

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

IN THE MATTER OF THE ADJUSTMENT
OF ELECTRIC RATES OF DUKE ENERGY KENTUCKY, INC.

CASE NO. 2017-00321

FILING REQUIREMENTS

VOLUME 14

Duke Energy Kentucky, Inc.
Case No. 2017-00321
Forecasted Test Period Filing Requirements
Table of Contents

Vol. #	Tab #	Filing Requirement	Description	Sponsoring Witness
1	1	KRS 278.180	30 days' notice of rates to PSC.	James P. Henning
1	2	807 KAR 5:001 Section 7(1)	The original and 10 copies of application plus copy for anyone named as interested party.	James P. Henning
1	3	807 KAR 5:001 Section 12(2)	<p>(a) Amount and kinds of stock authorized.</p> <p>(b) Amount and kinds of stock issued and outstanding.</p> <p>(c) Terms of preference of preferred stock whether cumulative or participating, or on dividends or assets or otherwise.</p> <p>(d) Brief description of each mortgage on property of applicant, giving date of execution, name of mortgagor, name of mortgagee, or trustee, amount of indebtedness authorized to be secured thereby, and the amount of indebtedness actually secured, together with any sinking fund provisions.</p> <p>(e) Amount of bonds authorized, and amount issued, giving the name of the public utility which issued the same, describing each class separately, and giving date of issue, face value, rate of interest, date of maturity and how secured, together with amount of interest paid thereon during the last fiscal year.</p> <p>(f) Each note outstanding, giving date of issue, amount, date of maturity, rate of interest, in whose favor, together with amount of interest paid thereon during the last fiscal year.</p> <p>(g) Other indebtedness, giving same by classes and describing security, if any, with a brief statement of the devolution or assumption of any portion of such indebtedness upon or by person or corporation if the original liability has been transferred, together with amount of interest paid thereon during the last fiscal year.</p> <p>(h) Rate and amount of dividends paid during the five (5) previous fiscal years, and the amount of capital stock on which dividends were paid each year.</p>	John L. Sullivan, III
1	4	807 KAR 5:001 Section 12(2)(i)	Detailed income statement and balance sheet.	David L. Doss
1	5	807 KAR 5:001 Section 14(1)	Full name, mailing address, and electronic mail address of applicant and reference to the particular provision of law requiring PSC approval.	James P. Henning

Duke Energy Kentucky, Inc.
Case No. 2017-00321
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Vol. #	Tab #	Filing Requirement	Description	Sponsoring Witness
1	6	807 KAR 5:001 Section 14(2)	If a corporation, the applicant shall identify in the application the state in which it is incorporated and the date of its incorporation, attest that it is currently in good standing in the state in which it is incorporated, and, if it is not a Kentucky corporation, state if it is authorized to transact business in Kentucky.	James P. Henning
1	7	807 KAR 5:001 Section 14(3)	If a limited liability company, the applicant shall identify in the application the state in which it is organized and the date on which it was organized, attest that it is in good standing in the state in which it is organized, and, if it is not a Kentucky limited liability company, state if it is authorized to transact business in Kentucky.	James P. Henning
1	8	807 KAR 5:001 Section 14(4)	If the applicant is a limited partnership, a certified copy of its limited partnership agreement and all amendments, if any, shall be annexed to the application, or a written statement attesting that its partnership agreement and all amendments have been filed with the commission in a prior proceeding and referencing the case number of the prior proceeding.	James P. Henning
1	9	807 KAR 5:001 Section 16 (1)(b)(1)	Reason adjustment is required.	James P. Henning William Don Wathen, Jr.
1	10	807 KAR 5:001 Section 16 (1)(b)(2)	Certified copy of certificate of assumed name required by KRS 365.015 or statement that certificate not necessary.	James P. Henning
1	11	807 KAR 5:001 Section 16 (1)(b)(3)	New or revised tariff sheets, if applicable in a format that complies with 807 KAR 5:011 with an effective date not less than thirty (30) days from the date the application is filed	Bruce L. Sailors
1	12	807 KAR 5:001 Section 16 (1)(b)(4)	Proposed tariff changes shown by present and proposed tariffs in comparative form or by indicating additions in italics or by underscoring and striking over deletions in current tariff.	Bruce L. Sailors
1	13	807 KAR 5:001 Section 16 (1)(b)(5)	A statement that notice has been given in compliance with Section 17 of this administrative regulation with a copy of the notice.	James P. Henning
1	14	807 KAR 5:001 Section 16(2)	If gross annual revenues exceed \$5,000,000, written notice of intent filed at least 30 days, but not more than 60 days prior to application. Notice shall state whether application will be supported by historical or fully forecasted test period.	James P. Henning
1	15	807 KAR 5:001 Section 16(3)	Notice given pursuant to Section 17 of this administrative regulation shall satisfy the requirements of 807 KAR 5:051, Section 2.	James P. Henning

1	16	807 KAR 5:001 Section 16(6)(a)	The financial data for the forecasted period shall be presented in the form of pro forma adjustments to the base period.	Robert H. Pratt
1	17	807 KAR 5:001 Section 16(6)(b)	Forecasted adjustments shall be limited to the twelve (12) months immediately following the suspension period.	Sarah E. Lawler Cynthia S. Lee Robert H. Pratt
1	18	807 KAR 5:001 Section 16(6)(c)	Capitalization and net investment rate base shall be based on a thirteen (13) month average for the forecasted period.	Sarah E. Lawler
1	19	807 KAR 5:001 Section 16(6)(d)	After an application based on a forecasted test period is filed, there shall be no revisions to the forecast, except for the correction of mathematical errors, unless the revisions reflect statutory or regulatory enactments that could not, with reasonable diligence, have been included in the forecast on the date it was filed. There shall be no revisions filed within thirty (30) days of a scheduled hearing on the rate application.	Robert H. Pratt
1	20	807 KAR 5:001 Section 16(6)(e)	The commission may require the utility to prepare an alternative forecast based on a reasonable number of changes in the variables, assumptions, and other factors used as the basis for the utility's forecast.	Robert H. Pratt
1	21	807 KAR 5:001 Section 16(6)(f)	The utility shall provide a reconciliation of the rate base and capital used to determine its revenue requirements.	Sarah E. Lawler
1	22	807 KAR 5:001 Section 16(7)(a)	Prepared testimony of each witness supporting its application including testimony from chief officer in charge of Kentucky operations on the existing programs to achieve improvements in efficiency and productivity, including an explanation of the purpose of the program.	All Witnesses
1	23	807 KAR 5:001 Section 16(7)(b)	Most recent capital construction budget containing at minimum 3 year forecast of construction expenditures.	Robert H. Pratt Joseph A. Miller Anthony J. Platz
1	24	807 KAR 5:001 Section 16(7)(c)	Complete description, which may be in prefiled testimony form, of all factors used to prepare forecast period. All econometric models, variables, assumptions, escalation factors, contingency provisions, and changes in activity levels shall be quantified, explained, and properly supported.	Robert H. Pratt
1	25	807 KAR 5:001 Section 16(7)(d)	Annual and monthly budget for the 12 months preceding filing date, base period and forecasted period.	Robert H. Pratt
1	26	807 KAR 5:001 Section 16(7)(e)	Attestation signed by utility's chief officer in charge of Kentucky operations providing: 1. That forecast is reasonable, reliable, made in good faith and that all basic assumptions used have been identified and justified; and 2. That forecast contains same assumptions and methodologies used in forecast prepared for use by management, or an identification and explanation for any differences; and 3. That productivity and efficiency gains are included in the forecast.	James P. Henning

1	27	807 KAR 5:001 Section 16(7)(f)	For each major construction project constituting 5% or more of annual construction budget within 3 year forecast, following information shall be filed: 1. Date project began or estimated starting date; 2. Estimated completion date; 3. Total estimated cost of construction by year exclusive and inclusive of Allowance for Funds Used During construction ("AFUDC") or Interest During construction Credit; and 4. Most recent available total costs incurred exclusive and inclusive of AFUDC or Interest During Construction Credit.	Robert H. Pratt Joseph A. Miller Anthony J. Platz
1	28	807 KAR 5:001 Section 16(7)(g)	For all construction projects constituting less than 5% of annual construction budget within 3 year forecast, file aggregate of information requested in paragraph (f) 3 and 4 of this subsection.	Robert H. Pratt Joseph A. Miller Anthony J. Platz
1	29	807 KAR 5:001 Section 16(7)(h)	Financial forecast for each of 3 forecasted years included in capital construction budget supported by underlying assumptions made in projecting results of operations and including the following information: 1. Operating income statement (exclusive of dividends per share or earnings per share); 2. Balance sheet; 3. Statement of cash flows; 4. Revenue requirements necessary to support the forecasted rate of return; 5. Load forecast including energy and demand (electric); 6. Access line forecast (telephone); 7. Mix of generation (electric); 8. Mix of gas supply (gas); 9. Employee level; 10. Labor cost changes; 11. Capital structure requirements; 12. Rate base; 13. Gallons of water projected to be sold (water); 14. Customer forecast (gas, water); 15. MCF sales forecasts (gas); 16. Toll and access forecast of number of calls and number of minutes (telephone); and 17. A detailed explanation of any other information provided.	Robert H. Pratt John Verderame John L. Sullivan, III Benjamin Passty
1	30	807 KAR 5:001 Section 16(7)(i)	Most recent FERC or FCC audit reports.	David L. Doss
2	31	807 KAR 5:001 Section 16(7)(j)	Prospectuses of most recent stock or bond offerings.	John L. Sullivan, III
2	32	807 KAR 5:001 Section 16(7)(k)	Most recent FERC Form 1 (electric), FERC Form 2 (gas), or PSC Form T (telephone).	David L. Doss
3-4	33	807 KAR 5:001 Section 16(7)(l)	Annual report to shareholders or members and statistical supplements for the most recent 2 years prior to application filing date.	John L. Sullivan, III
5	34	807 KAR 5:001 Section 16(7)(m)	Current chart of accounts if more detailed than Uniform System of Accounts charts.	David L. Doss
5	35	807 KAR 5:001 Section 16(7)(n)	Latest 12 months of the monthly managerial reports providing financial results of operations in comparison to forecast.	David L. Doss

5	36	807 KAR 5:001 Section 16(7)(o)	Complete monthly budget variance reports, with narrative explanations, for the 12 months prior to base period, each month of base period, and subsequent months, as available.	David L. Doss Robert H. Pratt
6-8	37	807 KAR 5:001 Section 16(7)(p)	SEC's annual report for most recent 2 years, Form 10-Ks and any Form 8-Ks issued during prior 2 years and any Form 10-Qs issued during past 6 quarters.	David L. Doss
9	38	807 KAR 5:001 Section 16(7)(q)	Independent auditor's annual opinion report, with any written communication which indicates the existence of a material weakness in internal controls.	David L. Doss
9	39	807 KAR 5:001 Section 16(7)(r)	Quarterly reports to the stockholders for the most recent 5 quarters.	John L. Sullivan
9	40	807 KAR 5:001 Section 16(7)(s)	Summary of latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities adopting PSC's average depreciation rates shall identify current and base period depreciation rates used by major plant accounts. If information has been filed in another PSC case, refer to that case's number and style.	John J. Spanos
9	41	807 KAR 5:001 Section 16(7)(t)	List all commercial or in-house computer software, programs, and models used to develop schedules and work papers associated with application. Include each software, program, or model; its use; identify the supplier of each; briefly describe software, program, or model; specifications for computer hardware and operating system required to run program	Sarah E. Lawler
9	42	807 KAR 5:001 Section 16(7)(u)	If utility had any amounts charged or allocated to it by affiliate or general or home office or paid any monies to affiliate or general or home office during the base period or during previous 3 calendar years, file: 1. Detailed description of method of calculation and amounts allocated or charged to utility by affiliate or general or home office for each allocation or payment; 2. method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted test period; 3. Explain how allocator for both base and forecasted test period was determined; and 4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during base period is reasonable.	Jeffrey R. Setser
10	43	807 KAR 5:001 Section 16(7)(v)	If gas, electric or water utility with annual gross revenues greater than \$5,000,000, cost of service study based on methodology generally accepted in industry and based on current and reliable data from single time period.	James E. Ziolkowski

11	44	807 KAR 5:001 Section 16(7)(w)	Local exchange carriers with fewer than 50,000 access lines need not file cost of service studies, except as specifically directed by PSC. Local exchange carriers with more than 50,000 access lines shall file: 1. Jurisdictional separations study consistent with Part 36 of the FCC's rules and regulations; and 2. Service specific cost studies supporting pricing of services generating annual revenue greater than \$1,000,000 except local exchange access: a. Based on current and reliable data from single time period; and b. Using generally recognized fully allocated, embedded, or incremental cost principles.	N/A
11	45	807 KAR 5:001 Section 16(8)(a)	Jurisdictional financial summary for both base and forecasted periods detailing how utility derived amount of requested revenue increase.	Sarah E. Lawler
11	46	807 KAR 5:001 Section 16(8)(b)	Jurisdictional rate base summary for both base and forecasted periods with supporting schedules which include detailed analyses of each component of the rate base.	Sarah E. Lawler Cynthia S. Lee Robert H. Pratt Lisa M. Bellucci James E. Ziolkowski David L. Doss
11	47	807 KAR 5:001 Section 16(8)(c)	Jurisdictional operating income summary for both base and forecasted periods with supporting schedules which provide breakdowns by major account group and by individual account.	Sarah E. Lawler
11	48	807 KAR 5:001 Section 16(8)(d)	Summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.	Sarah E. Lawler Cynthia S. Lee Robert H. Pratt James E. Ziolkowski
11	49	807 KAR 5:001 Section 16(8)(e)	Jurisdictional federal and state income tax summary for both base and forecasted periods with all supporting schedules of the various components of jurisdictional income taxes.	Lisa M. Bellucci
11	50	807 KAR 5:001 Section 16(8)(f)	Summary schedules for both base and forecasted periods (utility may also provide summary segregating items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures for country club; charitable contributions; marketing, sales, and advertising; professional services; civic and political activities; employee parties and outings; employee gifts; and rate cases.	Sarah E. Lawler
11	51	807 KAR 5:001 Section 16(8)(g)	Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.	Sarah E. Lawler Tom Silinski
11	52	807 KAR 5:001 Section 16(8)(h)	Computation of gross revenue conversion factor for forecasted period.	Sarah E. Lawler
11	53	807 KAR 5:001 Section 16(8)(i)	Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for 5 calendar years prior to application filing date, base period, forecasted period, and 2 calendar years beyond forecast period.	David L. Doss Robert H. Pratt

11	54	807 KAR 5:001 Section 16(8)(j)	Cost of capital summary for both base and forecasted periods with supporting schedules providing details on each component of the capital structure.	John L. Sullivan, III
11	55	807 KAR 5:001 Section 16(8)(k)	Comparative financial data and earnings measures for the 10 most recent calendar years, base period, and forecast period.	Cynthia S. Lee Robert H. Pratt John L. Sullivan David L. Doss
11	56	807 KAR 5:001 Section 16(8)(l)	Narrative description and explanation of all proposed tariff changes.	Bruce L. Sailors
11	57	807 KAR 5:001 Section 16(8)(m)	Revenue summary for both base and forecasted periods with supporting schedules which provide detailed billing analyses for all customer classes.	Bruce L. Sailors
11	58	807 KAR 5:001 Section 16(8)(n)	Typical bill comparison under present and proposed rates for all customer classes.	Bruce L. Sailors
11	59	807 KAR 5:001 Section 16(10)	Request for waivers from the requirements of this section shall include the specific reasons for the request. The commission shall grant the request upon good cause shown by the utility.	Legal
11	60	807 KAR 5:001 Section (17)(1)	<p>(1) Public postings.</p> <p>(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.</p> <p>(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:</p> <ol style="list-style-type: none"> 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. <p>(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.</p>	James P. Henning

11	61	807 KAR 5:001 Section 17(2)	<p>(2) Customer Notice.</p> <p>(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.</p> <p>(b) If a utility has more than twenty (20) customers, it shall provide notice by:</p> <ol style="list-style-type: none"> 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. <p>(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.</p>	James P. Henning
11	62	807 KAR 5:001 Section 17(3)	<p>(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:</p> <p>(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;</p> <p>(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</p> <p>(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.</p>	James P. Henning

11	63	807 KAR 5:001 Section 17(4)	<p>(4) Notice Content. Each notice issued in accordance with this section shall contain:</p> <p>(a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;</p> <p>(b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;</p> <p>(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;</p> <p>(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;</p> <p>(e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);</p> <p>(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;</p> <p>(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;</p> <p>(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;</p> <p>(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</p> <p>(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.</p>	Bruce L. Sailers
11	64	807 KAR 5:001 Section 17(5)	(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 the required information.	N/A
12	-	807 KAR 5:001 Section 16(8)(a) through (k)	Schedule Book (Schedules A-K)	Various
13	-	807 KAR 5:001 Section 16(8)(l) through (n)	Schedule Book (Schedules L-N)	Bruce L. Sailers

14	-	-	Work papers	Various
15	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 1 of 6)	Various
16	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 2 of 6)	Various
17	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 3 of 6)	Various
18	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 4 of 6)	Various
19	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 5 of 6)	Various
20	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 6 of 6)	Various
20	-	KRS 278.2205(6)	Cost Allocation Manual	Legal

Before

KENTUCKY PUBLIC SERVICE COMMISSION

ELECTRIC CASE NO. 2017-00321

IN THE MATTER OF THE APPLICATION
OF DUKE ENERGY KENTUCKY
FOR AUTHORITY TO INCREASE
ITS RATES FOR ELECTRIC SERVICE TO ALL
JURISDICTIONAL CONSUMERS

WORK PAPERS

SECTION A
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 DATA: "X" BASE PERIOD FORECASTED PERIOD
 CALCULATION OF JURISDICTIONAL CAPITALIZATION

WPA-1a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

Line No.	Description		Capitalization	
			Total	Electric
1	Total Base Period Capitalization	(1)	961,046,901	
2				
3	Less: Gas Non-jurisdictional Rate Base	(2)	6,084,744	
4	Electric Non-jurisdictional Rate Base	(2)	477,422	
5	Non-jurisdictional Rate Base	(2)	(52,833,599)	
6				
7				
8	Jurisdictional Capitalization		1,007,318,334	
9				
10	Electric Jurisdictional Rate Base Allocation %	(2)	68.166%	686,648,616
11				
12	Plus: Jurisdictional Electric ITC	(3)		13,466
13	Less: CWIP	(4)		<u>(121,466,579)</u>
14				
15				
16	Total Allocated Capitalization			<u>565,195,503</u>

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 To Sch. A

Notes:

- (1) Schedule J-1, page 1.
- (2) WPA-1b.
- (3) Schedule B-6, page 1.
- (4) Schedule B-4. The Company is not requesting to include recovery of CWIP in base rates.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
TO DETERMINE THE BASE PERIOD RATIO OF KENTUCKY JURISDICTIONAL ELECTRIC OPERATIONS
TO JURISDICTIONAL TOTAL COMPANY OPERATIONS
DATA: "X" BASE PERIOD FORECASTED PERIOD

WPA-1b
WITNESS RESPONSIBLE:
S. E. LAWLER

Line No.	Description	Schedule Reference	Total Company	Gas Excl. of Facilities Devoted to Other Than DE-Kentucky Custs.	Gas Non-Juris.	Electric Jurisdictional	Electric Non-Juris.	Non-Jurisdictional
1	Total Utility Plant in Service (Accts 101 & 106) (A)	Sch B-2	2,058,887,569	502,133,386 (D)	11,786,059 (D)	1,544,965,918	0	2,206 (D)
2								
3	Additions:							
4	Construction Work in Progress (Account 107)	(C)	0	0	0	0	0	0
5								
6	Fuel Inventory	Sch B-5	20,893,849	0	0	20,893,849	0	0
7								
8	Materials & Supplies -							
9	Propane Inventory (Account 151) (A)	WPB-5.1b	3,714,387	1,300,035	2,414,352	0	0	0
10	Other Material and Supplies (Accts. 154 & 163) (A)	WPB-5.1c	20,955,355	480,584	0	20,474,771	0	0
11	Total Materials & Supplies		24,669,742	1,780,619	2,414,352	20,474,771	0	0
12								
13	Gas Stored Underground (Account 164) (A)	WPB-5.1g	3,412,415	3,412,415	0	0	0	0
14								
15	Prepayments (Account 165) (A)	WPB-5.1e	665,925	0	188,503	0	477,422	0
16								
17	Emission Allowances (Account 158)	WPB-5.1j	0	0	0	0	0	0
18								
19	Cash Working Capital Allowance	WPB-5.1a	16,807,315	2,989,701	0	13,817,614	0	0
20								
21	Other Rate Base Items	Sch B-6	0	0	0	0	0	0
22	Total Additions		66,449,246	8,182,735	2,602,855	55,186,234	477,422	0
23								
24	Deductions:							
25	Reserve for Accumulated Depreciation (Acct 108) (A)	Sch B-3	1,010,540,589	169,168,029 (D)	7,409,483 (D)	833,963,077	0	0
26								
27	Accum. Deferred Income Taxes (Accts 190, 282, & 283) (A)	Sch B-6, WPB-6a	347,970,670	81,290,430	894,687 (B)	212,949,748	0	52,835,805
28								
29	Customer Advances for Construction (Account 252)	WPB-6a	1,492,412	1,492,412	0	0	0	0
30								
31	Investment Tax Credits	Sch B-6	0	0	0	0	0	0
32	Total Deductions		1,360,003,671	251,950,871	8,304,170	1,046,912,825	0	52,835,805
33								
34	Net Original Cost Rate Base		765,333,144	258,365,250	6,084,744	553,239,327	477,422	(52,833,599)
35								
36	Jurisdictional Rate Base Ratio		100.000%	33.759%	0.795%	72.287%	0.062%	-6.903%
37								
38	Jurisdictional Rate Base Ratio - Excluding Non-Jurisdictional		100.000%	31.834%		68.166%		

Notes:

- (A) Adjusted for non-jurisdictional gas plant.
- (B) WPB-6c. Liberalized Depreciation of \$894,687.
- (C) The Company is not requesting to include recovery of CWIP in base rates.
- (D) Company records.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 DATA: BASE PERIOD "X" FORECASTED PERIOD
 CALCULATION OF JURISDICTIONAL CAPITALIZATION

WPA-1c
 WITNESS RESPONSIBLE:
 S. E. LAWLER

Line No.	Description		Capitalization	
			Total	Electric
1	Total Forecasted Period Capitalization	(1)	1,069,192,372	
2				
3	Less: Gas Non-jurisdictional Rate Base	(2)	5,927,796	
4	Electric Non-jurisdictional Rate Base	(2)	792,644	
5	Non-jurisdictional Rate Base	(2)	(50,651,286)	
6				
7				
8	Jurisdictional Capitalization		1,113,123,218	
9				
10	Electric Jurisdictional Rate Base Allocation %	(2)	72.045%	801,949,623
11				
12	Plus: Jurisdictional Electric ITC	(3)		4,354,475
13	Less: CWIP	(4)		(85,525,336)
14	Plant in Service included in ESM	(5)		(15,727,622)
15				
16	Total Allocated Capitalization			<u>705,051,140</u>

↑
 To Sch. A

Notes:

- (1) Schedule J-1, page 2.
- (2) WPA-1d.
- (3) Schedule B-6, page 2.
- (4) Schedule B-4. The Company is not requesting to include recovery of CWIP in base rates.
- (5) The Company will recover this plant in service through the Environmental Surcharge Mechanism

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321

WPA-1d
WITNESS RESPONSIBLE:
S. E. LAWLER

TO DETERMINE THE FORECASTED PERIOD RATIO OF KENTUCKY JURISDICTIONAL ELECTRIC OPERATIONS
TO JURISDICTIONAL TOTAL COMPANY OPERATIONS
DATA: BASE PERIOD "X" FORECASTED PERIOD

Line No.	Description	Schedule Reference	Total Company	Gas Excl. of Facilities Devoted to Other Than DE-Kentucky Custs.		Gas Non-Juris.	Electric Jurisdictional	Electric Non-Juris.	Non-Jurisdictional
1	Total Utility Plant in Service (Accts 101 & 106) (B)	Sch B-2	2,273,858,620	531,228,442	(E)	11,786,059	(E) 1,730,844,119	0	0
2									
3	Additions:								
4	Construction Work in Progress (Account 107)	(D)	0	0		0	0	0	0
5									
6	Fuel Inventory	Sch B-5	19,946,203	0		0	19,946,203	0	0
7									
8	Materials & Supplies -								
9	Propane Inventory (Account 151) (B)	WPB-5.1b	3,714,387	1,300,035		2,414,352	0	0	0
10	Other Material and Supplies (Accts. 154 & 163) (B)	WPB-5.1c	20,955,355	480,584		0	20,474,771	0	0
11	Total Materials & Supplies		24,669,742	1,780,619		2,414,352	20,474,771	0	0
12									
13	Gas Stored Underground (Account 164) (B)	WPB-5.1g	3,412,415	3,412,415		0	0	0	0
14									
15	Prepayments (Account 165) (B)	WPB-5.1e	1,178,425	0		385,781	0	792,644	0
16									
17	Emission Allowances (Account 158)	WPB-5.1j	0	0		0	0	0	0
18									
19	Cash Working Capital Allowance	WPB-5.1a	17,119,715	2,904,308		0	14,215,407	0	0
20									
21	Other Rate Base Items	Sch B-6	0	0		0	0	0	0
22	Total Additions		66,326,500	8,097,342		2,800,133	54,636,381	792,644	0
23									
24	Deductions:								
25	Reserve for Accumulated Depreciation (Acct 108) (B)	Sch B-3.2	1,025,608,946	177,696,357	(E)	7,700,630	(E) 840,211,959	(A) 0	0
26									
27	Accum. Deferred Income Taxes (Accts 190, 282, & 283) (B)	Sch B-6, WPB-6a	380,044,857	87,024,253		957,766	(C) 241,411,552	0	50,651,286
28									
29	Customer Advances for Construction (Account 252)	WPB-6a	1,492,412	1,492,412		0	0	0	0
30									
31	Investment Tax Credits	Sch B-6	0	0		0	0	0	0
32	Total Deductions		1,407,146,215	266,213,022		8,658,396	1,081,623,511	0	50,651,286
33									
34	Net Original Cost Rate Base		933,038,905	273,112,762		5,927,796	703,856,989	792,644	(50,651,286)
35									
36	Jurisdictional Rate Base Ratio		100.000%	29.271%		0.635%	75.437%	0.085%	-5.429%
37									
38	Jurisdictional Rate Base Ratio - Excluding Non-Jurisdictional		100.000%	27.955%			72.045%		

Notes:

- (A) Does not include depreciation annualization adjustment per Commission precedent.
- (B) Adjusted for non-jurisdictional gas plant.
- (C) WPB-6d. Liberalized Depreciation of \$957,766.
- (D) The Company is not requesting to include recovery of CWIP in base rates.
- (E) Company records.

