,338**
FAC Mechanism Revenue				$ 148,189		$ 148,189		$ 148,189
DSM Mechanism Revenue				$ 0		$ 0		$ 0
ECR Mechanism Revenue				$ 110,248		$ 267,336		$ 267,336
OSS Mechanism Revenue				$ (69,741)		$ (69,741)		$ (69,741)
Solar Share Program Rider Revenue				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 1,246,566		$ 1,246,566		$ 1,246,566
Total Revenues				**$ 36,505,584**		**$ 36,662,673**		**$ 39,190,689**
Proposed Change								**$ 2,528,016**
Percentage Change								6.90%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 16 of 31
Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
CURTAILABLE SERVICE RIDERS								
CSR-1 Transmission Voltage Service	0		$ (3.20)	$ 0	$ (3.20)	$ 0	$ (3.20)	$ 0
CSR-1 Primary Voltage Service	34,166		$ (3.31)	$ (113,091)	$ (3.31)	$ (113,091)	$ (3.31)	$ (113,091)
CSR-2 Transmission Voltage Service	3,004,964		$ (5.90)	$ (17,729,287)	$ (5.90)	$ (17,729,287)	$ (5.90)	$ (17,729,287)
CSR-2 Primary Voltage Service	63,225		$ (6.00)	$ (379,350)	$ (6.00)	$ (379,350)	$ (6.00)	$ (379,350)
Non-Compliance Charge	0		$ 16.00	$ 0	$ 16.00	$ 0	$ 16.00	$ 0
Total Calculated at Base Rates				**$ (18,221,727)**		**$ (18,221,727)**		**$ (18,221,727)**
Total Revenues				**$ (18,221,727)**		**$ (18,221,727)**		**$ (18,221,727)**
Proposed Change								**$ 0**
Percentage Change								0.00%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
LIGHTING ENERGY SERVICE RATE LE								
Basic Service Charge, Daily	59,130		$ 0	$ 0	$ 0	$ 0	$ -	$ 0
Energy Charge		4,807,014	$ 0.07854	$ 377,543	$ 0.07854	$ 377,543	$ 0.08743	$ 420,277
Total Calculated at Base Rates				**$ 377,543**		**$ 377,543**		**$ 420,277**
Adjustment to Reflect Removal of Base ECR Revenue				$ (17,882)		$ (17,882)		$ (17,882)
Total Base Revenues Net of ECR				**$ 359,661**		**$ 359,661**		**$ 402,395**
FAC Mechanism Revenue				$ 1,760		$ 1,760		$ 1,760
DSM Mechanism Revenue				$ 0		$ 0		$ 0
ECR Mechanism Revenue				$ 2,142		$ 4,846		$ 4,846
OSS Mechanism Revenue				$ (597)		$ (597)		$ (597)
Solar Share Program Rider Revenue				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 17,882		$ 17,882		$ 17,882
Total Revenues				**$ 380,847**		**$ 383,551**		**$ 426,285**
Proposed Change								**$ 42,734**
Percentage Change								11.14%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
TRAFFIC ENERGY SERVICE RATE TE								
Basic Service Charge, Daily	419,750		$ 0.13	$ 54,568	$ 0.13	$ 54,568	$ 0.14	$ 58,765
Energy Charge		2,021,262	$ 0.09524	$ 192,505	$ 0.09524	$ 192,505	$ 0.10622	$ 214,698
Total Calculated at Base Rates				**$ 247,072**		**$ 247,072**		**$ 273,463**
Adjustment to Reflect Removal of Base ECR Revenue				$ (7,519)		$ (7,519)		$ (7,519)
Total Base Revenues Net of ECR				**$ 239,553**		**$ 239,553**		**$ 265,944**
FAC Mechanism Revenue				$ 610		$ 610		$ 610
DSM Mechanism Revenue				$ 0		$ 0		$ 0
ECR Mechanism Revenue				$ 963		$ 2,115		$ 2,115
OSS Mechanism Revenue				$ (263)		$ (263)		$ (263)
Solar Share Program Rider Revenue				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 7,519		$ 7,519		$ 7,519
Total Revenues				**$ 248,383**		**$ 249,535**		**$ 275,926**
Proposed Change								**$ 26,391**
Percentage Change								10.58%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-SECONDARY								
Basic Service Charge, Daily	2,190		$ 2.96	$ 6,482	$ 2.96	$ 6,482	$ 3.40	$ 7,446
Energy Charge		333,125	$ 0.03372	$ 11,233	$ 0.03372	$ 11,233	$ 0.03877	$ 12,915
Base Demand, kW	9,060		$ 2.93	$ 26,546	$ 2.93	$ 26,546	$ 2.83	$ 25,640
Peak Demand, kW	2,503		$ 21.55	$ 53,929	$ 21.55	$ 53,929	$ 20.84	$ 52,152
Total Calculated at Base Rates				**$ 98,190**		**$ 98,190**		**$ 98,153**
Adjustment to Reflect Removal of Base ECR Revenue				$ (7,733)		$ (7,733)		$ (7,733)
Total Base Revenues Net of ECR				**$ 90,457**		**$ 90,457**		**$ 90,421**
FAC Mechanism Revenue				$ 89		$ 89		$ 89
DSM Mechanism Revenue				$ 699		$ 699		$ 699
ECR Mechanism Revenue				$ 73		$ 173		$ 173
OSS Mechanism Revenue				$ (43)		$ (43)		$ (43)
Solar Share Program Rider Revenue				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 7,733		$ 7,733		$ 7,733
Total Revenues				**$ 99,010**		**$ 99,109**		**$ 99,072**
Proposed Change								**$ (37)**
Percentage Change								-0.04%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-PRIMARY								
Basic Service Charge, Daily	0		$ 7.89	$ 0	$ 7.89	$ 0	$ 7.89	$ 0
Energy Charge		0	$ 0.03026	$ 0	$ 0.03026	$ 0	$ 0.03782	$ 0
Base Demand, kW		0	$ 2.51	$ 0	$ 2.51	$ 0	$ 2.43	$ 0
Peak Demand, kW		0	$ 17.16	$ 0	$ 17.16	$ 0	$ 16.60	$ 0
Total Calculated at Base Rates				**$ 0**		**$ 0**		**$ 0**
Adjustment to Reflect Removal of Base ECR Revenue				$ 0		$ 0		$ 0
Total Base Revenues Net of ECR				**$ 0**		**$ 0**		**$ 0**
FAC Mechanism Revenue				$ 0		$ 0		$ 0
DSM Mechanism Revenue				$ 0		$ 0		$ 0
ECR Mechanism Revenue				$ 0		$ 0		$ 0
OSS Mechanism Revenue				$ 0		$ 0		$ 0
Solar Share Program Rider Revenue				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 0		$ 0		$ 0
Total Revenues				**$ 0**		**$ 0**		**$ 0**
Proposed Change								**$ 0**
Percentage Change								0.00%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
ELECTRIC VEHICLE CHARGING RATE EVC-L2								
First Two Hours Charging Unit Fee	8,731		$ 0.75	$ 6,548	$ 0.75	$ 6,548		
Fee for Every Hour After the First Two Hours Charging Unit Fee	10,355		$ 1.00	$ 10,355	$ 1.00	$ 10,355		
Energy Charge		87,986	$ -	$ -	$ -	$ -	$ 0.25	$ 21,996
Total Calculated at Base Rates				**$ 16,903**		**$ 16,903**		**$ 21,996**
Adjustment to Reflect Removal of Base ECR Revenue				$ (954)		$ (954)		$ (954)
Total Base Revenues Net of ECR				**$ 15,949**		**$ 15,949**		**$ 21,042**
FAC Mechanism Revenue				$ 0		$ 0		$ 0
DSM Mechanism Revenue				$ 0		$ 0		$ 0
ECR Mechanism Revenue				$ 0		$ 0		$ 0
OSS Mechanism Revenue				$ 0		$ 0		$ 0
Solar Share Program Rider Revenue				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 954		$ 954		$ 954
Total Revenues				**$ 16,903**		**$ 16,903**		**$ 21,996**
Proposed Change								**$ 5,093**
Percentage Change								30.13%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
ELECTRIC VEHICLE FAST CHARGING SERVICE RATE EVC-FAST								
Energy Charge		122,083	$ 0.25	$ 30,521	$ 0.25	$ 30,521	$ 0.25	$ 30,521
Total Calculated at Base Rates				**$ 30,521**		**$ 30,521**		**$ 30,521**
Adjustment to Reflect Removal of Base ECR Revenue				$ (1,221)		$ (1,221)		$ (1,221)
Total Base Revenues Net of ECR				**$ 29,300**		**$ 29,300**		**$ 29,300**
FAC Mechanism Revenue				$ 0		$ 0		$ 0
DSM Mechanism Revenue				$ 0		$ 0		$ 0
ECR Mechanism Revenue				$ 0		$ 0		$ 0
OSS Mechanism Revenue				$ 0		$ 0		$ 0
Solar Share Program Rider Revenue				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 1,221		$ 1,221		$ 1,221
Total Revenues				**$ 30,521**		**$ 30,521**		**$ 30,521**
Proposed Change								**$ 0**
Percentage Change								0.00%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Customer Days	Total kWh	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
ELECTRIC VEHICLE SUPPLY EQUIPMENT RATE EVSE								
Single Electric Vehicle Charge Fee								
EV Supply Equipment - Single Charger (option A)			$ 132.09	$ 0	$ 132.09	$ 0	$ 191.81	$ 0
EV Supply Equipment - Single Charger (option B)							$ 161.21	$ 0
EV Supply Equipment - Dual Charger (option A)			$ 193.62	$ 0	$ 193.62	$ 0	$ 330.34	$ 0
EV Supply Equipment - Dual Charger (option B)							$ 254.60	$ 0
EV Supply Equipment - Non-Networked			$ 80.14	$ 0	$ 80.14	$ 0	$ 85.01	$ 0
Total Calculated at Base Rates				**$ 0**		**$ 0**		**$ 0**
Adjustment to Reflect Removal of Base ECR Revenue				$ 0		$ 0		$ 0
Total Base Revenues Net of ECR				**$ 0**		**$ 0**		**$ 0**
FAC Mechanism Revenue				$ 0		$ 0		$ 0
DSM Mechanism Revenue				$ 0		$ 0		$ 0
ECR Mechanism Revenue				$ 0		$ 0		$ 0
OSS Mechanism Revenue				$ 0		$ 0		$ 0
Solar Share Program Rider Revenue				$ 0		$ 0		$ 0
Renewable PPA Adjustment Clause Revenue				$ 0		$ 0		$ 0
Rent from Electric Property				$ 0		$ 0		$ 0
ECR Base Revenue				$ 0		$ 0		$ 0
Total Revenues				**$ 0**		**$ 0**		**$ 0**
Proposed Change								**$ 0**
Percentage Change								0.00%

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Total Fixture/Pole Per Month	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
LIGHTING SERVICE -- RATE SHEET NO. 35							
Overhead Service							
Light Emitting Diode (LED)							
Cobra Head, 6,000-8,200 Lumen, Fixture Only	23,988	$ 9.86	$ 236,522	$ 9.86	$ 236,522	$ 12.68	$ 304,168
Cobra Head, 13,000-16,500 Lumen, Fixture Only	27,840	$ 11.99	$ 333,802	$ 11.99	$ 333,802	$ 14.96	$ 416,486
Cobra Head, 22,000-29,000 Lumen, Fixture Only	13,668	$ 15.51	$ 211,991	$ 15.51	$ 211,991	$ 18.65	$ 254,908
Open Bottom, 4,500-6,000 Lumen, Fixture Only	102,948	$ 8.14	$ 837,997	$ 8.14	$ 837,997	$ 11.23	$ 1,156,106
Cobra Head, 2,500-4,000 Lumen, Fixture Only	13,704	$ 8.63	$ 118,266	$ 8.63	$ 118,266	$ 11.07	$ 151,703
Cobra Head 4,000-6,000 Lumen, Fixture Only	2,136	$ 9.17	$ 19,587	$ 9.17	$ 19,587	$ 11.45	$ 24,457
Directional (Flood), 4,500-6,000 Lumen, Fixture Only	22,296	$ 11.22	$ 250,161	$ 11.22	$ 250,161	$ 14.27	$ 318,164
Directional (Flood), 14,000-17,500 Lumen, Fixture Only	14,676	$ 13.26	$ 194,604	$ 13.26	$ 194,604	$ 16.46	$ 241,567
Directional (Flood), 22,000-28,000 Lumen, Fixture Only	48,180	$ 15.80	$ 761,244	$ 15.80	$ 761,244	$ 19.29	$ 929,392
Directional (Flood), 35,000-50,000 Lumen, Fixture Only	21,708	$ 22.86	$ 496,245	$ 22.86	$ 496,245	$ 26.82	$ 582,209
Wood Pole	1,164	$ 8.56	$ 9,964	$ 8.56	$ 9,964	$ 9.29	$ 10,814

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3

Witness: T. LYONS/A. FACKLER

	Total Fixture/Pole Per Month	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
LIGHTING SERVICE, RATE SHEET NO. 35.1							
Underground Service							
Light Emitting Diode (LED)							
Cobra Head, 2,500-4,000 Lumen	5,004	$ 4.53	$ 22,668	$ 4.53	$ 22,668	$ 4.80	$ 24,019
Cobra Head 4,000-6,000 Lumen	2,220	$ 5.04	$ 11,189	$ 5.04	$ 11,189	$ 5.18	$ 11,500
Cobra Head, 6,000-8,200 Lumen	4,764	$ 5.75	$ 27,393	$ 5.75	$ 27,393	$ 6.40	$ 30,490
Cobra Head, 13,000-16,500 Lumen	12,144	$ 7.88	$ 95,695	$ 7.88	$ 95,695	$ 8.68	$ 105,410
Cobra Head, 22,000-29,000 Lumen	2,148	$ 11.40	$ 24,487	$ 11.40	$ 24,487	$ 12.37	$ 26,571
Colonial, 4-Sided, 4,000-7,000 Lumen	13,212	$ 7.40	$ 97,769	$ 7.40	$ 97,769	$ 8.41	$ 111,113
Acorn, 4,000-7,000 Lumen	5,208	$ 9.09	$ 47,341	$ 9.09	$ 47,341	$ 9.91	$ 51,611
Contemporary, 4,000-7,000 Lumen	4,164	$ 7.15	$ 29,773	$ 7.15	$ 29,773	$ 8.14	$ 33,895
Contemporary, 8,000-11,000 Lumen	2,736	$ 8.65	$ 23,666	$ 8.65	$ 23,666	$ 9.71	$ 26,567
Contemporary, 13,500-16,500 Lumen	4,596	$ 10.66	$ 48,993	$ 10.66	$ 48,993	$ 11.77	$ 54,095
Contemporary, 21,000-28,000 Lumen	8,304	$ 15.39	$ 127,799	$ 15.39	$ 127,799	$ 17.26	$ 143,327
Contemporary, 45,000-50,000 Lumen	1,044	$ 21.42	$ 22,362	$ 21.42	$ 22,362	$ 23.03	$ 24,043
Directional (Flood), 4,500-6,000 Lumen	156	$ 8.67	$ 1,353	$ 8.67	$ 1,353	$ 9.60	$ 1,498
Directional (Flood), 14,000-17,500 Lumen	288	$ 10.71	$ 3,084	$ 10.71	$ 3,084	$ 11.79	$ 3,396
Directional (Flood), 22,000-28,000 Lumen	1,824	$ 13.25	$ 24,168	$ 13.25	$ 24,168	$ 14.62	$ 26,667
Directional (Flood), 35,000-50,000 Lumen	1,020	$ 20.31	$ 20,716	$ 20.31	$ 20,716	$ 22.14	$ 22,583
Victorian, 4,000-7,000 Lumen	756	$ 21.45	$ 16,216	$ 21.45	$ 16,216	$ 22.36	$ 16,904

