

**CASE NO. 2010-00204**

**Response to Appendix C, No. 1**

**Twelve-month income statements and balance sheets for LG&E and KU. LG&E will separately report gas and electric operations, and KU will separately report Kentucky jurisdictional operations and other jurisdictional operations. The supplemental financial reports of LG&E and KU should be filed with the Commission within 45 days of the close of the reporting period.**

Copies of these statements for the period ending March 31, 2023 are attached. Additionally, the requisite jurisdictional statements for Kentucky Utilities Company, were separately filed with the Commission's Procedure Development Coordinator on May 15, 2023.

**Louisville Gas and Electric Company**  
**Balance Sheet on a Total Company and Jurisdictional Basis**  
**March 31, 2023**

**Attachment 1**  
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	<i>Electric</i>	<i>Gas</i>	<i>Total</i>
<b>UTILITY PLANT</b>			
Utility Plant	\$ 6,833,220,930	\$ 1,793,517,937	\$ 8,626,738,867
Construction Work in Progress	262,152,026	61,351,336	323,503,361
<b>TOTAL UTILITY PLANT</b>	<b>7,095,372,956</b>	<b>1,854,869,273</b>	<b>8,950,242,229</b>
Less: Accum. Prov. for Depr. Amort. Depl.	2,382,456,857	484,661,467	2,867,118,323
Net Utility Plant	4,712,916,099	1,370,207,806	6,083,123,905
Gas Stored Underground - Noncurrent	-	2,139,990	2,139,990
 <b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property-Less Reserve	190,604	84,579	275,183
Special Funds and Other	27,051,901	13,731,908	40,783,809
Ohio Valley Electric Corporation	594,286	-	594,286
<b>TOTAL Other Property and Investments</b>	<b>27,836,790</b>	<b>13,816,487</b>	<b>41,653,278</b>
 <b>CURRENT AND ACCRUED ASSETS</b>			
Cash	6,914,763	1,457,293	8,372,056
Special Deposits	-	-	-
Temporary Cash Investments	15,082,610	4,563,880	19,646,490
Notes Receivable	695,938	210,586	906,524
Customer Accounts Receivable	77,725,564	48,897,446	126,623,009
Other Accounts Receivable	9,923,870	1,005,207	10,929,076
Less: Accum. Prov. for Uncollectible Acct.-Cr	2,711,947	1,278,970	3,990,917
Notes Receivable from Assoc. Companies	6,543,218	1,979,926	8,523,144
Accounts Receivable from Assoc. Companies	28,338,787	171,093	28,509,880
Fuel Stock	46,246,229	-	46,246,229
Plant Materials and Operating Supplies	52,967,114	1,772,742	54,739,856
Stores Expense Undistributed	58,737	1,966	60,703
Gas Stored Underground - Current	-	22,762,723	22,762,723
Prepayments	13,528,547	3,539,614	17,068,161
Misc. Current & Accrued Assets	50,533	-	50,533
Interest and Dividends Receivable	-	-	-
Rents Receivable	1,873,741	-	1,873,741
Accrued Utility Revenues	51,474,791	27,658,306	79,133,097
Accrued Wholesale Revenues	149,341	-	149,341
<b>TOTAL Current and Accrued Assets</b>	<b>308,861,837</b>	<b>112,741,810</b>	<b>421,603,647</b>
 <b>DEFERRED DEBITS</b>			
Unamortized Debt Expenses	13,741,229	4,104,523	17,845,752
Other Regulatory Assets	294,236,611	86,594,389	380,831,000
Miscellaneous Deferred Debits	4,716,579	5,286,861	10,003,440
Unamortized Loss on Reacquired Debt	8,519,364	2,577,893	11,097,257
Accumulated Deferred Income Taxes	138,336,638	42,920,269	181,256,907
<b>TOTAL Deferred Debits</b>	<b>459,550,421</b>	<b>141,483,935</b>	<b>601,034,356</b>
 <b>TOTAL Assets and Other Debits</b>	<b>5,509,165,147</b>	<b>1,640,390,029</b>	<b>7,149,555,176</b>
	77.06%	22.94%	

**Louisville Gas and Electric Company**  
**Balance Sheet on a Total Company and Jurisdictional Basis**  
**March 31, 2023**