SECTION B

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 CASH WORKING CAPITAL
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1a
 WITNESS RESPONSIBLE:
 R. H. PRATT

LINE NO.	DESCRIPTION	WORK PAPER REFERENCE	JURISDICTIONAL	
			BASE PERIOD	FORECASTED PERIOD
1	<u>Electric Cash Working Capital</u>			
2	Total Jurisdictional O & M Expense	Sch C-2	226,486,360	220,615,724
3				
4	Less: Fuel and Purchased Power Expense	Sch C-2	115,955,445	106,892,466
5				
6	Net Operation & Maintenance Expense		110,540,915	113,723,258
7				
8	Cash Working Capital			
9				
10	1/8 of Net Operation & Maintenance Expense	To Sch B-5.1 <---	13,817,614	14,215,407
11				
12				
13	<u>Gas Cash Working Capital</u>			
14	Total Jurisdictional O & M Expense	Company Records	23,917,606	23,234,466
15				
16	Less: Purchased Gas Cost	Company Records	0	0
17				
18	Net Operation & Maintenance Expense		23,917,606	23,234,466
19				
20	Cash Working Capital			
21				
22	1/8 of Net Operation & Maintenance Expense		2,989,701	2,904,308
			↑	↑
			To WPA-1b	To WPA-1d

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 GAS ENRICHER LIQUIDS
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1b
 WITNESS RESPONSIBLE:
 R. H. PRATT

LINE NO.	MONTH	ACCT 151126 AMOUNT (A) \$	ALLOC. (B) %	ALLOCATED AMOUNT	
1	Base Period				
2	December 2016	3,714,387	35.00%	1,300,035	
3	January 2017	3,279,519	35.00%	1,147,832	
4	February	3,279,519	35.00%	1,147,832	
5	March	3,279,519	35.00%	1,147,832	
6	April	3,279,519	35.00%	1,147,832	
7	May	3,279,519	35.00%	1,147,832	
8	June	3,714,387	35.00%	1,300,035	
9	July	3,714,387	35.00%	1,300,035	
10	August	3,714,387	35.00%	1,300,035	
11	September	3,714,387	35.00%	1,300,035	
12	October	3,714,387	35.00%	1,300,035	
13	November	3,714,387	35.00%	1,300,035	--> To Sch. WPA-1b
14					
15	Forecasted Period				
16	March 2018	3,714,387	35.00%	1,300,035	
17	April	3,714,387	35.00%	1,300,035	
18	May	3,714,387	35.00%	1,300,035	
19	June	3,714,387	35.00%	1,300,035	
20	July	3,714,387	35.00%	1,300,035	
21	August	3,714,387	35.00%	1,300,035	
22	September	3,714,387	35.00%	1,300,035	
23	October	3,714,387	35.00%	1,300,035	
24	November	3,714,387	35.00%	1,300,035	
25	December	3,714,387	35.00%	1,300,035	
26	January 2019	3,714,387	35.00%	1,300,035	
27	February	3,714,387	35.00%	1,300,035	
28	March	3,714,387	35.00%	1,300,035	
29	Total	<u>48,287,031</u>		<u>16,900,455</u>	
30					
31	13 Month Average - Forecasted Period	<u>3,714,387</u>		<u>1,300,035</u>	--> To Sch. WPA-1d

(A) Source: Company Records
 (B) Percent Applicable to Kentucky Customers.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 DETAIL OF MATERIALS AND SUPPLIES
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1c
 WITNESS RESPONSIBLE:
 R. H. PRATT

LINE NO.	ACCOUNT NO. and DESCRIPTION	DE-KENTUCKY INVENTORY (A) \$	ALLOCATED TO ELEC DEPT		ALLOCATED TO JURISDICTION		
			%	AMOUNT \$	ALLOC CODE	%	AMOUNT \$
1	<u>Base Period - Ending Balance</u>						
2	154100 M&S Inventory - Gas	467,039	0.00%	0	DALL	100.000	0
3	154100 M&S Inventory - Electric	19,432,237	100.00%	19,432,237	DALL	100.000	19,432,237
4	154200 Limestone Inventory - Electric	781,161	100.00%	781,161	DALL	100.000	781,161
5	154990 Sch. M Inventory Surplus - Cr	(544)	100.00%	(544)	DALL	100.000	(544)
6		20,679,893		20,212,854			20,212,854
7	163110 Stores Expense - Gas	13,545	0.00%	0	DALL	100.000	0
8	163110 Stores Expense - Electric	261,917	100.00%	261,917	DALL	100.000	261,917
9	Total	<u>20,955,355</u>		<u>20,474,771</u>			<u>20,474,771</u>
10							
11	<u>Forecasted Period - 13 Month Average Balance</u>						
12							
13	154100 M&S Inventory - Gas	467,039	0.00%	0	DALL	100.000	0
14	154100 M&S Inventory - Electric	19,432,237	100.00%	19,432,237	DALL	100.000	19,432,237
15	154200 Limestone Inventory - Electric	781,161	100.00%	781,161	DALL	100.000	781,161
16	154990 Sch. M Inventory Surplus - Cr	(544)	100.00%	(544)	DALL	100.000	(544)
17		20,679,893		20,212,854			20,212,854
18	163110 Stores Expense - Gas	13,545	0.00%	0	DALL	100.000	0
19	163110 Stores Expense - Electric	261,917	100.00%	261,917	DALL	100.000	261,917
20	Total	<u>20,955,355</u>		<u>20,474,771</u>			<u>20,474,771</u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 MATERIAL & SUPPLIES
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1d
 PAGE 1 OF 1
 WITNESS RESPONSIBLE:
 R. H. PRATT

LINE NO.	MONTH	ACCOUNT 154100 - Gas \$	ACCOUNT 154100 - Elec \$	ACCOUNT 154200 - Elec \$	ACCOUNT 154990 - Elec \$	ACCOUNT 163110 - Gas \$	ACCOUNT 163110 - Elec \$
1	<u>Base Period</u>						
2	December 2016	467,039	19,432,237	781,161	(544)	13,545	261,917
3	January 2017	489,372	19,498,454	711,436	0	25,800	284,088
4	February	461,566	19,481,546	915,194	0	31,435	380,259
5	March	439,857	19,529,432	569,378	0	44,885	472,977
6	April	470,054	18,273,568	956,471	0	50,084	112,470
7	May	406,994	18,157,788	1,138,212	0	32,609	178,309
8	June	467,039	19,432,237	781,161	(544)	13,545	261,917
9	July	467,039	19,432,237	781,161	(544)	13,545	261,917
10	August	467,039	19,432,237	781,161	(544)	13,545	261,917
11	September	467,039	19,432,237	781,161	(544)	13,545	261,917
12	October	467,039	19,432,237	781,161	(544)	13,545	261,917
13	November	467,039	19,432,237	781,161	(544)	13,545	261,917
14							
15	<u>Forecasted Period</u>						
16	March 2018	467,039	19,432,237	781,161	(544)	13,545	261,917
17	April	467,039	19,432,237	781,161	(544)	13,545	261,917
18	May	467,039	19,432,237	781,161	(544)	13,545	261,917
19	June	467,039	19,432,237	781,161	(544)	13,545	261,917
20	July	467,039	19,432,237	781,161	(544)	13,545	261,917
21	August	467,039	19,432,237	781,161	(544)	13,545	261,917
22	September	467,039	19,432,237	781,161	(544)	13,545	261,917
23	October	467,039	19,432,237	781,161	(544)	13,545	261,917
24	November	467,039	19,432,237	781,161	(544)	13,545	261,917
25	December	467,039	19,432,237	781,161	(544)	13,545	261,917
26	January 2019	467,039	19,432,237	781,161	(544)	13,545	261,917
27	February	467,039	19,432,237	781,161	(544)	13,545	261,917
28	March	467,039	19,432,237	781,161	(544)	13,545	261,917
29	Total	6,071,507	252,619,081	10,155,093	(7,072)	176,085	3,404,921
30							
31	Thirteen Month Average Balance	467,039	19,432,237	781,161	(544)	13,545	261,917

 V	 V	 V	 V	 V	 V
To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c

Note: Source is Company general ledger.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 PREPAYMENTS
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1e
 WITNESS RESPONSIBLE:
 R. H. PRATT

LINE NO.	DESCRIPTION	TOTAL COMPANY (1)	ALLOC. TO ELEC DEPT. %	AMOUNT	JURIS. ALLOCATION CODE	%	JURISDIC. AMOUNT
1	<u>Base Period - Ending Balance</u>						
2	KPSC Maintenance Tax - Gas	188,503	0.00% (2)	0	DNON	0.000	0
3	KPSC Maintenance Tax - Elec	477,422	100.00% (2)	477,422	DNON	0.000	0
4	Inter-Co Prepaid Insurance	0	100.00%	0	DALL	100.000	0
5	Collateral Asset	0	100.00%	0	DALL	100.000	0
6	Total	<u>665,925</u>		<u>477,422</u>			<u>0</u>
7							
8	<u>Forecasted Period - 13 Month Average Balance</u>						
9	KPSC Maintenance Tax - Gas	385,781	0.00% (2)	0	DNON	0.000	0
10	KPSC Maintenance Tax - Elec	792,644	100.00% (2)	792,644	DNON	0.000	0
11	Inter-Co Prepaid Insurance	0	100.00%	0	DALL	100.000	0
12	Collateral Asset	0	100.00%	0	DALL	100.000	0
13	Total	<u>1,178,425</u>		<u>792,644</u>			<u>0</u>

(1) WPB-5.1h.

(2) Not allowed due to Commission precedent.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
DEVELOPMENT OF FACTORS TO ALLOCATE
PREPAYMENTS AND MATERIALS AND SUPPLIES

WPB-5.1f
WITNESS RESPONSIBLE:
R. H. PRATT

<u>LINE</u> <u>NO.</u>	<u>DESCRIPTION /</u> <u>COMMON ALLOCATION</u>		
1	<u>Retail Customers at November 30, 2017</u>	<u>CUSTOMERS</u>	<u>ALLOC</u>
2	Gas	99,106	41.36%
3	Electric	<u>140,507</u>	<u>58.64%</u>
4	Total	<u>239,613</u>	<u>100.00%</u>
5			
6	<u>Retail Customers at March 31, 2019</u>	<u>CUSTOMERS</u>	<u>ALLOC</u>
7	Gas	100,959	41.57%
8	Electric	<u>141,894</u>	<u>58.43%</u>
9	Total	<u>242,853</u>	<u>100.00%</u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 NATURAL GAS STORAGE BALANCE (ACCT NOS. 164100 & 174273)
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1g
 WITNESS RESPONSIBLE:
 R. H. PRATT

<u>LINE</u> <u>NO.</u>	<u>MONTH</u>	<u>AMOUNT (A)</u> \$
1	<u>Base Period</u>	
2	December 2016	3,412,415
3	January 2017	1,840,728
4	February	1,120,511
5	March	988,448
6	April	1,772,266
7	May	2,370,695
8	June	3,412,415
9	July	3,412,415
10	August	3,412,415
11	September	3,412,415
12	October	3,412,415
13	November	3,412,415
14		
15	<u>Forecasted Period</u>	
16	March 2018	3,412,415
17	April	3,412,415
18	May	3,412,415
19	June	3,412,415
20	July	3,412,415
21	August	3,412,415
22	September	3,412,415
23	October	3,412,415
24	November	3,412,415
25	December	3,412,415
26	January 2019	3,412,415
27	February	3,412,415
28	March	3,412,415
29	Total	44,361,396
30		
31	Thirteen Month Average Balance	3,412,415

↓
To WPA-1d

(A) Company Records

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 PREPAYMENTS
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1h
 WITNESS RESPONSIBLE:
 R. H. PRATT

LINE NO.	MONTH	Prepaid Insurance 165075 (A) \$	Public Utility Fees - Gas 165400 (A) \$	Public Utility Fees - Elec 165400 (A) \$	Collateral Asset Elec 165520 (A) \$
1	<u>Base Period</u>				
2	December 2016	0	137,210	395,464	(41,537)
3	January 2017	1,153,350	120,315	334,217	(41,871)
4	February	1,048,500	(6,782)	142,699	(41,871)
5	March	943,650	50,686	190,807	(6,656,772)
6	April	838,800	109,430	204,472	489,977
7	May	733,950	28,551	80,833	(32,705)
8	June	0	444,964	887,211	0
9	July	0	393,672	805,253	0
10	August	0	342,379	723,295	0
11	September	0	291,087	641,337	0
12	October	0	239,795	559,380	0
13	November	0	188,503	477,422	0
14					
15	<u>Forecasted Period</u>				
16	March 2018	0	598,841	1,133,084	0
17	April	0	547,548	1,051,126	0
18	May	0	496,256	969,168	0
19	June	0	444,964	887,211	0
20	July	0	393,672	805,253	0
21	August	0	342,379	723,295	0
22	September	0	291,087	641,337	0
23	October	0	239,795	559,380	0
24	November	0	188,503	477,422	0
25	December	0	137,210	395,464	0
26	January 2019	0	85,918	313,506	0
27	February	0	650,133	1,215,042	0
28	March	0	598,841	1,133,084	0
29	Total	0	5,015,147	10,304,372	0
30					
31	Thirteen Month Average Balance	0	385,781	792,644	0

↓ ↓ ↓ ↓
 To WPB-5.1e To WPB-5.1e To WPB-5.1e To WPB-5.1e

(A) Company Records

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 FUEL
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1i
 WITNESS RESPONSIBLE:
 R. H. PRATT

LINE NO.	MONTH	Coal Stocks		Diesel Fuel	Natural Gas	Propane
		151130 (A)	151131 (A)	East Bend 151140 (A)	Woodsdale 151660 (A)	Woodsdale 151700 (A)
		\$	\$	\$	\$	\$
1	<u>Base Period</u>					
2	December 2016	14,374,100	5,124,561	447,542	0	947,646
3	January 2017	13,299,647	4,484,238	358,608	0	947,189
4	February	13,841,358	4,521,041	242,370	0	946,979
5	March	13,248,468	4,119,400	299,480	0	946,725
6	April	13,018,216	4,197,095	420,164	0	946,448
7	May	12,699,402	3,378,436	468,998	0	946,122
8	June	14,374,100	5,124,561	447,542	0	947,646
9	July	14,374,100	5,124,561	447,542	0	947,646
10	August	14,374,100	5,124,561	447,542	0	947,646
11	September	14,374,100	5,124,561	447,542	0	947,646
12	October	14,374,100	5,124,561	447,542	0	947,646
13	November	14,374,100	5,124,561	447,542	0	947,646
14						
15	<u>Forecasted Period</u>					
16	March 2018	14,374,100	5,124,561	447,542	0	0
17	April	14,374,100	5,124,561	447,542	0	0
18	May	14,374,100	5,124,561	447,542	0	0
19	June	14,374,100	5,124,561	447,542	0	0
20	July	14,374,100	5,124,561	447,542	0	0
21	August	14,374,100	5,124,561	447,542	0	0
22	September	14,374,100	5,124,561	447,542	0	0
23	October	14,374,100	5,124,561	447,542	0	0
24	November	14,374,100	5,124,561	447,542	0	0
25	December	14,374,100	5,124,561	447,542	0	0
26	January 2019	14,374,100	5,124,561	447,542	0	0
27	February	14,374,100	5,124,561	447,542	0	0
28	March	14,374,100	5,124,561	447,542	0	0
29	Total	186,863,300	66,619,293	5,818,046	0	0
30						
31	Thirteen Month Average Balance	14,374,100	5,124,561	447,542	0	0

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 V
 To SCH B-5.1

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 To SCH B-5.1

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 V
 To SCH B-5.1

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 To SCH B-5.1

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 To SCH B-5.1

(A) Company Records

Note: The Company did not forecast fuel oil inventory for the Woodsdale dual fuel project.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 EMISSION ALLOWANCES
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1j
 WITNESS RESPONSIBLE:
 R. H. PRATT

LINE NO.	MONTH	SO2 EA 158170 (A) \$	NOx 158150 (A) \$	NOx 158153 (A) \$	Total EA Inventory \$
1	<u>Base Period</u>				
2	December 2016	0	0	0	0
3	January 2017	0	0	0	0
4	February	0	0	0	0
5	March	0	0	0	0
6	April	0	0	0	0
7	May	0	0	0	0
8	June	0	0	0	0
9	July	0	0	0	0
10	August	0	0	0	0
11	September	0	0	0	0
12	October	0	0	0	0
13	November	0	0	0	0
14					
15	<u>Forecasted Period</u>				
16	March 2018	0	0	0	0
17	April	0	0	0	0
18	May	0	0	0	0
19	June	0	0	0	0
20	July	0	0	0	0
21	August	0	0	0	0
22	September	0	0	0	0
23	October	0	0	0	0
24	November	0	0	0	0
25	December	0	0	0	0
26	January 2019	0	0	0	0
27	February	0	0	0	0
28	March	0	0	0	0
29	Total	0	0	0	0
30					
31	Thirteen Month Average Balance	0	0	0	0

↓
 ↓
 To SCH B-5.1

(A) The Company is proposing to recover emission allowance inventory in its Environmental Surcharge Mechanism.

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2017-00321
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
DATA: "X" BASE PERIOD FORECASTED PERIOD
END OF MONTH BALANCES

WPB-6a
WITNESS RESPONSIBLE:
L. M. BELLUCCI

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	MAY 2017	JUNE 2017	JULY 2017	AUGUST 2017	SEPTEMBER 2017	OCTOBER 2017	NOVEMBER 2017
1	GAS								
2	252050	Customers' Advances for Construction	(1,492,412)	(1,492,412)	(1,492,412)	(1,492,412)	(1,492,412)	(1,492,412)	(1,492,412)
3									
4	255	Investment Tax Credits:							
5		3% Credit	0	0	0	0	0	0	0
6		4% Credit	(11,866)	(11,583)	(11,299)	(11,016)	(10,732)	(10,448)	(10,165)
7		10% Credit	(598,251)	(592,922)	(587,593)	(582,264)	(576,935)	(571,605)	(566,276)
8		30% Credit	0	0	0	0	0	0	0
9		Total Investment Tax Credits	(610,117)	(604,505)	(598,892)	(593,280)	(587,667)	(582,053)	(576,441)
10									
11		Accumulated Deferred Income Taxes:							
12	190	Total Account 190	2,413,669	2,413,669	2,413,669	2,413,669	2,413,669	2,413,669	2,413,669
13	282	Account 282 - Other	(12,962,034)	(12,953,914)	(12,945,793)	(12,937,673)	(12,929,552)	(12,921,432)	(12,913,312)
14	282	Liberalized Depreciation	(64,438,525)	(65,081,563)	(65,724,600)	(66,367,638)	(67,010,676)	(67,653,714)	(68,296,751)
15	283	Account 283 - Other	(3,404,100)	(3,401,537)	(3,398,974)	(3,396,412)	(3,393,849)	(3,391,286)	(3,388,723)
16	283	Unrecovered Purchased Gas Cost	0	0	0	0	0	0	0
17		Total Deferred Income Taxes	(78,390,990)	(79,023,345)	(79,655,698)	(80,288,054)	(80,920,408)	(81,552,763)	(82,185,117)
18									
19	ELECTRIC								
20	252	Customers' Advances for Construction	0	0	0	0	0	0	0
21									
22	255	Investment Tax Credits:							
23		3% Credit	0	0	0	0	0	0	0
24		4% Credit	0	0	0	0	0	0	0
25		10% Credit	(19,011)	(18,087)	(17,162)	(16,238)	(15,314)	(14,390)	(13,466)
26		30% Credit	0	0	0	0	0	0	0
27		Total Investment Tax Credits	(19,011)	(18,087)	(17,162)	(16,238)	(15,314)	(14,390)	(13,466)
28									
29		Accumulated Deferred Income Taxes:							
30	190	Total Account 190	8,740,593	8,798,573	8,856,552	8,914,532	8,972,512	9,030,492	9,088,471
31	281	Total Account 281	(190,426)	(190,426)	(190,426)	(190,426)	(190,426)	(190,426)	(190,426)
32	282	Account 282 - Other	(80,475,056)	(81,386,343)	(82,297,630)	(83,208,917)	(84,120,204)	(85,031,491)	(85,942,778)
33	282	Liberalized Depreciation	(103,252,076)	(105,228,573)	(107,205,071)	(109,181,568)	(111,158,065)	(113,134,562)	(115,111,060)
34	283	Total Account 283	(18,298,766)	(18,714,631)	(19,130,496)	(19,546,360)	(19,962,225)	(20,378,090)	(20,793,955)
35		Total Deferred Income Taxes	(193,475,731)	(196,721,400)	(199,967,071)	(203,212,739)	(206,458,408)	(209,704,077)	(212,949,748)
36									
37	NON-UTILITY								
38									
39	255	Investment Tax Credits:							
40		3% Credit	0	0	0	0	0	0	0
41		4% Credit	0	0	0	0	0	0	0
42		10% Credit	(13,728)	(11,767)	(9,806)	(7,844)	(5,883)	(3,922)	(1,961)
43		Total Investment Tax Credits	(13,728)	(11,767)	(9,806)	(7,844)	(5,883)	(3,922)	(1,961)
44									
45		Accumulated Deferred Income Taxes:							
46	190	Total Account 190	(99,061)	(100,280)	(101,498)	(102,717)	(103,935)	(105,154)	(106,373)
47	282	Account 282 - Other	(2,060,559)	(2,107,149)	(2,153,739)	(2,200,329)	(2,246,919)	(2,293,509)	(2,340,099)
48	282	Liberalized Depreciation	(52,228,465)	(51,921,943)	(51,615,421)	(51,308,899)	(51,002,377)	(50,695,855)	(50,389,333)
49	283	Total Account 283	0	0	0	0	0	0	0
50		Total Deferred Income Taxes	(54,388,085)	(54,129,372)	(53,870,658)	(53,611,945)	(53,353,231)	(53,094,518)	(52,835,805)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 ELIMINATION OF DEFERRED TAX BALANCES RELATED TO
 FACILITIES DEVOTED TO OTHER THAN DE-KENTUCKY CUSTOMERS
 DATA: "X" BASE PERIOD FORECASTED PERIOD
 AS OF NOVEMBER 30, 2017

WPB-6c
 WITNESS RESPONSIBLE:
 L. M. BELLUCCI

LINE NO.	Description	WPB-6a (1)	Allocation % (A) (2)	To Be Eliminated (Col. 1 * Col. 2) (3)
1	Investment Tax Credit - 3%	0	1.31%	0 --> To WPA-1b
2	Liberalized Depreciation	(68,296,751)	1.31%	(894,687) --> To WPA-1b

(A) Ratio of Gas Plant Devoted to Other Than Duke Energy Kentucky Customers to Total Plant.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 ELIMINATION OF DEFERRED TAX BALANCES RELATED TO
 FACILITIES DEVOTED TO OTHER THAN DE-KENTUCKY CUSTOMERS
 DATA: BASE PERIOD "X" FORECASTED PERIOD
 THIRTEEN MONTH AVERAGE BALANCE ENDING MARCH 31, 2019

WPB-6d
 WITNESS RESPONSIBLE:
 L. M. BELLUCCI

LINE NO.	Description	WPB-6b (1)	Allocation % (A) (2)	To Be Eliminated (Col. 1 * Col. 2) (3)
1	Investment Tax Credit - 3%	0	1.31%	0 --> To WPA-1d
2	Liberalized Depreciation	(73,111,873)	1.31%	(957,766) --> To WPA-1d

(A) Ratio of Gas Plant Devoted to Other Than Duke Energy Kentucky Customers to Total Plant.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 COMPUTATION OF RATIO OF PLANT DEVOTED TO OTHER THAN
 DE-KENTUCKY CUSTOMERS TO TOTAL PLANT FOR ELIMINATION PURPOSES
 AS OF MARCH 31, 2019

WPB-6e
 WITNESS RESPONSIBLE:
 L. M. BELLUCCI

LINE NO.	Description		Amount (1)
1	Total Net Gas Plant before Adjustment		
2	of Facilities Devoted to Other	Original Cost	\$ 502,133,386
3	Than DE-Kentucky Customers	Accum Depr.	<u>169,168,029</u>
4		Net Plant	<u>\$ 332,965,357</u>
5			
6	Total Net Gas Plant Devoted to	Original Cost	\$ 11,786,059
7	Other Than DE-Kentucky Customers	Accum Depr.	<u>7,409,483</u>
8		Net Plant	<u>\$ 4,376,576</u>
9			
10			
11	Ratio of Plant Devoted to Other Than		
12	DE-Kentucky Customers to Total Plant (Line 8 / Line 4)		<u>1.31%</u>

(1) Company Records.

