

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

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In the Matter of:

GENERAL ADJUSTMENT IN ELECTRIC )  
AND GAS RATES OF LOUISVILLE ) CASE NO. 8616  
GAS AND ELECTRIC COMPANY )

O R D E R

IT IS ORDERED that Louisville Gas and Electric Company shall file an original and 12 copies of the following information with the Commission by October 6, 1982. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to insure that it is legible. When an item is needed for both the electric department and the gas department, provide this information on separate schedules. Where information requested herein has been provided along with the original application, in the format requested herein, reference may be made to the specific location of said information in responding to this information request. If neither the requested information nor a motion for an extension of time is filed by the stated date, the case will be dismissed.

1. In comparative form, a total company income statement, a statement of changes in financial position, and a balance sheet for the test year and the 12-month period immediately preceding the test year.

2. A trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Clearly identify accounts maintained on a total company basis and accounts maintained on a separate basis for the electric department and the gas department. Show the balance in each control and all underlying subaccounts per company books.

3. The balance in each current asset and each current liability account and subaccount included in the applicant's chart of accounts by months for the test year. Additionally, show total current assets, total current liabilities and the net current position by months, annually, and the 13-month average for the test year. Provide a reconciliation of current assets, current liabilities and net current position provided in response to the above with the current assets and current liabilities as shown on the balance sheet for each month of the test year.

4. List each general office account (asset, reserve, and expense accounts) for the electric department and the gas department covering the twelve months of the test year. If any amounts were allocated show a calculation of the factor used to allocate each amount.

5. The following monthly account balances and a calculation of the average (thirteen month) account balances for the test year for the electric department and the gas department:

- a. Plant in service (Account 101)
- b. Plant purchased or sold (Account 102)
- c. Property held for future use (Account 105)
- d. Construction work in progress (Account 107)
- e. Completed construction not classified (Account 106)
- f. Depreciation reserve (Account 108)
- g. Plant acquisition adjustment (Account 114)
- h. Amortization of utility plant acquisition adjustment (Account 115)
- i. Materials and supplies (include all accounts and subaccounts)
- j. Balance in accounts payable applicable to each account in i above. (If actual is indeterminable, give reasonable estimate.)
- k. Unamortized investment credit - Pre-Revenue Act of 1971.
- l. Unamortized investment credit - Revenue Act of 1971
- m. Accumulated deferred income taxes
- n. A summary of customer deposits as shown in Format 5n to this request.
- o. Computation and development of minimum cash requirements
- p. Balance in accounts payable applicable to amounts included in utility plant in service (If actual is indeterminable, give reasonable estimate)

q. Balance in accounts payable applicable to amounts included in plant under construction (If actual is indeterminable, give reasonable estimate)

r. Short-term borrowings

s. Interest on short-term borrowings (expense)

6. The cash account balances at the beginning of the test year and at the end of each month during the test year for total company.

7. Provide the following information for each item of electric property and gas property held for future use at the end of the test year:

a. Description of property

b. Location

c. Date purchased

d. Cost

e. Estimated date to be placed in service

f. Brief description of intended use

g. Current status of each project

8. Schedules in comparative form showing by months for the test year and the year preceding the test year the total company balance in each electric plant and reserve account or subaccount and each gas plant and reserve account or subaccount included in the applicant's chart of accounts as shown in Format 8.

9. Provide the journal entries relating to the purchase of electric utility plant and gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the inception of the Company. Also, a schedule

showing the calculation of the acquisition adjustment at the date of purchase of each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.

10. The detailed workpapers showing calculations supporting all accounting, pro forma, end of period, and proposed rate adjustments in the rate application to revenue, expense, investment and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment including the reason why each adjustment is required. Explain in detail all components used in each calculation including the methodology employed and all assumptions applied in the derivation of each adjustment. Index each calculation to the accounting, pro forma, end-of-period, and proposed rate adjustment which it supports.

11. For each the electric department and the gas department, a schedule showing a comparison of the balance in the revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in the applicant's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 8.

12. a. For each the electric department and the gas department, a schedule showing a comparison of the balance in the operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in the applicant's chart of accounts. See Format 8.

b. For each the electric department and the gas department, a schedule in comparative form showing the operating expense account balance for the test year and each of the five years preceding the test year for each account or subaccounts included in the applicant's annual report. (Electric - FERC Form No. 1, pages 320-323; Gas - FERC Form No. 2, pages 320-325). Show the percentage of increase of each year over the prior year.

c. A schedule of total company salaries and wages for the test year and each of the five calendar years preceding the test year in the format as shown in Format 12c to this request. Show for each time period the amount of overtime pay.

d. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the five preceding years.

13. The following tax data for the test year for each the electric department and the gas department.

a. Income taxes:

- (1) Federal operating income taxes deferred - accelerated tax depreciation
- (2) Federal operating income taxes deferred - other (explain)
- (3) Federal income taxes - operating
- (4) Income credits resulting from prior deferrals of Federal income taxes
- (5) Investment tax credit net
  - (i) Investment credit realized

- (ii) Investment credit amortized -  
Pre-Revenue Act of 1971
- iii) Investment credit amortized -  
Revenue Act of 1971
- (6) Provide the information in 13a (1) through  
13a (4) for state income taxes
- (7) Reconciliation of book to taxable income as  
shown in Format 13a (7) and a calculation  
of the book Federal and State income tax  
expense for the test year using book taxable  
income as the starting point
- (8) A copy of Federal and state income tax re-  
turns for the taxable year ended during the  
test year including supporting schedules
- (9) Schedule of franchise fees paid to cities,  
towns or municipalities during the test year  
including the basis of these fees

b. An analysis of other operating taxes in the format as shown in attached Format 13b, Schedule 1 for the electric department and 13b, Schedule 2 for the gas department.

14. A schedule of electric department net income per 1,000 KWH sold by account per company books for the test year and the 5 calendar years preceding the test year. This data should be provided as shown in Format 14 attached.

15. A schedule of gas department net income per MCF sold per company books for the test year and the 5 calendar years preceding the test year. This data should be provided as shown in Format 15 attached.

16. The comparative operating statistics for the electric department as shown in Format 16 attached.

17. The comparative operating statistics for the gas department as shown in Format 17 attached.

18. A schedule of average electric plant in service per 1,000 KWH sold by account per company books for the test year and the 5 calendar years preceding the test year. This data should be provided as shown in Format 18 attached.

19. A schedule of average gas plant in service per MCF sold by account per company books for the test year and the 5 calendar years preceding the test year. This data should be provided in the format as shown in Format 19 to this request.

