

**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

BASE PERIOD UPDATE

**Duke Energy Kentucky, Inc.**  
**Case No. 2017-00321**  
**Base Period Update**  
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**Duke Energy Kentucky, Inc.**  
**Case No. 2017-00321**  
**Base Period Update**  
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**DUKE ENERGY KENTUCKY**  
**CASE NO. 2017-00321**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(7)(o)**

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**807 KAR 5:001, SECTION 16(7)(o)**

**Description of Filing Requirement:**

Complete monthly budget variance reports, with narrative explanations, for the twelve (12) months immediately prior to the base period, each month of the base period, and any subsequent months, as they become available.

**Response:**

See attached. Monthly budget variance reports were not prepared for January 2017. The narrative explanations for those variances are included in the year-to-date explanations in the February 2017 report. The Company will provide this data for upcoming months as it becomes available.

**Base Period Update Response:**

See attached for the monthly reports from August 2017 through November 2017, including Duke Energy Kentucky's monthly Company-specific Confidential Regulatory O&M and Capital Reports (ROCR). The confidential ROCR reports are being provided under seal pursuant to the Petition for Confidential Treatment submitted on September 15, 2017. The Company will provide this data for the remaining periods requested in the upcoming months as it becomes available.

**Witness Responsible:**            David L. Doss, Jr. / Robert H. Pratt

**DUKE ENERGY KENTUCKY ELECTRIC**  
**August 2017**  
*(Dollars in millions)*

Key Adjusted Segment Income Drivers	CURRENT MONTH		YEAR TO DATE	
	Actual	Plan Variance F(U)	Actual	Plan Variance F(U)
Net Revenue Margin-retail	\$ 20.9	\$ 2.3	\$ 140.1	\$ (0.6)
Weather		(0.8)		(3.4)
Volume		0.4		(1.1)
Pricing - regulatory activity		-		-
Pricing - all other (primarily weather/volume)		(0.1)		(0.6)
Riders (operating income impact)		0.2		2.1
Purchased Power, Fuel and Other		2.6		2.4
Bulk Power Marketing (net of sharing)	0.2	0.2	1.2	1.2
Operation and Maintenance (net of recoverables)	(7.9)	(0.4)	(68.0)	(2.5)
AFUDC - Equity	0.2	0.1	1.6	0.6
General Taxes	(1.0)	(0.1)	(7.3)	-
Depreciation and Other	(2.7)	0.4	(22.4)	3.1
Interest Expense	(0.7)	0.2	(6.0)	0.7
<b>Pre-Tax Income</b>	<b>9.0</b>	<b>2.7</b>	<b>39.2</b>	<b>2.5</b>
Income Tax Expense	(3.3)	(0.9)	(14.0)	(0.2)
<b>Adjusted Segment Income</b>	<b>\$ 5.7</b>	<b>\$ 1.8</b>	<b>\$ 25.2</b>	<b>\$ 2.3</b>

Key Operational Drivers	CURRENT MONTH		YEAR TO DATE	
	Actual	Plan Variance F(U)	Actual	Plan Variance F(U)
Heating Degree Days	-	(2)	2,357	(672)
Cooling Degree Days	231	(64)	904	(51)
<b>Total capital expenditures (cash basis)</b>	<b>\$ 9.9</b>	<b>\$ 4.2</b>	<b>\$ 67.6</b>	<b>\$ 20.5</b>

DUKE ENERGY KENTUCKY ELECTRIC  
September 2017  
(Dollars in millions)

Key Adjusted Segment Income Drivers	CURRENT MONTH		QUARTER TO DATE		YEAR TO DATE		
	Actual	Plan Variance F(U)	Actual	Prior Year Variance F(U)	Actual	Plan Variance F(U)	Prior Year Variance F(U)
Net Revenue Margin-retail	\$ 13.1	\$ (2.5)	\$ 53.7	\$ (6.0)	\$ 153.3	\$ (3.1)	\$ (5.8)
Weather		-		(3.4)		(3.4)	(5.8)
Volume		0.7		(1.4)		(0.4)	(1.8)
Pricing - regulatory activity		0.1		0.8		(0.5)	1.0
Pricing - all other (primarily weather/volume)		-		-		-	-
Riders (operating income impact)		0.3		(0.4)		2.4	-
Purchased Power, Fuel and Other		(3.6)		(1.6)		(1.2)	0.8
Bulk Power Marketing (net of sharing)	-	-	0.4	-	1.2	1.2	0.3
Operation and Maintenance (net of recoverables)	(8.5)	(1.5)	(25.5)	(1.3)	(76.5)	(4.0)	(0.4)
AFUDC - Equity	0.2	-	0.6	0.3	1.8	0.6	1.2
General Taxes	(0.9)	-	(2.8)	(0.4)	(8.2)	-	(0.7)
Depreciation and Other	(3.0)	0.1	(8.5)	(0.8)	(25.5)	3.2	(2.4)
Interest Expense	(1.2)	(0.2)	(2.5)	0.1	(7.2)	0.5	1.0
Pre-Tax Income	(0.3)	(4.1)	15.4	(8.1)	38.9	(1.6)	(6.8)
Income Tax Expense	1.5	2.9	(4.2)	4.1	(12.5)	2.7	1.1
Adjusted Segment Income	\$ 1.2	\$ (1.2)	\$ 11.2	\$ (4.0)	\$ 26.4	\$ 1.1	\$ (5.7)

**Key Messages for Adjusted Segment Income**

**Current Month - Actual vs. Plan**

September results were unfavorable to plan primarily due to unfavorable purchased power, fuel and other, primarily due to fuel derates and congestion and losses; and higher O&M costs, mostly due to Fossil Hydro Operation's reagents costs at East Bend and Distribution Operation's vegetation management costs.

These drivers were partially offset by lower income tax expenses.

**Quarter to Date - Actual vs. Prior Year**

The unfavorable QTD results compared to the same period in 2016 are primarily driven by unfavorable weather; unfavorable purchased power, fuel and other, mostly due to an omission of amounts in the FAC deferral; lower weather-normal sales volumes; and higher O&M costs, primarily due to Distribution Operation's vegetation management costs.

These drivers were partially offset by lower income tax expenses.

**Year to Date - Actual vs. Plan**

The favorable YTD results compared to plan were primarily driven lower depreciation and other, primarily due to budget shaping for the FERC 494 remand; lower income tax expenses; and higher rate riders, mostly due to the Demand Side Management rider.

These drivers were partially offset by higher O&M costs, mostly due to Regulated Utilities Other's East Bend deferral and Market Solutions's increased participation in non-residential lighting programs; and unfavorable weather, mainly in the residential sector.

**Year to Date - Actual vs. Prior Year**

The unfavorable YTD results compared to the same period in 2016 are primarily driven by unfavorable weather, mainly in the residential sector; higher depreciation and other, primarily due to an impairment related to the provision of no carrying charges on the regulatory asset for existing meters; and lower weather-normal sales volumes.

These drivers were partially offset by lower AFUDC equity; lower income tax expenses; and lower interest expenses, mostly related to LTD.

Key Operational Drivers	CURRENT MONTH		QUARTER TO DATE		YEAR TO DATE		
	Actual	Plan Variance F(U)	Actual	Prior Year Variance F(U)	Actual	Plan Variance F(U)	Prior Year Variance F(U)
Heating Degree Days	47	(9)	47	23	2,403	(681)	(444)
Cooling Degree Days	129	3	700	(272)	1,033	(48)	(311)
Total capital expenditures (cash basis)	\$ 10.4	\$ 4.8	\$ 31.4	N/A	\$ 78.0	\$ 25.3	N/A

**DUKE ENERGY KENTUCKY ELECTRIC**  
**October 2017**  
*(Dollars in millions)*

Key Adjusted Segment Income Drivers	CURRENT MONTH		YEAR TO DATE	
	Actual	Plan	Actual	Plan
		Variance F(U)		Variance F(U)
Net Revenue Margin-retail	\$ 15.8	\$ 0.2	\$ 168.9	\$ (2.9)
Weather		0.2		(3.2)
Volume		(0.4)		(0.8)
Pricing - regulatory activity		(0.1)		(0.6)
Pricing - all other (primarily weather/volume)		-		-
Riders (operating income impact)		0.2		2.6
Purchased Power, Fuel and Other		0.3		(0.9)
Bulk Power Marketing (net of sharing)	0.7	0.7	1.9	1.9
Operation and Maintenance (net of recoverables)	(8.7)	(1.4)	(85.1)	(5.4)
AFUDC - Equity	0.3	0.1	2.1	0.7
General Taxes	(0.9)	-	(9.0)	0.1
Depreciation and Other	(3.1)	0.1	(28.7)	3.2
Interest Expense	(0.8)	0.1	(8.0)	0.6
<b>Pre-Tax Income</b>	<b>3.3</b>	<b>(0.2)</b>	<b>42.1</b>	<b>(1.8)</b>
Income Tax Expense	(1.1)	0.2	(13.5)	2.9
<b>Adjusted Segment Income</b>	<b>\$ 2.2</b>	<b>\$ -</b>	<b>\$ 28.6</b>	<b>\$ 1.1</b>

**Key Messages for Adjusted Segment Income**

**Current Month - Actual vs. Plan**

October results were flat compared to plan. The primary drivers were favorable Bulk Power Marketing, mostly due to favorable price and fuel; favorable purchased power, fuel and other, primarily due to fuel derates and congestion and losses; higher rate riders due to the Demand Side Management rider; and favorable weather due to CDD being higher than plan 22 days or 139.2%

These drivers were partially offset by higher O&M expenses, primarily due Fossil Hydro Operations' increase in reagents costs at East Bend and Regulated Utilities Other, mostly related to the East Bend deferral.

**Year to Date - Actual vs. Plan**

The favorable YTD results compared to plan were primarily driven by lower depreciation and other expenses, primarily due to depreciation expense, mostly related to the East Bend deferral and an impairment related to the provision of no carrying charges on the regulatory asset for existing meters; lower income taxes; and higher rate riders, primarily the Demand Side Management rider due to a rate increase.

These drivers were partially offset by higher O&M expenses, primarily due to Market Solutions' program growth in Energy Efficiency, and Distribution Operations' higher project O&M and environmental costs and vegetation management costs; and unfavorable weather due to HDD being below plan 754 days or 22.2%.

Key Operational Drivers	CURRENT MONTH		YEAR TO DATE	
	Actual	Plan	Actual	Plan
		Variance F(U)		Variance F(U)
Heating Degree Days	245	(74)	2,649	(754)
Cooling Degree Days	38	22	1,071	(26)
<b>Total capital expenditures (cash basis)</b>	<b>\$ 19.5</b>	<b>\$ (1.2)</b>	<b>\$ 100.9</b>	<b>\$ 20.7</b>

DUKE ENERGY KENTUCKY ELECTRIC  
November 2017  
(Dollars in millions)

Key Adjusted Segment Income Drivers	CURRENT MONTH		QUARTER TO DATE		YEAR TO DATE		
	Actual	Plan	Actual	Prior Year	Actual	Plan	Prior Year
		Variance		Variance		Variance	Variance
	F(U)	F(U)	F(U)	F(U)	F(U)	F(U)	
Net Revenue Margin-retail	\$ 16.6	\$ 0.6	\$ 54.5	\$ (5.7)	\$ 185.5	\$ (2.3)	\$ (5.6)
Weather		-		(3.4)		(3.3)	(5.8)
Volume		0.2		(1.4)		(0.6)	(1.8)
Pricing - regulatory activity		(0.2)		0.8		(0.9)	1.0
Pricing - all other (primarily weather/volume)		-		-		-	-
Riders (operating income impact)		0.1		(0.1)		2.7	0.2
Purchased Power, Fuel and Other		0.5		(1.6)		(0.2)	0.8
Bulk Power Marketing (net of sharing)	0.1	0.1	0.4	-	2.0	2.0	0.3
Operation and Maintenance (net of recoverables)	(7.1)	0.9	(15.8)	(0.6)	(92.3)	(4.5)	(1.0)
AFUDC - Equity	0.3	0.1	0.6	0.4	2.4	0.8	1.6
General Taxes	(0.9)	-	(1.8)	(0.3)	(9.8)	0.1	(1.1)
Depreciation and Other	(3.1)	-	(28.1)	9.6	(31.9)	3.0	1.5
Interest Expense	(0.8)	0.1	(1.5)	(0.2)	(8.8)	0.7	0.8
<b>Pre-Tax Income</b>	<b>5.1</b>	<b>1.8</b>	<b>8.3</b>	<b>3.2</b>	<b>47.1</b>	<b>(0.2)</b>	<b>(3.5)</b>
Income Tax Expense	(3.5)	(2.3)	(4.5)	(5.3)	(17.0)	0.7	(4.3)
<b>Adjusted Segment Income</b>	<b>\$ 1.6</b>	<b>\$ (0.5)</b>	<b>\$ 3.8</b>	<b>\$ (2.1)</b>	<b>\$ 30.1</b>	<b>\$ 0.5</b>	<b>\$ (7.8)</b>
<b>Reported Segment Income</b>	<b>\$ 1.6</b>	<b>\$ (0.5)</b>	<b>\$ 3.8</b>	<b>\$ (2.1)</b>	<b>\$ 30.1</b>	<b>\$ 0.5</b>	<b>\$ (7.8)</b>

Key Operational Drivers	CURRENT MONTH		QUARTER TO DATE		YEAR TO DATE		
	Actual	Plan	Actual	Prior Year	Actual	Plan	Prior Year
		Variance		Variance		Variance	Variance
	F(U)	F(U)	F(U)	F(U)	F(U)	F(U)	
Heating Degree Days	583	(24)	828	163	3,232	(778)	(282)
Cooling Degree Days	8	8	46	(10)	1,079	(18)	(321)
<b>Total capital expenditures (cash basis)</b>	<b>\$ 11.4</b>	<b>\$ 6.3</b>	<b>\$ 59.0</b>	<b>N/A</b>	<b>\$ 105.6</b>	<b>\$ 33.6</b>	<b>N/A</b>



**DUKE ENERGY KENTUCKY  
CASE NO. 2017-00321  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
FR 16(8)(a)**

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**807 KAR 5:001, SECTION 16(8)(a)**

**Description of Filing Requirement:**

Jurisdictional financial summary for both base and forecasted period that details how the utility derived the amount of the requested revenue increase.

**Response:**

See Schedule A of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:** Sarah E. Lawler

SECTION A  
REVENUE REQUIREMENTS  
DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended November 30, 2017

Forecasted Period: Twelve Months Ended March 31, 2019

Schedule

A Overall Financial Summary

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
OVERALL FINANCIAL SUMMARY  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE A  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	JURISDICTIONAL REVENUE REQUIREMENTS	
			BASE PERIOD	FORECASTED PERIOD
1	Capitalization Allocated to Electric Operations	WPA-1a, 1c	591,108,226	705,051,140
2	Operating Income	C-2	36,361,221	20,091,071
3	Earned Rate of Return (Line 2 / Line 1)		6.151%	2.850%
4	Rate of Return	J-1	7.226%	7.083%
5	Required Operating Income (Line 1 x Line 4)		42,713,480	49,938,772
6	Operating Income Deficiency (Line 5 - Line 2)		6,352,259	29,847,701
7	Gross Revenue Conversion Factor	H	1.6298147	1.6298147
8	Revenue Deficiency (Line 6 x Line 7)		10,353,005	48,646,222
9	Revenue Increase Requested	C-1	N/A	48,646,213
10	Adjusted Operating Revenues	C-1	N/A	308,857,946
11	Revenue Requirements (Line 9 + Line 10)		N/A	357,504,159

**DUKE ENERGY KENTUCKY  
CASE NO. 2017-00321  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
FR 16(8)(b)**

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**807 KAR 5:001, SECTION 16(8)(b)**

**Description of Filing Requirement:**

A jurisdictional rate base summary for both the base and forecasted period with supporting schedules, which include detailed analyses of each component of the rate base.

**Response:**

See Schedule B-1 through B-8 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:**

Sarah E. Lawler – (B-1)

Cynthia S. Lee/Robert H. Pratt – (B-2 thru B-2.7, B-3 thru B-3.2, B-4)

Robert H. Pratt – (B-5, B-5.1)

Lisa M. Bellucci – (B-6)

James E. Ziolkowski – (B-7 thru B-7.2)

David L. Doss/Robert H. Pratt – (B-8)

SECTION B

RATE BASE

DUKE ENERGY KENTUCKY

Base Period: As of November 30, 2017

Forecasted Period: Thirteen Month Average Ended March 31, 2019

Schedules

- B-1 Jurisdictional Rate Base Summary
- B-2 Plant in Service by Major Property Groups or Major Account (Original Cost)
- B-2.1 Plant in Service by Accounts and Sub-accounts
- B-2.2 Adjustments to Plant in Service
- B-2.3 Gross Additions, Retirements and Transfer (Original Cost)
- B-2.4 Property Merged or Acquired from Other Utilities (Other than Affiliates)
- B-2.5 Leased Property
- B-2.6 Property Held for Future Use Included in Rate Base
- B-2.7 Property Excluded from Rate Base
- B-3 Accumulated Depreciation and Amortization
- B-3.1 Adjustments to Accumulated Depreciation and Amortization
- B-3.2 Depreciation and Amortization Accrual Rates and Jurisdictional Accumulated  
Balance by Accounts, Functional Class or Major Property Group
- B-4 Construction Work in Progress
- B-5 Allowance for Working Capital
- B-5.1 Working Capital Components
- B-6 Certain Deferred Credits and Accumulated Deferred Income Taxes
- B-7 Jurisdictional Percentage
- B-7.1 Jurisdictional Statistics - Rate Base
- B-7.2 Explanation of Changes in Jurisdictional Procedures - Rate Base
- B-8 Comparative Balance Sheets (Total Company)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
JURISDICTIONAL RATE BASE SUMMARY  
AS OF NOVEMBER 30, 2017  
AS OF MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE B-1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD	13 MONTH AVG. FORECAST PERIOD	
1	Adjusted Jurisdictional Plant in Service	B-2	\$1,558,809,681	\$1,730,844,119	
2	Accumulated Depreciation and Amortization	B-3 / B-3.2	<u>(841,435,226)</u>	<u>(846,148,393)</u>	(1)
3	Net Plant in Service (Line 1 + Line 2)		717,374,455	884,695,726	
4	Construction Work in Progress	(2)	0	0	
5	Cash Working Capital Allowance	B-5	14,557,977	14,215,407	
6	Other Working Capital Allowances	B-5	36,239,520	40,420,974	
7	Other Items:				
8	Customers' Advances for Construction	B-6	0	0	
9	Investment Tax Credits	B-6	0	0	
10	Deferred Income Taxes	B-6	(192,436,337)	(239,127,546)	(1)
11	Other Rate Base Adjustments	B-6	<u>0</u>	<u>0</u>	
12	Jurisdictional Rate Base (Line 3 through Line 11)		<u>\$575,735,615</u>	<u>\$700,204,561</u>	

(1) Includes adjustment for annualized depreciation, Schedule D-2.24.

(2) The Company is not requesting to include recovery of CWIP in base rates.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING  
AS OF NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1

SCHEDULE B-2  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	Major Property Groupings	Base Period	Jurisdictional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
		\$		\$	\$	\$
1	Steam Production	753,259,278	100.00	753,259,278	(46,051,135)	707,208,143
2	Other Production	297,239,255	100.00	297,239,255	0	297,239,255
3	Transmission	57,331,221	100.00	57,331,221	0	57,331,221
4	Distribution	452,763,862	100.00	452,763,862	(12,883,593)	439,880,269
5	General	25,510,451	100.00	25,510,451	0	25,510,451
6	Common (Allocated to Electric)	31,640,342	100.00	31,640,342	0	31,640,342
7	Completed Construction Not Classified (1)					
8	Other (specify)					
9	<b>TOTAL</b>	<b>1,617,744,409</b>		<b>1,617,744,409</b>	<b>(58,934,728)</b>	<b>1,558,809,681</b>

(1) Included in each function on Schedule B-2.1

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING  
AS OF MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1

SCHEDULE B-2  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	Major Property Groupings	13 Month Average Forecasted Period	Jurisdictional %	Jurisdictional Total	13 Month Average Adjustments	13 Month Average Adjusted Jurisdiction
		\$		\$	\$	\$
1	Steam Production	834,932,911	100.00	834,932,911	(35,302,027)	799,630,884
2	Other Production	334,147,228	100.00	334,147,228	0	334,147,228
3	Transmission	65,749,235	100.00	65,749,235	0	65,749,235
4	Distribution	485,008,652	100.00	485,008,652	(13,587,238)	471,421,414
5	General	28,554,117	100.00	28,554,117	0	28,554,117
6	Common (Allocated to Electric)	31,341,241	100.00	31,341,241	0	31,341,241
7	Completed Construction Not Classified (1)					
8	Other (specify)					
9	TOTAL	1,779,733,384		1,779,733,384	(48,889,265)	1,730,844,119

(1) Included in each function on Schedule B-2.1



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF NOVEMBER 30, 2017

STEAM PRODUCTION PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1  
PAGE 1 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period	Jurisdictional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
				\$		\$	\$	\$
1	310	3100	Land and Land Rights	7,047,301	100.00%	7,047,301		7,047,301
2	311	3110	Structures & Improvements	54,080,344	100.00%	54,080,344		54,080,344
3	311	3110 - ENV	Structures & Improvements	18,565,667	100.00%	18,565,667		18,565,667
4	312	3120	Boiler Plant Equipment	226,686,338	100.00%	226,686,338		226,686,338
5	312	3120 - ENV	Boiler Plant Equipment	227,689,676	100.00%	227,689,676		227,689,676
6			Case 2015-120 Acq.of DPL share of East Bend	0	100.00%	0		0
7	312	3123 - ENV	Boiler Plant Equip - SCR Catalyst	5,420,680	100.00%	5,420,680		5,420,680
8	314	3140	Turbogenerator Equipment	91,002,657	100.00%	91,002,657		91,002,657
9	314	3140 - ENV	Turbogenerator Equipment	11,046,589	100.00%	11,046,589		11,046,589
10	315	3150	Accessory Electric Equipment	27,757,605	100.00%	27,757,605		27,757,605
11	315	3150 - ENV	Accessory Electric Equipment	16,979,176	100.00%	16,979,176		16,979,176
12	316	3160	Miscellaneous Powerplant Equipment	15,217,189	100.00%	15,217,189		15,217,189
13	317	3160 - ENV	Miscellaneous Powerplant Equipment	5,714,921	100.00%	5,714,921		5,714,921
14	317	3171, 3172	ARO - Steam Production	46,051,135	100.00%	46,051,135	(46,051,135)	0
15			Completed Construction Not Classified	0	100.00%	0		0
16		ENV	Completed Construction Not Classified	0	100.00%	0		0
17			Total Steam Production Plant	753,259,278		753,259,278	(46,051,135)	707,208,143

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF NOVEMBER 30, 2017

OTHER PRODUCTION PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1  
PAGE 2 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period	Jurisdictional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
				\$		\$	\$	\$
1	340	3400	Land and Land Rights	2,258,588	100.00%	2,258,588		2,258,588
2	340	3401	Rights of Way	651,684	100.00%	651,684		651,684
3	341	3410	Structures & Improvements	32,607,662	100.00%	32,607,662		32,607,662
4	341	3410	Structures & Improvements - Pollution	3,815,721	100.00%	3,815,721		3,815,721
5	342	3420	Fuel Holders, Producers, Accessories	15,785,782	100.00%	15,785,782		15,785,782
6	344	3440	Generators	205,528,315	100.00%	205,528,315		205,528,315
7	344	3440	Generators - Pollution	10,451,088	100.00%	10,451,088		10,451,088
8	344	3440 - Solar	Generators	0	100.00%	0		0
9	345	3450	Accessory Electric Equipment	21,136,594	100.00%	21,136,594		21,136,594
10	345	3450	Accessory Electric Equipment - Pollution	272,724	100.00%	272,724		272,724
11	346	3460	Miscellaneous Plant Equipment	4,171,329	100.00%	4,171,329		4,171,329
12	346	3460	Miscellaneous Plant Equipment - Pollution	559,768	100.00%	559,768		559,768
13			Completed Construction Not Classified	0	100.00%	0		0
14			Total Other Production Plant	297,239,255		297,239,255	0	297,239,255

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF NOVEMBER 30, 2017

TRANSMISSION PLANT

SCHEDULE B-2.1  
PAGE 3 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period	Jurisdictional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
				\$			\$	\$
1	350	3500	Land	308,628	100.00%	308,628		308,628
2	350	3501	Rights of Way	1,030,238	100.00%	1,030,238		1,030,238
3	352	3520	Structures & Improvements	1,480,413	100.00%	1,480,413		1,480,413
4	353	3530	Station Equipment	17,815,537	100.00%	17,815,537		17,815,537
5	353	3531	Station Equipment - Step Up	9,373,634	100.00%	9,373,634		9,373,634
6	353	3532	Station Equipment - Major	5,826,370	100.00%	5,826,370		5,826,370
7	353	3534	Station Equipment - Step Up Equipment	7,057,290	100.00%	7,057,290		7,057,290
8	355	3550	Poles & Fixtures	7,998,739	100.00%	7,998,739		7,998,739
9	356	3560	Overhead Conductors & Devices	6,143,798	100.00%	6,143,798		6,143,798
10	356	3561	Overhead Conductors - Clear R/W	296,574	100.00%	296,574		296,574
11			Completed Construction Not Classified	0	100.00%	0		0
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12			Total Transmission Plant	57,331,221		57,331,221	0	57,331,221

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF NOVEMBER 30, 2017

DISTRIBUTION PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1  
PAGE 4 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period	Jurisdictional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
				\$		\$	\$	\$
1	360	3600	Land and Land Rights	6,821,750	100.00%	6,821,750		6,821,750
2	360	3601	Rights of Way	4,545,231	100.00%	4,545,231		4,545,231
3	361	3610	Structures & Improvements	1,414,494	100.00%	1,414,494		1,414,494
4	362	3620	Station Equipment	39,272,541	100.00%	39,272,541		39,272,541
5	362	3622	Station Equipment - Major	25,253,260	100.00%	25,253,260		25,253,260
6	364	3640	Poles, Towers & Fixtures	60,793,611	100.00%	60,793,611		60,793,611
7	365	3650	Overhead Conductors & Devices	121,307,005	100.00%	121,307,005		121,307,005
8	365	3651	Overhead Conductors - Clear R/W	4,011,401	100.00%	4,011,401		4,011,401
9	366	3660	Underground Conduit	21,204,510	100.00%	21,204,510		21,204,510
10	367	3670	Underground Conductors & Devices	57,895,018	100.00%	57,895,018		57,895,018
11	368	3680	Line Transformers	59,786,489	100.00%	59,786,489		59,786,489
12	368	3682	Customers Transformer Installation	273,661	100.00%	273,661		273,661
13	369	3691	Services - Underground	2,447,693	100.00%	2,447,693		2,447,693
14	369	3692	Services - Overhead	18,112,031	100.00%	18,112,031		18,112,031
15	370	3700	Meters	8,736,835	100.00%	8,736,835	(7,762,711)	974,124
16	370	3700	Instrumentation Transformers	714,387	100.00%	714,387		714,387
17	370	3701	Leased Meters	2,021,639	100.00%	2,021,639	(2,021,639)	0
18	370	3702	AMI Meters	8,643,969	100.00%	8,643,969		8,643,969
19	371	3711, 3712	Area Lighting, Co Owned Outdoor Light	533,822	100.00%	533,822		533,822
20	372	3720	Leased Property on Customers	9,647	100.00%	9,647		9,647
21	373	3731	Street Lighting - Overhead	2,501,109	100.00%	2,501,109		2,501,109
22	373	3732	Street Lighting - Boulevard	3,364,516	100.00%	3,364,516		3,364,516
23	373	3733	Street Lighting - Cust, Private Outdoor Lighting	1,590,371	100.00%	1,590,371	(1,590,371)	0
24	373	3734	Light Choice OLE	1,508,872	100.00%	1,508,872	(1,508,872)	0
25			Completed Construction Not Classified	0	100.00%	0		0
26			Total Distribution Plant	452,763,862		452,763,862	(12,883,593)	439,880,269

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF NOVEMBER 30, 2017

GENERAL PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1  
PAGE 5 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period	Jurisdictional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
				\$		\$	\$	\$
1	303	3030	Miscellaneous Intangible Plant	17,530,510	100.00%	17,530,510		17,530,510
2	390	3900	Structures & Improvements	144,984	100.00%	144,984		144,984
3	391	3910	Office Furniture & Equipment	15,592	100.00%	15,592		15,592
4	391	3911	Electronic Data Proc Equip	1,862,263	100.00%	1,862,263		1,862,263
5	392	3920	Transportation Equipment	122,525	100.00%	122,525		122,525
6	392	3921	Trailers	297,254	100.00%	297,254		297,254
7	394	3940	Tools,Shop & Garage Equipment	2,091,438	100.00%	2,091,438		2,091,438
8	396	3960	Power Operated Equipment	11,770	100.00%	11,770		11,770
9	397	3970	Communication Equipment	3,434,115	100.00%	3,434,115		3,434,115
10			Completed Construction Not Classified	0	100.00%	0		0
11			Total General Plant	25,510,451		25,510,451	0	25,510,451
12			Total Electric Plant	1,586,104,067		1,586,104,067	(58,934,728)	1,527,169,339

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF NOVEMBER 30, 2017

COMMON PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1  
PAGE 6 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period	Jurisdictional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
				\$		\$	\$	\$
1		1030	Miscellaneous Intangible Plant	22,332,073	100.00%	22,332,073		22,332,073
2		1701	Leased AMI Meters	0	100.00%	0		0
3		1890	Land and Land Rights	154,248	100.00%	154,248		154,248
4		1900	Structures & Improvements	11,408,937	100.00%	11,408,937		11,408,937
5		1910	Office Furniture & Equipment	755,563	100.00%	755,563		755,563
6		1911	Office Furniture & Equipment - EDP Equipment	807,217	100.00%	807,217		807,217
7		1940	Tools, Shop & Garage Equipment	121,888	100.00%	121,888		121,888
8		1970	Communication Equipment	7,828,642	100.00%	7,828,642		7,828,642
9		1980	Miscellaneous Equipment	41,504	100.00%	41,504		41,504
10			Completed Construction Not Classified	0	100.00%	0		0
11			Total Common Plant	43,450,072		43,450,072	0	43,450,072
12			72.82% Common Plant Allocated to Electric	31,640,342		31,640,342	0	31,640,342
13			Total Electric Plant Including Allocated Common	1,617,744,409		1,617,744,409	(58,934,728)	1,558,809,681

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF MARCH 31, 2019

STEAM PRODUCTION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1  
PAGE 7 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period	Jurisdictional %	Jurisdictional Total	13 Month Average Adjustments	13 Month Average Adjusted Jurisdiction
				\$		\$	\$	\$
1	310	3100	Land and Land Rights	7,047,301	100.00%	7,047,301		7,047,301
2	311	3110	Structures & Improvements	52,961,753	100.00%	52,961,753		52,961,753
3	311	3110 - ENV	Structures & Improvements	18,409,562	100.00%	18,409,562		18,409,562
4	312	3120	Boiler Plant Equipment	200,625,191	100.00%	200,625,191		200,625,191
5	312	3120 - ENV	Boiler Plant Equipment	242,407,848	100.00%	242,407,848		242,407,848
6			Case 2015-120 Acq.of DPL share of East Bend	0	100.00%	0	11,284,211	11,284,211
7	312	3123 - ENV	Boiler Plant Equip - SCR Catalyst	5,420,680	100.00%	5,420,680		5,420,680
8	314	3140	Turbogenerator Equipment	89,138,655	100.00%	89,138,655		89,138,655
9	314	3140 - ENV	Turbogenerator Equipment	10,590,194	100.00%	10,590,194		10,590,194
10	315	3150	Accessory Electric Equipment	29,007,957	100.00%	29,007,957		29,007,957
11	315	3150 - ENV	Accessory Electric Equipment	16,979,176	100.00%	16,979,176		16,979,176
12	316	3160	Miscellaneous Powerplant Equipment	14,453,902	100.00%	14,453,902		14,453,902
13	317	3160 - ENV	Miscellaneous Powerplant Equipment	5,796,351	100.00%	5,796,351		5,796,351
14	317	3171, 3172	ARO - Steam Production	46,586,238	100.00%	46,586,238	(46,586,238)	0
15			Completed Construction Not Classified	82,239,531	100.00%	82,239,531		82,239,531
16		ENV	Completed Construction Not Classified	13,268,572	100.00%	13,268,572		13,268,572
17			Total Production Plant	834,932,911		834,932,911	(35,302,027)	799,630,884

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF MARCH 31, 2019

OTHER PRODUCTION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1  
PAGE 8 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period	Jurisdictional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
				\$		\$	\$	\$
1	340	3400	Land and Land Rights	2,258,588	100.00%	2,258,588		2,258,588
2	340	3401	Rights of Way	651,684	100.00%	651,684		651,684
3	341	3410	Structures & Improvements	32,107,779	100.00%	32,107,779		32,107,779
4	341	3410	Structures & Improvements - Pollution	3,958,749	100.00%	3,958,749		3,958,749
5	342	3420	Fuel Holders, Producers, Accessories	15,706,122	100.00%	15,706,122		15,706,122
6	344	3440	Generators	206,269,908	100.00%	206,269,908		206,269,908
7	344	3440	Generators - Pollution	10,451,088	100.00%	10,451,088		10,451,088
8	344	3440 - Solar	Generators	14,573,894	100.00%	14,573,894		14,573,894
9	345	3450	Accessory Electric Equipment	21,204,320	100.00%	21,204,320		21,204,320
10	345	3450	Accessory Electric Equipment - Pollution	456,133	100.00%	456,133		456,133
11	346	3460	Miscellaneous Plant Equipment	4,040,664	100.00%	4,040,664		4,040,664
12	346	3460	Miscellaneous Plant Equipment - Pollution	601,418	100.00%	601,418		601,418
13			Completed Construction Not Classified	21,866,881	100.00%	21,866,881		21,866,881
14			Total Other Production Plant	334,147,228		334,147,228	0	334,147,228



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF NOVEMBER 30, 2017

TRANSMISSION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1  
PAGE 9 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period	Jurisdictional %	Jurisdictional Total	13 Month Average Adjustments	13 Month Average Adjusted Jurisdiction
				\$		\$	\$	\$
1	350	3500	Land	246,667	100.00%	246,667		246,667
2	350	3501	Rights of Way	1,092,199	100.00%	1,092,199		1,092,199
3	352	3520	Structures & Improvements	1,454,732	100.00%	1,454,732		1,454,732
4	353	3530	Station Equipment	17,084,779	100.00%	17,084,779		17,084,779
5	353	3531	Station Equipment - Step Up	9,373,634	100.00%	9,373,634		9,373,634
6	353	3532	Station Equipment - Major	5,891,325	100.00%	5,891,325		5,891,325
7	353	3534	Station Equipment - Step Up Equipment	7,057,290	100.00%	7,057,290		7,057,290
8	355	3550	Poles & Fixtures	7,523,996	100.00%	7,523,996		7,523,996
9	356	3560	Overhead Conductors & Devices	5,837,424	100.00%	5,837,424		5,837,424
10	356	3561	Overhead Conductors - Clear R/W	296,574	100.00%	296,574		296,574
11			Completed Construction Not Classified	9,890,615	100.00%	9,890,615		9,890,615
12			Total Transmission Plant	65,749,235		65,749,235	0	65,749,235

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF MARCH 31, 2019

DISTRIBUTION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1  
PAGE 10 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period	Jurisdictional %	Jurisdictional Total	13 Month Average Adjustments	13 Month Average Adjusted Jurisdiction
				\$		\$	\$	\$
1	360	3600	Land and Land Rights	6,821,750	100.00%	6,821,750		6,821,750
2	360	3601	Rights of Way	6,441,140	100.00%	6,441,140		6,441,140
3	361	3610	Structures & Improvements	1,381,960	100.00%	1,381,960		1,381,960
4	362	3620	Station Equipment	37,037,167	100.00%	37,037,167		37,037,167
5	362	3622	Station Equipment - Major	25,188,158	100.00%	25,188,158		25,188,158
6	364	3640	Poles, Towers & Fixtures	56,761,153	100.00%	56,761,153		56,761,153
7	365	3650	Overhead Conductors & Devices	113,759,469	100.00%	113,759,469		113,759,469
8	365	3651	Overhead Conductors - Clear R/W	1,864,393	100.00%	1,864,393		1,864,393
9	366	3660	Underground Conduit	19,177,499	100.00%	19,177,499		19,177,499
10	367	3670	Underground Conductors & Devices	59,568,516	100.00%	59,568,516		59,568,516
11	368	3680	Line Transformers	55,367,127	100.00%	55,367,127		55,367,127
12	368	3682	Customers Transformer Installation	273,661	100.00%	273,661		273,661
13	369	3691	Services - Underground	2,393,707	100.00%	2,393,707		2,393,707
14	369	3692	Services - Overhead	15,791,511	100.00%	15,791,511		15,791,511
15	370	3700	Meters	8,130,957	100.00%	8,130,957	(7,024,951)	1,106,006
16	370	3700	Instrumentation Transformers	713,359	100.00%	713,359		713,359
17	370	3701	Leased Meters	2,611,703	100.00%	2,611,703	(2,611,703)	0
18	370	3702	AMI Meters	22,410,553	100.00%	22,410,553		22,410,553
19	371	3711, 3712	Area Lighting, Co Owned Outdoor Light	421,102	100.00%	421,102		421,102
20	372	3720	Leased Property on Customers	9,647	100.00%	9,647		9,647
21	373	3731	Street Lighting - Overhead	2,640,930	100.00%	2,640,930		2,640,930
22	373	3732	Street Lighting - Boulevard	3,358,901	100.00%	3,358,901		3,358,901
23	373	3733	Street Lighting - Cust, Private Outdoor Lighting	1,587,787	100.00%	1,587,787	(1,587,787)	0
24	373	3734	Light Choice OLE	2,362,797	100.00%	2,362,797	(2,362,797)	0
25			Completed Construction Not Classified	38,933,705	100.00%	38,933,705		38,933,705
26			Total Distribution Plant	485,008,652		485,008,652	(13,587,238)	471,421,414

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF MARCH 31, 2019

GENERAL PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1  
PAGE 11 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period	Jurisdictional %	Jurisdictional Total	13 Month Average Adjustments	13 Month Average Adjusted Jurisdiction
				\$		\$	\$	\$
1	303	3030	Miscellaneous Intangible Plant	12,504,384	100.00%	12,504,384		12,504,384
2	390	3900	Structures & Improvements	144,984	100.00%	144,984		144,984
3	391	3910	Office Furniture & Equipment	15,317	100.00%	15,317		15,317
4	391	3911	Electronic Data Proc Equip	2,474,271	100.00%	2,474,271		2,474,271
5	392	3920	Transportation Equipment	218,720	100.00%	218,720		218,720
6	392	3921	Trailers	201,060	100.00%	201,060		201,060
7	394	3940	Tools, Shop & Garage Equipment	2,071,113	100.00%	2,071,113		2,071,113
8	396	3960	Power Operated Equipment	11,770	100.00%	11,770		11,770
9	397	3970	Communication Equipment	2,885,563	100.00%	2,885,563		2,885,563
10			Completed Construction Not Classified	8,026,935	100.00%	8,026,935		8,026,935
11			Total General Plant	28,554,117		28,554,117	0	28,554,117
12			Total Electric Plant	1,748,392,143		1,748,392,143	(48,889,265)	1,699,502,878