SECTION C
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 TO REFLECT AMOUNT OF REQUESTED INCREASE

WPC-1a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>PROPOSED INCREASE (\$)</u>
1	Operating Revenues	SCH. M	<u>48,646,213</u>
2			
3	Operating Expenses:		
4			
5	Uncollectible Accounts @ 0.0750%	To Sch C-1 ←	<u>36,485</u>
6			
7	Taxes Other Than Income Taxes		
8	KPSC Maintenance Tax @ 0.1996%	SCH. H	<u>97,098</u>
9			
10	Operating Expenses Before Income Taxes		<u>133,583</u>
11			
12	Operating Income Before Income Taxes (Line 1 - Line 10)		<u>48,512,630</u>
13			
14	State Income Taxes (Line 12 * 89.087% * 6.000%)	To Sch C-1 ←	<u>2,593,098</u>
15			
16	Federal Income Taxes (Line 12 - Line 14) * 35%	To Sch C-1 ←	<u>16,071,836</u>
17			
18	Total Operating Expenses		<u>18,798,517</u>
19			
20	Income Available for Fixed Charges		<u>29,847,696</u>

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2017-00321
ELECTRIC DEPARTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017
DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2a
WITNESS RESPONSIBLE:
S. E. LAWLER

LINE NO.	TITLE of ACCOUNT	BASE PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	FUEL	OTHER	
1	Total Billed Revenue (A)	198,608,179	108,778,846		307,387,025
2					
3	Total Unbilled Revenue (A)	(2,314,923)			(2,314,923)
4					
5	Rider Revenue (A):				
6	DSM Rider	14,644,410			14,644,410
7	PSM Rider	(2,886,013)			(2,886,013)
8	FAC Rider		(15,013,262)		(15,013,262)
9					
10	Other Revenue: (B)				
11	Interdepartmental	47,758	4,316		52,074
12	Sales for Resale			17,932,492	17,932,492
13	Provision for Rate Refunds			573,260	573,260
14	Misc. Service Revenue			284,441	284,441
15	Rent From Electric Property			1,049,274	1,049,274
16	Intercompany Sale of Water			114,457	114,457
17	Other Electric Revenues			2,498,280	2,498,280
18	PJM Reactive			2,130,823	2,130,823
19	Total Other Revenue	47,758	4,316	24,583,027	24,635,101
20					
21	Total Revenues	208,099,411	93,769,900	24,583,027	326,452,338

Notes:

(A) Source: WPC-2c.

(B) Source: Schedule C-2.1, WPC-2c.

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2017-00321
ELECTRIC DEPARTMENT
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019
DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2b
WITNESS RESPONSIBLE:
S. E. LAWLER

LINE NO.	TITLE of ACCOUNT	FORECASTED PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	FUEL	OTHER	
1	Total Billed Revenue (A)	202,967,846	104,273,988		307,241,834
2					
3	Total Unbilled Revenue (A)	(3,258,473)			(3,258,473)
4					
5	Rider Revenue (A):				
6	DSM Rider	9,203,902			9,203,902
7	PSM Rider	(2,401,046)			(2,401,046)
8	FAC Rider		(7,722,028)		(7,722,028)
9					
10	Other Revenue: (B)				
11	Interdepartmental	35,129	16,644		51,773
12	Sales for Resale			11,959,000	11,959,000
13	Provision for Rate Refunds			0	0
14	Misc. Service Revenue			297,504	297,504
15	Rent From Electric Property			1,228,008	1,228,008
16	Other Electric Revenues			2,837,250	2,837,250
17	PJM Reactive			1,881,230	1,881,230
18	Total Other Revenue	35,129	16,644	18,202,992	18,254,765
19					
20	Total Revenues	206,547,358	96,568,604	18,202,992	321,318,954

Notes:

(A) Source: WPC-2d.

(B) Source: Schedule C-2.1 and WPC-2d.

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2017-00321
SUMMARY OF FORECASTED PERIOD PRO FORMA ADJUSTMENTS

WPC-2e
WITNESS RESPONSIBLE:
S. E. LAWLER

Line No.	Adjustment	Description	Base Revenue	Other Revenue	Fuel Revenue	Fuel Expense	Other Production	Transmission Expense	Customer Accounting Expense	Sales Expense	A&G Expense	Other Expense	Depreciation Expense	Taxes Other Than Income Taxes - State
1	D-2.16	Amortization of Deferred Asset										463,931		
2	D-2.17	Rate Case Expense										120,538		
3	D-2.18	Eliminate ESM Expense from Rate Base					(12,398,573)							
4	D-2.19	Interest Expense												
5	D-2.20	Eliminate Non-Native Sales	2,401,046	(13,840,230)		(8,553,307)	(241)	(1,062,000)						
6	D-2.21	Amortization of East Bend Def. Depreciation											490,618	
7	D-2.22	DSM Elimination	(9,203,902)				(8,833,523)		(3,838)		(106,483)			(34,680)
8	D-2.23	Eliminate Misc. Expenses					(1,777)		(18,293)	(122,062)	(380,881)			(16,879)
9	D-2.24	Annualize Depreciation											5,936,434	
10	D-2.25	Eliminate Unbilled Revenue	3,258,473											
11	D-2.26	Advanced Metering Benefit Levelization							(2,321,137)					
12	D-2.27	Eliminate Merger CTA									(237,780)			
13	D-2.28	Annualization of PJM Charges / Credits				774,947								
14	D-2.29	Fixed Bill Premium		122,230										
15	D-2.30	East Bend Maintenance					4,777,143							
16	D-2.31	Amortization of Deferred Expenses										6,247,623		
17	D-2.32	Annualize Uncollectible Expense							(1,418,703)					
18	D-2.33	Normalization of Planned Outage O&M					1,005,775							
19	D-2.34	Annualize RTEP Expense						1,979,833						
20	D-2.35	Adjust Revenue	105,586	60,176	4,635,613									
21			(3,438,797)	(13,657,824)	4,635,613	(7,778,360)	(15,451,196)	917,833	(3,761,971)	(122,062)	(725,144)	6,832,092	6,427,052	(51,559)

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2017-00321
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
BASE PERIOD

WPC-2.1a_BP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 1 OF 12

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17
403002	Depr-Expense	DEPR	403	34,057,862	2,537,047	2,524,945	2,519,867	2,508,876	2,512,947	2,514,502
403151	Depreciation Expense - ARO Ash	DEPR	403	0	0	0	0	0	0	0
404000	Amortization of Deferred Expenses	DEPR	404	0	0	0	0	0	0	0
404200	Amort of Elec Plt - Software	DEPR	404	1,318,068	(122,995)	185,846	184,652	186,401	187,333	187,661
407354	DSM Deferral - Electric	OTH	407	(2,035,889)	(73,896)	281,236	(75,145)	(442,920)	(1,079,095)	(676,669)
407407	Carrying Charges	OTH	407	(727,216)	(111,055)	(115,015)	(118,681)	(123,359)	(126,528)	(132,578)
408040	Taxes Property-Allocated	OTHTX	408	0	0	0	0	0	0	0
408050	Municipal License-Electric	OTHTX	408	9,450	0	1,890	1,890	1,890	1,890	1,890
408120	Franchise Tax - Non Electric	OTHTX	408	0	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	8,626,257	614,919	725,968	732,101	732,101	732,101	732,101
408150	State Unemployment Tax	OTHTX	408	9,430	338	11,666	2,265	(5,033)	118	76
408151	Federal Unemployment Tax	OTHTX	408	4,849	154	4,078	(530)	(757)	948	956
408152	Employer FICA Tax	OTHTX	408	483,711	75,800	82,942	70,849	96,625	72,094	85,401
408153	Employer Local Tax	OTHTX	408	3	0	0	3	0	0	0
408205	Highway Use Tax	OTHTX	408	55	0	26	0	0	29	0
408470	Franchise Tax	OTHTX	408	29,850	24,171	0	0	3,407	0	2,272
408700	Fed Social Security Tax-Elec	OTHTX	408	(10,000)	5,000	0	0	(15,000)	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	4	0	3	0	1	0	0
408851	Sales & Use Tax Exp	OTHTX	408	(192)	4	0	(1)	0	(195)	0
408960	Allocated Payroll Taxes	OTHTX	408	1,522,040	148,212	159,781	83,928	(68,933)	82,143	80,643
409102	SIT Exp-Utility	FIT	409	(634,892)	(52,908)	(52,908)	(52,908)	(52,908)	(52,908)	(52,908)
409104	Current State Income Tax - PY	FIT	409	(546,785)	(546,785)	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	(19,738,129)	(1,644,844)	(1,644,844)	(1,644,844)	(1,644,844)	(1,644,844)	(1,644,844)
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	(197,047)	(197,047)	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	562,990	562,990	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	34,892,043	2,907,670	2,907,670	2,907,670	2,907,670	2,907,670	2,907,670
410102	DSIT: Utility: Current Year	FIT	410	3,190,453	265,871	265,871	265,871	265,871	265,871	265,871
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411106	DFIT: Utility: Prior year	FIT	411	0	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	(11,950)	(1,786)	(924)	(924)	(924)	(924)	(924)
426510	Other	CO	426	(1,109,897)	(1,047,271)	0	0	71,623	(22,433)	0
426891	IC Sale of AR Fees VIE	CO	426	310,306	32,204	39,962	42,164	38,315	40,189	36,773
440000	Residential	REV	440	120,707,262	10,764,634	12,874,646	10,127,950	9,085,273	7,915,095	7,508,314
440990	Residential Unbilled Rev	REV	440	(2,397,730)	1,212,394	(1,263,731)	(836,672)	(528,078)	(339,258)	784,453
442100	General Service	REV	442	109,529,344	9,044,777	9,229,396	8,637,290	8,398,799	8,187,325	8,137,893
442190	General Service Unbilled Rev	REV	442	123,655	(134,486)	(235,686)	(289,852)	106,074	(21,272)	223,617
442200	Industrial Service	REV	442	51,583,879	4,183,045	3,985,183	4,020,096	3,928,177	3,887,686	3,929,156
442290	Industrial Svc Unbilled Rev	REV	442	(8,065)	(153,749)	15,961	(218,848)	136,596	(102,759)	162,141
444000	Public St & Highway Lighting	REV	444	1,597,984	136,237	116,540	135,023	131,291	130,149	127,100
445000	Other Sales to Public Auth	REV	445	20,713,691	1,709,352	1,715,247	1,574,174	1,646,049	1,517,430	1,560,495

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2017-00321
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
BASE PERIOD

WPC-2.1a_BP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 2 OF 12

DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

445090	OPA Unbilled	REV	445	(32,783)	(61,084)	(10,057)	(114,799)	44,432	(50,026)	63,810
447150	Sales For Resale - Outside	REV	447	17,932,492	2,931,217	1,775,211	1,608,680	3,515,082	2,495,303	1,297,999
448000	Interdepartmental Sales-Elec	REV	448	52,074	2,467	9,022	11,880	33,871	(26,351)	2,070
449100	Provisions For Rate Refunds	REV	449	573,260	(379,172)	93,347	225,359	(308,596)	257,601	684,721
450100	Late Payment Fees	REV	450	0	0	0	0	0	0	0
451100	Misc Service Revenue	REV	451	284,441	26,203	19,479	18,855	18,420	23,169	29,563
453625	Intercompany Sales of Water	REV	453	114,457	85,000	9,819	9,819	9,819	0	0
454200	Pole & Line Attachments	REV	454	117,775	0	32,539	0	36	85	113
454300	Tower Lease Revenues	REV	454	1,155	231	231	231	0	231	231
454400	Other Electric Rents	REV	454	930,344	32,503	80,504	66,175	73,505	73,073	75,582
454601	Other Miscellaneous	REV	454	0						
456025	RSG Rev - MISO Make Whole	REV	456	534,671	66,722	172,028	20,831	222,875	20	52,195
456040	Sales Use Tax Coll Fee	REV	456	300	50	50	50	50	50	50
456110	Transmission Charge PTP	REV	456	102,595	5,041	5,369	6,684	4,763	3,621	4,619
456111	Other Transmission Revenues	REV	456	1,802,840	304,346	60,201	(3,379)	(552)	(43,274)	121,038
456610	Other Electric Revenues	REV	456	15,633	0	15,633	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	42,241	4,447	5,764	5,591	4,961	5,195	4,031
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	94,013	0	0	65,634	13,302	(1)	15,078
457204	PJM Reactive Rev	REV	457	2,036,810	1,100,470	24,057	(45,057)	622,802	177,769	156,769
500000	Suprvsn and Engrg - Steam Oper	PO	500	2,208,619	358,766	216,246	312,104	154,115	309,876	256,734
501110	Coal Consumed-Fossil Steam	Fuel	501	86,980,552	6,189,750	9,352,399	7,368,099	9,054,528	7,688,931	6,127,845
501150	Coal & Other Fuel Handling	PO	501	1,860,149	478,191	64,236	115,658	108,966	131,337	113,379
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0	0
501190	Sale of Fly Ash-Expenses	PO	501	1,480,799	188,048	14,255	22,671	31,111	19,429	32,435
501310	Oil Consumed-Fossil Steam	Fuel	501	696,452	223,682	275,115	116,257	48,065	(120,684)	154,017
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	4,035,000	0	0	0	0	0	0
502040	COST OF LIME	PO	502	4,363,604	565,241	899,842	657,316	956,771	558,101	526,570
502070	Gypsum - Qualifying	PO	502	25,000	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	6,908,901	276,235	335,629	260,804	340,468	300,401	346,998
505000	Electric Expenses-Steam Oper	PO	505	688,681	59,590	76,168	57,068	81,114	59,996	66,195
506000	Misc Fossil Power Expenses	PO	506	1,837,781	441,290	75,530	143,951	137,200	142,327	107,698
509030	SO2 Emission Expense	EA	509	817	68	53	49	38	49	45
509210	Seasonal NOx Emission Expense	EA	509	9,856	(54)	0	(11)	11	0	0
509212	Annual NOx Emission Expense	EA	509	7,890	2,678	2,315	1,028	703	629	537
510000	Suprvsn and Engrng-Steam Maint	PM	510	2,019,409	171,031	157,470	153,293	134,684	139,015	158,412
510100	Suprvsn & Engrng-Steam Maint R	PM	510	40,154	4,239	1,368	2,830	3,110	2,208	3,046
511000	Maint of Structures-Steam	PM	511	3,490,323	284,649	281,469	275,899	530,210	319,727	348,412
512100	Maint of Boiler Plant-Other	PM	512	5,517,662	483,448	509,567	469,542	626,293	389,447	615,609
513100	Maint of Electric Plant-Other	PM	513	820,620	69,752	161,743	77,787	8,025	14,451	372,294
514000	Maintenance - Misc Steam Plant	PM	514	1,947,895	235,239	85,988	228,980	132,808	174,130	927,328
514300	Maintenance - Misc Steam Plant	PM	514	272	19	46	45	57	58	47
546000	Suprvsn and Enginring-CT Oper	PO	546	348,132	24,593	31,995	33,079	36,570	35,102	30,953
547100	Natural Gas	Fuel	547	698,262	(10,659)	100,590	108,101	145,050	0	355,180
547150	Natural Gas Handling-CT	PO	547	11,682	745	897	793	876	823	1,740
547701	Propane Gas	Fuel	547	1,813	290	457	209	254	277	326
548100	Generation Expenses-Other CT	PO	548	15,102	517	485	237	467	507	1,481
548200	Prime Movers - Generators- CT	PO	548	322,237	23,156	30,205	22,235	29,867	22,347	24,017
549000	Misc-Power Generation Expenses	PO	549	867,295	77,739	92,270	64,503	83,156	78,211	77,214

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551000	Suprvsn and Engring-CT Maint	PM	551	211,253	4,305	4,695	5,054	6,371	6,426	6,861
552000	Maintenance of Structures-CT	PM	552	368,286	52,452	36,454	10,251	31,361	19,298	6,571
553000	Maint-Gentg and Elect Equip-CT	PM	553	3,654,976	1,180,961	94,694	12,375	233,974	145,592	730,193
554000	Misc Power Generation Plant-CT	PM	554	207,250	19,946	18,289	24,117	32,303	23,456	16,619
555028	Purch Pwr - Non-native - net	PP	555	136,884	69,722	0	0	67,162	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	27,119,216	7,242,320	426,721	848,576	1,411,560	638,754	3,913,284
556000	System Cnts & Load Dispatching	OPS	556	814	38	169	29	119	168	147
557000	Other Expenses-Oper	OPS	557	11,795,406	969,469	896,361	934,137	1,141,812	1,567,993	1,478,598
557450	Commissions/Brokerage Expense	OPS	557	18,029	3,413	3,059	2,775	2,775	3,110	2,897
557980	Retail Deferred Fuel Expenses	Fuel	557	(3,712,734)	(740,995)	(150,770)	(293,962)	(57,271)	(515,826)	(2,760,567)
560000	Supervsn and Engrng-Trans Oper	TO	560	46,986	168	156	238	419	197	255
561100	Load Dispatch-Reliability	TO	561	114,339	9,039	8,995	8,554	9,759	9,193	8,993
561200	Load Dispatch-Mnitor&OprTrmSys	TO	561	519,513	42,513	39,986	38,840	46,901	41,676	39,949
561300	Load Dispatch - TransSvc&Sch	TO	561	70,326	5,735	5,474	5,235	6,266	5,693	5,483
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	2,306,765	1,460,340	0	70,841	487,951	145,656	141,977
561500	ReliabilityPlanning&StdsDev	TO	561	2,714	0	0	456	968	0	0
561800	ReliabilityPlanning&StdsDev	TO	561	860,353	0	0	0	860,353	0	0
562000	Station Expenses	TO	562	120,170	4,787	18,254	5,039	13,173	17,139	9,059
563000	Overhead Line Expenses-Trans	TO	563	49,540	364	27,842	406	732	9,289	50
565000	Transm of Elec By Others	TO	565	12,940,025	1,378,624	1,410,810	1,203,370	555,301	1,231,399	1,222,093
566000	Misc Trans Exp-Other	TO	566	378,793	17,970	14,313	73,359	16,865	81,773	13,736
566100	Misc Trans-Trans Lines Related	TO	566	589	260	83	60	113	37	36
567000	Rents-Trans Oper	TO	567	0	0	0	0	0	0	0
569000	Maint of Structures-Trans	TM	569	2,032	404	65	552	641	1,160	(790)
569100	Maint of Computer Hardware	TM	569	183	71	0	89	23	0	0
569200	Maint of Computer Software	TM	569	135,726	8,523	9,869	6,901	12,961	7,920	5,434
570100	Maint Stat Equip-Other- Trans	TM	570	123,479	(4,600)	5,786	9,852	40,202	20,920	14,311
570200	Main-Cir BrkrsTrnsf Mtrs-Trans	TM	570	124,323	0	0	6,667	2,333	7,457	8,709
571000	Maint of Overhead Lines-Trans	TM	571	299,537	26,170	(9,309)	13,888	30,274	5,874	54,577
575700	Market Facilitation-Mntr&Comp	RMO	575	1,637,210	162,974	166,543	139,692	161,428	142,700	32,267
580000	Supervsn and Engrng-Dist Oper	DO	580	192,430	5,448	3,077	3,483	7,342	4,132	3,616
581004	Load Dispatch-Dist of Elec	DO	581	427,471	28,916	34,357	32,154	40,547	32,013	32,253
582100	Station Expenses-Other-Dist	DO	582	156,850	7,535	20,491	16,776	20,273	17,862	20,178
583100	Overhead Line Exps-Other-Dist	DO	583	185,512	(22,821)	8,300	2,721	(6,214)	3,375	2,143
583200	Transf Set Rem Reset Test-Dist	DO	583	93,910	10,865	8,212	8,864	11,067	6,693	7,528
584000	Underground Line Expenses-Dist	DO	584	406,624	22,406	37,990	31,451	36,860	55,286	4,848
586000	Meter Expenses-Dist	DO	586	427,539	73,202	68,930	61,309	81,633	57,809	58,189
587000	Cust Install Exp-Other Dist	DO	587	923,352	85,750	60,557	46,019	8,338	32,222	32,224
588100	Misc Distribution Exp-Other	DO	588	2,887,739	229,803	136,198	221,862	222,700	425,622	149,967
589000	Rents-Dist Oper	DO	589	31,480	8,450	3,370	13,192	(23,685)	4,991	6,573
591000	Maintenance of Structures-Dist	DM	591	608	466	0	0	142	0	0
592100	Maint Station Equip-Other-Dist	DM	592	183,655	14,114	28,402	15,685	23,778	20,187	30,645
592200	Cir BrkrsTrnsf Mtrs Rely-Dist	DM	592	196,871	0	0	0	8,196	4,333	4,333
593000	Maint Overhd Lines-Other-Dist	DM	593	6,708,909	455,910	307,484	247,181	1,747,639	491,939	790,646
593100	Right-of-Way Maintenance-Dist	DM	593	13,335	0	0	0	0	0	0
594000	Maint-Underground Lines-Dist	DM	594	368,544	14,430	17,660	20,898	15,559	16,278	42,785
595100	Maint Line Transfrs-Other-Dist	DM	595	239,724	106	778	1,169	626	470	191,336
596000	Maint-StreetLightng/Signl-Dist	DM	596	433,205	69,734	40,106	31,987	27,763	29,229	43,473
597000	Maintenance of Meters-Dist	DM	597	316,205	25,519	28,348	21,261	33,155	25,637	28,314

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901000	Supervision-Cust Accts	CO	901	481,439	18,261	22,044	18,728	26,180	23,299	22,578
902000	Meter Reading Expense	CO	902	838,339	65,006	88,441	61,626	95,860	70,904	44,737
903000	Cust Records & Collection Exp	CO	903	2,504,114	159,586	290,243	248,045	338,746	225,033	273,838
903100	Cust Contracts & Orders-Local	CO	903	397,790	26,921	22,422	8,014	19,539	13,570	16,216
903200	Cust Billing & Acct	CO	903	1,011,093	73,103	75,475	193,688	86,893	72,872	71,275
903250	Cust Billing - Common	CO	903	(357,793)	149,909	0	0	0	0	0
903300	Cust Collecting-Local	CO	903	386,353	22,220	22,388	18,811	22,067	15,674	21,084
903400	Cust Receiv & Collect Exp-Edp	CO	903	66,331	5,728	3,132	2,803	3,012	3,117	3,347
903750	Common - Operating-Cust Accts	CO	903	0	0	0	0	0	0	0
903891	IC Collection Agent Revenue	CO	903	(236,615)	(166,863)	(17,585)	(14,980)	(14,184)	(11,546)	(11,457)
904001	BAD DEBT EXPENSE	CO	904	(59,691)	(114,140)	9,320	(12,108)	(2,728)	(289)	32,654
904003	Cust Acctg-Loss On Sale-A/R	CO	904	1,163,597	0	0	0	0	0	0
904891	IC Loss on Sale of AR VIE	CO	904	681,208	681,208	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	303	63	32	20	15	125	48
908000	Cust Asst Exp-Conservation Pro	CSI	908	56,329	3	0	1	0	0	3
909650	Misc Advertising Expenses	CSI	909	2,327	643	1,192	0	492	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	406,705	33,579	36,653	49,442	25,591	20,316	42,632