20. A statement of electric plant in service per company books for the test year. This data should be presented as shown in Format 20 attached.

21. A statement of gas plant in service per company books for the test year. This data should be presented in the format as shown in Format 21 to this request.

22. For each the electric department and the gas department provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

a. A detailed analysis of all charges booked during the test period for advertising expenditures. This analysis should include a complete breakdown of Account 913 - Advertising Expenses, as shown in Format 22a attached and further should show any other advertising expenditures included in any other expense accounts. The analysis should be specific as to the purpose of the expenditure and the expected benefit to be derived.

b. An analysis of account 930 - Miscellaneous General Expenses for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 22b and

further provide all detailed working papers supporting this analysis. As a minimum, the work papers should show the date, vendor, reference (i.e. voucher no., etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 22b attached.

c. An analysis of Account 426 - Other Income Deductions for the test period. This analysis should show a complete breakdown of this account as shown in attached Format 22c, and further provide all detailed working papers supporting this analysis. As a minimum the work papers should show the date, vendor, reference (i.e., voucher no, etc.), dollar amount and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 22c attached.

23. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 23, and all working papers supporting the analysis. At minimum, the working papers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the service provided.

24. A detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account 426. This analysis should indicate the

amount of the expenditure, the recipient of the contribution and the specific account charged. If amounts are allocated to the electric department and the gas department, show a calculation of the factor used to allocate each amount.

25. a. For each the electric department and the gas department, provide a statement describing the applicant's lobbying activities and a schedule showing the name of the individual, his salary, his organizations or trade associations involved in and all company-paid or reimbursed expenses or allowances and the account charged for all personnel for whom a principal function is that of lobbying, on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

b. A schedule showing the test year and the year preceding the test year with each year shown separately the following information regarding the applicant's investments in subsidiaries and joint ventures:

- (1) Name of subsidiary or joint venture
- (2) Date of initial investment
- (3) Amount and type of investment made for each of the 2 years included in this report.
- (4) Balance sheet and income statement for the test year and the year preceding the test year. Where only internal statements are prepared, furnish copies of these.
- (5) Show on a separate schedule all dividends or income of any type received by applicant from its subsidiaries or joint ventures for each of the 2 year report periods and indicate how this income is reflected in the reports filed with the Commission and the stockholder reports.

(6) Name of officers of each of the subsidiaries or joint ventures, officer's annual compensation, and portion of compensation charged to the subsidiary or joint venture. Also, indicate the position each officer holds with the applicant and the compensation received from the applicant.

26. a. A schedule showing by month the dollar amount of fuel purchased from affiliated and nonaffiliated suppliers for the test year.

b. A calculation of the dollar amount paid for fuel purchased each month from affiliated suppliers for the test year.

c. A calculation showing the average (13 month) number of days' supply of coal on hand for the test year and each of the five years preceding the test year (include a copy of all workpapers). Also include a written detailed explanation of factors considered in determining what constitutes an average day's supply of coal.

27. For each the electric department and the gas department, provide the following information with regard to uncollectible accounts for the test year and 5 preceding calendar years (taxable year acceptable) for total company:

- a. Reserve account balance at the beginning of the year
- b. Charges to reserve account (accounts charged off)
- c. Credits to reserve account
- d. Current year provision
- e. Reserve account balance at the end of the year
- f. Percent of provision to total revenue

28. Provide a detailed analysis of the retained earnings account for the test period and the 12 month period immediately preceding the test period.

29. a. A listing of non-utility property and property taxes and account where amount are recorded.

b. A Schedule for all non-utility property giving a description, the date purchased and the cost.

30. Rates of return in Format 30 attached.

31. Employee data in Format 31 attached.

32. The studies for the test year including all applicable work papers which are the basis of common plant allocations and expenses account allocations.

33. A list of generation units completed or under construction during the test year. This list should include the capacity, actual cost at test year end and/or estimated total cost, type of fuel to be utilized, and the in service or estimated completion date for each unit.

34. Actual fuel costs for the test year. The costs should be given in total dollars, cents per KWH generated, and cents per MBTU for each type fuel. Data should also be supplied on the actual amounts of each type of fuel used, the numbers of BTU's obtained from each type of fuel, and the KWH generated by each type of fuel.

35. Alternative yearly load forecasts for the 10 years succeeding the test year, summer and winter peaks, based on:

a. Present forecasts as anticipated by the Company.

b. Reasonable assumptions reflecting possible changes in the availability of alternative energy sources (i.e., natural gas, fuel oil, solar power, etc.) actual and projected.

c. If a current 10 year forecast is not available, provide the most recent forecast and state the reason a 10 year forecast is not available.

36. Purchased power costs. These costs should be separated into demand and energy costs. The actual and estimated KW demands and KWH purchased should be included. Indicate any estimates used and explain in detail.

37. Provide an annualization of the operation of any generating units declared commercial during the test year using the Company's estimate of the annual cost of operation of these units.

38. a. A schedule of the present and proposed rates, charges, terms and conditions, and service rates and regulations which the applicant seeks to change, shown in comparative form.

b. A detailed analysis of customers' bills, adjusted to actual usage and in such detail that the revenues from the present and proposed rates can be readily determined.

c. A schedule of test year revenues for each rate schedule per book rates, present rates annualized, and proposed rates annualized.

d. A schedule setting forth the effect upon average consumer bills.

e. A statement setting forth estimates of the effect that the new rate or rates will have upon the revenues of the utility, the total amount of money resulting from the increase or decrease and the percentage increase or decrease.

f. A schedule showing by customer class (i.e., residential, commercial, industrial, etc.) the amount and percent of any proposed increase or decrease in revenue distributed to each class. This schedule is to be accompanied by a statement which explains in detail

the methodology or bases used to allocate the requested increase or decrease in revenue to each of the respective customer classes.

g. A schedule showing how the increase or decrease in (f) above was further distributed to each rate charge (i.e., customer or facility charge, KWH charge, MCF charge, etc.). This schedule is to be accompanied by a statement which explains, in detail, the methodology or bases used to allocate the increase or decrease.

h. A statement showing by cross-outs and italicized inserts all proposed changes in rates, charges, terms and conditions, and service rules and regulations for each rate or charge. Copy of current tariff may be used. Item 38 should be provided where not previously included in the record.

39. Provide monthly data for the test year and annual data for the 5 calendar years preceding the test year regarding MCF, total cost and unit cost per MCF for the following gas supply items:

- Gas purchased
- Refunds from supplier
- Gas used by electric department
- Gas available for gas department
- Losses
  - gas withdrawn from storage
- Gas delivered to storage
- Other gas supply expenses
- Deliveries to customers

40. Provide monthly data for the test year for each rate schedule and total gas department regarding MCF sold, total PGA revenue and PGA revenue per MCF showing separately the revenues from PGA charges corresponding to Base Supplier Rate, refund factors, and total PGA adjustment.