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF MARCH 31, 2019

COMMON PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1  
PAGE 12 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period	Jurisdictional %	Jurisdictional Total	13 Month Average Adjustments	13 Month Average Adjusted Jurisdiction
				\$		\$	\$	\$
1		1030	Miscellaneous Intangible Plant	22,332,073	100.00%	22,332,073		22,332,073
2		1701	Leased AMI Meters	0	100.00%	0		0
3		1890	Land and Land Rights	154,248	100.00%	154,248		154,248
4		1900	Structures & Improvements	11,174,046	100.00%	11,174,046		11,174,046
5		1910	Office Furniture & Equipment	719,196	100.00%	719,196		719,196
6		1911	Office Furniture & Equipment - EDP Equipment	792,659	100.00%	792,659		792,659
7		1940	Tools, Shop & Garage Equipment	117,019	100.00%	117,019		117,019
8		1970	Communication Equipment	7,708,586	100.00%	7,708,586		7,708,586
9		1980	Miscellaneous Equipment	41,504	100.00%	41,504		41,504
10			Completed Construction Not Classified	0	100.00%	0		0
11			Total Common Plant	43,039,331		43,039,331	0	43,039,331
12			72.82% Common Plant Allocated to Electric	31,341,241		31,341,241	0	31,341,241
13			Total Electric Plant Including Allocated Common	1,779,733,384		1,779,733,384	(48,889,265)	1,730,844,119

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUSTMENTS TO PLANT IN SERVICE  
AS OF NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.2  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
				\$		\$		
1	317	3171, 3172	ARO - Steam Production	(46,051,135)	100%	(46,051,135)		To remove ARO balances
2	373	3733	Street Lighting - Cust,Private Outdoor Lighting	(1,590,371)	100%	(1,590,371)		To exclude street lighting balances
3	373	3734	Light Choice OLE	(1,508,872)	100%	(1,508,872)		To exclude street lighting balances
4	370	3700	Meters	(7,762,711)	100%	(7,762,711)		To remove meters that are being replaced by AMI meters
5	370	3701	Leased Meters	(2,021,639)	100%	(2,021,639)		To remove meters that are being replaced by AMI meters
6			Total Adjustments	(58,934,728)	100%	(58,934,728)		

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUSTMENTS TO PLANT IN SERVICE  
AS OF MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPB-2.2a

SCHEDULE B-2.2  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
				\$		\$		
1	317	3171, 3172	ARO - Steam Production	(46,586,238)	100%	(46,586,238)		To remove ARO balances
2			Case 2015-120 Acq.of DPL share of East Bend	11,284,211	100%	11,284,211		To add DP&L share of East bend to rate base.
3	373	3733	Street Lighting - Cust,Private Outdoor Lighting	(1,587,787)	100%	(1,587,787)		To exclude street lighting balances
4	373	3734	Light Choice OLE	(2,362,797)	100%	(2,362,797)		To exclude street lighting balances
5	370	3700	Meters	(7,024,951)	100%	(7,024,951)		To remove meters that are being replaced by AMI meters
6	370	3701	Leased Meters	(2,611,703)	100%	(2,611,703)		To remove meters that are being replaced by AMI meters
7			Total Adjustments	(48,889,265)	100%	(48,889,265)		

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM DECEMBER 1, 2016 TO NOVEMBER 30, 2017

STEAM PRODUCTION PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S).:

SCHEDULE B-2.3  
PAGE 1 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
							Amount	Explanation of Transfer	
				\$	\$	\$	\$		\$
1	310	3100	Land and Land Rights	7,036,025	0	(11,276)	0		7,047,301
2	311	3110	Structures & Improvements	52,768,170	1,471,505	159,331	0		54,080,344
3	311	3110 - ENV	Structures & Improvements	18,266,399	247,335	(51,933)	0		18,565,667
4	312	3120	Boiler Plant Equipment	210,445,492	1,969,632	(14,271,214)	0		226,686,338
5	312	3120 - ENV	Boiler Plant Equipment	242,313,559	675,999	15,299,882	0		227,689,676
6			Case 2015-120 Acq.of DPL share of East Bend	0	0	0	0		0
7	312	3123 - ENV	Boiler Plant Equip - SCR Catalyst	5,420,680	0	0	0		5,420,680
8	314	3140	Turbogenerator Equipment	90,092,202	1,251,853	341,398	0		91,002,657
9	314	3140 - ENV	Turbogenerator Equipment	10,590,194	456,395	0	0		11,046,589
10	315	3150	Accessory Electric Equipment	27,757,605	0	0	0		27,757,605
11	315	3150 - ENV	Accessory Electric Equipment	16,979,176	0	0	0		16,979,176
12	316	3160	Miscellaneous Powerplant Equipment	11,616,571	3,801,488	200,870	0		15,217,189
13	317	3160 - ENV	Miscellaneous Powerplant Equipment	5,796,351	0	81,430	0		5,714,921
14	317	3171, 3172	ARO - Steam Production	80,002,028	(27,516,106)	6,184,755	(250,032)		46,051,135
15			Completed Construction Not Classified	0	0	0	0		0
16		ENV	Completed Construction Not Classified	0	0	0	0		0
16			Total Steam Production Plant	779,084,452	(17,641,899)	7,933,243	(250,032)		753,259,278

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM DECEMBER 1, 2016 TO NOVEMBER 30, 2017

OTHER PRODUCTION PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.3  
PAGE 2 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
							Amount	Explanation of Transfer	
				\$	\$	\$	\$		\$
1	340	3400	Land and Land Rights	2,258,588	0	0	0		2,258,588
2	340	3401	Rights of Way	651,684	0	0	0		651,684
3	341	3410	Structures & Improvements	32,158,061	314,409	(135,192)	0		32,607,662
4	341	3410	Structures & Improvements - Pollution	3,972,936	0	157,215	0		3,815,721
5	342	3420	Fuel Holders, Producers, Accessories	15,785,782	0	0	0		15,785,782
6	344	3440	Generators	198,851,827	11,092,247	4,415,759	0		205,528,315
7	344	3440	Generators - Pollution	11,123,618	0	672,530	0		10,451,088
8	344	3440 - Solar	Generators	0	0	0	0		0
9	345	3450	Accessory Electric Equipment	20,926,216	173,051	(37,327)	0		21,136,594
10	345	3450	Accessory Electric Equipment - Pollution	456,133	0	183,409	0		272,724
11	346	3460	Miscellaneous Plant Equipment	3,944,044	134,703	(92,582)	0		4,171,329
12	346	3460	Miscellaneous Plant Equipment - Pollution	601,418	0	41,650	0		559,768
13			Completed Construction Not Classified	0	0	0	0		0
				0	0	0	0		
14			Total Other Production Plant	290,730,307	11,714,410	5,205,462	0		297,239,255



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM DECEMBER 1, 2016 TO NOVEMBER 30, 2017

TRANSMISSION PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.3  
PAGE 3 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
							Amount	Explanation of Transfer	
				\$	\$	\$	\$		\$
1	350	3500	Land	249,217	61,961	2,550	0		308,628
2	350	3501	Rights of Way	1,092,199	(61,961)	0	0		1,030,238
3	352	3520	Structures & Improvements	1,480,413	0	0	0		1,480,413
4	353	3530	Station Equipment	16,678,119	1,352,546	215,128	0		17,815,537
5	353	3531	Station Equipment - Step Up	9,479,956	0	106,322	0		9,373,634
6	353	3532	Station Equipment - Major	5,965,587	(139,217)	0	0		5,826,370
7	353	3534	Station Equipment - Step Up Equipment	7,835,583	0	778,293	0		7,057,290
8	355	3550	Poles & Fixtures	7,549,431	494,863	45,555	0		7,998,739
9	356	3560	Overhead Conductors & Devices	5,765,974	377,867	43	0		6,143,798
10	356	3561	Overhead Conductors - Clear R/W	213,241	83,333	0	0		296,574
11			Completed Construction Not Classified	0	0	0	0		0
12			Total Transmission Plant	56,309,720	2,169,392	1,147,891	0		57,331,221

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM DECEMBER 1, 2016 TO NOVEMBER 30, 2017

DISTRIBUTION PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.3  
PAGE 4 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
							Amount	Explanation of Transfer	
				\$	\$	\$	\$		\$
1	360	3600	Land and Land Rights	6,822,948	9,562	10,760	0		6,821,750
2	360	3601	Rights of Way	6,429,002	(1,883,771)	0	0		4,545,231
3	361	3610	Structures & Improvements	1,470,233	(17)	55,722	0		1,414,494
4	362	3620	Station Equipment	34,641,431	5,303,633	672,523	0		39,272,541
5	362	3622	Station Equipment - Major	25,253,260	0	0	0		25,253,260
6	364	3640	Poles, Towers & Fixtures	55,888,710	5,260,293	355,392	0		60,793,611
7	365	3650	Overhead Conductors & Devices	117,058,951	6,072,731	1,824,677	0		121,307,005
8	365	3651	Overhead Conductors - Clear RW	1,824,159	2,187,242	0	0		4,011,401
9	366	3660	Underground Conduit	18,845,276	2,359,234	0	0		21,204,510
10	367	3670	Underground Conductors & Devices	58,096,682	11,494	213,158	0		57,895,018
11	368	3680	Line Transformers	55,205,728	5,398,578	817,817	0		59,786,489
12	368	3682	Customers Transformer Installation	273,661	0	0	0		273,661
13	369	3691	Services - Underground	2,363,158	84,535	0	0		2,447,693
14	369	3692	Services - Overhead	15,707,937	2,420,122	16,028	0		18,112,031
15	370	3700	Meters	9,959,519	207,968	1,315,978	(114,674)		8,736,835
16	370	3700	Instrumentation Transformers	714,995	0	608	0		714,387
17	370	3701	Leased Meters	2,624,135	0	602,496	0		2,021,639
18	370	3702	AMI Meters	0	8,529,295	0	114,674		8,643,969
19	371	3711, 3712	Area Lighting, Co Owned Outdoor Light	419,621	160,718	46,517	0		533,822
20	372	3720	Leased Property on Customers	9,647	0	0	0		9,647
21	373	3731	Street Lighting - Overhead	3,196,768	(449,549)	246,110	0		2,501,109
22	373	3732	Street Lighting - Boulevard	3,323,318	54,761	13,563	0		3,364,516
23	373	3733	Street Lighting - Cust, Private Outdoor Lighting	1,585,699	8,989	4,317	0		1,590,371
24	373	3734	Light Choice OLE	2,000,010	(480,324)	10,814	0		1,508,872
25			Completed Construction Not Classified	0	0	0	0		0
26			Total Distribution Plant	423,714,848	35,255,494	6,206,480	0		452,763,862

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM DECEMBER 1, 2016 TO NOVEMBER 30, 2017

GENERAL PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.3  
PAGE 5 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
							Amount	Explanation of Transfer	
				\$	\$	\$	\$		\$
1	303	3030	Miscellaneous Intangible Plant	12,334,223	5,452,856	256,569	0		17,530,510
2	390	3900	Structures & Improvements	144,984	0	0	0		144,984
3	391	3910	Office Furniture & Equipment	15,317	275	0	0		15,592
4	391	3911	Electronic Data Proc Equip	2,098,313	584,895	820,945	0		1,862,263
5	392	3920	Transportation Equipment	207,668	(85,143)	0	0		122,525
6	392	3921	Trailers	190,008	107,246	0	0		297,254
7	394	3940	Tools, Shop & Garage Equipment	1,640,992	452,050	1,604	0		2,091,438
8	396	3960	Power Operated Equipment	11,770	0	0	0		11,770
9	397	3970	Communication Equipment	2,869,017	565,098	0	0		3,434,115
10			Completed Construction Not Classified	0	0	0	0		0
11			Total General Plant	19,512,292	7,077,277	1,079,118	0		25,510,451
12			Total Electric Plant	1,569,351,619	38,574,674	21,572,194	(250,032)		1,586,104,067

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM DECEMBER 1, 2016 TO NOVEMBER 30, 2017

COMMON PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.3  
PAGE 6 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
							Amount	Explanation of Transfer	
				\$	\$	\$	\$		\$
1		1030	Miscellaneous Intangible Plant	22,332,073	0	0	0		22,332,073
2		1701	Leased Meters	0	0	0	0		0
3		1890	Land and Land Rights	154,248	0	0	0		154,248
4		1900	Structures & Improvements	11,559,130	(126,551)	23,642	0		11,408,937
5		1910	Office Furniture & Equipment	67,899	687,664	0	0		755,563
6		1911	Office Furniture & Equipment - EDP Equipment	807,217	0	0	0		807,217
7		1940	Tools, Shop & Garage Equipment	127,324	0	5,436	0		121,888
8		1970	Communication Equipment	7,752,132	76,510	0	0		7,828,642
9		1980	Miscellaneous Equipment	41,504	0	0	0		41,504
10			Completed Construction Not Classified	0	0	0	0		0
11			Total Common Plant	42,841,527	637,623	29,078	0		43,450,072
12		72.82%	Common Plant Allocated to Electric	31,197,200	464,317	21,175	0		31,640,342
13			Total Electric Plant Including Allocated Common	1,600,548,819	39,038,991	21,593,369	(250,032)		1,617,744,409

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM APRIL 1, 2018 TO MARCH 31, 2019

STEAM PRODUCTION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.3  
PAGE 7 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications			Ending Balance	13 Month Average
							Amount	Explanation of Transfer	Other Accts. Involved		
				\$	\$	\$	\$			\$	\$
1	310	3100	Land and Land Rights	7,047,301	0	0				7,047,301	7,047,301
2	311	3110	Structures & Improvements	53,085,980	0	249,177				52,836,803	52,961,753
3	311	3110 - ENV	Structures & Improvements	18,409,562	0	0				18,409,562	18,409,562
4	312	3120	Boiler Plant Equipment	204,433,458	0	7,638,689				196,794,769	200,625,191
5	312	3120 - ENV	Boiler Plant Equipment	242,620,587	0	426,717				242,193,870	242,407,848
6			Case 2015-120 Acq.of DPL share of East Bend	0	0	0				0	0
7	312	3123 - ENV	Boiler Plant Equip - SCR Catalyst	5,420,680	0	0				5,420,680	5,420,680
8	314	3140	Turbogenerator Equipment	89,526,686	0	778,320				88,748,366	89,138,655
9	314	3140 - ENV	Turbogenerator Equipment	10,590,194	0	0				10,590,194	10,590,194
10	315	3150	Accessory Electric Equipment	28,534,817	0	(949,032)				29,483,849	29,007,957
11	315	3150 - ENV	Accessory Electric Equipment	16,979,176	0	0				16,979,176	16,979,176
12	316	3160	Miscellaneous Powerplant Equipment	14,482,870	0	58,104				14,424,766	14,453,902
13	317	3160 - ENV	Miscellaneous Powerplant Equipment	5,796,351	0	0				5,796,351	5,796,351
14	317	3171, 3172	ARO - Steam Production	46,586,238	0	0				46,586,238	46,586,238
15			Completed Construction Not Classified	56,469,625	47,564,553	0				104,034,178	82,239,531
		ENV	Completed Construction Not Classified	266,561	42,256,640	0				42,523,201	13,268,572
16			Total Steam Production Plant	800,250,086	89,821,193	8,201,975	0			881,869,304	834,932,911

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM APRIL 1, 2018 TO MARCH 31, 2019

OTHER PRODUCTION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.3  
PAGE 8 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance	13 Month Average
							Amount	Explanation of Transfer		
				\$	\$	\$	\$		\$	\$
1	340	3400	Land and Land Rights	2,258,588	0	0			2,258,588	2,258,588
2	340	3401	Rights of Way	651,684	0	0			651,684	651,684
3	341	3410	Structures & Improvements	32,140,770	0	66,174			32,074,596	32,107,779
4	341	3410	Structures & Improvements - Pollution	3,958,749	0	0			3,958,749	3,958,749
5	342	3420	Fuel Holders, Producers, Accessories	15,736,266	0	60,463			15,675,803	15,706,122
6	344	3440	Generators	205,856,499	0	(829,223)			206,685,722	206,269,908
7	344	3440	Generators - Pollution	10,451,088	0	0			10,451,088	10,451,088
8	344	3440 - Solar	Generators	14,568,363	9,543	0			14,577,906	14,573,894
9	345	3450	Accessory Electric Equipment	21,145,518	0	(117,946)			21,263,464	21,204,320
10	345	3450	Accessory Electric Equipment - Pollution	456,133	0	0			456,133	456,133
11	346	3460	Miscellaneous Plant Equipment	4,051,805	0	22,348			4,029,457	4,040,664
12	346	3460	Miscellaneous Plant Equipment - Pollution	601,418	0	0			601,418	601,418
13			Completed Construction Not Classified	8,030,888	47,781,007	0			55,811,895	21,866,881
14			Total Other Production Plant	319,907,769	47,790,550	(798,184)	0		368,496,503	334,147,228

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM APRIL 1, 2018 TO MARCH 31, 2019

TRANSMISSION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.3  
PAGE 9 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance	13 Month Average
							Amount	Explanation of Transfer		
				\$	\$	\$	\$		\$	\$
1	350	3500	Land	246,667	0	0			246,667	246,667
2	350	3501	Rights of Way	1,092,199	0	0			1,092,199	1,092,199
3	352	3520	Structures & Improvements	1,464,450	0	19,492			1,444,958	1,454,732
4	353	3530	Station Equipment	17,135,163	0	101,061			17,034,102	17,084,779
5	353	3531	Station Equipment - Step Up	9,373,634	0	0			9,373,634	9,373,634
6	353	3532	Station Equipment - Major	5,919,426	0	56,366			5,863,060	5,891,325
7	353	3534	Station Equipment - Step Up Equipment	7,057,290	0	0			7,057,290	7,057,290
8	355	3550	Poles & Fixtures	7,527,586	0	7,201			7,520,385	7,523,996
9	356	3560	Overhead Conductors & Devices	5,840,086	0	5,339			5,834,747	5,837,424
10	356	3561	Overhead Conductors - Clear RW	295,574	0	0			295,574	295,574
11			Completed Construction Not Classified	7,260,301	4,997,399	0			12,257,700	9,890,615
12			Total Transmission Plant	63,213,376	4,997,399	189,459	0		68,021,316	65,749,235

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM APRIL 1, 2018 TO MARCH 31, 2019

DISTRIBUTION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.3  
PAGE 10 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications			Ending Balance	13 Month Average
							Amount	Explanation of Transfer	Other Accts. Involved		
				\$	\$	\$	\$		\$	\$	
1	360	3600	Land and Land Rights	6,821,750	0	0				6,821,750	6,821,750
2	360	3601	Rights of Way	6,441,140	0	0				6,441,140	6,441,140
3	361	3610	Structures & Improvements	1,394,277	0	24,707				1,369,570	1,381,960
4	362	3620	Station Equipment	37,253,125	0	433,173				36,819,952	37,037,167
5	362	3622	Station Equipment - Major	25,212,793	0	49,413				25,163,380	25,188,158
6	364	3640	Poles, Towers & Fixtures	56,974,821	0	428,579				56,546,242	56,761,153
7	365	3650	Overhead Conductors & Devices	115,298,782	0	3,087,582				112,211,200	113,759,469
8	365	3651	Overhead Conductors - Clear RW	1,864,393	0	0				1,864,393	1,864,393
9	366	3660	Underground Conduit	19,186,227	0	17,506				19,168,721	19,177,499
10	367	3670	Underground Conductors & Devices	59,681,106	0	225,836				59,455,270	59,568,516
11	368	3680	Line Transformers	55,879,386	0	1,027,497				54,851,889	55,367,127
12	368	3682	Customers Transformer Installation	273,661	0	0				273,661	273,661
13	369	3691	Services - Underground	2,393,707	0	0				2,393,707	2,393,707
14	369	3692	Services - Overhead	15,816,889	0	50,903				15,765,986	15,791,511
15	370	3700	Meters	8,706,722	0	0				8,706,722	8,130,957
16	370	3700	Instrumentation Transformers	713,978	0	1,242				712,736	713,359
17	370	3701	Leased Meters	2,616,408	0	0				2,616,408	2,611,703
18	370	3702	AMI Meters	17,931,040	6,613,013	0				24,544,053	22,410,553
19	371	3711, 3712	Area Lighting, Co Owned Outdoor Light	421,102	0	0				421,102	421,102
20	372	3720	Leased Property on Customers	9,647	0	0				9,647	9,647
21	373	3731	Street Lighting - Overhead	2,662,222	0	42,709				2,619,513	2,640,930
22	373	3732	Street Lighting - Boulevard	3,360,015	0	2,235				3,357,780	3,358,901
23	373	3733	Street Lighting - Cust, Private Outdoor Lighting	1,591,377	0	7,201				1,584,176	1,587,787
24	373	3734	Light Choice OLE	2,356,422	0	(12,788)				2,369,210	2,362,797
25			Completed Construction Not Classified	23,775,656	30,047,974	0				53,823,630	38,933,705
26			Total Distribution Plant	468,636,646	36,660,987	5,385,795	0			499,911,838	485,008,652



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM APRIL 1, 2018 TO MARCH 31, 2019

GENERAL PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.3  
PAGE 11 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance	13 Month Average
							Amount	Explanation of Transfer		
				\$	\$	\$	\$		\$	\$
1	303	3030	Miscellaneous Intangible Plant	12,504,384	0	0			12,504,384	12,504,384
2	390	3900	Structures & Improvements	144,984	0	0			144,984	144,984
3	391	3910	Office Furniture & Equipment	15,317	0	0			15,317	15,317
4	391	3911	Electronic Data Proc Equip	2,474,271	0	0			2,474,271	2,474,271
5	392	3920	Transportation Equipment	218,720	0	0			218,720	218,720
6	392	3921	Trailers	201,060	0	0			201,060	201,060
7	394	3940	Tools, Shop & Garage Equipment	2,073,279	0	4,345			2,068,934	2,071,113
8	396	3960	Power Operated Equipment	11,770	0	0			11,770	11,770
9	397	3970	Communication Equipment	2,900,109	0	29,176			2,870,933	2,885,563
10			Completed Construction Not Classified	5,109,851	5,194,702	0			10,304,553	8,026,935
<b>Total General Plant</b>				<b>25,653,745</b>	<b>5,194,702</b>	<b>33,521</b>	<b>0</b>		<b>30,814,926</b>	<b>28,554,117</b>
<b>Total Electric Plant</b>				<b>1,677,661,622</b>	<b>184,464,831</b>	<b>13,012,566</b>	<b>0</b>		<b>1,849,113,887</b>	<b>1,748,392,143</b>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM APRIL 1, 2018 TO MARCH 31, 2019

COMMON PLANT

DATA: BASE PERIOD 'X' FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL 'X' UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.3  
PAGE 12 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications			Ending Balance	13 Month Average
							Amount	Explanation of Transfer	Other Accts. Involved		
				\$	\$	\$	\$			\$	\$
1		1030	Miscellaneous Intangible Plant	22,332,073	0	0				22,332,073	22,332,073
2		1701	Leased AMI Meters	0	0	0				0	0
3		1890	Land and Land Rights	154,248	0	0				154,248	154,248
4		1900	Structures & Improvements	11,262,930	0	178,285				11,084,645	11,174,046
5		1910	Office Furniture & Equipment	719,196	0	0				719,196	719,196
6		1911	Office Furniture & Equipment - EDP Equipment	798,168	0	11,050				787,118	792,659
7		1940	Tools, Shop & Garage Equipment	120,918	0	7,822				113,096	117,019
8		1970	Communication Equipment	7,715,332	0	13,533				7,701,799	7,708,586
9		1980	Miscellaneous Equipment	41,504	0	0				41,504	41,504
10			Completed Construction Not Classified	0	0	0				0	0
11			Total Common Plant	43,144,369	0	210,690	0			42,933,679	43,039,331
12			72.82% Common Plant Allocated to Electric	31,417,730	0	153,424	0			31,264,306	31,341,241
13			Total Electric Plant Including Allocated Common	1,709,079,352	184,464,831	13,165,990	0			1,880,378,193	1,779,733,384

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PROPERTY MERGED OR ACQUIRED  
FROM DECEMBER 1, 2016 TO NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.4  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

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Line No.	FERC Acct. No.	Company Acct. No.	Description of Property	Acquisition Cost	Cost Basis	Acquisition Adjustment	Commission Approval Date (Docket No.)	Date of Acquisition	Explanation of Treatment
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The company has not merged or acquired property from other than affiliated companies.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PROPERTY MERGED OR ACQUIRED  
FROM APRIL 1, 2018 TO MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.4  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

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Line No.	FERC Acct. No.	Company Acct. No.	Description of Property	Acquisition Cost	Cost Basis	Acquisition Adjustment	Commission Approval Date (Docket No.)	Date of Acquisition	Explanation of Treatment
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The company has not merged or acquired property from other than affiliated companies.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
LEASED PROPERTY  
ELECTRIC AND COMMON  
AS OF NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.5  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Identification or Reference Number	Description of Type and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization
	Gas Meters	Bank of America	Monthly	13,227	1,271,817	Per Regulatory and GAAP Guidelines
	Gas Regulators	Bank of America	Monthly	23,794	2,323,587	Per Regulatory and GAAP Guidelines
	Electric Meters	Bank of America	Monthly	8,275	789,088	Per Regulatory and GAAP Guidelines
	Erlanger Cox Rd. Facility	Edward Gary Leasing	Monthly	<u>20,418</u>	<u>2,100,000</u>	Per Regulatory and GAAP Guidelines
	Total Capital Leases			<u>65,714</u>	<u>6,484,492</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
LEASED PROPERTY  
ELECTRIC AND COMMON  
AS OF MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.5  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Identification or Reference Number	Description of Type and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization
	Gas Meters	Bank of America	Monthly	1,515	155,032	Per Regulatory and GAAP Guidelines
	Gas Regulators	Bank of America	Monthly	7,817	800,028	Per Regulatory and GAAP Guidelines
	Electric Meters	Bank of America	Monthly	0	0	Per Regulatory and GAAP Guidelines
	Erlanger Cox Rd. Facility	Edward Gary Leasing	Monthly	<u>20,418</u>	<u>2,100,000</u>	Per Regulatory and GAAP Guidelines
	Total Capital Leases			<u>29,750</u>	<u>3,055,060</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
AS OF NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.6  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	Description and Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Revenue Realized			Expenses Incurred		
						Amount	Acct. No.	Description	Amount	Acct. No.	Description

The company has no plant held for future use included in rate base.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
AS OF MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.6  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	Description and Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Revenue Realized			Expenses Incurred		
						Amount	Acct. No.	Description	Amount	Acct. No.	Description

The company has no plant held for future use included in rate base.



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PROPERTY EXCLUDED FROM RATE BASE  
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)  
AS OF NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.7  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	Company Acct. No.	Description of Excluded Property	In-Service Date	Original Cost	Accum. Depre. and Amort.	Net Original Cost	Base Period Revenue and Expense		Reasons for Exclusion
							Amount	Acct. No. Description	

No property is excluded from rate base for reasons other than jurisdictional allocation.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PROPERTY EXCLUDED FROM RATE BASE  
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)  
AS OF MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.7  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	Company Acct. No.	Description of Excluded Property	In-Service Date	Original Cost	Accum. Depre. and Amort.	Net Original Cost	Base Period Revenue and Expense		Reasons for Exclusion
							Amount	Acct. No. Description	

No property is excluded from rate base for reasons other than jurisdictional allocation.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF NOVEMBER 30, 2017

STEAM PRODUCTION PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3  
PAGE 1 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period Total Company (1) \$	Base Period Accumulated Balances				
					Total Company \$	Jurisdictional %	Jurisdictional Total \$	Adjustments \$	Adjusted Jurisdiction \$
1	310	3100	Land and Land Rights	7,047,301	60,798	100.00%	60,798		60,798
2	311	3110	Structures & Improvements	54,080,344	40,023,892	100.00%	40,023,892		40,023,892
3	311	3110 - ENV	Structures & Improvements	18,565,667	1,788,431	100.00%	1,788,431		1,788,431
4	312	3120	Boiler Plant Equipment	228,686,338	156,376,154	100.00%	156,376,154		156,376,154
5	312	3120 - ENV	Boiler Plant Equipment	227,689,676	159,252,192	100.00%	159,252,192		159,252,192
6			Case 2015-120 Acq.of DPL share of East Bend	0	0	100.00%	0		0
7	312	3123 - ENV	Boiler Plant Equip - SCR Catalyst	5,420,680	1,665,117	100.00%	1,665,117		1,665,117
8	314	3140	Turbogenerator Equipment	91,002,657	59,412,424	100.00%	59,412,424		59,412,424
9	314	3140 - ENV	Turbogenerator Equipment	11,046,589	8,536,928	100.00%	8,536,928		8,536,928
10	315	3150	Accessory Electric Equipment	27,757,605	19,703,449	100.00%	19,703,449		19,703,449
11	315	3150 - ENV	Accessory Electric Equipment	16,979,176	10,262,480	100.00%	10,262,480		10,262,480
12	316	3160	Miscellaneous Powerplant Equipment	15,217,189	7,745,411	100.00%	7,745,411		7,745,411
13	317	3160 - ENV	Miscellaneous Powerplant Equipment	5,714,921	1,549,879	100.00%	1,549,879		1,549,879
14	317	3171, 3172	ARO - Steam Production	0	8,786,992	100.00%	8,786,992	(8,786,992)	0
15			Completed Construction Not Classified	0	0	100.00%	0		0
16		ENV	Completed Construction Not Classified	0	0	100.00%	0		0
17		108	Retirement Work in Progress		(6,350,688)	100.00%	(6,350,688)		(6,350,688)
18			Total Steam Production Plant	707,208,143	468,813,459		468,813,459	(8,786,992)	460,026,467

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF NOVEMBER 30, 2017

OTHER PRODUCTION PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3  
PAGE 2 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Accl. No.	Account Title	Base Period Total Company (1) \$	Base Period Accumulated Balances				
					Total Company \$	Jurisdictional %	Jurisdictional Total \$	Adjustments \$	Adjusted Jurisdiction \$
1	340	3400	Land and Land Rights	2,258,588	0	100.00%	0	0	0
2	340	3401	Rights of Way	651,684	292,822	100.00%	292,822	292,822	292,822
3	341	3410	Structures & Improvements	32,607,662	22,244,482	100.00%	22,244,482	22,244,482	22,244,482
4	341	3410	Structures & Improvements - Pollution	3,815,721	2,146,293	100.00%	2,146,293	2,146,293	2,146,293
5	342	3420	Fuel Holders, Producers, Accessories	15,785,782	11,739,907	100.00%	11,739,907	11,739,907	11,739,907
6	344	3440	Generators	205,528,315	109,398,184	100.00%	109,398,184	109,398,184	109,398,184
7	344	3440	Generators - Pollution	10,451,088	7,286,782	100.00%	7,286,782	7,286,782	7,286,782
8	344	3440 - Solar	Generators	0	0	100.00%	0	0	0
9	345	3450	Accessory Electric Equipment	21,136,594	10,852,937	100.00%	10,852,937	10,852,937	10,852,937
10	345	3450	Accessory Electric Equipment - Pollution	272,724	193,263	100.00%	193,263	193,263	193,263
11	346	3460	Miscellaneous Plant Equipment	4,171,329	2,363,022	100.00%	2,363,022	2,363,022	2,363,022
12	346	3460	Miscellaneous Plant Equipment - Pollution	559,768	332,346	100.00%	332,346	332,346	332,346
13			Completed Construction Not Classified	0	0	100.00%	0	0	0
14		108	Retirement Work in Progress		2,024,317	100.00%	2,024,317		2,024,317
15			Total Other Production Plant	297,239,255	168,874,355		168,874,355	0	168,874,355

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF NOVEMBER 30, 2017

TRANSMISSION PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3  
PAGE 3 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period Total Company (1)	Base Period Accumulated Balances				
					Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
					\$		\$	\$	\$
1	350	3500	Land	308,628	0	100.00%	0		0
2	350	3501	Rights of Way	1,030,238	658,984	100.00%	658,984		658,984
3	352	3520	Structures & Improvements	1,480,413	246,847	100.00%	246,847		246,847
4	353	3530	Station Equipment	17,815,537	4,698,048	100.00%	4,698,048		4,698,048
5	353	3531	Station Equipment - Step Up	9,373,634	3,966,296	100.00%	3,966,296		3,966,296
6	353	3532	Station Equipment - Major	5,826,370	1,861,446	100.00%	1,861,446		1,861,446
7	353	3534	Station Equipment - Step Up Equipment	7,057,290	911,203	100.00%	911,203		911,203
8	355	3550	Poles & Fixtures	7,998,739	4,055,788	100.00%	4,055,788		4,055,788
9	356	3560	Overhead Conductors & Devices	6,143,798	3,614,414	100.00%	3,614,414		3,614,414
10	356	3561	Overhead Conductors - Clear R/W	296,574	6,996	100.00%	6,996		6,996
11			Completed Construction Not Classified	0	0	100.00%	0		0
12		108	Retirement Work in Progress		(886,069)	100.00%	(886,069)		(886,069)
<b>Total Transmission Plant</b>				<b>57,331,221</b>	<b>19,133,953</b>		<b>19,133,953</b>	<b>0</b>	<b>19,133,953</b>

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF NOVEMBER 30, 2017

DISTRIBUTION PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3  
PAGE 4 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period Total Company (1)	Base Period Accumulated Balances				
					Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
					\$		\$	\$	\$
1	360	3600	Land and Land Rights	6,821,750	0	100.00%	0		0
2	360	3601	Rights of Way	4,545,231	2,998,536	100.00%	2,998,536		2,998,536
3	361	3610	Structures & Improvements	1,414,494	10,206	100.00%	10,206		10,206
4	362	3620	Station Equipment	39,272,541	11,291,170	100.00%	11,291,170		11,291,170
5	362	3622	Station Equipment - Major	25,253,260	9,729,844	100.00%	9,729,844		9,729,844
6	364	3640	Poles, Towers & Fixtures	60,793,611	28,978,221	100.00%	28,978,221		28,978,221
7	365	3650	Overhead Conductors & Devices	121,307,005	37,045,936	100.00%	37,045,936		37,045,936
8	365	3651	Overhead Conductors - Clear R/W	4,011,401	146,802	100.00%	146,802		146,802
9	366	3660	Underground Conduit	21,204,510	6,538,284	100.00%	6,538,284		6,538,284
10	367	3670	Underground Conductors & Devices	57,895,018	16,457,157	100.00%	16,457,157		16,457,157
11	368	3680	Line Transformers	59,786,489	28,460,817	100.00%	28,460,817		28,460,817
12	368	3682	Customers Transformer Installation	273,661	279,531	100.00%	279,531		279,531
13	369	3691	Services - Underground	2,447,693	520,393	100.00%	520,393		520,393
14	369	3692	Services - Overhead	18,112,031	10,385,764	100.00%	10,385,764		10,385,764
15	370	3700	Meters	974,124	1,544,760	100.00%	1,544,760	(1,370,082)	174,678
16	370	3700	Instrumentation Transformers	714,387	300,048	100.00%	300,048		300,048
17	370	3701	Leased Meters	0	783,972	100.00%	783,972	(783,972)	0
18	370	3702	AMI Meters	8,643,969	75,735	100.00%	75,735		75,735
19	371	3711, 3712	Area Lighting, Co Owned Outdoor Light	533,822	(24,827)	100.00%	(24,827)		(24,827)
20	372	3720	Leased Property on Customers	9,647	9,647	100.00%	9,647		9,647
21	373	3731	Street Lighting - Overhead	2,501,109	2,185,130	100.00%	2,185,130		2,185,130
22	373	3732	Street Lighting - Boulevard	3,364,516	2,472,219	100.00%	2,472,219		2,472,219
23	373	3733	Street Lighting - Cust, Private Outdoor Lighting	0	1,499,839	100.00%	1,499,839	(1,499,839)	0
24	373	3734	Light Choice OLE	0	(122,151)	100.00%	(122,151)	122,151	0
25			Completed Construction Not Classified	0	0	100.00%	0		0
26		108	Retirement Work in Progress		(4,284,558)	100.00%	(4,284,558)		(4,284,558)
27			Total Distribution Plant	439,880,269	157,282,475		157,282,475	(3,531,742)	153,750,733

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF NOVEMBER 30, 2017

GENERAL PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3  
PAGE 5 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period Total Company (1)	Base Period Accumulated Balances				
					Total Company	Allocation %	Allocated Total	Adjusted Jurisdiction	
					\$		\$	\$	\$
1	303	3030	Miscellaneous Intangible Plant	17,530,510	8,864,056	100.00%	8,864,056		8,864,056
2	390	3900	Structures & Improvements	144,984	46,193	100.00%	46,193		46,193
3	391	3910	Office Furniture & Equipment	15,592	16,572	100.00%	16,572		16,572
4	391	3911	Electronic Data Proc Equip	1,862,263	966,060	100.00%	966,060		966,060
5	392	3920	Transportation Equipment	297,254	14,050	100.00%	14,050		14,050
6	392	3921	Trailers	122,525	132,888	100.00%	132,888		132,888
7	394	3940	Tools, Shop & Garage Equipment	2,091,438	492,626	100.00%	492,626		492,626
8	396	3960	Power Operated Equipment	11,770	6,048	100.00%	6,048		6,048
9	397	3970	Communication Equipment	3,434,115	1,355,586	100.00%	1,355,586		1,355,586
10			Completed Construction Not Classified	0	0	100.00%	0		0
11		108	Retirement Work in Progress		(1,465)	100.00%	(1,465)		(1,465)
<b>Total General Plant</b>				<b>25,510,451</b>	<b>11,892,614</b>		<b>11,892,614</b>	<b>0</b>	<b>11,892,614</b>
<b>Total Electric Plant</b>				<b>1,527,169,339</b>	<b>825,996,856</b>		<b>825,996,856</b>	<b>(12,318,734)</b>	<b>813,678,122</b>

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF NOVEMBER 30, 2017

COMMON PLANT

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3  
PAGE 6 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period Total Company (1)	Base Period Accumulated Balances				
					Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
					\$		\$	\$	\$
1		1030	Miscellaneous Intangible Plant	22,332,073	22,284,290	100.00%	22,284,290		22,284,290
2		1701	Leased AMI Meters	0	0	100.00%	0		0
3		1890	Land and Land Rights	154,248	0	100.00%	0		0
4		1900	Structures & Improvements	11,408,937	6,859,281	100.00%	6,859,281		6,859,281
5		1910	Office Furniture & Equipment	755,563	65,098	100.00%	65,098		65,098
6		1911	Office Furniture & Equipment - EDP Equipment	807,217	636,000	100.00%	636,000		636,000
7		1940	Tools, Shop & Garage Equipment	121,888	69,750	100.00%	69,750		69,750
8		1970	Communication Equipment	7,828,642	8,339,885	100.00%	8,339,885		8,339,885
9		1980	Miscellaneous Equipment	41,504	14,186	100.00%	14,186		14,186
10			Completed Construction Not Classified	0	0	100.00%	0		0
11		108	Retirement Work in Progress		(151,072)	100.00%	(151,072)		(151,072)
<b>Total Common Plant</b>				<b>43,450,072</b>	<b>38,117,418</b>		<b>38,117,418</b>	<b>0</b>	<b>38,117,418</b>
Common Plant Allocated to Electric									
13		72.82%	Original Cost	31,640,342					
14		72.82%	Reserve for Depreciation		27,757,104		27,757,104	0	27,757,104
<b>Total Electric Plant Including Allocated Common</b>				<b>1,558,809,681</b>	<b>853,753,960</b>		<b>853,753,960</b>	<b>(12,318,734)</b>	<b>841,435,226</b>