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910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	432,716	41,563	18,031	15,190	19,453	23,974	32,223
912000	Demonstrating & Selling Exp	SE	912	908,839	90,487	64,056	64,375	65,375	63,184	42,846
913001	Advertising Expense	SE	913	37,800	19,556	1,436	1,729	1,779	3,810	8,560
920000	A & G Salaries	AGO	920	5,950,412	1,191,335	437,118	439,971	298,770	462,305	486,236
921100	Employee Expenses	AGO	921	284,441	(15,331)	44,316	27,264	36,372	27,886	18,289
921101	Employee Exp - NC	AGO	921	3	3	0	0	0	0	0
921110	Relocation Expenses	AGO	921	13	3	0	5	0	0	5
921200	Office Expenses	AGO	921	739,731	66,587	39,743	36,019	51,125	50,441	44,215
921300	Telephone And Telegraph Exp	AGO	921	3	2	0	0	1	0	0
921400	Computer Services Expenses	AGO	921	298,275	119,226	34,640	18,101	18,592	11,479	3,212
921540	Computer Rent (Go Only)	AGO	921	22,364	2,113	3,630	4,056	3,774	2,931	4,804
921600	Other	AGO	921	294	70	2	24	19	73	106
921980	Office Supplies & Expenses	AGO	921	1,170,266	109,204	81,479	82,939	90,572	83,206	82,607
922000	Admin Expense Transfer	AGO	922	23	0	23	0	0	0	0
923000	Outside Services Employed	AGO	923	2,142,738	229,444	66,138	150,687	146,760	115,234	126,012
923980	Outside Services Employee &	AGO	923	(12,554)	(217)	(1,366)	(1,098)	(3,846)	(1,997)	(4,030)
924000	Property Insurance	AGO	924	2,772	(466)	403	361	(60)	403	(232)
924050	Inter-Co Prop Ins Exp	AGO	924	180,681	15,328	15,781	15,781	15,781	15,781	15,781
924980	Property Insurance For Corp.	AGO	924	171,660	14,213	13,553	13,553	13,553	13,553	13,553
925000	Injuries & Damages	AGO	925	174,915	13,943	15,626	17,260	16,654	15,188	28,342
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0	0
925051	INTER-CO GEN LIAB EXP	AGO	925	761,555	54,925	60,266	60,266	60,266	60,266	60,266
925200	Injuries And Damages-Other	AGO	925	4,035	900	669	519	666	630	651
925980	Injuries And Damages For Corp.	AGO	925	48,112	1,076	1,054	1,054	1,054	1,054	1,054
926000	EMPL PENSIONS AND BENEFITS	AGO	926	4,038,807	396,955	284,723	336,818	326,413	551,265	307,970
926430	Employees'Recreation Expense	AGO	926	867	21	0	0	0	0	0
926490	Other Employee Benefits	AGO	926	0	0	0	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	2,247,360	38,101	235,088	190,713	154,761	197,247	164,479
928000	Regulatory Expenses	AGO	928	0	0	0	0	0	0	0
928006	State Reg Comm Proceeding	AGO	928	706,932	58,602	58,602	58,602	58,602	58,602	58,602
928030	Professional Fees Consultant	AGO	928	0	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	(23,231)	(3,281)	(4,416)	(4,247)	(3,825)	(3,815)	(3,647)
929500	Admin Exp Transf	AGO	929	(394,584)	(31,499)	(26,046)	(29,757)	(59,220)	(33,576)	(37,886)
930150	Miscellaneous Advertising Exp	AGO	930	11,346	1,260	1,713	1,850	1,153	2,168	3,202
930200	Misc General Expenses	AGO	930	497,785	26,195	24,148	32,100	43,449	34,388	38,274
930210	Industry Association Dues	AGO	930	40,462	0	47,702	0	(7,240)	0	0
930220	Exp of Servicing Securities	AGO	930	23,504	(41)	0	0	12,040	5,000	6,505
930230	Dues To Various Organizations	AGO	930	31,672	10,399	947	62	958	1,671	35
930240	Director'S Expenses	AGO	930	42,313	6,826	7,167	13	488	5,174	22,645
930250	Buy/Sell Transf Employee Homes	AGO	930	16,905	3,347	2,978	(236)	1,125	1,154	1,765
930600	Leased Circuit Charges - Other	AGO	930	27	0	0	12	15	0	0
930700	Research & Development	AGO	930	1,836	501	45	465	71	496	258
930940	General Expenses	AGO	930	1,000	260	86	457	53	43	101
931001	Rents-A&G	AGO	931	222,066	18,992	18,418	17,180	18,198	18,562	17,020
931008	A&G Rents-IC	AGO	931	964,298	83,131	81,259	80,709	88,016	87,304	56,073
935100	Maint General Plant-Elec	AGM	935	37,849	49	1,465	(541)	549	2,011	145
935200	Cust Infor & Computer Control	AGM	935	14	14	3	0	(4)	0	1
				616,516,768	60,868,510	52,892,320	46,546,218	53,707,863	45,389,264	48,414,233

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Revenues	REV	326,452,338	30,880,645	28,730,753	25,025,715	27,158,951	24,090,861	24,941,038
<u>Operating Expenses</u>								
Fuel Expense	Fuel	88,699,345	5,662,068	9,577,791	7,298,704	9,190,626	7,052,698	3,876,801
Purchased Power	PP	27,256,100	7,312,042	426,721	848,576	1,478,722	638,754	3,913,284
Other Power Supply	OPS	11,814,249	972,920	899,589	936,941	1,144,706	1,571,271	1,481,642
Emission Allowances	EA	18,563	2,692	2,368	1,066	752	678	582
<u>Operation</u>								
Production	PO	20,937,982	2,494,111	1,837,758	1,690,419	1,960,681	1,658,457	1,585,414
Customer Accounts	CO	6,076,877	(94,065)	555,874	566,811	685,338	430,515	511,093
Customer Service & Information	CSI	898,077	75,788	55,876	64,633	45,536	44,290	74,858
Sales Expense	SE	946,639	110,043	65,492	66,104	67,154	66,994	51,406
Transmission	TO	17,410,113	2,919,800	1,525,913	1,406,398	1,998,801	1,542,052	1,441,631
Regional Marketing	RMO	1,637,210	162,974	166,543	139,692	161,428	142,700	32,267
Distribution	DO	5,732,907	449,554	381,482	437,831	398,861	640,005	317,519
A&G	AGO	20,369,104	2,412,127	1,545,489	1,551,503	1,385,110	1,784,116	1,516,267
Other	OTH	(2,763,105)	(184,951)	166,221	(193,826)	(566,279)	(1,205,623)	(809,247)
<u>Maintenance</u>								
Production	PM	18,278,100	2,506,041	1,351,783	1,260,173	1,739,196	1,233,808	3,185,392
Transmission	TM	685,280	30,568	6,411	37,949	86,434	43,331	82,241
Regional Marketing	RMM	0	0	0	0	0	0	0
Distribution	DM	8,461,056	580,279	422,778	338,181	1,856,858	588,073	1,131,532
A&G	AGM	37,863	63	1,468	(541)	545	2,011	146
Operation & Maintenance Expense		98,708,103	11,462,332	8,083,088	7,365,327	9,819,663	6,970,729	9,120,519
Total Operating Expense		226,486,360	25,412,054	18,989,557	16,450,614	21,634,469	16,234,130	18,392,828
Depreciation Expense	DEPR	35,375,930	2,414,052	2,710,791	2,704,519	2,695,277	2,700,280	2,702,163
Amortization of Deferred Expenses								
Taxes Other Than Income Taxes	OTHTX	10,675,457	868,598	986,354	890,505	744,301	889,128	903,339
Income Taxes	FIT	17,516,683	1,293,161	1,474,865	1,474,865	1,474,865	1,474,865	1,474,865
Operating Income		36,387,908	892,780	4,569,186	3,505,212	610,039	2,792,458	1,467,843

DUKE ENERGY KENTUCKY, INC.
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Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17
403002	Depr-Expense	DEPR	403	3,124,053	3,173,848	3,137,956	3,122,944	3,182,896	3,197,981
403151	Depreciation Expense - ARO Ash	DEPR	403	0	0	0	0	0	0
404000	Amortization of Deferred Expenses	DEPR	404	0	0	0	0	0	0
404200	Amort of Elec Plt - Software	DEPR	404	82,841	84,651	84,651	84,651	86,188	86,188
407354	DSM Deferral - Electric	OTH	407	5,100	5,100	5,100	5,100	5,100	5,100
407407	Carrying Charges	OTH	407	0	0	0	0	0	0
408040	Taxes Property-Allocated	OTHTX	408	0	0	0	0	0	0
408050	Municipal License-Electric	OTHTX	408	0	0	0	0	0	0
408120	Franchise Tax - Non Electric	OTHTX	408	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	726,161	726,161	726,161	726,161	726,161	726,161
408150	State Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0	0	0
408153	Employer Local Tax	OTHTX	408	0	0	0	0	0	0
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	0	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	168,235	167,983	166,305	192,529	173,511	167,703
409102	SIT Exp-Utility	FIT	409	(52,908)	(52,908)	(52,908)	(52,908)	(52,908)	(52,904)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	(1,644,844)	(1,644,844)	(1,644,844)	(1,644,844)	(1,644,844)	(1,644,845)
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	2,907,670	2,907,670	2,907,670	2,907,670	2,907,670	2,907,673
410102	DSIT: Utility: Current Year	FIT	410	265,871	265,871	265,871	265,871	265,871	265,872
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411106	DFIT:Utility:Prior year	FIT	411	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	(924)	(924)	(924)	(924)	(924)	(924)
426510	Other	CO	426	58,301	(15,084)	6,751	16,356	(82,565)	(95,575)
426891	IC Sale of AR Fees VIE	CO	426	25,607	27,842	27,250	0	0	0
440000	Residential	REV	440	9,469,175	12,395,394	12,702,058	11,569,355	8,185,453	8,109,915
440990	Residential Unbilled Rev	REV	440	1,101,729	234,596	(851,777)	(2,926,539)	(67,129)	1,082,282
442100	General Service	REV	442	9,474,717	10,323,797	10,314,310	10,200,665	8,945,849	8,634,526
442190	General Service Unbilled Rev	REV	442	588,408	375,156	(108,433)	(370,491)	201,645	(211,025)
442200	Industrial Service	REV	442	4,612,828	4,698,988	4,686,098	4,682,103	4,527,381	4,443,138
442290	Industrial Svc Unbilled Rev	REV	442	94,679	9,994	15,835	70,916	(20,930)	(17,901)
444000	Public St & Highway Lighting	REV	444	133,952	137,708	137,324	138,581	136,305	137,774
445000	Other Sales to Public Auth	REV	445	1,770,066	1,834,370	1,901,140	2,009,173	1,793,742	1,682,453

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445090	OPA Unbilled	REV	445	108,023	65,849	49,795	(89,899)	24,909	(63,736)
447150	Sales For Resale - Outside	REV	447	672,000	835,000	716,000	619,000	898,000	569,000
448000	Interdepartmental Sales-Elec	REV	448	2,989	4,290	3,891	1,790	1,935	4,220
449100	Provisions For Rate Refunds	REV	449	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	0	0	0	0	0	0
451100	Misc Service Revenue	REV	451	24,792	24,792	24,792	24,792	24,792	24,792
453625	Intercompany Sales of Water	REV	453	0	0	0	0	0	0
454200	Pole & Line Attachments	REV	454	14,167	14,167	14,167	14,167	14,167	14,167
454300	Tower Lease Revenues	REV	454	0	0	0	0	0	0
454400	Other Electric Rents	REV	454	88,167	88,167	88,167	88,167	88,167	88,167
454601	Other Miscellaneous	REV	454	0	0	0	0	0	0
456025	RSG Rev - MISO Make Whole	REV	456	0	0	0	0	0	0
456040	Sales Use Tax Coll Fee	REV	456	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	12,083	12,083	12,083	12,083	12,083	12,083
456111	Other Transmission Revenues	REV	456	227,410	227,410	227,410	227,410	227,410	227,410
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	2,042	2,042	2,042	2,042	2,042	2,042
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	0	0	0	0	0	0
457204	PJM Reactive Rev	REV	457	0	0	0	0	0	0
500000	Suprvsn and Engrg - Steam Oper	PO	500	98,265	97,670	100,798	105,976	98,780	99,289
501110	Coal Consumed-Fossil Steam	Fuel	501	6,782,000	7,394,000	7,443,000	6,486,000	6,642,000	6,452,000
501150	Coal & Other Fuel Handling	PO	501	138,863	138,291	138,442	156,236	138,199	138,351
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0
501190	Sale of Fly Ash-Expenses	PO	501	195,475	195,475	195,475	195,475	195,475	195,475
501310	Oil Consumed-Fossil Steam	Fuel	501	0	0	0	0	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	567,000	659,000	729,000	676,000	909,000	495,000
502040	COST OF LIME	PO	502	(37,902)	272,981	315,881	(257,220)	(355,321)	261,344
502070	Gypsum - Qualifying	PO	502	5,000	5,000	5,000	5,000	5,000	0
502100	Fossil Steam Exp-Other	PO	502	798,151	905,744	921,656	829,768	693,175	899,872
505000	Electric Expenses-Steam Oper	PO	505	44,824	44,823	44,961	64,325	44,739	44,878
506000	Misc Fossil Power Expenses	PO	506	114,575	166,005	108,638	124,526	164,940	111,101
509030	SO2 Emission Expense	EA	509	84	89	94	82	84	82
509210	Seasonal NOx Emission Expense	EA	509	2,374	2,561	2,670	2,305	0	0
509212	Annual NOx Emission Expense	EA	509	0	0	0	0	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	183,461	183,458	183,972	181,829	189,123	183,661
510100	Suprvsn & Engrng-Steam Maint R	PM	510	3,891	3,892	3,893	3,892	3,893	3,892
511000	Maint of Structures-Steam	PM	511	237,200	237,232	237,396	263,003	237,086	238,040
512100	Maint of Boiler Plant-Other	PM	512	447,765	377,771	378,005	414,776	397,582	407,857
513100	Maint of Electric Plant-Other	PM	513	16,477	16,489	16,451	16,428	17,824	32,899
514000	Maintenance - Misc Steam Plant	PM	514	25,609	25,611	25,671	35,338	25,560	25,633
514300	Maintenance - Misc Steam Plant	PM	514	0	0	0	0	0	0
546000	Suprvsn and Enginring-CT Oper	PO	546	25,705	25,710	25,761	27,256	25,681	25,727
547100	Natural Gas	Fuel	547	0	0	0	0	0	0
547150	Natural Gas Handling-CT	PO	547	968	968	968	968	968	968
547701	Propane Gas	Fuel	547	0	0	0	0	0	0
548100	Generation Expenses-Other CT	PO	548	1,972	1,903	1,861	1,971	1,840	1,861
548200	Prime Movers - Generators- CT	PO	548	26,278	26,277	26,367	38,952	26,223	26,313
549000	Misc-Power Generation Expenses	PO	549	66,335	61,413	61,249	80,557	60,960	63,688

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551000	Suprvsn and Enginring-CT Maint	PM	551	28,705	31,409	28,777	28,552	31,365	28,733
552000	Maintenance of Structures-CT	PM	552	31,984	31,984	31,983	51,982	31,983	31,983
553000	Maint-Gentg and Elect Equip-CT	PM	553	15,572	6,521	6,424	102,482	563,067	563,121
554000	Misc Power Generation Plant-CT	PM	554	11,653	11,653	11,671	14,242	11,641	11,660
555028	Purch Pwr - Non-native - net	PP	555	0	0	0	0	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	2,620,511	3,262,156	2,318,156	1,865,511	1,074,156	1,497,511
556000	System Cnts & Load Dispatching	OPS	556	24	24	24	24	24	24
557000	Other Expenses-Oper	OPS	557	788,120	932,400	825,810	772,745	875,246	612,715
557450	Commissions/Brokerage Expense	OPS	557	0	0	0	0	0	0
557980	Retail Deferred Fuel Expenses	Fuel	557	(196,528)	(226,416)	61,472	863,594	244,805	59,730
560000	Supervsn and Engrng-Trans Oper	TO	560	8,571	11,748	6,489	12,183	3,950	2,612
561100	Load Dispatch-Reliability	TO	561	9,970	9,970	9,952	9,958	9,958	9,998
561200	Load Dispatch-Mnitor&OprTrnSys	TO	561	44,997	44,998	44,894	44,873	44,874	45,012
561300	Load Dispatch - TransSvc&Sch	TO	561	6,074	6,075	6,066	6,068	6,069	6,088
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	0	0	0	0	0	0
561500	ReliabilityPlanning&StdsDev	TO	561	215	215	215	215	215	215
561800	ReliabilityPlanning&StdsDev	TO	561	0	0	0	0	0	0
562000	Station Expenses	TO	562	8,779	8,901	8,491	9,441	8,471	8,636
563000	Overhead Line Expenses-Trans	TO	563	1,715	1,739	1,656	2,409	1,652	1,686
565000	Transm of Elec By Others	TO	565	989,738	989,738	989,738	989,738	989,738	989,738
566000	Misc Trans Exp-Other	TO	566	9,957	66,864	6,127	6,067	66,505	5,257
566100	Misc Trans-Trans Lines Related	TO	566	0	0	0	0	0	0
567000	Rents-Trans Oper	TO	567	0	0	0	0	0	0
569000	Maint of Structures-Trans	TM	569	0	0	0	0	0	0
569100	Maint of Computer Hardware	TM	569	0	0	0	0	0	0
569200	Maint of Computer Software	TM	569	13,843	14,972	14,225	12,490	16,402	12,186
570100	Maint Stat Equip-Other- Trans	TM	570	6,140	6,220	5,951	6,713	5,938	6,046
570200	Main-Cir BrkrsTrnsf Mtrs-Trans	TM	570	16,896	17,132	16,342	15,861	16,305	16,621
571000	Maint of Overhead Lines-Trans	TM	571	28,423	28,924	29,836	35,188	28,747	26,945
575700	Market Faciliation-Mntr&Comp	RMO	575	138,601	138,601	138,601	138,601	138,601	138,601
580000	Supervsn and Engrng-Dist Oper	DO	580	30,512	40,046	24,269	41,541	16,490	12,474
581004	Load Dispatch-Dist of Elec	DO	581	37,523	37,819	37,516	37,621	38,653	38,099
582100	Station Expenses-Other-Dist	DO	582	9,151	9,275	8,859	8,605	8,839	9,006
583100	Overhead Line Exps-Other-Dist	DO	583	55,529	21,357	20,426	57,595	20,471	22,630
583200	Transf Set Rem Reset Test-Dist	DO	583	6,201	6,201	6,201	9,302	6,388	6,388
584000	Underground Line Expenses-Dist	DO	584	39,861	56,350	29,571	35,495	28,770	27,736
586000	Meter Expenses-Dist	DO	586	2,633	1,860	5,305	9,143	5,573	1,953
587000	Cust Install Exp-Other Dist	DO	587	95,159	74,419	83,562	113,510	157,416	134,176
588100	Misc Distribution Exp-Other	DO	588	285,046	232,777	172,491	256,674	351,507	203,092
589000	Rents-Dist Oper	DO	589	0	0	480	13,920	666	3,523
591000	Maintenance of Structures-Dist	DM	591	0	0	0	0	0	0
592100	Maint Station Equip-Other-Dist	DM	592	8,035	8,151	7,760	11,260	7,740	7,898
592200	Cir BrkrsTrnsf Mtrs Rely-Dist	DM	592	30,623	31,019	29,693	28,884	29,630	30,160
593000	Maint Overhd Lines-Other-Dist	DM	593	432,589	535,150	533,226	487,696	330,075	349,374
593100	Right-of-Way Maintenance-Dist	DM	593	5,080	2,413	2,413	1,143	1,143	1,143
594000	Maint-Underground Lines-Dist	DM	594	30,756	45,607	46,271	41,726	39,075	37,499
595100	Maint Line Transfrs-Other-Dist	DM	595	6,272	4,499	5,701	16,286	6,116	6,365
596000	Maint-StreetLighting/Signl-Dist	DM	596	19,742	28,736	21,928	14,504	32,322	73,681
597000	Maintenance of Meters-Dist	DM	597	24,399	24,399	24,399	31,976	24,399	24,399

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901000	Supervision-Cust Accts	CO	901	57,585	57,588	57,588	62,413	57,589	57,586
902000	Meter Reading Expense	CO	902	65,649	72,688	72,133	73,871	62,230	65,194
903000	Cust Records & Collection Exp	CO	903	162,945	126,194	175,978	151,220	159,721	192,565
903100	Cust Contracts & Orders-Local	CO	903	47,801	48,390	49,675	50,311	48,465	46,466
903200	Cust Billing & Acct	CO	903	70,986	71,544	72,759	81,291	71,549	69,658
903250	Cust Billing - Common	CO	903	(105,802)	(110,008)	(99,267)	(67,897)	(51,028)	(73,700)
903300	Cust Collecting-Local	CO	903	42,647	43,018	48,332	45,080	43,022	42,010
903400	Cust Receiv & Collect Exp-Edp	CO	903	7,312	7,388	7,465	7,668	7,641	7,718
903750	Common - Operating-Cust Accts	CO	903	0	0	0	0	0	0
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0
904001	BAD DEBT EXPENSE	CO	904	4,600	4,600	4,600	4,600	4,600	4,600
904003	Cust Acctg-Loss On Sale-A/R	CO	904	142,941	228,881	194,090	134,949	211,117	251,619
904891	IC Loss on Sale of AR VIE	CO	904	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	0	0	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	9,387	9,387	9,387	9,387	9,387	9,387
909650	Misc Advertising Expenses	CSI	909	0	0	0	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	35,735	32,446	31,679	35,106	33,012	30,514

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910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	43,991	46,999	41,818	68,159	39,542	41,773
912000	Demonstrating & Selling Exp	SE	912	85,515	85,538	85,858	89,541	85,841	86,223
913001	Advertising Expense	SE	913	155	155	155	155	155	155
920000	A & G Salaries	AGO	920	556,109	481,434	481,150	154,052	481,015	480,917
921100	Employee Expenses	AGO	921	25,404	23,254	23,445	26,152	23,480	23,910
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	0	0	0	0	0	0
921200	Office Expenses	AGO	921	92,056	66,674	65,572	96,541	65,712	65,046
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0
921400	Computer Services Expenses	AGO	921	34,304	18,867	8,501	9,531	12,795	9,007
921540	Computer Rent (Go Only)	AGO	921	44	836	44	44	44	44
921600	Other	AGO	921	0	0	0	0	0	0
921980	Office Supplies & Expenses	AGO	921	106,874	106,756	106,723	106,208	106,832	106,866
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	265,705	187,380	199,175	260,078	203,712	192,413
923980	Outside Services Employee &	AGO	923	0	0	0	0	0	0
924000	Property Insurance	AGO	924	0	2,363	0	0	0	0
924050	Inter-Co Prop Ins Exp	AGO	924	14,408	14,408	14,408	14,408	14,408	14,408
924980	Property Insurance For Corp.	AGO	924	14,947	14,947	14,947	14,947	14,947	14,947
925000	Injuries & Damages	AGO	925	11,317	11,317	11,317	11,317	11,317	11,317
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0
925051	INTER-CO GEN LIAB EXP	AGO	925	67,550	67,550	67,550	67,550	67,550	67,550
925200	Injuries And Damages-Other	AGO	925	0	0	0	0	0	0
925980	Injuries And Damages For Corp.	AGO	925	5,001	7,645	5,841	5,098	13,803	4,378
926000	EMPL PENSIONS AND BENEFITS	AGO	926	353,840	323,531	322,813	189,989	322,347	322,143
926430	Employees'Recreation Expense	AGO	926	141	141	141	141	141	141
926490	Other Employee Benefits	AGO	926	0	0	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	211,482	228,440	172,799	256,533	197,987	199,730
928000	Regulatory Expenses	AGO	928	0	0	0	0	0	0
928006	State Reg Comm Proceeding	AGO	928	59,220	59,220	59,220	59,220	59,220	59,220
928030	Professional Fees Consultant	AGO	928	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	0	0	0	0	0	0
929500	Admin Exp Transf	AGO	929	(27,273)	(27,273)	(27,273)	(40,235)	(27,273)	(27,273)
930150	Miscellaneous Advertising Exp	AGO	930	0	0	0	0	0	0
930200	Misc General Expenses	AGO	930	48,994	49,625	49,800	52,556	49,221	49,035
930210	Industry Association Dues	AGO	930	0	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	0	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	1,467	1,550	3,004	1,194	4,219	6,166
930240	Director'S Expenses	AGO	930	0	0	0	0	0	0
930250	Buy\Sell Transf Employee Homes	AGO	930	2,784	301	301	2,784	301	301
930600	Leased Circuit Charges - Other	AGO	930	0	0	0	0	0	0
930700	Research & Development	AGO	930	0	0	0	0	0	0
930940	General Expenses	AGO	930	0	0	0	0	0	0
931001	Rents-A&G	AGO	931	18,964	18,849	18,958	18,975	18,975	18,975
931008	A&G Rents-IC	AGO	931	81,301	81,301	81,301	81,301	81,301	81,301
935100	Maint General Plant-Elec	AGM	935	4,280	16,187	3,340	3,684	3,340	3,340
935200	Cust Infor & Computer Control	AGM	935	0	0	0	0	0	0
				52,130,197	56,807,569	54,589,448	49,693,104	47,868,010	47,610,032

DUKE ENERGY KENTUCKY, INC.
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BASE PERIOD

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DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Revenues	REV	28,397,227	31,283,803	29,934,902	26,273,315	24,995,821	24,739,307
<u>Operating Expenses</u>							
Fuel Expense	Fuel	7,152,472	7,826,584	8,233,472	8,025,594	7,795,805	7,006,730
Purchased Power	PP	2,620,511	3,262,156	2,318,156	1,865,511	1,074,156	1,497,511
Other Power Supply	OPS	788,144	932,424	825,834	772,769	875,270	612,739
Emission Allowances	EA	2,458	2,650	2,764	2,387	84	82
<u>Operation</u>							
Production	PO	1,478,509	1,942,260	1,947,057	1,373,790	1,100,659	1,868,867
Customer Accounts	CO	580,572	563,041	617,354	559,862	532,341	568,141
Customer Service & Information	CSI	89,113	88,832	82,884	112,652	81,941	81,674
Sales Expense	SE	85,670	85,693	86,013	89,696	85,996	86,378
Transmission	TO	1,080,016	1,140,248	1,073,628	1,080,952	1,131,432	1,069,242
Regional Marketing	RMO	138,601	138,601	138,601	138,601	138,601	138,601
Distribution	DO	561,615	480,104	388,680	583,406	634,773	459,077
A&G	AGO	1,944,639	1,739,136	1,679,737	1,388,384	1,722,054	1,700,542
Other	OTH	5,100	5,100	5,100	5,100	5,100	5,100
<u>Maintenance</u>							
Production	PM	1,002,317	926,020	924,243	1,112,524	1,509,124	1,527,479
Transmission	TM	65,302	67,248	66,354	70,252	67,392	61,798
Regional Marketing	RMM	0	0	0	0	0	0
Distribution	DM	557,496	679,974	671,391	633,475	470,500	530,519
A&G	AGM	4,280	16,187	3,340	3,684	3,340	3,340
Operation & Maintenance Expense		7,593,230	7,872,444	7,684,382	7,152,378	7,483,253	8,100,758
Total Operating Expense		18,156,815	19,896,258	19,064,608	17,818,639	17,228,568	17,217,820
Depreciation Expense	DEPR	3,206,894	3,258,499	3,222,607	3,207,595	3,269,084	3,284,169
Amortization of Deferred Expenses							
Taxes Other Than Income Taxes	OTHTX	894,396	894,144	892,466	918,690	899,672	893,864
Income Taxes	FIT	1,474,865	1,474,865	1,474,865	1,474,865	1,474,865	1,474,872
Operating Income		4,664,257	5,760,037	5,280,356	2,853,526	2,123,632	1,868,582