41. Capital structure at the end of each of the periods as shown in Format 41.

42. a. Provide a list of all outstanding issues of long term debt as of end of the latest calendar year and the end of the test period together with the related information as shown in Format 42a. A separate schedule is to be provided for each time period. Report in Column (k) of Format 42a, Schedule 2 the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in Column (j) of format 42 a, Schedule 2.

b. Provide an analysis of end of period short term debt and a calculation of the average and end of period cost rates as shown in Format 42b.

43. Provide a list of all outstanding issues of preferred stock as of end of the latest calendar year and the end of the test period as shown in Format 43. A separate schedule is to be provided for each time period. Report in Column (h) of Format 43, Schedule 2, the actual dollar amount of preferred stock cost accrued and/or paid during the test year. Compute the actual and annualized preferred stock cost rate and report the results in Column (h) of Format 43, Schedule 2.

44. a. Provide a listing of all issues of common stock in the primary market during the most recent 10 year period as shown in Format 44a.

b. Provide the common stock information on a quarterly and yearly basis for the most recent 5 calendar years available, and through the latest available quarter as shown in Format 44b.

c. Provide monthly market price figures for common stock for each month during the most recent 5 year period and for the months through the date the application is filed as shown in Format 44c. Provide a listing of all stock splits by date and type.

45. Provide a computation of fixed charge coverage ratios for the 10 most recent calendar years and for the test year as shown in Format 45.

46. A listing of present or proposed research efforts dealing with the pricing of electricity and gas and the current status of such efforts.

47. For the test year submit the following data:

a. Coincident peak demand for each rate schedule at the time of the summer and winter peaks.

b. KWH sales and number of bills for each residential rate schedule during the months of the winter peaks.

c. System peak demand for summer and winter seasons.

d. Non-coincident and class peak demands for each rate schedule for the summer and winter seasons.

48. Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and the preceding 5 calendar years. Include the percentage annual increase and the effective date of each increase.

49. Provide an analysis of the Company's expenses for research and development activities for the test year and the 5 preceding calendar years. For the test year include the following details:

a. Basis of fees paid to research organizations and the company's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.

b. Details of the research activities conducted by each organization.

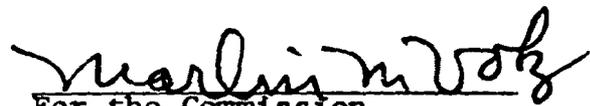
c. Details of services and other benefits provided to the company by each organization during the test year and the calendar year 1979.

d. Total expenditures of each organization during 1980 including the basic nature of costs incurred by the organization.

e. Details of expected benefits to the company.

Done at Frankfort, Kentucky, this 16th day of September, 1982.

PUBLIC SERVICE COMMISSION

  
For the Commission

ATTEST:

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Secretary

## Louisville Gas and Electric Company

Case No. 8616

## SUMMARY OF CUSTOMER DEPOSITS

12 Months Ended

<u>Line No.</u>	<u>Month (a)</u>	<u>Receipts (b)</u>	<u>Refunds (c)</u>	<u>Balance (d)</u>
1.	Balance beginning of test year			
2.	1st Month			
3.	2nd Month			
4.	3rd Month			
5.	4th Month			
6.	5th Month			
7.	6th Month			
8.	7th Month			
9.	8th Month			
10.	9th Month			
11.	10th Month			
12.	11th Month			
13.	12th Month			
14.	Total (L1 through L13)			
15.	Average balance (L14 $\div$ 13)			
16.	Amount of deposits received during test period			
17.	Amount of deposits refunded during test period			
18.	Number of deposits on hand end of test year			
19.	Average amount of deposit (L15, Column (d) $\div$ L18)			
20.	Interest paid during test period			
21.	Interest accrued during test period			
22.	Interest rate			







Louisville Gas and Electric Company  
Case No. 8616

RECONCILIATION OF BOOK NET INCOME AND FEDERAL TAXABLE INCOME  
12 Months Ended

Line No.	Item (a)	Total Company (b)	Total Company Non-operating (c)	Operating	
				Electric Department (d)	Gas Department
1.	Net income per books				
2.	Add income taxes				
3.	A. Federal income tax - Current				
4.	B. Federal income tax deferred-depreciation				
5.	C. Federal income tax deferred-Other				
6.	D. Investment tax credit adjustment				
7.	E. Federal income taxes charged to other income and deductions				
8.	F. State income taxes				
9.	G. State income taxes charged to other income and deductions				
10.	Total				
11.	Flow through items:				
12.	Add (Itemize)				
13.	Deduct (Itemize)				
14.	Book taxable income				
15.	Difference between book taxable income and taxable income per tax return:				
16.	Add (Itemize)				
17.	Deduct (Itemize)				
18.	Taxable income per return				

NOTE: (1) Provide a calculation of the amounts shown on Lines 3 through 7 above.  
 (2) Provide work papers showing the calculation of straight-line tax depreciation and accelerated tax depreciation and all other work papers in support of the calculation of Federal Income tax expense.  
 (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

Louisville Gas and Electric Company  
Case No. 8616

ANALYSIS OF OTHER OPERATING TAXES - Electric  
12 Months Ended

(000's)

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts 1/ (d)	Amount Accrued (e)	Amount Paid (f)
1.	Kentucky Retail:					
	(a) State Income					
	(b) Franchise Fees					
	(c) Ad Valorem					
	(d) Payroll (employers Portion)					
	(e) Other Taxes					
2.	Total Kentucky Retail (L 1 (a) through L 1 (e))					
3.	Other Jurisdictions					
	Total per Books (L 2 and L-3)					
1/	Explain items in this column.					