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Total Fixture/Pole Per Month	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
LIGHTING SERVICE, RATE SHEET NO. 35.2							
Underground Service, continued							
Pole Charges							
Cobra, Pole (not included in revenue forecast)	32,352	$ 12.62	$ 408,282	$ 12.62	$ 408,282	$ 19.30	$ 624,394
Contemporary, Pole (not included in revenue forecast)	16,440	$ 11.69	$ 192,184	$ 11.69	$ 192,184	$ 17.62	$ 289,673
Post Top - Decorative Smooth, Pole (not included in revenue forecast)	12,768	$ 8.73	$ 111,465	$ 8.73	$ 111,465	$ 12.04	$ 153,727
Post Top - Historic Fluted, Pole (not included in revenue forecast)	3,792	$ 14.47	$ 54,870	$ 14.47	$ 54,870	$ 17.03	$ 64,578
Conversion Fee							
One-Time Conversion Fee (Salvage)	0	$ 197.16	$ 0	$ 197.16	$ 0	$ 197.16	$ 0
Monthly Conversion Fee (Salvage)	0	$ 3.29	$ 0	$ 3.29	$ 0	$ 3.29	$ 0

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Total Fixture/Pole Per Month	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
RESTRICTED LIGHTING SERVICE -- RATE SHEET NO. 36							
Overhead Service							
High Pressure Sodium							
Cobra Head, 4,000 Lumen, Fixture Only	73,752	$ 10.01	$ 738,258	$ 10.01	$ 738,258	$ 10.86	$ 800,947
Cobra Head, 4,000 Lumen, Fixture and Pole	38,256	$ 13.52	$ 517,221	$ 13.52	$ 517,221	$ 14.66	$ 560,833
Cobra Head, 5,800 Lumen, Fixture Only	100,200	$ 11.31	$ 1,133,262	$ 11.31	$ 1,133,262	$ 12.27	$ 1,229,454
Cobra Head, 5,800 Lumen, Fixture and Pole	109,956	$ 15.19	$ 1,670,232	$ 15.19	$ 1,670,232	$ 16.47	$ 1,810,975
Cobra Head, 9,500 Lumen, Fixture Only	226,380	$ 11.57	$ 2,619,217	$ 11.57	$ 2,619,217	$ 12.55	$ 2,841,069
Cobra Head, 9,500 Lumen, Fixture and Pole	39,180	$ 15.68	$ 614,342	$ 15.68	$ 614,342	$ 17.00	$ 666,060
Cobra Head, 22,000 Lumen, Fixture Only	84,636	$ 18.09	$ 1,531,065	$ 18.09	$ 1,531,065	$ 19.62	$ 1,660,558
Cobra Head, 22,000 Lumen, Fixture and Pole	60,288	$ 22.49	$ 1,355,877	$ 22.49	$ 1,355,877	$ 24.39	$ 1,470,424
Cobra Head, 50,000 Lumen, Fixture Only	26,364	$ 28.46	$ 750,319	$ 28.46	$ 750,319	$ 30.86	$ 813,593
Cobra Head, 50,000 Lumen, Fixture and Pole	6,132	$ 31.40	$ 192,545	$ 31.40	$ 192,545	$ 34.05	$ 208,795
Cobra Head, 50,000 Lumen, Fixture Only	1,200	$ 16.26	$ 19,512	$ 16.26	$ 19,512	$ 17.63	$ 21,156
Open Bottom, 5,800 Lumen, Fixture Only	1,188	$ 9.91	$ 11,773	$ 9.91	$ 11,773	$ 10.75	$ 12,771
Open Bottom, 9,500 Lumen, Fixture Only	350,796	$ 10.02	$ 3,514,976	$ 10.02	$ 3,514,976	$ 10.87	$ 3,813,153
Directional (Flood), 9,500 Lumen, Fixture Only	113,292	$ 11.41	$ 1,292,662	$ 11.41	$ 1,292,662	$ 12.37	$ 1,401,422
Directional (Flood), 22,000 Lumen, Fixture Only	66,708	$ 17.41	$ 1,161,386	$ 17.41	$ 1,161,386	$ 18.88	$ 1,259,447
Directional (Flood), 50,000 Lumen, Fixture Only	79,020	$ 24.59	$ 1,943,102	$ 24.59	$ 1,943,102	$ 26.67	$ 2,107,463

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Total Fixture/Pole Per Month	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
RESTRICTED LIGHTING SERVICE -- RATE SHEET NO. 36.1							
Overhead Service, continued							
Metal Halide							
Directional (Flood), 12,000 Lumen, Fixture Only	5,448	$ 18.26	$ 99,480	$ 18.26	$ 99,480	$ 19.80	$ 107,870
Directional (Flood), 12,000 Lumen, Fixture with Pole	1,272	$ 23.29	$ 29,625	$ 23.29	$ 29,625	$ 25.26	$ 32,131
Directional (Flood), 32,000 Lumen, Fixture with Pole	8,160	$ 30.62	$ 249,859	$ 30.62	$ 249,859	$ 33.21	$ 270,994
Directional (Flood), 107,800 Lumen, Fixture Only	5,556	$ 53.27	$ 295,968	$ 53.27	$ 295,968	$ 57.77	$ 320,970
Directional (Flood), 107,800 Lumen, Fixture with Pole	1,020	$ 58.30	$ 59,466	$ 58.30	$ 59,466	$ 63.23	$ 64,495
Directional (Flood), 32,000 Lumen, Fixture Only	50,688	$ 25.59	$ 1,297,106	$ 25.59	$ 1,297,106	$ 27.75	$ 1,406,592
Mercury Vapor							
Cobra Head, 7,000 Lumen, Fixture Only	6,864	$ 12.49	$ 85,731	$ 12.49	$ 85,731	$ 13.55	$ 93,007
Cobra Head, 7,000 Lumen, Fixture and Pole	960	$ 14.79	$ 14,198	$ 14.79	$ 14,198	$ 16.04	$ 15,398
Cobra Head, 10,000 Lumen, Fixture Only	4,740	$ 14.79	$ 70,105	$ 14.79	$ 70,105	$ 16.04	$ 76,030
Cobra Head, 10,000 Lumen, Fixture and Pole	2,772	$ 16.74	$ 46,403	$ 16.74	$ 46,403	$ 18.15	$ 50,312
Cobra Head, 20,000 Lumen, Fixture Only	8,436	$ 16.31	$ 137,591	$ 16.31	$ 137,591	$ 17.69	$ 149,233
Cobra Head, 20,000 Lumen, Fixture and Pole	8,700	$ 18.92	$ 164,604	$ 18.92	$ 164,604	$ 20.52	$ 178,524
Open Bottom, 7,000 Lumen, Fixture Only	46,188	$ 13.23	$ 611,067	$ 13.23	$ 611,067	$ 14.35	$ 662,798
Incandescent							
Tear Drop, 1,000 Lumen, Fixture Only	96	$ 4.29	$ 412	$ 4.29	$ 412	$ 4.65	$ 446
Tear Drop, 2,500 Lumen, Fixture Only	840	$ 5.67	$ 4,763	$ 5.67	$ 4,763	$ 6.15	$ 5,166
Tear Drop, 4,000 Lumen, Fixture Only	84	$ 8.69	$ 730	$ 8.69	$ 730	$ 9.42	$ 791
Tear Drop, 6,000 Lumen, Fixture Only	12	$ 11.33	$ 136	$ 11.33	$ 136	$ 12.29	$ 147
Underground Service							
Metal Halide							
Directional (Flood), 12,000 Lumen, Fixture with Pole	120	$ 34.23	$ 4,108	$ 34.23	$ 4,108	$ 37.12	$ 4,454
Directional (Flood), 32,000 Lumen, Fixture with Pole	2,664	$ 40.60	$ 108,158	$ 40.60	$ 108,158	$ 44.03	$ 117,296
Directional (Flood), 107,800 Lumen, Fixture with Pole	324	$ 68.03	$ 22,042	$ 68.03	$ 22,042	$ 73.78	$ 23,905

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Total Fixture/Pole Per Month	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
RESTRICTED LIGHTING SERVICE, RATE SHEET NO. 36.2							
Underground Service, continued							
Metal Halide (continued)							
Contemporary, 12,000 Lumen, Fixture Only	492	$ 19.66	$ 9,673	$ 19.66	$ 9,673	$ 21.32	$ 10,489
Contemporary, 32,000 Lumen, Fixture Only	2,496	$ 27.57	$ 68,815	$ 27.57	$ 68,815	$ 29.90	$ 74,630
Contemporary, 107,800 Lumen, Fixture Only	120	$ 57.11	$ 6,853	$ 57.11	$ 6,853	$ 61.94	$ 7,433
Contemporary, 12,000 Lumen, Decorative Smooth	2,016	$ 34.43	$ 69,411	$ 34.43	$ 69,411	$ 37.34	$ 75,277
Contemporary, 32,000 Lumen, Contemporary	5,952	$ 42.57	$ 253,377	$ 42.57	$ 253,377	$ 46.17	$ 274,804
Contemporary, 107,800 Lumen, Decorative Smooth	852	$ 71.87	$ 61,233	$ 71.87	$ 61,233	$ 77.94	$ 66,405
High Pressure Sodium							
Acorn, 4,000 Lumen, Decorative Smooth	12	$ 17.75	$ 213	$ 17.75	$ 213	$ 19.25	$ 231
Acorn, 4,000 Lumen, Historic Fluted	1,176	$ 25.12	$ 29,541	$ 25.12	$ 29,541	$ 27.24	$ 32,034
Acorn, 5,800 Lumen, Decorative Smooth	768	$ 19.05	$ 14,630	$ 19.05	$ 14,630	$ 20.66	$ 15,867
Acorn, 5,800 Lumen, Historic Fluted	960	$ 26.81	$ 25,738	$ 26.81	$ 25,738	$ 29.08	$ 27,917
Acorn, 9,500 Lumen, Decorative Smooth	5,520	$ 19.30	$ 106,536	$ 19.30	$ 106,536	$ 20.93	$ 115,534
Acorn, 9,500 Lumen, Historic Fluted	12,612	$ 27.19	$ 342,920	$ 27.19	$ 342,920	$ 29.49	$ 371,928
Colonial, 4,000 Lumen, Decorative Smooth	9,096	$ 12.48	$ 113,518	$ 12.48	$ 113,518	$ 13.53	$ 123,069
Coach, 5,800 Lumen, Decorative Smooth	348	$ 36.91	$ 12,845	$ 36.91	$ 12,845	$ 40.03	$ 13,930
Coach, 9,500 Lumen, Decorative Smooth	372	$ 37.01	$ 13,768	$ 37.01	$ 13,768	$ 40.14	$ 14,932
Colonial, 5,800 Lumen, Decorative Smooth	18,264	$ 14.21	$ 259,531	$ 14.21	$ 259,531	$ 15.41	$ 281,448
Colonial, 9,500 Lumen, Decorative Smooth	50,832	$ 14.31	$ 727,406	$ 14.31	$ 727,406	$ 15.52	$ 788,913

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Total Fixture/Pole Per Month	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
RESTRICTED LIGHTING SERVICE, RATE SHEET NO. 36.2							
Underground Service, continued							
High Pressure Sodium (continued)							
Contemporary, 5,800 Lumen, Fixture Only	48	$ 18.98	$ 911	$ 18.98	$ 911	$ 20.58	$ 988
Contemporary, 5,800 Lumen, Contemporary	57,528	$ 21.35	$ 1,228,223	$ 21.35	$ 1,228,223	$ 23.15	$ 1,331,773
Contemporary, 9,500 Lumen, Fixture Only	360	$ 18.61	$ 6,700	$ 18.61	$ 6,700	$ 20.18	$ 7,265
Contemporary, 9,500 Lumen, Contemporary	12,492	$ 25.96	$ 324,292	$ 25.96	$ 324,292	$ 28.15	$ 351,650
Contemporary, 22,000 Lumen, Fixture Only	504	$ 22.08	$ 11,128	$ 22.08	$ 11,128	$ 23.95	$ 12,071
Contemporary, 22,000 Lumen, Contemporary	14,256	$ 33.71	$ 480,570	$ 33.71	$ 480,570	$ 36.56	$ 521,199
Contemporary, 50,000 Lumen, Fixture Only	288	$ 26.92	$ 7,753	$ 26.92	$ 7,753	$ 29.19	$ 8,407
Contemporary, 50,000 Lumen, Contemporary	6,972	$ 41.69	$ 290,663	$ 41.69	$ 290,663	$ 45.21	$ 315,204
Victorian, 5,800 Lumen, Fixture Only	168	$ 36.92	$ 6,203	$ 36.92	$ 6,203	$ 40.04	$ 6,727
Victorian, 9,500 Lumen, Fixture Only	276	$ 37.00	$ 10,212	$ 37.00	$ 10,212	$ 40.13	$ 11,076

KENTUCKY UTILITIES COMPANY
Case No. 2025-00113
Calculation of Proposed Rate Increase
for the Twelve Months Ended December 31, 2026

DATA: ____ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORK PAPER REFERENCE NO(S):

Witness: T. LYONS/A. FACKLER

	Total Fixture/Pole Per Month	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Current ROE	Current Rates	Forecasted Revenue at Current Rates with Mechanism Revenue at Proposed ROE	Proposed Rates	Forecasted Revenue at Proposed Rates with Mechanism Revenue at Proposed ROE
Total Lighting Service/Restricted Lighting Service			**$ 31,731,817**		**$ 31,731,817**		**$ 35,355,912**
Adjustment to Reflect Removal of Base ECR Revenue			$ (1,350,883)		$ (1,350,883)		$ (1,350,883)
Total Base Revenues Net of ECR			**$ 30,380,934**		**$ 30,380,934**		**$ 34,005,029**
FAC Mechanism Revenues			$ 38,643		$ 38,643		$ 38,643
ECR Mechanism Revenues			$ 52,168		$ 115,062		$ 115,062
OSS Mechanism Revenues			$ (13,949)		$ (13,949)		$ (13,949)
ECR Base Revenue			$ 1,350,883		$ 1,350,883		1,350,883
Total Revenues			**$ 31,808,679**		**$ 31,871,573**		**$ 35,495,668**
Proposed Change							**$ 3,624,095**
Percentage Change							11.37%

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 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.