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DATA: BASE PERIOD "X" FORECASTED PERIOD
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Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18
403002	Depr-Expense	DEPR	403	43,420,349	3,460,604	3,499,468	3,503,862	3,540,592	3,537,486	3,542,479
403151	Depreciation Expense - ARO Ash	DEPR	403	0	0	0	0	0	0	0
404000	Amortization of Deferred Expenses	AMORT	404	0	0	0	0	0	0	0
404200	Amort of Elec Pft - Software	DEPR	404	1,121,913	90,064	90,064	90,064	92,265	92,265	92,265
407354	DSM Deferral - Electric	OTH	407	(82,500)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
407407	Carrying Charges	OTH	407	0	0	0	0	0	0	0
408040	Taxes Property-Allocated	OTHTX	408	0	0	0	0	0	0	0
408050	Municipal License-Electric	OTHTX	408	0	0	0	0	0	0	0
408120	Franchise Tax - Non Electric	OTHTX	408	0	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	10,714,923	841,567	841,567	841,567	841,567	841,567	841,567
408150	State Unemployment Tax	OTHTX	408	0	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0	0	0	0
408153	Employer Local Tax	OTHTX	408	0	0	0	0	0	0	0
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	0	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0	0	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	0	0	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	2,066,143	168,590	166,523	167,034	166,545	185,895	172,996
409102	SIT Exp-Utility	FIT	409	(280,187)	(23,349)	(23,349)	(23,349)	(23,349)	(23,349)	(23,349)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	(21,224,297)	(1,768,691)	(1,768,691)	(1,768,691)	(1,768,691)	(1,768,691)	(1,768,691)
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	24,673,074	2,056,090	2,056,090	2,056,090	2,056,090	2,056,090	2,056,090
410102	DSIT: Utility: Current Year	FIT	410	921,141	76,762	76,762	76,762	76,762	76,762	76,762
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411106	DFIT:Utility:Prior year	FIT	411	0	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	(11,316)	(943)	(943)	(943)	(943)	(943)	(943)
426510	Other	CO	426	640,064	4,738	100,541	95,780	19,473	48,608	48,405
426891	IC Sale of AR Fees VIE	CO	426	359,226	25,386	29,496	31,959	33,618	34,725	28,347
440000	Residential	REV	440	122,782,221	8,934,735	7,925,129	10,013,686	12,520,159	12,272,775	10,919,997
440990	Residential Unbilled Rev	REV	440	(3,347,169)	(1,198,901)	936,109	1,074,090	20,891	(847,995)	(2,877,714)
442100	General Service	REV	442	108,909,601	8,771,351	9,066,821	10,061,979	10,358,521	9,924,206	9,695,212
442190	General Service Unbilled Rev	REV	442	(179,600)	(433,197)	874,003	599,173	5,613	(192,897)	(425,194)
442200	Industrial Service	REV	442	53,376,993	4,483,738	4,878,894	5,023,402	4,831,375	4,645,704	4,412,155
442290	Industrial Svc Unbilled Rev	REV	442	(56,465)	45,430	448,945	218,822	(433,087)	(305,179)	(42,039)
444000	Public St & Highway Lighting	REV	444	1,639,847	135,567	145,591	141,247	139,072	135,897	135,298
445000	Other Sales to Public Auth	REV	445	19,614,000	1,509,910	1,651,276	1,796,200	1,750,101	1,741,949	1,816,705

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DATA: BASE PERIOD "X" FORECASTED PERIOD
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445090	OPA Unbilled	REV	445	324,761	(15,962)	248,175	161,545	1,733	26,614	(103,873)
447150	Sales For Resale - Outside	REV	447	11,959,000	0	403,000	536,000	981,000	345,000	774,000
448000	Interdepartmental Sales-Elec	REV	448	51,773	2,069	1,584	3,215	4,348	3,817	1,726
449100	Provisions For Rate Refunds	REV	449	0	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	0	0	0	0	0	0	0
451100	Misc Service Revenue	REV	451	297,504	24,792	24,792	24,792	24,792	24,792	24,792
453625	Intercompany Sales of Water	REV	453	0	0	0	0	0	0	0
454200	Pole & Line Attachments	REV	454	170,004	14,167	14,167	14,167	14,167	14,167	14,167
454300	Tower Lease Revenues	REV	454	0	0	0	0	0	0	0
454400	Other Electric Rents	REV	454	1,058,004	88,167	88,167	88,167	88,167	88,167	88,167
454601	Other Miscellaneous	REV	454	0	0	0	0	0	0	0
456025	RSG Rev - MISO Make Whole	REV	456	0	0	0	0	0	0	0
456040	Sales Use Tax Coll Fee	REV	456	0	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	144,996	12,083	12,083	12,083	12,083	12,083	12,083
456111	Other Transmission Revenues	REV	456	2,667,750	224,580	224,580	224,580	224,580	224,580	224,580
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	24,504	2,042	2,042	2,042	2,042	2,042	2,042
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	0	0	0	0	0	0	0
457204	PJM Reactive Rev	REV	457	1,881,230	145,608	134,405	153,188	175,953	175,572	165,738
500000	Suprvsn and Engrg - Steam Oper	PO	500	1,125,130	94,484	91,391	92,395	91,713	98,897	95,997
501110	Coal Consumed-Fossil Steam	Fuel	501	65,505,000	0	2,534,000	5,691,000	6,653,000	6,317,000	5,719,000
501150	Coal & Other Fuel Handling	PO	501	1,769,028	143,207	142,946	143,545	142,850	164,951	142,974
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0	0
501190	Sale of Fly Ash-Expenses	PO	501	2,347,600	195,475	195,475	195,475	195,475	195,475	195,475
501310	Oil Consumed-Fossil Steam	Fuel	501	0	0	0	0	0	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	8,758,000	0	329,000	392,000	603,000	317,000	689,000
502040	COST OF LIME	PO	502	9,077,251	0	383,145	633,949	1,115,783	1,112,290	373,987
502070	Gypsum - Qualifying	PO	502	25,000	0	0	5,000	5,000	5,000	5,000
502100	Fossil Steam Exp-Other	PO	502	13,611,279	760,470	927,564	1,071,486	1,239,097	1,347,627	982,234
505000	Electric Expenses-Steam Oper	PO	505	598,467	45,972	46,052	46,078	45,965	66,148	46,078
506000	Misc Fossil Power Expenses	PO	506	2,095,135	165,794	109,809	115,408	166,820	114,260	120,698
509030	SO2 Emission Expense	EA	509	2,357	0	214	496	595	552	500
509210	Seasonal NOx Emission Expense	EA	509	701	0	28	64	76	72	65
509212	Annual NOx Emission Expense	EA	509	0	0	0	0	0	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	2,271,824	194,776	188,968	189,061	188,643	187,149	189,208
510100	Suprvsn & Engrng-Steam Maint R	PM	510	46,543	3,895	3,897	3,896	3,897	3,897	3,896
511000	Maint of Structures-Steam	PM	511	2,881,553	235,176	234,522	234,540	234,424	261,037	234,579
512100	Maint of Boiler Plant-Other	PM	512	10,527,395	2,812,128	2,289,625	392,152	379,934	418,278	380,158
513100	Maint of Electric Plant-Other	PM	513	5,474,702	1,575,747	1,418,140	142,628	16,481	16,481	16,492
514000	Maintenance - Misc Steam Plant	PM	514	348,465	26,184	36,625	26,237	26,180	36,261	26,239
514300	Maintenance - Misc Steam Plant	PM	514	0	0	0	0	0	0	0
546000	Suprvsn and Enginring-CT Oper	PO	546	316,008	26,046	26,081	26,086	26,050	25,905	27,827
547100	Natural Gas	Fuel	547	447,000	0	26,000	77,000	343,000	0	1,000
547150	Natural Gas Handling-CT	PO	547	11,590	968	968	968	968	968	968
547701	Propane Gas	Fuel	547	0	0	0	0	0	0	0
548100	Generation Expenses-Other CT	PO	548	23,110	1,876	1,889	1,997	1,929	1,886	1,996
548200	Prime Movers - Generators- CT	PO	548	344,747	26,255	26,305	26,322	26,250	38,999	26,322
549000	Misc-Power Generation Expenses	PO	549	805,958	58,729	80,331	66,551	61,552	75,607	66,550

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901000	Supervision-Cust Accts	CO	901	302,389	24,251	24,254	24,251	24,255	24,255	29,079
902000	Meter Reading Expense	CO	902	448,743	46,491	45,650	45,896	45,645	45,325	61,061
903000	Cust Records & Collection Exp	CO	903	2,279,541	157,300	206,178	158,994	157,760	203,213	172,025
903100	Cust Contracts & Orders-Local	CO	903	563,713	48,247	48,728	48,043	48,613	49,898	50,424
903200	Cust Billing & Acct	CO	903	877,364	71,260	71,715	71,440	71,605	72,821	81,566
903250	Cust Billing - Common	CO	903	(1,317,889)	(48,061)	(99,548)	(122,506)	(127,680)	(117,202)	(80,438)
903300	Cust Collecting-Local	CO	903	521,623	42,820	43,184	42,725	43,096	48,410	45,163
903400	Cust Receiv & Collect Exp-Edp	CO	903	88,573	7,166	7,243	7,319	7,396	7,473	7,663
903750	Common - Operating-Cust Accts	CO	903	0	0	0	0	0	0	0
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0	0
904001	BAD DEBT EXPENSE	CO	904	55,338	4,600	4,600	4,600	4,600	4,600	4,600
904003	Cust Acctg-Loss On Sale-A/R	CO	904	1,910,160	137,908	108,904	145,802	233,461	197,974	137,649
904891	IC Loss on Sale of AR VIE	CO	904	0	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	0	0	0	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	0	0	0	0	0	0	0
909650	Misc Advertising Expenses	CSI	909	0	0	0	0	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	400,820	32,224	34,075	36,392	32,147	31,207	34,676
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	680,378	56,914	56,914	56,914	56,914	56,914	56,914
912000	Demonstrating & Selling Exp	SE	912	793,281	66,201	66,211	66,191	66,214	66,534	66,300
913001	Advertising Expense	SE	913	1,857	155	155	155	155	155	155
920000	A & G Salaries	AGO	920	4,088,055	434,300	434,367	472,110	434,209	433,819	444,669
921100	Employee Expenses	AGO	921	349,340	28,482	28,048	30,078	27,690	27,938	30,949
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	0	0	0	0	0	0	0
921200	Office Expenses	AGO	921	796,529	57,022	59,230	82,983	57,568	56,474	86,935
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0	0
921400	Computer Services Expenses	AGO	921	192,358	16,694	11,998	34,393	18,976	8,590	9,620
921540	Computer Rent (Go Only)	AGO	921	1,324	44	44	44	836	44	44
921600	Other	AGO	921	0	0	0	0	0	0	0
921980	Office Supplies & Expenses	AGO	921	1,315,198	110,454	110,460	110,474	110,451	110,446	109,941
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	2,100,342	138,944	144,676	204,497	127,155	139,577	199,675
923980	Outside Services Employee &	AGO	923	0	0	0	0	0	0	0
924000	Property Insurance	AGO	924	2,363	0	0	0	2,363	0	0

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924050	Inter-Co Prop Ins Exp	AGO	924	173,328	14,408	14,408	14,408	14,408	14,408	14,408
924980	Property Insurance For Corp.	AGO	924	179,814	14,947	14,947	14,947	14,947	14,947	14,947
925000	Injuries & Damages	AGO	925	242,572	20,031	19,961	19,982	19,961	19,934	20,015
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0	0
925051	INTER-CO GEN LIAB EXP	AGO	925	827,028	67,550	67,550	67,550	67,550	67,550	67,550
925200	Injuries And Damages-Other	AGO	925	0	0	0	0	0	0	0
925980	Injuries And Damages For Corp.	AGO	925	6,255	520	520	520	520	520	520
926000	EMPL PENSIONS AND BENEFITS	AGO	926	3,935,791	315,121	312,199	325,420	309,693	308,917	308,586
926430	Employees'Recreation Expense	AGO	926	1,695	141	141	141	141	141	141
926490	Other Employee Benefits	AGO	926	0	0	0	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	2,254,165	204,306	176,405	184,964	179,952	164,077	205,510
928000	Regulatory Expenses	AGO	928	0	0	0	0	0	0	0
928006	State Reg Comm Proceeding	AGO	928	712,416	59,220	59,220	59,220	59,220	59,220	59,220
928030	Professional Fees Consultant	AGO	928	0	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	0	0	0	0	0	0	0
929500	Admin Exp Transf	AGO	929	(348,693)	(26,685)	(26,685)	(26,685)	(26,685)	(38,500)	(27,555)
930150	Miscellaneous Advertising Exp	AGO	930	0	0	0	0	0	0	0
930200	Misc General Expenses	AGO	930	609,189	49,460	49,428	49,351	49,472	49,503	52,203
930210	Industry Association Dues	AGO	930	0	0	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	23,500	23,500	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	28,921	1,956	4,139	1,467	1,550	3,004	1,194
930240	Director'S Expenses	AGO	930	19,250	0	19,250	0	0	0	0
930250	Buy\Sell Transf Employee Homes	AGO	930	20,680	251	251	4,654	251	251	4,654
930600	Leased Circuit Charges - Other	AGO	930	0	0	0	0	0	0	0
930700	Research & Development	AGO	930	0	0	0	0	0	0	0
930940	General Expenses	AGO	930	0	0	0	0	0	0	0
931001	Rents-A&G	AGO	931	214,588	17,891	17,856	17,844	17,728	17,838	17,854
931008	A&G Rents-IC	AGO	931	1,107,588	92,069	92,069	92,069	92,069	92,069	92,069
935100	Maint General Plant-Elec	AGM	935	56,247	4,716	4,628	4,654	4,627	4,594	4,697
935200	Cust Infor & Computer Control	AGM	935	0	0	0	0	0	0	0

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Revenues	REV	321,318,954	22,746,179	27,079,763	30,148,378	30,721,510	28,291,294	24,837,842
<u>Operating Expenses</u>								
Fuel Expense	Fuel	77,008,018	(1,898,409)	4,490,565	8,321,536	8,052,505	6,308,816	6,952,501
Purchased Power	PP	37,662,808	9,464,331	6,280,976	3,336,000	2,810,000	2,947,000	1,989,000
Other Power Supply	OPS	8,841,733	776,617	774,638	774,608	776,593	774,639	774,627
Emission Allowances	EA	3,058	0	242	560	671	624	565
<u>Operation</u>								
Production	PO	32,150,303	1,519,276	2,031,956	2,425,260	3,119,452	3,248,013	2,086,106
Customer Accounts	CO	6,748,845	522,106	590,945	554,303	561,842	620,100	585,544
Customer Service & Information	CSI	1,081,198	89,138	90,989	93,306	89,061	88,121	91,590
Sales Expense	SE	795,138	66,356	66,366	66,346	66,369	66,689	66,455
Transmission	TO	17,863,579	1,471,584	1,404,825	1,415,434	1,488,803	1,427,958	1,422,593
Regional Marketing	RMO	1,716,657	142,066	142,066	142,066	142,066	142,066	142,066
Distribution	DO	6,916,715	566,355	511,519	617,253	545,136	504,391	650,407
A&G	AGO	18,853,596	1,640,626	1,610,482	1,760,431	1,580,025	1,550,767	1,713,149
Other	OTH	(82,500)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
<u>Maintenance</u>								
Production	PM	22,703,883	4,905,914	4,342,840	1,221,664	908,332	983,162	1,021,341
Transmission	TM	1,151,561	108,280	91,368	81,653	82,577	81,868	80,667
Regional Marketing	RMM	0	0	0	0	0	0	0
Distribution	DM	7,233,693	681,893	667,035	673,367	673,198	666,623	696,808
A&G	AGM	56,247	4,716	4,628	4,654	4,627	4,594	4,697
Operation & Maintenance Expense		117,188,915	11,707,310	11,544,019	9,044,737	9,250,488	9,373,352	8,550,423
Total Operating Expense		240,704,532	20,049,849	23,090,440	21,477,441	20,890,257	19,404,431	18,267,116
Depreciation Expense	DEPR	44,542,262	3,550,668	3,589,532	3,593,926	3,632,857	3,629,751	3,634,744
Amortization of Deferred Expenses	AMORT	0	0	0	0	0	0	0
Taxes Other Than Income Taxes	OTHTX	12,781,066	1,010,157	1,008,090	1,008,601	1,008,112	1,027,462	1,014,563
Income Taxes	FIT	4,078,415	339,869	339,869	339,869	339,869	339,869	339,869
Operating Income		19,212,679	(2,204,364)	(948,168)	3,728,541	4,850,415	3,889,781	1,581,550

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Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19
403002	Depr-Expense	DEPR	403	3,561,405	3,565,170	3,649,707	3,865,620	3,867,507	3,826,449
403151	Depreciation Expense - ARO Ash	DEPR	403	0	0	0	0	0	0
404000	Amortization of Deferred Expenses	AMORT	404	0	0	0	0	0	0
404200	Amort of Elec Plt - Software	DEPR	404	94,718	94,718	94,718	96,924	96,924	96,924
407354	DSM Deferral - Electric	OTH	407	(11,000)	(11,000)	(11,000)	5,500	5,500	5,500
407407	Carrying Charges	OTH	407	0	0	0	0	0	0
408040	Taxes Property-Allocated	OTHTX	408	0	0	0	0	0	0
408050	Municipal License-Electric	OTHTX	408	0	0	0	0	0	0
408120	Franchise Tax - Non Electric	OTHTX	408	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	841,567	841,567	841,567	1,046,940	1,046,940	1,046,940
408150	State Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0	0	0
408153	Employer Local Tax	OTHTX	408	0	0	0	0	0	0
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	0	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	167,290	167,318	168,288	177,374	166,520	191,770
409102	SIT Exp-Utility	FIT	409	(23,349)	(23,349)	(23,349)	(23,349)	(23,349)	(23,348)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	(1,768,691)	(1,768,691)	(1,768,691)	(1,768,691)	(1,768,691)	(1,768,696)
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	2,056,090	2,056,090	2,056,090	2,056,090	2,056,090	2,056,084
410102	DSIT: Utility: Current Year	FIT	410	76,762	76,762	76,762	76,762	76,762	76,759
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411106	DFIT:Utility:Prior year	FIT	411	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	(943)	(943)	(943)	(943)	(943)	(943)
426510	Other	CO	426	(54,890)	(80,473)	45,672	44,016	190,598	177,596
426891	IC Sale of AR Fees VIE	CO	426	26,698	28,573	30,803	31,256	29,538	28,827
440000	Residential	REV	440	7,896,603	7,889,835	10,359,013	12,282,393	11,329,357	10,438,539
440990	Residential Unbilled Rev	REV	440	(111,853)	1,089,319	776,017	(504,025)	(1,136,573)	(566,534)
442100	General Service	REV	442	8,538,247	8,280,785	8,625,375	8,809,699	8,247,499	8,529,906
442190	General Service Unbilled Rev	REV	442	357,223	(261,365)	(515,542)	(638,601)	129,963	321,221
442200	Industrial Service	REV	442	4,261,330	4,158,561	4,015,735	4,010,035	4,238,542	4,417,522
442290	Industrial Svc Unbilled Rev	REV	442	(121,766)	(69,322)	(55,052)	55,959	102,788	98,036
444000	Public St & Highway Lighting	REV	444	134,070	134,995	130,359	134,973	136,931	135,847
445000	Other Sales to Public Auth	REV	445	1,614,458	1,510,025	1,521,780	1,494,625	1,566,167	1,640,804

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445090	OPA Unbilled	REV	445	88,882	(19,247)	(135,902)	(4,048)	(25,637)	102,481
447150	Sales For Resale - Outside	REV	447	1,242,000	683,000	436,000	3,588,000	1,603,000	1,368,000
448000	Interdepartmental Sales-Elec	REV	448	1,865	4,090	6,734	10,198	7,277	4,830
449100	Provisions For Rate Refunds	REV	449	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	0	0	0	0	0	0
451100	Misc Service Revenue	REV	451	24,792	24,792	24,792	24,792	24,792	24,792
453625	Intercompany Sales of Water	REV	453						
454200	Pole & Line Attachments	REV	454	14,167	14,167	14,167	14,167	14,167	14,167
454300	Tower Lease Revenues	REV	454	0	0	0	0	0	0
454400	Other Electric Rents	REV	454	88,167	88,167	88,167	88,167	88,167	88,167
454601	Other Miscellaneous	REV	454	0	0	0	0	0	0
456025	RSG Rev - MISO Make Whole	REV	456	0	0	0	0	0	0
456040	Sales Use Tax Coll Fee	REV	456	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	12,083	12,083	12,083	12,083	12,083	12,083
456111	Other Transmission Revenues	REV	456	224,580	224,580	224,580	215,510	215,510	215,510
456610	Other Electric Revenues	REV	456						
456970	Wheel Transmission Rev - ED	REV	456	2,042	2,042	2,042	2,042	2,042	2,042
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	0	0	0	0	0	0
457204	PJM Reactive Rev	REV	457	137,659	137,773	159,048	177,993	163,703	154,590
500000	Suprvsn and Engrg - Steam Oper	PO	500	92,946	93,299	92,089	92,807	91,227	97,885
501110	Coal Consumed-Fossil Steam	Fuel	501	6,118,000	5,843,000	6,369,000	7,166,000	6,401,000	6,694,000
501150	Coal & Other Fuel Handling	PO	501	142,930	142,862	143,078	151,641	142,948	165,096
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0
501190	Sale of Fly Ash-Expenses	PO	501	195,475	195,475	191,770	197,300	197,300	197,430
501310	Oil Consumed-Fossil Steam	Fuel	501	0	0	0	0	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	1,038,000	471,000	313,000	2,516,000	1,095,000	995,000
502040	COST OF LIME	PO	502	421,348	1,234,868	1,334,237	689,620	714,251	1,063,773
502070	Gypsum - Qualifying	PO	502	5,000	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	1,000,958	1,277,460	1,316,014	1,353,398	1,286,287	1,048,684
505000	Electric Expenses-Steam Oper	PO	505	46,038	45,976	46,173	53,417	45,456	65,114
506000	Misc Fossil Power Expenses	PO	506	165,751	111,891	600,786	183,784	113,401	126,733
509030	SO2 Emission Expense	EA	509	0	0	0	0	0	0
509210	Seasonal NOx Emission Expense	EA	509	71	66	73	63	60	63
509212	Annual NOx Emission Expense	EA	509	0	0	0	0	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	194,968	188,683	189,456	185,887	185,541	189,484
510100	Suprvsn & Engrng-Steam Maint R	PM	510	3,897	3,896	3,897	3,776	3,764	3,935
511000	Maint of Structures-Steam	PM	511	234,467	234,420	234,679	246,286	235,226	262,177
512100	Maint of Boiler Plant-Other	PM	512	380,074	379,955	380,330	64,687	240,293	2,409,781
513100	Maint of Electric Plant-Other	PM	513	16,482	16,481	16,482	177,476	533,125	1,528,687
514000	Maintenance - Misc Steam Plant	PM	514	26,217	26,185	26,284	30,319	25,956	35,778
514300	Maintenance - Misc Steam Plant	PM	514	0	0	0	0	0	0
546000	Suprvsn and Enginring-CT Oper	PO	546	26,079	26,052	26,143	26,349	25,589	27,801
547100	Natural Gas	Fuel	547	0	0	0	0	0	0
547150	Natural Gas Handling-CT	PO	547	968	968	968	950	950	978
547701	Propane Gas	Fuel	547	0	0	0	0	0	0
548100	Generation Expenses-Other CT	PO	548	1,864	1,885	2,047	1,853	1,851	2,037
548200	Prime Movers - Generators- CT	PO	548	26,297	26,257	26,381	31,148	25,899	38,312
549000	Misc-Power Generation Expenses	PO	549	61,201	63,791	64,462	66,798	60,880	79,506