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF MARCH 31, 2019

STEAM PRODUCTION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3  
PAGE 7 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period (1) \$	13 Month Average Forecasted Period Accumulated Balances			
					Total Company \$	Jurisdictional %	Jurisdictional Total \$	Adjusted Jurisdiction \$
1	310	3100	Land and Land Rights	7,047,301	60,798	100.00%	60,798	60,798
2	311	3110	Structures & Improvements	52,961,753	40,777,710	100.00%	40,777,710	40,777,710
3	311	3110 - ENV	Structures & Improvements	18,409,562	1,536,868	100.00%	1,536,868	1,536,868
4	312	3120	Boiler Plant Equipment	200,625,191	152,272,188	100.00%	152,272,188	152,272,188
5	312	3120 - ENV	Boiler Plant Equipment	242,407,848	154,924,925	100.00%	154,924,925	154,924,925
6			Case 2015-120 Acq. of DPL share of East Bend	11,284,211	0	100.00%	0	0
7	312	3123 - ENV	Boiler Plant Equip - SCR Catalyst	5,420,680	3,370,351	100.00%	3,370,351	3,370,351
8	314	3140	Turbogenerator Equipment	89,138,655	60,584,949	100.00%	60,584,949	60,584,949
9	314	3140 - ENV	Turbogenerator Equipment	10,590,194	8,408,609	100.00%	8,408,609	8,408,609
10	315	3150	Accessory Electric Equipment	29,007,957	21,664,146	100.00%	21,664,146	21,664,146
11	315	3150 - ENV	Accessory Electric Equipment	16,979,176	10,122,122	100.00%	10,122,122	10,122,122
12	316	3160	Miscellaneous Powerplant Equipment	14,453,902	8,091,553	100.00%	8,091,553	8,091,553
13	317	3160 - ENV	Miscellaneous Powerplant Equipment	5,796,351	1,556,245	100.00%	1,556,245	1,556,245
14	317	3171, 3172	ARO - Steam Production	0	9,880,323	100.00%	9,880,323	(9,880,323)
15			Completed Construction Not Classified	82,239,531	1,190,646	100.00%	1,190,646	1,190,646
16		ENV	Completed Construction Not Classified	13,268,572	16,965	100.00%	16,965	16,965
17		108	Retirement Work in Progress		(13,134,991)	100.00%	(13,134,991)	(13,134,991)
18			Total Steam Production Plant	799,630,884	461,323,407		461,323,407	(9,880,323) 451,443,084

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF MARCH 31, 2019

OTHER PRODUCTION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3  
PAGE 8 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period (1) \$	13 Month Average Forecast Period Accumulated Balances				
					Total Company \$	Jurisdictional %	Jurisdictional Total \$	Adjustments \$	Adjusted Jurisdiction \$
1	340	3400	Land and Land Rights	2,258,588	0	100.00%	0	0	0
2	340	3401	Rights of Way	651,684	312,535	100.00%	312,535		312,535
3	341	3410	Structures & Improvements	32,107,779	22,684,580	100.00%	22,684,580		22,684,580
4	341	3410	Structures & Improvements - Pollution	3,958,749	2,207,152	100.00%	2,207,152		2,207,152
5	342	3420	Fuel Holders, Producers, Accessories	15,706,122	11,867,540	100.00%	11,867,540		11,867,540
6	344	3440	Generators	206,269,908	114,439,303	100.00%	114,439,303		114,439,303
7	344	3440	Generators - Pollution	10,451,088	7,176,915	100.00%	7,176,915		7,176,915
8	344	3440 - Solar	Generators	14,573,894	0	100.00%	0		0
9	345	3450	Accessory Electric Equipment	21,204,320	11,315,846	100.00%	11,315,846		11,315,846
10	345	3450	Accessory Electric Equipment - Pollution	456,133	320,693	100.00%	320,693		320,693
11	346	3460	Miscellaneous Plant Equipment	4,040,664	2,338,966	100.00%	2,338,966		2,338,966
12	346	3460	Miscellaneous Plant Equipment - Pollution	601,418	357,508	100.00%	357,508		357,508
13			Completed Construction Not Classified	21,866,881	182,082	100.00%	182,082		182,082
14		108	Retirement Work in Progress		(3,991,608)	100.00%	(3,991,608)		(3,991,608)
15			Total Other Production Plant	334,147,228	169,211,512		169,211,512	0	169,211,512

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF MARCH 31, 2019

TRANSMISSION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3  
PAGE 9 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period (1)	13 Month Average Forecasted Period Accumulated Balances				
					Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
					\$		\$	\$	\$
1	350	3500	Land	246,667	0	100.00%	0		0
2	350	3501	Rights of Way	1,092,199	672,455	100.00%	672,455		672,455
3	352	3520	Structures & Improvements	1,454,732	222,524	100.00%	222,524		222,524
4	353	3530	Station Equipment	17,084,779	4,850,127	100.00%	4,850,127		4,850,127
5	353	3531	Station Equipment - Step Up	9,373,634	4,078,780	100.00%	4,078,780		4,078,780
6	353	3532	Station Equipment - Major	5,891,325	1,868,091	100.00%	1,868,091		1,868,091
7	353	3534	Station Equipment - Step Up Equipment	7,057,290	1,010,005	100.00%	1,010,005		1,010,005
8	355	3550	Poles & Fixtures	7,523,996	4,107,887	100.00%	4,107,887		4,107,887
9	356	3560	Overhead Conductors & Devices	5,837,424	3,682,327	100.00%	3,682,327		3,682,327
10	356	3561	Overhead Conductors - Clear RV	296,574	9,331	100.00%	9,331		9,331
11			Completed Construction Not Classified	9,890,615	177,004	100.00%	177,004		177,004
12		108	Retirement Work in Progress	0	(1,791,360)	100.00%	(1,791,360)		(1,791,360)
13			Total Transmission Plant	65,749,235	18,887,171		18,887,171	0	18,887,171

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF MARCH 31, 2019

DISTRIBUTION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3  
PAGE 10 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period (1)	13 Month Average Forecasted Period Accumulated Balances				
					Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
					\$		\$	\$	\$
1	360	3600	Land and Land Rights	6,821,750	0	100.00%	0		0
2	360	3601	Rights of Way	6,441,140	3,062,845	100.00%	3,062,845		3,062,845
3	361	3610	Structures & Improvements	1,381,960	(14,376)	100.00%	(14,376)		(14,376)
4	362	3620	Station Equipment	37,037,167	11,863,277	100.00%	11,863,277		11,863,277
5	362	3622	Station Equipment - Major	25,188,158	10,132,073	100.00%	10,132,073		10,132,073
6	364	3640	Poles, Towers & Fixtures	56,761,153	29,992,097	100.00%	29,992,097		29,992,097
7	365	3650	Overhead Conductors & Devices	113,759,469	35,050,808	100.00%	35,050,808		35,050,808
8	365	3651	Overhead Conductors - Clear RW	1,864,393	159,246	100.00%	159,246		159,246
9	366	3660	Underground Conduit	19,177,499	6,700,527	100.00%	6,700,527		6,700,527
10	367	3670	Underground Conductors & Devices	59,568,516	16,903,360	100.00%	16,903,360		16,903,360
11	368	3680	Line Transformers	55,367,127	28,873,475	100.00%	28,873,475		28,873,475
12	368	3682	Customers Transformer Installation	273,661	279,531	100.00%	279,531		279,531
13	369	3691	Services - Underground	2,393,707	549,327	100.00%	549,327		549,327
14	369	3692	Services - Overhead	15,791,511	10,401,944	100.00%	10,401,944		10,401,944
15	370	3700	Meters	1,106,006	1,556,361	100.00%	1,556,361	(1,318,484)	237,877
16	370	3700	Instrumentation Transformers	713,359	328,137	100.00%	328,137		328,137
17	370	3701	Leased Meters	0	1,498,829	100.00%	1,498,829	(1,498,829)	0
18	370	3702	AMI Meters	22,410,553	639,726	100.00%	639,726		639,726
19	371	3711, 3712	Area Lighting, Co Owned Outdoor Light	421,102	16,246	100.00%	16,246		16,246
20	372	3720	Leased Property on Customers	9,647	9,647	100.00%	9,647		9,647
21	373	3731	Street Lighting - Overhead	2,640,930	2,287,522	100.00%	2,287,522		2,287,522
22	373	3732	Street Lighting - Boulevard	3,358,901	2,556,575	100.00%	2,556,575		2,556,575
23	373	3733	Street Lighting - Cust, Private Outdoor Lighting	0	1,507,219	100.00%	1,507,219	(1,507,219)	0
24	373	3734	Light Choice OLE	0	(96,236)	100.00%	(96,236)	96,236	0
25		108	Completed Construction Not Classified Retirement Work in Progress	38,933,705	534,286	100.00%	534,286		534,286
					(6,653,083)	100.00%	(6,653,083)		(6,653,083)
26			Total Distribution Plant	471,421,414	158,139,363		158,139,363	(4,228,296)	153,911,067

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF MARCH 31, 2019

GENERAL PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3  
PAGE 11 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period (1)	13 Month Average Forecasted Period Accumulated Balances				
					Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
					\$		\$	\$	\$
1	303	3030	Miscellaneous Intangible Plant	12,504,384	9,738,135	100.00%	9,738,135		9,738,135
2	390	3900	Structures & Improvements	144,984	47,322	100.00%	47,322		47,322
3	391	3910	Office Furniture & Equipment	15,317	16,572	100.00%	16,572		16,572
4	391	3911	Electronic Data Proc Equip	2,474,271	2,071,920	100.00%	2,071,920		2,071,920
5	392	3920	Transportation Equipment	218,720	16,503	100.00%	16,503		16,503
6	392	3921	Trailers	201,060	131,872	100.00%	131,872		131,872
7	394	3940	Tools, Shop & Garage Equipment	2,071,113	535,682	100.00%	535,682		535,682
8	396	3960	Power Operated Equipment	11,770	6,430	100.00%	6,430		6,430
9	397	3970	Communication Equipment	2,885,563	1,425,228	100.00%	1,425,228		1,425,228
10			Completed Construction Not Classified	8,026,935	1,662,946	100.00%	1,662,946		1,662,946
11		108	Retirement Work in Progress		11,548	100.00%	11,548		11,548
<b>Total General Plant</b>				<b>28,554,117</b>	<b>15,664,158</b>		<b>15,664,158</b>	<b>0</b>	<b>15,664,158</b>
<b>Total Electric Plant</b>				<b>1,699,502,878</b>	<b>823,225,611</b>		<b>823,225,611</b>	<b>(14,108,619)</b>	<b>809,116,992</b>

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF MARCH 31, 2019

COMMON PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3  
PAGE 12 OF 12  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period (1)	13 Month Average Forecasted Period Accumulated Balances				
					Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
					\$		\$	\$	\$
1		1030	Miscellaneous Intanbife Plant	22,332,073	22,324,247	100.00%	22,324,247		22,324,247
2		1701	Leased AMI Meters	0	0	100.00%	0		0
3		1890	Land and Land Rights	154,248	0	100.00%	0		0
4		1900	Structures & Improvements	11,174,046	7,125,478	100.00%	7,125,478		7,125,478
5		1910	Office Furniture & Equipment	719,196	30,678	100.00%	30,678		30,678
6		1911	Office Furniture & Equipment - EDP Equipment	792,659	753,516	100.00%	753,516		753,516
7		1940	Tools, Shop & Garage Equipment	117,019	71,156	100.00%	71,156		71,156
8		1970	Communication Equipment	7,708,586	8,425,744	100.00%	8,425,744		8,425,744
9		1980	Miscellaneous Equipment	41,504	16,486	100.00%	16,486		16,486
10			Completed Construction Not Classified	0	0	100.00%	0		0
11		108	Retirement Work in Progress		(146,811)	100.00%	(146,811)		(146,811)
<b>Total Common Plant</b>				<b>43,039,331</b>	<b>38,600,494</b>		<b>38,600,494</b>	<b>0</b>	<b>38,600,494</b>
Common Plant Allocated to Electric									
13			72.82% Original Cost	31,341,241					
14			72.82% Reserve for Depreciation		28,108,880		28,108,880	0	28,108,880
<b>Total Electric Plant Including Allocated Common</b>				<b>1,730,844,119</b>	<b>851,334,491</b>		<b>851,334,491</b>	<b>(14,108,619)</b>	<b>837,225,872</b>

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NOS.:

SCHEDULE B-3.1  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
1	317	3171, 3172	ARO - Steam Production	(8,786,992)	100%	(8,786,992)		To remove ARO balances
2	373	3733	Street Lighting - Cust,Private Outdoor Lighting	(1,499,839)	100%	(1,499,839)		To exclude street lighting balances
3	373	3734	Light Choice OLE	122,151	100%	122,151		To exclude street lighting balances
4	370	3700	Meters	(1,370,082)	100%	(1,370,082)		To remove meters that are being replaced by AMI meters
5	370	3701	Leased Meters	(783,972)	100%	(783,972)		To remove meters that are being replaced by AMI meters
6			Total Adjustments	(12,318,734)	100%	(12,318,734)		

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NOS.: WPB-3.1a, WPB-3.1b

SCHEDULE B-3.1  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
1	317	3171, 3172	ARO - Steam Production	(9,880,323)	100%	(9,880,323)		To remove ARO balances
2	373	3733	Street Lighting - Cust,Private Outdoor Lighting	(1,507,219)	100%	(1,507,219)		To exclude street lighting balances
3	373	3734	Light Choice OLE	96,236	100%	96,236		To exclude street lighting balances
4	370	3700	Meters	(1,318,484)	100%	(1,318,484)		To remove meters that are being replaced by AMI meters
5	370	3701	Leased Meters	(1,498,829)	100%	(1,498,829)		To remove meters that are being replaced by AMI meters
6			Total Adjustments	(14,108,619)	100%	(14,108,619)		



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
DEPRECIATION AND AMORTIZATION ACCRUAL RATES AND  
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS,  
FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP  
THIRTEEN MONTH AVERAGE AS OF MARCH 31, 2019

STEAM PRODUCTION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIED  
WORK PAPER REFERENCE NOS.: SCHEDULE B-2.1, SCHEDULE B-3

SCHEDULE B-3.2  
PAGE 1 OF 6  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No. (A)	FERC Acct. No. (B-1)	Company Acct. No. (B-2)	Account Title or Major Property Grouping (C)	Adjusted Jurisdiction 13-Month Average		Proposed Accrual Rate (F)	Calculated Depr/Amort Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
				Plant Investment (1) (D)	Accumulated Balance (E)					
				\$	\$					
1	310	3100	Land and Land Rights	7,047,301	60,798	0.00%	0	Perpetual Life		
2	311	3110	Structures & Improvements	52,961,753	40,777,710	2.54%	1,345,229	-17.00%	100	S0.5
3	311	3110 - ENV	Structures & Improvements	18,409,562	1,536,868	2.54%	467,603	-17.00%	100	S0.5
4	312	3120	Boiler Plant Equipment	200,625,191	152,272,188	2.54%	5,095,880	-17.00%	45	S0.5
5	312	3120 - ENV	Boiler Plant Equipment	242,407,848	154,924,925	2.54%	6,157,159	-17.00%	45	S0.5
6			Case 2015-120 Acq. of DPL share of East Bend	11,284,211	0	0.00%	0			
7	312	3123 - ENV	Boiler Plant Equip - SCR Catalyst	5,420,680	3,370,351	5.13%	278,081	0.00%	10	S2.5
8	314	3140	Turbogenerator Equipment	89,138,655	60,584,949	2.66%	2,371,088	-17.00%	40	S0.5
9	314	3140 - ENV	Turbogenerator Equipment	10,590,194	8,408,609	2.66%	281,699	-17.00%	40	S0.5
10	315	3150	Accessory Electric Equipment	29,007,957	21,664,146	2.43%	704,893	-17.00%	55	R2
11	315	3150 - ENV	Accessory Electric Equipment	16,979,176	10,122,122	2.43%	412,594	-17.00%	55	R2
12	316	3160	Miscellaneous Powerplant Equipment	14,453,902	8,091,553	3.64%	526,122	-17.00%	45	S0
13	317	3160 - ENV	Miscellaneous Powerplant Equipment	5,796,351	1,556,245	3.64%	210,987	-17.00%	45	S0
14	317	3170	AROs	0	0	Various				
15			Completed Construction Not Classified	82,239,531	1,190,646	2.60%	2,138,228			
16		ENV	Completed Construction Not Classified	13,268,572	16,965	2.60%	344,983			
17		108	Retirement Work in Progress	0	(13,134,991)		0			
18			Total Steam Production Plant	799,630,884	451,443,084		20,334,546			

(1) Plant Investment includes Completed Construction Not Classified (Account 106).

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
DEPRECIATION AND AMORTIZATION ACCRUAL RATES AND  
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS,  
FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP  
THIRTEEN MONTH AVERAGE AS OF MARCH 31, 2019

OTHER PRODUCTION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISID  
WORK PAPER REFERENCE NOS.: SCHEDULE B-2.1, SCHEDULE B-3

SCHEDULE B-3.2  
PAGE 2 OF 6  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No. (A)	FERC Acct. No. (B-1)	Company Acct. No. (B-2)	Account Title or Major Property Grouping (C)	Adjusted Jurisdiction 13-Month Average		Proposed Accrual Rate (F)	Calculated Depr/Amort Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
				Plant Investment (1) (D)	Accumulated Balance (E)					
				\$	\$		\$			
1	340	3400	Land and Land Rights	2,258,588	0	0.00%	0	Perpetual Life		
2	340	3401	Rights of Way	651,684	312,535	3.77%	24,568	0.00%	40	SQ
3	341	3410	Structures & Improvements	32,107,779	22,684,580	2.53%	812,327	-4.00%	60	R4
4	341	3410	Structures & Improvements - Pollution	3,958,749	2,207,152	2.53%	100,156	-4.00%	60	R4
5	342	3420	Fuel Holders, Producers, Accessories	15,706,122	11,867,540	2.17%	340,823	-4.00%	55	S2.5
6	344	3440	Generators	206,269,908	114,439,303	3.48%	7,178,193	-4.00%	45	R2
7	344	3440	Generators - Pollution	10,451,088	7,176,915	3.48%	363,698	-4.00%	45	R2
8	344	3440 - Solar	Generators	14,573,894	0	4.72%	687,888	Various	Various	Various
9	345	3450	Accessory Electric Equipment	21,204,320	11,315,846	4.03%	854,534	-4.00%	40	R2
10	345	3450	Accessory Electric Equipment - Pollution	456,133	320,693	4.03%	18,382	-4.00%	40	R2
11	346	3460	Miscellaneous Plant Equipment	4,040,664	2,338,966	4.01%	162,031	-4.00%	35	S0
12	346	3460	Miscellaneous Plant Equipment - Pollution	601,418	357,508	4.01%	24,117	-4.00%	35	S0
13			Completed Construction Not Classified	21,866,881	182,082	3.34%	730,354			
14		108	Retirement Work in Progress	0	(3,991,608)					
15			Total Other Production Plant	334,147,228	169,211,512		11,297,071			

(1) Plant Investment includes Completed Construction Not Classified (Account 106).

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
DEPRECIATION AND AMORTIZATION ACCRUAL RATES AND  
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS,  
FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP  
THIRTEEN MONTH AVERAGE AS OF MARCH 31, 2019

TRANSMISSION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIED  
WORK PAPER REFERENCE NOS.: SCHEDULE B-2.1, SCHEDULE B-3

SCHEDULE B-3.2  
PAGE 3 OF 6  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No. (A)	FERC Acct. No. (B-1)	Company Acct. No. (B-2)	Account Title or Major Property Grouping (C)	Adjusted Jurisdiction 13-Month Average		Proposed Accrual Rate (F)	Calculated Depr/Amort Expense (G=DxF) \$	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
				Plant Investment (1) (D)	Accumulated Balance (E)					
				\$	\$					
1	350	3500	Land	246,667	0	0.00%	0	Perpetual Life		
2	350	3501	Rights of Way	1,092,199	672,455	1.39%	15,182	0.00%	65	R4
3	352	3520	Structures & Improvements	1,454,732	222,524	2.35%	34,186	-10.00%	65	R2.5
4	353	3530	Station Equipment	17,084,779	4,850,127	2.79%	476,665	-15.00%	50	R2
5	353	3531	Station Equipment - Step Up	9,373,634	4,078,780	2.36%	221,218	0.00%	50	R2.5
6	353	3532	Station Equipment - Major	5,891,325	1,868,091	2.10%	123,718	-10.00%	60	R2.5
7	353	3534	Station Equipment - Step Up Equipment	7,057,290	1,010,005	4.90%	345,807	0.00%	30	R2.5
8	355	3550	Poles & Fixtures	7,523,996	4,107,887	2.39%	179,824	-30.00%	55	R1.5
9	356	3560	Overhead Conductors & Devices	5,837,424	3,682,327	2.58%	150,606	-30.00%	50	R1
10	356	3561	Overhead Conductors - Clear R/W	296,574	9,331	2.03%	6,020	0.00%	60	R3
11			Completed Construction Not Classified	9,890,615	177,004	2.79%	275,948			
12		108	Retirement Work in Progress	0	(1,791,360)	0.00%	0			
13			Total Transmission Plant	65,749,235	18,887,171		1,829,174			

(1) Plant Investment includes Completed Construction Not Classified (Account 106).

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
DEPRECIATION AND AMORTIZATION ACCRUAL RATES AND  
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS,  
FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP  
THIRTEEN MONTH AVERAGE AS OF MARCH 31, 2019

DISTRIBUTION PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIED  
WORK PAPER REFERENCE NOS.: SCHEDULE B-2.1, SCHEDULE B-3

SCHEDULE B-3.2  
PAGE 4 OF 6  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No. (A)	FERC Acct. No. (B-1)	Company Acct. No. (B-2)	Account Title or Major Property Grouping (C)	Adjusted Jurisdiction 13-Month Average		Proposed Accrual Rate (F)	Calculated Depr/Amort Expense (G=DxF) \$	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
				Plant Investment (1) (D) \$	Accumulated Balance (E) \$					
1	360	3600	Land and Land Rights	6,821,750	0	0.00%	0	Perpetual Life		
2	360	3601	Rights of Way	6,441,140	3,062,845	1.18%	76,005	0.00%	70	R3
3	361	3610	Structures & Improvements	1,381,960	(14,376)	2.74%	37,866	-10.00%	65	R2.5
4	362	3620	Station Equipment	37,037,167	11,863,277	2.85%	1,055,559	-15.00%	48	R2.5
5	362	3622	Station Equipment - Major	25,188,158	10,132,073	1.92%	483,613	-10.00%	60	R2.5
6	364	3640	Poles, Towers & Fixtures	56,761,153	29,992,097	3.26%	1,850,414	-40.00%	52	R0.5
7	365	3650	Overhead Conductors & Devices	113,759,469	35,050,808	3.56%	4,049,837	-25.00%	50	O1
8	365	3651	Overhead Conductors - Clear R/W	1,864,393	159,246	2.10%	39,152	0.00%	60	R2.5
9	366	3660	Underground Conduit	19,177,499	6,700,527	2.04%	391,221	-20.00%	65	S2.5
10	367	3670	Underground Conductors & Devices	59,568,516	16,903,360	2.62%	1,560,695	-20.00%	58	R2
11	368	3680	Line Transformers	55,367,127	28,873,475	2.49%	1,378,641	-10.00%	45	R0.5
12	368	3682	Customers Transformer Installation	273,661	279,531	0.38%	1,040	-10.00%	50	R1.5
13	369	3691	Services - Underground	2,393,707	549,327	2.54%	60,800	-25.00%	60	R2
14	369	3692	Services - Overhead	15,791,511	10,401,944	1.87%	295,301	-20.00%	53	R1
15	370	3700	Meters	1,106,006	237,877	6.32% (3)	69,900	-1.00%	24	L1
16	370	3700	Instrumentation Transformers	713,359	328,137	11.21%	79,968	-1.00%	24	L1
17	370	3701	Leased Meters	0	0	6.32% (3)	0	-1.00%	24	L1
18	370	3702	AMI Meters	22,410,553	639,726	7.60%	1,703,202	0.00%	15	S2.5
19	371	3711, 3712	Area Lighting, Co Owned Outdoor Light	421,102	16,246	7.36%	30,993	0.00%	20	S0.5
20	372	3720	Leased Property on Customers	9,647	9,647	NA (2)	N/A	0.00%	25	L3
21	373	3731	Street Lighting - Overhead	2,640,930	2,287,522	1.22%	32,219	-10.00%	32	L0.5
22	373	3732	Street Lighting - Boulevard	3,358,901	2,556,575	1.49%	50,048	-10.00%	45	R1.5
23	373	3733	Street Lighting - Cust, Private Outdoor Lighting	0	0	4.88%	0	-10.00%	30	L0
24	373	3734	Light Choice OLE	0	0	4.88%	0	-10.00%	30	L0
25			Completed Construction Not Classified	38,933,705	534,286	2.94%	1,144,651			
26		108	Retirement Work in Progress	0	(6,653,083)	0.00%	0			
27			Total Distribution Plant	471,421,414	153,911,067		14,391,125			

(1) Plant Investment includes Completed Construction Not Classified (Account 106).

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
DEPRECIATION AND AMORTIZATION ACCRUAL RATES AND  
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS,  
FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP  
THIRTEEN MONTH AVERAGE AS OF MARCH 31, 2019

GENERAL PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NOS.: SCHEDULE B-2.1, SCHEDULE B-3

SCHEDULE B-3.2  
PAGE 5 OF 6  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No. (A)	FERC Acct. No. (B-1)	Company Acct. No. (B-2)	Account Title or Major Property Grouping (C)	Adjusted Jurisdiction 13-Month Average		Proposed Accrual Rate (F)	Calculated Depr/Amort Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
				Plant Investment (1) (D)	Accumulated Balance (E)					
				\$	\$					
1	303	3030	Miscellaneous Intangible Plant	12,504,384	9,738,135	Various	1,321,273	Amortized over 60 months		
2	390	3900	Structures & Improvements	144,984	47,322	5.36%	7,771	-5.00%	35	- S1
3	391	3910	Office Furniture & Equipment	15,317	16,572	NA (2)	NA	0.00%	20	SQ
4	391	3910-URR	Office Furniture & Equipment		1,254	NA (3)	(251)	N/A	N/A	N/A
5	391	3911	Electronic Data Proc Equip	2,474,271	2,071,920	20.00%	494,854	0.00%	5	SQ
6	391	3911-URR	Electronic Data Proc Equip		242,000	NA (3)	(48,400)	N/A	N/A	N/A
7	392	3920	Transportation Equipment	218,720	16,503	9.23%	Transp Expense	0.00%	12	S3
8	392	3921	Trailers	201,060	131,872	4.50%	Transp Expense	5.00%	18	R2.5
9	394	3940	Tools,Shop & Garage Equipment	2,071,113	535,682	4.00%	82,845	0.00%	25	SQ
10	394	3940-URR	Tools,Shop & Garage Equipment		(43,000)	NA (3)	8,600	N/A	N/A	N/A
11	396	3960	Power Operated Equipment	11,770	6,430	8.62%	Transp Expense	0.00%	15	L2
12	397	3970	Communication Equipment	2,885,563	1,425,228	6.67%	192,467	0.00%	15	SQ
13	397-URR	3970	Communication Equipment		75,000	NA (3)	(15,000)	N/A	N/A	N/A
14			Completed Construction Not Classified	8,026,935	1,662,946	9.98%	801,088			
15		108	Retirement Work in Progress	0	11,548					
16 Total General Plant				28,554,117	15,939,412		2,845,247			
17 Total Electric Plant				1,699,502,878	809,392,246		50,697,163			

(1) Plant Investment includes Completed Construction Not Classified (Account 106).

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
DEPRECIATION AND AMORTIZATION ACCRUAL RATES AND  
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS,  
FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP  
THIRTEEN MONTH AVERAGE AS OF MARCH 31, 2019

COMMON PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NOS.: SCHEDULE B-2.1, SCHEDULE B-3

SCHEDULE B-3.2  
PAGE 6 OF 6  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No. (A)	FERC Acct. No. (B-1)	Company Acct. No. (B-2)	Account Title or Major Property Grouping (C)	Adjusted Jurisdiction 13-Month Average		Proposed Accrual Rate (F)	Calculated Depr/Amort Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
				Plant Investment (1) (D)	Accumulated Balance (E)					
				\$	\$		\$			
1		1030	Miscellaneous Intangible Plant	22,332,073	22,324,247	Various	59,325	Amortized over 60 months		
2		1701	Leased AMI Meters	0	0					
3		1890	Land and Land Rights	154,248	0	0.00%	0	Perpetual Life		
4		1900	Structures & Improvements	11,174,046	7,125,478	1.64% (2)	183,254	(2)	(2)	(2)
5		1910	Office Furniture & Equipment	719,196	30,678	5.00%	35,960	0.00%	20	SQ
6		1910-URR	Office Furniture & Equipment		550	NA (3)	(110)	N/A	N/A	N/A
7		1911	Office Furniture & Equipment - EDP Equipment	792,659	753,516	20.00%	158,532	0.00%	5	SQ
8		1911-URR	Office Furniture & Equipment - EDP Equipment		(57,600)	NA (3)	11,520	N/A	N/A	N/A
9		1940	Tools, Shop & Garage Equipment	117,019	71,156	4.00%	4,681	0.00%	25	SQ
10		1940-URR	Tools, Shop & Garage Equipment		18,000	NA (3)	(3,600)	N/A	N/A	N/A
11		1970	Communication Equipment	7,708,586	8,425,744	6.67%	FD (4)	0.00%	15	SQ
12		1970-URR	Communication Equipment		3,766,000	NA (3)	(753,200)	N/A	N/A	N/A
13		1980	Miscellaneous Equipment	41,504	16,486	6.67%	2,768	0.00%	15	SQ
14		1980-URR	Miscellaneous Equipment		(4,300)	NA (3)	860	N/A	N/A	N/A
15			Completed Construction Not Classified	0	0	4.34%	0			
16		108	Retirement Work in Progress	0	(146,811)					
<b>Total Common Plant</b>				<b>43,039,331</b>	<b>42,323,144</b>		<b>(300,010)</b>			
Common Plant Allocated to Electric										
18		72.82%	Original Cost	31,341,242						
19		72.82%	Reserve		30,819,713					
20		72.82%	Annual Provision				(218,467)			
<b>Total Electric Plant Including Allocated Common</b>				<b>1,730,844,120</b>	<b>840,211,959</b>		<b>50,478,696</b>			

(1) Plant Investment includes Completed Construction Not Classified (Account 106).

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
CONSTRUCTION WORK IN PROGRESS  
AS OF NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-4  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	Major Property Groupings	Jurisdictional %	Gross \$	Total Jurisdictional \$
1	Production	100.00%	96,828,448	96,828,448
2	Transmission	100.00%	1,798,428	1,798,428
3	Distribution	100.00%	10,702,395	10,702,395
4	General	100.00%	4,038,306	4,038,306
5	Total Common	100.00%	2,032,927	2,032,927
6	72.82% Common Allocated to Electric	100.00%	1,480,377	1,480,377
7	TOTAL ELECTRIC INCLUDING COMMON ALLOCATED		114,847,954	114,847,954

Note: The Company is not requesting to include recovery of CWIP in base rates.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
CONSTRUCTION WORK IN PROGRESS  
THIRTEEN MONTH AVERAGE AS OF MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-4  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	Major Property Groupings	Jurisdictional % %	Gross \$	<u>Total</u> Jurisdictional \$
1	Production	100.00%	78,629,152	78,629,152
2	Transmission	100.00%	1,130,472	1,130,472
3	Distribution	100.00%	4,967,313	4,967,313
4	General	100.00%	508,853	508,853
5	Total Common	100.00%	397,619	397,619
6	72.82% Common Allocated to Electric	100.00%	289,546	289,546
7	TOTAL ELECTRIC INCLUDING COMMON ALLOCATED		85,525,336	85,525,336

Note: The Company is not requesting to include recovery of CWIP in base rates.



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ALLOWANCE FOR WORKING CAPITAL  
AS OF NOVEMBER 30, 2017  
AS OF MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE B-5  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORK PAPER REFERENCE NUMBER	TOTAL COMPANY		JURISDICTIONAL	
				BASE PERIOD	FORECASTED PERIOD	BASE PERIOD	FORECASTED PERIOD
1	Cash Element of	Based on 1/8 Oper. & Maint. Expense less purchased gas costs or fuel and purchased power expenses.	WPB-5.1a	<u>17,560,079</u>	<u>17,119,715</u>	<u>14,557,977</u>	<u>14,215,407</u>
2	Working Capital						
3							
4							
5	Other Working Capital:						
6	Fuel Inventory						
7	Coal	(1)	WPB-5.1i	16,660,348	19,498,661	16,660,348	19,498,661
8	Oil	(1)	WPB-5.1i	593,161	447,542	593,161	447,542
9	Natural Gas	(1)	WPB-5.1i	0	0	0	0
10	Propane - Woodsdale	(1)	WPB-5.1i	<u>717,397</u>	<u>0</u>	<u>717,397</u>	<u>0</u>
11	Total Fuel Inventory			17,970,906	19,946,203	17,970,906	19,946,203
12							
13	Gas Enricher Liquids	(1)	WPB-5.1b	4,088,466	3,714,387	0	0
14							
15	Gas Stored Underground	(1)	WPB-5.1g	3,745,429	3,412,415	0	0
16							
17	Emission Allowances	(1)	WPB-5.1j	0	0	0	0
18							
19	Materials and Supplies	(1)	WPB-5.1c	18,468,419	20,955,355	18,130,781	20,474,771
20							
21	Prepayments	(1)	WPB-5.1e	<u>674,818</u>	<u>1,178,425</u>	<u>137,833</u>	<u>0</u>
22							
23	Total Other Working Capital			<u>44,948,038</u>	<u>49,206,785</u>	<u>36,239,520</u>	<u>40,420,974</u>
24							
25	Total Working Capital			<u>62,508,117</u>	<u>66,326,500</u>	<u>50,797,497</u>	<u>54,636,381</u>

N.C - Not calculated

(1) The Base Period is the ending period balance. The Forecasted Period is a 13 month average balance.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
WORKING CAPITAL COMPONENTS  
AS OF NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPB-5.1a through WPB-5.1j

SCHEDULE B-5.1  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT

LINE NO.	DESCRIPTION	END OF BASE PERIOD BALANCE		
		TOTAL COMPANY (4)	JURISDICTIONAL % (5)	JURISDICTIONAL AMOUNT (6)
1	Cash Working Capital:			
2	1/8 Oper. and Maint. Expense	<u>17,560,079</u>	Computed	<u>14,557,977</u>
3				
4	Other Working Capital:			
5	Fuel Inventory			
6	Coal	16,660,348	100.000%	16,660,348
7	Oil	593,161	100.000%	593,161
8	Natural Gas	0	100.000%	0
9	Propane - Woodsdale	<u>717,397</u>	100.000%	<u>717,397</u>
10	Total Fuel Inventory	17,970,906		17,970,906
11				
12	Gas Enricher Liquids	4,088,466	0.000%	0
13				
14	Gas Stored Underground	3,745,429	0.000%	0
15				
16	Emission Allowances	0	100.000%	0
17				
18	Materials and Supplies	18,468,419	Computed	18,130,781
19				
20	Prepayments	<u>674,818</u>	Computed	<u>137,833</u>
21				
22	Total Other Working Capital	<u>44,948,038</u>		<u>36,239,520</u>
23				
24	Total Working Capital	<u>62,508,117</u>		<u>50,797,497</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
WORKING CAPITAL COMPONENTS  
AS OF MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPB-5.1a through WPB-5.1j

SCHEDULE B-5.1  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY (1)	JURISDICTIONAL % (2)	JURISDICTIONAL AMOUNT (3)
1	Cash Working Capital:			
2	1/8 Oper. and Maint. Expense	17,119,715	Computed	<u>14,215,407</u>
3				
4	Other Working Capital:			
5	Fuel Inventory			
6	Coal	19,498,661	100.000%	19,498,661
7	Oil	447,542	100.000%	447,542
8	Natural Gas	0	100.000%	0
9	Propane - Woodsdale	0	100.000%	0
10	Total Fuel Inventory	19,946,203		19,946,203
11				
12	Gas Enricher Liquids	3,714,387	0.000%	0
13				
14	Gas Stored Underground	3,412,415	0.000%	0
15				
16	Emission Allowances	0	100.000%	0
17				
18	Materials and Supplies	20,955,355	Computed	20,474,771
19				
20	Prepayments	<u>1,178,425</u>	Computed	0
21				
22	Total Other Working Capital	<u>49,206,785</u>		<u>40,420,974</u>
23				
24	Total Working Capital	<u>66,326,500</u>		<u>54,636,381</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
AS OF NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPB-6a, WPB-6c

SCHEDULE B-6  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
L. M. BELLUCCI

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	TOTAL COMPANY	JURISDICTIONAL CODE	%	JURIS. AMOUNT	ADJUSTMENT	ADJUSTED JURIS. AMOUNT
			(1)	(2)		(3)	(4)	(5)
1	255	Investment Tax Credits: (A)						
2		3% Credit	0	DALL	100.000	0	0	0
3		4% Credit	0	DALL	100.000	0	0 (D)	0
4		10% Credit	(13,466)	DALL	100.000	(13,466)	13,466 (D)	0
5		30% Credit	0	DALL	100.000	0	0 (D)	0
6		Total Investment Tax Credits	<u>(13,466)</u>			<u>(13,466)</u>	<u>13,466</u>	<u>0</u> (B)
7								
8	190, 281,	Deferred Income Taxes:						
9	282, 283	Total Deferred Income Taxes	<u>(192,436,337)</u>	DALL	100.000	<u>(192,436,337)</u>	<u>0</u>	<u>(192,436,337)</u> (C)

Sources:

- (A) The company elected the ratable flow through option in 1971 as provided under Section 46(f)(2).
- (B) Included on Schedule B-1 as Investment Tax Credits, Line 9.
- (C) Included on Schedule B-1 as Deferred Income Taxes, Line 10.
- (D) Excluded from Rate Base.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
AS OF MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPB-6b, WPB-6d

SCHEDULE B-6  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
L. M. BELLUCCI

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	13 MONTH AVERAGE FORECAST PERIOD	JURISDICTIONAL CODE	%	JURIS. AMOUNT	ADJUSTMENT	ADJUSTED JURIS. AMOUNT
			(1)	(2)		(3)	(4)	(5)
1	255	Investment Tax Credits: (A)						
2		3% Credit	0	DALL	100.000	0	0	0
3		4% Credit	0	DALL	100.000	0	0 (D)	0
4		10% Credit	(4,475)	DALL	100.000	(4,475)	4,475 (D)	0
5		30% Credit	(4,350,000)	DALL	100.000	(4,350,000)	4,350,000 (D)	0
6		Total Investment Tax Credits	<u>(4,354,475)</u>			<u>(4,354,475)</u>	<u>4,354,475</u>	<u>0 (B)</u>
7								
8		Deferred Income Taxes:						
9	190, 282, 283	Total Deferred Income Taxes	<u>(241,411,552)</u>	DALL	100.000	<u>(241,411,552)</u>	<u>0</u>	<u>(241,411,552) (C)</u>

Sources:

- (A) The company elected the ratable flow through option in 1971 as provided under Section 46(f)(2).
- (B) Included on Schedule B-1 as Investment Tax Credits, Line 9.
- (C) Included on Schedule B-1 as Deferred Income Taxes, Line 10.
- (D) Excluded from Rate Base.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
JURISDICTIONAL PERCENTAGE  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-7  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	JURISDICTIONAL CODE	%	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
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Not Applicable - 100% Jurisdictional

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
JURISDICTIONAL STATISTICS - RATE BASE  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-7.1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI

LINE NO. (A)	DESCRIPTION BY MAJOR GROUPINGS OR ACCOUNT (B)	STATISTIC TOTAL COMPANY (C)	ADJUSTMENT TO TOTAL COMPANY STATISTIC (D)	ADJUSTED STATISTIC FOR TOTAL COMPANY (E = C+D)	STATISTIC FOR RATE AREA (F)	ALLOCATION FACTOR % (G = F / E)
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Not Applicable - 100% Jurisdictional

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES  
RATE BASE  
12 MONTHS ENDED NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-7.2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI

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LINE NO.	ACCOUNT NUMBER	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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Not Applicable - 100% Jurisdictional



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
COMPARATIVE BALANCE SHEETS  
AS OF DECEMBER 31, 2012-2016 AND BASE AND FORECASTED PERIODS