SCHEDULE N

TYPICAL BILL COMPARISON UNDER CURRENT & PROPOSED RATES

KENTUCKY UTILITIES COMPANY

CASE NO. 2025-00113

FORECASTED PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD — **SCHEDULE N**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — **PAGE 1 of 32**
WORKPAPER REFERENCE NO(S):_____ — **WITNESS: A. FACKLER**

Residential Service / Volunteer Fire Dept Service

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
500	$ 68.79	$ 78.96	$ 10.17	14.8%	$ 0.14	$ 1.02	$ 0.46	$ 70.41	$ 80.58	14.4%
750	$ 95.12	$ 108.70	$ 13.58	14.3%	$ 0.20	$ 1.52	$ 0.69	$ 97.53	$ 111.11	13.9%
1,000	$ 121.45	$ 138.44	$ 16.99	14.0%	$ 0.27	$ 2.03	$ 0.92	$ 124.67	$ 141.66	13.6%
1,085	$ 130.40	$ 148.55	$ 18.15	13.9%	$ 0.30	$ 2.20	$ 1.00	$ 133.90	$ 152.05	13.6%
1,500	$ 174.12	$ 197.93	$ 23.81	13.7%	$ 0.41	$ 3.05	$ 1.38	$ 178.96	$ 202.77	13.3%
2,000	$ 226.78	$ 257.41	$ 30.63	13.5%	$ 0.55	$ 4.06	$ 1.84	$ 233.23	$ 263.86	13.1%
2,500	$ 279.45	$ 316.90	$ 37.45	13.4%	$ 0.68	$ 5.08	$ 2.30	$ 287.51	$ 324.96	13.0%
3,000	$ 332.11	$ 376.38	$ 44.27	13.3%	$ 0.82	$ 6.09	$ 2.76	$ 341.78	$ 386.05	13.0%

Assumptions:
Average Usage = 1,085 kWh per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD **SCHEDULE N**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED **PAGE 2 of 32**
WORKPAPER REFERENCE NO(S):_____ **WITNESS: A. FACKLER**

Residential Time-of-Day Energy Service

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
500	$ 64.69	$ 74.13	$ 9.44	14.6%	$ 0.13	$ 1.02	$ 0.46	$ 66.30	$ 75.74	14.2%
750	$ 88.98	$ 101.46	$ 12.48	14.0%	$ 0.20	$ 1.52	$ 0.69	$ 91.39	$ 103.87	13.7%
1,000	$ 113.26	$ 128.80	$ 15.54	13.7%	$ 0.27	$ 2.03	$ 0.92	$ 116.48	$ 132.02	13.3%
1,250	$ 137.56	$ 156.13	$ 18.57	13.5%	$ 0.34	$ 2.54	$ 1.15	$ 141.59	$ 160.16	13.1%
1,500	$ 161.84	$ 183.46	$ 21.62	13.4%	$ 0.40	$ 3.05	$ 1.38	$ 166.67	$ 188.29	13.0%
2,000	$ 210.41	$ 238.12	$ 27.71	13.2%	$ 0.54	$ 4.06	$ 1.84	$ 216.85	$ 244.56	12.8%
2,500	$ 258.98	$ 292.78	$ 33.80	13.1%	$ 0.67	$ 5.08	$ 2.30	$ 267.03	$ 300.83	12.7%
3,000	$ 307.55	$ 347.45	$ 39.90	13.0%	$ 0.81	$ 6.09	$ 2.76	$ 317.21	$ 357.11	12.6%

Assumptions:
Average Usage = 1,243 kWh per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE N

WITNESS: A. FACKLER

Residential Time-of-Day Demand Service

CURRENT RATES

kW	Monthly Load Factor	kWh	A Base Rate Current Bill (Rate RS)	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
2	30%	438	$ 67.04	$ 77.10	$ 10.06	15.0%	$ 0.12	$ 0.89	$ 0.40	$ 68.45	$ 78.51	14.7%
	50%	730	$ 82.38	$ 93.83	$ 11.45	13.9%	$ 0.20	$ 1.48	$ 0.67	$ 84.73	$ 96.18	13.5%
	70%	1,022	$ 97.72	$ 110.56	$ 12.84	13.1%	$ 0.28	$ 2.08	$ 0.94	$ 101.02	$ 113.86	12.7%
5	30%	1,095	$ 143.42	$ 163.55	$ 20.13	14.0%	$ 0.30	$ 2.22	$ 1.01	$ 146.95	$ 167.08	13.7%
	50%	1,825	$ 181.77	$ 205.37	$ 23.60	13.0%	$ 0.49	$ 3.71	$ 1.68	$ 187.65	$ 211.25	12.6%
	70%	2,555	$ 220.11	$ 247.20	$ 27.09	12.3%	$ 0.69	$ 5.19	$ 2.35	$ 228.34	$ 255.43	11.9%
10	30%	2,190	$ 270.71	$ 307.64	$ 36.93	13.6%	$ 0.59	$ 4.45	$ 2.02	$ 277.77	$ 314.70	13.3%
	50%	3,650	$ 347.40	$ 391.28	$ 43.88	12.6%	$ 0.98	$ 7.41	$ 3.36	$ 359.15	$ 403.03	12.2%
	70%	5,110	$ 424.10	$ 474.92	$ 50.82	12.0%	$ 1.38	$ 10.38	$ 4.71	$ 440.57	$ 491.39	11.5%
15	30%	3,285	$ 398.01	$ 451.71	$ 53.70	13.5%	$ 0.89	$ 6.67	$ 3.03	$ 408.60	$ 462.30	13.1%
	50%	5,475	$ 513.05	$ 577.17	$ 64.12	12.5%	$ 1.48	$ 11.12	$ 5.04	$ 530.69	$ 594.81	12.1%
	70%	7,665	$ 628.09	$ 702.64	$ 74.55	11.9%	$ 2.07	$ 15.57	$ 7.06	$ 652.79	$ 727.34	11.4%
20	30%	4,380	$ 525.31	$ 595.79	$ 70.48	13.4%	$ 1.18	$ 8.90	$ 4.03	$ 539.42	$ 609.90	13.1%
	50%	7,300	$ 678.70	$ 763.08	$ 84.38	12.4%	$ 1.97	$ 14.83	$ 6.72	$ 702.22	$ 786.60	12.0%
	70%	10,220	$ 832.09	$ 930.36	$ 98.27	11.8%	$ 2.76	$ 20.76	$ 9.41	$ 865.02	$ 963.29	11.4%

Assumptions:
Average Usage = 987 kWh per month
Average Demand = 11 kW per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Assumes peak demand based on actual customer data
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD **SCHEDULE N**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED **PAGE 4 of 32**
WORKPAPER REFERENCE NO(S):_____ **WITNESS: A. FACKLER**

General Service - Single Phase

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
100	$ 53.94	$ 60.80	$ 6.86	12.7%	$ 0.01	$ 0.21	$ 0.05	$ 54.21	$ 61.07	12.7%
250	$ 73.27	$ 81.73	$ 8.46	11.6%	$ 0.03	$ 0.52	$ 0.12	$ 73.94	$ 82.40	11.4%
500	$ 105.47	$ 116.63	$ 11.16	10.6%	$ 0.06	$ 1.03	$ 0.23	$ 106.79	$ 117.95	10.5%
1,000	$ 169.88	$ 186.41	$ 16.53	9.7%	$ 0.13	$ 2.06	$ 0.47	$ 172.54	$ 189.07	9.6%
1,500	$ 234.29	$ 256.20	$ 21.91	9.4%	$ 0.19	$ 3.09	$ 0.70	$ 238.27	$ 260.18	9.2%
2,000	$ 298.70	$ 325.98	$ 27.28	9.1%	$ 0.25	$ 4.12	$ 0.94	$ 304.01	$ 331.29	9.0%
3,000	$ 427.52	$ 465.55	$ 38.03	8.9%	$ 0.38	$ 6.19	$ 1.41	$ 435.50	$ 473.53	8.7%
4,000	$ 556.34	$ 605.12	$ 48.78	8.8%	$ 0.51	$ 8.25	$ 1.88	$ 566.98	$ 615.76	8.6%

Assumptions:
Average Usage = 898 kWh per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD **SCHEDULE N**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED **PAGE 5 of 32**
WORKPAPER REFERENCE NO(S):_____ **WITNESS: A. FACKLER**

General - Single Phase Time of Day Energy Service

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
500	$ 101.01	$ 115.10	$ 14.09	14.0%	$ 0.06	$ 1.03	$ 0.23	$ 102.33	$ 116.42	13.8%
750	$ 130.99	$ 149.23	$ 18.24	13.9%	$ 0.09	$ 1.55	$ 0.35	$ 132.98	$ 151.22	13.7%
1,000	$ 160.96	$ 183.37	$ 22.41	13.9%	$ 0.13	$ 2.06	$ 0.47	$ 163.62	$ 186.03	13.7%
1,250	$ 190.95	$ 217.49	$ 26.54	13.9%	$ 0.16	$ 2.58	$ 0.59	$ 194.28	$ 220.82	13.7%
1,500	$ 220.93	$ 251.63	$ 30.70	13.9%	$ 0.19	$ 3.09	$ 0.70	$ 224.91	$ 255.61	13.7%
2,000	$ 280.88	$ 319.90	$ 39.02	13.9%	$ 0.25	$ 4.13	$ 0.94	$ 286.20	$ 325.22	13.6%
2,500	$ 340.83	$ 388.16	$ 47.33	13.9%	$ 0.31	$ 5.16	$ 1.17	$ 347.47	$ 394.80	13.6%
3,000	$ 400.78	$ 456.41	$ 55.63	13.9%	$ 0.38	$ 6.19	$ 1.41	$ 408.76	$ 464.39	13.6%

Assumptions:
Average Usage = 0,000 kWh per month ***No KU Customers on this rate schedule***
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE N
PAGE 6 of 32
WITNESS: A. FACKLER

General - Single Phase Time of Day Demand Service

CURRENT RATES

kW	Monthly Load Factor	kWh	A Base Rate Current Bill (Rate RS)	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
10	30%	2,190	$ 405.76	$ 443.35	$ 37.59	9.3%	$ 0.27	$ 4.52	$ 1.03	$ 411.58	$ 449.17	9.1%
	50%	3,650	$ 520.38	$ 566.49	$ 46.11	8.9%	$ 0.46	$ 7.53	$ 1.71	$ 530.08	$ 576.19	8.7%
	70%	5,110	$ 635.01	$ 689.63	$ 54.62	8.6%	$ 0.64	$ 10.54	$ 2.40	$ 648.59	$ 703.21	8.4%
20	30%	4,380	$ 770.45	$ 839.87	$ 69.42	9.0%	$ 0.55	$ 9.04	$ 2.06	$ 782.10	$ 851.52	8.9%
	50%	7,300	$ 999.70	$ 1,086.14	$ 86.44	8.7%	$ 0.91	$ 15.06	$ 3.43	$ 1,019.10	$ 1,105.54	8.5%
	70%	10,220	$ 1,228.95	$ 1,332.41	$ 103.46	8.4%	$ 1.28	$ 21.08	$ 4.80	$ 1,256.11	$ 1,359.57	8.2%
30	30%	6,570	$ 1,135.15	$ 1,236.38	$ 101.23	8.9%	$ 0.82	$ 13.55	$ 3.08	$ 1,152.60	$ 1,253.83	8.8%
	50%	10,950	$ 1,479.02	$ 1,605.79	$ 126.77	8.6%	$ 1.37	$ 22.59	$ 5.14	$ 1,508.12	$ 1,634.89	8.4%
	70%	15,330	$ 1,822.90	$ 1,975.20	$ 152.30	8.4%	$ 1.92	$ 31.62	$ 7.20	$ 1,863.64	$ 2,015.94	8.2%
40	30%	8,760	$ 1,499.85	$ 1,632.90	$ 133.05	8.9%	$ 1.10	$ 18.07	$ 4.11	$ 1,523.13	$ 1,656.18	8.7%
	50%	14,600	$ 1,958.35	$ 2,125.44	$ 167.09	8.5%	$ 1.83	$ 30.12	$ 6.85	$ 1,997.15	$ 2,164.24	8.4%
	70%	20,440	$ 2,416.84	$ 2,617.99	$ 201.15	8.3%	$ 2.56	$ 42.16	$ 9.60	$ 2,471.16	$ 2,672.31	8.1%
50	30%	10,950	$ 1,864.54	$ 2,029.41	$ 164.87	8.8%	$ 1.37	$ 22.59	$ 5.14	$ 1,893.64	$ 2,058.51	8.7%
	50%	18,250	$ 2,437.67	$ 2,645.10	$ 207.43	8.5%	$ 2.28	$ 37.65	$ 8.57	$ 2,486.17	$ 2,693.60	8.3%
	70%	25,550	$ 3,010.79	$ 3,260.78	$ 249.99	8.3%	$ 3.20	$ 52.70	$ 12.00	$ 3,078.69	$ 3,328.68	8.1%

Assumptions:
Average Usage = 0,000 kWh per month
Average Demand = 0 kW per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Assumes peak demand based on actual customer data
Calculations may vary from other schedules due to rounding

No KU Customers on this rate schedule

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD **SCHEDULE N**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED **PAGE 7 of 32**
WORKPAPER REFERENCE NO(S):_____ **WITNESS: A. FACKLER**

General Service - Three Phase

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
500	$ 129.81	$ 144.31	$ 14.50	11.2%	$ 0.06	$ 1.03	$ 0.23	$ 131.13	$ 145.63	11.1%
1,000	$ 194.22	$ 214.09	$ 19.87	10.2%	$ 0.13	$ 2.06	$ 0.47	$ 196.88	$ 216.75	10.1%
2,500	$ 387.45	$ 423.45	$ 36.00	9.3%	$ 0.32	$ 5.16	$ 1.17	$ 394.10	$ 430.10	9.1%
5,000	$ 709.50	$ 772.37	$ 62.87	8.9%	$ 0.64	$ 10.31	$ 2.34	$ 722.79	$ 785.66	8.7%
7,500	$ 1,031.55	$ 1,121.30	$ 89.75	8.7%	$ 0.95	$ 15.47	$ 3.52	$ 1,051.49	$ 1,141.24	8.5%
10,000	$ 1,353.60	$ 1,470.22	$ 116.62	8.6%	$ 1.27	$ 20.62	$ 4.69	$ 1,380.18	$ 1,496.80	8.5%
15,000	$ 1,997.70	$ 2,168.07	$ 170.37	8.5%	$ 1.91	$ 30.93	$ 7.03	$ 2,037.57	$ 2,207.94	8.4%
20,000	$ 2,641.80	$ 2,865.92	$ 224.12	8.5%	$ 2.54	$ 41.25	$ 9.38	$ 2,694.97	$ 2,919.09	8.3%

Assumptions:
Average Usage = 4,030 kWh per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD **SCHEDULE N**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED **PAGE 8 of 32**
WORKPAPER REFERENCE NO(S):_____ **WITNESS: A. FACKLER**

General - Three Phase Time of Day Energy Service

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
500	$ 125.35	$ 142.78	$ 17.43	13.9%	$ 0.06	$ 1.03	$ 0.23	$ 126.67	$ 144.10	13.8%
750	$ 155.33	$ 176.91	$ 21.58	13.9%	$ 0.09	$ 1.55	$ 0.35	$ 157.32	$ 178.90	13.7%
1,000	$ 185.30	$ 211.05	$ 25.75	13.9%	$ 0.13	$ 2.06	$ 0.47	$ 187.96	$ 213.71	13.7%
1,250	$ 215.29	$ 245.17	$ 29.88	13.9%	$ 0.16	$ 2.58	$ 0.59	$ 218.62	$ 248.50	13.7%
1,500	$ 245.27	$ 279.31	$ 34.04	13.9%	$ 0.19	$ 3.09	$ 0.70	$ 249.25	$ 283.29	13.7%
2,000	$ 305.22	$ 347.58	$ 42.36	13.9%	$ 0.25	$ 4.13	$ 0.94	$ 310.54	$ 352.90	13.6%
2,500	$ 365.17	$ 415.84	$ 50.67	13.9%	$ 0.31	$ 5.16	$ 1.17	$ 371.81	$ 422.48	13.6%
3,000	$ 425.12	$ 484.09	$ 58.97	13.9%	$ 0.38	$ 6.19	$ 1.41	$ 433.10	$ 492.07	13.6%

Assumptions:
Average Usage = 0,000 kWh per month ***No KU Customers on this rate schedule***
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE N