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551000	Suprvsn and Enginring-CT Maint	PM	551	31,874	29,043	29,916	30,572	28,735	29,254
552000	Maintenance of Structures-CT	PM	552	8,542	8,542	8,573	8,627	8,627	8,628
553000	Maint-Gentg and Elect Equip-CT	PM	553	6,518	6,509	10,111	7,096	6,476	58,629
554000	Misc Power Generation Plant-CT	PM	554	11,896	11,888	11,930	13,195	11,875	14,523
555028	Purch Pwr - Non-native - net	PP	555	0	0	0	0	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	1,028,000	1,584,000	2,078,000	2,628,167	2,235,167	1,282,167
556000	System Cnts & Load Dispatching	OPS	556	24	24	24	24	24	24
557000	Other Expenses-Oper	OPS	557	776,589	774,609	774,628	622,642	620,590	620,809
557450	Commissions/Brokerage Expense	OPS	557	0	0	0	0	0	0
557980	Retail Deferred Fuel Expenses	Fuel	557	575,422	(54,928)	(429,892)	(991,743)	(413,408)	1,076,053
560000	Supervsn and Engrmg-Trans Oper	TO	560	2,652	2,652	10,312	2,715	2,715	2,715
561100	Load Dispatch-Reliability	TO	561	10,382	10,382	10,382	10,460	10,455	10,486
561200	Load Dispatch-Mnitor&OprTrnSys	TO	561	45,245	45,243	45,245	92,663	92,646	92,720
561300	Load Dispatch - TransSvc&Sch	TO	561	6,120	6,120	6,121	6,173	6,171	6,182
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	77,713	77,776	89,786	100,481	92,415	87,270
561500	ReliabilityPlanning&StdsDev	TO	561	215	215	215	217	217	217
561800	ReliabilityPlanning&StdsDev	TO	561	170,880	170,880	170,880	170,880	170,880	170,880
562000	Station Expenses	TO	562	9,042	9,027	9,042	9,012	9,032	9,201
563000	Overhead Line Expenses-Trans	TO	563	1,868	1,865	1,868	1,861	1,865	1,902
565000	Transm of Elec By Others	TO	565	1,075,006	1,075,006	1,075,006	1,228,885	1,228,885	1,228,885
566000	Misc Trans Exp-Other	TO	566	67,882	7,358	7,456	68,514	7,356	7,584
566100	Misc Trans-Trans Lines Related	TO	566	0	0	0	0	0	0
567000	Rents-Trans Oper	TO	567	0	0	0	0	0	0
569000	Maint of Structures-Trans	TM	569	0	0	0	0	0	0
569100	Maint of Computer Hardware	TM	569	0	0	0	0	0	0
569200	Maint of Computer Software	TM	569	16,385	12,169	12,238	18,838	49,223	30,406
570100	Maint Stat Equip-Other- Trans	TM	570	6,337	6,327	6,337	6,320	6,333	6,449
570200	Main-Cir BrkrsTrnsf Mtrs-Trans	TM	570	16,991	16,962	16,991	16,935	16,972	17,290
571000	Maint of Overhead Lines-Trans	TM	571	44,367	44,337	44,367	70,725	70,763	71,086
575700	Market Faciliation-Mntr&Comp	RMO	575	142,066	142,066	142,066	146,021	146,021	146,021
580000	Supervsn and Engring-Dist Oper	DO	580	11,264	11,264	31,878	11,647	11,646	16,847
581004	Load Dispatch-Dist of Elec	DO	581	38,603	38,859	40,584	41,555	40,810	38,798
582100	Station Expenses-Other-Dist	DO	582	11,340	11,321	11,340	11,303	11,328	11,539
583100	Overhead Line Exps-Other-Dist	DO	583	37,038	37,301	72,416	48,474	47,704	54,044
583200	Transf Set Rem Reset Test-Dist	DO	583	8,260	8,260	8,260	8,155	8,155	11,287
584000	Underground Line Expenses-Dist	DO	584	41,506	41,800	43,788	44,878	44,018	41,700
586000	Meter Expenses-Dist	DO	586	3,366	3,391	3,564	6,274	3,185	9,048
587000	Cust Install Exp-Other Dist	DO	587	96,521	97,063	100,728	103,514	101,273	98,316
588100	Misc Distribution Exp-Other	DO	588	299,653	267,620	340,818	313,508	280,585	350,805
589000	Rents-Dist Oper	DO	589	5,384	5,423	5,688	5,832	5,717	5,408
591000	Maintenance of Structures-Dist	DM	591	0	0	0	0	0	0
592100	Maint Station Equip-Other-Dist	DM	592	11,239	11,224	11,239	11,230	11,250	11,421
592200	Cir BrkrsTrnsf Mtrs Rely-Dist	DM	592	23,660	23,615	23,660	23,548	23,605	24,095
593000	Maint Overhd Lines-Other-Dist	DM	593	406,692	405,606	416,190	384,726	385,137	382,159
593100	Right-of-WWay Maintenance-Dist	DM	593	0	0	0	0	0	0
594000	Maint-Underground Lines-Dist	DM	594	29,282	29,475	30,773	31,506	30,945	29,431
595100	Maint Line Transfrs-Other-Dist	DM	595	9,148	9,163	9,358	9,971	9,227	10,413
596000	Maint-StreetLightng/Signl-Dist	DM	596	30,596	30,819	32,319	33,134	32,486	30,736
597000	Maintenance of Meters-Dist	DM	597	24,399	24,399	24,399	26,861	23,875	31,758

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CASE NO. 2017-00321
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
FORECASTED PERIOD

WPC-2.1a_FP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 10 OF 12

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

901000	Supervision-Cust Accts	CO	901	24,256	24,253	24,257	26,311	23,883	29,084
902000	Meter Reading Expense	CO	902	45,951	46,039	46,634	7,976	21,380	(9,305)
903000	Cust Records & Collection Exp	CO	903	154,915	206,066	214,060	204,487	252,540	192,003
903100	Cust Contracts & Orders-Local	CO	903	48,570	46,569	45,392	48,971	49,357	50,901
903200	Cust Billing & Acct	CO	903	71,610	69,946	68,600	69,059	75,484	82,258
903250	Cust Billing - Common	CO	903	(60,979)	(69,721)	(104,192)	(141,603)	(193,070)	(152,889)
903300	Cust Collecting-Local	CO	903	43,100	42,086	40,775	41,014	43,685	45,565
903400	Cust Receiv & Collect Exp-Edp	CO	903	7,636	7,712	7,779	6,901	7,020	7,265
903750	Common - Operating-Cust Accts	CO	903	0	0	0	0	0	0
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0
904001	BAD DEBT EXPENSE	CO	904	4,600	4,600	4,600	4,646	4,646	4,646
904003	Cust Acctg-Loss On Sale-A/R	CO	904	215,342	256,654	173,288	173,431	79,743	50,004
904891	IC Loss on Sale of AR VIE	CO	904	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	0	0	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	0	0	0	0	0	0
909650	Misc Advertising Expenses	CSI	909	0	0	0	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	34,231	29,750	34,501	35,584	33,884	32,149
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	56,914	57,047	57,047	54,671	56,633	56,582
912000	Demonstrating & Selling Exp	SE	912	66,323	66,305	66,329	64,967	64,824	66,882
913001	Advertising Expense	SE	913	155	155	155	153	152	157
920000	A & G Salaries	AGO	920	434,247	434,133	466,742	122,518	123,249	(146,308)
921100	Employee Expenses	AGO	921	28,176	28,564	33,990	27,914	27,894	29,617
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	0	0	0	0	0	0
921200	Office Expenses	AGO	921	56,092	55,421	81,440	59,328	57,893	86,143
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0
921400	Computer Services Expenses	AGO	921	12,884	9,095	13,660	15,265	28,049	13,134
921540	Computer Rent (Go Only)	AGO	921	44	44	44	44	48	44
921600	Other	AGO	921	0	0	0	0	0	0
921980	Office Supplies & Expenses	AGO	921	110,394	110,374	110,381	107,433	107,546	106,844
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	143,697	132,595	334,291	163,618	164,056	207,561
923980	Outside Services Employee &	AGO	923	0	0	0	0	0	0
924000	Property Insurance	AGO	924	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2017-00321
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
FORECASTED PERIOD

WPC-2.1a_FP
WITNESS RESPONSIBLE:
S. E. LAWLER
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DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

924050	Inter-Co Prop Ins Exp	AGO	924	14,408	14,408	14,408	14,552	14,552	14,552
924980	Property Insurance For Corp.	AGO	924	14,947	14,947	14,947	15,097	15,097	15,097
925000	Injuries & Damages	AGO	925	19,986	19,993	20,043	20,922	20,901	20,843
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0
925051	INTER-CO GEN LIAB EXP	AGO	925	67,550	67,550	67,550	73,026	73,026	73,026
925200	Injuries And Damages-Other	AGO	925	0	0	0	0	0	0
925980	Injuries And Damages For Corp.	AGO	925	520	520	520	525	525	525
926000	EMPL PENSIONS AND BENEFITS	AGO	926	308,413	308,192	451,661	375,290	367,430	244,869
926430	Employees'Recreation Expense	AGO	926	141	141	141	142	142	142
926490	Other Employee Benefits	AGO	926	0	0	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	163,190	159,617	156,093	223,601	210,435	226,015
928000	Regulatory Expenses	AGO	928	0	0	0	0	0	0
928006	State Reg Comm Proceeding	AGO	928	59,220	59,220	59,220	59,812	59,812	59,812
928030	Professional Fees Consultant	AGO	928	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	0	0	0	0	0	0
929500	Admin Exp Transf	AGO	929	(26,685)	(26,685)	(26,685)	(30,962)	(26,221)	(38,660)
930150	Miscellaneous Advertising Exp	AGO	930	0	0	0	0	0	0
930200	Misc General Expenses	AGO	930	49,779	49,887	49,847	59,896	48,308	52,055
930210	Industry Association Dues	AGO	930	0	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	0	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	4,219	6,166	1,194	1,219	1,479	1,334
930240	Director'S Expenses	AGO	930	0	0	0	0	0	0
930250	Buy\Sell Transf Employee Homes	AGO	930	251	251	4,654	257	254	4,701
930600	Leased Circuit Charges - Other	AGO	930	0	0	0	0	0	0
930700	Research & Development	AGO	930	0	0	0	0	0	0
930940	General Expenses	AGO	930	0	0	0	0	0	0
931001	Rents-A&G	AGO	931	17,854	17,854	17,854	18,004	18,004	18,007
931008	A&G Rents-IC	AGO	931	92,069	92,069	92,069	92,989	92,989	92,989
935100	Maint General Plant-Elec	AGM	935	4,660	4,669	4,732	4,799	4,772	4,699
935200	Cust Infor & Computer Control	AGM	935	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2017-00321
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
FORECASTED PERIOD

WPC-2.1a_FP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 12 OF 12

DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Revenues	REV	24,404,569	23,904,280	25,689,396	29,773,962	26,719,778	27,002,003
<u>Operating Expenses</u>							
Fuel Expense	Fuel	7,731,422	6,259,072	6,252,108	8,690,257	7,082,592	8,765,053
Purchased Power	PP	1,028,000	1,584,000	2,078,000	2,628,167	2,235,167	1,282,167
Other Power Supply	OPS	776,613	774,633	774,652	622,666	620,614	620,833
Emission Allowances	EA	71	66	73	63	60	63
<u>Operation</u>							
Production	PO	2,186,855	3,220,784	3,844,148	2,849,065	2,706,039	2,913,349
Customer Accounts	CO	526,809	582,304	597,668	516,465	584,804	505,955
Customer Service & Information	CSI	91,145	86,797	91,548	90,255	90,517	88,731
Sales Expense	SE	66,478	66,460	66,484	65,120	64,976	67,039
Transmission	TO	1,467,005	1,406,524	1,426,313	1,691,861	1,622,637	1,618,042
Regional Marketing	RMO	142,066	142,066	142,066	146,021	146,021	146,021
Distribution	DO	552,935	522,302	659,064	595,140	554,421	637,792
A&G	AGO	1,571,396	1,554,356	1,964,064	1,420,490	1,405,468	1,082,342
Other	OTH	(11,000)	(11,000)	(11,000)	5,500	5,500	5,500
<u>Maintenance</u>							
Production	PM	914,955	905,602	911,658	767,921	1,279,618	4,540,876
Transmission	TM	84,080	79,795	79,933	112,818	143,291	125,231
Regional Marketing	RMM	0	0	0	0	0	0
Distribution	DM	535,016	534,301	547,938	520,976	516,525	520,013
A&G	AGM	4,660	4,669	4,732	4,799	4,772	4,699
Operation & Maintenance Expense		8,132,400	9,094,960	10,324,616	8,786,431	9,124,589	12,255,590
Total Operating Expense		17,668,506	17,712,731	19,429,449	20,727,584	19,063,022	22,923,706
Depreciation Expense	DEPR	3,656,123	3,659,888	3,744,425	3,962,544	3,964,431	3,923,373
Amortization of Deferred Expenses	AMORT	0	0	0	0	0	0
Taxes Other Than Income Taxes	OTH TX	1,008,857	1,008,885	1,009,855	1,224,314	1,213,460	1,238,710
Income Taxes	FIT	339,869	339,869	339,869	339,869	339,869	339,856
Operating Income		1,731,214	1,182,907	1,165,798	3,519,651	2,138,996	(1,423,642)

D

SECTION D
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ADJUST BASE PERIOD REVENUE TO FORECASTED PERIOD

WPD-2.1a
WITNESS RESPONSIBLE:
R. H. PRATT

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Base	\$ 208,099,411	\$ 206,547,358	\$ (1,552,053)
2				
3	Fuel Cost	93,769,900	96,568,604	2,798,704
4				
5	Other Revenue	<u>24,583,027</u>	<u>18,202,992</u>	<u>(6,380,035)</u>
6				
7	Total Revenue	<u>\$ 326,452,338</u>	<u>\$ 321,318,954</u>	<u>\$ (5,133,384)</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ADJUST BASE PERIOD PURCHASED POWER COST

WPD-2.2a
WITNESS RESPONSIBLE:
R. H. PRATT

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Purchased Power Expense	<u>\$ 115,955,445</u>	<u>\$ 114,670,826</u>	<u>\$ (1,284,619)</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
OTHER PRODUCTION EXPENSES

WPD-2.3a
WITNESS RESPONSIBLE:
R. H. PRATT

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Production Expenses	<u>\$ 51,048,894</u>	<u>\$ 63,698,977</u>	<u>\$ 12,650,083</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ADJUST BASE PERIOD TRANSMISSION EXPENSE

WPD-2.5a
WITNESS RESPONSIBLE:
R. H. PRATT

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Transmission Expense	\$ 18,095,393	\$ 19,015,140	\$ 919,747

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ADJUST BASE PERIOD REGIONAL MARKET EXPENSE

WPD-2.6a
WITNESS RESPONSIBLE:
R. H. PRATT

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Regional Market Expense	<u>\$ 1,637,210</u>	<u>\$ 1,716,657</u>	<u>\$ 79,447</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ADJUST BASE PERIOD DISTRIBUTION EXPENSE

WPD-2.7a
WITNESS RESPONSIBLE:
R. H. PRATT

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Distribution Expense	\$ 14,193,963	\$ 14,150,408	\$ (43,555)

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ADJUST BASE PERIOD CUSTOMER ACCOUNTS EXPENSE

WPD-2.8a
WITNESS RESPONSIBLE:
R. H. PRATT

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Customer Accounts Expense	<u>\$ 6,076,877</u>	<u>\$ 6,748,845</u>	<u>\$ 671,968</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ADJUST BASE PERIOD CUSTOMER SERVICE
AND INFORMATION EXPENSE

WPD-2.9a
WITNESS RESPONSIBLE:
R. H. PRATT

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Customer Service & Information Expense	\$ 898,077	\$ 1,081,198	\$ 183,121

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ADJUST BASE PERIOD SALES EXPENSE

WPD-2.10a
WITNESS RESPONSIBLE:
R. H. PRATT

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Sales Expense	\$ 946,639	\$ 795,138	\$ (151,501)

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ADJUST BASE PERIOD A&G EXPENSE

WPD-2.11a
WITNESS RESPONSIBLE:
R. H. PRATT

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	A&G Expense	<u>\$ 20,406,967</u>	<u>\$ 18,909,843</u>	<u>\$ (1,497,124)</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ADJUST OTHER OPERATING EXPENSE TO FORECASTED PERIOD

WPD-2.12a
WITNESS RESPONSIBLE:
R. H. PRATT

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Operating Expenses	\$ (2,763,105)	\$ (82,500)	\$ 2,680,605

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ADJUST BASE PERIOD DEPRECIATION EXPENSE

WPD-2.13a
WITNESS RESPONSIBLE:
R. H. PRATT

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Depreciation Expense	\$ 35,375,930	\$ 44,542,262	\$ 9,166,332

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ADJUST BASE PERIOD OTHER TAX EXPENSE

WPD-2.14a
WITNESS RESPONSIBLE:
R. H. PRATT

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Federal Taxes	\$ (5,147)	\$ -	\$ 5,147
2				
3	State and Other Taxes	<u>10,680,604</u>	<u>12,781,066</u>	<u>2,100,462</u>
4				
5	Total Taxes Other than Income Taxes	<u>\$ 10,675,457</u>	<u>\$ 12,781,066</u>	<u>\$ 2,105,609</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 ADJUST INCOME TAX EXPENSE

WPD-2.15a
 WITNESS RESPONSIBLE:
 R. H. PRATT

Line No.	Description	Adjustments to		Amount
		Base Period	Forecasted Period	
1	<u>Schedule D-1</u>			
2	State	\$ (1,636,354)	\$ 395,485	\$ (1,240,869)
3	Federal	(10,142,002)	2,451,199	(7,690,803)
4				
5	<u>Schedule E-1</u>			
6	State	338,500	395,485	733,985
7	Federal	(1,289,121)	2,451,199	1,162,078
8				
9	<u>Difference</u>			
10	State	1,974,854	0	1,974,854
11	Federal	8,852,881	0	8,852,881

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 AMORTIZATION OF DEFERRED ASSET

WPD-2.16a
 WITNESS RESPONSIBLE:
 C. S. LEE

Line No.	Company Account Number	Description	Schedule Reference	Amount (\$)
1	<u>Plant in Service</u>			
2	3700\3701	Meters-May 31,2017	(A)	11,170,643
3	<u>Accumulated Depreciation</u>			
4	3700\3701	Meters (C)	(A)	4,211,685
5		Net Plant		6,958,958
6		Amortization Period - Years		15
7		Annual Amortization	(B)	<u>463,931</u>

(A) Source: Company Records.

(B) Total amortization to Schedule D-2.16.

(C) Meter replacement program will not start until Q4 2017 and will be in effect for a year, therefore all meters will depreciate for another 4 months (June-September 2017) and then on average another 6 months as an estimate.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
AMORTIZATION OF RATE CASE EXPENSE

WPD-2.17a
WITNESS RESPONSIBLE:
S. E. LAWLER

<u>LINE NO.</u>	<u>DESCRIPTION</u>		<u>AMOUNT</u> \$
1	<u>Case No. 2017-00321</u>		
2	Estimated Expense	From Sch F-6 <---	602,690
3			
4	Amortization Period		5
5	.		
6	Test Period Amortization (Line 2 / 5 yrs)		120,538
7			
8	Annual Rate Case Expense - Case No. 2017-00321	To Sch D-2.17 <---	<u>120,538</u>

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ELIMINATE ENVIRONMENTAL EXPENSE FROM BASE RATES

WPD-2.18a
WITNESS RESPONSIBLE:
S. E. LAWLER

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Amount</u>
1	<u>Reagent Expense</u>	
2	Ammonia	\$ 1,180,610
3	Limestone	9,077,251
4	Trona	2,137,895
5	Total Environmental Reagents	<u>\$ 12,395,756</u>
6		
7	<u>Emission Allowance Expense</u>	
8	SO2 Costs	\$ 2,162
9	NOx Costs	655
10	Total EA Expense	<u>\$ 2,817</u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 DATA: BASE PERIOD "X" FORECASTED PERIOD
 FEDERAL & STATE INCOME TAX ON INTEREST DEDUCTION

WPD-2.19a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

<u>Line No</u>	<u>Description</u>	<u>Schedule Reference</u>	<u>Long-Term Debt</u>	<u>Short-Term Debt</u>
1	Capital Structure	J-1, page 2	40.679%	10.428%
2				
3	Debt Portion of \$705,051,140 Electric Capitalization	WPA-1c	286,807,753	73,522,733
4				
5	Annual Cost Rate	J-1, page 2	<u>4.2430%</u>	<u>3.0830%</u>
6				
7	Annualized Electric Interest Expense for each Debt Component		<u>12,169,253</u>	<u>2,266,706</u>
8				
9				
10	Total Annualized Electric Interest Expense			14,435,959
11				
12	Test Period Electric Interest Deduction	E-1		<u>14,155,510</u>
13				
14	Increase in Electric Interest Expense			<u>280,449</u>
15				
16	State Income Tax Effect @ 6.00% (A)	(Line 14 * 89.087% * 6.000%)	To Sch D-2.19, Pg. 2 <--	(14,991)
17				
18	Federal Income Tax Effect @ 35.00% (A)	((Line 14 - Line 16) * 35%)	To Sch D-2.19, Pg. 1 <--	(92,910)

(A) Source: Schedule H

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ELIMINATE NON-NATIVE REVENUE AND EXPENSE

WPD-2.20a
WITNESS RESPONSIBLE:
S. E. LAWLER

<u>Line</u> <u>No.</u>	<u>Number</u>	<u>Description</u>	<u>Amount</u>
1	<u>Revenue</u>		
2	447150	Sales For Resale - Outside	\$ 11,959,000
3	457204	Ancillary Services - Reactive	1,881,230
4	Various	Rider PSM	<u>(2,401,046)</u>
5		Total Revenue	\$ 11,439,184
6			
7	<u>Fuel Expense</u>		
8	501996	Fuel Expense	\$ 8,758,000
9			
10	<u>Purchased Power</u>		
11	555202	MF / EB Capacity Purchases	\$ 447,588
12	555202	MF / EB Capacity Sales	(1,266,360)
13	555202	MF / EB Capacity Sharing Credit	<u>614,079</u>
14		Total Purchased Power Expense	\$ (204,693)
15			
16	<u>Ancillary Service Market</u>		
17	561400	Reactive Power	\$ 1,062,000
18			
19	<u>Emission Allowance</u>		
20	509030	SO2 Emission Expense	\$ 195
21	509210	Seasonal NOx Emission Expense	<u>46</u>
22		Total Emission Allowance Expense	\$ 241

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 AMORTIZATION OF EAST BEND DEFERRED DEPRECIATION

WPD-2.21a
 WITNESS RESPONSIBLE:
 C. S. LEE

Line No.	Description	Amount
1	Annual Depreciation Expense Determined Under FERC Regulations	
2	Original cost	\$ 214,359,000
3	Depreciation rate	<u>2.16%</u>
4	Annual Depreciation Expense	\$ 4,630,154
5	Monthly Depreciation Expense	\$ 385,846
6	Months until purchase price fully depreciated	32.14
7		
8	Depreciation Expense on Net Plant Purchase Price	
9	Net Purchase Price	\$ 12,400,000
10	Depreciation rate	<u>2.16%</u>
11	Depreciation Expense	\$ 267,840
12	Monthly Depreciation Expense	\$ 22,320
13	Depreciation expense booked for first 32.14 months	\$ 717,365
14		
15	Deferred Depreciation Balance	\$ 11,682,635
16		
17	Amortization after first 32.14 months through March 31, 2018	153,115
18		
19	Regulatory Asset Balance at March 31, 2018	11,529,520
20		
21	Remaining Life of East Bend Station	23.5
22		
23	Annual Amortization	<u>\$ 490,618</u>

To record amortization of East Bend deferred depreciation in account 182493
 Per order in Case 2015-120