SCHEDULE B-8  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / D. L. DOSS

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	13 MONTH AVG. FORECASTED PERIOD		BASE PERIOD		MOST RECENT FIVE CALENDAR YEARS									
		Change	%	Change	%	2016	Change	2015	Change	2014	Change	2013	Change	2012	Change
1	ASSETS														
2	UTILITY PLANT														
3	UTILITY PLANT IN SERVICE	2,322,747,885	9.03%	2,130,376,662	3.80%	2,052,384,114	0.79%	2,036,397,765	14.68%	1,775,690,380	3.58%	1,714,335,197	1.84%	1,683,376,033	3.30%
4	CONSTRUCTION WORK IN PROGRESS	95,865,155	(28.97)%	134,963,380	111.43%	63,832,972	47.21%	43,361,285	191.06%	14,897,654	(44.76)%	25,970,335	29.28%	20,861,207	(24.45)%
5	TOTAL UTILITY PLANT	2,418,613,040	6.77%	2,265,340,042	7.05%	2,116,217,086	1.75%	2,079,759,050	16.15%	1,790,588,034	2.83%	1,741,305,532	2.18%	1,704,237,240	2.83%
6	LESS: ACCUMULATED PROVISION FOR DEPRECIATION	1,039,717,565	1.06%	1,028,779,423	2.77%	1,001,008,038	2.33%	978,193,739	19.96%	815,420,461	2.06%	799,974,880	4.90%	761,652,249	2.33%
7	NET UTILITY PLANT	1,378,895,475	11.51%	1,236,560,619	10.88%	1,115,209,048	1.24%	1,101,565,311	12.96%	975,167,553	3.48%	942,330,652	(0.03)%	942,584,991	3.24%
8	OTHER PROPERTY AND INVESTMENTS														
9	NONUTILITY PROPERTY - NET	2,206	(99.15)%	260,879	11725.88%	2,206	-	2,206	-	2,206	-	2,206	-	2,088,348	-
10	LESS: ACCUM. PROVISION FOR DEPR. & AMORT.	-	-	-	-	-	-	-	-	-	-	-	-	18,613,056	5.02%
11	NONCURRENT PORTION OF ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	OTHER INVESTMENTS	1,500	-	1,500	-	1,500	-	1,500	-	1,500	-	1,500	-	1,500	-
13	SPECIAL FUNDS	1,715,645	(15.78)%	2,037,131	18.74%	1,715,645	53.02%	1,121,197	134.86%	477,394	(69.32)%	1,556,265	-	-	-
14	LONG TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	954,187	199.74%	318,343	(66.64)%	954,187	-	-	-	-	-	-	-	-	-
15	TOTAL OTHER PROPERTY AND INVESTMENTS	2,673,538	2.13%	2,617,853	(2.08)%	2,673,538	137.67%	1,124,903	133.82%	481,100	(69.16)%	1,559,971	(71.52)%	5,476,792	(13.98)%
16	CURRENT AND ACCRUED ASSETS														
17	CASH	5,167,094	13.97%	4,533,830	(30.61)%	6,533,836	(28.52)%	9,140,810	(19.16)%	11,306,908	(13.28)%	13,037,744	21.93%	10,692,801	8.30%
18	SPECIAL DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	WORKING FUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	TEMPORARY CASH INVESTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	CUSTOMER ACCOUNTS RECEIVABLE	-	(100.00)%	3,645,729	292.39%	929,120	(81.47)%	5,013,100	188.90%	1,735,257	21.36%	1,429,790	(13.78)%	1,658,353	(38.84)%
22	OTHER ACCOUNTS RECEIVABLE	9,526,128	1047.37%	830,259	(5.08)%	874,735	(81.42)%	4,706,764	(19.27)%	5,830,602	(22.13)%	7,487,942	82.12%	4,111,586	2.55%
23	(LESS) ACCUM. PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CREDIT	(140,799)	43.50%	(249,213)	(77.00)%	(140,798)	27.81%	(195,051)	(4.55)%	(186,563)	18.48%	(228,855)	(39.50)%	(164,057)	32.55%
24	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	30,556,687	(25.49)%	41,010,151	123.01%	18,389,762	81.41%	10,137,088	(52.98)%	21,560,229	(18.44)%	25,800,643	9.10%	23,649,581	(25.88)%
25	RECEIVABLES FROM ASSOCIATED COMPANIES	-	(100.00)%	7,092,778	61.86%	4,382,007	221.68%	1,362,224	(66.08)%	4,016,223	174.02%	1,465,683	132.71%	(4,481,465)	(6460.12)%
26	MATERIALS, SUPPLIES AND FUEL	44,615,945	9.76%	40,648,402	(10.91)%	45,624,298	3.36%	44,141,069	(16.56)%	52,899,948	39.52%	37,916,408	(1.80)%	38,609,890	4.87%
27	EMISSION ALLOWANCES	-	(100.00)%	31,912	(37.00)%	50,652	(30.83)%	73,231	204.33%	24,063	(62.48)%	64,128	(49.64)%	127,340	(76.98)%
28	GAS STORED - CURRENT	3,412,415	(10.83)%	3,826,953	12.15%	3,412,415	-	-	-	-	(100.00)%	3,750,379	-	-	-
29	PREPAYMENTS	1,178,425	84.34%	639,278	30.16%	491,138	(42.69)%	856,973	(47.22)%	1,623,581	(3.11)%	1,675,712	45.15%	1,154,486	(60.87)%
30	INTEREST AND DIVIDENDS RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	15,957,629	413.03%	3,110,483	(77.81)%	14,017,712	(30.90)%	20,285,345	(7.45)%	21,918,755	194.22%	7,449,715	(40.59)%	12,540,368	47.38%
32	DERIVATIVE INSTRUMENT ASSETS	3,962,367	154.02%	1,559,879	(60.63)%	3,962,367	36.03%	2,912,924	181.97%	1,033,047	195.19%	349,857	(19.12)%	432,689	94.93%
33	(LESS) LONG-TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	DERIVATIVE INSTRUMENT ASSETS - HEDGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	(LESS) LONG-TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS - HEDGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	RENTS RECEIVABLE	2,500	(85.67)%	17,450	598.00%	2,500	-	2,500	-	-	-	-	-	-	(100.00)%
37	TOTAL CURRENT AND ACCRUED ASSETS	114,238,391	7.07%	106,697,891	8.29%	98,529,744	0.08%	98,436,977	(19.16)%	121,762,050	21.52%	100,199,246	13.44%	88,331,572	(9.37)%
38	DEFERRED DEBITS														
39	UNAMORTIZED DEBT EXPENSE	2,018,356	(2.99)%	2,080,591	19.81%	1,736,629	32.96%	1,306,096	(32.26)%	1,928,034	(9.84)%	2,138,571	(14.74)%	2,508,430	(10.19)%
40	OTHER REGULATORY ASSETS	65,841,184	(46.82)%	123,806,920	74.33%	71,018,702	47.47%	48,159,201	76.34%	27,310,676	36.46%	20,014,015	13.86%	17,577,334	5.35%
41	PRELIM. SURVEY AND INVESTIGATION CHARGES (ELECTRIC)	-	(100.00)%	283,597	97.80%	143,374	(69.43)%	1,355,886	(36.33)%	2,129,393	0.21%	2,124,893	(18.80)%	2,616,844	13.68%
42	CLEARING ACCOUNTS	-	(100.00)%	28,645	179131.25%	(16)	(166.67)%	24	(99.55)%	5,364	(90.67)%	57,469	30.79%	43,940	24.21%
43	TEMPORARY FACILITIES	-	100.00%	(10,749)	-	-	-	-	-	-	-	-	-	-	100.00%
44	MISCELLANEOUS DEFERRED DEBITS	37,776,035	4349.15%	849,062	(97.15)%	29,840,493	1.02%	29,538,033	15.38%	25,801,304	3.69%	24,689,250	(39.19)%	40,601,486	8.53%
45	UNAMORTIZED LOSS ON REACQUIRED DEBT	988,576	(18.34)%	1,210,638	(16.79)%	1,454,936	(15.48)%	1,721,380	(13.41)%	1,987,854	(11.82)%	2,254,328	(10.91)%	2,530,513	(10.06)%
46	ACCUMULATED DEFERRED INCOME TAXES	10,823,173	(65.38)%	31,260,288	(2.32)%	32,002,628	(20.58)%	40,297,566	879.30%	(5,170,986)	(147.89)%	(2,086,005)	(126.62)%	7,836,663	16.34%
47	UNRECOVERED PURCHASED GAS COSTS	-	100.00%	(647,975)	(139.60)%	1,627,916	181.22%	578,873	(69.87)%	1,921,386	111.33%	909,195	168.11%	(1,334,972)	42.12%
48	TOTAL DEFERRED DEBITS	117,447,324	(26.07)%	158,861,017	15.26%	137,824,632	12.09%	122,957,059	120.70%	55,713,055	11.20%	50,101,716	(30.78)%	72,380,238	8.89%
49															
50															
51	TOTAL ASSETS	1,613,254,728	7.21%	1,504,737,380	11.11%	1,354,236,962	2.28%	1,324,084,250	14.83%	1,153,123,738	5.39%	1,094,191,585	(1.32)%	1,108,773,593	2.36%

Note: The Company does not forecast the balance sheet to the same level of detail as actuals are recorded.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
COMPARATIVE BALANCE SHEETS  
AS OF DECEMBER 31, 2012-2016 AND BASE AND FORECASTED PERIODS

SCHEDULE B-8  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / D. L. DOSS

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	13 MONTH AVG. FORECASTED PERIOD		BASE PERIOD		MOST RECENT FIVE CALENDAR YEARS									
		% Change		% Change		2016	% Change	2015	% Change	2014	% Change	2013	% Change	2012	% Change
1	<b>LIABILITIES AND NET WORTH</b>														
2	PROPRIETARY CAPITAL														
3	COMMON STOCK ISSUED														
4	PREMIUM ON CAPITAL STOCK														
5	OTHER PAID-IN CAPITAL														
6	RETAINED EARNINGS														
7	ACCUMULATED OTHER COMPREHENSIVE INCOME														
8	TOTAL PROPRIETARY CAPITAL														
9	LONG TERM DEBT														
10	ADVANCES FROM ASSOCIATED COMPANIES														
11	OTHER LONG TERM DEBT														
12	UNAMORTIZED PREMIUM ON LONG TERM DEBT														
13	UNAMORTIZED DISCOUNT ON LONG TERM DEBT - DEBIT														
14	LESS: CURRENT PORTION OF LONG TERM DEBT														
15	TOTAL LONG TERM DEBT														
16	OTHER NONCURRENT LIABILITIES														
17	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT														
18	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES														
19	ACCUMULATED PROVISION FOR PENSIONS & BENEFITS														
20	ACCUMULATED PROVISION FOR OPERATING PROVISIONS														
21	ACCUMULATED PROVISION FOR RATE REFUNDS														
22	LONG-TERM PORTION OF DERIVATIVE INSTRUMENT LIABILITIES														
23	ASSET RETIREMENT OBLIGATIONS														
24	TOTAL OTHER NONCURRENT LIABILITIES														
25	CURRENT AND ACCRUED LIABILITIES														
26	NOTES PAYABLE														
27	CURRENT PORTION OF LONG TERM DEBT														
28	ACCOUNTS PAYABLE														
29	NOTES PAYABLE TO ASSOCIATED COMPANIES														
30	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES														
31	CUSTOMER DEPOSITS														
32	TAXES ACCRUED														
33	INTEREST ACCRUED														
34	TAX COLLECTIONS PAYABLE														
35	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES														
36	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT														
37	DERIVATIVE INSTRUMENT LIABILITIES														
38	(LESS) LONG-TERM PORTION OF DERIVATIVE INSTRUMENT LIABILITIES														
39	TOTAL CURRENT AND ACCRUED LIABILITIES														
40	DEFERRED CREDITS														
41	CUSTOMER ADVANCES FOR CONSTRUCTION														
42	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS														
43	OTHER DEFERRED CREDITS														
44	OTHER REGULATORY LIABILITIES														
45	ACCUMULATED DEFERRED INCOME TAXES														
46	TOTAL DEFERRED CREDITS														
47															
48															
49	<b>TOTAL LIABILITIES</b>														

Note: The Company does not forecast the balance sheet to the same level of detail as actuals are recorded.

**DUKE ENERGY KENTUCKY  
CASE NO. 2017-00321  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
FR 16(8)(c)**

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**807 KAR 5:001, SECTION 16(8)(c)**

**Description of Filing Requirement:**

A jurisdictional operating income summary for both the base and forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account.

**Response:**

See Schedules C-1 through C-2.1 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:** Sarah E. Lawler

SECTION C  
OPERATING INCOME  
DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended November 30, 2017

Forecasted Period: Twelve Months Ended March 31, 2019

Schedules

- C-1 Jurisdictional Operating Income Summary
- C-2 Jurisdictional Adjusted Operating Income Statement
- C-2.1 Jurisdictional Operating Revenue and Expenses by Accounts

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
JURISDICTIONAL OPERATING INCOME SUMMARY  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIED  
WORK PAPER REFERENCE NO(S): SCHEDULE C-2, WPC-1a

SCHEDULE C-1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	DESCRIPTION	FORECASTED RETURN AT CURRENT RATES	PROPOSED INCREASE	FORECASTED RETURN AT PROPOSED RATES
		(\$)	(\$)	(\$)
1	Operating Revenues	<u>308,857,946</u>	<u>48,646,213</u>	<u>357,504,159</u>
2				
3	Operating Expenses			
4	Operation & Maintenance	220,615,724	36,485	220,652,209
5	Depreciation	50,969,314	0	50,969,314
6	Taxes - Other	<u>12,729,507</u>	<u>97,098</u>	<u>12,826,605</u>
7	Operating Expenses before Income Taxes	284,314,545	133,583	284,448,128
8				
9	State Income Taxes	692,900	2,593,098	3,285,998
10	Federal Income Taxes	<u>3,759,430</u>	<u>16,071,836</u>	<u>19,831,266</u>
11				
12	Total Operating Expenses	<u>288,766,875</u>	<u>18,798,517</u>	<u>307,565,392</u>
13				
14	Income Available for Fixed Charges	<u>20,091,071</u>	<u>29,847,696</u>	<u>49,938,767</u>
15				
16	Jurisdictional Electric Capitalization	705,051,140		705,051,140
17	Rate of Return on Capitalization	2.850%		7.083%
18				
19	Jurisdictional Rate Base	700,204,561		700,204,561
20	Rate of Return on Rate Base	2.870%		7.130%

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE C-2.1, SCHEDULE D-1, WPC-2a through WPC-2e

SCHEDULE C-2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	MAJOR ACCOUNT OR GROUP CLASSIFICATION	BASE PERIOD	ADJUSTMENTS TO BASE PERIOD		FORECASTED PERIOD	PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD		PRO FORMA FORECASTED PERIOD
			AMOUNT	SCHEDULE REFERENCE		AMOUNT	SCHEDULE REFERENCE	
1	OPERATING REVENUE							
2	Base	210,019,643	(3,472,285)	D-2.1	206,547,358	(3,438,797)	WPC-2e	203,108,561
3	Fuel Cost Revenue	90,158,703	6,409,901	D-2.1	96,568,604	4,635,613	WPC-2e	101,204,217
4	Other Revenue	34,039,280	(15,836,288)	D-2.1	18,202,992	(13,657,824)	WPC-2e	4,545,168
5	Total Revenue	<u>334,217,626</u>	<u>(12,898,672)</u>		<u>321,318,954</u>	<u>(12,461,008)</u>		<u>308,857,946</u>
6								
7	OPERATING EXPENSES							
8	Operation and Maintenance Expenses							
9	Production Expenses							
10	Fuel and Purchased Power Expense	119,185,024	(4,514,198)	D-2.2	114,670,826	(7,778,360)	WPC-2e	106,892,466
11	Other Production Expenses	52,766,835	10,932,142	D-2.3	63,698,977	(15,451,196)	WPC-2e	48,247,781
12	Total Power Production Expense	<u>171,951,859</u>	<u>6,417,944</u>		<u>178,369,803</u>	<u>(23,229,556)</u>		<u>155,140,247</u>
13								
14	Transmission Expense	22,003,059	(2,987,919)	D-2.5	19,015,140	917,833	WPC-2e	19,932,973
15	Regional Market Expense	1,124,590	592,067	D-2.6	1,716,657	0	WPC-2e	1,716,657
16	Distribution Expense	16,638,410	(2,488,002)	D-2.7	14,150,408	0	WPC-2e	14,150,408
17	Customer Accounts Expense	5,436,392	1,312,453	D-2.8	6,748,845	(3,761,971)	WPC-2e	2,986,874
18	Customer Service & Information Expense	644,699	436,499	D-2.9	1,081,198	0	WPC-2e	1,081,198
19	Sales Expense	892,002	(96,864)	D-2.10	795,138	(122,062)	WPC-2e	673,076
20	Administrative & General Expense	19,329,801	(419,958)	D-2.11	18,909,843	(725,144)	WPC-2e	18,184,699
21	Other	(2,371,973)	2,289,473	D-2.12	(82,500)	6,832,092	WPC-2e	6,749,592
22	Total Operation and Maintenance Expense	<u>235,648,839</u>	<u>5,055,693</u>		<u>240,704,532</u>	<u>(20,088,808)</u>		<u>220,615,724</u>
23								
24	Depreciation Expense	33,835,709	10,706,553	D-2.13	44,542,262	6,427,052	WPC-2e	50,969,314
25								
26	Taxes Other Than Income Taxes							
27	Other Federal Taxes	(1,855)	1,855	D-2.14	0	0		0
28	State and Other Taxes	10,736,283	2,044,783	D-2.14	12,781,066	(51,559)	WPC-2e	12,729,507
29	Total Taxes Other Than Income Taxes	<u>10,734,428</u>	<u>2,046,638</u>		<u>12,781,066</u>	<u>(51,559)</u>		<u>12,729,507</u>
30								
31	State Income Taxes							
32	State Income Tax - Current	585,075	(865,262)	D-1, E-1	(280,187)	395,485	D-1, E-1	115,298
33	Provision for Deferred Income Taxes - Net	2,055,334	(1,134,193)	D-1, E-1	921,141	(343,539)	D-1, E-1	577,602
34	Total State Income Tax Expense	<u>2,640,409</u>	<u>(1,999,455)</u>		<u>640,954</u>	<u>51,946</u>		<u>692,900</u>
35								
36	Federal Income Taxes							
37	Federal Income Tax - Current	(5,362,197)	(15,862,100)	D-1, E-1	(21,224,297)	2,451,199	D-1, E-1	(18,773,098)
38	Provision for Deferred Income Taxes - Net	20,371,169	4,301,905	D-1, E-1	24,673,074	(2,129,230)	D-1, E-1	22,543,844
39	Amortization of Investment Tax Credit	(11,952)	636	D-1, E-1	(11,316)	0	D-1, E-1	(11,316)
40	Total Federal Income Tax Expense	<u>14,997,020</u>	<u>(11,559,559)</u>		<u>3,437,461</u>	<u>321,969</u>		<u>3,759,430</u>
41								
42	Total Operating Expenses and Taxes	<u>297,856,405</u>	<u>4,249,870</u>		<u>302,106,275</u>	<u>(13,339,400)</u>		<u>288,766,875</u>
43								
44	Net Operating Income	<u>36,361,221</u>	<u>(17,148,542)</u>		<u>19,212,679</u>	<u>878,392</u>		<u>20,091,071</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: WPC-2.1a\_BP

SCHEDULE C-2.1  
PAGE 1 OF 14  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL ELECTRIC (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>REVENUE</b>				
2						
3		<b>Retail Revenue</b>				
4	440	Residential	120,595,404	100.000	120,595,404	DALL
5	442	Commercial	107,496,752	100.000	107,496,752	DALL
6	442	Industrial	50,393,577	100.000	50,393,577	DALL
7	444	Public Street & Hwy. Lighting	1,564,087	100.000	1,564,087	DALL
8	445	Other Public Authority	20,079,440	100.000	20,079,440	DALL
9	448	Interdepartmental	49,086	100.000	49,086	DALL
10		Total Retail Revenue	<u>300,178,346</u>		<u>300,178,346</u>	
11						
12	Various	<b>Sales for Resale</b>	<u>26,756,900</u>	100.000	<u>26,756,900</u>	DALL
13						
14		<b>Other Revenues</b>				
15	449	Provision for Rate Refunds	(400,371)	100.000	(400,371)	DALL
16	450	Late Payment Charges	0	100.000	0	DALL
17	451	Miscellaneous Service Revenues	300,064	100.000	300,064	DALL
18	453	Intercompany Sale of Water	114,457	100.000	114,457	DALL
19	454200	Pole & Line Attachments	175,773	100.000	175,773	DALL
20	454300	Tower Lease Revenues	11,087	100.000	11,087	DALL
21	454400	Other Electric Rents	879,037	100.000	879,037	DALL
22	454601	Other Miscellaneous	0	100.000	0	DALL
23	456025	RSG Rev - MISO Make Whole	917,640	100.000	917,640	DALL
24	456040	Sales Use Tax Coll Fee	600	100.000	600	DALL
25	456075	Data Processing Service	100	100.000	100	DALL
26	456100	Profit or Loss on Sale of M&S	2,088	100.000	2,088	DALL
27	456110	Transmission Charge PTP	50,100	100.000	50,100	DALL
28	456111	Other Transmission Revenues	1,945,551	100.000	1,945,551	DALL
29	456610	Other Electric Revenues	25,633	100.000	25,633	DALL
30	456970	Wheel Transmission Rev - ED	58,541	100.000	58,541	DALL
31	457100	Regional Transmission Service	0	100.000	0	DALL
32	457105	Scheduling & Dispatch Revenues	224,279	100.000	224,279	DALL
33	457204	PJM Reactive Rev	2,977,801	100.000	2,977,801	DALL
34		Total Other Revenues	<u>7,282,380</u>		<u>7,282,380</u>	
35						
36		<b>Total Revenue</b>	<u>334,217,626</u>		<u>334,217,626</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S):: WPC-2.1a\_BP

SCHEDULE C-2.1  
PAGE 2 OF 14  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL ELECTRIC (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>OPERATING EXPENSES</b>				
2						
3		<b>Power Production Expense</b>				
4						
5		<b>Steam Power Generation Operation</b>				
6						
7	500	Supervision and Engineering	2,659,532	100.000	2,659,532	DALL
8	501	Fuel Consumed	91,279,186	100.000	91,279,186	DALL
9	501	Fuel - Miscellaneous	2,099,046	100.000	2,099,046	DALL
10	502	Steam Expenses	11,972,605	100.000	11,972,605	DALL
11	505	Electric Expenses	866,043	100.000	866,043	DALL
12	505	Miscellaneous	1,992,138	100.000	1,992,138	DALL
13	Various	Emission Allowance Expenses	21,426	100.000	21,426	DALL
14		Total Operation	<u>110,889,976</u>		<u>110,889,976</u>	
15						
16		<b>Maintenance</b>				
17	510	Supervision and Engineering	1,812,174	100.000	1,812,174	DALL
18	511	Maintenance of Structures	4,588,991	100.000	4,588,991	DALL
19	512	Maintenance of Boiler Plant	6,071,243	100.000	6,071,243	DALL
20	513	Maintenance of Electric Plant	1,143,580	100.000	1,143,580	DALL
21	514	Maintenance of Misc Steam Plant	2,442,732	100.000	2,442,732	DALL
22		Total Maintenance	<u>16,058,720</u>		<u>16,058,720</u>	
23		Total Steam Power Generation	<u>126,948,696</u>		<u>126,948,696</u>	
24						
25		<b>Other Power Generation Operation</b>				
26						
27	548	Supervision and Engineering	400,147	100.000	400,147	DALL
28	547	Fuel	1,596,123	100.000	1,596,123	DALL
29	547	Fuel - Miscellaneous	10,904	100.000	10,904	DALL
30	548	Generating Expense	333,867	100.000	333,867	DALL
31	549	Misc. Other Power Generation	982,399	100.000	982,399	DALL
32		Total Operation	<u>3,323,440</u>		<u>3,323,440</u>	
33						
34		<b>Maintenance</b>				
35	551	Supervision and Engineering	78,512	100.000	78,512	DALL
36	552	Structures	256,458	100.000	256,458	DALL
37	553	Generating & Electrical Equipment	2,598,301	100.000	2,598,301	DALL
38	554	Miscellaneous Other Power Gen	299,587	100.000	299,587	DALL
39		Total Maintenance	<u>3,232,858</u>		<u>3,232,858</u>	
40		Total Other Power Generation	<u>6,556,298</u>		<u>6,556,298</u>	
41						
42		<b>Other Power Supply Expense</b>				
43						
44		<b>Operation</b>				
45	555	Electric Purchased Inter Co.				
46		Demand Related	0	100.000	0	DALL
47		Energy Related	33,367,793	100.000	33,367,793	DALL
48	556	Electric Systems Operations Dept	1,219	100.000	1,219	DALL
49	557	Electric Other Power Supply	12,135,931	100.000	12,135,931	DALL
50	557	Retail Deferred Fuel Expenses	(7,058,078)	100.000	(7,058,078)	DALL
51		Total Other Power Supply Expense	<u>38,446,865</u>		<u>38,446,865</u>	
52						
53		Total Power Production Expense	<u>171,951,859</u>		<u>171,951,859</u>	



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPC-2.1a\_BP

SCHEDULE C-2.1  
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WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL ELECTRIC (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>Transmission Expense</b>				
2						
3		<b>Operation</b>				
4	560	Supervision & Engineering	2,791	100.000	2,791	DALL
5	561	Load Dispatching	4,735,182	100.000	4,735,182	DALL
6	562	Station Expense	109,311	100.000	109,311	DALL
7	563	Overhead Lines	40,700	100.000	40,700	DALL
8	565	Transmission of Electricity by Others	16,001,965	100.000	16,001,965	DALL
9	566	Miscellaneous Transmission	472,211	100.000	472,211	DALL
10	567	Rents - Interco CG&E	0	100.000	0	DALL
11		Total Operation	<u>21,362,160</u>		<u>21,362,160</u>	
12						
13						
14		<b>Maintenance</b>				
15	568	Supervision & Engineering	0	100.000	0	DALL
16	569	Structures	104,462	100.000	104,462	DALL
17	570	Station Equipment	316,808	100.000	316,808	DALL
18	571	Overhead Lines	219,629	100.000	219,629	DALL
19	572	Underground Lines	0	100.000	0	DALL
20	573	Miscellaneous	0	100.000	0	DALL
21		Total Maintenance	<u>640,899</u>		<u>640,899</u>	DALL
22		Total Transmission Expense	<u>22,003,059</u>		<u>22,003,059</u>	
23						
24		<b>Regional Marketing Expense</b>				
25						
26		<b>Operation</b>				
27	575	Market Facilitation-Mntr&Comp	1,124,590	100.000	1,124,590	DALL
28		Total Regional Marketing Expense	<u>1,124,590</u>		<u>1,124,590</u>	
29						
30		<b>Distribution Expense</b>				
31						
32		<b>Operation</b>				
33	580	Supervision & Engineering	48,026	100.000	48,026	DALL
34	581	Load Dispatching	412,185	100.000	412,185	DALL
35	582	Station Expenses	189,114	100.000	189,114	DALL
36	583	Overhead Lines	117,161	100.000	117,161	DALL
37	584	Underground Lines	372,319	100.000	372,319	DALL
38	585	Street Lighting & Signal Systems	0	100.000	0	DALL
39	586	Meter Expense	841,101	100.000	841,101	DALL
40	587	Customer Installations	609,639	100.000	609,639	DALL
41	588	Miscellaneous Distribution	2,511,126	100.000	2,511,126	DALL
42	589	Rents - Interco - CG&E	(20,243)	100.000	(20,243)	DALL
43		Total Operation	<u>5,080,428</u>		<u>5,080,428</u>	
44						
45						
46		<b>Maintenance</b>				
47	590	Supervision & Engineering	0	100.000	0	DALL
48	591	Structures	4,487	100.000	4,487	DALL
49	592	Station Equipment	311,239	100.000	311,239	DALL
50	593	Overhead Lines	9,618,281	100.000	9,618,281	DALL
51	594	Underground Lines-Conduit	359,860	100.000	359,860	DALL
52	595	Line Transformers	440,418	100.000	440,418	DALL
53	596	Street Lighting & Signal Systems	481,208	100.000	481,208	DALL
54	597	Meters	342,489	100.000	342,489	DALL
55	598	Miscellaneous Distr. Plant	0	100.000	0	DALL
56		Total Maintenance	<u>11,557,982</u>		<u>11,557,982</u>	
57		Total Distribution Expense	<u>16,638,410</u>		<u>16,638,410</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017

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

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL ELECTRIC (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>Customer Accounts Expense</b>				
2						
3		<b>Operation</b>				
4	901	Supervision & Engineering	270,604	100.000	270,604	DALL
5	902	Meter Reading Expense	871,457	100.000	871,457	DALL
6	903	Customer Records & Collections	4,157,832	100.000	4,157,832	DALL
7	903250	Cust Billing - Common	149,909	100.000	149,909	DALL
8	904	Uncollectible Accounts	530,508	100.000	530,508	DALL
9	904002	Loss on Sale of A/R	0	100.000	0	DALL
10	426	Sale of A/R	(544,399)	100.000	(544,399)	DALL
11	905	Miscellaneous Customers Accounts	481	100.000	481	DALL
12		Total Customer Accounts Expense	<u>5,436,392</u>		<u>5,436,392</u>	
13						
14		<b>Customer Services &amp; Information Expense</b>				
15						
16		<b>Operation</b>				
17	908	Customer Assistance Activities	12	100.000	12	DALL
18	909	Informational & Instructional Adver.	5,272	100.000	5,272	DALL
19	910	Misc. Cust. Serv. & Info.	639,415	100.000	639,415	DALL
20		Total Customer Services & Information Expense	<u>644,699</u>		<u>644,699</u>	
21						
22		<b>Sales Expense</b>				
23						
24		<b>Operation</b>				
25						
26	911	Supervision	0	100.000	0	DALL
27	912	Demonstrating & Selling Exp	825,994	100.000	825,994	DALL
28	913	Advertising	66,008	100.000	66,008	DALL
29		Total Sales Expense	<u>892,002</u>		<u>892,002</u>	

DUKE ENERGY KENTUCKY, INC.  
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WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL ELECTRIC (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>Administrative &amp; General Expense</b>				
2						
3		<b>Operation</b>				
4	920	Administrative & General Salaries	6,250,290	100.000	6,250,290	DALL
5	921	Office Supplies & Expenses	2,450,030	100.000	2,450,030	DALL
6	922	Administrative Expenses Transfer Cr.	23	100.000	23	DALL
7	923	Outside Services Employed	1,923,107	100.000	1,923,107	DALL
8	924	Property Insurance	355,702	100.000	355,702	DALL
9	925	Injuries & Damages	989,404	100.000	989,404	DALL
10	926	Employee Pension & Benefits	5,729,838	100.000	5,729,838	DALL
11	928	State Reg. Commission Expense	699,444	100.000	699,444	DALL
12	929	Duplicate Charges-Credit	(733,557)	100.000	(733,557)	DALL
13	930150	Miscellaneous Advertising Exp	20,997	100.000	20,997	DALL
14	930200	Misc General Expenses	438,902	100.000	438,902	DALL
15	930210	Industry Association Dues	40,482	100.000	40,482	DALL
16	930220	Exp Of Servicing Securities	22,983	100.000	22,983	DALL
17	930230	Dues To Various Organizations	23,019	100.000	23,019	DALL
18	930240	Director's Expenses	54,428	100.000	54,428	DALL
19	930250	Buy/Sell Transf Employee Homes	32,429	100.000	32,429	DALL
20	930600	Leased Circuit Charges - Other	37	100.000	37	DALL
21	930700	Research & Development	4,683	100.000	4,683	DALL
22	930940	General Expenses	1,644	100.000	1,644	DALL
23	931	Rents	1,021,341	100.000	1,021,341	DALL
24		Total Operation	<u>19,325,206</u>		<u>19,325,206</u>	
25						
26		<b>Maintenance</b>				
27	935	Maintenance of General Plant	4,595	100.000	4,595	DALL
28		Total Administrative & General	<u>19,329,801</u>		<u>19,329,801</u>	
29		Total Operating Expense	<u>238,020,812</u>		<u>238,020,812</u>	
30						
31		<b>Depreciation Expense</b>				
32	Various	Total Depreciation Expense	<u>33,835,709</u>	100.000	<u>33,835,709</u>	DALL
33						
34		<b>Other Expense</b>				
35	407354	DSM Deferral - Electric	(772,113)	100.000	(772,113)	DALL
36	407407	Carrying Charges	(1,599,860)	100.000	(1,599,860)	DALL
37	411051	Accretion Expense - ARO Ash Pond	0	100.000	0	DALL
38		Total Other Expense	<u>(2,371,973)</u>		<u>(2,371,973)</u>	

DUKE ENERGY KENTUCKY, INC.  
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WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL ELECTRIC (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>TAXES OTHER THAN INCOME TAXES</b>				
2						
3		<b>Other Federal Taxes</b>				
4	408700	Insurance Contribution	(9,000)	100.000	(9,000)	DALL
5	408151	Unemployment Compensation	6,672	100.000	6,672	DALL
6	408800	Highway Use	473	100.000	473	DALL
7		Total Other Federal	<u>(1,855)</u>		<u>(1,855)</u>	
8						
9		<b>State and Other Taxes</b>				
10	408040	Taxes Property-Allocated	0	100.000	0	DALL
11	408050	Municipal License-Electric	18,503	100.000	18,503	DALL
12	408120	Franchise Tax - Non Electric	32	100.000	32	DALL
13	408121	Taxes Property-Operating	8,811,445	100.000	8,811,445	DALL
14	408150	State Unemployment Tax	13,183	100.000	13,183	DALL
15	408152	Employer FICA Tax	1,022,530	100.000	1,022,530	DALL
16	408153	Employer Local Tax	3	100.000	3	DALL
17	408205	Highway Use	117	100.000	117	DALL
18	408470	Franchise Tax	37,778	100.000	37,778	DALL
19	408851	Sales & Use Tax	(193)	100.000	(193)	DALL
20	408960	Allocated Payroll Taxes	832,885	100.000	832,885	DALL
21		Total State and Other	<u>10,736,283</u>		<u>10,736,283</u>	
22						
23		Total Taxes Other Than Income Taxes	<u>10,734,428</u>		<u>10,734,428</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
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FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017

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S. E. LAWLER

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL ELECTRIC (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>State Income Taxes</b>				
2	409102	Normal and Surtax	(1,186,935)	COMPUTED	(1,186,935)	DALL
3	409104	SIT - Prior Year	1,209,020	100.000	1,209,020	DALL
4	409197	Current State Inc Tax - Util	582,990	100.000	582,990	DALL
5		State Income Tax	<u>585,075</u>		<u>585,075</u>	
6						
7		<b>Federal Income Taxes</b>				
8	409190	Normal & Surtax	(14,433,797)	COMPUTED	(14,433,797)	DALL
9	409191	FIT - Prior Year	9,137,849	100.000	9,137,849	DALL
10	409194	Current FIT - Prior Year Audit	(197,047)	100.000	(197,047)	DALL
11	409195	UTP Tax Expense - Prior Year	130,798	100.000	130,798	DALL
12		Federal Income Tax	<u>(5,362,197)</u>		<u>(5,362,197)</u>	
13						
14		<b>Provision For Deferred Income Taxes</b>				
15	410100	Deferrals - Federal	29,362,493	100.000	29,362,493	DALL
16	410105	Deferrals - Federal Prior Year	3,563,846	100.000	3,563,846	DALL
17	410102	Deferrals - State	3,692,765	100.000	3,692,765	DALL
18	410108	Deferrals - State Prior Year	264,756	100.000	264,756	DALL
19	411100	Writebacks - Federal	0	100.000	0	DALL
20	411102	Writebacks - Federal Prior Year	(12,555,170)	100.000	(12,555,170)	DALL
21	411101	Writebacks - State	0	100.000	0	DALL
22	411103	Writebacks - State Prior Year	(1,902,187)	100.000	(1,902,187)	DALL
23		Total Provision for Deferred Income Taxes	<u>22,426,503</u>		<u>22,426,503</u>	
24						
25	411085	Amortization of ITC	(11,952)	100.000	(11,952)	DALL
26						
27		Total Income Taxes	<u>17,637,429</u>		<u>17,637,429</u>	
28		Total Operating Expenses & Taxes	<u>297,856,405</u>		<u>297,856,405</u>	
29		Net Operating Income	<u>36,361,221</u>		<u>36,361,221</u>	

DUKE ENERGY KENTUCKY, INC.  
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FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
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SCHEDULE C-2.1  
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WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL ELECTRIC (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>REVENUE</b>				
2						
3		<b>Retail Revenue</b>				
4	440	Residential	119,435,052	100.000	119,435,052	DALL
5	442	Commercial	108,730,001	100.000	108,730,001	DALL
6	442	Industrial	53,320,528	100.000	53,320,528	DALL
7	444	Public Street & Hwy. Lighting	1,639,847	100.000	1,639,847	DALL
8	445	Other Public Authority	19,938,761	100.000	19,938,761	DALL
9	448	Interdepartmental	51,773	100.000	51,773	DALL
10		Total Retail Revenue	<u>303,115,962</u>		<u>303,115,962</u>	
11						
12	Various	Sales for Resale	<u>11,959,000</u>	100.000	<u>11,959,000</u>	DALL
13						
14		<b>Other Revenues</b>				
15	449	Provision for Rate Refunds	0	100.000	0	DALL
16	450	Late Payment Charges	0	100.000	0	DALL
17	451	Miscellaneous Service Revenues	297,504	100.000	297,504	DALL
18	454200	Pole & Line Attachments	170,004	100.000	170,004	DALL
19	454300	Tower Lease Revenues	0	100.000	0	DALL
20	454400	Other Electric Rents	1,058,004	100.000	1,058,004	DALL
21	456025	RSG Rev - MISO Make Whole	0	100.000	0	DALL
22	456040	Sales Use Tax Coll Fee	0	100.000	0	DALL
23	456110	Transmission Charge PTP	144,996	100.000	144,996	DALL
24	456111	Other Transmission Revenues	2,667,750	100.000	2,667,750	DALL
25	456610	Other Electric Revenues	0	100.000	0	DALL
26	456970	Wheel Transmission Rev - ED	24,504	100.000	24,504	DALL
27	457204	PJM Reactive Rev	1,881,230	100.000	1,881,230	DALL
28		Total Other Revenues	<u>6,243,992</u>		<u>6,243,992</u>	
29						
30		Total Revenue	<u>321,318,954</u>		<u>321,318,954</u>	

DUKE ENERGY KENTUCKY, INC.  
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FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

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SCHEDULE C-2.1  
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WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL ELECTRIC (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>OPERATING EXPENSES</b>				
2						
3		<b>Power Production Expense</b>				
4						
5		<b>Steam Power Generation</b>				
6		<b>Operation</b>				
7	500	Supervision and Engineering	1,125,130	100.000	1,125,130	DALL
8	501	Fuel Consumed	74,263,000	100.000	74,263,000	DALL
9	501	Fuel - Miscellaneous	1,794,397	100.000	1,794,397	DALL
10	501	Fuel - Net Residual Disposal Expenses - Environ. (non-labor)	2,322,231	100.000	2,322,231	DALL
11	502	Steam Expenses	9,387,624	100.000	9,387,624	DALL
12	502	Steam Expenses - Reagents	12,395,756	100.000	12,395,756	DALL
13	502	Steam Expenses - Net Residual Disposal Expenses - Environ (non-labor)	930,150	100.000	930,150	DALL
14	505	Electric Expenses	598,467	100.000	598,467	DALL
15	506	Miscellaneous	2,076,883	100.000	2,076,883	DALL
16	506	Miscellaneous - Environmental	18,252	100.000	18,252	DALL
17	Various	Emission Allowance Expenses	3,058	100.000	3,058	DALL
18		Total Operation	<u>104,914,948</u>		<u>104,914,948</u>	
19						
20		<b>Maintenance</b>				
21	510	Supervision and Engineering	2,318,367	100.000	2,318,367	DALL
22	511	Maintenance of Structures	2,881,510	100.000	2,881,510	DALL
23	511	Maintenance of Structures - Environ. (non-labor)	43	100.000	43	DALL
24	512	Maintenance of Boiler Plant	8,161,290	100.000	8,161,290	DALL
25	512	Maintenance of Boiler Plant - Environ. (non-labor)	2,366,105	100.000	2,366,105	DALL
26	513	Maintenance of Electric Plant	5,474,702	100.000	5,474,702	DALL
27	514	Maintenance of Misc Steam Plant	273,113	100.000	273,113	DALL
28	514	Maintenance of Misc Steam Plant - Environ. (non-labor)	75,352	100.000	75,352	DALL
29		Total Maintenance	<u>21,550,482</u>		<u>21,550,482</u>	
30		Total Steam Power Generation	<u>126,465,430</u>		<u>126,465,430</u>	
31						
32		<b>Other Power Generation</b>				
33		<b>Operation</b>				
34	546	Supervision and Engineering	316,008	100.000	316,008	DALL
35	547	Fuel	447,000	100.000	447,000	DALL
36	547	Fuel - Miscellaneous	11,590	100.000	11,590	DALL
37	548	Generating Expense	367,857	100.000	367,857	DALL
38	549	Misc. Other Power Generation	805,958	100.000	805,958	DALL
39		Total Operation	<u>1,948,413</u>		<u>1,948,413</u>	
40						
41		<b>Maintenance</b>				
42	551	Supervision and Engineering	361,559	100.000	361,559	DALL
43	552	Structures	334,337	100.000	334,337	DALL
44	553	Generating & Electrical Equipment	287,717	100.000	287,717	DALL
45	554	Miscellaneous Other Power Gen	169,788	100.000	169,788	DALL
46		Total Maintenance	<u>1,153,401</u>		<u>1,153,401</u>	
47		Total Other Power Generation	<u>3,101,814</u>		<u>3,101,814</u>	
48						
49		<b>Other Power Supply Expense</b>				
50						
51		<b>Operation</b>				
52	555	Electric Purchased Inter Co.				
53		Demand Related	0	100.000	0	DALL
54		Energy Related	37,662,808	100.000	37,662,808	DALL
55	556	Electric Systems Operations Dept	288	100.000	288	DALL
56	557	Electric Other Power Supply	8,841,445	100.000	8,841,445	DALL
57	557	Retail Deferred Fuel Expenses	2,298,018	100.000	2,298,018	DALL
58		Total Other Power Supply Expense	<u>48,802,559</u>		<u>48,802,559</u>	
59						
60		Total Power Production Expense	<u>178,369,803</u>		<u>178,369,803</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPC-2.1a\_FP