WITNESS: A. FACKLER

General - Three Phase Time of Day Demand Service

CURRENT RATES

kW	Monthly Load Factor	kWh	A Base Rate Current Bill (Rate RS)	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
10	30%	2,190	$ 430.10	$ 471.03	$ 40.93	9.5%	$ 0.27	$ 4.52	$ 1.03	$ 435.92	$ 476.85	9.4%
	50%	3,650	$ 544.72	$ 594.17	$ 49.45	9.1%	$ 0.46	$ 7.53	$ 1.71	$ 554.42	$ 603.87	8.9%
	70%	5,110	$ 659.35	$ 717.31	$ 57.96	8.8%	$ 0.64	$ 10.54	$ 2.40	$ 672.93	$ 730.89	8.6%
20	30%	4,380	$ 794.79	$ 867.55	$ 72.76	9.2%	$ 0.55	$ 9.04	$ 2.06	$ 806.44	$ 879.20	9.0%
	50%	7,300	$ 1,024.04	$ 1,113.82	$ 89.78	8.8%	$ 0.91	$ 15.06	$ 3.43	$ 1,043.44	$ 1,133.22	8.6%
	70%	10,220	$ 1,253.29	$ 1,360.09	$ 106.80	8.5%	$ 1.28	$ 21.08	$ 4.80	$ 1,280.45	$ 1,387.25	8.3%
30	30%	6,570	$ 1,159.49	$ 1,264.06	$ 104.57	9.0%	$ 0.82	$ 13.55	$ 3.08	$ 1,176.94	$ 1,281.51	8.9%
	50%	10,950	$ 1,503.36	$ 1,633.47	$ 130.11	8.7%	$ 1.37	$ 22.59	$ 5.14	$ 1,532.46	$ 1,662.57	8.5%
	70%	15,330	$ 1,847.24	$ 2,002.88	$ 155.64	8.4%	$ 1.92	$ 31.62	$ 7.20	$ 1,887.98	$ 2,043.62	8.2%
40	30%	8,760	$ 1,524.19	$ 1,660.58	$ 136.39	9.0%	$ 1.10	$ 18.07	$ 4.11	$ 1,547.47	$ 1,683.86	8.8%
	50%	14,600	$ 1,982.69	$ 2,153.12	$ 170.43	8.6%	$ 1.83	$ 30.12	$ 6.85	$ 2,021.49	$ 2,191.92	8.4%
	70%	20,440	$ 2,441.18	$ 2,645.67	$ 204.49	8.4%	$ 2.56	$ 42.16	$ 9.60	$ 2,495.50	$ 2,699.99	8.2%
50	30%	10,950	$ 1,888.88	$ 2,057.09	$ 168.21	8.9%	$ 1.37	$ 22.59	$ 5.14	$ 1,917.98	$ 2,086.19	8.8%
	50%	18,250	$ 2,462.01	$ 2,672.78	$ 210.77	8.6%	$ 2.28	$ 37.65	$ 8.57	$ 2,510.51	$ 2,721.28	8.4%
	70%	25,550	$ 3,035.13	$ 3,288.46	$ 253.33	8.4%	$ 3.20	$ 52.70	$ 12.00	$ 3,103.03	$ 3,356.36	8.2%

Assumptions:
Average Usage = 19,507 kWh per month
Average Demand = 11 kW per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Assumes peak demand based on actual customer data
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD **SCHEDULE N**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED **PAGE 10 of 32**
WORKPAPER REFERENCE NO(S):_____ **WITNESS: A. FACKLER**

All Electric Schools - Single Phase

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
500	$ 137.40	$ 154.19	$ 16.79	12.2%	$ 0.10	$ 1.03	$ 0.51	$ 139.04	$ 155.83	12.1%
1,000	$ 189.63	$ 212.25	$ 22.62	11.9%	$ 0.20	$ 2.06	$ 1.01	$ 192.90	$ 215.52	11.7%
1,500	$ 241.86	$ 270.32	$ 28.46	11.8%	$ 0.30	$ 3.09	$ 1.52	$ 246.77	$ 275.23	11.5%
2,000	$ 294.09	$ 328.38	$ 34.29	11.7%	$ 0.41	$ 4.13	$ 2.02	$ 300.65	$ 334.94	11.4%
2,500	$ 346.32	$ 386.45	$ 40.13	11.6%	$ 0.51	$ 5.16	$ 2.53	$ 354.52	$ 394.65	11.3%
3,000	$ 398.55	$ 444.51	$ 45.96	11.5%	$ 0.61	$ 6.19	$ 3.03	$ 408.38	$ 454.34	11.3%
3,500	$ 450.78	$ 502.58	$ 51.80	11.5%	$ 0.71	$ 7.22	$ 3.54	$ 462.25	$ 514.05	11.2%
4,000	$ 503.01	$ 560.64	$ 57.63	11.5%	$ 0.81	$ 8.25	$ 4.04	$ 516.11	$ 573.74	11.2%

Assumptions:
Average Usage = 2,153 kWh per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD — **SCHEDULE N**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED — **PAGE 11 of 32**
WORKPAPER REFERENCE NO(S):_____ — **WITNESS: A. FACKLER**

All Electric Schools - Three Phase

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
5,000	$ 662.22	$ 738.51	$ 76.29	11.5%	$ 1.01	$ 10.31	$ 5.06	$ 678.60	$ 754.89	11.2%
10,000	$ 1,184.52	$ 1,319.16	$ 134.64	11.4%	$ 2.03	$ 20.63	$ 10.11	$ 1,217.29	$ 1,351.93	11.1%
20,000	$ 2,229.12	$ 2,480.46	$ 251.34	11.3%	$ 4.06	$ 41.25	$ 20.22	$ 2,294.65	$ 2,545.99	11.0%
30,000	$ 3,273.72	$ 3,641.76	$ 368.04	11.2%	$ 6.08	$ 61.88	$ 30.34	$ 3,372.02	$ 3,740.06	10.9%
40,000	$ 4,318.32	$ 4,803.06	$ 484.74	11.2%	$ 8.11	$ 82.50	$ 40.45	$ 4,449.38	$ 4,934.12	10.9%
50,000	$ 5,362.92	$ 5,964.36	$ 601.44	11.2%	$ 10.14	$ 103.13	$ 50.56	$ 5,526.75	$ 6,128.19	10.9%
60,000	$ 6,407.52	$ 7,125.66	$ 718.14	11.2%	$ 12.17	$ 123.75	$ 60.67	$ 6,604.11	$ 7,322.25	10.9%
70,000	$ 7,452.12	$ 8,286.96	$ 834.84	11.2%	$ 14.20	$ 144.38	$ 70.79	$ 7,681.49	$ 8,516.33	10.9%

Assumptions:
Average Usage = 41,094 kWh per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE N

WITNESS: A. FACKLER

Power Service - Secondary

kW	kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
48	50	30%	10,413	$ 1,662.19	$ 1,821.63	$ 159.44	9.6%	$ 0.81	$ 21.64	$ 5.07	$ 1,689.71	$ 1,849.15	9.4%
		50%	17,355	$ 1,919.11	$ 2,090.77	$ 171.66	8.9%	$ 1.35	$ 36.07	$ 8.45	$ 1,964.98	$ 2,136.64	8.7%
		70%	24,297	$ 2,176.03	$ 2,359.90	$ 183.87	8.5%	$ 1.89	$ 50.50	$ 11.83	$ 2,240.25	$ 2,424.12	8.2%
71	75	30%	15,619	$ 2,448.27	$ 2,680.73	$ 232.46	9.5%	$ 1.22	$ 32.46	$ 7.60	$ 2,489.55	$ 2,722.01	9.3%
		50%	26,032	$ 2,833.65	$ 3,084.44	$ 250.79	8.9%	$ 2.03	$ 54.10	$ 12.67	$ 2,902.45	$ 3,153.24	8.6%
		70%	36,445	$ 3,219.03	$ 3,488.14	$ 269.11	8.4%	$ 2.84	$ 75.74	$ 17.74	$ 3,315.35	$ 3,584.46	8.1%
95	100	30%	20,826	$ 3,234.35	$ 3,539.83	$ 305.48	9.4%	$ 1.62	$ 43.28	$ 10.14	$ 3,289.39	$ 3,594.87	9.3%
		50%	34,710	$ 3,748.19	$ 4,078.11	$ 329.92	8.8%	$ 2.70	$ 72.14	$ 16.89	$ 3,839.92	$ 4,169.84	8.6%
		70%	48,593	$ 4,262.03	$ 4,616.39	$ 354.36	8.3%	$ 3.78	$ 100.99	$ 23.65	$ 4,390.45	$ 4,744.81	8.1%
143	150	30%	31,239	$ 4,806.52	$ 5,258.04	$ 451.52	9.4%	$ 2.43	$ 64.92	$ 15.20	$ 4,889.07	$ 5,340.59	9.2%
		50%	52,064	$ 5,577.28	$ 6,065.46	$ 488.18	8.8%	$ 4.05	$ 108.20	$ 25.34	$ 5,714.87	$ 6,203.05	8.5%
		70%	72,890	$ 6,348.04	$ 6,872.87	$ 524.83	8.3%	$ 5.67	$ 151.49	$ 35.48	$ 6,540.68	$ 7,065.51	8.0%
238	250	30%	52,064	$ 7,950.84	$ 8,694.46	$ 743.62	9.4%	$ 4.05	$ 108.20	$ 25.34	$ 8,088.43	$ 8,832.05	9.2%
		50%	86,774	$ 9,235.44	$ 10,040.15	$ 804.71	8.7%	$ 6.76	$ 180.34	$ 42.23	$ 9,464.77	$ 10,269.48	8.5%
		70%	121,484	$ 10,520.04	$ 11,385.84	$ 865.80	8.2%	$ 9.46	$ 252.48	$ 59.13	$ 10,841.11	$ 11,706.91	8.0%

Assumptions:
- Average Usage = 30,434 kWh per month
- Average Demand = 142 kW per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Current calculation uses a blended rate of 5/12 of the summer rate plus 7/12 of the winter rate
- Proposed Bill calculation uses three tier kVA rates
- Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE N

WITNESS: A. FACKLER

Power Service - Primary

kW	kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
46	50	30%	10,098	$ 1,761.08	$1,900.38	$ 139.30	7.9%	$ 0.58	$ 20.90	$ 4.77	$ 1,787.33	$ 1,926.63	7.8%
		50%	16,829	$ 2,007.93	$2,154.97	$ 147.04	7.3%	$ 0.96	$ 34.84	$ 7.96	$ 2,051.69	$ 2,198.73	7.2%
		70%	23,561	$ 2,254.78	$2,409.56	$ 154.78	6.9%	$ 1.35	$ 48.78	$ 11.14	$ 2,316.05	$ 2,470.83	6.7%
92	100	30%	20,195	$ 3,282.15	$3,560.77	$ 278.62	8.5%	$ 1.16	$ 41.81	$ 9.55	$ 3,334.67	$ 3,613.29	8.4%
		50%	33,658	$ 3,775.86	$4,069.95	$ 294.09	7.8%	$ 1.93	$ 69.68	$ 15.92	$ 3,863.39	$ 4,157.48	7.6%
		70%	47,122	$ 4,269.56	$4,579.14	$ 309.58	7.3%	$ 2.70	$ 97.55	$ 22.28	$ 4,392.09	$ 4,701.67	7.1%
231	250	30%	50,488	$ 7,845.40	$8,541.94	$ 696.54	8.9%	$ 2.89	$ 104.52	$ 23.87	$ 7,976.68	$ 8,673.22	8.7%
		50%	84,146	$ 9,079.66	$9,814.90	$ 735.24	8.1%	$ 4.82	$ 174.20	$ 39.79	$ 9,298.47	$ 10,033.71	7.9%
		70%	117,805	$ 10,313.92	$11,087.86	$ 773.94	7.5%	$ 6.75	$ 243.88	$ 55.70	$ 10,620.25	$ 11,394.19	7.3%
461	500	30%	100,975	$ 15,450.81	$16,843.88	$ 1,393.07	9.0%	$ 5.78	$ 209.04	$ 47.75	$ 15,713.38	$ 17,106.45	8.9%
		50%	168,292	$ 17,919.32	$19,389.81	$ 1,470.49	8.2%	$ 9.64	$ 348.40	$ 79.58	$ 18,356.94	$ 19,827.43	8.0%
		70%	235,609	$ 20,387.84	$21,935.74	$ 1,547.90	7.6%	$ 13.49	$ 487.76	$ 111.41	$ 21,000.50	$ 22,548.40	7.4%
922	1,000	30%	201,951	$ 30,661.63	$33,447.77	$ 2,786.14	9.1%	$ 11.56	$ 418.08	$ 95.49	$ 31,186.76	$ 33,972.90	8.9%
		50%	336,585	$ 35,598.66	$38,539.63	$ 2,940.97	8.3%	$ 19.27	$ 696.80	$ 159.15	$ 36,473.88	$ 39,414.85	8.1%
		70%	471,219	$ 40,535.68	$43,631.48	$ 3,095.80	7.6%	$ 26.98	$ 975.52	$ 222.81	$ 41,760.99	$ 44,856.79	7.4%

Assumptions:
Average Usage = 35,028 kWh per month
Average Demand = 155 kW per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Current calculation uses a blended rate of 5/12 of the summer rate plus 7/12 of the winter rate
Proposed Bill calculation uses three tier kVA rates
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE N
PAGE 14 of 32
WITNESS: A. FACKLER

Time-of-Day Secondary Service

kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
250	30%	54,750	$ 5,831.51	$ 6,445.75	$ 614.24	10.5%	$ 2.38	$ 114.45	$ 27.39	$ 5,975.73	$ 6,589.97	10.3%
	50%	91,250	$ 7,062.29	$ 7,857.57	$ 795.28	11.3%	$ 3.97	$ 190.75	$ 45.66	$ 7,302.67	$ 8,097.95	10.9%
	70%	127,750	$ 8,293.07	$ 9,269.39	$ 976.32	11.8%	$ 5.56	$ 267.05	$ 63.92	$ 8,629.60	$ 9,605.92	11.3%
500	30%	109,500	$ 11,440.36	$ 12,668.85	$ 1,228.49	10.7%	$ 4.76	$ 228.90	$ 54.79	$ 11,728.81	$ 12,957.30	10.5%
	50%	182,500	$ 13,901.92	$ 15,492.49	$ 1,590.57	11.4%	$ 7.94	$ 381.50	$ 91.31	$ 14,382.67	$ 15,973.24	11.1%
	70%	255,500	$ 16,363.48	$ 18,316.13	$ 1,952.65	11.9%	$ 11.12	$ 534.10	$ 127.84	$ 17,036.54	$ 18,989.19	11.5%
1,000	30%	219,000	$ 22,658.07	$ 25,115.04	$ 2,456.97	10.8%	$ 9.53	$ 457.80	$ 109.58	$ 23,234.98	$ 25,691.95	10.6%
	50%	365,000	$ 27,581.19	$ 30,762.32	$ 3,181.13	11.5%	$ 15.88	$ 763.00	$ 182.63	$ 28,542.70	$ 31,723.83	11.2%
	70%	511,000	$ 32,504.31	$ 36,409.60	$ 3,905.29	12.0%	$ 22.23	$ 1,068.20	$ 255.68	$ 33,850.42	$ 37,755.71	11.5%
2,500	30%	547,500	$ 56,311.20	$ 62,453.62	$ 6,142.42	10.9%	$ 23.82	$ 1,144.50	$ 273.94	$ 57,753.46	$ 63,895.88	10.6%
	50%	912,500	$ 68,619.00	$ 76,571.82	$ 7,952.82	11.6%	$ 39.70	$ 1,907.50	$ 456.57	$ 71,022.77	$ 78,975.59	11.2%
	70%	1,277,500	$ 80,926.80	$ 90,690.02	$ 9,763.22	12.1%	$ 55.58	$ 2,670.50	$ 639.20	$ 84,292.08	$ 94,055.30	11.6%
5,000	30%	1,095,000	$ 112,399.76	$ 124,684.58	$ 12,284.82	10.9%	$ 47.64	$ 2,289.00	$ 547.89	$ 115,284.29	$ 127,569.11	10.7%
	50%	1,825,000	$ 137,015.36	$ 152,920.98	$ 15,905.62	11.6%	$ 79.40	$ 3,815.00	$ 913.15	$ 141,822.91	$ 157,728.53	11.2%
	70%	2,555,000	$ 161,630.96	$ 181,157.38	$ 19,526.42	12.1%	$ 111.17	$ 5,341.00	$ 1,278.41	$ 168,361.54	$ 187,887.96	11.6%