**Attachment 1**  
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	<i>Electric</i>	<i>Gas</i>	<i>Total</i>
<b>PROPRIETARY CAPITAL</b>			
Common Stock Issued	\$ 326,403,335	\$ 98,767,090	\$ 425,170,424
Preferred Stock Issued			-
Other Paid - In Capital	593,494,667	179,586,832	773,081,499
Other Comprehensive Income	-	-	-
(Less) Capital Stock Expense	641,712	194,177	835,889
Retained Earnings Total	1,142,030,179	372,962,939	1,514,993,118
TOTAL Proprietary Capital	2,061,286,469	651,122,683	2,712,409,153
<b>LONG-TERM DEBT</b>			
Long-Term Notes Payable to Associated Companies	-	-	-
First Mortgage Bonds	-	-	-
Bonds	1,857,553,847	562,081,228	2,419,635,076
TOTAL Long - Term Debt	1,857,553,847	562,081,228	2,419,635,076
<b>OTHER NONCURRENT LIABILITIES</b>			
Long Term Obligations Under Capital Leases	-	-	-
Accumulated Provision for Postretirement Benefits	33,429,653	10,194,039	43,623,693
Asset Retirement Obligations	41,740,097	40,654,077	82,394,175
TOTAL OTHER Noncurrent Liabilities	75,169,750	50,848,117	126,017,867
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable	-	-	-
Notes Payable to Associated Companies	-	-	-
Short Term Notes Payable to Associated Companies	29,565	8,946	38,511
Accounts Payable	90,053,465	40,854,591	130,908,056
Accounts Payable to Associated Companies	69,798,296	20,618,576	90,416,872
Customer Deposits	18,520,790	14,490,473	33,011,263
Taxes Accrued	10,471,458	3,406,903	13,878,360
Interest Accrued	25,116,221	7,599,968	32,716,189
Dividends Declared	-	-	-
Tax Collections Payable	-	-	-
Short Term Obligations Under Capital Leases	-	-	-
Miscellaneous Current and Accrued Liabilities	21,708,648	19,936,609	41,645,256
TOTAL Current and Accrued Liabilities	235,698,442	106,916,066	342,614,507
<b>DEFERRED CREDITS AND OTHER</b>			
Customer Advances for Construction	2,977,757	3,746,493	6,724,250
Accumulated Deferred Investment Tax Credits	31,189,360	101	31,189,461
Other Deferred Credits	3,677,941	216,850	3,894,791
Other Regulatory Liabilities	415,284,363	124,607,465	539,891,827
Miscellaneous Long-term Liabilities	8,304,502	2,326,734	10,631,236
Accumulated Deferred Income Taxes	762,657,390	193,889,618	956,547,008
TOTAL Deferred Credits	1,224,091,313	324,787,261	1,548,878,574
M&S/Stores adjustment	(1,745,378)	1,745,378	-
Electric/Gas adjustment to balance	57,110,704	(57,110,704)	-
TOTAL Liabilities and Other Credits	\$ 5,509,165,147	\$ 1,640,390,029	\$ 7,149,555,176
	77.06%	22.94%	

**Louisville Gas and Electric Company**  
**Income Statement on a Total Company and Jurisdictional Basis**  
**Twelve Months Ending March 31, 2023**