Louisville Gas and Electric Company

Case No. 8616

ANALYSIS OF OTHER OPERATING TAXES - GAS

12 months Ended

(000's)

<u>Line No.</u>	<u>Item (a)</u>	<u>Charged Expense (a)</u>	<u>Charged to Construction (c)</u>	<u>Charged to Other Accounts 1/ (d)</u>	<u>Amount Accrued (e)</u>	<u>Amount Paid (f)</u>
1. Gas Department						
(a)	State Income					
(b)	Franchise Fees					
(c)	Ad Valorem					
(d)	Payroll (Employers Portion)					
(e)	Other taxes					
2. Total Gas Department (L 1(a) through L 1 (e))						
Total per books (L 2 and L 3)						
1/ Explain items in this column.						
3. Electric Department						

Case No. 8616

## NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1977 through 1981

And for the 12 Months Ended

(000's)

Line No.	Item (a)	12 Months Ended					Test Year (g)
		Calendar Years					
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
1.	<u>Operating Income</u>						
2.	Operating Revenues						
3.	<u>Operating Income Deductions</u>						
4.	Operation and maintenance expenses:						
5.	Fuel						
6.	Other power production expenses						
7.	Transmission expenses						
8.	Distribution expenses						
9.	Customer accounts expense						
10.	Sales expense						
11.	Administrative and general expense						
12.	Total (L15 through L11)						
13.	Depreciation expenses						
14.	Amortization of utility plant acquisition adjustment						
15.	Taxes other than income taxes						
16.	Income taxes - Federal						
17.	Income taxes - other						
18.	Provision for deferred income taxes						
19.	Investment tax credit adjustment - net						
20.	Total utility operating expenses						
21.	Net utility operating income						
22.	<u>Other Income and Deductions</u>						
23.	Other income:						
24.	Nonutility operating income						
25.	Equity in earnings of Subsidiary Company						
26.	Interest and dividend income						
27.	Allowance for funds used during construction						
28.	Miscellaneous nonoperating income						
29.	Gain on Disposition of Property						
30.	Total other income						
31.	Other income deductions:						
32.	Loss on Disposition of Property						
33.	Miscellaneous income deductions						
34.	Taxes applicable to other income and deductions:						
35.	Income taxes and investment tax credits						
36.	Taxes other than income taxes						
37.	Total taxes on other income and deductions						
38.	Net other income and deductions						

Louisville Gas and Electric Company

Case No. 8616

NET INCOME PER 1000 KWH SOLD

For the Calendar Year 1977 through 1981

And for the 12 Months Ended

(000's)

Line No.	Item (a)	12 Months Ended					Test Year (g)
		Calendar Years					
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
39.	<u>Interest Charges</u>						
40.	Interest on long-term debt						
41.	Amortization of debt discount and expense						
42.	Amortization of premium on debt - credit						
43.	Other interest expense						
44.	Total interest charges						
45.	Net income						
46.	1000 KWH sold						

Louisville Gas and Electric Company

Case Number 8616

NET INCOME PER MCF SOLD

For the Calendar Year 1977 through 1981

And for the 12 Months Ended

(000's)

Line No.	Item (a)	12 Months Ended					Test Year (g)
		Calendar Years					
		Prior to Test Year					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
1.	<u>Operating Income</u>						
2.	Operating revenues						
3.	<u>Operating Income Deductions</u>						
4.	Operation and maintenance expenses:						
5.	Purchased Gas						
6.	Other gas supply expenses						
7.	Underground storage						
8.	Transmission expenses						
9.	Distribution expenses						
10.	Customer accounts expense						
11.	Sales expense						
12.	Administrative and general expense						
13.	Total (L5 through L12)						
14.	Depreciation expenses						
15.	Amortization of utility plant acquisition adjustment						
16.	Taxes other than income taxes						
17.	Income taxes - Federal						
18.	Income taxes - other						
19.	Provision for deferred income taxes						
20.	Investment tax credit adjustment - net						
21.	Total utility operating expenses						
22.	Net utility operating income						
23.	<u>Other Income and Deductions</u>						
24.	Other income:						
25.	Nonutility Operating Income						
26.	Equity in Earnings of Subsidiary Company						
27.	Interest and Dividend Income						
28.	Allowance for funds used during construction						
29.	Miscellaneous nonoperating income						
30.	Gain on Disposition of Property						
31.	Total other income						
32.	Other income deductions:						
33.	Loss on Disposition of Property						
34.	Miscellaneous income deductions						
35.	Taxes applicable to other income and deductions:						
36.	Income taxes and investment tax credits						
37.	Taxes other than income taxes						
38.	Total taxes on other income and deductions						
39.	Net other income and deductions						

Louisville Gas and Electric Company

Case Number 8616

NET INCOME PER MCF SOLD

For the Calendar Year 1977 through 1981

And for the 12 Months Ended

(000's)

<u>Line</u> <u>No.</u>	<u>Item</u> (a)	<u>12 Months Ended</u>					<u>Test</u> <u>Year</u> (g)
		<u>Calendar Years</u>					
		<u>Prior to Test Year</u>					
		<u>5th</u> (b)	<u>4th</u> (c)	<u>3rd</u> (d)	<u>2nd</u> (e)	<u>1st</u> (f)	
40.	<u>Interest Charges</u>						
41.	Interest on long-term debt						
42.	Amortization of debt discount and expense						
43.	Amortization of Premium on Debt-Credit						
44.	Other interest expense						
45.	Total interest charges						
46.	Net income						
47.	MCF Sold						





Louisville Gas and Electric Company  
 Case Number 8616  
**COMPARATIVE OPERATING STATISTICS**  
 For the Calendar Years 19 77 Through 1981  
 and the 12-Month Period Ended

Line No.	Item (a)	12 Months Ended																
		Calendar Years Prior to Test Year					Test Year											
		5th	4th	3rd	2nd	1st	Cost Inc.											
		X	X	X	X	X	(b)	(c)	(c)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)

1. Cost Per MCF of Purchased Gas
2. Cost of Propane Gas Per MCF Equivalent for Peak Shaving
3. Cost Per MCF of Gas Sold
4. Maintenance Cost Per Transmission Mile
5. Maintenance Cost Per Distribution Mile
6. Sales Promotion Expense Per Customer
7. Administrative and General Expense Per Customer
8. Wages and Salaries - Charged Expense:
9. Per Average Employee
10. Depreciation Expense:
11. Per \$100 of Average Gross Depreciable Plant In Service
12. Rents:
13. Per \$100 of Average Gross Plant In Service
14. Property Taxes:
15. Per \$100 of Average Net Plant In Service
16. Payroll Taxes:
17. Per Average Number of Employees Whose Salary Is Charged to Expense
18. Per Average Salary of Employees Whose Salary Is Charged to Expense
19. Interest Expense:
20. Per \$100 of Average Debt Outstanding
21. Per \$100 of Average Plant Investment
22. Per MCF Sold

Louisville Gas and Electric Company

Case No. 8616

AVERAGE ELECTRIC PLANT IN SERVICE BY ACCOUNT PER 1000 KWH SOLD

For the Calendar Year 1977 Through 1981 and the Test Year Ended

(Total Company)