SCHEDULE C-2.1  
PAGE 10 OF 14  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL ELECTRIC (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>Transmission Expense</b>				
2						
3		<b>Operation</b>				
4	560	Supervision & Engineering	39,904	100.000	39,904	DALL
5	561	Load Dispatching	886,456	100.000	886,456	DALL
6	561800	RTEP	2,050,560	100.000	2,050,560	DALL
7	561400	Reactive	1,062,000	100.000	1,062,000	DALL
8	562	Station Expense	108,794	100.000	108,794	DALL
9	563	Overhead Lines	22,478	100.000	22,478	DALL
10	565	Transmission of Electricity by Others	396,978	100.000	396,978	DALL
11	565	PJM NITS	12,984,731	100.000	12,984,731	DALL
12	566	Miscellaneous Transmission	331,678	100.000	331,678	DALL
13	567	Rents - Interco CG&E	0	100.000	0	DALL
14		<b>Total Operation</b>	<u>17,863,579</u>		<u>17,863,579</u>	
15						
16						
17		<b>Maintenance</b>				
18	568	Supervision & Engineering	0	100.000	0	DALL
19	569	Structures	258,690	100.000	258,690	DALL
20	570	Station Equipment	280,677	100.000	280,677	DALL
21	571	Overhead Lines	612,194	100.000	612,194	DALL
22	572	Underground Lines	0	100.000	0	DALL
23	573	Miscellaneous	0	100.000	0	DALL
24		<b>Total Maintenance</b>	<u>1,151,561</u>		<u>1,151,561</u>	DALL
25		<b>Total Transmission Expense</b>	<u>19,015,140</u>		<u>19,015,140</u>	
26						
27		<b>Regional Marketing Expense</b>				
28						
29		<b>Operation</b>				
30	575	Market Facilitation-Mntr&Comp	1,716,657	100.000	1,716,657	DALL
31		<b>Total Regional Marketing Expense</b>	<u>1,716,657</u>		<u>1,716,657</u>	
32						
33		<b>Distribution Expense</b>				
34						
35		<b>Operation</b>				
36	580	Supervision & Engineering	163,986	100.000	163,986	DALL
37	581	Load Dispatching	469,682	100.000	469,682	DALL
38	582	Station Expenses	136,438	100.000	136,438	DALL
39	583	Overhead Lines	688,608	100.000	688,608	DALL
40	584	Underground Lines	505,404	100.000	505,404	DALL
41	585	Street Lighting & Signal Systems	0	100.000	0	DALL
42	586	Meter Expense	55,056	100.000	55,056	DALL
43	587	Customer Installations	1,175,448	100.000	1,175,448	DALL
44	588	Miscellaneous Distribution	3,656,514	100.000	3,656,514	DALL
45	589	Rents - Interco - CG&E	65,579	100.000	65,579	DALL
46		<b>Total Operation</b>	<u>6,916,715</u>		<u>6,916,715</u>	
47						
48						
49		<b>Maintenance</b>				
50	590	Supervision & Engineering	0	100.000	0	DALL
51	591	Structures	0	100.000	0	DALL
52	592	Station Equipment	419,892	100.000	419,892	DALL
53	593	Overhead Lines	5,662,285	100.000	5,662,285	DALL
54	594	Underground Lines-Conduit	356,244	100.000	356,244	DALL
55	595	Line Transformers	112,939	100.000	112,939	DALL
56	596	Street Lighting & Signal Systems	372,671	100.000	372,671	DALL
57	597	Meters	309,662	100.000	309,662	DALL
58	598	Miscellaneous Distr. Plant	0	100.000	0	DALL
59		<b>Total Maintenance</b>	<u>7,233,693</u>		<u>7,233,693</u>	
60		<b>Total Distribution Expense</b>	<u>14,150,408</u>		<u>14,150,408</u>	



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPC-2.1a\_FP, SCHEDULE F-3

SCHEDULE C-2.1  
PAGE 11 OF 14  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL ELECTRIC (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>Customer Accounts Expense</b>				
2						
3		<b>Operation</b>				
4	901	Supervision & Engineering	302,389	100.000	302,389	DALL
5	902	Meter Reading Expense	448,743	100.000	448,743	DALL
6	903	Customer Records & Collections	4,350,814	100.000	4,350,814	DALL
7	903250	Cust Billing - Common	(1,317,889)	100.000	(1,317,889)	DALL
8	904	Uncollectible Accounts	1,965,498	100.000	1,965,498	DALL
9	904002	Loss on Sale of A/R	0	100.000	0	DALL
10	426	Sale of A/R	999,290	100.000	999,290	DALL
11	905	Miscellaneous Customers Accounts	0	100.000	0	DALL
12		<b>Total Customer Accounts Expense</b>	<u>6,748,845</u>		<u>6,748,845</u>	
13						
14		<b>Customer Services &amp; Information Expense</b>				
15						
16		<b>Operation</b>				
17	908	Customer Assistance Activities	0	100.000	0	DALL
18	909	Informational & Instructional Adver.	0	100.000	0	DALL
19	910	Misc. Cust. Serv. & Info.	1,081,198	100.000	1,081,198	DALL
20		<b>Total Customer Services &amp; Information Expense</b>	<u>1,081,198</u>		<u>1,081,198</u>	
21						
22						
23		<b>Sales Expense</b>				
24						
25		<b>Operation</b>				
26	911	Supervision	0	100.000	0	DALL
27	912	Demonstrating & Selling Exp	793,281	100.000	793,281	DALL
28	913	Advertising	1,857	100.000	1,857	DALL
29		<b>Total Sales Expense</b>	<u>795,138</u>		<u>795,138</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
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WORK PAPER REFERENCE NO(S): WPC-2.1a\_FP, SCHEDULE F-3

SCHEDULE C-2.1  
PAGE 12 OF 14  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL ELECTRIC (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>Administrative &amp; General Expense</b>				
2						
3		<b>Operation</b>				
4	920	Administrative & General Salaries	4,088,055	100.000	4,088,055	DALL
5	921	Office Supplies & Expenses	2,654,749	100.000	2,654,749	DALL
6	922	Administrative Expenses Transfer Cr.	0	100.000	0	DALL
7	923	Outside Services Employed	2,100,342	100.000	2,100,342	DALL
8	924	Property Insurance	355,505	100.000	355,505	DALL
9	925	Injuries & Damages	1,075,855	100.000	1,075,855	DALL
10	926	Employee Pension & Benefits	6,191,651	100.000	6,191,651	DALL
11	928	State Reg. Commission Expense	712,416	100.000	712,416	DALL
12	929	Duplicate Charges-Credit	(348,693)	100.000	(348,693)	DALL
13	930150	Miscellaneous Advertising Exp	0	100.000	0	DALL
14	930200	Misc General Expenses	609,189	100.000	609,189	DALL
15	930210	Industry Association Dues	0	100.000	0	DALL
16	930220	Exp Of Servicing Securities	23,500	100.000	23,500	DALL
17	930230	Dues To Various Organizations	28,921	100.000	28,921	DALL
18	930240	Director's Expenses	19,250	100.000	19,250	DALL
19	930250	Buy/Sell Transf Employee Homes	20,680	100.000	20,680	DALL
20	930700	Research & Development	0	100.000	0	DALL
21	930940	General Expenses	0	100.000	0	DALL
22	931	Rents	1,322,176	100.000	1,322,176	DALL
23		<b>Total Operation</b>	<u>18,853,596</u>		<u>18,853,596</u>	
24						
25		<b>Maintenance</b>				
26	935	Maintenance of General Plant	56,247	100.000	56,247	DALL
27		<b>Total Administrative &amp; General</b>	<u>18,909,843</u>		<u>18,909,843</u>	
28		<b>Total Operating Expense</b>	<u>240,787,032</u>		<u>240,787,032</u>	
29						
30		<b>Depreciation Expense</b>				
31	Various	<b>Total Depreciation Expense</b>	<u>44,542,262</u>	100.000	<u>44,542,262</u>	DALL
32						
33		<b>Other Expense</b>				
34	407354	DSM Deferral - Electric	(82,500)	100.000	(82,500)	DALL
35	407407	Carrying Charges	0	100.000	0	DALL
36	411051	Accretion Expense - ARO Ash Pond	0	100.000	0	DALL
37		<b>Total Other Expense</b>	<u>(82,500)</u>		<u>(82,500)</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: WPC-2.1a\_FP

SCHEDULE C-2.1  
PAGE 13 OF 14  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL ELECTRIC (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>TAXES OTHER THAN INCOME TAXES</b>				
2						
3		<b>Other Federal Taxes</b>				
4	408700	Insurance Contribution	0	100.000	0	DALL
5	408151	Unemployment Compensation	0	100.000	0	DALL
6	408800	Highway Use	0	100.000	0	DALL
7		Total Other Federal	<u>0</u>		<u>0</u>	
8						
9		<b>State and Other Taxes</b>				
10	408040	Taxes Property-Allocated	0	100.000	0	DALL
11	408050	Municipal License-Electric	0	100.000	0	DALL
12	408120	Franchise Tax - Non Electric	0	100.000	0	DALL
13	408121	Taxes Property-Operating	10,714,923	100.000	10,714,923	DALL
14	408150	State Unemployment Tax	0	100.000	0	DALL
15	408152	Employer FICA Tax	0	100.000	0	DALL
16	408205	Highway Use	0	100.000	0	DALL
17	408851	Sales & Use Tax	0	100.000	0	DALL
18	408960	Allocated Payroll Taxes	<u>2,066,143</u>	100.000	<u>2,066,143</u>	DALL
19		Total State and Other	<u>12,781,066</u>		<u>12,781,066</u>	
20						
21		Total Taxes Other Than Income Taxes	<u>12,781,066</u>		<u>12,781,066</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: WPC-2.1a\_FP

SCHEDULE C-2.1  
PAGE 14 OF 14  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL ELECTRIC (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>State Income Taxes</b>				
2	409102	Normal and Surtax	(280,187)	COMPUTED	(280,187)	DALL
3	409104	SIT - Prior Year	0	100.000	0	DALL
4	409197	Current State Inc Tax - Util	0	100.000	0	DALL
5		State Income Tax	<u>(280,187)</u>		<u>(280,187)</u>	
6						
7		<b>Federal Income Taxes</b>				
8	409190	Normal & Surtax	(21,224,297)	COMPUTED	(21,224,297)	DALL
9	409191	FIT - Prior Year	0	100.000	0	DALL
10	409194	Current FIT - Prior Year Audit	0	100.000	0	DALL
11	409195	UTP Tax Expense - Prior Year	0	100.000	0	DALL
12		Federal Income Tax	<u>(21,224,297)</u>		<u>(21,224,297)</u>	
13						
14		<b>Provision For Deferred Income Taxes</b>				
15	Various	Deferrals - Federal	24,673,074	100.000	24,673,074	DALL
16	Various	Deferrals - State	921,141	100.000	921,141	DALL
17	Various	Writebacks - Federal	0	100.000	0	DALL
18	Various	Writebacks - State	0	100.000	0	DALL
19		Total Provision for Deferred Income Taxes	<u>25,594,215</u>		<u>25,594,215</u>	
20						
21	411065	Amortization of ITC	(11,316)	100.000	(11,316)	DALL
22						
23		Total Income Taxes	<u>4,078,415</u>		<u>4,078,415</u>	
24		Total Operating Expenses & Taxes	<u>302,106,275</u>		<u>302,106,275</u>	
25		Net Operating Income	<u>19,212,679</u>		<u>19,212,679</u>	

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2017-00321**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(d)**

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**807 KAR 5:001, SECTION 16(8)(d)**

**Description of Filing Requirement:**

A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.

**Response:**

See Schedules D-1 through D-5 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:**

Sarah E. Lawler - (D-1, D-2.17 thru D-2.20, D-2.22, D-2.23, D-2.25 thru D-2.27, D-2.29,  
and D-2.31 thru D-2.33)

Cynthia S. Lee - (D-2.16, D-2.21, and D-2.24)

Robert H. Pratt - (D-2.1 thru D-2.15, D-2.28, D-2.30, D-2.34, and D-2.35)

James E. Ziolkowski - (D-3, D-4, and D-5)

SECTION D  
OPERATING INCOME ADJUSTMENTS  
DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended November 30, 2017

Forecasted Period: Twelve Months Ended March 31, 2019

Schedules

D-1	Summary of Utility Jurisdictional Adjustments
D-2.1	Adjust Revenue
D-2.2	Adjust Fuel & Purchased Power Cost
D-2.3	Adjust Other Production Expense
D-2.4	Reserved
D-2.5	Adjust Transmission Expense
D-2.6	Adjust Regional Market Expense
D-2.7	Adjust Distribution Expense
D-2.8	Adjust Customer Account Expense
D-2.9	Adjust Customer Service and Information Expense
D-2.10	Adjust Sales Expense
D-2.11	Adjust A&G Expense
D-2.12	Adjust Other Operating Expense
D-2.13	Adjust Depreciation Expense
D-2.14	Adjust Other Tax Expense
D-2.15	Adjust Income Tax Expense
D-2.16	Amortization of Deferred Asset
D-2.17	Rate Case Expense
D-2.18	Eliminate ESM Expense from Base Rates
D-2.19	Interest Expense Adjustment
D-2.20	Eliminate Non-Native Revenue and Expense
D-2.21	Amortization of Deferred Depreciation
D-2.22	DSM Elimination
D-2.23	Eliminate Miscellaneous Expenses
D-2.24	Annualize Depreciation Expense
D-2.25	Eliminate Unbilled Revenue
D-2.26	AMI Benefit Levelization
D-2.27	Eliminate Merger CTA Expense
D-2.28	Annualize PJM Charges and Credits
D-2.29	Fixed Bill Premium
D-2.30	Annualize East Bend Maintenance
D-2.31	Amortization of Deferred Expenses
D-2.32	Adjust Uncollectible Expense
D-2.33	Normalization of Planned Outage O&M
D-2.34	Annualize RTEP Expense
D-2.35	Adjust Revenue
D-3	Summary of Jurisdictional Factors
D-4	Jurisdictional Statistics
D-5	Explanation of Changes in Jurisdictional Procedures

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE D-1  
PAGE 1 OF 8  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ELEMENT of OPERATING INCOME SCHEDULE REFERENCE	TOTAL SCHEDULE D-1	TOTAL ADJ. TO BASE PERIOD SCH D-1, PG. 2	TOTAL PRO FORMA ADJ. TO FORECASTED PERIOD SCH D-1, PG. 5
1	<b>Operating Revenue</b>			
2	Base	(6,911,082)	(3,472,285)	(3,438,797)
3	Fuel Cost Revenue	11,045,514	6,409,901	4,635,613
4	Other Revenue	(29,494,112)	(15,836,288)	(13,657,824)
5	Total Revenue	<u>(25,359,680)</u>	<u>(12,898,672)</u>	<u>(12,461,008)</u>
6				
7	<b>Operating Expenses</b>			
8	Operation and Maint. Expenses			
9	Production Expenses			
10	Fuel and Purchased Power Expense	(12,292,558)	(4,514,198)	(7,778,360)
11	Other Production Expense	(4,519,054)	10,932,142	(15,451,196)
12	Total Production Expense	<u>(16,811,612)</u>	<u>6,417,944</u>	<u>(23,229,556)</u>
13				
14	Transmission Expense	(2,070,086)	(2,987,919)	917,833
15	Regional Market Expense	592,067	592,067	0
16	Distribution Expense	(2,488,002)	(2,488,002)	0
17	Customer Accounts Expense	(2,449,518)	1,312,453	(3,761,971)
18	Customer Serv & Info Expense	436,499	436,499	0
19	Sales Expense	(218,926)	(96,864)	(122,062)
20	Admin & General Expense	(1,145,102)	(419,958)	(725,144)
21	Other	9,121,565	2,289,473	6,832,092
22	Total Oper and Maint Expenses	<u>(15,033,115)</u>	<u>5,055,693</u>	<u>(20,088,808)</u>
23				
24	Depreciation Expense	<u>17,133,805</u>	<u>10,706,553</u>	<u>6,427,052</u>
25				
26	Taxes Other Than Income Taxes			
27	Other Federal Taxes	1,855	1,855	0
28	State and Other Taxes	1,993,224	2,044,783	(51,559)
29	Total Taxes Other Than Income Tax	<u>1,995,079</u>	<u>2,046,638</u>	<u>(51,559)</u>
30				
31	State Income Taxes			
32	Normal and Surtax	(469,777)	(865,262)	395,485
33	Deferred Inc Tax - Net	(1,477,732)	(1,134,193)	(343,539)
34	Total State Income Tax Expense	<u>(1,947,509)</u>	<u>(1,999,455)</u>	<u>51,946</u>
35				
36	Federal Income Taxes			
37	Normal and Surtax	(13,410,901)	(15,862,100)	2,451,199
38	Deferred Inc Tax - Net	2,172,675	4,301,905	(2,129,230)
39	Amortization of Investment Tax Credit	636	636	0
40	Total Federal Income Tax Expense	<u>(11,237,590)</u>	<u>(11,559,559)</u>	<u>321,969</u>
41				
42	Total Oper. Expenses and Tax	<u>(9,089,530)</u>	<u>4,249,870</u>	<u>(13,339,400)</u>
43				
44	Net Operating Income	<u>(16,270,150)</u>	<u>(17,148,542)</u>	<u>878,392</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
ADJUSTMENTS TO THE BASE PERIOD  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: SEE BELOW

SCHEDULE D-1  
PAGE 2 OF 8  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ELEMENT of OPERATING INCOME	SCHEDULE REFERENCE	TOTAL	ADJUST	ADJUST	ADJUST	RESERVED	ADJUST
			ADJ. TO	REVENUE	FUEL & PURCH.	OTHER		TRANSMISSION
			BASE PERIOD		POWER COST	PROD. EXP.		EXPENSE
			D-2.1 thru D-2.15	D-2.1	D-2.2	D-2.3	D-2.4	D-2.5
1	Operating Revenue							
2	Base		(3,472,285)	(3,472,285)				
3	Fuel Cost Revenue		6,409,901	6,409,901				
4	Other Revenue		(15,836,288)	(15,836,288)				
5	Total Revenue		(12,898,672)	(12,898,672)	0	0	0	0
6								
7	Operating Expenses							
8	Operation and Maint. Expenses							
9	Production Expenses							
10	Fuel and Purchased Power Expense		(4,514,198)		(4,514,198)			
11	Other Production Expense		10,932,142			10,932,142		
12	Total Production Expense		6,417,944	0	(4,514,198)	10,932,142	0	0
13								
14	Transmission Expense		(2,987,919)					(2,987,919)
15	Regional Market Expense		592,067					
16	Distribution Expense		(2,488,002)					
17	Customer Accounts Expense		1,312,453					
18	Customer Serv & Info Expense		438,499					
19	Sales Expense		(96,864)					
20	Admin. & General Expense		(419,558)					
21	Other		2,289,473					
22	Total Oper and Maint Expenses		5,055,693	0	(4,514,198)	10,932,142	0	(2,987,919)
23								
24	Depreciation Expense		10,706,553	0	0	0	0	0
25								
26	Taxes Other Than Income Taxes							
27	Other Federal Taxes		1,855					
28	State and Other Taxes		2,044,783					
29	Total Taxes Other Than Income Tax		2,046,638	0	0	0	0	0
30								
31	State Income Taxes							
32	Normal and Surtax		(865,262)	(689,460)	241,293	(584,345)	0	159,710
33	Deferred Inc Tax - Net		(1,134,193)					
34	Total State Income Tax Expense		(1,999,455)	(689,460)	241,293	(584,345)	0	159,710
35								
36	Federal Income Taxes							
37	Normal and Surtax		(15,862,100)	(4,273,224)	1,495,517	(3,621,729)	0	989,873
38	Deferred Inc Tax - Net		4,301,905					
39	Amortization of Investment Tax Credit		636					
40	Total Federal Income Tax Expense		(11,559,559)	(4,273,224)	1,495,517	(3,621,729)	0	989,873
41								
42	Total Oper. Expenses and Tax		4,249,870	(4,962,684)	(2,777,388)	5,726,068	0	(1,838,336)
43								
44	Net Operating Income		(17,148,542)	(7,935,988)	2,777,388	(6,726,068)	0	1,838,336



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
ADJUSTMENTS TO THE BASE PERIOD  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
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SCHEDULE D-1  
PAGE 3 OF 8  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ELEMENT of OPERATING INCOME	ADJUST REGIONAL MARKET EXPENSE D-2.6	ADJUST DISTRIBUTION EXPENSE D-2.7	ADJUST CUSTOMER ACCOUNTS EXP. D-2.8	ADJUST CUST. SERV. & INFO. EXP. D-2.9	ADJUST SALES EXPENSE D-2.10	ADJUST A&G EXPENSE D-2.11
1	Operating Revenue						
2	Base						
3	Fuel Cost Revenue						
4	Other Revenue						
5	Total Revenue	0	0	0	0	0	0
6							
7	Operating Expenses						
8	Operation and Maint. Expenses						
9	Production Expenses						
10	Fuel and Purchased Power Expense						
11	Other Production Expense						
12	Total Production Expense	0	0	0	0	0	0
13							
14	Transmission Expense						
15	Regional Market Expense	592,067					
16	Distribution Expense		(2,488,002)				
17	Customer Accounts Expense			1,312,453			
18	Customer Serv & Info Expense				436,499		
19	Sales Expense					(96,864)	
20	Admin & General Expense						(419,958)
21	Other						
22	Total Oper and Maint Expenses	592,067	(2,488,002)	1,312,453	436,499	(96,864)	(419,958)
23							
24	Depreciation Expense						
25							
26	Taxes Other Than Income Taxes						
27	Other Federal Taxes						
28	State and Other Taxes						
29	Total Taxes Other Than Income Tax	0	0	0	0	0	0
30							
31	State Income Taxes						
32	Normal and Surtax	(31,647)	132,989	(70,153)	(23,332)	5,178	22,448
33	Deferred Inc Tax - Net						
34	Total State Income Tax Expense	(31,647)	132,989	(70,153)	(23,332)	5,178	22,448
35							
36	Federal Income Taxes						
37	Normal and Surtax	(196,147)	824,255	(434,805)	(144,608)	32,090	139,129
38	Deferred Inc Tax - Net						
39	Amortization of Investment Tax Credit						
40	Total Federal Income Tax Expense	(196,147)	824,255	(434,805)	(144,608)	32,090	139,129
41							
42	Total Oper. Expenses and Tax	364,273	(1,530,758)	807,495	268,559	(59,586)	(258,381)
43							
44	Net Operating Income	(364,273)	1,530,758	(807,495)	(268,559)	59,586	258,381

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
ADJUSTMENTS TO THE BASE PERIOD  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE D-1  
PAGE 4 OF 8  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ELEMENT of OPERATING INCOME	ADJUST	ADJUST	ADJUST	ADJUST
		OTHER OPER. EXPENSE	DEPRECIATION EXPENSE	OTHER TAX EXP.	INCOME TAXES
	SCHEDULE REFERENCE	D-2.12	D-2.13	D-2.14	D-2.15
1	Operating Revenue				
2	Base				
3	Fuel Cost Revenue				
4	Other Revenue				
5	Total Revenue	0	0	0	0
6					
7	Operating Expenses				
8	Operation and Maint. Expenses				
9	Production Expenses				
10	Fuel and Purchased Power Expense				
11	Other Production Expense				
12	Total Production Expense	0	0	0	0
13					
14	Transmission Expense				
15	Regional Market Expense				
16	Distribution Expense				
17	Customer Accounts Expense				
18	Customer Serv & Info Expense				
19	Sales Expense				
20	Admin & General Expense				
21	Other	2,289,473			
22	Total Oper and Maint Expenses	2,289,473	0	0	0
23					
24	Depreciation Expense		10,708,553	0	0
25					
26	Taxes Other Than Income Taxes				
27	Other Federal Taxes			1,855	
28	State and Other Taxes			2,044,783	
29	Total Taxes Other Than Income Tax	0	0	2,046,638	0
30					
31	State Income Taxes				
32	Normal and Surtax	(122,377)	(572,287)	(109,397)	776,118
33	Deferred Inc Tax - Net				(1,134,193)
34	Total State Income Tax Expense	(122,377)	(572,287)	(109,397)	(358,075)
35					
36	Federal Income Taxes				
37	Normal and Surtax	(758,484)	(3,546,993)	(678,034)	(5,688,940)
38	Deferred Inc Tax - Net				4,301,905
39	Amortization of Investment Tax Credit				636
40	Total Federal Income Tax Expense	(758,484)	(3,546,993)	(678,034)	(1,386,399)
41					
42	Total Oper. Expenses and Tax	1,408,612	6,587,273	1,259,207	(1,744,474)
43					
44	Net Operating Income	(1,408,612)	(6,587,273)	(1,259,207)	1,744,474

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
PRO FORMA ADJUSTMENTS TO THE FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
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SCHEDULE D-1  
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WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ELEMENT of OPERATING INCOME	TOTAL PRO FORMA ADJUSTMENTS D-2.16 thru D-2.35	AMORTIZATION OF DEFERRED ASSET D-2.16	RATE CASE EXPENSE D-2.17	ELIMINATE ESM EXPENSE FROM BASE RATES D-2.18	INTEREST EXPENSE D-2.19	ELIMINATE NON-NATIVE REV & EXP D-2.20
1	Operating Revenue						
2	Base	(3,438,797)					2,401,046
3	Fuel Cost Revenue	4,635,613					
4	Other Revenue	(13,657,824)					(13,840,230)
5	Total Revenue	(12,461,008)	0	0	0	0	(11,439,184)
6							
7	Operating Expenses						
8	Operation and Maint. Expenses						
9	Production Expenses						
10	Fuel and Purchased Power Expense	(7,778,360)					(8,553,307)
11	Other Production Expense	(15,451,196)			(12,398,573)		(241)
12	Total Production Expense	(23,229,556)	0	0	(12,398,573)	0	(8,553,548)
13							
14	Transmission Expense	917,833					(1,062,000)
15	Regional Market Expense	0					
16	Distribution Expense	0					
17	Customer Accounts Expense	(3,761,971)					
18	Customer Serv & Info Expense	0					
19	Sales Expense	(122,062)					
20	Admin. & General Expense	(725,144)					
21	Other	6,832,092	463,931	120,538			
22	Total Oper and Maint Expenses	(20,086,808)	463,931	120,538	(12,398,573)	0	(9,615,548)
23							
24	Depreciation Expense	6,427,052	0	0	0	0	0
25							
26	Taxes Other Than Income Taxes						
27	Other Federal Taxes	0					
28	State and Other Taxes	(51,559)					
29	Total Taxes Other Than Income Tax	(51,559)	0	0	0	0	0
30							
31	State Income Taxes						
32	Normal and Surtax	395,485	(24,798)	(6,443)	662,729	(14,991)	(97,477)
33	Deferred Inc Tax - Net	(343,539)					
34	Total State Income Tax Expense	51,946	(24,798)	(6,443)	662,729	(14,991)	(97,477)
35							
36	Federal Income Taxes						
37	Normal and Surtax	2,451,199	(153,697)	(39,933)	4,107,545	(92,910)	(604,156)
38	Deferred Inc Tax - Net	(2,129,230)					
39	Amortization of Investment Tax Credit	0					
40	Total Federal Income Tax Expense	321,969	(153,697)	(39,933)	4,107,545	(92,910)	(604,156)
41							
42	Total Oper. Expenses and Tax	(13,339,400)	285,436	74,162	(7,628,299)	(107,901)	(10,317,181)
43							
44	Net Operating Income	878,392	(285,436)	(74,162)	7,628,299	107,901	(1,122,003)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
PRO FORMA ADJUSTMENTS TO THE FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: SEE BELOW

SCHEDULE D-1  
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WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ELEMENT of OPERATING INCOME SCHEDULE REFERENCE	AMORTIZATION OF DEFERRED DEPRECIATION D-2.21	DSM ELIMINATION D-2.22	ELIMINATE MISCELLANEOUS EXPENSES D-2.23	ANNUALIZE DEPRECIATION D-2.24	ELIMINATE UNBILLED REVENUE D-2.25	AMI BENEFIT LEVELIZATION D-2.26
1	<b>Operating Revenue</b>						
2	Base		(9,203,902)			3,258,473	
3	Fuel Cost Revenue						
4	Other Revenue						
5	Total Revenue	0	(9,203,902)	0	0	3,258,473	0
6							
7	<b>Operating Expenses</b>						
8	Operation and Maint. Expenses						
9	Production Expenses						
10	Fuel and Purchased Power Expense						
11	Other Production Expense		(8,833,523)	(1,777)			
12	Total Production Expense	0	(8,833,523)	(1,777)	0	0	0
13							
14	Transmission Expense						
15	Regional Market Expense						
16	Distribution Expense						
17	Customer Accounts Expense		(3,838)	(18,293)			(2,321,137)
18	Customer Serv & Info Expense						
19	Sales Expense			(122,062)			
20	Admin & General Expense		(106,483)	(380,881)			
21	Other						
22	Total Oper and Maint Expenses	0	(8,943,844)	(523,013)	0	0	(2,321,137)
23							
24	Depreciation Expense	490,618			5,936,434		
25							
26	Taxes Other Than Income Taxes						
27	Other Federal Taxes						
28	State and Other Taxes		(34,680)	(16,879)			
29	Total Taxes Other Than Income Tax	0	(34,680)	(16,879)	0	0	0
30							
31	State Income Taxes						
32	Normal and Surtax		(12,047)	28,858	0	174,172	124,069
33	Deferred Inc Tax - Net	(26,225)			(317,314)		
34	Total State Income Tax Expense	(26,225)	(12,047)	28,858	(317,314)	174,172	124,069
35							
36	Federal Income Taxes						
37	Normal and Surtax		(74,666)	178,862	0	1,079,505	768,974
38	Deferred Inc Tax - Net	(162,538)			(1,966,692)		
39	Amortization of Investment Tax Credit						
40	Total Federal Income Tax Expense	(162,538)	(74,666)	178,862	(1,966,692)	1,079,505	768,974
41							
42	Total Oper. Expenses and Tax	301,855	(9,065,237)	(332,172)	3,852,428	1,253,677	(1,428,094)
43							
44	Net Operating Income	(301,855)	(138,665)	332,172	(3,652,428)	2,004,796	1,428,094

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
PRO FORMA ADJUSTMENTS TO THE FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE D-1  
PAGE 7 OF 8  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ELEMENT of OPERATING INCOME	EIMINATE MERGER CTA EXPENSE D-2.27	ANNUALIZE PJM CHARGES/CREDITS D-2.28	FIXED BILL PREMIUM D-2.29	ANNUALIZE EAST BEND MAINTENANCE D-2.30	AMORTIZATION OF DEFERRED EXPENSES D-2.31	ADJUST UNCOLLECTIBLE EXPENSE D-2.32
	SCHEDULE REFERENCE						
1	Operating Revenue						
2	Base						
3	Fuel Cost Revenue						
4	Other Revenue			122,230			
5	Total Revenue	0	0	122,230	0		0
6							
7	Operating Expenses						
8	Operation and Maint. Expenses						
9	Production Expenses						
10	Fuel and Purchased Power Expense		774,947				
11	Other Production Expense				4,777,143		
12	Total Production Expense	0	774,947	0	4,777,143	0	0
13							
14	Transmission Expense						
15	Regional Market Expense						
16	Distribution Expense						
17	Customer Accounts Expense						(1,418,703)
18	Customer Serv & Info Expense						
19	Sales Expense						
20	Admin & General Expense	(237,780)					
21	Other					6,247,623	
22	Total Oper and Maint Expenses	(237,780)	774,947	0	4,777,143	6,247,623	(1,418,703)
23							
24	Depreciation Expense	0	0	0	0	0	0
25							
26	Taxes Other Than Income Taxes						
27	Other Federal Taxes						
28	State and Other Taxes						
29	Total Taxes Other Than Income Tax	0	0	0	0	0	0
30							
31	State Income Taxes						
32	Normal and Surtax	12,710	(41,423)	6,533	(255,348)	(333,948)	75,833
33	Deferred Inc Tax - Net						
34	Total State Income Tax Expense	12,710	(41,423)	6,533	(255,348)	(333,948)	75,833
35							
36	Federal Income Taxes						
37	Normal and Surtax	78,775	(256,734)	40,494	(1,582,628)	(2,069,786)	470,005
38	Deferred Inc Tax - Net						
39	Amortization of Investment Tax Credit						
40	Total Federal Income Tax Expense	78,775	(256,734)	40,494	(1,582,628)	(2,069,786)	470,005
41							
42	Total Oper. Expenses and Tax	(146,295)	476,790	47,027	2,939,167	3,943,889	(872,865)
43							
44	Net Operating Income	146,295	(476,790)	75,203	(2,939,167)	(3,843,889)	872,865

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
PRO FORMA ADJUSTMENTS TO THE FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE D-1  
PAGE 8 OF 8  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ELEMENT OF OPERATING INCOME SCHEDULE REFERENCE	NORMALIZATION OF PLANNED OUTAGE O&M D-2.33	ANNUALIZE RTEP EXPENSE D-2.34	ADJUST REVENUE D-2.35	RESERVED D-2.36	RESERVED D-2.37	RESERVED D-2.38
1	<b>Operating Revenue</b>						
2	Base			105,586			
3	Fuel Cost Revenue			4,635,613			
4	Other Revenue			60,176			
5	Total Revenue	0	0	4,801,375	0		0
6							
7	<b>Operating Expenses</b>						
8	Operation and Maint. Expenses						
9	Production Expenses						
10	Fuel and Purchased Power Expense						
11	Other Production Expense	1,005,775					
12	Total Production Expense	1,005,775	0	0	0	0	0
13							
14	Transmission Expense		1,979,833				
15	Regional Market Expense						
16	Distribution Expense						
17	Customer Accounts Expense						
18	Customer Serv & Info Expense						
19	Sales Expense						
20	Admin & General Expense						
21	Other						
22	Total Oper and Maint Expenses	1,005,775	1,979,833	0	0	0	0
23							
24	Depreciation Expense	0	0	0		0	0
25							
26	Taxes Other Than Income Taxes						
27	Other Federal Taxes						
28	State and Other Taxes						
29	Total Taxes Other Than Income Tax	0	0	0	0	0	0
30							
31	State Income Taxes						
32	Normal and Surtax	(53,761)	(105,826)	256,643	0	0	0
33	Deferred Inc Tax - Net						
34	Total State Income Tax Expense	(53,761)	(105,826)	256,643	0	0	0
35							
36	Federal Income Taxes						
37	Normal and Surtax	(333,205)	(655,902)	1,590,656	0	0	0
38	Deferred Inc Tax - Net						
39	Amortization of Investment Tax Credit						
40	Total Federal Income Tax Expense	(333,205)	(655,902)	1,590,656	0	0	0
41							
42	Total Oper. Expenses and Tax	618,809	1,218,105	1,847,299	0	0	0
43							
44	Net Operating Income	(618,809)	(1,218,105)	2,954,076	0	0	0

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUST BASE PERIOD REVENUE TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.1a

SCHEDULE D-2.1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period revenue to the level of revenue in the forecasted period.	
Base Revenue	To Sch D-1 Summary <-- \$ (3,472,285)
Fuel Cost Revenue	To Sch D-1 Summary <-- 6,409,901
Other Revenue	To Sch D-1 Summary <-- <u>(15,836,288)</u>
Total Revenue Adjustment	\$ (12,898,672)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	\$ <u>(12,898,672)</u>
(A) Allocation Code -	DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUST BASE PERIOD PURCHASED POWER COST TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.2a

SCHEDULE D-2.2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period purchased power expense to the level of costs in the forecasted period.	
Purchased Power Expense	\$ (4,514,198)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (4,514,198)</u>

(A) Allocation Code - DALL



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUST BASE PERIOD OTHER PRODUCTION EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.3a

SCHEDULE D-2.3  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

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PURPOSE AND DESCRIPTION	AMOUNT
<hr/>	
PURPOSE AND DESCRIPTION: To adjust base period other production expenses to the level of expenses in the forecasted period.	
Other Production Expenses	\$ 10,932,142
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 10,932,142</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
RESERVED FOR FUTURE USE  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIED  
WORK PAPER REFERENCE NO(S):

SCHEDULE D-2.4  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: Reserved for future use.

Reserved Adjustment	\$ -
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 0</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUST BASE PERIOD TRANSMISSION EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.5a

SCHEDULE D-2.5  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

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PURPOSE AND DESCRIPTION

AMOUNT

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PURPOSE AND DESCRIPTION: To adjust base period transmission expenses  
to the level of expenses in the forecasted period.

Transmission Expenses		\$ (2,987,919)
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	\$ <u>(2,987,919)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUST BASE PERIOD REGIONAL MARKET EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.6a

SCHEDULE D-2.6  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

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PURPOSE AND DESCRIPTION	AMOUNT
<hr/>	
PURPOSE AND DESCRIPTION: To adjust base period regional market expenses to the level of expenses in the forecasted period.	
Regional Market Expense	\$ 592,067
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 592,067</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUST BASE PERIOD DISTRIBUTION EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.7a

SCHEDULE D-2.7  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

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PURPOSE AND DESCRIPTION	AMOUNT
<hr/>	
PURPOSE AND DESCRIPTION: To adjust base period distribution expenses to the level of expenses in the forecasted period.	
Distribution Expenses	\$ (2,488,002)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (2,488,002)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUST BASE PERIOD CUSTOMER ACCOUNTS EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.8a

SCHEDULE D-2.8  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

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PURPOSE AND DESCRIPTION	AMOUNT
<hr/>	
PURPOSE AND DESCRIPTION: To adjust base period customer accounts expenses to the level of expenses in the forecasted period.	
Customer Accounts Expenses	\$ 1,312,453
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 1,312,453</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUST BASE PERIOD CUSTOMER SERVICE & INFORMATION EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.9a

SCHEDULE D-2.9  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

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PURPOSE AND DESCRIPTION	AMOUNT
<b>PURPOSE AND DESCRIPTION:</b> To adjust base period customer service & information expense to the level of expenses in the forecasted period.	
Customer Service & Information Expenses	\$ 436,499
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 436,499</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUST BASE PERIOD SALES EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.10a

SCHEDULE D-2.10  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

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PURPOSE AND DESCRIPTION	AMOUNT
<hr/>	
PURPOSE AND DESCRIPTION: To adjust base period sales expense to the level of expenses in the forecasted period.	
Sales Expenses	\$ (96,864)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- \$ <u>(96,864)</u>

(A) Allocation Code - DALL



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUST BASE PERIOD A&G EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.11a

SCHEDULE D-2.11  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

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PURPOSE AND DESCRIPTION

AMOUNT

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PURPOSE AND DESCRIPTION: To adjust base period A&G expense to the level of expenses in the forecasted period.