**Attachment 1**  
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	<i>Electric</i>	<i>Gas</i>	<i>Total</i>
<b>OPERATING REVENUES</b>			
Residential Sales	516,319,145	311,880,849	828,199,994
Commercial Sales	423,597,178	133,799,899	557,397,077
Industrial Sales	186,188,680	15,744,715	201,933,395
Public Street and Highway Lighting	1,597,463	-	1,597,463
Other Sales to Public Authorities	106,947,321	15,066,579	122,013,899
Rate Refunds	-	-	-
Total Sales to Ultimate Consumers	1,234,649,787	476,492,041	1,711,141,828
Sales for Resale	59,202,153	-	59,202,153
Interdepartmental Sales	-	3,871,296	3,871,296
Late Charge Payments	2,655,015	1,411,900	4,066,915
Transportation Revenue	-	12,043,947	12,043,947
Miscellaneous Service Revenues	1,627,975	106,895	1,734,870
Rent from Electric/Gas Property	4,468,326	153,077	4,621,403
Interdepartmental Rents	-	-	-
Other Electric Revenue	16,857,063	-	16,857,063
Other Gas Revenue	-	28,596	28,596
Total Operating Revenues	1,319,460,319	494,107,752	1,813,568,071
<b>OPERATING EXPENSES</b>			
Operation Expense	610,418,996	302,254,919	912,673,914
Maintenance Expense	93,687,242	26,406,578	120,093,820
Depreciation Expense	232,873,835	42,479,684	275,353,519
Amort. & Depl. of Utility Plant	14,712,416	6,609,974	21,322,391
Amor. of Property Losses, Unrecovered	-	-	-
Plant and Regulatory Study Costs	-	-	-
Regulatory Debits	3,151,882	-	3,151,882
Regulatory Credits	(394,859)	(335,581)	(730,439)
Taxes Other Than Income Taxes	41,591,824	14,071,522	55,663,346
Income Taxes - Federal	46,266,674	12,875,856	59,142,530
- State	7,215,694	1,884,097	9,099,791
Provision for Deferred Income Taxes	113,810,941	38,563,184	152,374,125
(Less) Provision for Deferred Income Taxes - Credit	(117,786,706)	(35,031,422)	(152,818,128)
Investment Tax Credit Adj. - Net	(752,270)	(132)	(752,402)
Loss (Gain) from Disposition of Allowances	(38)	-	(38)
Accretion Expense	-	-	-
Total Utility Operating Expenses	1,044,795,629	409,778,680	1,454,574,308
Net Utility Operating Income	274,664,690	84,329,072	358,993,762
Total Other Income			3,485,896
Total Other Income Deductions	<b>Σ A=</b>	-3,975,765	4,589,018
Total Taxes on Other Income and Deductions	<b>Σ B=</b>	3,531,762	(370,083)
Net Other Income and Deductions	<b>Σ D=</b>	2,971,908	(733,039)
<b>INTEREST</b>			
Interest on Long-Term Debt			85,874,329
Amort. of Debt Discount and Expenses			1,922,761
Amortization of Loss on Reacquired Debt			1,049,146
Other Interest Charges			4,941,566
AFUDC - Borrowed Funds			(339,561)
Total Interest Charges	72,039,619	21,408,623	93,448,241
Net Income Before Extraordinary Items			264,812,482
Extraordinary Items			-
Net Income			264,812,482