Account Number	Title of Accounts (a)	12 Month Ended						Test Year (g)
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)		
	<u>Intangible Plant</u>							
301	Organization							
	<u>Steam Production Plant</u>							
310	Land and land rights							
311	Structures and improvements							
312	Boiler plant equipment							
314	Turbogenerator units							
315	Accessory electric equipment							
316	Miscellaneous power plant equipment							
106	Completed construction - not classified							
	Total steam production plant							
	<u>Hydraulic Production Plant</u>							
330	Land and land rights							
331	Structures and improvements							
332	Reservoirs, dams and waterways							
333	Water wheels turbines and generators							
334	Accessory electric equipment							
335	Miscellaneous power plant equipment							
336	Roads, railroads and bridges							
106	Completed construction - not classified							
	Total hydraulic production plant							

Account Number	Title of Accounts (a)	12 Month Ended					Test Year (g)
		5th Year (b)	4th Year (c)	3rd Year Prior to Test Year (d)	2nd Year (e)	1st Year (f)	

340	<u>Other Production Plant</u>
341	Land and land rights
342	Structures and improvements
343	Fuel holders, producers and accessories
344	Prime movers
345	Generators
346	Accessory electric equipment
106	Miscellaneous power plant equipment
	Completed construction - not classified
	Total other production plant
	Total production plant

350	<u>Transmission Plant</u>
352	Land and land rights
353	Structures and improvements
354	Station equipment
355	Towers and fixtures
356	Poles and fixtures
357	Overhead conductors and devices
358	Underground conduit
359	Underground conductors and devices
106	Roads and trails
	Completed construction - not classified
	Total transmission plant

360	<u>Distribution Plant</u>
361	Land and land rights
362	Structures and improvements
364	Station equipment
365	Poles, towers and fixtures
366	Overhead conductors and devices
367	Underground conduit
368	Underground conductors and devices
369	Line transformers
	Services
	Meters
372	Installations on customers' premises
373	Leased property on customers' premises
106	Street lighting and signal systems
	Completed construction - not classified
	Total distribution plant

Unit

Number

Title of Accounts  
(a)

12 Month Ended

5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Test Year (g)
Calendar Years Prior to Test Year					

General Plant

389	Land and land rights
390	Structures and improvements
391	Office furniture and equipment
392	Transportation equipment
393	Stores equipment
394	Tools, shop and garage equipment
395	Laboratory equipment
396	Power operated equipment
397	Communication equipment
398	Miscellaneous equipment
399	Other tangible property
106	Completed construction - not classified
	Total general plant

100.1 Total electric plant in service

1000 KWH Sold

Case No. 8616

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1977 Through 1981 and the 12 Months Ended

Accounts Number	Title of Accounts (a)	12 Month Ended					
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Year (g)
1. INTANGIBLE PLANT							
301	Organization						
302	Franchises and consents						
303	Miscellaneous Intangible Plant						
	Total Intangible Plant						
2. PRODUCTION PLANT							
Natural Gas Production and Gathering Plant							
325.1	Producing lands						
325.2	Producing leaseholds						
325.3	Gas rights						
325.4	Rights-of-way						
325.5	Other land and land rights						
326	Gas well structures						
327	Field compressor station structures						
328	Field meas. and reg. sta. structures						
329	Other structures						
330	Producing gas wells-well construction						
331	Producing gas wells-well equipment						
332	Field lines						
333	Field compressor station equipment						
334	Field meas. and reg. sta. equipment						
335	Drilling and cleaning equipment						
336	Purification equipment						
337	Other equipment						
338	Unsuccessful Exploration & Devel. Costs						
106	Completed Construction - not Classified						
	Total Production and Gathering Plant						
	Total Natural Gas Production Plant						

Louisville Gas and Electric Company

Case No. 8616

Format 19  
Sheet 2 of 4

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1977 Through 1981 and the 12 Months Ended

Accounts Number	Title of Accounts (a)	12 Months Ended						Test Year (g)
		Calendar 5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	Test Year (g)	

3. MANUFACTURED GAS PRODUCTION PLANT

304	Land and Land Rights							
305	Structures and Improvements							
311	Liquified Petroleum Gas Equipment							
106	Completed Construction - not classified							
	Total Manufactured Gas Production Plant							
	Total Production Plant							

4. NATURAL GAS STORAGE AND PROCESSING PLANT

	Underground Storage Plant							
350.1	Land							
350.2	Rights-of-way							
351	Structures and Improvements							
352	Wells							
352.1	Storage leaseholds and rights							
352.2	Reservoirs							
352.3	Non-recoverable natural gas							
353	Lines							
354	Compressor station equipment							
355	Measuring and reg. equipment							
356	Purification equipment							
357	Other equipment							
106	Completed Construction - not classified							
	Total Underground Storage Plant							

5. TRANSMISSION PLANT

365.1	Land and land rights							
365.2	Rights-of-way							
366	Structures and Improvements							

Louisville Gas & Electric Company  
Case No. 8616

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF  
For the Calendar Years 1977 through 1981 and the 12 Months Ended  
12 Months Ended

Accounts Number	Title of Accounts (a)	Calendar Years Prior to Test Year					Test Year (g)
		5th (b)	4th (c)	3rd (d)	2nd (e)	1st (f)	
367	Mains						
368	Compressor station equipment						
369	Measuring and reg. sta. equipment						
370	Communication equipment						
371	Other equipment						
106	Completed construction - not classified						
	Total Transmission Plant						
	6. DISTRIBUTION PLANT						
374	Land and land rights						
375	Structures and improvements						
376	Mains						
377	Compressor station equipment						
378	Meas. and reg. sta. equip.--General						
379	Meas. and reg. sta. equip.--City gate						
380	Services						
381	Meters						
382	Meter installations						
383	House regulators						
384	House reg. installations						
385	Industrial meas. and reg. sta. equipment						
386	Other prop. on customers' premises						
387	Other equipment						
106	Completed construction - not classified						
	Total Distribution Plant						
	7. GENERAL PLANT						
389	Land and land rights						
390	Structures and improvements						

Louisville Gas and Electric Company

Case No. 8616

Format 19  
Sheet 4 of 4

AVERAGE GAS PLANT IN SERVICE BY ACCOUNT PER MCF

For the Calendar Years 1977 Through 1981 and the 12 Months Ended

Accounts Number	Title of Accounts (a)	12 Months Ended					Test Year (g)
		Calendar Years Prior to Test Year	5th (b)	4th (c)	3rd (d)	2nd (e)	
391	Office furniture and equipment						
392	Transportation equipment						
393	Stores equipment						
394	Tools, shop and garage equipment						
395	Laboratory equipment						
396	Power operated equipment						
397	Communications equipment						
398	Miscellaneous equipment						
	Subtotal						
399	Other tangible property						
106	Completed Construction - not classified						
	Total general plant						
	Total (Accounts 101 and 106)						
	Total Gas Plant in service						