A&G Expenses	\$ (419,958)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (419,958)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUST OTHER OPERATING EXPENSE TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.12a

SCHEDULE D-2.12  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

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PURPOSE AND DESCRIPTION

AMOUNT

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PURPOSE AND DESCRIPTION: To adjust base period other operating  
expense to the level in the forecasted period.

Other Operating Expenses	\$	2,289,473
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	<u>\$ 2,289,473</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUST BASE PERIOD DEPRECIATION EXPENSE TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.13a

SCHEDULE D-2.13  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

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PURPOSE AND DESCRIPTION

AMOUNT

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PURPOSE AND DESCRIPTION: To adjust base period depreciation expense to the level of expenses in the forecasted period.

Depreciation Expense	\$	10,706,553
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	<u>\$ 10,706,553</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUST BASE PERIOD OTHER TAX EXPENSE TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.14a

SCHEDULE D-2.14  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period other tax expense to the level of the forecasted period.	
Other Federal Taxes	\$ 1,855
State and Other Taxes	<u>2,044,783</u>
Total Taxes Other than Income Taxes	\$ 2,046,638
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 2,046,638</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUST INCOME TAX EXPENSE TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.15a

SCHEDULE D-2.15  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period income tax expense to the level of the forecasted period.	
State Income Taxes	
Current	\$ 776,118
Deferrals - Schedule E-1	(1,134,193)
Federal Income Taxes - Current	
Current	\$ (5,688,940)
Deferrals - Schedule E-1	4,301,905
Amort of ITC - Schedule E-1	<u>636</u>
Total Income Taxes	\$ (1,744,474)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (1,744,474)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
AMORTIZATION OF DEFERRED ASSET  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.16a

SCHEDULE D-2.16  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

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PURPOSE AND DESCRIPTION	AMOUNT
<hr/>	
PURPOSE AND DESCRIPTION: To amortize the balance of the regulatory asset for the undepreciated value of the old electric meters and related retirement over 15 years. Deferral approved in Case 2016-0152.	
Amortization of Deferred Expenses	\$ 463,931
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 463,931</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
RATE CASE EXPENSE  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE F-6, WPD-2.17a.

SCHEDULE D-2.17  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

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PURPOSE AND DESCRIPTION	AMOUNT
<hr/>	
PURPOSE AND DESCRIPTION: To reflect the estimated cost of presenting this case as reflected on Schedule F-6, amortized over a five year period.	
Total	\$ 120,538
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 120,538</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ELIMINATE ENVIRONMENTAL EXPENSE FROM BASE RATES  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.18a

SCHEDULE D-2.18  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: Eliminate expenses included in the Environmental Surcharge Mechanism from base rates.	
Environmental Reagent Expense	\$ (12,395,756)
Emission Allowance Expense	<u>(2,817)</u>
Total Environmental Expense Eliminated from Base Rates	<u>\$ (12,398,573)</u>
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (12,398,573)</u>

(A) Allocation Code - DALL



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
INTEREST EXPENSE DEDUCTIBLE  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.19a

SCHEDULE D-2.19  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
S. E. LAWLER

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect federal income taxes at 35% due to interest deductible for tax purposes being based on Jurisdictional Capitalization as shown on WPA-1c and the weighted cost of debt as shown on J-1.	
Total	\$ (92,910)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (92,910)</u>
(A) Allocation Code -	DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
INTEREST EXPENSE DEDUCTIBLE  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.19a

SCHEDULE D-2.19  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
S. E. LAWLER

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect state income taxes at 6.0% due to interest deductible for tax purposes being based on Jurisdictional Capitalization as shown on WPA-1c and the weighted cost of debt as shown on J-1.	
Total	\$ (14,991)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- \$ <u>(14,991)</u>
(A) Allocation Code -	DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ELIMINATE NON-NATIVE REVENUE AND EXPENSE  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.20a

SCHEDULE D-2.20  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the elimination of off-system sales revenue and related fuel, emission allowance and other variable expenses.	
Off-System Sales Revenue	\$ (11,959,000)
Ancillary Services - Reactive	(1,881,230)
Profit Sharing Mechanism	<u>2,401,046</u>
	\$ (11,439,184)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (11,439,184)</u>
Non-Native Fuel Expense	\$ (8,758,000)
Purchased Power Expense	<u>204,693</u>
	\$ (8,553,307)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (8,553,307)</u>
Emission Allowances	\$ (241)
Ancillary Services - Reactive	(1,062,000)
Other Variable Costs	<u>-</u>
Total Non-Native EA and Other Variable Expense	\$ (1,062,241)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (1,062,241)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
AMORTIZATION OF EAST BEND DEFERRED DEPRECIATION  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.21a, WPD-2.21b

SCHEDULE D-2.21  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

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PURPOSE AND DESCRIPTION

AMOUNT

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PURPOSE AND DESCRIPTION: To include in operating expense  
the amortization of deferred East Bend depreciation expenses.

Amortization of Deferred Expenses	\$	490,618
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <----	<u>\$ 490,618</u>

(A) Allocation Code - DALL

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

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPC-2b, WPD-2.22a

SCHEDULE D-2.22  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the elimination of revenues and expenses recovered through the DSM rider mechanism.	
DSM Revenue	\$ (9,203,902)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (9,203,902)</u>
Other Production Expense	\$ (8,833,523)
Customer Records & Collection Expense	(3,838)
Admin & General Expense	(106,483)
Taxes Other Than Income Taxes	<u>(34,680)</u>
Total DSM Expense	\$ (8,978,524)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (8,978,524)</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ELIMINATE MISCELLANEOUS EXPENSES  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.23a

SCHEDULE D-2.23  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To eliminate miscellaneous expenses from the forecasted test period based on past Commission precedent.	
Production Expense	\$ -
Other Production	(1,777)
Transmission Expense	-
Distribution Expense	-
Customer Accounts Expense	(18,293)
Customer Service & Information Expense	-
Sales Expense	(122,062)
Taxes Other Than Income Taxes	(16,879)
A&G Expense	<u>(380,881)</u>
Total Miscellaneous Expense Adjustment	\$ (539,892)
	To Sch D-1 Summary <--
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	<u>\$ (539,892)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZE DEPRECIATION EXPENSE  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.24a

SCHEDULE D-2.24  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the adjustment to annualized depreciation expense as calculated on Schedule B-3.2 based on 13 month average plant at March 31, 2019.	
Total	\$ 5,936,434
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary      ←      \$ <u>5,936,434</u>

(A) Allocation Code -                      DALL

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

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPC-2b

SCHEDULE D-2.25  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To eliminate unbilled base revenue.

Unbilled Base Revenue	\$ 3,258,473
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 3,258,473</u>

(A) Allocation Code - DALL



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
AMI BENEFIT LEVELIZATION  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.26a

SCHEDULE D-2.26  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

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PURPOSE AND DESCRIPTION

AMOUNT

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PURPOSE AND DESCRIPTION: To reflect the levelization of benefits related to the implementation of an advanced metering initiative.

Customer Accounts Expense	\$ (2,321,137)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- \$ <u>(2,321,137)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ELIMINATE MERGER CTA EXPENSE  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.27a

SCHEDULE D-2.27  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

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PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To eliminate merger CTA expense.	
Eliminate Merger CTA expense	\$ (237,780)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- \$ <u>(237,780)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZATION OF PJM CHARGES AND CREDITS  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.28a, WPD-2.28b

SCHEDULE D-2.28  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

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PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: Annualize certain PJM Charges and Credits	
Fuel Related Expense	\$ 774,947
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	<u>\$ 774,947</u>

(A) Allocation Code -

DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
FIXED BILL PREMIUM  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.29a

SCHEDULE D-2.29  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

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PURPOSE AND DESCRIPTION

AMOUNT

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PURPOSE AND DESCRIPTION: To adjust revenue to reflect additional revenues expected as part of the Company's Fixed Bill proposal.

Fixed Bill Premium	\$	122,230
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	<u>\$ 122,230</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZE EAST BEND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.30a, WPD-2.30b

SCHEDULE D-2.30  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

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IRPOSE AND DESCRIPTION	AMOUNT
<hr/>	
PURPOSE AND DESCRIPTION: To annualize East Bend maintenance expense included in the test period, excluding labor, to a level that is more reflective of a historical average.	
East Bend Maintenance Expense	\$ 4,777,143
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 4,777,143</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
AMORTIZATION OF DEFERRED EXPENSES  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.31a

SCHEDULE D-2.31  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

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PURPOSE AND DESCRIPTION	AMOUNT
<hr/>	
PURPOSE AND DESCRIPTION: To include in operating expense the amortization of deferred expenses.	
Amortization of Deferred Expenses	\$ 6,247,623
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---- <u>\$ 6,247,623</u>

(A) Allocation Code - DALL

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

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIED  
WORK PAPER REFERENCE NO(S): WPD-2.32a

SCHEDULE D-2.32  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the reclassification of the "time value of money" portion of the total discount expense from uncollectible expense to interest expense.	
Total	\$ (1,418,703)
Jurisdictional allocation percentage (A)	100.000%
Jurisdictional amount	To Sch D-1 Summary <--- \$ <u>(1,418,703)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
NORMALIZATION OF PLANNED OUTAGE O&M  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S): WPD-2.33a, WPD-2.33b

SCHEDULE D-2.33  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: Normalization of Planned Outage O&M.

Planned Outage O&M	\$	1,005,775
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <----	<u>\$ 1,005,775</u>

(A) Allocation Code - DALL



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

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.34a

SCHEDULE D-2.34  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

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IRPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To pro-forma RTEP Expense that was inadvertently not included in the 2018 forecasted data.

Total	\$ 1,979,833
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 1,979,833</u>

(A) Allocation Code - DALL

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

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: WPD-2.35a, WPD-2.35b

SCHEDULE D-2.35  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reconcile retail revenue calculated on Schedule M with revenue calculated in the budget.	
Base Revenue Adjustment	\$ 105,586
Fuel Revenue Adjustment	4,635,613
Other Revenue Adjustment	<u>60,176</u>
Total	\$ 4,801,375
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 4,801,375</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
SUMMARY OF JURISDICTIONAL FACTORS  
OPERATING INCOME  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE D-3  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	ALLOCATION CODE	JURISDICTIONAL FACTOR %	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
					Not Applicable - 100% Jurisdictional

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
JURISDICTIONAL STATISTICS  
OPERATING INCOME  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S):

SCHEDULE D-4  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI

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LINE NO.	ALLOCATION FACTOR	STATISTIC TOTAL COMPANY	STATISTIC FOR RATE AREA	ALLOCATION FACTOR %	WORK PAPER REFERENCE
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Not Applicable - 100% Jurisdictional

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES  
OPERATING INCOME  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S):

SCHEDULE D-5  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI

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LINE NO.	ACCOUNT NUMBER	DESCRIPTION	PROCEDURE APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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The procedures used are the same as those used in the Company's prior proceeding, Case No. 2006-00172.

**DUKE ENERGY KENTUCKY  
CASE NO. 2017-00321  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
FR 16(8)(e)**

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**807 KAR 5:001, SECTION 16(8)(e)**

**Description of Filing Requirement:**

A 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.

**Response:**

See Schedules E-1 and E-2 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:**        Lisa M. Bellucci

SECTION E  
INCOME TAXES  
DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended November 30, 2017

Forecasted Period: Twelve Months Ended March 31, 2019

Schedules

- E-1 Adjusted Jurisdictional Federal and State Income Taxes
- E-2 Development of Jurisdictional Federal and State Income Taxes

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPE-1a, WPE-1b

SCHEDULE E-1  
PAGE 1 OF 3  
WITNESS RESPONSIBLE:  
L. M. BELLUCCI

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES		
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJ. TO FORECAST	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	ADJUSTED
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Operating Income before Federal							
2	and State Income Taxes	53,998,650	(30,707,556)	23,291,094	1,252,307	24,543,401	48,512,630	73,056,031
3								
4	Reconciling Items:							
5	Interest Charges	(9,730,366)	(4,425,144)	(14,155,510)	(280,449)	(14,435,959)	0	(14,435,959)
6	Net Interest Charges	(9,730,366)	(4,425,144)	(14,155,510)	(280,449)	(14,435,959)	0	(14,435,959)
7								
8	Permanent Differences	448,476	710,401	1,158,877	0	1,158,877	0	1,158,877
9								
10	Tax Depreciation	(53,670,065)	(35,947,511)	(89,617,576)	0	(89,617,576)	0	(89,617,576)
11	Book Depreciation	24,599,961	19,942,301	44,542,262	6,427,052	50,969,314	0	50,969,314
12	Excess of Tax over Book Depreciation	(29,070,104)	(16,005,210)	(45,075,314)	6,427,052	(38,648,262)	0	(38,648,262)
13								
14	Other Reconciling Items:							
15	Other Temporary Differences	(58,073,010)	31,932,827	(26,140,183)	0	(26,140,183)	0	(26,140,183)
16								
17	Total Other Reconciling Items	(58,073,010)	31,932,827	(26,140,183)	0	(26,140,183)	0	(26,140,183)
18	Total Reconciling Items	(96,425,004)	12,212,874	(84,212,130)	6,146,603	(78,065,527)	0	(78,065,527)



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPE-1a, WPE-1b

SCHEDULE E-1  
PAGE 2 OF 3  
WITNESS RESPONSIBLE:  
L. M. BELLUCCI

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES	
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJ. TO FORECAST	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	ADJUSTED
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		(\$)	(\$)	(\$)			(\$)	(\$)
1	Operating Income before Federal							
2	and State Income Tax from Page 1	53,998,650	(30,707,556)	23,291,094	1,252,307	24,543,401	48,512,630	73,056,031
3								
4	Total Reconciling Items from Page 1	(96,425,004)	12,212,874	(84,212,130)	6,146,603	(78,065,527)	0	(78,065,527)
5								
6	Federal Taxable Income							
7	before State Income Tax to Page 3	(42,426,354)	(18,494,682)	(60,921,036)	7,398,910	(53,522,126)	48,512,630	(5,009,496)
8								
9	Kentucky Income Tax Adjustments:							
10	Kentucky Tax Inc. Adjustment - Misc	20,220,744	35,458,451	55,679,195	0	55,679,195	0	55,679,195
11	Total Kentucky Income Tax Adjustments	20,220,744	35,458,451	55,679,195	0	55,679,195	0	55,679,195
12								
13	Kentucky Taxable Income - Electric	(22,205,610)	16,963,769	(5,241,841)	7,398,910	2,157,069	48,512,630	50,669,699
14								
15	Percent of Business Taxable in State	89.0867%	89.0867%	89.0867%	89.0867%	89.0867%	89.0867%	89.0867%
16								
17	Total Kentucky Taxable Income	(19,782,245)	15,112,462	(4,669,783)	6,591,445	1,921,662	43,218,301	45,139,963
18								
19	Kentucky Income Tax @ 6.0%	(1,186,935)	906,748	(280,187)	395,485	115,298	2,593,098	2,708,396
20	Cincinnati Income Tax	0	0	0	0	0	0	0
21	State Income Tax - Deductible to Page 3	(1,186,935)	906,748	(280,187)	395,485	115,298	2,593,098	2,708,396
22	Prior Year Adjustments	1,772,010	(1,772,010)	0	0	0	0	0
23	State Income Tax - Current to Page 3	585,075	(865,262)	(280,187)	395,485	115,298	2,593,098	2,708,396

(A) Calculation may be different due to rounding.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPE-1a, WPE-1b

SCHEDULE E-1  
PAGE 3 OF 3  
WITNESS RESPONSIBLE:  
L. M. BELLUCCI

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES	
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJ. TO FORECAST	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	ADJUSTED
		(1) (\$)	(2) (\$)	(3) (\$)	(4)	(5)	(6) (\$)	(7) (\$)
1	State Income Tax - Current from Page 2	585,075	(865,262)	(280,187)	395,485	115,298	2,593,098	2,708,396
2								
3	Deferred State Income Taxes - Net	3,577,136	(2,746,689)	830,447	(343,539)	486,908	0	486,908
4	Deferred State Income Taxes - ARAM	115,629	(24,935)	90,694		90,694		90,694
5	Deferred State Income Taxes - Prior Year	(1,637,431)	1,637,431	0		0		0
6	Deferred Taxes - Net	2,055,334	(1,134,193)	921,141	(343,539)	577,602	0	577,602
7								
8	Total State Income Tax Expense	2,640,409	(1,999,455)	640,954	51,945	692,900	2,593,098	3,285,998
9								
10								
11	Federal Taxable Income							
12	before State Income Tax from Page 2	(42,426,354)	(18,494,682)	(60,921,036)	7,398,910	(53,522,126)	48,512,630	(5,009,496)
13								
14	State Income Tax Deductible from Page 2	(1,186,935)	906,748	(280,187)	395,485	115,298	2,593,098	2,708,396
15	Federal Taxable Income	(41,239,419)	(19,401,430)	(60,640,849)	7,003,425	(53,637,424)	45,919,532	(7,717,892)
16								
17	Federal Income Tax @ 35% (A)	(14,433,797)	(6,790,500)	(21,224,297)	2,451,199	(18,773,098)	16,071,836	(2,701,262)
18	Fuel Tax Credit	0	0	0	0	0	0	0
19	Prior Year Adjustments	9,071,600	(9,071,600)	0	0	0	0	0
20	Federal Income Tax - Current	(5,362,197)	(15,862,100)	(21,224,297)	2,451,199	(18,773,098)	16,071,836	(2,701,262)
21								
22	Deferred Federal Income Taxes - Current	29,248,092	(4,613,324)	24,634,768	(2,129,230)	22,505,538	0	22,505,538
23	Deferred Federal Income Taxes - ARAM and EPRI Credit	114,401	(76,095)	38,306		38,306		38,306
24	Deferred Federal Income Taxes - Prior Year	(8,991,324)	8,991,324	0		0		0
25	Deferred Taxes - Net	20,371,169	4,301,905	24,673,074	(2,129,230)	22,543,844	0	22,543,844
26								
27	Amortization of Investment Tax Credit	(11,952)	636	(11,316)	0	(11,316)	0	(11,316)
28								
29	Total Federal Income Tax Expense	14,997,020	(11,559,559)	3,437,461	321,969	3,759,430	16,071,836	19,831,266

(A) Calculation may be different due to rounding.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
BEFORE ADJUSTMENTS  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE E-2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
L. M. BELLUCCI

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LINE NO.	ACCOUNT TITLE	TOTAL UTILITY (1)	JURISDIC- TIONAL % (2)	JURISDICTION (3)	JURISDICTIONAL CODE/EXPLANATION (4)
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(S) (S)

Not Applicable - 100% Jurisdictional

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2017-00321**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(f)**

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**807 KAR 5:001, SECTION 16(8)(f)**

**Description of Filing Requirement:**

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; expenditure at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses.

**Response:**

See Schedules F-1 through F-7 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:** Sarah E. Lawler

SECTION F

OTHER EXPENSES

DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended November 30, 2017

Forecasted Period: Twelve Months Ended March 31, 2019

Schedules

- F-1 Social and Service Club Dues
- F-2.1 Charitable Contributions
- F-2.2 Initiation Fees/Country Club Expense
- F-2.3 Employee Party, Outing, and Gift Expense
- F-3 Customer Service and Informational Sales and General Advertising Expense
- F-4 Advertising
- F-5 Professional Services Expenses
- F-6 Rate Case Expense
- F-7 Civic, Political and Related Expenses

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
SOCIAL AND SERVICE CLUB DUES  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISD  
WORK PAPER REFERENCE NO(S):

SCHEDULE F-1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	SOCIAL ORGANIZATION/ SERVICE CLUB	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL		TOTAL UTILITY	JURISDICTIONAL	
			(\$)	PERCENT	AMOUNT (\$)	(\$)	PERCENT	AMOUNT (\$)
1	500000	Various Budgeted Items	0	100.00	0	1,577	100.00	1,577
2	501150	Various Budgeted Items	0	100.00	0	72	100.00	72
3	506000	Various Budgeted Items	0	100.00	0	128	100.00	128
4	557000	Various Budgeted Items	0	100.00	0	815	100.00	815
5	903100	Various Budgeted Items	0	100.00	0	11	100.00	11
6	903200	Various Budgeted Items	0	100.00	0	10	100.00	10
7	903300	Various Budgeted Items	0	100.00	0	8	100.00	8
8	910000	Various Budgeted Items	0	100.00	0	37	100.00	37
9	912000	Various Budgeted Items	0	100.00	0	3,938	100.00	3,938
10	921100	Various Budgeted Items	0	100.00	0	9,881	100.00	9,881
11	930230	Various Budgeted Items	0	100.00	0	9,974	100.00	9,974
12	930230	Cincinnati Business Committee	8,775	100.00	8,775	0	100.00	0
13	930230	Cincinnati USA Regional Chamber	3,904	100.00	3,904	0	100.00	0
14	930230	Covington Business Council	354	100.00	354	0	100.00	0
15	930230	Greater Cincinnati African American	885	100.00	885	0	100.00	0
16	930230	Industrial Asset Management Council	49	100.00	49	0	100.00	0
17	930230	Kentucky Association of Manufacturers	1,413	100.00	1,413	0	100.00	0
18	930230	Kentucky Chamber of Commerce	2,942	100.00	2,942	0	100.00	0
19	930230	Kentucky Coal Association	345	100.00	345	0	100.00	0
20	930230	Municipal Government League of Northern Kentucky	89	100.00	89	0	100.00	0
21	930230	Miscellaneous	4,262	100.00	4,262	0	100.00	0
22	426400	Various Budgeted Items	0	100.00	0	57,714	100.00	57,714
23	426540	Miscellaneous	18	100.00	18	0	100.00	0
24		Total Social and Service Club Dues	<u>23,036</u>		<u>23,036</u>	<u>84,165</u>		<u>84,165</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
CHARITABLE CONTRIBUTIONS  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X"=BASE PERIOD, "Y"=FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL, "X"=UPDATED, REVISED  
WORK PAPER REFERENCE NO. 1:

SCHEDULE F-21  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	CHARITABLE ORGANIZATION	BASE PERIOD		FORECASTED PERIOD	
			TOTAL UTILITY (\$)	JURISDICTIONAL PERCENT (%)	TOTAL UTILITY (\$)	JURISDICTIONAL PERCENT (%)
1	426100	Adopt a Class Foundation	1,475	100.00	0	100.00
2	426100	American Red Cross	2,865	100.00	0	100.00
3	426100	American Red Cross	2,360	100.00	2,360	100.00
4	426100	Aratoff Music Hall	425	100.00	0	100.00
5	426100	Avondale Comprehensive Development Corp	148	100.00	148	100.00
6	426100	Bad Girl Ventures	1,166	100.00	148	100.00
7	426100	Bank of Kentucky Box Office	1,820	100.00	1,166	100.00
8	426100	Boone County 4-H and Upland Fair	1,820	100.00	1,820	100.00
9	426100	Boone County Public Library	3,245	100.00	3,245	100.00
10	426100	Boone County Public Library	1,180	100.00	1,180	100.00
11	426100	Bowles Center for Diversity Outreach	9,045	100.00	9,045	100.00
12	426100	Boy Scouts of America	590	100.00	590	100.00
13	426100	Boys & Girls Club of Greater Cincinnati	448	100.00	448	100.00
14	426100	Brighton Center Inc	5,015	100.00	5,015	100.00
15	426100	Butler County Agricultural Society	29,500	100.00	29,500	100.00
16	426100	Butler County Agricultural Society	148	100.00	148	100.00
17	426100	Calvary Development Funding Corp	177	100.00	177	100.00
18	426100	Center for Great Neighborhoods	59,543	100.00	59,543	100.00
19	426100	Children's Home of Northern Kentucky	1,000	100.00	1,000	100.00
20	426100	Cincinnati Bengals	53,054	100.00	53,054	100.00
21	426100	Cincinnati School District	292	100.00	292	100.00
22	426100	Cincinnati School District	885	100.00	885	100.00
23	426100	Covington Business Council	177	100.00	177	100.00
24	426100	Covington Education Foundation	1148	100.00	1148	100.00
25	426100	Crayons to Computers	2,065	100.00	2,065	100.00
26	426100	Crusible Theatre of Cincinnati	2,065	100.00	2,065	100.00
27	426100	Crownst Quest Inc	1148	100.00	1148	100.00
28	426100	Crownst Quest Inc	2,065	100.00	2,065	100.00
29	426100	Crownst Quest Inc	2,965	100.00	2,965	100.00
30	426100	Crownst Quest Inc	2,965	100.00	2,965	100.00
31	426100	Home Builders Assoc of Northern Kentucky	1,062	100.00	1,062	100.00
32	426100	Impact Northern Kentucky Inc	2,965	100.00	2,965	100.00
33	426100	Kenton County Board of Education	295	100.00	295	100.00
34	426100	Kenton County Fire Chiefs Association	1,960	100.00	1,960	100.00
35	426100	Kenton County Fiscal Court	1,960	100.00	1,960	100.00
36	426100	Kentucky Agricultural Manufacturers	1,475	100.00	1,475	100.00
37	426100	Kentucky Agricultural Manufacturers	590	100.00	590	100.00
38	426100	Kentucky Engineering Association	2,950	100.00	2,950	100.00
39	426100	Kentucky Magistrates and Commissioners	443	100.00	443	100.00
40	426100	Kentucky Retail Federation	267	100.00	267	100.00
41	426100	Kings Daughters' Medical Center	369	100.00	369	100.00
42	426100	Leadership Kentucky Foundation	2,065	100.00	2,065	100.00
43	426100	Leadership Kentucky Foundation	148	100.00	148	100.00
44	426100	Manufacturing	885	100.00	885	100.00
45	426100	Manufacturing Village Association Inc	35	100.00	35	100.00
46	426100	Municipal Government League of Northern Kentucky	100	100.00	100	100.00
47	426100	NANOP Georgia Corp	1,000	100.00	1,000	100.00
48	426100	National Association for The Advancement	1,000	100.00	1,000	100.00
49	426100	Norfolk Southern Schools	3,377	100.00	3,377	100.00
50	426100	Norfolk Southern Schools	3,377	100.00	3,377	100.00
51	426100	Northern Kentucky Area Development	1,475	100.00	1,475	100.00
52	426100	Northern Kentucky Children's Law Center	590	100.00	590	100.00
53	426100	Northern Kentucky Educational Council	8,650	100.00	8,650	100.00
54	426100	Northern Kentucky Regional Alliance	15,750	100.00	15,750	100.00
55	426100	Northern Kentucky Tribune	3,885	100.00	3,885	100.00
56	426100	Northern Kentucky Tribune	885	100.00	885	100.00
57	426100	Parkland County Industrial Authority	1,000	100.00	1,000	100.00
58	426100	People Working Cooperatively Inc	6,411	100.00	6,411	100.00
59	426100	Professional Artists Research Projects	148	100.00	148	100.00
60	426100	Renewment LLC	4,600	100.00	4,600	100.00
61	426100	Renewment LLC	538	100.00	538	100.00
62	426100	Renewment LLC	731	100.00	731	100.00
63	426100	Renewment LLC	150	100.00	150	100.00
64	426100	The Roman Catholic Diocese of Cincinnati	750	100.00	750	100.00
65	426100	The Roman Catholic Diocese of Cincinnati	295	100.00	295	100.00
66	426100	The League for Animal Welfare	148	100.00	148	100.00
67	426100	The Salvation Army	1,935	100.00	1,935	100.00
68	426100	The University of Cincinnati Foundation	802	100.00	802	100.00
69	426100	The University of Cincinnati Foundation	885	100.00	885	100.00
70	426100	The County Economic Development Corp	13,846	100.00	13,846	100.00
71	426100	Urban League of Greater Cincinnati	3,000	100.00	3,000	100.00
72	426100	Utility Economic Development Assoc	120	100.00	120	100.00
73	426100	Venue Lifestyle and Event Guide	713	100.00	713	100.00
74	426100	Western Kentucky Agricultural Society	177	100.00	177	100.00
75	426100	Western Kentucky Agricultural Society	885	100.00	885	100.00
76	426100	YWCA of Greater Cincinnati Inc	25	100.00	25	100.00
77	426100	Miscellaneous	0	100.00	0	100.00
78	426100	Various Budgeted Items	0	100.00	0	100.00
79		Total Charitable Contributions	281,126		195,197	
80					185,187	

(A) Allocation Code DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
INITIATION FEES/COUNTRY CLUB EXP.  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S):

SCHEDULE F-2.2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	PAYEE ORGANIZATION	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL		TOTAL UTILITY	JURISDICTIONAL	
				PERCENT (A)	AMOUNT (\$)		PERCENT (A)	AMOUNT (\$)
			(\$)	%	(\$)	(\$)	%	(\$)

Initiation Fees/Country Club Expenses are included on Schedule F-1.



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
EMPLOYEE PARTY, OUTING, & GIFT EXPENSE  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S).:

SCHEDULE F-2.3  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	EMPLOYEE EXPENDITURES	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL		TOTAL UTILITY	JURISDICTIONAL	
				PERCENT (A)	AMOUNT (\$)		PERCENT (A)	AMOUNT (\$)
			(\$)	%	(\$)	(\$)	%	(\$)
1	912000	Amazon Marketplace	7	100.00	7	0	100.00	0
2	500000	Kroger	230	100.00	230	0	100.00	0
3	500000	Michael's	139	100.00	139	0	100.00	0
4	926000	OC Tanner Recognition Company	7,214	100.00	7,214	0	100.00	0
5	920000	Trophy Awards Mfg Co.	959	100.00	959	0	100.00	0
6	920000	Tyndale Company Inc.	96	100.00	96	0	100.00	0
7	Various	Miscellaneous	396	100.00	396	0	100.00	0
8	Various	Safety Awards	0	100.00	0	15,701	100.00	15,701
9								
10		Total Employee Party & Gift Expense	<u>9,041</u>		<u>9,041</u>	<u>15,701</u>		<u>15,701</u>

(A) Alloc Code DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
CUSTOMER SERVICE AND INFORMATIONAL EXPENSE, SALES EXPENSE AND GENERAL ADVERTISING EXPENSE  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S): SCHEDULE C-2.1

SCHEDULE F-3  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	DESCRIPTION OF EXPENSES	BASE PERIOD			FORECASTED PERIOD		
			TOTAL ELECTRIC	JURISDICTIONAL		TOTAL ELECTRIC	JURISDICTIONAL	
			(\$)	PERCENT (A)	AMOUNT (\$)	(\$)	PERCENT (A)	AMOUNT (\$)
1		<b>Customer Service And Informational Expenses</b>						
2	908	Customer Assistance Activities	12	100.000	12	1,857	100.000	1,857
3	909	Informational & Instructional Adver.	5,272	100.000	5,272	4,088,055	100.000	4,088,055
4	910	Misc. Cust. Serv. & Info.	639,415	100.000	639,415	349,340	100.000	349,340
5		Total Customer Service and Informational Expenses	<u>644,699</u>		<u>644,699</u>	<u>4,439,252</u>		<u>4,439,252</u>
6								
7		<b>Sales Expense</b>						
8	911	Supervision	0	100.000	0	0	100.000	0
9	912	Demonstrating & Selling Exp	825,994	100.000	825,994	0	100.000	0
10	913	Advertising	66,008	100.000	66,008	796,529	100.000	796,529
11		Total Sales Expense	<u>892,002</u>		<u>892,002</u>	<u>796,529</u>		<u>796,529</u>
12								
13		<b>General Advertising Expense</b>						
14	930150	Miscellaneous Advertising Exp	20,997	100.000	20,997	0	100.000	0
15		Total General Advertising Expense	<u>20,997</u>		<u>20,997</u>	<u>0</u>		<u>0</u>

(A) Alloc Code

DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADVERTISING  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: WPF-4a, WPF-4b

SCHEDULE F-4  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ITEM (A)	SALES OR PROMOTIONAL ADVERTISING (B)	INSTITUTIONAL ADVERTISING (C)	CONSERVATION ADVERTISING (D)	SAFETY (E)	RATE CASE (F)	OTHER (G)	TOTAL (H)
1	<u>Newspaper</u>							0
2								
3	<u>Magazines and Other</u>						2,200	2,200
4								
5	<u>Television</u>							0
6								
7	<u>Radio</u>							
8								
9	<u>Direct Mail</u>			1,801	3,482			5,283
10								
11	<u>Sales Aids</u>						55,151	55,151
12								
13	<u>Undetermined</u>						29,643	29,643
14								
15	Total	0	0	1,801	3,482	0	86,994	92,277
16								
17	Amount Assigned to							
18	KY Retail	0	0	1,801	3,482	0	86,994	92,277

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ADVERTISING  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S):: WPF-4a, WPF-4b

SCHEDULE F-4  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ITEM (A)	SALES OR PROMOTIONAL ADVERTISING (B)	INSTITUTIONAL ADVERTISING (C)	CONSERVATION ADVERTISING (D)	SAFETY (E)	RATE CASE (F)	OTHER (G)	TOTAL <sup>(1)</sup> (H)
1	<u>Newspaper</u>							0
2								
3	<u>Magazines and Other</u>							0
4								
5	<u>Television</u>							0
6								
7	<u>Radio</u>							0
8								
9	<u>Direct Mail</u>							0
10								
11	<u>Sales Aids</u>							0
12								
13	<u>Undetermined</u>						1,857	1,857
14								
15	Total	0	0	0	0	0	1,857	1,857
16								
17	Amount Assigned to							
18	KY Retail	0	0	0	0	0	1,857	1,857

Notes:

<sup>(1)</sup> Eliminated on Schedule D-2.23.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PROFESSIONAL SERVICES EXPENSES  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPF-5a, WPF-5b

SCHEDULE F-5  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
S. E. LAWLER

Line No.	Description	Expense Breakdown			Total Electric Unadjusted	Juris. Allocation %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted	Allocation Code
		Rate Case	Annual Audit	Other						
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
1										
2	Legal	0	0	123,312	123,312	100.000	123,312	0	123,312	DALL
3										
4	Engineering	0	0	0	0	100.000	0	0	0	DALL
5										
6	Accounting	0	0	0	0	100.000	0	0	0	DALL
7										
8	Other	<u>0</u>	<u>0</u>	<u>1,799,795</u>	<u>1,799,795</u>	100.000	<u>1,799,795</u>	<u>0</u>	<u>1,799,795</u>	DALL
9										
10	Total	<u>0</u>	<u>0</u>	<u>1,923,107</u>	<u>1,923,107</u>		<u>1,923,107</u>	<u>0</u>	<u>1,923,107</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PROFESSIONAL SERVICES EXPENSES  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S): WPF-5a, WPF-5b

SCHEDULE F-5  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
S. E. LAWLER

Line No.	Description	Expense Breakdown			Total Electric Unadjusted	Juris. Allocation %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted	Allocation Code
		Rate Case	Annual Audit	Other						
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
1										
2	Legal	0	0	202,323	202,323	100.000	202,323	0	202,323	DALL
3										
4	Engineering	0	0	0	0	100.000	0	0	0	DALL
5										
6	Accounting	0	0	0	0	100.000	0	0	0	DALL
7										
8	Other	<u>0</u>	<u>0</u>	<u>1,898,019</u>	<u>1,898,019</u>	100.000	<u>1,898,019</u>	<u>0</u>	<u>1,898,019</u>	DALL
9										
10	Total	<u>0</u>	<u>0</u>	<u>2,100,342</u>	<u>2,100,342</u>		<u>2,100,342</u>	<u>0</u>	<u>2,100,342</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
RATE CASE EXPENSE  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISD  
WORK PAPER REFERENCE NO(S):

SCHEDULE F-6  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

COMPARISON OF PROJECTED EXPENSES ASSOCIATED WITH THE CURRENT CASE TO PRIOR RATE CASES							JUSTIFICATION OF SIGNIFICANT CHANGE
LINE NO.	ITEM OF EXPENSE	CASE NO. 2017-00321	CASE NO. 2009-00202 (GAS)		CASE NO. 2006-00172 (ELEC)		
		ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	
1	Legal	186,690	7,324	15,000	11,268	35,000	
2	Depreciation Study	75,000	35,146	50,000	55,772	40,000	
3	Demolition Study	80,000			21,366		
4	Consultants	0	19,442	25,000	78,391	25,000	
5	Rate of Return Studies	80,000	54,717	60,000	45,478	70,000	
6	Cost of Service Studies	0	0	0	0	0	
7	Publish Legal Notice	81,000	22,315	80,000	81,463	16,000	
8	Transportation, Lodging, Meals	80,000	0	20,000	7,990	40,000	
9	Miscellaneous	20,000	17,580	10,000	(99,728)	9,000	
10	Total	<u>602,690</u>	<u>156,524</u>	<u>260,000</u>	<u>202,000</u>	<u>235,000</u>	

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION					
RATE CASE	TOTAL TO BE AMORTIZED	OPINION / ORDER DATE	AMORTIZATION PERIOD	AMOUNT AMORTIZED TO DATE	AMORT. DURING FORECASTED PERIOD
21 Current Case	602,690	-	5 YEAR	0	120,538
23 2006-00172	235,000	12/21/2006	3 YEAR	235,000	0
25 State Fuel Hearings and Other					0
26 Total Rate Case Expense Amortization			To WPD-2.17a <-----		<u>120,538</u> (A)

(A) Represents rate case expense included on Schedule C-2, as adjusted.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
CIVIC, POLITICAL AND RELATED ACTIVITIES  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE F-7  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	ACCOUNT NO.	ORGANIZATION	BASE PERIOD			FORECASTED PERIOD		
			TOTAL	JURISDICTIONAL		TOTAL	JURISDICTIONAL	
			UTILITY	PERCENT	AMOUNT	UTILITY	PERCENT	AMOUNT
			(A)		(A)			
			(\$)	%	(\$)	(\$)	%	(\$)
1	426400	Cincinnati Business Committee	975	100.00	975	0	100.00	0
2	426400	Cincinnati Regional Business Committee	0	100.00	0	0	100.00	0
3	426400	Cincinnati USA Regional Chamber	121	100.00	121	0	100.00	0
4	426400	Goss Samford PLLC	643	100.00	643	0	100.00	0
5	426400	Kentucky Chamber of Commerce	519	100.00	519	0	100.00	0
6	426400	Kentucky Coal Association	166	100.00	166	0	100.00	0
7	426400	Mcbrayer McGinnis Leslie &	15,132	100.00	15,132	0	100.00	0
8	426400	State Government Leadership Foundation	2,065	100.00	2,065	0	100.00	0
9	426400	Other Items	387,166	100.00	387,166	0	100.00	0
10	426400	Various Budgeted Items	0	100.00	0	231,028	100.00	231,028
11								
12		Total Civic, Political & Related Activities	<u>406,787</u>		<u>406,787</u>	<u>231,028</u>		<u>0</u>

(A) Allocation Code DALL

No Political Expenses are included in test year operating expenses.



**DUKE ENERGY KENTUCKY  
CASE NO. 2017-00321  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
FR 16(8)(g)**

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**807 KAR 5:001, SECTION 16(8)(g)**

**Description of Filing Requirement:**

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.

**Response:**

See Schedules G-1 through G-3 of Schedule Book for non-confidential information responsive to this request. All confidential information is being provided under seal pursuant to a Petition for Confidential Treatment that is being filed simultaneously with this Application.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals for non-confidential information responsive to this request. All confidential information responsive to this request is being provided under seal pursuant to the Petition for Confidential Treatment submitted on September 1, 2017.