**KENTUCKY UTILITIES COMPANY**

Balance Sheet on a Total Company and Jurisdictional Basis  
At March 31, 2023

Title of Account Column A	No. Col. B	Total Kentucky Utilities Column C	KU Retail Jurisdictional Column D	Other Jurisdictional Column E
<u>Utility Plant</u>				
Utility Plant	101-106	\$ 11,101,055,139	\$ 10,373,905,599	\$ 727,149,540
Plus: Construction Work in Progress	107	595,938,050	546,103,957	49,834,093
Total Utility Plant		<u>\$ 11,696,993,190</u>	<u>\$ 10,920,009,556</u>	<u>\$ 776,983,634</u>
Less: Accumulated Provision for Depreciation	108,111	4,194,225,538	3,896,050,032	298,175,506
Net Utility Plant		<u>\$ 7,502,767,652</u>	<u>\$ 7,023,959,524</u>	<u>\$ 478,808,128</u>
<u>Other Property and Investments</u>				
Nonutility Property-Less reserve	121-122	\$ 177,610	\$ -	\$ 177,610
Investment in Subsidiary Companies	123.1	250,000	-	250,000
Non-Current Portion of Allowances	158.1	-	-	-
Other Investments	124	-	-	-
Special Funds	125-128	44,045,989	41,487,405	2,558,584
Total Other Property and Investments		<u>\$ 44,473,599</u>	<u>\$ 41,487,405</u>	<u>\$ 2,986,194</u>
<u>Current and Accrued Assets</u>				
Cash	131	\$ 8,957,050	\$ 8,383,460	\$ 573,590
Special Deposits	132-134	-	-	-
Working Funds	135	102,530	95,964	6,566
Temporary Cash Investments	136	-	-	-
Customer Accounts Receivable	142	142,638,424	130,186,617	12,451,807
Other Accounts Receivable	143	5,689,870	5,325,503	364,367
Less: Accum Prov for Uncollectable Accts-Credit	144	3,020,076	2,826,677	193,399
Notes Receivable	141	679,392	679,392	-
Notes Receivable from Associated Companies	145	-	-	-
Accounts Receivable from Associated Companies	146	4,068,508	3,832,173	236,335
Fuel	151	86,280,449	81,368,503	4,911,946
Plant Materials and Operating Supplies	154	84,769,272	78,510,782	6,258,490
Allowances	158.1	119,205	111,761	7,444
Less: Non-Current Portion of Allowances	158.1	-	-	-
Stores Expense Undistributed	163	3,217,730	2,980,166	237,564
Prepayments	165-168	17,586,250	16,477,368	1,108,882
Interest, Dividends, and Rents Receivable	171-172	1,655,996	1,549,949	106,047
Accrued Utility Revenues	173	89,715,738	83,831,000	5,884,738
Miscellaneous Current Assets	174-176	18,158	16,995	1,163
Total Current and Accrued Assets		<u>\$ 442,478,495</u>	<u>\$ 410,522,956</u>	<u>\$ 31,955,539</u>
<u>Deferred Debits</u>				
Unamortized Debt Expense	181	\$ 22,752,840	\$ 21,295,799	\$ 1,457,041
Deferred Regulatory Assets	182	509,565,472	482,901,625	26,663,847
Preliminary Survey and Inventory	183	2,143,089	2,005,850	137,239
Clearing Accounts	184	3,722,142	3,505,927	216,215
Miscellaneous Deferred Debits	186-188	47,436,762	13,617,655	33,819,107
Unamortized Loss on Bonds	189	7,379,064	6,906,525	472,539
Accumulated Deferred Income Taxes	190	219,362,550	205,637,979	13,724,571
Total Deferred Debits		<u>\$ 812,361,920</u>	<u>\$ 735,871,360</u>	<u>\$ 76,490,560</u>
Total Assets		<u>\$ 8,802,081,666</u>	<u>\$ 8,211,841,245</u>	<u>\$ 590,240,421</u>