Louisville Gas and Electric Company

Case No. 8616

STATEMENT OF ELECTRIC PLANT IN SERVICE  
12 Months Ended

(Total Company)

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
301	<u>Intangible Plant</u> Organization					
	<u>Steam Production Plant</u>					
310	Land and land rights					
311	Structures and improvements					
312	Boiler plant equipment					
314	Turbogenerator units					
315	Accessory electric equipment					
316	Miscellaneous power plant equipment					
106	Completed construction - not classified					
	Total steam production plant					
	<u>Hydraulic Production Plant</u>					
	<u>Land and land rights</u>					
330	Structures and improvements					
331	Reservoirs, dams and waterways					
332	Water wheels turbines and generators					
333	Accessory electric equipment					
334	Miscellaneous power plant equipment					
335	Roads, railroads and bridges					
336	Completed construction - not classified					
106	Total hydraulic production plant					

Account Number	Title of Accounts	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	<u>Other Production Plant</u>					
340	Land and land rights					
341	Structures and improvements					
342	Fuel holders, producers and accessories					
343	Prime movers					
344	Generators					
345	Accessory electric equipment					
346	Miscellaneous power plant equipment					
106	Completed construction - not classified					
	Total other production plant					
	Total production plant					
	<u>Transmission Plant</u>					
350	Land and land rights					
352	Structures and improvements					
353	Station equipment					
354	Towers and fixtures					
355	Poles and fixtures					
356	Overhead conductors and devices					
357	Underground conduit					
358	Underground conductors and devices					
359	Roads and trails					
106	Completed construction - not classified					
	Total transmission plant					
	<u>Distribution Plant</u>					
360	Land and land rights					
361	Structures and improvements					
362	Station equipment					
364	Poles, towers and fixtures					
365	Overhead conductors and devices					
366	Underground conduit					
367	Underground conductors and devices					
368	Line transformers					
	Services					
	Meters					
	Installations on customers' premises					
	Leased property on customers' premises					
	Street lighting and signal systems					
	Completed construction - not classified					
	Total distribution plant					

<u>Account Number</u>	<u>Title of Accounts</u> (a)	<u>Beginning Balance</u> (b)	<u>Additions</u> (c)	<u>Retirements</u> (d)	<u>Transfers</u> (e)	<u>Ending Balance</u> (f)
	<u>General Plant</u>					
389	Land and land rights					
390	Structures and improvements					
391	Office furniture and equipment					
392	Transportation equipment					
393	Stores equipment					
394	Tools, shop and garage equipment					
395	Laboratory equipment					
396	Power operated equipment					
397	Communication equipment					
398	Miscellaneous equipment					
399	Other tangible property					
106	Completed construction - not classified					
	Total general plant					
100.1	Total electric plant in service					

Case No. 8616

STATEMENT OF GAS PLANT IN SERVICE  
12 Months Ended

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
<b>1. INTANGIBLE PLANT</b>						
301	Organization					
302	Franchise and consents					
303	Miscellaneous Intangible Plant					
	Total Intangible Plant					
<b>2. PRODUCTION PLANT</b>						
	Natural Gas Production and Gathering Plant					
325.1	Producing lands					
325.2	Producing leaseholds					
325.3	Gas rights					
325.4	Rights-of-way					
325.5	Other land and land rights					
326	Gas well structures					
327	Field compressor station structures					
328	Field meas. and reg. sta. structures					
329	Other structures					
330	Producing gas well-well construction					
331	Producing gas wells-well equipment					
332	Field lines					
333	Field compressor station equipment					
334	Field meas. and reg. sta. equipment					
335	Drilling and cleaning equipment					
336	Purification equipment					
337	Other equipment					
338	Unsuccessful Exploration & Devel. Costs					
106	Completed Construction - not classified					
	Total Production and Gathering Plant					
	Total Natural Gas Production Plant					

Louisville Gas and Electric Company

Case No. 8616

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

<u>Accounts Number</u>	<u>Title of Accounts (a)</u>	<u>Beginning Balance (b)</u>	<u>Additions (c)</u>	<u>Retirements (d)</u>	<u>Transfers (e)</u>	<u>Ending Balance (f)</u>
<b>3. MANUFACTURED GAS PRODUCTION PLANT</b>						
304	Land and Land Rights					
305	Structures and Improvements					
311	Liquefied Petroleum Gas Equipment					
106	Completed Construction - not classified					
	Total Manufactured Gas Production Plant					
	Total Production Plant					
<b>4. NATURAL GAS STORAGE AND PROCESSING PLANT</b>						
	Underground Storage Plant					
350.1	Land					
350.2	Rights-of-way					
351	Structures and improvements					
352	Wells					
352.1	Storage leaseholds and rights					
352.2	Reservoirs					
352.3	Non-recoverable natural gas					
353	Lines					
354	Compressor station equipment					
355	Measuring and reg. equipment					
356	Purification equipment					
357	Other equipment					
106	Completed Construction - not classified					
	Total Underground Storage Plant					
<b>5. TRANSMISSION PLANT</b>						
	Land and land rights					
365.1	Rights-of-way					
365.2	Structures and improvements					
366						

Louisville Gas and Electric Company

Case No. 8616

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

<u>Account Number</u>	<u>Title of Accounts (a)</u>	<u>Beginning Balance (b)</u>	<u>Additions (c)</u>	<u>Retirements (d)</u>	<u>Transfers (e)</u>	<u>Ending Balance (f)</u>
367	Mains					
368	Compressor station equipment					
369	Measuring and reg. sta. equipment					
370	Communication equipment					
371	Other equipment					
106	Completed construction - not classified					
	Total Transmission Plant					
	6. DISTRIBUTION PLANT					
374	Land and land rights					
375	Structures and improvements					
376	Mains					
377	Compressor station equipment					
378	Meas. and reg. sta. equip.--General					
379	Meas. and reg. sta. equip.--City gate					
380	Services					
381	Meters					
382	Meter installations					
383	House regulators					
384	House reg. installations					
385	Industrial meas. and reg. sta. equipment					
386	Other prop. on customers' premises					
387	Other equipment					
106	Completed Construction - not classified					
	Total Distribution Plant					
	7. GENERAL PLANT					
389	Land and land rights					
390	Structures and improvements					