**Witness Responsible:**

Sarah E. Lawler – (G-1)  
Thomas Silinski – (G-2, G-3)

SECTION G  
PAYROLL COSTS AND ANALYSIS  
DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended November 30, 2017

Forecasted Period: Twelve Months Ended March 31, 2019

Schedules

- G-1 Payroll Costs
- G-2 Payroll Analysis
- G-3 Executive Compensation

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PAYROLL COSTS  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE G-1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	PAYROLL COSTS	OPERATION AND MAINTENANCE EXPENSES				
		TOTAL ELECTRIC UNADJUSTED	JURISDICTIONAL % (A)	JURISDICTIONAL UNADJUSTED	ADJUSTMENTS	JURISDICTIONAL ADJUSTED
1	<b>Base Period:</b>					
2	Labor	27,625,338	100.000	27,625,338	0	27,625,338
3	Incentives	3,817,756	100.000	3,817,756	0	3,817,756
4	Employee Benefits	5,729,838	100.000	5,729,838	0	5,729,838
5	Payroll Taxes	832,885	100.000	832,885	0	832,885
6	Total Payroll Costs	<u>38,005,817</u>		<u>38,005,817</u>	<u>0</u>	<u>38,005,817</u>
7						
8	<b>Forecasted Period:</b>					
9	Labor	27,620,234	100.000	27,620,234	0	27,620,234
10	Incentives	3,154,061	100.000	3,154,061	0	3,154,061
11	Employee Benefits	6,191,651	100.000	6,191,651	0	6,191,651
12	Payroll Taxes	2,066,143	100.000	2,066,143	0	2,066,143
13	Total Payroll Costs	<u>39,032,089</u>		<u>39,032,089</u>	<u>0</u>	<u>39,032,089</u>

(A) Allocation Code: DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
PAYROLL ANALYSIS  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE G-2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
T. SILINSKI

LINE NO.	DESCRIPTION	Base Period	% Change	Forecasted Period
1	<b>MANHOURS</b>			
2	STRAIGHT TIME HOURS	735,830	(7.05)%	683,953
3	OVERTIME HOURS	65,458	(12.88)%	57,030
4	TOTAL MANHOURS	<u>801,288</u>	(7.53)%	<u>740,983</u>
5				
6	RATIO OF OVERTIME HOURS TO			
7	STRAIGHT TIME HOURS	8.90		8.34

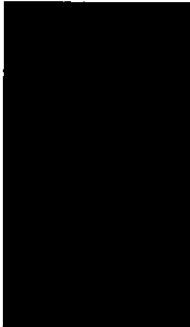

Note: The regular and straight time hours shown are 2016 labor hours. The Company does not budget or forecast labor hours but does not expect to deviate materially from 2016

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
EXECUTIVE COMPENSATION  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S).

SCHEDULE G-3  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
T. SILINSKI

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LINE NO.	JOB TITLE	SALARY	OTHER COMPENSATION (1)
1	EVP, Administration & Chief HR Officer		
2	SVP Chief Accting Off & Controller		
3	SVP & Pres DE Rnwbls & Dist Engy		
4	SVP, Tax and Treasurer		
5	EVP Energy Sins & Pres MW FL		
6	Chairman, President & CEO		
7	State President-OH/KY		
8	EVP & Chief Operating Officer		
9	EVP & Chief Legal Officer		
10	EVP Cust & Delivery Ops & Pres Car		
11	EVP & CFO		

(1) Other compensation includes cash based short-term incentives and stock based long term incentives at target.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
EXECUTIVE COMPENSATION  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S).

SCHEDULE G-3  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
T. SILINSKI

---

LINE NO.	JOB TITLE	SALARY (1)	OTHER COMPENSATION (2)
1	EVP, Administration & Chief HR Officer		
2	SVP Chief Accting Off & Controller		
3	SVP & Pres DE Rnwbls & Dist Engy		
4	SVP, Tax and Treasurer		
5	EVP Energy Slns & Pres MW FL		
6	Chairman, President & CEO		
7	State President-OH/KY		
8	EVP & Chief Operating Officer		
9	EVP & Chief Legal Officer		
10	EVP Cust & Delivery Ops & Pres Car		
11	EVP & CFO		

---

(1) The Company's forecast assumes an annual salary adjustment of 3.5%.

(2) Other compensation includes cash based short-term incentives and stock based long term incentives at target.

**DUKE ENERGY KENTUCKY  
CASE NO. 2017-00321  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
FR 16(8)(h)**

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**807 KAR 5:001, SECTION 16(8)(h)**

**Description of Filing Requirement:**

A computation of the gross revenue conversion factor for the forecasted period.

**Response:**

See Schedule H of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:** Sarah E. Lawler

SECTION H

GROSS REVENUE CONVERSION FACTOR

DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended November 30, 2017

Forecasted Period: Twelve Months Ended March 31, 2019

Schedules

H Computation of Gross Revenue Conversion Factor



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: WPH-a

SCHEDULE H  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	DESCRIPTION	PERCENT OF INCREMENTAL GROSS REVENUE
1	Operating Revenues	100.0000%
2		
3		
4	Less: Uncollectible Accounts Expenses	0.0750%
5	KPSC Maintenance Tax	0.1996%
6	Subtotal	<u>0.2746%</u>
7		
8	Income before Income Tax (Line 1 - Line 6)	99.7254%
9		
10	Income Taxes - State of Kentucky	
11	(6.00% * 99.7254% * 89.0867%)	<u>5.3305%</u>
12		
13	Income before Federal Income Tax (Line 8 - Line 11)	94.3949%
14		
15	Federal Income Tax (35% x 94.3949%)	<u>33.0382%</u>
16		
17	Operating Income Percentage (Line 13 - Line 15)	<u>61.3567%</u>
18		
19	Gross Revenue Conversion Factor (100% / 61.3567%)	<u>1.6298147</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPH-a

SCHEDULE H  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
S. E. LAWLER

LINE NO.	DESCRIPTION	PERCENT OF INCREMENTAL GROSS REVENUE
1	Operating Revenues	100.0000%
2		
3		
4	Less: Uncollectible Accounts Expenses	0.0750%
5	KPSC Maintenance Tax	0.1996%
6	Subtotal	<u>0.2746%</u>
7		
8	Income before Income Tax (Line 1 - Line 6)	99.7254%
9		
10	Income Taxes - State of Kentucky	
11	(6.00% * 99.7254% * 89.0867%)	<u>5.3305%</u>
12		
13	Income before Federal Income Tax (Line 8 - Line 11)	94.3949%
14		
15	Federal Income Tax (35% x 94.3949%)	<u>33.0382%</u>
16		
17	Operating Income Percentage (Line 13 - Line 15)	<u>61.356670%</u>
18		
19	Gross Revenue Conversion Factor (100% / 61.3567%)	<u>1.6298147</u>

**DUKE ENERGY KENTUCKY  
CASE NO. 2017-00321  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
FR 16(8)(i)**

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**807 KAR 5:001, SECTION 16(8)(i)**

**Description of Filing Requirement:**

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for five (5) calendar years prior to application filing date, the base period, forecasted period, and two (2) calendar years beyond forecast period.

**Response:**

See Schedule I-1 through I-5 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:**        David L. Doss, Jr. / Robert H. Pratt

SECTION I

STATISTICAL DATA

DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended November 30, 2017

Forecasted Period: Twelve Months Ended March 31, 2019

Schedules

- I-1 Total Company Comparative Income Statements
- I-1 Electric Income Statements
- I-2.1 Revenue Statistics - Total Company
- I-3 Revenue Statistics - Jurisdictional
- I-4 Sales Statistics - Total Company
- I-5 Sales Statistics - Jurisdictional

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
TOTAL COMPANY  
COMPARATIVE INCOME STATEMENTS  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

SCHEDULE I-1  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
R. H. PRATT / D. L. DOSS

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	2019		FORECASTED PERIOD	% CHANGE	BASE PERIOD		MOST RECENT FIVE CALENDAR YEARS									
		2020	2019			2016	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013	% CHANGE	2012	% CHANGE		
1	UTILITY OPERATING INCOME			423,579,876	(1.19)%	428,669,100	(2.75)%	440,779,989	(5.56)%	466,754,287	(4.50)%	488,724,225	10.12%	443,803,682	3.78%	427,627,327	(6.77)%
2	OPERATING REVENUES	512,118,402	493,755,457														
3	OPERATING EXPENSES			280,536,917	5.12%	266,897,703	(1.22)%	270,158,902	(5.97)%	287,322,431	(12.01)%	326,535,049	15.18%	283,466,847	3.17%	274,779,814	(10.44)%
4	OPERATION EXPENSES	286,439,517	277,606,393			33,659,740	0.54%	33,479,990	4.18%	32,137,254	(15.38)%	37,977,378	41.33%	26,872,031	(22.97)%	34,886,077	26.71%
5	MAINTENANCE EXPENSES	16,791,307	21,716,071	23,268,051	35.10%	43,345,058	5.58%	41,052,844	0.14%	40,995,881	(0.11)%	41,040,255	0.48%	40,842,298	2.95%	39,672,351	3.21%
6	DEPRECIATION EXPENSE	62,128,808	61,443,254	58,559,110	100.00%	3,438,391	31.47%	2,615,436	(7.14)%	2,816,584	(13.49)%	3,255,908	(3.91)%	3,388,297	(14.67)%	3,970,647	(13.60)%
7	AMORT. & DEPL. OF UTILITY PLANT	0	0	0	100.00%	433,374	(91.36)%	5,017,219	117.17%	2,310,291	141.50%	(5,567,558)	22.05%	(7,142,904)	(208.36)%	(2,316,400)	(132.85)%
8	REGULATORY DEBITS	9,567,840	7,836,120	0	100.00%	(2,388,462)	(124.33)%	(1,064,723)	(166.48)%	(399,545)	(63119.72)%	634	-	0	-	0	-
9	REGULATORY CREDITS	0	0	0	100.00%	14,167,847	(2.54)%	14,536,730	12.14%	12,963,093	(3.21)%	13,393,124	2.76%	13,033,671	(12.23)%	14,850,162	25.11%
10	TAXES OTHER THAN INCOME TAXES	19,053,278	18,688,545	16,573,187	16.98%	(15,609,176)	(318.19)%	(3,732,567)	(338.90)%	1,555,907	409.40%	(502,877)	(103.33)%	15,119,669	976.92%	1,403,969	(62.40)%
11	INCOME TAXES - FEDERAL	25,666,092	13,303,853	(21,462,360)	(37.50)%	(729,006)	15.44%	(872,454)	(9.78)%	(794,708)	(143.79)%	1,814,798	66.48%	1,090,085	(66.89)%	3,291,869	132.51%
12	INCOME TAXES - OTHER	(10,332,063)	(7,947,836)	(571,421)	21.62%	(79,416)	85.75%	(79,416)	40.95%	144,168,278	153.85%	56,030,365	55.00%	36,651,638	(33.38)%	55,014,396	1.58%
13	PROVISION FOR DEFERRED INCOME TAXES	22,387,216	28,025,980	32,136,115	100.00%	(71,723,094)	(3.75)%	(69,127,951)	40.95%	(117,061,600)	(217.60)%	(36,858,043)	(30.94)%	(28,148,659)	34.21%	(42,788,022)	(27.32)%
14	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	0	0	0	100.00%	(11,316)	11.90%	(90,146)	7.27%	(97,216)	1.06%	(98,281)	9.06%	(108,070)	18.22%	(132,145)	7.30%
15	INVESTMENT TAX CREDIT ADJ. - NET	0	0	(11,316)	100.00%	(23)	-	0	100.00%	(8,051)	(5692.09)%	(139)	(51.09)%	(92)	59.29%	(226)	96.70%
16	GAINS FROM DISP OF ALLOW - CREDIT	0	0	0	100.00%	0	-	0	-	0	-	0	-	0	-	0	-
17	ACCRETION EXPENSE	431,701,995	420,671,980	389,026,283	3.04%	377,560,668	(1.35)%	382,728,816	(5.71)%	405,908,679	(7.29)%	437,828,613	13.69%	385,094,811	0.64%	382,632,492	(9.30)%
18	TOTAL UTILITY OPERATING EXPENSES	80,416,407	73,083,477	34,553,595	(32.39)%	51,108,432	(11.96)%	58,051,173	(4.59)%	60,845,608	19.55%	60,895,612	(13.31)%	58,708,871	30.48%	44,994,835	22.21%
19	NET UTILITY OPERATING INCOME																
20	OTHER INCOME AND DEDUCTIONS																
21	OTHER INCOME																
22	NONUTILITY OPERATING INCOME	220,000	220,000	0	(100.00)%	531,137	37.04%	387,576	18.76%	326,352	753.20%	(49,962)	(122.00)%	227,147	(27.24)%	312,177	241.68%
23	INTEREST AND DIVIDEND INCOME	1,072,500	890,500	1,488,236	28.23%	1,160,599	17.22%	990,145	(2.88)%	1,019,460	(12.71)%	1,167,836	7.86%	1,082,777	(12.93)%	1,243,599	(55.82)%
24	ALLOWANCE FOR FUNDS USED DURING CONST	2,969,976	945,300	3,576,373	13.28%	3,157,068	136.98%	1,332,221	115.06%	618,464	24.49%	497,621	3.59%	480,390	86.11%	258,123	(56.67)%
25	MISCELLANEOUS NONOPERATING INCOME	294,000	322,000	342,880	8495.64%	3,989	383.91%	(1,405)	(2701.85)%	54	(99.98)%	230,387	299303.50%	(77)	(100.09)%	1,265	(14.76)%
26	GAIN ON DISPOSITION OF PROPERTY	0	0	0	(100.00)%	17,045	(55.79)%	38,549	(83.97)%	240,478	-	0	(100.00)%	3,439,636	634.73%	466,150	-
27	TOTAL OTHER INCOME	4,556,476	2,377,800	5,407,489	11.04%	4,659,838	77.27%	2,747,086	24.54%	2,205,808	19.50%	1,845,682	(64.71)%	5,229,673	129.05%	2,283,314	(34.83)%
28	OTHER INCOME DEDUCTIONS																
29	LOSS ON DISPOSITION OF PROPERTY	0	0	0	(100.00)%	115,629	965.41%	10,853	324.61%	(4,832)	-	0	-	0	(100.00)%	20,688	-
30	MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	(100.00)%	3,180,056	55.10%	2,036,243	7.65%	1,891,569	80.65%	1,047,066	(1.54)%	1,063,486	(41.48)%	1,817,195	3.70%
31	TOTAL OTHER INCOME DEDUCTIONS	0	0	0	(100.00)%	3,275,685	60.02%	2,047,096	8.50%	1,886,737	80.19%	1,047,066	(1.54)%	1,063,486	(42.14)%	1,837,883	4.68%
32	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS	0	0	0	(100.00)%	103,233	3.16%	100,069	(20.74)%	126,257	2.47%	123,213	(17.72)%	149,754	8.63%	137,652	(53.20)%
33	TAXES OTHER THAN INCOME TAXES	0	0	0	(100.00)%	2,541,462	(19.38)%	3,152,242	(4.15)%	3,288,600	(32.53)%	4,874,288	1803.97%	266,006	(90.69)%	2,750,399	18.91%
34	INCOME TAXES - FEDERAL	0	0	0	(100.00)%	407,256	(20.42)%	511,744	(6.84)%	549,325	(31.64)%	803,577	314.30%	(374,970)	(201.28)%	370,225	0.78%
35	- OTHER	0	0	0	(100.00)%	1,512,596	565.22%	227,382	(96.66)%	6,808,421	(23.66)%	8,918,546	49.91%	5,949,385	2189.84%	259,817	(85.72)%
36	PROVISION FOR DEFERRED INCOME TAXES	0	0	0	100.00%	(3,670,098)	1.73%	(3,734,566)	83.67%	(10,280,872)	29.57%	(14,596,954)	(217.11)%	(4,603,167)	(35.87)%	(3,387,854)	55.38%
37	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	0	0	0	(100.00)%	19,045	145.28%	(42,057)	44.18%	(75,340)	-	(75,340)	(117.13)%	439,883	202.01%	(431,215)	0.42%
38	INVESTMENT TAX CREDIT ADJ. - NET	0	0	0	(100.00)%	913,484	325.25%	214,811	(48.42)%	416,481	779.95%	47,330	(97.40)%	1,816,891	704.07%	(300,776)	90.68%
39	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	0	0	0	(100.00)%	680,659	40.29%	485,179	598.08%	(97,410)	(112.90)%	751,486	(68.02)%	2,349,498	214.86%	746,207	(85.03)%
40	NET OTHER INCOME AND DEDUCTIONS	4,556,476	2,377,800	5,407,489	694.45%	680,659	40.29%	485,179	598.08%	(97,410)	(112.90)%	751,486	(68.02)%	2,349,498	214.86%	746,207	(85.03)%
41	INTEREST CHARGES																
42	INTEREST ON LONG TERM DEBT	21,935,869	20,632,204	19,501,401	36.56%	14,277,867	3.76%	13,759,989	13.08%	12,168,565	(13.53)%	14,072,706	(0.59)%	14,170,932	(0.16)%	14,193,942	2.69%
43	AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	277,432	398,112	451,473	47.96%	307,004	(58.97)%	748,311	78.14%	417,713	(2.92)%	430,274	(12.11)%	469,575	(5.15)%	516,157	75.16%
44	AMORTIZATION OF LOSS ON REACQUIRED DEBT	0	0	0	(100.00)%	266,474	-	266,474	-	266,474	-	266,474	(3.52)%	276,185	(2.46)%	283,143	-
45	AMORTIZATION OF PREMIUM ON DEBT - CREDIT	0	0	0	(100.00)%	0	-	0	-	0	-	0	-	0	-	0	-
46	INTEREST ON DEBT TO ASSOC. COMPANIES	562,500	562,500	1,045,906	135.44%	444,233	93.90%	229,106	21.01%	169,334	1063.63%	16,271	1860.36%	830	(52.65)%	1,753	-
47	OTHER INTEREST EXPENSE	769,410	595,553	731,562	(47.04)%	1,382,021	(7.00)%	1,485,966	(15.33)%	1,755,051	(2.08)%	1,792,335	41.27%	1,268,769	(53.64)%	2,736,819	(17.22)%
48	ALLOW FOR BRWD FUNDS USED DUR CONST - CREDIT	(1,180,719)	(372,119)	(1,428,360)	(18.34)%	(1,207,016)	(124.59)%	(537,434)	(139.32)%	(224,569)	3.53%	(232,777)	(7.03)%	(217,495)	(2.77)%	(211,632)	0.79%
49	NET INTEREST CHARGES	22,384,492	21,816,250	20,302,392	31.23%	15,470,583	(3.02)%	15,952,414	9.47%	14,572,568	(10.85)%	16,345,283	2.23%	15,988,796	(8.74)%	17,520,182	0.16%
50	NET INCOME	62,608,391	53,645,027	19,658,692	(45.87)%	36,318,508	(14.71)%	42,583,936	(7.78)%	46,175,630	30.80%	35,301,815	(21.67)%	45,069,571	59.70%	28,220,860	16.09%



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ELECTRIC REVENUE STATISTICS-TOTAL COMPANY  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

SCHEDULE I-2.1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT / D. L. DOSS

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S).

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					BASE PERIOD	FORECASTED PERIOD	TWO PROJECTED CALENDAR YEARS	
		2012	2013	2014	2015	2016			2019	2020
1	REVENUE BY CUSTOMER									
2	CLASS \$(A)									
3	RETAIL -									
4	RESIDENTIAL	127,928,561	127,559,448	134,130,428	123,812,030	130,486,547	120,595,404	119,435,052	118,169,402	119,375,357
5	COMMERCIAL	115,828,388	115,693,002	120,164,610	111,993,434	115,657,305	107,498,752	108,730,001	106,815,302	106,960,307
6	INDUSTRIAL	54,620,002	56,009,758	59,382,608	53,099,910	53,901,107	50,393,577	53,320,528	52,647,243	53,235,781
7	LIGHTING	1,597,986	1,720,790	1,775,475	1,860,036	1,860,594	1,554,087	1,639,847	1,626,569	1,647,467
8	OTHER	23,278,242	22,611,960	23,527,940	21,592,543	22,062,418	20,128,523	19,990,534	19,375,994	19,368,236
9	TOTAL	323,951,179	323,504,958	338,951,959	312,148,953	323,787,942	309,176,346	303,115,962	299,734,500	300,555,208
10										
11	NO. OF CUSTOMERS BY									
12	CLASS (YEAR END)									
13	RETAIL -									
14	RESIDENTIAL	121,585	122,323	122,976	123,524	125,166	126,321	126,016	126,252	126,884
15	COMMERCIAL	13,613	13,751	13,916	13,881	14,024	13,591	14,140	14,138	14,160
16	INDUSTRIAL	380	377	373	372	370	362	364	362	360
17	LIGHTING	425	430	437	446	447	448	445	445	447
18	OTHER	951	948	955	959	959	952	929	934	939
19	TOTAL	139,964	137,829	138,697	139,182	140,968	141,674	141,884	142,131	142,730
20										
21	NO. OF CUSTOMERS BY									
22	CLASS (AVERAGE)									
23	RETAIL -									
24	RESIDENTIAL	121,088	121,661	122,287	122,962	124,307	125,649	125,257	125,703	126,328
25	COMMERCIAL	13,528	13,689	13,826	13,873	13,932	13,747	14,083	14,111	14,137
26	INDUSTRIAL	380	378	373	371	371	365	365	363	361
27	LIGHTING	415	431	433	441	446	447	444	445	447
28	OTHER	956	950	950	958	958	957	933	933	936
29	TOTAL	136,377	137,115	137,869	138,605	140,014	141,164	141,082	141,555	142,210
30										
31	AVERAGE REVENUE PER									
32	CUSTOMER									
33	RETAIL -									
34	RESIDENTIAL	1,056	1,048	1,097	1,007	1,050	960	954	940	945
35	COMMERCIAL	8,562	8,452	8,691	8,073	8,302	7,820	7,721	7,570	7,566
36	INDUSTRIAL	143,737	146,174	159,203	143,126	145,286	138,065	146,064	144,758	147,488
37	LIGHTING	4,092	3,993	4,100	3,764	3,723	3,499	3,693	3,655	3,686

(A) Contains Billed and Unbilled Sales.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ELECTRIC REVENUE STATISTICS-JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2018

SCHEDULE I-3  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT / D. L. DOSS

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S).

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					BASE PERIOD	FORECASTED PERIOD	TWO PROJECTED CALENDAR YEARS	
		2012	2013	2014	2015	2016			2019	2020
1	REVENUE BY CUSTOMER									
2	CLASS-\$ (A)									
3	RETAIL -									
4	RESIDENTIAL									
5	COMMERCIAL									
6	INDUSTRIAL									
7	LIGHTING									
8	OTHER									
9	TOTAL									
10										
11	NO. OF CUSTOMERS BY									
12	CLASS (YEAR END)									
13	RETAIL -									
14	RESIDENTIAL									
15	COMMERCIAL									
16	INDUSTRIAL									
17	LIGHTING									
18	OTHER									
19	TOTAL									
20										
21	NO. OF CUSTOMERS BY									
22	CLASS (AVERAGE)									
23	RETAIL -									
24	RESIDENTIAL									
25	COMMERCIAL									
26	INDUSTRIAL									
27	LIGHTING									
28	OTHER									
29	RETAIL									
30										
31	AVERAGE REVENUE PER									
32	CUSTOMER									
33	RETAIL -									
34	RESIDENTIAL									
35	COMMERCIAL									
36	INDUSTRIAL									
37	LIGHTING									

SAME AS SCHEDULE I-2.1 - 100% OF TOTAL COMPANY OPERATIONS ARE JURISDICTIONAL

(A) Contains Billed and Unbilled Sales.



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ELECTRIC SALES STATISTICS-TOTAL COMPANY  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

SCHEDULE I-4  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT / D. L. DOSS

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S).

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					BASE PERIOD	FORECASTED PERIOD	TWO PROJECTED CALENDAR YEARS	
		2012	2013	2014	2015	2016			2019	2020
1	SALES BY CUSTOMER									
2	CLASS-KWH (A)									
3	RETAIL -									
4	RESIDENTIAL	1,450,472,324	1,465,380,770	1,479,746,219	1,445,887,133	1,451,681,665	1,398,262,655	1,471,515,798	1,478,161,953	1,476,107,673
5	COMMERCIAL	1,440,387,481	1,454,626,739	1,459,643,982	1,477,900,086	1,494,014,329	1,459,415,877	1,492,947,059	1,496,320,535	1,496,304,733
6	INDUSTRIAL	777,512,641	808,830,691	827,408,491	812,522,102	810,977,383	800,939,142	821,624,557	817,809,513	809,607,980
7	LIGHTING	15,006,759	15,362,175	15,274,235	15,120,166	15,263,851	15,111,787	15,441,839	15,458,032	15,478,836
8	OTHER	297,126,925	290,297,324	290,764,883	291,792,379	293,223,782	279,485,533	289,262,212	282,259,183	279,199,527
9	TOTAL	3,980,505,130	4,034,477,699	4,073,157,810	4,043,221,866	4,085,161,010	3,953,215,004	4,087,791,465	4,050,009,216	4,076,898,549
10										
11	NO. OF CUSTOMERS BY									
12	CLASS (YEAR END)									
13	RETAIL -									
14	RESIDENTIAL	121,585	122,323	122,976	123,524	125,166	126,321	126,016	126,252	126,804
15	COMMERCIAL	13,613	13,751	13,916	13,881	14,024	13,591	14,140	14,138	14,180
16	INDUSTRIAL	390	377	373	372	370	362	364	362	360
17	LIGHTING	425	430	437	446	447	448	445	445	447
18	OTHER	961	948	955	959	959	952	929	934	939
19	TOTAL	136,964	137,829	138,657	139,182	140,966	141,674	141,894	142,131	142,790
20										
21	NO. OF CUSTOMERS BY									
22	CLASS (AVERAGE)									
23	RETAIL -									
24	RESIDENTIAL	121,688	121,661	122,287	122,962	124,307	125,849	125,257	125,703	126,329
25	COMMERCIAL	13,528	13,869	13,826	13,873	13,932	13,747	14,083	14,111	14,137
26	INDUSTRIAL	380	378	373	371	371	365	365	363	361
27	LIGHTING	415	431	433	441	448	447	444	445	447
28	OTHER	966	956	950	958	958	957	933	933	936
29	TOTAL	138,377	137,115	137,869	138,605	140,014	141,185	141,082	141,555	142,210
30										
31	AVERAGE SALES PER									
32	CUSTOMER-KWH									
33	RETAIL -									
34	RESIDENTIAL	11,979	12,045	12,101	11,759	11,678	11,128	11,748	11,759	11,685
35	COMMERCIAL	106,475	106,262	105,594	108,531	107,236	106,162	106,011	108,039	105,843
36	INDUSTRIAL	2,046,086	2,139,764	2,218,253	2,190,087	2,185,923	2,194,354	2,251,026	2,252,919	2,242,681
37	LIGHTING	36,158	35,843	35,275	34,288	34,224	33,807	34,779	34,737	34,628

(A) Contains Billed Sales.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ELECTRIC SALES STATISTICS-JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
FOR THE TWELVE MONTHS ENDED MARCH 31, 2019

SCHEDULE I-5  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
R. H. PRATT / D. L. DOSS

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S).

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					BASE PERIOD	FORECASTED PERIOD	TWO PROJECTED CALENDAR YEARS	
		2012	2013	2014	2015	2016			2019	2020
1	SALES BY CUSTOMER									
2	CLASS-KWH (A)									
3	RETAIL -									
4	RESIDENTIAL									
5	COMMERCIAL									
6	INDUSTRIAL									
7	LIGHTING									
8	OTHER									
9	TOTAL									
10										
11	NO. OF CUSTOMERS BY									
12	CLASS (YEAR END)									
13	RETAIL -									
14	RESIDENTIAL									
15	COMMERCIAL									
16	INDUSTRIAL									
17	LIGHTING									
18	OTHER									
19	TOTAL									
20										
21	NO. OF CUSTOMERS BY									
22	CLASS (AVERAGE)									
23	RETAIL -									
24	RESIDENTIAL									
25	COMMERCIAL									
26	INDUSTRIAL									
27	LIGHTING									
28	OTHER									
29	TOTAL									
30										
31	AVERAGE SALES PER									
32	CUSTOMER-KWH									
33	RETAIL -									
34	RESIDENTIAL									
35	COMMERCIAL									
36	INDUSTRIAL									
37	LIGHTING									

SAME AS SCHEDULE I-4 - 100% OF TOTAL COMPANY OPERATIONS ARE JURISDICTIONAL

(A) Contains Billed and Unbilled Sales.

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2017-00321**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(j)**

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**807 KAR 5:001, SECTION 16(8)(j)**

**Description of Filing Requirement:**

A cost of capital summary for both the base and forecasted period with supporting schedules, which provide details on each component of the capital structure.

**Response:**

See Schedules J-1 through J-4 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:**            John L. Sullivan, III

SECTION J

RATE OF RETURN

DUKE ENERGY KENTUCKY

Base Period: As of November 30, 2017

Forecasted Period: Thirteen Month Average Ended March 31, 20199

Schedules

- J-1 Cost of Capital Summary
- J-2 Embedded Cost of Short-Term Debt
- J-3 Embedded Cost of Long-Term Debt
- J-4 Embedded Cost of Preferred Stock  
(Not Included per KyPSC Standard Filing Requirements)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
COST OF CAPITAL SUMMARY  
AS OF NOVEMBER 30, 2017

DATA: "X" BASE PERIOD FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE J-1  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
J. L. SULLIVAN

LINE NO.	CLASS OF CAPITAL	REFERENCE	AMOUNT (\$)	% OF TOTAL	% COST	WEIGHTED COST %
1	Common Equity		486,157,820	50.314%	10.300%	5.182%
2	Long-Term Debt	J-3	449,302,593	46.499%	4.250%	1.976%
3	Short-Term Debt	J-2	<u>30,797,855</u>	<u>3.187%</u>	2.144%	<u>0.068%</u>
4						
5	Total Capital		<u>966,258,268</u>	<u>100.000%</u>		<u>7.226%</u>
6						
7						
8	Accumulated Deferred Investment Tax Credit					
9	Account 255	WPB-6	<u>591,870</u>			
10						
11						
12	<u>Investment Tax Credit Included in Total Capital</u>					
13						
14	Common Equity		486,455,613	50.314%	10.300%	5.182%
15	Long-Term Debt		449,577,807	46.499%	4.250%	1.976%
16	Short-Term Debt		<u>30,816,718</u>	<u>3.187%</u>	2.144%	<u>0.068%</u>
17						
18	Total Capital Including Investment Tax Credit		<u>966,850,138</u>	<u>100.000%</u>		<u>7.226%</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
COST OF CAPITAL SUMMARY  
THIRTEEN MONTH AVERAGE BALANCE ENDING MARCH 31, 2019

DATA: BASE PERIOD "X" FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: END OF FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE J-1  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
J. L. SULLIVAN

LINE NO.	CLASS OF CAPITAL	REFERENCE	13 MONTH AVG. BALANCE (\$)	% OF TOTAL	% COST	WEIGHTED COST %
1	Common Equity		522,765,867	48.893%	10.300%	5.036%
2	Long-Term Debt	J-3	434,934,967	40.679%	4.243%	1.726%
3	Short-Term Debt	J-2	<u>111,491,538</u>	<u>10.428%</u>	3.083%	<u>0.321%</u>
4						
5	Total Capital		<u>1,069,192,372</u>	<u>100.000%</u>		<u>7.083%</u>
6						
7						
8	Accumulated Deferred Investment Tax Credit					
9	Account 255	WPB-6	<u>4,874,264</u>			
10						
11						
12	<u>Investment Tax Credit Included in Total Capital</u>					
13						
14	Common Equity		525,149,041	48.893%	10.300%	5.036%
15	Long-Term Debt		436,917,769	40.679%	4.243%	1.726%
16	Short-Term Debt		<u>111,999,826</u>	<u>10.428%</u>	3.083%	<u>0.321%</u>
17						
18	Total Capital Including Investment Tax Credit		<u>1,074,066,636</u>	<u>100.000%</u>		<u>7.083%</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
EMBEDDED COST OF SHORT-TERM DEBT  
AS OF NOVEMBER 30, 2017  
(CORPORATE)

DATA: "X" BASE PERIOD FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE J-2  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
J. L. SULLIVAN

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B)	INTEREST RATE (C)	INTEREST REQUIREMENT (D)
		(\$)	(%)	(\$)
1	<u>Capital Leases - Current</u>			
2				
3	Capital Lease - Meters (2009 Acquisitions)	33,532	4.8206%	1,616
4	Capital Lease - Meters (2010 Acquisitions)	104,175	3.3302%	3,469
5	Capital Lease - Erlanger Facility	208,030	8.6338%	17,961
6				
7	<u>Sale of Accounts Receivable</u>			
8				
9	Amount Sold for Cash/Classified as Receivable	<u>30,452,118</u>	2.0931%	<u>637,406</u>
10				
11	Totals	<u><u>30,797,855</u></u>		<u><u>660,452</u></u>
12				
13	Cost of Short-Term Debt			<u><u>2.144%</u></u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
EMBEDDED COST OF SHORT-TERM DEBT  
THIRTEEN MONTH AVERAGE BALANCE ENDING MARCH 31, 2019  
(CORPORATE)

DATA: BASE PERIOD "X" FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: END OF FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE J-2  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
J. L. SULLIVAN

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B)	INTEREST RATE (C)	CURRENT UNAMORT. (DISCOUNT) OR PREMIUM (D)	CURRENT UNAMORT. DEBT EXPENSE (E)	CARRYING VALUE (F = B+D-E)	INTEREST REQUIREMENT (D)
		(\$)	(%)				(\$)
1	<u>Capital Leases - Current</u>						
2							
3	Capital Lease - Meters (2010 Acquisitions)	164,208	3.3302%			164,208	5,468
4	Capital Lease - Erlanger Facility	224,453	8.6338%			224,453	19,379
5							
6	<u>Sale of Accounts Receivable</u>						
7	Amount Sold for Cash/Classified as Receivable	30,556,687	2.3024%			30,556,687	703,551
8							
9	<u>Notes Payable to Associated Companies</u>						
10							
11	Notes Payable - Money Pool	34,392,344	1.4950%			34,392,344	514,166
12							
13	<u>Current Maturities</u>						
14	4.65% due 10/1/19	46,153,846	4.6500%	(12,197)	13,778	46,127,871	2,182,824
15	LOC Fees maturing 2/12/19				4,981	(4,981)	11,139
16							
17	Totals	<u>111,491,538</u>		<u>(12,197)</u>	<u>18,759</u>	<u>111,460,582</u>	<u>3,436,527</u>
18							
19	Cost of Short-Term Debt						<u>3.083%</u>



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
EMBEDDED COST OF LONG-TERM DEBT  
AS OF NOVEMBER 30, 2017  
(CORPORATE)

DATA: "X" BASE PERIOD FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE J-3  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
J. L. SULLIVAN

LINE NO.	DEBT ISSUE TYPE, COUPON RATE	DATE ISSUED (DAY/MO/YR) (A)	MATURITY DATE (DAY/MO/YR) (B)	PRINCIPAL AMOUNT (C)	FACE AMOUNT OUTSTANDING (D)	UNAMORT. (DISCOUNT OR PREMIUM) (E)	UNAMORT. DEBT EXPENSE (F)	UNAMORT. LOSS ON REACQUIRED DEBT (G)	CARRYING VALUE (H=D+E-F-G)	ANNUAL INTEREST COST(*) (I)	
1	<u>Non Current Capital Leases</u>										
2											
3	Capital Lease - Meters (2009 Acquisitions)	4.821%	21-Apr-09	21-Apr-18	3,429,432	572,048	-	-	572,048	27,576	
4	Capital Lease - Meters (2010 Acquisitions)	3.330%	18-Jun-10	18-Jun-19	955,061	177,475	-	-	177,475	5,910	
5	Capital Lease - Erlanger Facility	8.634%	30-Dec-06	30-Sep-20	2,100,000	428,998	-	-	428,998	37,039	
6											
7	<u>Unamortized Loss on Reacquired Debt</u>										
8											
9	10.25% due 6/1/2020							98,190	(98,190)	39,276	
10	10.25% due 11/15/2020							110,772	(110,772)	37,479	
11	9.7% due 7/1/2019							106,077	(106,077)	66,996	
12	7.65% due 7/15/2025							487,347	(487,347)	63,938	
13	5.5% due 1/1/2024							235,143	(235,143)	38,654	
14	6.5% due 1/15/2022							22,611	(22,611)	4,563	
15	Variable rate PCB, due 8/1/2027							150,498	(150,498)	15,569	
16											
17	<u>Other Long Term Debt</u>										
18											
19	LT Commercial Paper	1.510%	Series	16-Mar-22	25,000,000	25,000,000	-	-	25,000,000	370,750	
20	Debentures	3.860%	Series	26-Jul-06	26,720,000	26,720,000	-	192,551	26,527,449	1,051,311	
21	Debentures	1.669%	Series	03-Dec-08	50,000,000	50,000,000	-	226,820	49,773,180	851,499	
22	Debentures	6.200%	Series	10-Mar-06	65,000,000	65,000,000	(224,112)	398,128	64,377,760	4,064,049	
23	Debentures	4.650%	Series	22-Sep-09	100,000,000	100,000,000	(68,397)	77,264	99,854,339	4,729,451	
24	Debentures	3.420%	Series	05-Jan-16	45,000,000	45,000,000	-	193,399	44,806,601	1,561,117	
25	Debentures	4.450%	Series	05-Jan-16	50,000,000	50,000,000	-	249,329	49,750,671	2,233,314	
26	Future Debentures	3.350%	Series	07-Sep-17	30,000,000	30,000,000	-	122,059	29,877,941	1,015,354	
27	Future Debentures	4.110%	Series	07-Sep-17	30,000,000	30,000,000	-	123,508	29,876,492	1,237,146	
28	Future Debentures	4.260%	Series	07-Sep-17	30,000,000	30,000,000	-	123,749	29,876,251	1,281,110	
29											
30	MCF Fees			16-Mar-22	-	-	-	370,214	(370,214)	86,263	
31	LOC Fees			12-Feb-19	-	-	-	15,760	(15,760)	13,164	
32	Other fees (\$26.720M - remarketing, insurance, Bilateral LC)										
33											
34			Totals		458,204,493	452,898,521	(292,509)	2,092,781	1,210,638	449,302,593	19,097,391
35											
36											
37											
										<u>4.250%</u>	

(\*) Annualized interest cost plus (or minus) amortization of discount or premium plus amortization of issue costs minus (or plus) amortization of gain (or loss) on reacquired debt.



**DUKE ENERGY KENTUCKY**  
**CASE NO. 2017-00321**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(k)**

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**807 KAR 5:001, SECTION 16(8)(k)**

**Description of Filing Requirement:**

Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period.