**KENTUCKY UTILITIES COMPANY**  
Balance Sheet on a Total Company and Jurisdictional Basis  
At March 31, 2023

Title of Account Column A	No. Col. B	Total Kentucky Utilities Column C	KU Retail Jurisdictional Column D	Other Jurisdictional Column E
<b>Proprietary Capital</b>				
Common Stock Issued	201	\$ 308,139,978	\$ 288,407,378	\$ 19,732,600
Preferred Stock Issued	204	-	-	-
Premium on Capital Stock	207	-	-	-
Paid in Capital	208-211	954,358,083	893,243,112	61,114,971
Other Comprehensive Income	219	0	-	0
(Less) Common Stock Expense	214	321,289	300,714	20,575
Retained Earnings	215-216	2,167,243,066	2,028,457,636	138,785,430
Unappropriated Undistributed Subsidiary Earnings	216.1	-	-	-
<b>Total Proprietary Capital</b>		<b>\$ 3,429,419,838</b>	<b>\$ 3,209,807,412</b>	<b>\$ 219,612,426</b>
<b>Long-Term Debt</b>				
Bonds	221-222	\$ 3,041,852,405	\$ 2,847,058,936	\$ 194,793,469
Long-Term Debt Marked to Market	221.2	-	-	-
Long-Term Debt To Associated Companies	223	-	-	-
Other Long-Term Debt	224	-	-	-
Unamortized Premium on Long-Term Debt	225	4,699,528	4,398,581	300,947
Unamortized Discount on Long-Term Debt	226	(9,328,549)	(8,731,169)	(597,380)
<b>Total Long-Term</b>		<b>\$ 3,037,223,384</b>	<b>\$ 2,842,726,348</b>	<b>\$ 194,497,036</b>
<b>Other Non-Current Liabilities</b>				
Accumulated Provision for Property Insurance	228.1	-	-	-
Accumulated Provision for Injuries and Damages	228.2	2,329,473	2,194,156	135,317
Accumulated Provision for Pensions and Benefits	228.3	13,781,260	12,980,722	800,538
Accumulated Miscellaneous Operating Provision	228.4	-	-	-
<b>Total Other Non-Current Liabilities</b>		<b>\$ 16,110,733</b>	<b>\$ 15,174,878</b>	<b>\$ 935,855</b>
<b>Current and Accrued Liabilities</b>				
Notes Payable	231	-	-	-
Accounts Payable	232	123,553,867	116,376,757	7,177,110
Notes Payable to Associated Companies	233	8,596,848	8,046,325	550,523
Accounts Payable to Associated Companies	234	101,050,121	95,180,229	5,869,892
Customer Deposits	235	33,961,014	32,946,237	1,014,777
Taxes Accrued	236	15,074,554	14,109,213	965,341
Interest Accrued	237	44,945,711	42,067,488	2,878,223
Dividends Declared	238	-	-	-
Matured Long-Term Bonds	239	-	-	-
Tax Collections Payable	241	5,183,244	4,924,675	258,569
Miscellaneous Current and Accrued Liabilities	242-245	33,841,802	28,134,991	5,706,811
<b>Total Current and Accrued Liabilities</b>		<b>\$ 366,207,162</b>	<b>\$ 341,785,915</b>	<b>\$ 24,421,247</b>
<b>Deferred Credits</b>				
Customer Advances for Construction	252	\$ 1,861,781	\$ 1,845,229	\$ 16,552
Accumulated Deferred Investment Tax Credits	255	84,495,736	79,053,714	5,442,022
Other Deferred Credits	253	8,269,464	7,793,559	475,905
Regulatory Liabilities	254	643,434,665	603,012,014	40,422,651
Asset Retirement Obligation	230	79,380,020	74,422,737	4,957,283
Miscellaneous Long-Term Liabilities	227	14,311,732	13,395,240	916,492
Accumulated Deferred Income Taxes	281-283	1,121,367,151	1,051,208,032	70,159,119
<b>Total Deferred Credits</b>		<b>\$ 1,953,120,549</b>	<b>\$ 1,830,730,525</b>	<b>\$ 122,390,023</b>
<b>Total Liabilities and Stockholders Equity</b>		<b>\$ 8,802,081,666</b>	<b>\$ 8,240,225,078</b>	<b>\$ 561,856,588</b>
Adjustment to Balance		-	\$ 28,383,833	\$ (28,383,833)

**KENTUCKY UTILITIES COMPANY**  
Income Statement on a Total Company and Jurisdictional Basis  
Twelve Months Ended March 31, 2023

Title of Account Column A	No. Col. B	Total Kentucky Utilities Column C	KU Retail Jurisdictional Column D	Other Jurisdictional Column E		
<b>Utility Operating Income</b>						
<b>Operating Revenues:</b>						
Residential Sales	440	\$ 772,976,992	\$ 725,673,047	\$ 47,303,945		
Commercial and Industrial Sales:	442					
Commercial Sales		515,021,936	494,227,316	20,794,620		
Industrial Sales		469,936,448	458,590,167	11,346,282		
Public Street and Highway Lighting	444	8,052,574	7,865,429	187,146		
Other Sales to Public Authorities	445	165,882,517	157,233,278	8,649,239		
Total Sales to Ultimate Consumers		<u>\$ 1,931,870,468</u>	<u>\$ 1,843,589,237</u>	<u>\$ 88,281,231</u>		
Sales for Resale	447	73,570,769	45,365,278	28,205,491		
Total Sales of Electricity		<u>\$ 2,005,441,237</u>	<u>\$ 1,888,954,515</u>	<u>\$ 116,486,722</u>		
Less: Provision for Refund	449.1	-	-	-		
Total Revenues Net of Provision for Refund		<u>\$ 2,005,441,237</u>	<u>\$ 1,888,954,515</u>	<u>\$ 116,486,722</u>		
<b>Other Operating Revenues:</b>						
Late Payment Charges	450	3,804,706	3,679,867	124,839		
Miscellaneous Service Revenues	451	2,225,970	2,111,048	114,922		
Rent from Electric Property	454	3,685,048	3,259,100	425,949		
Other Electric Revenues	456	33,117,104	31,587,174	1,529,930		
Total Other Operating Revenues		<u>\$ 42,832,828</u>	<u>\$ 40,637,188</u>	<u>\$ 2,195,640</u>		
<b>Total Operating Revenue</b>		<u>\$ 2,048,274,065</u>	<u>\$ 1,929,591,703</u>	<u>\$ 118,682,362</u>		
<b>Operating Expenses:</b>						
Operation Expenses	401	\$ 946,151,531	\$ 890,317,556	\$ 55,833,975		
Maintenance Expenses	402	159,584,320	149,555,294	10,029,025		
Depreciation Expense	403	352,312,070	326,653,970	25,658,100		
Amortization of Limited-Term Electric Plant	404	20,083,296	18,767,913	1,315,384		
Regulatory Debits	407	16,072,726	15,725,777	346,949		
Taxes Other than Income Taxes	408.1	53,304,914	50,205,030	3,099,884		
Income Taxes - Federal	409.1	60,370,896	Total Income Taxes			
Income Taxes - State	409.1	9,829,077			73,461,403	2,643,049
Deferred Federal Income Taxes - Net	410-1.1	(899,687)			-	-
Deferred State Income Taxes - Net	410-1.1	6,804,165	-	-		
Accretion Expense	411.1	-	-	-		
Investment Tax Credit Adjustment - Net	411.4	193,400	186,683	6,717		
Losses/(Gains) from Disposition of Utility Plant	411.6	-	-	-		
Losses/(Gains) from Disposition of Allowances	411.8	(49)	(46)	(3)		
Total Utility Operating Expenses		<u>\$ 1,623,806,660</u>	<u>\$ 1,524,873,580</u>	<u>\$ 98,933,080</u>		
<b>Net Utility Operating Income</b>		<u>\$ 424,467,406</u>	<u>\$ 404,718,123</u>	<u>\$ 19,749,282</u>		