Assumptions:
Average Usage = 189,545 kWh per month
Average Demand = 656 kVA per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Assumes peak and intermediate demand based on actual customer data
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Time-of-Day Primary Service

kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
250	30%	54,750	$ 6,153.30	$ 6,731.03	$ 577.73	9.4%	$ 3.44	$ -	$ 27.43	$ 6,184.17	$ 6,761.90	9.3%
	50%	91,250	$ 7,257.79	$ 8,107.45	$ 849.66	11.7%	$ 5.73	$ -	$ 45.72	$ 7,309.24	$ 8,158.90	11.6%
	70%	127,750	$ 8,362.28	$ 9,483.86	$ 1,121.58	13.4%	$ 8.02	$ -	$ 64.01	$ 8,434.31	$ 9,555.89	13.3%
5,000	30%	1,095,000	$ 116,841.57	$ 126,905.51	$ 10,063.94	8.6%	$ 68.70	$ -	$ 548.63	$ 117,458.90	$ 127,522.84	8.6%
	50%	1,825,000	$ 138,931.37	$ 154,433.81	$ 15,502.44	11.2%	$ 114.51	$ -	$ 914.38	$ 139,960.26	$ 155,462.70	11.1%
	70%	2,555,000	$ 161,021.17	$ 181,962.11	$ 20,940.94	13.0%	$ 160.31	$ -	$ 1,280.13	$ 162,461.61	$ 183,402.55	12.9%
10,000	30%	2,190,000	$ 233,355.55	$ 253,404.95	$ 20,049.40	8.6%	$ 137.41	$ -	$ 1,097.25	$ 234,590.21	$ 254,639.61	8.6%
	50%	3,650,000	$ 277,535.15	$ 308,461.55	$ 30,926.40	11.1%	$ 229.01	$ -	$ 1,828.76	$ 279,592.92	$ 310,519.32	11.1%
	70%	5,110,000	$ 321,714.75	$ 363,518.15	$ 41,803.40	13.0%	$ 320.62	$ -	$ 2,560.26	$ 324,595.63	$ 366,399.03	12.9%
25,000	30%	5,475,000	$ 582,897.49	$ 632,903.29	$ 50,005.80	8.6%	$ 343.52	$ -	$ 2,743.13	$ 585,984.14	$ 635,989.94	8.5%
	50%	9,125,000	$ 693,346.49	$ 770,544.79	$ 77,198.30	11.1%	$ 572.53	$ -	$ 4,571.89	$ 698,490.91	$ 775,689.21	11.1%
	70%	12,775,000	$ 803,795.49	$ 908,186.29	$ 104,390.80	13.0%	$ 801.54	$ -	$ 6,400.65	$ 810,997.68	$ 915,388.48	12.9%
50,000	30%	10,950,000	$ 1,165,467.38	$ 1,265,400.51	$ 99,933.13	8.6%	$ 687.04	$ -	$ 5,486.27	$ 1,171,640.69	$ 1,271,573.82	8.5%
	50%	18,250,000	$ 1,386,365.38	$ 1,540,683.51	$ 154,318.13	11.1%	$ 1,145.06	$ -	$ 9,143.78	$ 1,396,654.22	$ 1,550,972.35	11.1%
	70%	25,550,000	$ 1,607,263.38	$ 1,815,966.51	$ 208,703.13	13.0%	$ 1,603.08	$ -	$ 12,801.29	$ 1,621,667.75	$ 1,830,370.88	12.9%

Assumptions:
Average Usage = 1,242,568 kWh per month
Average Demand = 3,391 kVA per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Assumes peak and intermediate demand based on actual customer data
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE N

WITNESS: A. FACKLER

Retail Transmission Service

kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
250	30%	54,750	$ 7,588.33	$ 8,734.26	$ 1,145.93	15.1%	$ 4.61	$ -	$ 27.49	$ 7,620.43	$ 8,766.36	15.0%
	50%	91,250	$ 8,670.92	$ 10,081.84	$ 1,410.92	16.3%	$ 7.68	$ -	$ 45.81	$ 8,724.41	$ 10,135.33	16.2%
	70%	127,750	$ 9,753.51	$ 11,429.42	$ 1,675.91	17.2%	$ 10.75	$ -	$ 64.14	$ 9,828.40	$ 11,504.31	17.1%
10,000	30%	2,190,000	$ 245,074.54	$ 261,540.61	$ 16,466.07	6.7%	$ 184.26	$ -	$ 1,099.51	$ 246,358.31	$ 262,824.38	6.7%
	50%	3,650,000	$ 288,378.14	$ 315,443.81	$ 27,065.67	9.4%	$ 307.10	$ -	$ 1,832.52	$ 290,517.76	$ 317,583.43	9.3%
	70%	5,110,000	$ 331,681.74	$ 369,347.01	$ 37,665.27	11.4%	$ 429.94	$ -	$ 2,565.53	$ 334,677.21	$ 372,342.48	11.3%
25,000	30%	5,475,000	$ 610,437.96	$ 650,473.46	$ 40,035.50	6.6%	$ 460.65	$ -	$ 2,748.78	$ 613,647.39	$ 653,682.89	6.5%
	50%	9,125,000	$ 718,696.96	$ 785,231.46	$ 66,534.50	9.3%	$ 767.75	$ -	$ 4,581.30	$ 724,046.01	$ 790,580.51	9.2%
	70%	12,775,000	$ 826,955.96	$ 919,989.46	$ 93,033.50	11.3%	$ 1,074.86	$ -	$ 6,413.82	$ 834,444.64	$ 927,478.14	11.2%
50,000	30%	10,950,000	$ 1,219,376.98	$ 1,298,694.87	$ 79,317.89	6.5%	$ 921.30	$ -	$ 5,497.56	$ 1,225,795.84	$ 1,305,113.73	6.5%
	50%	18,250,000	$ 1,435,894.98	$ 1,568,210.87	$ 132,315.89	9.2%	$ 1,535.51	$ -	$ 9,162.60	$ 1,446,593.09	$ 1,578,908.98	9.2%
	70%	25,550,000	$ 1,652,412.98	$ 1,837,726.87	$ 185,313.89	11.2%	$ 2,149.71	$ -	$ 12,827.64	$ 1,667,390.33	$ 1,852,704.22	11.1%
75,000	30%	16,425,000	$ 1,828,316.01	$ 1,946,916.28	$ 118,600.27	6.5%	$ 1,381.96	$ -	$ 8,246.34	$ 1,837,944.31	$ 1,956,544.58	6.5%
	50%	27,375,000	$ 2,153,093.01	$ 2,351,190.28	$ 198,097.27	9.2%	$ 2,303.26	$ -	$ 13,743.90	$ 2,169,140.17	$ 2,367,237.44	9.1%
	70%	38,325,000	$ 2,477,870.01	$ 2,755,464.28	$ 277,594.27	11.2%	$ 3,224.57	$ -	$ 19,241.46	$ 2,500,336.04	$ 2,777,930.31	11.1%

Assumptions:
Average Usage = 7,387,224 kWh per month
Average Demand = 15,639 kVA per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Assumes peak and intermediate demand based on actual customer data
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE N

WITNESS: A. FACKLER

Special Contract

kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
100,000	30%	21,900,000	$ 1,789,289.43	$ 1,947,172.09	$ 157,882.66	8.8%	$ 2,069.10	$ -	$ 10,912.26	$ 1,802,270.79	$ 1,960,153.45	8.8%
	50%	36,500,000	$ 2,222,325.43	$ 2,486,204.09	$ 263,878.66	11.9%	$ 3,448.50	$ -	$ 18,187.11	$ 2,243,961.04	$ 2,507,839.70	11.8%
	70%	51,100,000	$ 2,655,361.43	$ 3,025,236.09	$ 369,874.66	13.9%	$ 4,827.90	$ -	$ 25,461.95	$ 2,685,651.28	$ 3,055,525.94	13.8%
150,000	30%	32,850,000	$ 2,683,184.68	$ 2,919,632.10	$ 236,447.42	8.8%	$ 3,103.65	$ -	$ 16,368.40	$ 2,702,656.73	$ 2,939,104.15	8.8%
	50%	54,750,000	$ 3,332,738.68	$ 3,728,180.10	$ 395,441.42	11.9%	$ 5,172.75	$ -	$ 27,280.66	$ 3,365,192.09	$ 3,760,633.51	11.8%
	70%	76,650,000	$ 3,982,292.68	$ 4,536,728.10	$ 554,435.42	13.9%	$ 7,241.86	$ -	$ 38,192.93	$ 4,027,727.47	$ 4,582,162.89	13.8%
200,000	30%	43,800,000	$ 3,577,079.94	$ 3,892,092.12	$ 315,012.18	8.8%	$ 4,138.20	$ -	$ 21,824.53	$ 3,603,042.67	$ 3,918,054.85	8.7%
	50%	73,000,000	$ 4,443,151.94	$ 4,970,156.12	$ 527,004.18	11.9%	$ 6,897.01	$ -	$ 36,374.21	$ 4,486,423.16	$ 5,013,427.34	11.8%
	70%	102,200,000	$ 5,309,223.94	$ 6,048,220.12	$ 738,996.18	13.9%	$ 9,655.81	$ -	$ 50,923.90	$ 5,369,803.65	$ 6,108,799.83	13.8%
250,000	30%	54,750,000	$ 4,470,975.19	$ 4,864,552.14	$ 393,576.95	8.8%	$ 5,172.75	$ -	$ 27,280.66	$ 4,503,428.60	$ 4,897,005.55	8.7%
	50%	91,250,000	$ 5,553,565.19	$ 6,212,132.14	$ 658,566.95	11.9%	$ 8,621.26	$ -	$ 45,467.77	$ 5,607,654.22	$ 6,266,221.17	11.7%
	70%	127,750,000	$ 6,636,155.19	$ 7,559,712.14	$ 923,556.95	13.9%	$ 12,069.76	$ -	$ 63,654.88	$ 6,711,879.83	$ 7,635,436.78	13.8%
300,000	30%	65,700,000	$ 5,364,870.44	$ 5,837,012.16	$ 472,141.72	8.8%	$ 6,207.31	$ -	$ 32,736.79	$ 5,403,814.54	$ 5,875,956.26	8.7%
	50%	109,500,000	$ 6,663,978.44	$ 7,454,108.16	$ 790,129.72	11.9%	$ 10,345.51	$ -	$ 54,561.32	$ 6,728,885.27	$ 7,519,014.99	11.7%
	70%	153,300,000	$ 7,963,086.44	$ 9,071,204.16	$ 1,108,117.72	13.9%	$ 14,483.71	$ -	$ 76,385.85	$ 8,053,956.00	$ 9,162,073.72	13.8%

Assumptions:
Average Usage = 91,991,782 kWh per month
Average Demand = 260,000 kVA per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Assumes peak and intermediate demand based on actual customer data
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE N

WITNESS: A. FACKLER

Fluctuating Load Service -Transmission

kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
20,000	30%	4,380,000	$ 296,287.39	$ 317,403.87	$ 21,116.48	7.1%	$ 647.38	$ -	$ 2,206.16	$ 299,140.93	$ 320,257.41	7.1%
	50%	7,300,000	$ 398,604.19	$ 424,772.27	$ 26,168.08	6.6%	$ 1,078.97	$ -	$ 3,676.93	$ 403,360.09	$ 429,528.17	6.5%
	70%	10,220,000	$ 500,920.99	$ 532,140.67	$ 31,219.68	6.2%	$ 1,510.56	$ -	$ 5,147.71	$ 507,579.26	$ 538,798.94	6.2%
100,000	30%	21,900,000	$ 1,475,441.23	$ 1,577,981.94	$ 102,540.71	7.0%	$ 3,236.91	$ -	$ 11,030.80	$ 1,489,708.94	$ 1,592,249.65	6.9%
	50%	36,500,000	$ 1,987,025.23	$ 2,114,823.94	$ 127,798.71	6.4%	$ 5,394.84	$ -	$ 18,384.67	$ 2,010,804.74	$ 2,138,603.45	6.4%
	70%	51,100,000	$ 2,498,609.23	$ 2,651,665.94	$ 153,056.71	6.1%	$ 7,552.78	$ -	$ 25,738.54	$ 2,531,900.55	$ 2,684,957.26	6.1%
150,000	30%	32,850,000	$ 2,212,412.38	$ 2,365,843.23	$ 153,430.85	6.9%	$ 4,855.36	$ -	$ 16,546.20	$ 2,233,813.94	$ 2,387,244.79	6.9%
	50%	54,750,000	$ 2,979,788.38	$ 3,171,106.23	$ 191,317.85	6.4%	$ 8,092.26	$ -	$ 27,577.01	$ 3,015,457.65	$ 3,206,775.50	6.3%
	70%	76,650,000	$ 3,747,164.38	$ 3,976,369.23	$ 229,204.85	6.1%	$ 11,329.17	$ -	$ 38,607.81	$ 3,797,101.36	$ 4,026,306.21	6.0%
200,000	30%	43,800,000	$ 2,949,383.52	$ 3,153,704.53	$ 204,321.01	6.9%	$ 6,473.81	$ -	$ 22,061.60	$ 2,977,918.93	$ 3,182,239.94	6.9%
	50%	73,000,000	$ 3,972,551.52	$ 4,227,388.53	$ 254,837.01	6.4%	$ 10,789.68	$ -	$ 36,769.34	$ 4,020,110.54	$ 4,274,947.55	6.3%
	70%	102,200,000	$ 4,995,719.52	$ 5,301,072.53	$ 305,353.01	6.1%	$ 15,105.56	$ -	$ 51,477.08	$ 5,062,302.16	$ 5,367,655.17	6.0%
250,000	30%	54,750,000	$ 3,686,354.68	$ 3,941,565.81	$ 255,211.13	6.9%	$ 8,092.26	$ -	$ 27,577.01	$ 3,722,023.95	$ 3,977,235.08	6.9%
	50%	91,250,000	$ 4,965,314.68	$ 5,283,670.81	$ 318,356.13	6.4%	$ 13,487.10	$ -	$ 45,961.68	$ 5,024,763.46	$ 5,343,119.59	6.3%
	70%	127,750,000	$ 6,244,274.68	$ 6,625,775.81	$ 381,501.13	6.1%	$ 18,881.95	$ -	$ 64,346.35	$ 6,327,502.98	$ 6,709,004.11	6.0%

Assumptions:
Average Usage = 44,229,667 kWh per month
Average Demand = 208,770 kVA per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Assumes peak and intermediate demand based on actual customer data
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE N