Louisville Gas and Electric Company

Case No. 8616

Format 21  
Sheet 4 of 4

STATEMENT OF GAS PLANT IN SERVICE

12 Months Ended

<u>Account Number</u>	<u>Title of Accounts</u> (a)	<u>Beginning Balance</u> (b)	<u>Additions</u> (c)	<u>Retirements</u> (d)	<u>Transfers</u> (e)	<u>Ending Balance</u> (f)
391	Office furniture and equipment					
392	Transportation equipment					
393	Stores equipment					
394	Tools, shop and garage equipment					
395	Laboratory equipment					
396	Power operated equipment					
397	Communications equipment					
398	Miscellaneous equipment					
	Subtotal					
399	Other tangible property					
106	Completed Construction - not classified					
	Total general plant					
	Total (Accounts 101 and 106)					
	Total Gas Plant in service					

## Louisville Gas and Electric Company

Case No. 8616

## ACCOUNT 913 - ADVERTISING EXPENSE

For the 12 Months Ended

<u>Line No.</u>	<u>Item</u> (a)	<u>Sales or Promotional Advertising</u> (b)	<u>Institutional Advertising</u> (c)	<u>Conservation Advertising</u> (d)	<u>Rate Case</u> (e)	<u>Other</u> (f)	<u>Total</u> (g)
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct Mail						
6.	Sales Aids						
7.	Total						

## Louisville Gas and Electric Company

Case Number 8616

## ACCOUNT 930 - MISCELLANEOUS EXPENSES

For the 12 Months Ended

<u>Line No.</u>	<u>Item (a)</u>	<u>Amount (b)</u>
1.	Industry Association Dues	
2.	Stockholder and Debt Servicing Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Director's Fees and Expenses	
7.	Dues and Subscriptions	
8.	Miscellaneous	
9.	Total	
10.	Amount Assigned to Kentucky	

## Louisville Gas and Electric Company

Case Number 8616

## ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS

For the 12 Months Ended

<u>Line</u> <u>No.</u>	<u>Item</u> <u>(a)</u>	<u>Amount</u> <u>(b)</u>
1.	Donations	
2.	Civic Activities	
3.	Political Activities	
4.	Other	
5.	Total	

## Louisville Gas and Electric Company

Case No. 8616

## Professional Service Expenses

For the Twelve Months Ended

<u>Line No.</u>	<u>Item</u>	<u>Rate Case</u>	<u>Annual Audit</u>	<u>Other</u>	<u>Total</u>
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

## Louisville Gas and Electric Company

Case Number 8616

## AVERAGE RATES OF RETURN

12 Months Ended

<u>Line No.</u>	<u>Calendar Years Prior to Test Year</u> (a)	<u>Electric Department</u> (b)	<u>Gas Department</u> (c)	<u>Total Company</u> (d)
1.	Original Cost Net Investment:			
2.	5th Year			
3.	4th Year			
4.	3rd Year			
5.	2nd Year			
6.	1st Year			
7.	Test Year			
8.	Original Cost Common Equity:			
9.	5th Year			
10.	4th Year			
11.	3rd Year			
12.	2nd Year			
13.	1st Year			
14.	Test Year			

NOTE: Provide workpapers in support of the above calculations.

Louisville Gas and Electric Company

Case Number 8616

Format 31

SCHEDULE OF NUMBER OF EMPLOYEES, HOURS PER EMPLOYEE, AND AVERAGE WAGES PER EMPLOYEE

Calendar Years Prior to Test Year	Production		Transmission		Distribution		Customer Accounts		Sales		Administrative and General		Construction		Total	
	(A)	$\frac{\text{No. Hrs. Wages}}{\text{(B) (C) (D)}}$	(E)	$\frac{\text{No. Hrs. Wages}}{\text{(F) (G)}}$	(H)	$\frac{\text{No. Hrs. Wages}}{\text{(I) (J)}}$	(K)	$\frac{\text{No. Hrs. Wages}}{\text{(L) (M)}}$	(N)	$\frac{\text{No. Hrs. Wages}}{\text{(O) (P)}}$	(Q)	$\frac{\text{No. Hrs. Wages}}{\text{(R) (S)}}$	(T)	$\frac{\text{No. Hrs. Wages}}{\text{(U) (V)}}$	(W)	$\frac{\text{No. Hrs. Wages}}{\text{(X) (Y)}}$
5th Year																
X Change																
4th Year																
X Change																
3rd Year																
X Change																
2nd Year																
X Change																
1st Year																
X Change																
Test Year																
X Change																

NOTE: (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.  
 (2) Show percent increase (decrease) of each year over the prior year on lines designated above "X Change."  
 (3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31 of each year and the last day of the test year.





Louisville Gas and Electric Company

Case No. 8614

Comparative Capital Structures (Excluding JBITC)

For the Periods as Shown

"000 Omitted"

<u>Line No.</u>	<u>Excess of Capital</u>	<u>Latest Available Quarter</u> <u>Amount</u>	<u>Ratio</u>
1.	Long Term Debt	_____	_____
2.	Short Term Debt	_____	_____
3.	Preferred & Preference Stock	_____	_____
4.	Common Equity	_____	_____
5.	Other (Itemize by Type)	_____	_____
6.	Total Capitalization	=====	=====

Instructions:

1. This schedule to be provided only by investor-owned electric.
2. Provide a calculation of the average test year data as shown in Schedule 2 of this format.
3. If the applicant is a member of an affiliated group, the above data is also to be provided for the parent company and the system consolidated.

Louisville Gas and Electric Company

Case No. 8616

Calculation of Average Test Period Capital Structure  
12 Months Ended \_\_\_\_\_

"000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)
1.	Balance beginning of test year							
2.	1st Month							
3.	2nd Month							
4.	3rd Month							
5.	4th Month							
6.	5th Month							
7.	6th Month							
8.	7th Month							
9.	8th Month							
10.	9th Month							
11.	10th Month							
12.	11th Month							
13.	12th Month							
14.	Total (L1 through L13)	=====	=====	=====	=====	=====	=====	=====
15.	Average balance (L14 + L13)	=====	=====	=====	=====	=====	=====	=====
16.	Average capitalization ratios							
17.	End-of-period capitalization ratios							

Instructions:

If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.

2. Include premium on class of stock.

Louisville Gas and Electric Company

Case No. 8616

Schedule of Outstanding Long-Term Debt  
For the Calendar Year Ended December 31     

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (e)	Cost Rate At Issue <sup>2</sup> (f)	Cost Rate to Maturity (g)	Bond Rating At Time of Issue (h)	Type of Obligation (i)	Annualized Cost Col. (d)xCol. (f) (j)
----------	------------------------	-------------------	----------------------	------------------------	--------------------------	-------------------------------------	---------------------------	----------------------------------	------------------------	---------------------------------------

Total Long-Term Debt and  
Annualized Cost  
  
Annualized Cost Rate (Total  
Col. (j) ÷ Total Col. (d))

- 1 Nominal Rate
- 2 Nominal Rate Plus Discount or Premium Amortization
- 3 Nominal Rate Plus Discount or Premium Amortization and Insurance Cost
- 4 Standard and Poor's, Moody, etc.