**KENTUCKY UTILITIES COMPANY**

Income Statement on a Total Company and Jurisdictional Basis  
Twelve Months Ended March 31, 2023

Title of Account Column A	No. Col. B	Total Kentucky Utilities Column C	KU Retail Jurisdictional Column D	Other Jurisdictional Column E
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**Other Income and Deductions are not separated on a jurisdictional basis.**

Other Income and Deductions				
Total Other Income		\$ 1,626,011		
Total Other Income Deductions		2,954,108		
Total Taxes on Other income and Deductions		(2,688,962)		
Net Other Income and Deductions		\$ 1,360,865		
Interest Charges				
Interest on Long Term Debt	427	\$ 115,839,768		
Amortization of Debt Discount and Expense	428	2,260,718		
Amortization of Loss on Re-Acquired Debt	428.1	632,283		
Amortization of Premium on Debt - Credit	429	(208,868)		
Amortization of Gain on Re-Acquired Debt - Credit	429.1	-		
Interest on Debt to Associated Companies	430	305,361		
Other Interest Expense	431	3,517,584		
Allowance for Borrowed Funds Used During Construction	432	(418,818)		
Net Interest Charges		\$ 121,928,028	\$ 114,119,773	\$ 7,808,255
Cumulative Effect of Accounting Change, Net of Tax		\$ -		
Net Income		\$ 303,900,242		

**CASE NO. 2010-00204**

**Response to Appendix C, No. 1**

**A report detailing the proportionate share of LG&E and KU in LG&E and KU Energy LLC's total operating revenues, operating and maintenance expenses and number of employees.**

The requested information is attached.

**LG&E and KU Share of Selected LG&E and KU Energy LLC Financial & Operating Numbers**  
**Income Statement Numbers are TME March 31, 2023**  
**Employee Number is as of March 31, 2023**

	<b>LG&amp;E</b>	<b>KU</b>
<b>Total Operating Revenues</b>	46.2%	53.8%
<b>Total Operating and Maintenance Expenses</b>	44.0%	50.9%
<b>Number of Employees</b>	31.2%	25.6%

**CASE NO. 2010-00204**

**Response to Appendix C, No. 1**

**The number of employees of LG&E and KU Energy LLC and each subsidiary on the basis of payroll assignment.**

The requested information, as of March 31, 2023 is attached.

**LG&E and KU Energy LLC and Subsidiaries**  
**Employees by Payroll Assignment**  
**As of March 31, 2023**

<b>LG&amp;E and KU Services Company</b>	1,352
<b>Kentucky Utilities Company</b>	803
<b>Louisville Gas and Electric Company</b>	977
<b>Total LG&amp;E and KU Energy LLC and Subsidiaries</b>	3,132