WITNESS: A. FACKLER

Fluctuating Load Service - Primary

kVA	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
20,000	30%	4,380,000	$ 457,201.36	$ 492,049.43	$ 34,848.07	7.6%	$ 647.38	$ -	$ 2,206.16	$ 460,054.90	$ 494,902.97	7.6%
	50%	7,300,000	$ 561,766.56	$ 601,783.03	$ 40,016.47	7.1%	$ 1,078.97	$ -	$ 3,676.93	$ 566,522.46	$ 606,538.93	7.1%
	70%	10,220,000	$ 666,331.76	$ 711,516.63	$ 45,184.87	6.8%	$ 1,510.56	$ -	$ 5,147.71	$ 672,990.03	$ 718,174.90	6.7%
100,000	30%	21,900,000	$ 2,284,696.44	$ 2,458,272.50	$ 173,576.06	7.6%	$ 3,236.91	$ -	$ 11,030.80	$ 2,298,964.15	$ 2,472,540.21	7.6%
	50%	36,500,000	$ 2,807,522.44	$ 3,006,940.50	$ 199,418.06	7.1%	$ 5,394.84	$ -	$ 18,384.67	$ 2,831,301.95	$ 3,030,720.01	7.0%
	70%	51,100,000	$ 3,330,348.44	$ 3,555,608.50	$ 225,260.06	6.8%	$ 7,552.78	$ -	$ 25,738.54	$ 3,363,639.76	$ 3,588,899.82	6.7%
150,000	30%	32,850,000	$ 3,426,880.87	$ 3,687,161.91	$ 260,281.04	7.6%	$ 4,855.36	$ -	$ 16,546.20	$ 3,448,282.43	$ 3,708,563.47	7.6%
	50%	54,750,000	$ 4,211,119.87	$ 4,510,163.91	$ 299,044.04	7.1%	$ 8,092.26	$ -	$ 27,577.01	$ 4,246,789.14	$ 4,545,833.18	7.0%
	70%	76,650,000	$ 4,995,358.87	$ 5,333,165.91	$ 337,807.04	6.8%	$ 11,329.17	$ -	$ 38,607.81	$ 5,045,295.85	$ 5,383,102.89	6.7%
200,000	30%	43,800,000	$ 4,569,065.30	$ 4,916,051.34	$ 346,986.04	7.6%	$ 6,473.81	$ -	$ 22,061.60	$ 4,597,600.71	$ 4,944,586.75	7.6%
	50%	73,000,000	$ 5,614,717.30	$ 6,013,387.34	$ 398,670.04	7.1%	$ 10,789.68	$ -	$ 36,769.34	$ 5,662,276.32	$ 6,060,946.36	7.0%
	70%	102,200,000	$ 6,660,369.30	$ 7,110,723.34	$ 450,354.04	6.8%	$ 15,105.56	$ -	$ 51,477.08	$ 6,726,951.94	$ 7,177,305.98	6.7%
250,000	30%	54,750,000	$ 5,711,249.73	$ 6,144,940.75	$ 433,691.02	7.6%	$ 8,092.26	$ -	$ 27,577.01	$ 5,746,919.00	$ 6,180,610.02	7.6%
	50%	91,250,000	$ 7,018,314.73	$ 7,516,610.75	$ 498,296.02	7.1%	$ 13,487.10	$ -	$ 45,961.68	$ 7,077,763.51	$ 7,576,059.53	7.0%
	70%	127,750,000	$ 8,325,379.73	$ 8,888,280.75	$ 562,901.02	6.8%	$ 18,881.95	$ -	$ 64,346.35	$ 8,408,608.03	$ 8,971,509.05	6.7%

Assumptions:
Average Usage = 0 kWh per month ***No KU Customers on this rate schedule***
Average Demand = 0 kVA per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Assumes peak and intermediate demand based on actual customer data
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE N

WITNESS: A. FACKLER

Lighting Service

	A	B	C	D	E	F	G	H	I	J
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase ($) [C - B]	Increase (%) [D / B]	Billing Factors FAC+OSS	Billing Factors ECR	Total Current Bill ($) [B+F+G]	Total Proposed Bill ($) [C+F+G]	Increase (%) [(I - H)/H]
OVERHEAD SERVICE										
Light Emitting Diode (LED)										
390 Cobra Head, 6,000-8,200 Lumen, Fixture Only	0.071	$ 9.86	$ 12.68	$ 2.82	28.6%	$ 0.01	$ 0.02	$ 9.89	$ 12.71	28.5%
391 Cobra Head, 13,000-16,500 Lumen, Fixture Only	0.122	$ 11.99	$ 14.96	$ 2.97	24.8%	$ 0.01	$ 0.04	$ 12.04	$ 15.01	24.7%
392 Cobra Head, 22,000-29,000 Lumen, Fixture Only	0.194	$ 15.51	$ 18.65	$ 3.14	20.3%	$ 0.01	$ 0.07	$ 15.59	$ 18.73	20.1%
393 Open Bottom, 4,500-6,000 Lumen, Fixture Only	0.048	$ 8.14	$ 11.23	$ 3.09	38.0%	$ 0.00	$ 0.02	$ 8.16	$ 11.25	37.9%
KC1 Cobra Head, 2,500-4,000 Lumen, Fixture Only	0.022	$ 8.63	$ 11.07	$ 2.44	28.3%	$ 0.00	$ 0.01	$ 8.64	$ 11.08	28.2%
KC3 Cobra Head 4,000-6,000 Lumen, Fixture Only	0.039	$ 9.17	$ 11.45	$ 2.28	24.9%	$ 0.00	$ 0.01	$ 9.19	$ 11.47	24.8%
KF1 Directional (Flood), 4,500-6,000 Lumen, Fixture Only	0.030	$ 11.22	$ 14.27	$ 3.05	27.2%	$ 0.00	$ 0.01	$ 11.23	$ 14.28	27.2%
KF2 Directional (Flood), 14,000-17,500 Lumen, Fixture Only	0.096	$ 13.26	$ 16.46	$ 3.20	24.1%	$ 0.01	$ 0.03	$ 13.30	$ 16.50	24.1%
KF3 Directional (Flood), 22,000-28,000 Lumen, Fixture Only	0.175	$ 15.80	$ 19.29	$ 3.49	22.1%	$ 0.01	$ 0.06	$ 15.87	$ 19.36	22.0%
KF4 Directional (Flood), 35,000-50,000 Lumen, Fixture Only	0.297	$ 22.86	$ 26.82	$ 3.96	17.3%	$ 0.02	$ 0.10	$ 22.98	$ 26.94	17.2%
Wood Pole										
PK5 Wood Pole	NA	$ 8.56	$ 9.29	$ 0.73	8.5%	$ -	$ -	$ 8.56	$ 9.29	8.5%
Light Emitting Diode (LED)										
KC2 Cobra Head, 2,500-4,000 Lumen	0.022	$ 4.53	$ 4.80	$ 0.27	6.0%	$ 0.00	$ 0.01	$ 4.54	$ 4.81	6.0%
KC4 Cobra Head 4,000-6,000 Lumen	0.039	$ 5.04	$ 5.18	$ 0.14	2.8%	$ 0.00	$ 0.01	$ 5.06	$ 5.20	2.8%
396 Cobra Head, 6,000-8,200 Lumen	0.071	$ 5.75	$ 6.40	$ 0.65	11.3%	$ 0.01	$ 0.02	$ 5.78	$ 6.43	11.3%
397 Cobra Head, 13,000-16,500 Lumen	0.122	$ 7.88	$ 8.68	$ 0.80	10.2%	$ 0.01	$ 0.04	$ 7.93	$ 8.73	10.1%
398 Cobra Head, 22,000-29,000 Lumen	0.194	$ 11.40	$ 12.37	$ 0.97	8.5%	$ 0.01	$ 0.07	$ 11.48	$ 12.45	8.5%
399 Colonial, 4-Sided, 4,000-7,000 Lumen	0.044	$ 7.40	$ 8.41	$ 1.01	13.7%	$ 0.00	$ 0.02	$ 7.42	$ 8.43	13.6%
KA1 Acorn, 4,000-7,000 Lumen	0.040	$ 9.09	$ 9.91	$ 0.82	9.0%	$ 0.00	$ 0.01	$ 9.11	$ 9.93	9.0%
KN1 Contemporary, 4,000-7,000 Lumen	0.057	$ 7.15	$ 8.14	$ 0.99	13.9%	$ 0.00	$ 0.02	$ 7.17	$ 8.16	13.8%
KN2 Contemporary, 8,000-11,000 Lumen	0.087	$ 8.65	$ 9.71	$ 1.06	12.3%	$ 0.01	$ 0.03	$ 8.69	$ 9.75	12.2%
KN3 Contemporary, 13,500-16,500 Lumen	0.143	$ 10.66	$ 11.77	$ 1.11	10.4%	$ 0.01	$ 0.05	$ 10.72	$ 11.83	10.4%
KN4 Contemporary, 21,000-28,000 Lumen	0.220	$ 15.39	$ 17.26	$ 1.87	12.2%	$ 0.02	$ 0.08	$ 15.48	$ 17.35	12.1%
KN5 Contemporary, 45,000-50,000 Lumen	0.380	$ 21.42	$ 23.03	$ 1.61	7.5%	$ 0.03	$ 0.13	$ 21.58	$ 23.19	7.5%
KF5 Directional (Flood), 4,500-6,000 Lumen	0.030	$ 8.67	$ 9.60	$ 0.93	10.7%	$ 0.00	$ 0.01	$ 8.68	$ 9.61	10.7%
KF6 Directional (Flood), 14,000-17,500 Lumen	0.096	$ 10.71	$ 11.79	$ 1.08	10.1%	$ 0.01	$ 0.03	$ 10.75	$ 11.83	10.1%
KF7 Directional (Flood), 22,000-28,000 Lumen	0.175	$ 13.25	$ 14.62	$ 1.37	10.3%	$ 0.01	$ 0.06	$ 13.32	$ 14.69	10.3%
KF8 Directional (Flood), 35,000-50,000 Lumen	0.297	$ 20.31	$ 22.14	$ 1.83	9.0%	$ 0.02	$ 0.10	$ 20.43	$ 22.26	9.0%
KV1 Victorian, 4,000-7,000 Lumen	0.079	$ 21.45	$ 22.36	$ 0.91	4.2%	$ 0.01	$ 0.03	$ 21.48	$ 22.39	4.2%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Lighting Service	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**	**I**	**J**
	Monthly kW	**Base Rate Current Bill**	**Base Rate Proposed Bill**	**Increase ($) [C - B]**	**Increase (%) [D / B]**	**Billing Factors FAC+OSS**	**ECR**	**Total Current Bill ($) [B+F+G]**	**Total Proposed Bill ($) [C+F+G]**	**Increase (%) [(I - H)/H]**
UNDERGROUND SERVICE										
High Pressure Sodium										
PK1 Pole 1 Cobra, Pole	NA	$ 12.62	$ 19.30	$ 6.68	52.9%			$ 12.62	$ 19.30	52.9%
PK2 Pole 2 Contemporary, Pole	NA	$ 11.69	$ 17.62	$ 5.93	50.7%			$ 11.69	$ 17.62	50.7%
PK3 Pole 3 Post Top - Decorative Smooth, Pole	NA	$ 8.73	$ 12.04	$ 3.31	37.9%			$ 8.73	$ 12.04	37.9%
PK4 Pole 4 Post Top - Historic Fluted, Pole	NA	$ 14.47	$ 17.03	$ 2.56	17.7%			$ 14.47	$ 17.03	17.7%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Restricted Lighting Service	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**	**I**	**J**
	Monthly kW	**Base Rate Current Bill**	**Base Rate Proposed Bill**	**Increase ($) [C - B]**	**Increase (%) [D / B]**	**Billing Factors FAC+OSS**	**ECR**	**Total Current Bill ($) [B+F+G]**	**Total Proposed Bill ($) [C+F+G]**	**Increase (%) [(I - H)/H]**
OVERHEAD SERVICE										
High Pressure Sodium										
461 Cobra Head, 4,000 Lumen, Fixture Only	0.060	$ 10.01	$ 10.86	$ 0.85	8.5%	$ 0.00	$ 0.02	$ 10.04	$ 10.89	8.5%
471 Cobra Head, 4,000 Lumen, Fixture and Pole	0.060	$ 13.52	$ 14.66	$ 1.14	8.4%	$ 0.00	$ 0.02	$ 13.55	$ 14.69	8.4%
462 Cobra Head, 5,800 Lumen, Fixture Only	0.083	$ 11.31	$ 12.27	$ 0.96	8.5%	$ 0.01	$ 0.03	$ 11.34	$ 12.30	8.5%
472 Cobra Head, 5,800 Lumen, Fixture and Pole	0.083	$ 15.19	$ 16.47	$ 1.28	8.4%	$ 0.01	$ 0.03	$ 15.22	$ 16.50	8.4%
463 Cobra Head, 9,500 Lumen, Fixture Only	0.117	$ 11.57	$ 12.55	$ 0.98	8.5%	$ 0.01	$ 0.04	$ 11.62	$ 12.60	8.4%
473 Cobra Head, 9,500 Lumen, Fixture and Pole	0.117	$ 15.68	$ 17.00	$ 1.32	8.4%	$ 0.01	$ 0.04	$ 15.73	$ 17.05	8.4%
464 Cobra Head, 22,000 Lumen, Fixture Only	0.242	$ 18.09	$ 19.62	$ 1.53	8.5%	$ 0.02	$ 0.08	$ 18.19	$ 19.72	8.4%
474 Cobra Head, 22,000 Lumen, Fixture and Pole	0.242	$ 22.49	$ 24.39	$ 1.90	8.5%	$ 0.02	$ 0.08	$ 22.59	$ 24.49	8.4%
465 Cobra Head, 50,000 Lumen, Fixture Only	0.471	$ 28.46	$ 30.86	$ 2.40	8.4%	$ 0.03	$ 0.16	$ 28.66	$ 31.06	8.4%
475 Cobra Head, 50,000 Lumen, Fixture and Pole	0.471	$ 31.40	$ 34.05	$ 2.65	8.4%	$ 0.03	$ 0.16	$ 31.60	$ 34.25	8.4%
409 Cobra Head, 50,000 Lumen, Fixture Only	0.471	$ 16.26	$ 17.63	$ 1.37	8.4%	$ 0.03	$ 0.16	$ 16.46	$ 17.83	8.3%
426 Open Bottom, 5,800 Lumen, Fixture Only	0.083	$ 9.91	$ 10.75	$ 0.84	8.5%	$ 0.01	$ 0.03	$ 9.94	$ 10.78	8.5%
428 Open Bottom, 9,500 Lumen, Fixture Only	0.117	$ 10.02	$ 10.87	$ 0.85	8.5%	$ 0.01	$ 0.04	$ 10.07	$ 10.92	8.4%
487 Directional (Flood), 9,500 Lumen, Fixture Only	0.117	$ 11.41	$ 12.37	$ 0.96	8.4%	$ 0.01	$ 0.04	$ 11.46	$ 12.42	8.4%
488 Directional (Flood), 22,000 Lumen, Fixture Only	0.242	$ 17.41	$ 18.88	$ 1.47	8.4%	$ 0.02	$ 0.08	$ 17.51	$ 18.98	8.4%
489 Directional (Flood), 50,000 Lumen, Fixture Only	0.471	$ 24.59	$ 26.67	$ 2.08	8.5%	$ 0.03	$ 0.16	$ 24.79	$ 26.87	8.4%
Metal Halide										
450 Directional (Flood), 12,000 Lumen, Fixture Only	0.150	$ 18.26	$ 19.80	$ 1.54	8.4%	$ 0.01	$ 0.05	$ 18.32	$ 19.86	8.4%
454 Directional (Flood), 12,000 Lumen, Fixture with Pole	0.150	$ 23.29	$ 25.26	$ 1.97	8.5%	$ 0.01	$ 0.05	$ 23.35	$ 25.32	8.4%
455 Directional (Flood), 32,000 Lumen, Fixture with Pole	0.350	$ 30.62	$ 33.21	$ 2.59	8.5%	$ 0.03	$ 0.12	$ 30.77	$ 33.36	8.4%
452 Directional (Flood), 107,800 Lumen, Fixture Only	1.080	$ 53.27	$ 57.77	$ 4.50	8.5%	$ 0.08	$ 0.37	$ 53.72	$ 58.22	8.4%
459 Directional (Flood), 107,800 Lumen, Fixture with Pole	1.080	$ 58.30	$ 63.23	$ 4.93	8.5%	$ 0.08	$ 0.37	$ 58.75	$ 63.68	8.4%
451 Directional (Flood), 32,000 Lumen, Fixture Only	0.350	$ 25.59	$ 27.75	$ 2.16	8.4%	$ 0.03	$ 0.12	$ 25.74	$ 27.90	8.4%
Mercury Vapor										
446 Cobra Head, 7,000 Lumen, Fixture Only	0.207	$ 12.49	$ 13.55	$ 1.06	8.5%	$ 0.02	$ 0.07	$ 12.58	$ 13.64	8.4%
456 Cobra Head, 7,000 Lumen, Fixture and Pole	0.207	$ 14.79	$ 16.04	$ 1.25	8.5%	$ 0.02	$ 0.07	$ 14.88	$ 16.13	8.4%
447 Cobra Head, 10,000 Lumen, Fixture Only	0.294	$ 14.79	$ 16.04	$ 1.25	8.5%	$ 0.02	$ 0.10	$ 14.91	$ 16.16	8.4%
457 Cobra Head, 10,000 Lumen, Fixture and Pole	0.294	$ 16.74	$ 18.15	$ 1.41	8.4%	$ 0.02	$ 0.10	$ 16.86	$ 18.27	8.4%
448 Cobra Head, 20,000 Lumen, Fixture Only	0.453	$ 16.31	$ 17.69	$ 1.38	8.5%	$ 0.03	$ 0.16	$ 16.50	$ 17.88	8.4%
458 Cobra Head, 20,000 Lumen, Fixture and Pole	0.453	$ 18.92	$ 20.52	$ 1.60	8.5%	$ 0.03	$ 0.16	$ 19.11	$ 20.71	8.4%
404 Open Bottom, 7,000 Lumen, Fixture Only	0.207	$ 13.23	$ 14.35	$ 1.12	8.5%	$ 0.02	$ 0.07	$ 13.32	$ 14.44	8.4%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Restricted Lighting Service	**A** Monthly kW	**B** Base Rate Current Bill	**C** Base Rate Proposed Bill	**D** Increase ($) [C - B]	**E** Increase (%) [D / B]	**F** Billing Factors FAC+OSS	**G** Billing Factors ECR	**H** Total Current Bill ($) [B+F+G]	**I** Total Proposed Bill ($) [C+F+G]	**J** Increase (%) [(I - H)/H]
OVERHEAD SERVICE										
Incandescent										
421 Tear Drop, 1,000 Lumen, Fixture Only	0.102	$ 4.29	$ 4.65	$ 0.36	8.4%	$ 0.01	$ 0.04	$ 4.33	$ 4.69	8.3%
422 Tear Drop, 2,500 Lumen, Fixture Only	0.201	$ 5.67	$ 6.15	$ 0.48	8.5%	$ 0.01	$ 0.07	$ 5.75	$ 6.23	8.3%
424 Tear Drop, 4,000 Lumen, Fixture Only	0.327	$ 8.69	$ 9.42	$ 0.73	8.4%	$ 0.02	$ 0.11	$ 8.83	$ 9.56	8.3%
425 Tear Drop, 6,000 Lumen, Fixture Only	0.447	$ 11.33	$ 12.29	$ 0.96	8.5%	$ 0.03	$ 0.15	$ 11.52	$ 12.48	8.3%
UNDERGROUND SERVICE										
Metal Halide										
460 Directional (Flood), 12,000 Lumen, Fixture with Pole	0.150	$ 34.23	$ 37.12	$ 2.89	8.4%	$ 0.01	$ 0.05	$ 34.29	$ 37.18	8.4%
469 Directional (Flood), 32,000 Lumen, Fixture with Pole	0.350	$ 40.60	$ 44.03	$ 3.43	8.5%	$ 0.03	$ 0.12	$ 40.75	$ 44.18	8.4%
470 Directional (Flood), 107,800 Lumen, Fixture with Pole	1.080	$ 68.03	$ 73.78	$ 5.75	8.5%	$ 0.08	$ 0.37	$ 68.48	$ 74.23	8.4%
490 Contemporary, 12,000 Lumen, Fixture Only	0.150	$ 19.66	$ 21.32	$ 1.66	8.4%	$ 0.01	$ 0.05	$ 19.72	$ 21.38	8.4%
491 Contemporary, 32,000 Lumen, Fixture Only	0.350	$ 27.57	$ 29.90	$ 2.33	8.5%	$ 0.03	$ 0.12	$ 27.72	$ 30.05	8.4%
493 Contemporary, 107,800 Lumen, Fixture Only	1.080	$ 57.11	$ 61.94	$ 4.83	8.5%	$ 0.08	$ 0.37	$ 57.56	$ 62.39	8.4%
494 Contemporary, 12,000 Lumen, Decorative Smooth	0.150	$ 34.43	$ 37.34	$ 2.91	8.5%	$ 0.01	$ 0.05	$ 34.49	$ 37.40	8.4%
495 Contemporary, 32,000 Lumen, Contemporary	0.350	$ 42.57	$ 46.17	$ 3.60	8.5%	$ 0.03	$ 0.12	$ 42.72	$ 46.32	8.4%
496 Contemporary, 107,800 Lumen, Decorative Smooth	1.080	$ 71.87	$ 77.94	$ 6.07	8.5%	$ 0.08	$ 0.37	$ 72.32	$ 78.39	8.4%
High Pressure Sodium										
440 Acorn, 4,000 Lumen, Decorative Smooth	0.060	$ 17.75	$ 19.25	$ 1.50	8.5%	$ 0.00	$ 0.02	$ 17.78	$ 19.28	8.4%
410 Acorn, 4,000 Lumen, Historic Fluted	0.060	$ 25.12	$ 27.24	$ 2.12	8.4%	$ 0.00	$ 0.02	$ 25.15	$ 27.27	8.4%
401 Acorn, 5,800 Lumen, Decorative Smooth	0.083	$ 19.05	$ 20.66	$ 1.61	8.5%	$ 0.01	$ 0.03	$ 19.08	$ 20.69	8.4%
411 Acorn, 5,800 Lumen, Historic Fluted	0.083	$ 26.81	$ 29.08	$ 2.27	8.5%	$ 0.01	$ 0.03	$ 26.84	$ 29.11	8.5%
420 Acorn, 9,500 Lumen, Decorative Smooth	0.117	$ 19.30	$ 20.93	$ 1.63	8.5%	$ 0.01	$ 0.04	$ 19.35	$ 20.98	8.4%
430 Acorn, 9,500 Lumen, Historic Fluted	0.117	$ 27.19	$ 29.49	$ 2.30	8.5%	$ 0.01	$ 0.04	$ 27.24	$ 29.54	8.4%
466 Colonial, 4,000 Lumen, Decorative Smooth	0.060	$ 12.48	$ 13.53	$ 1.05	8.4%	$ 0.00	$ 0.02	$ 12.51	$ 13.56	8.4%
412 Coach, 5,800 Lumen, Decorative Smooth	0.083	$ 36.91	$ 40.03	$ 3.12	8.5%	$ 0.01	$ 0.03	$ 36.94	$ 40.06	8.5%
413 Coach, 9,500 Lumen, Decorative Smooth	0.117	$ 37.01	$ 40.14	$ 3.13	8.5%	$ 0.01	$ 0.04	$ 37.06	$ 40.19	8.5%
467 Colonial, 5,800 Lumen, Decorative Smooth	0.083	$ 14.21	$ 15.41	$ 1.20	8.4%	$ 0.01	$ 0.03	$ 14.24	$ 15.44	8.4%
468 Colonial, 9,500 Lumen, Decorative Smooth	0.117	$ 14.31	$ 15.52	$ 1.21	8.5%	$ 0.01	$ 0.04	$ 14.36	$ 15.57	8.4%
492 Contemporary, 5,800 Lumen, Fixture Only	0.083	$ 18.98	$ 20.58	$ 1.60	8.4%	$ 0.01	$ 0.03	$ 19.01	$ 20.61	8.4%
476 Contemporary, 5,800 Lumen, Contemporary	0.083	$ 21.35	$ 23.15	$ 1.80	8.4%	$ 0.01	$ 0.03	$ 21.38	$ 23.18	8.4%
497 Contemporary, 9,500 Lumen, Fixture Only	0.117	$ 18.61	$ 20.18	$ 1.57	8.4%	$ 0.01	$ 0.04	$ 18.66	$ 20.23	8.4%
477 Contemporary, 9,500 Lumen, Contemporary	0.117	$ 25.96	$ 28.15	$ 2.19	8.4%	$ 0.01	$ 0.04	$ 26.01	$ 28.20	8.4%
498 Contemporary, 22,000 Lumen, Fixture Only	0.242	$ 22.08	$ 23.95	$ 1.87	8.5%	$ 0.02	$ 0.08	$ 22.18	$ 24.05	8.4%
478 Contemporary, 22,000 Lumen, Contemporary	0.242	$ 33.71	$ 36.56	$ 2.85	8.5%	$ 0.02	$ 0.08	$ 33.81	$ 36.66	8.4%
499 Contemporary, 50,000 Lumen, Fixture Only	0.471	$ 26.92	$ 29.19	$ 2.27	8.4%	$ 0.03	$ 0.16	$ 27.12	$ 29.39	8.4%
479 Contemporary, 50,000 Lumen, Contemporary	0.471	$ 41.69	$ 45.21	$ 3.52	8.4%	$ 0.03	$ 0.16	$ 41.89	$ 45.41	8.4%
414 Victorian, 5,800 Lumen, Fixture Only	0.083	$ 36.92	$ 40.04	$ 3.12	8.5%	$ 0.01	$ 0.03	$ 36.95	$ 40.07	8.4%
415 Victorian, 9,500 Lumen, Fixture Only	0.117	$ 37.00	$ 40.13	$ 3.13	8.5%	$ 0.01	$ 0.04	$ 37.05	$ 40.18	8.5%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming average hours of usage
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD **SCHEDULE N**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED **PAGE 24 of 32**
WORKPAPER REFERENCE NO(S):_____ **WITNESS: A. FACKLER**