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 AMORTIZATION OF EAST BEND DEFERRED DEPRECIATION

WPD-2.21b
 WITNESS RESPONSIBLE:
 C. S. LEE

Line No.	Month	Monthly Depr Per Books \$214.4 mm * 2.16% (a)	Net Plant Per Books (b)	Depr of Purchase Price \$12.4 mm * 2.16% (c)	Monthly Debit To Reg Asset (d)=(a)-(c)	Balance of Reg Asset (e)
			\$ 12,400,000			
1	1/31/2015	\$ 385,846	12,014,154	\$ 22,320	\$ 363,526	363,526
2	2/28/2015	\$ 385,846	11,628,308	\$ 22,320	363,526	727,052
3	3/31/2015	\$ 385,846	11,242,462	\$ 22,320	363,526	1,090,578
4	4/30/2015	\$ 385,846	10,856,616	\$ 22,320	363,526	1,454,104
5	5/31/2015	\$ 385,846	10,470,770	\$ 22,320	363,526	1,817,630
6	6/30/2015	\$ 385,846	10,084,924	\$ 22,320	363,526	2,181,156
7	7/31/2015	\$ 385,846	9,699,078	\$ 22,320	363,526	2,544,682
8	8/31/2015	\$ 385,846	9,313,232	\$ 22,320	363,526	2,908,208
9	9/30/2015	\$ 385,846	8,927,386	\$ 22,320	363,526	3,271,734
10	10/31/2015	\$ 385,846	8,541,540	\$ 22,320	363,526	3,635,260
11	11/30/2015	\$ 385,846	8,155,694	\$ 22,320	363,526	3,998,786
12	12/31/2015	\$ 385,846	7,769,848	\$ 22,320	363,526	4,362,312
13	1/31/2016	\$ 385,846	7,384,002	\$ 22,320	363,526	4,725,838
14	2/29/2016	\$ 385,846	6,998,156	\$ 22,320	363,526	5,089,364
15	3/31/2016	\$ 385,846	6,612,310	\$ 22,320	363,526	5,452,890
16	4/30/2016	\$ 385,846	6,226,464	\$ 22,320	363,526	5,816,416
17	5/31/2016	\$ 385,846	5,840,618	\$ 22,320	363,526	6,179,942
18	6/30/2016	\$ 385,846	5,454,772	\$ 22,320	363,526	6,543,468
19	7/31/2016	\$ 385,846	5,068,926	\$ 22,320	363,526	6,906,994
20	8/31/2016	\$ 385,846	4,683,080	\$ 22,320	363,526	7,270,520
21	9/30/2016	\$ 385,846	4,297,234	\$ 22,320	363,526	7,634,046
22	10/31/2016	\$ 385,846	3,911,388	\$ 22,320	363,526	7,997,572
23	11/30/2016	\$ 385,846	3,525,542	\$ 22,320	363,526	8,361,098
24	12/31/2016	\$ 385,846	3,139,696	\$ 22,320	363,526	8,724,624
25	1/31/2017	\$ 385,846	2,753,850	\$ 22,320	363,526	9,088,150
26	2/28/2017	\$ 385,846	2,368,004	\$ 22,320	363,526	9,451,676
27	3/31/2017	\$ 385,846	1,982,158	\$ 22,320	363,526	9,815,202
28	4/30/2017	\$ 385,846	1,596,312	\$ 22,320	363,526	10,178,728
29	5/31/2017	\$ 385,846	1,210,466	\$ 22,320	363,526	10,542,254
30	6/30/2017	\$ 385,846	824,620	\$ 22,320	363,526	10,905,780
31	7/31/2017	\$ 385,846	438,774	\$ 22,320	363,526	11,269,306
32	8/31/2017	\$ 385,846	52,928	\$ 22,320	363,526	11,632,832
33	9/30/2017	52,928	-	\$ 3,125	49,803	11,682,635
34	9/30/2017	-	-	\$ 19,195	(19,195)	11,663,440
35	10/31/2017	-	-	\$ 22,320	(22,320)	11,641,120
36	11/30/2017	-	-	\$ 22,320	(22,320)	11,618,800
37	12/31/2017	-	-	\$ 22,320	(22,320)	11,596,480
38	1/31/2018	-	-	\$ 22,320	(22,320)	11,574,160
39	2/28/2018	-	-	\$ 22,320	(22,320)	11,551,840
40	3/31/2018	-	-	\$ 22,320	(22,320)	11,529,520
41	4/30/2018	-	-	\$ 22,320	(40,885)	11,488,635
42	5/31/2018	-	-	\$ 22,320	(40,885)	11,447,750
43	6/30/2018	-	-	\$ 22,320	(40,885)	11,406,866
44	7/31/2018	-	-	\$ 22,320	(40,885)	11,365,981
45	8/31/2018	-	-	\$ 22,320	(40,885)	11,325,096
46	9/30/2018	-	-	\$ 22,320	(40,885)	11,284,211
47	10/31/2018	-	-	\$ 22,320	(40,885)	11,243,326
48	11/30/2018	-	-	\$ 22,320	(40,885)	11,202,441
49	12/31/2018	-	-	\$ 22,320	(40,885)	11,161,557
50	1/31/2019	-	-	\$ 22,320	(40,885)	11,120,672
51	2/28/2019	-	-	\$ 22,320	(40,885)	11,079,787
52	3/31/2019	-	-	\$ 22,320	(40,885)	11,038,902

Thirteen Month Average (Included in adjustments to Schedule B-2.2, pg 2)

11,284,211

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ELIMINATE DSM REVENUE & EXPENSE
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

WPD-2.22a
WITNESS RESPONSIBLE:
S. E. LAWLER

<u>Line No.</u>	<u>Process Code</u>	<u>Process Description</u>	<u>Amount</u>
1		<u>Taxes Other Than Income Taxes</u>	
2	EEADV	Energy efficiency P&S Advertis	\$ 2,264
3	EEMAV	EE Measure & Verification cost	1,019
4	EEPDEV	EE Product development costs	2,398
5	EESTAFF	EE Staff costs	\$ 28,999
6		Total Taxes Other Than Income Taxes	<u>\$ 34,680</u>
7			
8		<u>Other Production Expense</u>	
9	EEADV	Energy efficiency P&S Advertise	27,202
10	EEMAV	EE Measure & Verification cost	457,061
11	EEMKRH	EE Market research costs	4,149
12	EEPDEV	EE Product development costs	58,950
13	EEPMGT	EE Product Management	7,236,912
14	EESTAFF	EE Staff costs	\$ 1,049,249
15		Total Other Production Expense	<u>\$ 8,833,523</u>
16			
17		<u>Customer Records & Collection Expense</u>	
18	EESTAFF	EE Staff costs	\$ 3,838
19			
20		<u>Admin & General Expense</u>	
21	EEADV	Energy efficiency P&S Advertis	\$ 7,034
22	EEMAV	EE Measure & Verification cost	3,168
23	EEPDEV	EE Product development costs	7,016
24	EESTAFF	EE Staff costs	\$ 89,265
25		Total Admin & General Expense	<u>\$ 106,483</u>
26			
27		Total DSM Expense	<u>\$ 8,978,524</u>

<u>Line No.</u>	<u>Responsibility Center</u>	<u>Account</u>	<u>Description</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Advertising and Mktg	913001	Advertising Expense	793	(793)
2	Advertising and Mktg	920000	A & G Salaries	20,714	(20,714)
3	Advertising and Mktg	921100	Employee Expenses	606	(606)
4	Advertising and Mktg	921200	Office Expenses	113,176	(113,176)
5	Advertising and Mktg	921400	Computer Services Expenses	53	(53)
6	Advertising and Mktg	923000	Outside Services Employed	1,594	(1,594)
7	Advertising and Mktg	926600	Employee Benefits-Transferred	7,270	(7,270)
8	Advertising and Mktg	408960	Allocated Payroll Taxes	2,346	(2,346)
9	Creative Services	913001	Advertising Expense	398	(398)
10	Digital External	913001	Advertising Expense	666	(666)
11	Consumer Affairs - Midwest	903000	Cust Records & Collection Exp	18,116	(18,116)
12	Consumer Affairs - Midwest	903100	Cust Contracts & Orders-Local	66	(66)
13	Consumer Affairs - Midwest	903200	Cust Billing & Acct	62	(62)
14	Consumer Affairs - Midwest	903300	Cust Collecting-Local	49	(49)
15	Consumer Affairs - Midwest	926600	Employee Benefits-Transferred	3,620	(3,620)
16	Consumer Affairs - Midwest	408960	Allocated Payroll Taxes	1,168	(1,168)
17	Foundation Programs & Systems	920000	A & G Salaries	2,778	(2,778)
18	Foundation Programs & Systems	921100	Employee Expenses	339	(339)
19	Foundation Programs & Systems	921200	Office Expenses	225	(225)
20	Foundation Programs & Systems	923000	Outside Services Employed	4,141	(4,141)
21	Foundation Programs & Systems	926600	Employee Benefits-Transferred	551	(551)
22	Foundation Programs & Systems	408960	Allocated Payroll Taxes	178	(178)
23	Foundation Staff	920000	A & G Salaries	7,857	(7,857)
24	Foundation Staff	921100	Employee Expenses	1,229	(1,229)
25	Foundation Staff	921200	Office Expenses	3,119	(3,119)
26	Foundation Staff	923000	Outside Services Employed	902	(902)
27	Foundation Staff	926600	Employee Benefits-Transferred	1,559	(1,559)
28	Foundation Staff	408960	Allocated Payroll Taxes	503	(503)
29	Governmental Affairs - Federal	912000	Demonstrating & Selling Exp	318	(318)
30	Governmental Affairs - Federal	921100	Employee Expenses	2,255	(2,255)
31	Governmental Affairs - Federal	921200	Office Expenses	1,284	(1,284)
32	Governmental Affairs - Federal	923000	Outside Services Employed	1,597	(1,597)
33	Governmental Affairs - Federal	930230	Dues To Various Organizations	3,473	(3,473)
34	Govt & Comm Affairs Kentucky	912000	Demonstrating & Selling Exp	119,887	(119,887)
35	Govt & Comm Affairs Kentucky	920000	A & G Salaries	124,191	(124,191)
36	Govt & Comm Affairs Kentucky	921100	Employee Expenses	1,205	(1,205)
37	Govt & Comm Affairs Kentucky	921540	Computer Rent (Go Only)	792	(792)
38	Govt & Comm Affairs Kentucky	921980	Office Supplies & Expenses	100	(100)
39	Govt & Comm Affairs Kentucky	926600	Employee Benefits-Transferred	34,894	(34,894)
40	Govt & Comm Affairs Kentucky	930230	Dues To Various Organizations	14,686	(14,686)
41	Govt & Comm Affairs Kentucky	408960	Allocated Payroll Taxes	11,259	(11,259)
42	Govt & Community Affairs Ohio	920000	A & G Salaries	22,254	(22,254)
43	Govt & Community Affairs Ohio	926600	Employee Benefits-Transferred	4,417	(4,417)
44	Govt & Community Affairs Ohio	408960	Allocated Payroll Taxes	1,425	(1,425)
45	Fossil Hydro Operations	500000	Suprvsn and Engrg - Steam Oper	1,577	(1,577)
46	Fossil Hydro Operations	501150	Coal & Other Fuel Handling	72	(72)
47	Fossil Hydro Operations	506000	Misc Fossil Power Expenses	128	(128)
48					
49			Total Miscellaneous Expenses	<u>\$ 539,892</u>	<u>\$ (539,892)</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ANNUALIZATION OF DEPRECIATION EXPENSE FOR THE
THIRTEEN MONTHS ENDED MARCH 31, 2019

WPD-2.24a
WITNESS RESPONSIBLE:
C. S. LEE

<u>Line No.</u>	<u>Description</u>	<u>Schedule/ Work Paper Reference</u>	<u>Amount (\$)</u>	
1	Depreciation Expense - Annualized	Sch B-3.2	50,478,696	
2	Depreciation Expense - Test Period	Sch C-2.1	<u>44,542,262</u>	
3	Annualized Depreciation Adjustment		<u>5,936,434</u>	--> To Sch D-2.24 & Sch E-1, Pg. 1 Ln. 10

Line No.	Description	Electric & Gas Alloc.		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
		Electric %	Gas %	2017	2018	2019	2020	2021	2022	2023
1	<u>Revenue Increase</u>									
2	Non-technical loss reduction - power theft, equipment failures and installation errors	100%	0%	\$ -	\$ 773,281	\$ 2,398,603	\$ 2,410,596	\$ 2,422,649	\$ 2,434,762	\$ 2,446,936
3	Fuel Portion of Increased Revenue 23.18%	100%	0%	\$ -	\$ (179,247)	\$ (555,996)	\$ (558,776)	\$ (561,570)	\$ (564,378)	\$ (567,200)
4										
5	<u>Expense Reduction</u>									
6	Reduced meter reading costs	67%	33%	\$ -	\$ 205,954	\$ 518,751	\$ 790,437	\$ 1,068,549	\$ 1,196,592	\$ 1,226,506
7	Reduced meter operations costs - consumer order workers for meter orders	100%	0%	\$ -	\$ 125,072	\$ 455,264	\$ 693,469	\$ 735,002	\$ 751,898	\$ 768,795
8	Reduced meter operations costs - field metering labor	100%	0%	\$ 103,030	\$ 317,621	\$ 211,212	\$ -	\$ -	\$ -	\$ -
9										
10	<u>Avoided Costs - O&M</u>									
11	Avoided restoration costs - OK on arrival			\$ -	\$ 6,304	\$ 25,680	\$ 39,212	\$ 40,135	\$ 41,058	\$ 41,980
12	Avoided restoration costs - major storms	100%	0%	\$ -	\$ 6,625	\$ 26,985	\$ 41,206	\$ 42,175	\$ 43,145	\$ 44,114
13	Associated with Maintenance of TWACS	100%	0%	\$ -	\$ -	\$ 16,398	\$ 33,186	\$ 33,967	\$ 34,748	\$ 35,529
14	Associated with Operating TWACS	75%	25%	\$ -	\$ -	\$ 68,114	\$ 137,851	\$ 141,094	\$ 144,338	\$ 147,581
15	Miscellaneous O&M savings	75%	25%	\$ -	\$ 11,927	\$ 48,583	\$ 74,186	\$ 75,931	\$ 77,677	\$ 79,422
16	Total Expense Adjustment			\$ 103,030	\$ 1,267,537	\$ 3,213,594	\$ 3,661,367	\$ 3,997,932	\$ 4,159,840	\$ 4,223,663
17										
18	PV of Annual Benefit (2018 Dollars)				\$ 1,267,537	\$ 3,001,956	\$ 3,194,993	\$ 3,258,933	\$ 3,167,597	
19	Total PV 2018-2022				\$ 13,891,016					
20	Levelized Benefit				\$ 3,169,011	\$ 3,169,011	\$ 3,169,011	\$ 3,169,011	\$ 3,169,011	
21	PV of Levelized Benefit				\$ 3,169,011	\$ 2,960,309	\$ 2,765,352	\$ 2,583,234	\$ 2,413,110	
22										
23	Discount Rate	7.050%								
24										
25	Levelized Benefit				\$ 3,169,011					
26	Savings Already Reflected in the Forecasted Test Period Adjustment				\$ 847,874					
27					\$ 2,321,137					

Note: Per Case No. 2016-00152.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ELIMINATE MERGER CTA EXPENSE

WPD-2.27a
WITNESS RESPONSIBLE:
S. E. LAWLER

Line No.	Description	Account	Amount
1	Piedmont CTA	920000	\$ <u>237,780</u>
2			
3	Merger CTA expense		\$ <u>237,780</u>

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 ANNUALIZATION OF PJM CHARGES AND CREDITS

WPD-2.28a
 WITNESS RESPONSIBLE:
 R. H. PRATT

Line No.	PJM Billing Line Item	Description	2012	2013	2014	2015	2016
1	1340	Regulation and Frequency Response Service	\$ 1,097,490	\$ 1,068,240	\$ 1,481,982	\$ 993,490	\$ 486,889
2	1360	Synchronized Reserve	13,824	73,642	623,337	248,340	265,476
3	1377	Synchronous Condensing	817	2,176	587	136	0
4	1378	Reactive Services	0	1,063,668	(125,115)	8,641	1,407
5	1460	Load Reconciliation for Regulation and Frequency Response Service	1,098	4,356	1,974	(29,348)	(9,692)
6	1470	Load Reconciliation for Synchronized Reserve	(12)	105	457	(10,321)	(2,360)
7	1480	Load Reconciliation for Synchronous Condensing	1	2	0	(49)	(5)
8	1490	Load Reconciliation for Reactive Services	0	1,595	175	(14,789)	176
9	2340	Regulation and Frequency Response Service	(293,805)	(320,413)	(1,518,781)	(155,801)	(74,528)
10	2360	Synchronized Reserve	(1,323)	(37,772)	(1,309,511)	368,401	(144,878)
11		Total	\$ 818,090	\$ 1,855,599	\$ (844,895)	\$ 1,408,700	\$ 522,485
12							
13		CPI 2016 = 100	95.1%	96.5%	97.3%	98.0%	100.0%
14							
15		Total Fuel Related PJM Charges and Credits	\$ 860,242	\$ 1,922,901	\$ (868,340)	\$ 1,437,449	\$ 522,485 \$ 774,947

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 CALCULATION OF CONSUMER PRICE INDEX
 FOR URBAN CONSUMERS
 BASED ON THE PERIOD ENDED DECEMBER 31, 2016 = 100%

WPD-2.28b
 WITNESS RESPONSIBLE:
 R. H. PRATT

<u>Line No.</u>	<u>Year</u>	<u>Consumer Price Index (A)</u>	<u>CPI 2016=100 Col. 2 / 241.4</u>
1	2012	229.6	95.1%
2	2013	233.0	96.5%
3	2014	234.8	97.3%
4	2015	236.5	98.0%
5	2016	241.4	100.0%

} → To WPD-2.28a

(A) Prepared by Bureau of Labor Statistics - Consumer Price Index - All Urban Consumers - Table 24

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
FIXED BILL PREMIUM

WPD-2.29a
WITNESS RESPONSIBLE:
S. E. LAWLER

<u>Line No.</u>	<u>Year</u>	<u>Customer Penetration</u>	<u>Expected Annual Premium</u>	<u>Months In Forecasted Period</u>	<u>Forecasted Period Premium</u>
1	2018	1.0%	\$ 97,784	9	\$ 73,338
2	2019	2.0%	\$ 195,569	3	<u>\$ 48,892</u>
3	Total Revenue Adjustment				<u>\$ 122,230</u>

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 ANNUALIZE EAST BEND MAINTENANCE EXPENSE

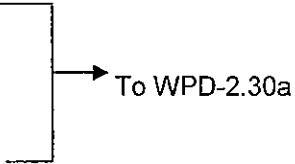
WPD-2.30a
 WITNESS RESPONSIBLE:
 R. H. PRATT

<u>Line No.</u>	<u>Year</u>	<u>Description</u>	<u>Total</u>	<u>CPI 2016= 100 (A)</u>	<u>Total</u>
1	2012	East Bend Maintenance Costs	\$ 9,764,581	95.1%	\$ 10,267,698
2	2013	East Bend Maintenance Costs	7,960,726	96.5%	8,249,457
3	2014	East Bend Maintenance Costs	10,486,664	97.3%	10,777,661
4	2015	East Bend Maintenance Costs	11,256,655	98.0%	11,486,383
5	2016	East Bend Maintenance Costs	10,981,713	100.0%	10,981,713
6					
7		5 Year Average	<u>\$ 10,090,068</u>		<u>\$ 10,352,582</u>
8					
9		Total Annualized East Bend Maintenance			\$ 10,352,582
10					
11		Less: Test Period East Bend Maintenance			<u>\$ 5,575,440</u>
12					
13		Adjusted East Bend Maintenance			<u><u>\$ 4,777,143</u></u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 CALCULATION OF CONSUMER PRICE INDEX
 FOR URBAN CONSUMERS
 BASED ON THE PERIOD ENDED DECEMBER 31, 2016 = 100%

WPD-2.30b
 WITNESS RESPONSIBLE:
 R. H. PRATT

<u>Line No.</u>	<u>Year</u>	<u>Consumer Price Index (A)</u>	<u>CPI 2016=100 Col. 2 / 241.4</u>
1	2012	229.6	95.1%
2	2013	233.0	96.5%
3	2014	234.8	97.3%
4	2015	236.5	98.0%
5	2016	241.4	100.0%



 To WPD-2.30a

(A) Prepared by Bureau of Labor Statistics - Consumer Price Index - All Urban Consumers - Table 24

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 AMORTIZATION OF DEFERRED EXPENSES

WPD-2.31a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

Line No.	Account Number	Description	Reference	Amount (A) (\$)	Amort. Period	Annual Amortization (B) (\$)
1	182700	Hurricane like	(C)	4,912,800	5	982,560
2						
3	182366	Carbon Management Research Group	(D)	2,000,000	5	400,000
4						
5	182050	East Bend - Plant O&M Expense	(E), (F)	39,162,337	10	4,812,457
6						
7	182714	AMI Opt-Out	(G)	263,029	5	52,606
8						
9		Total		<u>46,338,166</u>		<u>6,247,623</u>

(A) Source: Company Records.

(B) Total amortization to Schedule D-2.31.

(C) Deferral authority granted per Case No. 2008-00476.

(D) Deferral authority granted per Case No. 2008-00308.

(E) Deferral authority granted per Case No. 2014-00201.

(F) Assumes carrying costs on the unrecovered balance at the long term debt rate of 4.243% per Schedule J-1.

(G) Deferral authority granted per Case No. 2016-00152.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 ADJUST UNCOLLECTIBLE EXPENSE

WPD-2.32a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	<u>Total Amount</u>	<u>Charge-offs</u>	<u>Collection Costs</u>	<u>Late Payment Charges</u>	<u>Time Value of Money (B)</u>
1	Base Revenue	Sch. C-2	203,108,561				
2	Fuel Revenue	Sch. C-2	101,204,217				
3	Less: Interdepartmental Revenues	Sch. C-2.1	<u>51,773</u>				
4	Revenue Subject to Uncollectible Ratio (1) + (2) - (3)		304,261,005				
5	Uncollectible Expense Factor	WPH-a	<u>0.0750%</u>	<u>0.5555%</u>	<u>0.0500%</u>	<u>-0.5306%</u>	
6	Annualized Uncollectible Expense (4) * (5)		228,196	1,690,474	152,131	(1,614,409)	
7	Uncollectible Accounts (A)	Sch. C-2.1	1,965,498	2,185,830	196,746	(2,087,949)	1,670,871
8	Customer Billing - Common (A)	Sch. C-2.1	(1,317,889)	(1,465,624)	(131,921)	1,399,993	(1,120,337)
9	Sale of A/R (A)	Sch. C-2.1	999,290	1,111,309	100,029	(1,061,546)	849,498
10	Adjustment to Uncollectible Expense (6) - (7) - (8) - (9)		<u>(1,418,703)</u>	<u>(141,041)</u>	<u>(12,723)</u>	<u>135,093</u>	<u>(1,400,032)</u>

(A) Forecasted Period Uncollectible Expense is split using the following ratio developed from WPH-a:

	<u>WPH-a</u>	<u>Ratio</u>
Charge-offs	0.5555%	111.23%
Collection Costs	0.0500%	10.01%
Late Charges	-0.5306%	-106.25%
Time Value	<u>0.4245%</u>	<u>85.00%</u>
	<u>0.4994%</u>	<u>99.99%</u>

(B) The time value of money is eliminated because the sale of accounts receivable is included in short-term debt on Schedule J-2.

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 NORMALIZATION OF PLANNED OUTAGE O&M

WPD-2.33a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

<u>Year</u>	<u>Description</u>	<u>East Bend</u>	<u>Woodsdale</u>	<u>Total</u>	<u>CPI 2016= 100 (A)</u>	<u>Total</u>
2013	Planned Outage O&M	\$ 4,100,366	\$ -	\$ 4,100,366	96.5%	\$ 4,249,084
2014	Planned Outage O&M	14,062,894	0	14,062,894	97.3%	14,453,128
2015	Planned Outage O&M	2,868,053	0	2,868,053	98.0%	2,926,585
2016	Planned Outage O&M	8,897,520	2,271,112	11,168,632	100.0%	11,168,632
2017	Planned Outage O&M	959,797	4,529,358	5,489,155	100.0%	5,489,155
2018	Planned Outage O&M	12,113,096	0	12,113,096	100.0%	12,113,096
6 Year Average				<u>\$ 8,300,366</u>		<u>\$ 8,399,947</u>
Total Normalized Planned Outage O&M						\$ 8,399,947
Less Test Year Planned Outage O&M						<u>7,394,172</u>
Adjusted Planned Outage O&M						<u>\$ 1,005,775</u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 CALCULATION OF CONSUMER PRICE INDEX
 FOR URBAN CONSUMERS
 BASED ON THE PERIOD ENDED DECEMBER 31, 2016 = 100%

WPD-2.33b
 WITNESS RESPONSIBLE:
 S. E. LAWLER

<u>Line No.</u>	<u>Year</u>	<u>Consumer Price Index (A)</u>	<u>CPI 2016=100 Col. 2 / 241.4</u>
1	2013	233.0	96.5%
2	2014	234.8	97.3%
3	2015	236.5	98.0%
4	2016	241.4	100.0%

} → To WPD-2.33a

(A) Prepared by Bureau of Labor Statistics - Consumer Price Index - All Urban Consumers - Table 24

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2017-00321
ADJUST RTEP EXPENSE

WPD-2.34a
WITNESS RESPONSIBLE:
R. H. PRATT

<u>Line No.</u>	<u>Month</u>	<u>Forecasted Period</u>
1	RTEP Costs Billed to DEOK (1)	\$ 23,708,195
2		
3	Duke Energy Kentucky Share	<u>17%</u>
4		
5	Duke Energy Kentucky RTEP - Annualized	\$ 4,030,393
6		
7	RTEP Included in the Forecasted Period	2,050,560
8		
9	Pro-Forma Adjustment	<u>\$ 1,979,833</u>

(1) DEOK is the Duke Energy Ohio & Kentucky Load Zone.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 ADJUST REVENUE
 FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

WPD-2.35a
 WITNESS RESPONSIBLE:
 R. H. PRATT

<u>Line No.</u>	<u>Description</u>	<u>Base Revenue</u>	<u>Fuel Revenue</u>	<u>Total</u>
1	Retail Sch. M (without riders)	203,112,522	101,207,670	304,320,192
2				
3	Less:			
4	Special Contract	<u>3,961</u>	<u>3,453</u>	<u>7,414</u>
5				
6	Schedule M Retail	203,108,561	101,204,217	304,312,778
7				
8	Total Revenue	203,002,975 (1)	96,568,604 (2)	299,571,579
9				
10	Sch M vs Budget Adjustment	<u>105,586</u>	<u>4,635,613</u>	<u>4,741,199</u>
11				
12	Fuel		0	
13				
14	Total Fuel Adjustment		<u>4,635,613</u>	

(1) Source: Schedule C-2, Proforma Forecasted Period base revenue, excluding Schedule D-2.35 base revenue adjustment.

(2) Source: Schedule C-2, Forecasted Period.