Louisville Gas and Electric Company  
Case No. 8616

Schedule of Outstanding Long-Term Debt  
For the Test Year Ended \_\_\_\_\_

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (e)	Cost Rate At Issue (f)	Cost Rate to Maturity (g)	Bond Rating At Time of Issue (h)	Type of Obligation (i)	Annualized Cost Col. (d)xCol. (g) (j)	Actual Test Year Interest Cost (k)
	Total Long Term Debt and Annualized Cost										
	Annualized Cost Rate (Total Col. (j) + Total Col. (d))										
	Actual Long-Term Debt Cost Rate (Total Col. k + Total Reported in Col. (c) Line 15 of Format 41, Schedule 2)										
	_____										
	_____										
	_____										
	_____										

1 Nominal Rate  
2 Nominal Rate Plus Discount or Premium Amortization and Issuance Cost  
3 Nominal Rate Plus Discount or Premium Amortization and Issuance Cost  
4 Standard and Poor's, Moody, etc.  
5 Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

Louisville Gas and Electric Company

Case No. 8616

Long-Term Debt and Preferred Stock Cost Rates

<u>Annualized Cost Rate</u>	
<u>Long-Term Debt</u>	<u>Preferred Stock</u>

Parent Company:

Test Year

Latest calendar year

System Consolidated:

Test Year

Latest calendar year

Instructions:

1. This schedule is to be completed only by applicants that are members of an affiliated group.
2. Detailed workpapers showing calculation of the above cost rates are to be available on request.

Louisville Gas and Electric Company

Case No. 8616

Format 429

Schedule of Short-Term Debt  
For the Test Year Ended \_\_\_\_\_

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Cost Rate (f)	Amortized Interest Cost Col. (d) x Col. (f) (g)
<b>Total Short-Term Debt</b>							
				\$ _____			\$ _____
<b>Annual Cost Rate (Total Col. (g) ÷ Total Col. (d))</b>							
Actual Interest Paid or Accrued on Short Term Debt during the Test Year (Report in Col. (g) of this schedule)							
							\$ _____
<b>Average Short-Term Debt - Format 41, Schedule 2</b>							
Line 15 Col. (d) (Report in Col. (g) of this schedule)							
							\$ _____
<b>Test Year Interest Cost Rate (Actual Interest ÷ Average Short-Term Debt) (Report in Col. (f) of this schedule)</b>							
							\$ _____

Instructions:

- In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate provide a calculation of the Effective Interest Cost Rate in sufficient detail to show the steps of costs that cause the difference.





Louisville Gas and Electric Company

Case No. 8616

Schedule of Common Stock Issues

For the 10 Year Period Ended \_\_\_\_\_

<u>Issue Announcement</u>	<u>DATE OF Registration</u>	<u>Number of shares Issued</u>	<u>Price Per Share to Public</u>	<u>Price Per Share (Net to Company)</u>	<u>Book Value Per Share At Date of Issue</u>	<u>Selling Exps. As % of Gross Issue Amount</u>	<u>Net Proceeds to Company</u>
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Instruction:

1. If applicant is a member of an affiliate group, provide a separate schedule showing the above data for the parent company.

## Louisville Gas and Electric Company

Case No. 8616Quarterly and Annual Common Stock Information  
For the Periods as Shown

<u>Period</u>	<u>Average No. of Shares Outstanding</u>	<u>Book Value</u>	<u>Earnings per Share</u>	<u>Dividend Rate Per Share</u>	<u>Return on Average Common Equity</u>
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## 5th Calendar Year:

1st Quarter  
2nd Quarter  
3rd Quarter  
4th Quarter  
Annual

## 4th Calendar Year:

1st Quarter  
2nd Quarter  
3rd Quarter  
4th Quarter  
Annual

## 3rd Calendar Year:

1st Quarter  
2nd Quarter  
3rd Quarter  
4th Quarter  
Annual

## 2nd Calendar Year:

1st Quarter  
2nd Quarter  
3rd Quarter  
4th Quarter  
Annual

## 1st Calendar Year:

1st Quarter  
2nd Quarter  
3rd Quarter  
4th Quarter  
Annual

Best Available Quarter

## Instructions:

1. Report annual returns only.
2. If applicant is a member of an affiliate group, provide a separate schedule showing the above data for the parent company.

Louisville Gas and Electric Company

Case No. 8616

Common Stock - Market Price Information

Format 44c

Item	January	February	March	April	May	June	July	August	September	October	November	December
MONTH												
5th Year:												
Monthly High												
Monthly Low												
Monthly Closing Price												
4th Year:												
Monthly High												
Monthly Low												
Monthly Closing Price												
3rd Year:												
Monthly High												
Monthly Low												
Monthly Closing Price												
2nd Year:												
Monthly High												
Monthly Low												
Monthly Closing Price												
1st Year												
Monthly High												
Monthly Low												
Monthly Closing Price												
Months to Date of Filing:												
Monthly High												
Monthly Low												
Monthly Closing Price												

Instructions:

1. Indicate all stock splits by date and type.
3. If applicant is a member of an affiliate group, provide in a separate schedule the above data for the parent company.

Louisville Gas and Electric Company

Case No. 8616

Computation of Fixed Charge Coverage Ratios  
For the Periods as Shown

No.	Item	5th Calendar Year	4th Calendar Year	3rd Calendar Year	2nd Calendar Year	1st Calendar Year	Test Year
		Bond or Mortg. Indenture Requirement Method					
	Net Income						
	Additions:						
	Itemize						

Total Additions  
Deductions:  
Itemize

Total Deductions

Income Available for  
fixed charge coverage

Fixed Charges

Fixed Charge Coverage  
Ratio

Louisville Gas and Electric Company

Case No. 8616

Computation of Fixed Charge Coverage Ratios  
For the Periods as Shown.

No.	Item	10th Calendar Year	9th Calendar Year	8th Calendar Year	7th Calendar Year	6th Calendar Year
		Bond or Mortg. Indenture SEC Requirement Method				

Net Income  
Additions:  
Itemize

Total Additions  
Deductions:  
Itemize

Total Deductions  
Income Available for  
fixed charge coverage  
Fixed Charges  
Fixed Charge Coverage  
Ratio