Lighting Energy Service

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors ECR	G Total Current Bill ($) [A+E+F]	H Total Proposed Bill ($) [B+E+F]	I Increase (%) [(H - G)/G]
500	$ 39.27	$ 43.72	$ 4.45	11.3%	$ 0.12	$ 0.50	$ 39.89	$ 44.34	11.2%
1,000	$ 78.54	$ 87.43	$ 8.89	11.3%	$ 0.24	$ 1.01	$ 79.79	$ 88.68	11.1%
2,000	$ 157.08	$ 174.86	$ 17.78	11.3%	$ 0.48	$ 2.02	$ 159.58	$ 177.36	11.1%
3,000	$ 235.62	$ 262.29	$ 26.67	11.3%	$ 0.73	$ 3.02	$ 239.37	$ 266.04	11.1%
6,000	$ 471.24	$ 524.58	$ 53.34	11.3%	$ 1.45	$ 6.05	$ 478.74	$ 532.08	11.1%
9,000	$ 706.86	$ 786.87	$ 80.01	11.3%	$ 2.18	$ 9.07	$ 718.11	$ 798.12	11.1%
12,000	$ 942.48	$ 1,049.16	$ 106.68	11.3%	$ 2.90	$ 12.10	$ 957.48	$ 1,064.16	11.1%
15,000	$ 1,178.10	$ 1,311.45	$ 133.35	11.3%	$ 3.63	$ 15.12	$ 1,196.85	$ 1,330.20	11.1%

Assumptions:
Average Usage = 2,473 kWh per month
Calculations may vary from other schedules due to rounding
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
DSM does not apply to this rate schedule

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD **SCHEDULE N**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED **PAGE 25 of 32**
WORKPAPER REFERENCE NO(S):_____ **WITNESS: A. FACKLER**

Traffic Energy Service

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors ECR	G Total Current Bill ($) [A+E+F]	H Total Proposed Bill ($) [B+E+F]	I Increase (%) [(H - G)/G]
50	$ 8.71	$ 9.57	$ 0.86	9.9%	$ 0.01	$ 0.05	$ 8.77	$ 9.63	9.8%
100	$ 13.47	$ 14.88	$ 1.41	10.5%	$ 0.02	$ 0.10	$ 13.59	$ 15.00	10.4%
200	$ 23.00	$ 25.50	$ 2.50	10.9%	$ 0.03	$ 0.21	$ 23.24	$ 25.74	10.8%
300	$ 32.52	$ 36.13	$ 3.61	11.1%	$ 0.05	$ 0.31	$ 32.88	$ 36.49	11.0%
400	$ 42.05	$ 46.75	$ 4.70	11.2%	$ 0.07	$ 0.42	$ 42.54	$ 47.24	11.1%
500	$ 51.57	$ 57.37	$ 5.80	11.3%	$ 0.09	$ 0.52	$ 52.18	$ 57.98	11.1%
750	$ 75.38	$ 83.93	$ 8.55	11.3%	$ 0.13	$ 0.78	$ 76.29	$ 84.84	11.2%
1,000	$ 99.19	$ 110.48	$ 11.29	11.4%	$ 0.17	$ 1.05	$ 100.41	$ 111.70	11.2%

Assumptions:
Average Usage = 146 kWh per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
DSM does not apply to this rate schedule
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

WITNESS: A. FACKLER

Outdoor Sports Lighting Service - Secondary

kW	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
5	10%	365	$ 151.66	$ 165.25	$ 13.59	9.0%	$ 0.05	$ 0.77	$ 0.19	$ 152.67	$ 166.26	8.9%
	30%	1,095	$ 176.27	$ 193.55	$ 17.28	9.8%	$ 0.15	$ 2.30	$ 0.57	$ 179.29	$ 196.57	9.6%
	50%	1,825	$ 200.89	$ 221.86	$ 20.97	10.4%	$ 0.26	$ 3.83	$ 0.95	$ 205.93	$ 226.90	10.2%
	70%	2,555	$ 225.50	$ 250.16	$ 24.66	10.9%	$ 0.36	$ 5.36	$ 1.32	$ 232.54	$ 257.20	10.6%
50	10%	3,650	$ 706.33	$ 721.73	$ 15.40	2.2%	$ 0.51	$ 7.66	$ 1.89	$ 716.39	$ 731.79	2.2%
	30%	10,950	$ 952.48	$ 1,004.75	$ 52.27	5.5%	$ 1.53	$ 22.99	$ 5.67	$ 982.67	$ 1,034.94	5.3%
	50%	18,250	$ 1,198.64	$ 1,287.77	$ 89.13	7.4%	$ 2.55	$ 38.31	$ 9.45	$ 1,248.95	$ 1,338.08	7.1%
	70%	25,550	$ 1,444.80	$ 1,570.79	$ 125.99	8.7%	$ 3.57	$ 53.64	$ 13.23	$ 1,515.24	$ 1,641.23	8.3%
100	10%	7,300	$ 1,322.63	$ 1,340.03	$ 17.40	1.3%	$ 1.02	$ 15.33	$ 3.78	$ 1,342.76	$ 1,360.16	1.3%
	30%	21,900	$ 1,814.94	$ 1,906.07	$ 91.13	5.0%	$ 3.06	$ 45.98	$ 11.34	$ 1,875.32	$ 1,966.45	4.9%
	50%	36,500	$ 2,307.25	$ 2,472.12	$ 164.87	7.2%	$ 5.11	$ 76.63	$ 18.90	$ 2,407.89	$ 2,572.76	6.9%
	70%	51,100	$ 2,799.56	$ 3,038.16	$ 238.60	8.5%	$ 7.15	$ 107.28	$ 26.47	$ 2,940.46	$ 3,179.06	8.1%
150	10%	10,950	$ 1,938.92	$ 1,958.34	$ 19.42	1.0%	$ 1.53	$ 22.99	$ 5.67	$ 1,969.11	$ 1,988.53	1.0%
	30%	32,850	$ 2,677.39	$ 2,807.40	$ 130.01	4.9%	$ 4.60	$ 68.97	$ 17.01	$ 2,767.97	$ 2,897.98	4.7%
	50%	54,750	$ 3,415.86	$ 3,656.47	$ 240.61	7.0%	$ 7.66	$ 114.94	$ 28.36	$ 3,566.82	$ 3,807.43	6.8%
	70%	76,650	$ 4,154.33	$ 4,505.53	$ 351.20	8.5%	$ 10.72	$ 160.92	$ 39.70	$ 4,365.67	$ 4,716.87	8.0%
200	10%	14,600	$ 2,555.22	$ 2,576.65	$ 21.43	0.8%	$ 2.04	$ 30.65	$ 7.56	$ 2,595.47	$ 2,616.90	0.8%
	30%	43,800	$ 3,539.85	$ 3,708.74	$ 168.89	4.8%	$ 6.13	$ 91.95	$ 22.69	$ 3,660.62	$ 3,829.51	4.6%
	50%	73,000	$ 4,524.47	$ 4,840.82	$ 316.35	7.0%	$ 10.21	$ 153.26	$ 37.81	$ 4,725.75	$ 5,042.10	6.7%
	70%	102,200	$ 5,509.09	$ 5,972.90	$ 463.81	8.4%	$ 14.30	$ 214.56	$ 52.93	$ 5,790.88	$ 6,254.69	8.0%