WPD_2.35b
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 ADJUST REVENUE
 FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

WPD-2.35b
 WITNESS RESPONSIBLE:
 R. H. PRATT

Line No.	Description	Pole Attachment Rate		
		Current	Proposed	% Increase
1	2-User Pole	\$ 4.60	\$ 6.35	38.04%
2	3-User Pole	\$ 4.00	\$ 5.31	32.75%
3				
4	Average			35.40%
5				
6				
7	Current Pole Attachment Revenue			\$ 170,004
8				
9	Proposed Pole Attachment Revenue			<u>230,180</u>
10				
11	Adjustment			<u>\$ 60,176</u>

SECTION E
WORKPAPERS

<u>Line No.</u>	<u>Description</u>	<u>BASE PERIOD Twelve Months</u>	<u>FORECASTED PERIOD Twelve Months</u>
1	Oper Income Before Federal & State Income Taxes	53,904,591	23,291,094
2	1107 Interest Charges	(9,152,456)	(14,155,510)
3	Book Taxable Income	44,752,135	9,135,584
4			
5	Perm Permanent Differences	838,491	1,158,877
6			
7	Temporary Differences:		
8	T13A08 Accounting Depreciation	35,375,930	44,542,262
9	T13A28 Tax Depreciation	(87,812,531)	(89,617,576)
10	Temp Other Temporary Differences	(50,183,571)	(26,140,183)
11	Total Temporary Differences:	(102,620,172)	(71,215,497)
12			
13	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	(57,029,546)	(60,921,036)
14			
15	Ky Tax Inc Adj - Misc:		
16	Kentucky Tax Inc. Adjustment - Misc	45,151,759	55,679,195
17			
18	Gross State Taxable Income	(11,877,787)	(5,241,841)
19			
20	Percent of Business Taxable in State	89.0867%	89.0867%
21			
22	State Business Taxable Income (after apportionment)	(10,581,529)	(4,669,783)
23			
24	Kentucky Income Tax Expense @ 6.0%	(634,892)	(280,187)
25	Cincinnati Income Tax Payable	0	0
26			
27	State Income Tax Deductible	(634,892)	(280,187)
28			
29	F.T.I. Bef S.I.T. & Fdrl Tax Loss Carryforward	(57,029,546)	(60,921,036)
30	Kentucky Income Tax	634,892	280,187
31	Cincinnati Income Tax	0	0
32	Federal Taxable Income - Ordinary	(56,394,654)	(60,640,849)
33			
34	Federal Income Tax Before Credits @ 35%	(19,738,129)	(21,224,297)
35	Fuel Tax Credit	0	0
36	Federal Income Tax Payable	(19,738,129)	(21,224,297)

Line No.	Sch. M ID	DESCRIPTION	Actual			Budget	
			11 Months Ended November 2016	12 Months Ended December 2016	5 Months Ended May 2017	6 Months Ended November 2017	12 Months Ended November 2017
1		Income Before Income Tax and Interest	39,601,190	54,896,163	7,210,031	31,399,587	53,904,591
2							
3		1107 Interest Charges	(9,551,345)	(10,528,413)	(3,682,616)	(4,492,772)	(9,152,456)
4							
5	P11A07	Fuel Tax Credit	-	-	-	-	0
6	P11A22	Meals & Entertainment	-	-	-	65,000	65,000
7	P11A77	AFUDC Equity	-	-	-	-	0
8	P11A95	After Tax ADC, M&E, ITC Permanent	685,761	748,103	311,710	398,941	772,993
9	P11B02	Auto Inclusion/Skybox Expenses	-	-	-	498	498
10	T11A02	Bad Debts - Tax over Book	(65,181)	(65,316)	40,314	-	40,179
11	T11B06	Surplus Materials Write-off Liab	15	15	(33)	-	(33)
12	T11B08	Surplus Materials Write-Off Asset	248	248	29,456	-	26,456
13	T13A04	AFUDC Interest	-	-	-	-	0
14	T13A08	Book Depreciation/Amortization	26,201,375	28,143,276	12,068,031	21,365,998	35,375,930
15	T13A09	Book Capital Lease Meters	528,013	528,013	-	-	0
16	T13A12	Book Gain/Loss on Property	-	-	-	-	0
17	T13A14	Contributions in Aid (CIAC's)	-	-	41,097	-	59,150
18	T13A16	Capitalized Hardware/Software	344,258	362,311	-	-	0
19	T13A19	After Tax ADC, M&E, ITC Temporary	(685,761)	(748,103)	(311,710)	(398,941)	(772,993)
20	T13A26	Tax Interest Capitalized	750,007	856,866	705,040	1,674,433	2,486,332
21	T13A28	Tax Depreciation/Amortization	(67,769,598)	(73,930,470)	(37,362,586)	(44,289,073)	(87,812,331)
22	T13A30	Tax Gains/Losses	(10,083,333)	(12,201,346)	(4,583,333)	(6,054,462)	(12,755,808)
23	T13B06	ASSET RETIREMENT OBLIGATION	-	-	-	-	0
24	T13B09	Book Depreciation Charged to Other Accounts	13,816	15,517	8,877	-	10,576
25	T13B19	Leased Meters - Elec & Gas	(439,725)	(791,711)	(119,833)	-	(471,819)
26	T13B23	Non-Cash Overhead Basis Adj	(106,078)	780,060	560,598	-	1,448,736
27	T13B26	Equipment Repairs - Annual Adj	(14,686,667)	(16,000,000)	(5,833,333)	(7,000,000)	(14,166,666)
28	T13B32	T & D Repairs 481(a) (pursuant to 3115)	-	-	-	-	0
29	T13B33	T & D Repairs - Annual Adj	(4,766,667)	(5,200,000)	(2,166,667)	(2,600,000)	(5,200,000)
30	T13B43	Section 481(a) Casualty Losses	1,402,749	1,531,363	-	-	127,614
31	T13B45	Asset Retirement Obligation - Coal Ash	-	-	-	-	0
32	T15A22	Mark to Market - LT	677,832	(631,643)	-	-	(1,309,475)
33	T15A24	Loss on Rescquired Debt-Amort	171,012	186,568	78,021	93,255	186,822
34	T15A95	Unamortized Debt Premium	12,067	13,164	5,485	-	6,582
35	T15B02	Reg Asset/Liab Def Revenue	6,147,983	5,786,160	(4,730,828)	-	(5,092,651)
36	T15B04	Reg Asset - Accr Pension FAS158 - FAS87Qual	1,156,334	1,516,791	17,615,102	-	17,975,559
37	T15B07	Cash Flow Hedge - Reg Asset/Liab	(935,094)	625,123	440,202	-	2,000,419
38	T15B27	Reg Asset Rate Case Expense - SC	-	-	(72,000)	-	(72,000)
39	T15B28	Reg Asset - Rate Case Expense	-	-	(68,436)	-	(68,436)
40	T15B29	Reg Asset-Pension Post Retirement PAA-FAS87Qual and Oth	-	(1,490,855)	(20,062,712)	-	(21,553,567)
41	T15B35	Regulatory Asset - Carbon Management	(150,000)	(200,000)	(50,000)	-	(100,000)
42	T15B37	Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	-	-	(51,048)	-	(51,048)
43	T15B38	Reg Asset-Pension Post Retirement PAA-FAS 106 and Oth	-	-	(1,867,568)	-	(1,867,568)
44	T15B40	Reg Asset - Accr Pension FAS158 - FAS87NQ	3,237	3,500,388	(134,197)	-	3,362,954
45	T15B41	Reg Asset - Accr Pension FAS158 - FAS 106/112	(168,951)	(6,308,825)	4,958,483	-	(1,181,382)
46	T15B43	Reg Asset - Transition from MISD to PJM	(574,282)	(478,105)	(225,996)	-	(129,839)
47	T17A01	Vacation Carryover - Reg Asset	-	55,007	-	-	55,007
48	T17A02	Accrued Vacation	(258,688)	(287,020)	(36,423)	-	(64,755)
49	T17A54	MGP Sites	-	(18,026)	-	-	18,026
50	T18A02	Deferred Revenue	118,117	128,637	49,770	-	60,290
51	T19A91	Rate Case - Deferred Costs	-	(244)	244	-	0
52	T20A30	REPS Incremental Costs	-	-	-	-	0
53	T20A38	Regulatory Asset - Deferred Plant Costs	(14,416,166)	(15,802,280)	(6,361,755)	(6,578,576)	(14,326,445)
54	T20C02	Demand Side Management (DSM) Deferr	(753,160)	(842,018)	(1,977,631)	(67,931)	(2,134,420)
55	T22A01	Emission Allowance Expense	(24,230)	22,568	1,830	-	48,628
56	T22A23	Retirement Plan Expense - Overfunded	(194,089)	(457,128)	(107,537)	-	(370,576)
57	T22A26	Retirement Plan Expense - Underfunded	30,446	3,022,414	(65,653)	860,500	3,786,815
58	T22A29	Non-qualified Pension - Accrual	(5,586)	1,141	(2,705)	-	4,022
59	T22A30	Retirement Plan Funding - Underfunded	(926,090)	-	(441,763)	-	484,327
60	T22A56	Environmental Reserve	903	(17,123)	(191,199)	-	(209,225)
61	T22B13	ANNUAL INCENTIVE PLAN COMP	(13,662)	114,828	(326,863)	-	(198,353)
62	T22B15	PAYABLE 401 (K) MATCH	-	423	7,210	-	(14,882)
63	T22E02	CPER Expense Accrual	(43,563)	(402,780)	120,514	-	(238,713)
64	T22E06	FAS 112 Medical Expenses Accrual	(415)	(1,693)	(21,135)	-	(22,413)
65	T22H11	Asset Retirement Costs - ARO	-	-	-	-	0
66	T22H12	ARO Regulatory Asset	-	-	-	-	0
67	T22H45	Asset Retirement Costs - Coal Ash	-	-	-	-	0
68	T22H46	ARO Regulatory Asset - Coal Ash	-	-	-	-	0
69							0
70							
71							
72		F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	(48,769,581)	(43,543,160)	(46,632,424)	(15,623,543)	(57,029,546)
73							
74		Ky Tax Inc Adj - Misc:					
75		Kentucky Tax Inc. Adjustment - Tax Gains/Losses					0
76		Kentucky Tax Inc. Adjustment - Bonus Depr					45,151,759
77							
78		Gross State Business Taxable Income					(11,877,787)
79							
80		Percent of Business Taxable in State					89.0867%
81							
82		Kentucky Business Taxable Income					(10,581,529)
83							
84		Kentucky Income Tax Expense @ 6.000%					(634,892)
85		Cincinnati Income Tax Payable					0
86		State Income Tax Payable Year to Date					(634,892)
87							
88		F.T.I. Before S.I.T. & Federal Tax Loss Cryfowd					(57,029,546)
89		Kentucky Income Tax					634,892
90		Cincinnati Income Tax					-
91							
92		Federal Taxable Income - Ordinary					(56,394,654)
93							
94		Federal Income Tax Before Credits @ 35%					(19,738,129)
95		Fuel Tax Credit					0
96		Federal Income Tax Payable					(19,738,129)

F

SECTION F
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2017-00321
ADVERTISING
DATA: "X" BASE PERIOD FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017

WPF-4a
WITNESS RESPONSIBLE:
S. E. LAWLER

Line No.	Project / Description	Total	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	<u>Newspaper</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
2														
3	<u>Magazines and Other</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<u>Television</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
6														
7	<u>Radio</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Direct Mail</u>													
10	Conservation	1,801	2,043	3	(245)	0	0	0						
11	Safety	2,384	700	1,192	0	492								
12		4,185	2,743	1,195	(245)	492	0	0	0	0	0	0	0	0
13														
14	<u>Sales Aids</u>	33,212	16,604	1,433	1,976	1,779	3,777	7,643	0	0	0	0	0	0
15														
16	<u>Undetermined</u>	14,076	2,112	1,713	1,848	1,153	2,201	4,119	155	155	155	155	155	155
17														
18	Total	51,473	21,459	4,341	3,579	3,424	5,978	11,762	155	155	155	155	155	155

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2017-00321
ADVERTISING
DATA: BASE PERIOD "X" FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

WPF-4b
WITNESS RESPONSIBLE:
S. E. LAWLER

Line No.	Project / Description	Total	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	<u>Newspaper</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
2														
3	<u>Magazines and Other</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<u>Television</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
6														
7	<u>Radio</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Direct Mail</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
10														
11	<u>Sales Aids</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
12														
13	<u>Undetermined</u>	1,857	155	155	155	155	155	155	155	155	155	153	152	157
14														
15	Total	1,857	155	155	155	155	155	155	155	155	155	153	152	157

Notes:
⁽¹⁾ Eliminated on Schedule D-2.23.

Line No.	Project / Description	Total (\$)	Dec-16 (\$)	Jan-17 (\$)	Feb-17 (\$)	Mar-17 (\$)	Apr-17 (\$)	May-17 (\$)	Jun-17 (\$)	Jul-17 (\$)	Aug-17 (\$)	Sep-17 (\$)	Oct-17 (\$)	Nov-17 (\$)
1	Legal													
2	ASHLEGL - Ash Legal	4,269	1,134	0	2,402	0	733	0	0	0	0	0	0	0
3	FERC - FERC Issues	114,821	12,969	2,730	3,960	680	6,398	13,084	19,500	6,000	9,000	22,500	9,000	9,000
4	LITIGATI - Litigation	46,255	5,484	1,521	4,260	781	1,091	7,118	6,760	2,080	3,120	7,800	3,120	3,120
5	Total Legal Services	165,345	19,587	4,251	10,622	1,461	8,222	20,202	26,260	8,080	12,120	30,300	12,120	12,120
6														
7	Engineering													
8	None	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0
10														
11	Accounting													
12	None	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
14														
15	Other													
16	30COMPRJ - 30 O&M Projects	115	0	0	0	0	116	(1)	0	0	0	0	0	0
17	ADMIN - Administrative	8,748	0	0	0	0	0	0	1,458	1,458	1,458	1,458	1,458	1,458
18	BCOAL - Coal Purchasing Svcs	7,270	717	1,490	1,515	1,661	914	727	41	41	41	41	41	41
19	BPO - Business Process Outsourcing	986	0	0	101	187	313	385	0	0	0	0	0	0
20	COMCONT - Commercial Contracts	38,642	35	2,835	1,309	683	576	3,224	7,330	2,830	3,830	8,330	3,830	3,830
21	CONSULT - Consulting	9,703	3,456	5,528	63	279	170	207	0	0	0	0	0	0
22	CUSTSVCS - Customer Services Function	717	0	0	0	0	717	717	0	0	0	0	0	0
23	DOJ2015 - DanRvr DOJ Settlement Agmt	32,010	16,910	(2,775)	234	3,125	1,871	2,637	1,948	1,408	1,528	2,068	1,528	1,528
24	EESTAFF-EE Staff Costs	(17)	(17)	0	0	0	0	0	0	0	0	0	0	0
25	EHSALOC - EHS Service Company Allocation	23,353	1,938	5,335	993	4,019	1,428	1,193	1,125	1,431	1,522	1,458	1,179	1,732
26	EHSOFSST - EHS Allocation Offset	(23,353)	(1,938)	(5,335)	(993)	(4,019)	(1,428)	(1,193)	(1,125)	(1,431)	(1,522)	(1,458)	(1,179)	(1,732)
27	EMPLBBT - Employment, Labor & Benefits	2,502	0	0	0	0	0	0	417	417	417	417	417	417
28	ENVSAFE - ENVIRONMENTAL & SAFETY	45,176	0	0	176	0	0	0	11,700	3,600	5,400	13,500	5,400	5,400
29	EPMISC - P&CM - Environmental Projects - Misc	4	4	0	0	0	0	0	0	0	0	0	0	0
30	EPRIDUE - Commitment to EPR1 research	8,141	0	0	0	1,415	0	0	0	3,363	0	0	3,363	0
31	FACMT - Fac Maint	21	0	0	21	0	0	0	0	0	0	0	0	0
32	FNCTOFF - Offset to Functional UA Alloc	(370,973)	(32,758)	(20,348)	(29,645)	(36,512)	(23,696)	(26,688)	(30,949)	(30,348)	(39,487)	(39,860)	(30,790)	(29,892)
33	IMCHRG - IM Chargebacks	183,079	25,373	9,672	17,631	22,131	9,273	12,426	14,852	14,215	14,990	13,986	14,737	13,793
34	IMS - Information Mgt	26,279	3,160	1,926	3,575	2,172	1,868	1,191	2,316	1,888	2,053	2,100	2,060	1,970
35	IREVPRO - Inaccurate Meter Usage	74	0	0	0	0	0	74	0	0	0	0	0	0
36	ITSUPP - IT Support	4,900	0	4	4,346	35	0	515	0	0	0	0	0	0
37	LEG® - LEGISLATIVE & REGULATORY	54,398	25	0	198	0	126	4,049	13,000	4,000	6,000	15,000	6,000	6,000
38	MGTED - Management Allocations	2,388	0	0	0	0	0	0	398	398	398	398	398	398
39	MKTRESH - Market Research Analysis	612	0	0	0	612	0	0	0	0	0	0	0	0
40	MOVEBOX - Box Moves	461	106	0	13	334	3	5	0	0	0	0	0	0
41	MOVEBOX - Office Relocations	56	40	0	9	3	1	3	0	0	0	0	0	0
42	NCCPOM - O&M Programmatic Support toCCP	115	60	0	0	25	26	4	0	0	0	0	0	0
43	OTHADM - OTHADM	642	60	965	128	(759)	138	110	0	0	0	0	0	0
44	PARK - Parking Expenses	4	4	0	0	0	0	0	0	0	0	0	0	0
45	PDWCOM - PD Wk Ctrs O&M	4,755	488	298	678	946	1,253	1,092	0	0	0	0	0	0
46	PRINT - Printing Svcs	5,083	737	173	2,117	715	858	483	0	0	0	0	0	0
47	Other - Non Specific	1,646,389	157,263	53,865	109,685	137,404	100,593	83,724	192,365	151,461	165,858	184,809	158,581	150,781
48	REALEST - Real Estate	2,330	313	590	751	338	338	0	0	0	0	0	0	0
49	SGPM - Smart Grid Project MGT	(6)	0	0	0	0	0	(6)	0	0	0	0	0	0
50	SKY1701 - Storm #1 - 2017-DEK	12,821	0	0	12,821	0	0	0	0	0	0	0	0	0
51	SSD - SSD Strategy Work	2,471	663	(293)	1,211	637	(223)	476	0	0	0	0	0	0
52	STAFF - General & Administrative supt	43,791	9,073	5,427	9,258	4,863	3,110	12,060	0	0	0	0	0	0
53	STAFF - Staffing	131,076	122	0	70	78	36	0	21,795	21,795	21,795	21,795	21,795	21,795
54	STAFFPS - Staff Costs for P&S	26,553	6,486	0	1,761	2	6,082	0	2,037	2,037	2,037	2,037	2,037	2,037
55	STRAT10 - Grid Solutions Other	9,866	1,110	1,005	861	1,079	1,269	2,327	341	341	341	510	341	341
56	TEOPER - Trading Floor Operating Costs	2,376	0	0	0	0	0	0	396	396	396	396	396	396
57	TESUPPO - supp for BPM, lbr and exp	21,281	16,210	159	80	0	0	2,039	0	0	0	2,793	0	0
58	Total Other Services	1,964,839	209,640	60,521	138,967	141,453	105,015	101,780	239,445	179,300	187,055	229,778	191,592	180,293
59														
60	Total	2,130,184	229,227	64,772	149,589	142,914	113,237	121,982	265,705	187,380	199,175	260,078	203,712	192,413

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2017-00321
PROFESSIONAL SERVICES EXPENSES
DATA: BASE PERIOD "X" FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

WPF-5b
WITNESS RESPONSIBLE:
S. E. LAWLER

Line No.	Project / Description	Total (\$)	Apr-18 (\$)	May-18 (\$)	Jun-18 (\$)	Jul-18 (\$)	Aug-18 (\$)	Sep-18 (\$)	Oct-18 (\$)	Nov-18 (\$)	Dec-18 (\$)	Jan-19 (\$)	Feb-19 (\$)	Mar-19 (\$)
1	<u>Legal</u>													
2	FERC - FERC Issues	150,240	\$9,000	\$9,000	\$19,500	\$6,000	\$9,000	\$22,500	\$9,000	\$9,000	\$33,000	\$3,030	\$4,545	\$16,665
3	LITIGATI - Litigation	52,083	\$3,120	\$3,120	\$6,760	\$2,080	\$3,120	\$7,800	\$3,120	\$3,120	\$11,440	\$1,050	\$1,576	\$5,777
4	Total Legal Services	202,323	12,120	12,120	26,260	8,080	12,120	30,300	12,120	12,120	44,440	4,080	6,121	22,442
5														
6	<u>Engineering</u>													
7	None	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0
9														
10	<u>Accounting</u>													
11	None	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
13														
14	<u>Other</u>													
15	BCOAL - Coal Purchasing Svcs	492	41	41	41	41	41	41	41	41	41	41	41	41
16	COMCONT - Commercial Contracts	60,104	3,830	3,830	7,330	2,830	3,830	8,330	3,830	3,830	11,870	1,848	2,353	6,393
17	DOJ2015 - DanRvr DOJ Settlement Agrmnt	19,545	1,528	1,528	1,948	1,408	1,528	2,068	1,528	1,528	2,245	1,210	1,271	1,755
18	EHSALOC - EHS Service Company Allocation	19,375	1,096	1,479	1,400	1,706	1,797	1,733	1,454	2,007	1,464	1,505	1,091	2,643
19	EHSOFST - EHS Allocation Offset	(19,375)	(1,096)	(1,479)	(1,400)	(1,706)	(1,797)	(1,733)	(1,454)	(2,007)	(1,464)	(1,505)	(1,091)	(2,643)
20	EMPLBBT - Employment, Labor & Benefits	5,016	417	417	417	417	417	417	417	417	417	421	421	421
21	ENVSFAB - ENVIRONMENTAL & SAFETY	85,137	5,100	5,100	11,050	3,400	5,100	12,750	5,100	5,100	18,700	1,717	2,576	9,444
22	EPRIDUE - Commitment to EPRI research	13,486	3,363	0	0	3,363	0	0	3,363	0	0	3,397	0	0
23	FNCTOFF - Offset to Functional UA Alloc	(389,898)	(28,908)	(38,056)	(30,014)	(29,413)	(38,552)	(38,925)	(29,855)	(28,957)	(29,334)	(30,528)	(35,746)	(31,610)
24	IMCHRG - IM Chargebacks	169,449	13,161	13,486	13,871	13,235	14,009	13,006	13,756	12,813	13,213	14,632	20,142	14,125
25	IMS - Information Mgt	27,010	1,836	1,828	2,340	1,912	2,077	2,124	2,084	1,994	2,335	1,948	4,403	2,129
26	LEG® - LEGISLATIVE & REGULATORY	100,160	6,000	6,000	13,000	4,000	6,000	15,000	6,000	6,000	22,000	2,020	3,030	11,110
27	MGTED - Management Allocations	4,788	398	398	398	398	398	398	398	398	398	402	402	402
28	Other - Non Specific	993,392	69,757	87,786	107,658	67,286	82,411	101,007	74,717	67,114	92,369	77,319	74,090	91,878
29	STAFF - General & Administrative supt	705,820	42,364	42,364	42,364	42,364	42,364	42,364	42,364	42,363	147,763	71,053	77,040	71,053
30	STAFF - Staffing	60,873	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,111	5,111	5,111
31	STAFFPS - Staff Costs for P&S	24,504	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,057	2,057	2,057
32	STRAT10 - Grid Solutions Other	4,438	444	341	341	341	341	509	341	341	341	344	344	410
33	TEOPER - Trading Floor Operating Costs	4,764	396	396	396	396	396	396	396	396	396	400	400	400
34	TESUPPO - supp for BPM, lbr and exp	8,939	0	0	0	0	0	2,793	0	0	0	6,146	0	0
35	Total Other Services	1,898,019	126,824	132,556	178,237	119,075	127,457	169,375	131,577	120,475	289,851	159,538	157,935	185,119
36														
37	Total	2,100,342	138,944	144,676	204,497	127,155	139,577	199,675	143,697	132,595	334,291	163,618	164,056	207,561

SECTION G
WORKPAPERS
(not applicable)

SECTION H
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2017-00321
 UNCOLLECTIBLE ACCOUNTS EXPENSE
 AVERAGE DISCOUNT RATE

WPH-a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

Line No.	Description	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Average
1	Charge off's	0.5373%	0.5398%	0.5434%	0.5482%	0.5544%	0.5586%	0.5586%	0.5675%	0.5678%	0.5679%	0.5644%	0.5626%	0.5555%
2	Collection Costs	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%
3	Late Charges	-0.5318%	-0.5322%	-0.5309%	-0.5308%	-0.5311%	-0.5311%	-0.5308%	-0.5296%	-0.5292%	-0.5296%	-0.5300%	-0.5300%	-0.5306%
4	Time Value	<u>0.4316%</u>	<u>0.4294%</u>	<u>0.4283%</u>	<u>0.4274%</u>	<u>0.4259%</u>	<u>0.4251%</u>	<u>0.4240%</u>	<u>0.4212%</u>	<u>0.4211%</u>	<u>0.4204%</u>	<u>0.4200%</u>	<u>0.4200%</u>	<u>0.4245%</u>
5														
6	Total Discount	0.4871%	0.4870%	0.4908%	0.4948%	0.4992%	0.5006%	0.4998%	0.5091%	0.5097%	0.5087%	0.5044%	0.5026%	0.4995%
7														
8	Less: Time Value	<u>0.4316%</u>	<u>0.4294%</u>	<u>0.4283%</u>	<u>0.4274%</u>	<u>0.4259%</u>	<u>0.4251%</u>	<u>0.4240%</u>	<u>0.4212%</u>	<u>0.4211%</u>	<u>0.4204%</u>	<u>0.4200%</u>	<u>0.4200%</u>	<u>0.4245%</u>
9														
10	Uncollectible Factor	0.0555%	0.0576%	0.0625%	0.0674%	0.0733%	0.0755%	0.0758%	0.0879%	0.0886%	0.0883%	0.0844%	0.0826%	0.0750%