Assumptions:
Average Usage = 4,627 kWh per month
Average Demand = 126 kW per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Assumes peak demand based on actual customer data
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):_____

SCHEDULE N

WITNESS: A. FACKLER

Outdoor Sports Lighting Service - Primary

kW	Monthly Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
5	10%	365	$ 331.65	$ 331.79	$ 0.14	0.0%	$ 0.05	$ 0.77	$ 0.19	$ 332.66	$ 332.80	0.0%
	30%	1,095	$ 353.74	$ 359.40	$ 5.66	1.6%	$ 0.15	$ 2.30	$ 0.57	$ 356.76	$ 362.42	1.6%
	50%	1,825	$ 375.83	$ 387.01	$ 11.18	3.0%	$ 0.26	$ 3.83	$ 0.95	$ 380.87	$ 392.05	2.9%
	70%	2,555	$ 397.92	$ 414.62	$ 16.70	4.2%	$ 0.36	$ 5.36	$ 1.32	$ 404.96	$ 421.66	4.1%
50	10%	3,650	$ 1,156.62	$ 1,158.00	$ 1.38	0.1%	$ 0.51	$ 7.66	$ 1.89	$ 1,166.68	$ 1,168.06	0.1%
	30%	10,950	$ 1,377.52	$ 1,434.09	$ 56.57	4.1%	$ 1.53	$ 22.99	$ 5.67	$ 1,407.71	$ 1,464.28	4.0%
	50%	18,250	$ 1,598.42	$ 1,710.18	$ 111.76	7.0%	$ 2.55	$ 38.31	$ 9.45	$ 1,648.73	$ 1,760.49	6.8%
	70%	25,550	$ 1,819.31	$ 1,986.26	$ 166.95	9.2%	$ 3.57	$ 53.64	$ 13.23	$ 1,889.75	$ 2,056.70	8.8%
100	10%	7,300	$ 2,073.26	$ 2,076.02	$ 2.76	0.1%	$ 1.02	$ 15.33	$ 3.78	$ 2,093.39	$ 2,096.15	0.1%
	30%	21,900	$ 2,515.05	$ 2,628.19	$ 113.14	4.5%	$ 3.06	$ 45.98	$ 11.34	$ 2,575.43	$ 2,688.57	4.4%
	50%	36,500	$ 2,956.85	$ 3,180.36	$ 223.51	7.6%	$ 5.11	$ 76.63	$ 18.90	$ 3,057.49	$ 3,281.00	7.3%
	70%	51,100	$ 3,398.65	$ 3,732.53	$ 333.88	9.8%	$ 7.15	$ 107.28	$ 26.47	$ 3,539.55	$ 3,873.43	9.4%
150	10%	10,950	$ 2,989.89	$ 2,994.03	$ 4.14	0.1%	$ 1.53	$ 22.99	$ 5.67	$ 3,020.08	$ 3,024.22	0.1%
	30%	32,850	$ 3,652.58	$ 3,822.29	$ 169.71	4.7%	$ 4.60	$ 68.97	$ 17.01	$ 3,743.16	$ 3,912.87	4.5%
	50%	54,750	$ 4,315.28	$ 4,650.55	$ 335.27	7.8%	$ 7.66	$ 114.94	$ 28.36	$ 4,466.24	$ 4,801.51	7.5%
	70%	76,650	$ 4,977.97	$ 5,478.80	$ 500.83	10.1%	$ 10.72	$ 160.92	$ 39.70	$ 5,189.31	$ 5,690.14	9.7%
200	10%	14,600	$ 3,906.52	$ 3,912.04	$ 5.52	0.1%	$ 2.04	$ 30.65	$ 7.56	$ 3,946.77	$ 3,952.29	0.1%
	30%	43,800	$ 4,790.11	$ 5,016.39	$ 226.28	4.7%	$ 6.13	$ 91.95	$ 22.69	$ 4,910.88	$ 5,137.16	4.6%
	50%	73,000	$ 5,673.70	$ 6,120.73	$ 447.03	7.9%	$ 10.21	$ 153.26	$ 37.81	$ 5,874.98	$ 6,322.01	7.6%
	70%	102,200	$ 6,557.29	$ 7,225.07	$ 667.78	10.2%	$ 14.30	$ 214.56	$ 52.93	$ 6,839.08	$ 7,506.86	9.8%

Assumptions:
Average Usage = 0 kWh per month
Average Demand = 0 kW per month
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Assumes peak demand based on actual customer data
Calculations may vary from other schedules due to rounding

No KU customers on this rate schedule

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD **SCHEDULE N**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED **PAGE 28 of 32**
WORKPAPER REFERENCE NO(S):_____ **WITNESS: A. FACKLER**

Electric Vehicle Charging Service - Level 2

Hours	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F DSM	G ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
1	5	$ 0.75	$ 1.15	$ 0.40	53.3%	$ -	$ -	$ -	$ 0.75	$ 1.15	53.3%
2	9	$ 1.50	$ 2.31	$ 0.81	54.0%	$ -	$ -	$ -	$ 1.50	$ 2.31	54.0%
3	14	$ 2.50	$ 3.46	$ 0.96	38.4%	$ -	$ -	$ -	$ 2.50	$ 3.46	38.4%
4	18	$ 3.50	$ 4.61	$ 1.11	31.7%	$ -	$ -	$ -	$ 3.50	$ 4.61	31.7%
5	23	$ 4.50	$ 5.76	$ 1.26	28.0%	$ -	$ -	$ -	$ 4.50	$ 5.76	28.0%
6	28	$ 5.50	$ 6.92	$ 1.42	25.8%	$ -	$ -	$ -	$ 5.50	$ 6.92	25.8%
7	32	$ 6.50	$ 8.07	$ 1.57	24.2%	$ -	$ -	$ -	$ 6.50	$ 8.07	24.2%
8	37	$ 7.50	$ 9.22	$ 1.72	22.9%	$ -	$ -	$ -	$ 7.50	$ 9.22	22.9%

Notes: Applicable billing factors are embedded in the Base Rate Current Bill Amount and Proposed Bill Amount.

Assumptions:
- Proposed charges billed on a per kWh basis
- Assuming 4.61 kWh per Hour of charge time
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD **SCHEDULE N**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED **PAGE 29 of 32**
WORKPAPER REFERENCE NO(S):_____ **WITNESS: A. FACKLER**

Electric Vehicle Fast Charging Service

kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]	E Billing Factors FAC+OSS	F Billing Factors DSM	G Billing Factors ECR	H Total Current Bill ($) [A+E+F+G]	I Total Proposed Bill ($) [B+E+F+G]	J Increase (%) [(I - H)/H]
5	$ 1.15	$ 1.15	$ -	0.0%	$ -	$ -	$ -	$ 1.15	$ 1.15	0.0%
9	$ 2.31	$ 2.31	$ -	0.0%	$ -	$ -	$ -	$ 2.31	$ 2.31	0.0%
14	$ 3.46	$ 3.46	$ -	0.0%	$ -	$ -	$ -	$ 3.46	$ 3.46	0.0%
18	$ 4.61	$ 4.61	$ -	0.0%	$ -	$ -	$ -	$ 4.61	$ 4.61	0.0%
23	$ 5.76	$ 5.76	$ -	0.0%	$ -	$ -	$ -	$ 5.76	$ 5.76	0.0%
28	$ 6.92	$ 6.92	$ -	0.0%	$ -	$ -	$ -	$ 6.92	$ 6.92	0.0%
32	$ 8.07	$ 8.07	$ -	0.0%	$ -	$ -	$ -	$ 8.07	$ 8.07	0.0%
37	$ 9.22	$ 9.22	$ -	0.0%	$ -	$ -	$ -	$ 9.22	$ 9.22	0.0%

Notes: Applicable billing factors are embedded in the Base Rate Current Bill Amount and Proposed Bill Amount.

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD **SCHEDULE N**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED **PAGE 30 of 32**
WORKPAPER REFERENCE NO(S):_____ **WITNESS: A. FACKLER**

Electric Vehicle Supply Equipment Service

Charger Type	Number of Devices	A Base Rate Current Bill	B Base Rate Proposed Bill	D Increase ($) [B - A]	E Increase (%) [D / A]	F Billing Factors FAC+OSS	G Billing Factors DSM	H Billing Factors ECR	J Total Current Bill ($) [A+F+G+H]	K Total Proposed Bill ($) [B+F+G+H]	L Increase (%) [(K - J)/J]
Single Charger	1	$ 132.09	$ 191.81	$ 59.72	45.2%	$ -	$ -	$ -	$ 132.09	$ 191.81	45.2%
(Option A)	2	$ 264.18	$ 383.62	$ 119.44	45.2%	$ -	$ -	$ -	$ 264.18	$ 383.62	45.2%
	4	$ 528.36	$ 767.24	$ 238.88	45.2%	$ -	$ -	$ -	$ 528.36	$ 767.24	45.2%
Dual Charger	1	$ 193.62	$ 330.34	$ 136.72	70.6%	$ -	$ -	$ -	$ 193.62	$ 330.34	70.6%
(Option A)	2	$ 387.24	$ 660.68	$ 273.44	70.6%	$ -	$ -	$ -	$ 387.24	$ 660.68	70.6%
	4	$ 774.48	$ 1,321.36	$ 546.88	70.6%	$ -	$ -	$ -	$ 774.48	$ 1,321.36	70.6%
Non- Networked	1	$ 80.14	$ 85.01	$ 4.87	6.1%	$ -	$ -	$ -	$ 80.14	$ 85.01	6.1%
	2	$ 160.28	$ 170.02	$ 9.74	6.1%	$ -	$ -	$ -	$ 160.28	$ 170.02	6.1%
	4	$ 320.56	$ 340.04	$ 19.48	6.1%	$ -	$ -	$ -	$ 320.56	$ 340.04	6.1%

Assumptions:
Billing Factors calculated as a unit charge based on forecast period revenues and volumes
Calculations may vary from other schedules due to rounding

No KU Customers on this rate schedule

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD **SCHEDULE N**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED **PAGE 31 of 32**
WORKPAPER REFERENCE NO(S):_____ **WITNESS: A. FACKLER**

Pole and Structure Attachment Charges - Two-User Wireline

Pole Attachments	A Current Bill	B Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]
1,000	$ 7,250.00	$ 10,130.00	$ 2,880.00	39.7%
5,000	$ 36,250.00	$ 50,650.00	$ 14,400.00	39.7%
10,000	$ 72,500.00	$ 101,300.00	$ 28,800.00	39.7%
20,000	$ 145,000.00	$ 202,600.00	$ 57,600.00	39.7%
30,000	$ 217,500.00	$ 303,900.00	$ 86,400.00	39.7%
40,000	$ 290,000.00	$ 405,200.00	$ 115,200.00	39.7%
50,000	$ 362,500.00	$ 506,500.00	$ 144,000.00	39.7%
100,000	$ 725,000.00	$ 1,013,000.00	$ 288,000.00	39.7%

Other Attachment Charges: $1.22 per year for each linear foot of duct.
$51.46 per year for each Wireless Facility.

KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Typical Bill Comparison under Current & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED DECEMBER 31, 2026

DATA: ____BASE PERIOD__X___FORECASTED PERIOD **SCHEDULE N**
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED **PAGE 32 of 32**
WORKPAPER REFERENCE NO(S):_____ **WITNESS: A. FACKLER**

Pole and Structure Attachment Charges - Three-User Wireline

Pole Attachments	A Current Bill	B Proposed Bill	C Increase ($) [B - A]	D Increase (%) [C / A]
1,000	$ 7,250.00	$ 10,460.00	$ 3,210.00	44.3%
5,000	$ 36,250.00	$ 52,300.00	$ 16,050.00	44.3%
10,000	$ 72,500.00	$ 104,600.00	$ 32,100.00	44.3%
20,000	$ 145,000.00	$ 209,200.00	$ 64,200.00	44.3%
30,000	$ 217,500.00	$ 313,800.00	$ 96,300.00	44.3%
40,000	$ 290,000.00	$ 418,400.00	$ 128,400.00	44.3%
50,000	$ 362,500.00	$ 523,000.00	$ 160,500.00	44.3%
100,000	$ 725,000.00	$ 1,046,000.00	$ 321,000.00	44.3%

Other Attachment Charges: $1.22 per year for each linear foot of duct.
$51.46 per year for each Wireless Facility.

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 68 - 807 KAR 5:001 Section 17
Sponsoring Witness: Robert M. Conroy

Description of Filing Requirement:

Section 17. Notice of General Rate Adjustment. Upon filing an application for a general rate adjustment, a utility shall provide notice as established in this section.

(1) Public postings.

(a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.

(b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:

1. A copy of the public notice; and

2. A hyperlink to the location on the commission's Web site where the case documents are available.

(c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.

(2) Customer Notice.

(a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.

(b) If a utility has more than twenty (20) customers, it shall provide notice by:

1. Including notice with customer bills mailed no later than the date the application is submitted to the commission;

2. Mailing a written notice to each customer no later than the date the application is submitted to the commission;

3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or

4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission.

(c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.

(3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:

(a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;

(b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or

(c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the

notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.

(4) Notice Content. Each notice issued in accordance with this section shall contain:

(a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;

(b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;

(c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;

(d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;

(e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);

(f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at http://psc.ky.gov;

(g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;

(h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;

(i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and

(j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.

(5) Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all of the required information.

Response:

Section 17(1)
A copy of the full customer notice and Application will be posted at One Quality Street, Lexington, KY. KU will also make available on the Company website a copy of the public notice, full customer notice, and a hyperlink to the Kentucky Public Service Commission's website where the case documents will be available.

Section 17(2)
KU will publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the Application is submitted to the commission. See KU's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(3)
KU will comply with 807 KAR 5:001, Section 17(3)(b) by providing the affidavits within forty-five (45) days of the date on which KU filed its Application.

Section 17(4)
See KU's Application and a copy of the Certificate of Notice attached to KU's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(5)
The Commission granted the request of LG&E and KU to publish an abbreviated newspaper customer notice.[3]

[3] *In the Matters of: Electronic Application of Kentucky Utilities Company for an Adjustment of its Electric Rates; Electronic Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates*, Case Nos. 2025-00113 and 2025-00114, Order (Ky. PSC Month 5, 2025), Ordering Paragraph.