**Response:**

See Schedule K of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Sponsoring Witness:**

Robert H. Pratt - (pages 1 through 5)

Cynthia S. Lee - (page 1)

David L. Doss - (pages 2, 4, and 5)

John L. Sullivan, III - (page 3)

SECTION K

FINANCIAL DATA

DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended November 30, 2017

Forecasted Period: Twelve Months Ended March 31, 2019

K Schedules

Page 1

Plant Data

Composite Depreciation Rates

Page 2

Capital Structure

Condensed Income Statement

Income Available for Fixed Charges

Cost of Capital

Page 3

Stock and Bond Ratings

Fixed Charge Coverage

Percentage of Construction Expenditures Financed Internally

Page 4

Common Stock Related Data

Rate of Return Measures - Return on Equity

Rate of Return Measures - Return on Total Capital

Rate of Return Measures - Return on Net Plant

Page 5

Other Financial and Operating Data - Mix of Sales

Other Financial and Operating Data - Mix of Fuel

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
COMPARATIVE FINANCIAL DATA

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE K  
PAGE 1 OF 5  
WITNESS RESPONSIBLE:  
R. H. PRATT / C. S. LEE

Line No.	Description	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS										
				2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	
1	<b>PLANT DATA (\$000 omitted): (a)</b>													
2	Gas Plant													
3	Intangible	12,920	11,279	6,221	3,970	3,915	3,529	3,473	2,744	2,054	464	464	464	
4	Production-Mfg. Gas	7,805	7,820	7,820	7,569	7,793	7,809	7,136	6,229	6,072	6,028	5,883	5,846	
5	Underground Storage	-	-	-	-	-	-	-	-	-	-	-	-	
6	Storage-Local	-	-	-	-	-	-	-	-	-	-	-	-	
7	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	
8	Distribution	505,153	481,041	452,451	431,131	421,026	414,138	406,367	393,816	384,146	368,642	335,617	311,175	
9	General	17,135	1,798	1,683	3,207	3,159	3,048	3,286	3,203	3,158	3,000	2,100	1,979	
10	Total Gas Plant-Gross	543,013	501,938	468,175	445,877	435,893	428,524	420,262	405,992	395,430	378,134	345,064	319,464	
11	Less: Accum. Provision for Depr. and Amort.	185,397	164,665	156,558	152,368	142,929	134,248	125,356	118,161	109,623	103,506	97,882	93,640	
12	Gas Plant in Service-Net	357,616	337,273	311,617	293,509	292,964	294,276	294,906	287,831	285,807	274,628	247,182	225,824	
13														
14	Electric Plant													
15	Intangible	12,504	17,531	12,343	9,915	9,098	6,000	5,324	5,785	3,223	2,845	2,200	2,197	
16	Production Plant-Steam	799,631	707,208	748,258	771,471	550,669	522,424	520,107	509,889	508,496	505,467	494,387	499,345	
17	Production Plant-Hydro	-	-	-	-	-	-	-	-	-	-	-	-	
18	Production Plant-Other	334,147	297,239	290,913	290,067	287,989	284,817	281,758	277,770	268,704	263,293	259,706	271,247	
19	Transmission	65,749	57,331	55,492	55,729	51,015	44,032	39,301	29,694	29,258	28,998	28,185	27,830	
20	Distribution	471,421	439,880	428,636	414,569	392,222	382,031	369,753	353,975	343,335	328,839	316,556	302,308	
21	General	16,050	7,979	7,872	5,953	5,610	5,250	5,139	5,414	3,912	1,920	1,384	1,015	
22	Total Electric Plant-Gross	1,699,502	1,527,168	1,541,514	1,547,704	1,296,603	1,244,554	1,221,382	1,182,527	1,156,928	1,131,362	1,102,418	1,103,942	
23	Less: Accum. Provision for Depr. and Amort.	823,226	825,997	807,691	790,467	638,666	633,187	607,591	597,583	574,916	551,023	535,776	534,014	
24	Electric Plant in Service-Net	876,276	701,171	733,823	757,237	657,937	611,367	613,791	584,944	582,012	580,339	566,642	569,928	
25														
26	Common Plant													
27	Common Plant	43,039	43,450	42,694	42,816	42,789	41,257	41,731	41,143	41,119	32,317	28,711	27,291	
28	Less: Accum. Provision for Depr. and Amort.	38,600	38,117	36,759	35,358	33,825	31,539	28,705	28,537	24,213	19,236	16,443	13,850	
29	Common Plant in Service-Net	4,439	5,333	5,935	7,458	8,964	9,718	13,026	12,606	16,906	13,081	12,268	13,441	
30														
31	Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-	-	
32														
33	Construction Work in Progress	85,525	114,848	63,833	43,361	15,303	26,970	20,861	27,612	14,510	18,215	36,504	24,572	
34														
35	Net Utility Plant	1,323,856	1,158,825	1,115,208	1,101,585	975,188	942,331	942,584	912,993	899,235	886,263	862,596	833,765	
36														
37	Composite Depreciation Rates:													
38	Gas (%)	N/A	N/A	2.41%	2.43%	2.42%	2.42%	2.45%	2.39%	2.36%	2.73%	2.28%	2.33%	
39	Electric (%)	N/A	N/A	2.22%	2.38%	2.39%	2.48%	2.42%	2.46%	2.50%	2.49%	2.50%	2.50%	
40	Common (%)	N/A	N/A	10.55%	5.43%	9.48%	9.14%	9.52%	9.40%	9.24%	19.87%	8.96%	9.50%	

(a) Completed Construction Not Classified is included with Plant in Service by function.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
COMPARATIVE FINANCIAL DATA

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE K  
PAGE 2 OF 5  
WITNESS RESPONSIBLE:  
R. H. PRATT / D. L. DOSS

Line No.	Description	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS										
				2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	
1	<b>CAPITAL STRUCTURE:</b>													
2	Long-term debt (\$000)	434,935	449,303	361,382	316,332	317,131	332,042	331,952	331,861	331,771	331,680	325,503	271,923	
3	Preferred stock (\$000)													
4	Common equity (\$000)	522,766	486,158	437,015	404,432	413,256	377,954	372,895	354,664	465,354	422,093	394,025	385,546	
5	<b>CONDENSED INCOME STATEMENT DATA:</b>													
6	Operating revenues (\$000,000)	423.6	428.7	440.8	466.8	488.7	443.8	427.6	458.7	486.7	460.5	500.1	490.6	
7	Operating expenses (excluding FIT and SIT) (\$000,000)	378.9	359.5	365.8	378.1	416.6	360.5	365.8	396.3	406.7	397.8	427.9	423.6	
9	Operating income (\$000,000)	44.7	69.2	75.0	88.7	72.1	83.3	61.8	62.4	80.0	62.7	72.2	67.0	
10	Federal income taxes (current) (\$000,000)	(21.5)	(15.6)	(3.7)	1.6	(0.5)	15.1	1.4	3.7	1.2	(12.1)	7.2	17.4	
11	State income taxes (current) (\$000,000)	(0.6)	(0.7)	(0.9)	(0.8)	1.8	1.1	3.3	1.4	1.5	(2.2)	1.5	2.2	
12	Total income taxes (current) (\$000,000)	(22.1)	(16.3)	(4.6)	0.8	1.3	16.2	4.7	5.1	2.7	(14.3)	8.7	19.6	
13	Investment tax credits - net (\$000,000)	0.0	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	
14	AFUDC - Debt and Equity (\$000,000)	5.0	4.4	1.9	0.8	0.7	0.7	0.5	0.8	0.5	0.3	1.3	0.7	
15	Other income - net (\$000,000) (a)	(17.0)	(16.7)	(16.3)	(15.1)	(15.9)	(13.9)	(16.8)	(12.9)	(15.2)	(11.9)	(15.7)	(8.7)	
16	Extraordinary item (\$000,000)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
17	Net income (\$000,000)	19.7	36.3	42.6	46.2	35.3	45.1	28.2	24.3	43.3	28.1	37.5	33.5	
18	Net income applicable to Common Stock (\$000,000)	19.7	36.3	42.6	46.2	35.3	45.1	28.2	24.3	43.3	28.1	37.5	33.5	
19	<b>INCOME AVAILABLE FOR FIXED CHARGES:</b>													
20	Interest charges (\$000)	20,302	15,471	15,952	14,573	16,345	15,989	17,520	17,492	16,182	16,448	17,669	17,414	
21	Net income before preferred dividend requirements of subsidiaries (\$000)	19,659	36,319	42,584	46,176	35,302	45,070	28,221	24,310	43,261	28,068	37,481	33,469	
22	Preferred dividend requirements of subsidiaries (\$000)	-	-	-	-	-	-	-	-	-	-	-	-	
23	Preferred dividend requirements of subsidiaries (\$000)	-	-	-	-	-	-	-	-	-	-	-	-	
24	Cost of reacquisition of Preferred Stock (\$000)	-	-	-	-	-	-	-	-	-	-	-	-	
25	Earnings available for common equity (\$000)	19,659	36,319	42,584	46,176	35,302	45,070	28,221	24,310	43,261	28,068	37,481	33,469	
26	AFUDC - % of net income before preferred dividend requirements of subsidiaries	0.25	0.12	0.04	0.02	0.02	0.02	0.02	0.03	0.01	0.01	0.03	0.02	
27	AFUDC - % of earnings available for common equity	0.25	0.12	0.04	0.02	0.02	0.02	0.02	0.03	0.01	0.01	0.03	0.02	
28	<b>COST OF CAPITAL:</b>													
29	Embedded cost of long-term debt (%)	4.24	4.25	4.15	4.12	4.66	4.49	4.51	4.33	4.38	3.75	4.76	6.06	
30	Embedded cost of preferred stock (%)	-	-	-	-	-	-	-	-	-	-	-	-	
31														

(a) Includes Interest Charges and income tax on Other Income & Deductions.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
COMPARATIVE FINANCIAL DATA

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE K  
PAGE 3 OF 5  
WITNESS RESPONSIBLE:  
J. L. SULLIVAN

Line No.	Description	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS									
				2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1	<b>STOCK AND BOND RATINGS:</b>												
2	<u>Duke Energy Kentucky</u>												
3	Moody's Unsecured Debt	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1
4	S&P's Unsecured Debt	A-	A-	A-	A-	BBB+	BBB+	BBB+	A-	A-	A-	A-	A-
5													
6	<b>FIXED CHARGE COVERAGE:</b>												
7	Pre-tax interest coverage	2.37	4.19	4.45	5.81	4.26	5.23	3.42	3.48	4.81	3.72	3.94	3.69
8	Pre-tax interest coverage (excluding AFUDC)	2.14	3.93	4.34	5.75	4.22	5.19	3.40	3.44	4.78	3.71	3.87	3.65
9	After tax interest coverage	1.90	3.10	3.47	3.99	3.04	3.67	2.53	2.30	3.51	2.61	2.91	2.73
10	Indenture provision coverage	-	-	-	-	-	-	-	-	-	-	-	-
11	Fixed charge coverage	2.37	4.19	4.45	5.81	4.26	5.23	3.42	3.48	4.81	3.72	3.94	3.69
12													
13	Percentage of Construction Expenditures												
14	Financed Internally	100	58	90	73	76	81	98	-44	100	100	60	100

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
COMPARATIVE FINANCIAL DATA

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE K  
PAGE 4 OF 5  
WITNESS RESPONSIBLE:  
R. H. PRATT / D. L. DOSS

Line No.	Description	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS									
				2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1	<b>COMMON STOCK RELATED DATA:</b>												
2	Shares outstanding - year end (000)	585	585	585	585	585	585	585	585	585	585	585	585
3	Shares outstanding - weighted average (monthly) (000)	585	585	585	585	585	585	585	585	585	585	585	585
4	Dividends Paid (\$000,000)	-	10	55	-	40	10	135	-	30	-	-	-
5	Earnings per share - weighted average (\$)	17.23	43.37	72.79	78.93	60.35	77.04	48.24	41.56	73.95	47.98	64.07	57.21
6	Earnings per share - weighted average - assuming dilution (\$)	17.23	43.37	72.79	78.93	60.35	77.04	48.24	41.56	73.95	47.98	64.07	57.21
7	Dividends paid per share (\$)	N/A	N/A	17.09	94.02	0.00	68.38	17.09	230.77	0.00	0.00	51.28	0.00
8	Dividends declared per share (\$)	N/A	N/A	17.09	94.02	0.00	68.38	17.09	230.77	0.00	0.00	51.28	0.00
9	Dividend pay out ratio (declared basis) (%)	N/A	N/A	23%	119%	0%	89%	35%	555%	0%	0%	80%	0%
10	Market price - High-Low (\$)												
11	1st quarter - High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12	- Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13	2nd quarter - High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14	- Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15	3rd quarter - High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16	- Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17	4th quarter - High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
18	- Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
19	Book value per share (year-end) (\$)	N/A	N/A	747.04	691.34	706.42	646.08	637.41	606.26	795.48	721.53	673.55	659.05
20													
21	<b>RATE OF RETURN MEASURES:</b>												
22	Return on common equity (average) (%)	3.91	7.86	10.13	11.30	8.92	12.01	7.75	5.93	9.76	6.89	9.62	17.38
23	Return on total capital (average) (%)	2.08	4.19	5.61	6.37	4.90	6.38	4.05	3.28	5.58	3.81	5.45	10.19
24	Return on net plant in service (average) - Total Company %	2.78	6.62	5.50	6.03	5.43	6.39	4.98	4.16	6.65	4.70	6.47	5.34
25	" " " - Gas %	3.79	4.12	4.41	4.90	5.74	5.29	(0.16)	2.13	7.44	2.61	3.22	4.26
26	" " " - Electric %	2.35	8.12	5.95	6.50	5.28	6.92	7.48	5.16	6.27	5.65	7.82	5.76

\* Not required until eight month filing as provided by Section 1.5.





**DUKE ENERGY KENTUCKY  
CASE NO. 2017-00321  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
FR 16(8)(I)**

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**807 KAR 5:001, SECTION 16(8)(I)**

**Description of Filing Requirement:**

A narrative description and explanation of all proposed tariff changes.

**Response:**

See Schedules L through L-2.2 of Schedule Book.

**Base Period Update Response:**

No update is required for this section.

**Sponsoring Witness:**            Bruce L. Sailors

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2017-00321**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(m)**

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**807 KAR 5:001, SECTION 16(8)(m)**

**Description of Filing Requirement:**

A revenue summary for both the base and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes.

**Response:**

See Schedules M through M-2.3 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Sponsoring Witness:**            Bruce L. Sailors

SECTION M

REVENUES AT PRESENT AND PROPOSED RATES

DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended November 30, 2017

Forecasted Period: Twelve Months Ended March 31, 2019

Schedules

M	Revenues at Present and Proposed Rates
M-2.1	Base Period Revenues at Average Rates
M-2.2	Revenues at Current Rates
M-2.3	Revenues at Proposed Rates

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
REVENUES AT PRESENT AND PROPOSED RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
TYPE OF FILING:        ORIGINAL   X   UPDATED        REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual  
12 Months Actual Ending November 30, 2017

SCHEDULE M  
PAGE 1 OF 1  
WITNESS:  
B. L. SAILERS

LINE NO.	RATE CLASSIFICATION (A)	REVENUE AT PRESENT RATES (B) (\$)	REVENUE AT PROPOSED RATES (C) (\$)	REVENUE CHANGE (AMOUNT) (D=C-B) (\$)	% OF REVENUE CHANGE (E=D / B)
<b>RESIDENTIAL</b>					
1	RESIDENTIAL SERVICE (RS)	127,404,814	149,578,697	22,173,883	17.40%
2	TOTAL RESIDENTIAL	127,404,814	149,578,697	22,173,883	17.40%
<b>DISTRIBUTION</b>					
3	DISTRIBUTION SERVICE (DS)	91,499,148	104,383,839	12,884,691	14.08%
4	DT PRIMARY TIME OF DAY (DT-PR)	31,400,053	35,408,899	4,008,846	12.77%
5	DT SECONDARY TIME OF DAY (DT-SEC)	47,719,891	54,024,921	6,305,030	13.21%
6	ELECTRIC SPACE HEATING (EH)	1,073,293	1,221,962	148,669	13.85%
7	SPORTS SERVICE (SP)	30,154	33,561	3,407	11.30%
8	SMALL FIXED LOADS (GSFL)	611,107	697,539	86,432	14.14%
9	PRIMARY VOLTAGE (DP)	908,162	1,064,465	156,303	17.21%
10	TOTAL DISTRIBUTION	173,241,808	196,835,186	23,593,378	13.62%
<b>TRANSMISSION</b>					
11	TIME OF DAY (TT)	13,302,090	14,739,158	1,437,068	10.80%
12	TOTAL TRANSMISSION	13,302,090	14,739,158	1,437,068	10.80%
<b>REAL TIME PRICING</b>					
13	DT PRIMARY-REAL TIME PRICING (DT-RTP PRI)	0	0	0	-
14	DT SECONDARY-REAL TIME PRICING (DT-RTP SEC)	148,601	179,150	30,549	20.56%
15	DS-REAL TIME PRICING (DS-RTP)	24,357	26,942	2,585	10.61%
16	TT-REAL TIME PRICING (TT-RTP)	407,904	454,425	46,521	11.40%
17	TOTAL REAL TIME PRICING	580,862	660,517	79,655	13.71%
<b>LIGHTING</b>					
18	STREET LIGHTING (SL)	1,357,517	1,516,768	159,251	11.73%
19	TRAFFIC LIGHTING (TL)	73,756	82,176	8,420	11.42%
20	UNMETERED OUTDOOR LIGHTING (UOLS)	196,810	219,009	22,199	11.28%
21	PRIVATE OUTDOOR LIGHTING (OL)	17,020	19,009	1,989	11.69%
22	NON STANDARD STREET LIGHTING (NSU)	62,592	69,944	7,352	11.75%
23	NON STANDARD PRIVATE LIGHTING (NSP)	1,466	1,640	174	11.87%
24	CUST OWNED STREET LIGHTING SERVICE (SC)	3,855	4,290	435	11.28%
25	OVERHEAD EQUIV STREET LIGHTING SERVICE (SE)	193,192	215,842	22,650	11.72%
26	TOTAL LIGHTING	1,906,208	2,128,678	222,470	11.67%
27	INTERDEPARTMENTAL	49,086	49,086	0	0.00%
28	SPECIAL CONTRACTS	7,849	7,849	0	0.00%
29	TOTAL RETAIL REVENUE	316,492,717	363,999,171	47,506,454	15.01%
<b>OTHER MISCELLANEOUS REVENUE</b>					
30	PJM AND TRANSMISSION	5,031,993	5,031,993	0	0.00%
31	BAD CHECK CHARGES	23,918	23,918	0	0.00%
32	RECONNECTION CHARGES	199,824	199,824	0	0.00%
33	POLE AND LINE ATTACHMENTS	175,773	175,773	0	0.00%
34	RENTS	879,037	879,037	0	0.00%
35	OTHER MISCELLANEOUS	27,720,886	27,720,886	0	0.00%
36	TOTAL MISCELLANEOUS REVENUE	34,031,431	34,031,431	0	0.00%
37	TOTAL REVENUE	350,524,148	398,030,602	47,506,454	13.55%

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
BASE PERIOD REVENUES AT CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual  
12 Months Actual Ending November 30, 2017

SCHEDULE M-2.1  
PAGE 1 OF 1  
WITNESS:  
B. L. SAILERS

BASE PERIOD REVENUES AT CURRENT RATES

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	TEST PERIOD	% OF REV		FUEL COST REVENUE (H)	TEST PERIOD	% OF REV
					REVENUE LESS FUEL COST REVENUE (E)	AVERAGE RATE (F=E/D)	EXCLUSIVE OF FUEL COST (G)		REVENUE TOTAL (I)	
				(KWH)	(\$)	(\$/KWH)	(%)	(\$)	(\$)	(%)
1	RS	RESIDENTIAL SERV	1,527,595	1,408,950,057	123,871,167	8.7917	36.35	3,533,647	127,404,814	36.34
2	DS	DISTRIBUTION SERV	156,836	1,088,943,223	88,768,078	8.1518	26.05	2,731,070	91,499,148	26.10
3	DT-PRI	TIME OF DAY	434	479,865,637	30,196,550	6.2927	8.86	1,203,503	31,400,053	8.96
4	DT-SEC	TIME OF DAY	1,806	683,384,286	46,005,963	6.7321	13.50	1,713,928	47,719,891	13.61
5	EH	ELEC SPACE HEATING	802	16,077,861	1,032,970	6.4248	0.30	40,323	1,073,293	0.31
6	SP	SPORTS SERV	184	273,546	29,468	10.7726	0.01	686	30,154	0.01
7	GSFL	SMALL FIXED LOADS	540	6,250,235	595,431	9.5265	0.17	15,676	611,107	0.17
8	DP	PRIMARY VOLTAGE	117	12,149,565	877,691	7.2241	0.26	30,471	908,162	0.26
9	TT	TIME OF DAY	156	220,867,570	12,748,154	5.7719	3.74	553,936	13,302,090	3.79
10	DT-RTP PRI	REAL TIME PRICING	0	0	0	-	-	0	0	-
11	DT-RTP SEC	REAL TIME PRICING	24	3,552,635	148,601	4.1828	0.04	0	148,601	0.04
12	DS-RTP	REAL TIME PRICING	36	300,617	24,357	8.1023	0.01	0	24,357	0.01
13	TT-RTP	REAL TIME PRICING	24	12,428,770	407,904	3.2819	0.12	0	407,904	0.12
14	SL	STREET LIGHTING	138,203	10,794,398	1,330,445	12.3253	0.39	27,072	1,357,517	0.39
15	TL	TRAFFIC LIGHTING	95,283	1,441,295	70,141	4.8665	0.02	3,615	73,756	0.02
16	UOLS	UNMTRD OUTDR LIGHT	84,014	4,983,047	184,313	3.6988	0.05	12,497	196,810	0.06
17	OL	PRIVATE OUTDR LIGHT	1,382	138,105	16,674	12.0734	-	346	17,020	-
18	NSU	NON STD STREET LIGHT	8,364	405,021	61,576	15.2032	0.02	1,016	62,592	0.02
19	NSP	NON STD PRIVATE LIGHT	137	7,610	1,447	19.0145	-	19	1,466	-
20	SC	CUST OWNED STREET LIGHTING	2,064	97,596	3,610	3.6989	-	245	3,855	-
21	SE	OVR HD EQUIV STREET LIGHTING	24,744	1,476,997	189,489	12.8293	0.06	3,703	193,192	0.06
22	ID01	INTERDEPARTMENTAL	12	692,100	47,350	6.8415	0.01	1,736	49,086	0.01
23	IS	PJM AND TRANSMISSION	0	0	5,031,993	-	1.48	0	5,031,993	1.44
24		BAD CHECK CHARGES	0	0	23,918	-	0.01	0	23,918	0.01
25		RECONNECTION CHGS	0	0	199,824	-	0.06	0	199,824	0.06
26		POLE AND LINE ATTACHMENTS	0	0	175,773	-	0.05	0	175,773	0.05
27		RENTS	0	0	879,037	-	0.26	0	879,037	0.25
28	WS	SPECIAL CONTRACTS	132	134,833	7,511	5.5706	-	338	7,849	-
29		OTHER MISC	0	0	27,720,886	-	8.14	0	27,720,886	7.91
30	TOTAL		2,042,889	3,953,215,004	340,650,321	8.6170	99.96	9,873,827	350,524,148	100.00

NOTE: DETAIL CONTAINED ON SCHEDULES M-2.2 AND M-2.3.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
TYPE OF FILING:        ORIGINAL   X   UPDATED        REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual  
12 Months Actual Ending November 30, 2017

SCHEDULE M-2.2  
PAGE 1 OF 22  
WITNESS:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	(\$/KWH)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
<b>RESIDENTIAL</b>												
1	RS	RESIDENTIAL SERV	1,527,595	1,408,950,057	8.7917	123,871,167	100.00	22,173,883	17.9	3,533,647	127,404,814	17.4
2	<b>TOTAL RESIDENTIAL</b>		1,527,595	1,408,950,057	8.7917	123,871,167	36.36	22,173,883	17.9	3,533,647	127,404,814	17.4
<b>DISTRIBUTION</b>												
3	DS	DISTRIBUTION SERV	156,836	1,088,943,223	8.1518	88,768,078	52.99	12,884,691	14.5	2,731,070	91,499,148	14.1
4	DT-PRI	TIME OF DAY	434	479,865,637	6.2927	30,196,550	18.03	4,008,846	13.3	1,203,503	31,400,053	12.8
5	DT-SEC	TIME OF DAY	1,806	683,384,286	6.7321	46,005,963	27.47	6,305,030	13.7	1,713,928	47,719,891	13.2
6	EH	ELEC SPACE HEATING	802	16,077,861	6.4248	1,032,970	0.62	148,669	14.4	40,323	1,073,293	13.9
7	SP	SPORTS SERV	184	273,546	10.7726	29,468	0.02	3,407	11.6	686	30,154	11.3
8	GSFL	SMALL FIXED LOADS	540	6,250,235	9.5265	595,431	0.36	86,432	14.5	15,676	611,107	14.1
9	DP	PRIMARY VOLTAGE	117	12,149,565	7.2241	877,691	0.52	156,303	17.8	30,471	908,162	17.2
10	<b>TOTAL DISTRIBUTION</b>		160,719	2,286,944,353	7.3245	167,506,151	49.18	23,593,378	14.1	5,735,657	173,241,808	13.6
<b>TRANSMISSION</b>												
11	TT	TIME OF DAY	156	220,867,570	5.7719	12,748,154	100.00	1,437,068	11.3	553,936	13,302,090	10.8
12	<b>TOTAL TRANSMISSION</b>		156	220,867,570	5.7719	12,748,154	3.74	1,437,068	11.3	553,936	13,302,090	10.8
<b>REAL TIME PRICING</b>												
13	DT-RTP PRI	REAL TIME PRICING	0	0	-	0	0.00	0	0.0	0	0	0.0
14	DT-RTP SEC	REAL TIME PRICING	24	3,552,635	4.1828	148,601	25.58	30,549	20.6	0	148,601	20.6
15	DS-RTP	REAL TIME PRICING	36	300,617	8.1023	24,357	4.19	2,585	10.6	0	24,357	10.6
16	TT-RTP	REAL TIME PRICING	24	12,428,770	3.2819	407,904	70.22	46,521	11.4	0	407,904	11.4
17	<b>TOTAL REAL TIME PRICING</b>		84	16,282,022	3.5675	580,862	0.17	79,655	13.7	0	580,862	13.7
<b>LIGHTING</b>												
18	SL	STREET LIGHTING	138,203	10,794,398	12.3253	1,330,445	71.62	159,251	12.0	27,072	1,357,517	11.7
19	TL	TRAFFIC LIGHTING	95,283	1,441,295	4.8665	70,141	3.78	8,420	12.0	3,615	73,756	11.4
20	UOLS	UNMTRD OUTDR LIGHT	84,014	4,983,047	3.6988	184,313	9.92	22,199	12.0	12,497	196,810	11.3
21	OL	PRIVATE OUTDR LIGHT	1,382	138,105	12.0734	16,674	0.90	1,989	11.9	346	17,020	11.7
22	NSU	NON STD STREET LIGHT	8,364	405,021	15.2032	61,576	3.31	7,352	11.9	1,016	62,592	11.7
23	NSP	NON STD PRIVATE LIGHT	137	7,610	19.0145	1,447	0.08	174	12.0	19	1,466	11.9
24	SC	CUST OWNED STREET LIGHTING	2,064	97,596	3.6989	3,610	0.19	435	12.0	245	3,855	11.3
25	SE	OVR HD EQUIV STREET LIGHTING	24,744	1,476,997	12.8293	189,489	10.20	22,650	12.0	3,703	193,192	11.7
26	<b>TOTAL LIGHTING</b>		354,191	19,344,069	9.6034	1,857,695	0.55	222,470	12.0	48,513	1,906,208	11.7
<b>OTHER MISC REVENUE</b>												
27	ID01	INTERDEPARTMENTAL	12	692,100	6.8415	47,350	0.14	0	0.0	1,736	49,086	0.0
28		PJM AND TRANSMISSION	0	0	-	5,031,993	14.76	0	0.0	0	5,031,993	0.0
29		BAD CHECK CHARGES	0	0	-	23,918	0.07	0	0.0	0	23,918	0.0
30		RECONNECTION CHGS	0	0	-	199,824	0.59	0	0.0	0	199,824	0.0
31		POLE AND LINE ATTACHMENTS	0	0	-	175,773	0.52	0	0.0	0	175,773	0.0
32		RENTS	0	0	-	879,037	2.58	0	0.0	0	879,037	0.0
33	WS	SPECIAL CONTRACTS	132	134,833	5.5708	7,511	0.02	0	0.0	338	7,849	0.0
34		OTHER MISC	0	0	-	27,720,886	81.33	0	0.0	0	27,720,886	0.0
35	<b>TOTAL MISC REVENUE</b>		144	826,933		34,086,292	10.01	0	0.0	2,074	34,088,366	0.0
36	<b>TOTAL</b>		2,042,889	3,953,215,004	8.6170	340,650,321	100.00	47,506,454	13.9	9,873,827	350,524,148	13.6

NOTE: DETAIL CONTAINED ON SCHEDULES M-2.2 PAGES 2 THROUGH 22.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S).:  
12 Months Actual  
12 Months Actual Ending November 30, 2017

SCHEDULE M-2.2  
PAGE 2 OF 22  
WITNESS:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (2) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	(\$/KWH)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	RS	RESIDENTIAL										
2		CUSTOMER CHARGE:										
3		BILLS	1,527,595		\$4.50	6,874,178	5.5	10,265,438	149.3		6,874,178	149.3
4		ENERGY CHARGE (3):										
5		ALL KWH		1,408,950,057	0.075456	106,313,736	85.9	11,908,445	11.2		106,313,736	11.2
6		TOTAL RATE RS EXCLUDING RIDERS	1,527,595	1,408,950,057		113,187,914	91.4	22,173,883	19.6		113,187,914	19.6
7		RIDERS:										
8		HOME ENERGY ASSISTANCE (HEA)			\$0.10	152,760	0.1	0	0.0		152,760	0.0
9		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.007967	11,225,105	9.1	0	0.0		11,225,105	0.0
10		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0		0	0.0
11		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0	0	0.0		0	0.0
12		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508					3,533,647	3,533,647	0.0
13		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0		0	0.0
14		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(694,612)	(0.6)	0	0.0		(694,612)	0.0
15		TOTAL RIDERS				10,683,253	8.6	0	0.0	3,533,647	14,216,900	0.0
16		TOTAL RATE RS INCLUDING RIDERS	1,527,595	1,408,950,057		123,871,167	100.0	22,173,883	17.9	3,533,647	127,404,814	17.4

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS FUEL ADJUSTMENT CLAUSE (FAC) OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual  
12 Months Actual Ending November 30, 2017

SCHEDULE M-2.2  
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WITNESS:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (2) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
1	DS	SERVICE AT		(KW/KWH)	(\$/KWH)/	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
2		DISTRIBUTION VOLTAGE			(\$/KW)							
3		CUSTOMER CHARGE:										
4		LOAD MANAGEMENT RIDER - NON-INTERVAL	1,789		\$5.00	8,945	0.0	0	0.0		8,945	0.0
5		LOAD MANAGEMENT RIDER - INTERVAL	12		\$100.00	1,200	0.0	(1,140)	(95.0)		1,200	(95.0)
6		SINGLE PHASE	84,610		\$7.50	634,575	0.7	815,640	128.5		634,575	128.5
7		THREE PHASE	72,226		\$15.00	1,083,390	1.2	1,392,517	128.5		1,083,390	128.5
8		TOTAL CUSTOMER CHARGE	156,836			1,728,110	1.9	2,207,017	127.7		1,728,110	127.7
9		DEMAND CHARGE:										
10		FIRST 15 KW		1,397,428	\$0.00	0	0.0	0	0.0		0	0.0
11		ADDITIONAL KW		2,498,170	\$7.75	19,360,815	21.8	2,448,206	12.6		19,360,815	12.6
12		TOTAL DEMAND		3,895,598		19,360,815	21.8	2,448,206	12.6		19,360,815	12.6
13		ENERGY CHARGE (3):										
14		FIRST 6000 KWH		364,013,518	0.081645	29,719,884	33.5	3,739,147	12.6		29,719,884	12.6
15		NEXT 300KWH/KW		612,821,896	0.050119	30,714,021	34.6	3,864,454	12.6		30,714,021	12.6
16		ADDITIONAL KWH		109,956,992	0.041043	4,512,965	5.1	567,488	12.6		4,512,965	12.6
17		NON-CHURCH "CAP" RATE		1,563,084	0.241184	376,991	0.4	47,430	12.6		376,991	12.6
18		CHURCH CAP RATE		587,733	0.148065	87,023	0.1	10,949	12.6		87,023	12.6
19		TOTAL ENERGY		1,088,943,223		65,410,884	73.7	8,229,468	12.6		65,410,884	12.6
20		TOTAL RATE DS EXCLUDING RIDERS	156,836	1,088,943,223		86,499,809	97.4	12,884,691	14.9		86,499,809	14.9
21		RIDERS:										
22		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.002576	2,805,118	3.2	0	0.0		2,805,118	0.0
23		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0		0	0.0
24		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.00	0	0.0	0	0.0		0	0.0
25		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508					2,731,070	2,731,070	0.0
26		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0		0	0.0
27		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(536,849)	(0.6)	0	0.0		(536,849)	0.0
28		TOTAL RIDERS				2,268,269	2.6	0	0.0	2,731,070	4,999,339	0.0
29		TOTAL RATE DS INCLUDING RIDERS	156,836	1,088,943,223		88,768,078	100.0	12,884,691	14.5	2,731,070	91,499,148	14.1

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
(2) REFLECTS FUEL ADJUSTMENT CLAUSE OF \$0.002508 PER KWH.  
(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
TYPE OF FILING:        ORIGINAL   X   UPDATED        REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual  
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SCHEDULE M-2.2  
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WITNESS:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (N / K)	FUEL COST REVENUE (2) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(K/KWH)	(\$/KWH)/ (\$/KWH)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	DT-PRI	TIME OF DAY PRIMARY										
2	SUMMER:											
3	CUSTOMER CHARGE:											
4	PRIMARY VOLTAGE		144		\$100.00	14,400	0.0	7,920	55.0		14,400	55.0
5	TOTAL CUSTOMER CHARGE		144			14,400	0.0	7,920	55.0		14,400	55.0
6	DEMAND CHARGE:											
7	ON PEAK KW			327,415	\$12.75	4,174,540	13.8	569,702	13.6		4,174,540	0.0
8	OFF PEAK KW			15,962	\$1.15	18,356	0.1	2,554	13.9		18,356	13.9
9	SUB-TOTAL			343,377		4,192,896	13.9	572,256	13.6		4,192,896	13.6
10	PRIMARY SERV. DIS.											
11	FIRST 1000 KW			129,867	(\$0.65)	(84,413)	(0.3)	(11,688)	13.8		(84,413)	13.8
12	ADDITIONAL KW			213,510	(\$0.50)	(106,755)	(0.4)	(14,946)	14.0		(106,755)	14.0
13	TOTAL DEMAND			343,377		4,001,728	13.2	545,622	13.6		4,001,728	13.6
14	ENERGY CHARGE (3):											
15	ON PEAK KWH			47,880,056	0.044195	2,116,059	7.0	289,291	13.7		2,116,059	13.7
16	OFF PEAK KWH			119,471,385	0.036195	4,324,267	14.4	591,622	13.7		4,324,267	13.7
17	TOTAL SUMMER		144	167,351,441		10,456,454	34.6	1,434,455	13.7		10,456,454	13.7
18	WINTER:											
19	CUSTOMER CHARGE:											
20	PRIMARY VOLTAGE		290		\$100.00	29,000	0.1	15,950	55.0		29,000	55.0
21	TOTAL CUSTOMER CHARGE		290			29,000	0.1	15,950	55.0		29,000	55.0
22	DEMAND CHARGE:											
23	ON PEAK KW			596,374	\$12.07	7,198,237	23.9	984,017	13.7		7,198,237	0.0
24	OFF PEAK KW			39,210	\$1.15	45,092	0.1	6,273	13.9		45,092	13.9
25	SUB-TOTAL			635,584		7,243,329	24.0	990,290	13.7		7,243,329	13.7
26	PRIMARY SERV. DIS.											
27	FIRST 1000 KW			265,138	(\$0.65)	(172,340)	(0.6)	(23,862)	13.8		(172,340)	13.8
28	ADDITIONAL KW			370,447	(\$0.50)	(185,223)	(0.6)	(25,932)	14.0		(185,223)	14.0
29	TOTAL DEMAND			635,584		6,885,766	22.8	940,496	13.7		6,885,766	13.7
30	ENERGY CHARGE (3):											
31	ON PEAK KWH			85,719,652	0.042195	3,616,941	12.0	494,859	13.7		3,616,941	13.7
32	OFF PEAK KWH			226,794,544	0.036195	8,208,829	27.2	1,123,086	13.7		8,208,829	13.7
33	TOTAL WINTER		290	312,514,196		18,740,536	62.1	2,574,391	13.7		18,740,536	13.7
34	TOTAL RATE DT PRIMARY EXCLUDING RIDERS		434	479,865,637		29,196,990	96.7	4,008,846	13.7	0	29,196,990	13.7
35	RIDERS:											
36	DEMAND SIDE MANAGEMENT RIDER (DSMR)				0.002576	1,236,134	4.1	0	0.0		1,236,134	0.0
37	ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)				0.00	0	0.0	0	0.0		0	0.0
38	DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)				0.00	0	0.0	0	0.0		0	0.0
39	FUEL ADJUSTMENT CLAUSE (FAC)				0.002508					1,203,503	1,203,503	0.0
40	FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)				0.000000	0	0.0	0	0.0		0	0.0
41	PROFIT SHARING MECHANISM (PSM)				(0.000493)	(236,574)	(0.8)	0	0.0		(236,574)	0.0
42	TOTAL RIDERS					999,560	3.3	0	0.0	1,203,503	2,203,063	0.0
43	TOTAL RATE DT PRIMARY INCLUDING RIDERS		434	479,865,637		30,196,550	100.0	4,008,846	13.3	1,203,503	31,400,053	12.8

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.  
(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
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B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (N)	FUEL COST REVENUE (2) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KW/KWH)	(\$/KWH)/ (\$/KW)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1		DT-SEC TIME OF DAY SECONDARY										
2		SUMMER:										
3		CUSTOMER CHARGE:										
4		SINGLE PHASE	0		\$7.50	0	0.0	0	0.0		0	0.0
5		THREE PHASE	611		\$15.00	9,165	0.0	72,098	786.7		9,165	786.7
6		TOTAL CUSTOMER CHARGE	611			9,165	0.0	72,098	786.7		9,165	786.7
7		DEMAND CHARGE:										
8		ON PEAK KW		536,028	\$12.75	6,834,357	14.9	932,689	13.6		6,834,357	0.0
9		OFF PEAK KW		7,089	\$1.15	8,153	0.0	1,134	13.9		8,153	13.9
10		TOTAL DEMAND		543,117		6,842,510	14.9	933,823	13.6		6,842,510	13.6
11		ENERGY CHARGE (3):										
12		ON PEAK KWH		77,232,289	0.044195	3,413,281	7.4	466,638	13.7		3,413,281	13.7
13		OFF PEAK KWH		169,360,258	0.036195	6,129,995	13.3	838,672	13.7		6,129,995	13.7
14		TOTAL SUMMER	611	246,592,547		16,394,951	35.6	2,311,231	14.1		16,394,951	14.1
15		WINTER:										
16		CUSTOMER CHARGE:										
17		SINGLE PHASE	0		\$7.50	0	0.0	0	0.0		0	0.0
18		THREE PHASE	1,195		\$15.00	17,925	0.0	141,010	786.7		17,925	786.7
19		TOTAL CUSTOMER CHARGE	1,195			17,925	0.0	141,010	786.7		17,925	786.7
20		DEMAND CHARGE:										
21		ON PEAK KW		956,023	\$12.07	11,539,193	25.1	1,577,437	13.7		11,539,193	0.0
22		OFF PEAK KW		21,250	\$1.15	24,438	0.1	3,400	13.9		24,438	13.9
23		TOTAL DEMAND		977,273		11,563,631	25.2	1,580,837	13.7		11,563,631	13.7
24		ENERGY CHARGE (3):										
25		ON PEAK KWH		132,714,877	0.042195	5,599,904	12.2	766,163	13.7		5,599,904	13.7
26		OFF PEAK KWH		304,076,862	0.036195	11,006,062	23.9	1,505,789	13.7		11,006,062	13.7
27		TOTAL WINTER	1,195	436,791,739		28,187,522	61.3	3,993,799	14.2		28,187,522	14.2
28		TOTAL RATE DT SECONDARY EXCLUDING RIDERS	1,806	683,384,286		44,582,473	96.9	6,305,030	14.1		44,582,473	0.0
29		RIDERS:										
30		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.002576	1,760,398	3.8	0	0.0		1,760,398	0.0
31		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0		0	0.0
32		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.00	0	0.0	0	0.0		0	0.0
33		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508					1,713,928	1,713,928	0.0
34		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0		0	0.0
35		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(336,908)	(0.7)	0	0.0		(336,908)	0.0
36		TOTAL RIDERS				1,423,490	3.1	0	0.0	1,713,928	3,137,418	0.0
37		TOTAL RATE DT SECONDARY INCLUDING RIDERS	1,806	683,384,286		46,005,963	100.0	6,305,030	13.7	1,713,928	47,719,891	13.2

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.  
(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
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(ELECTRIC SERVICE)

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CURRENT ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS(1)	SALES	MOST CURRENT RATES	CURRENT REVENUE LESS FUEL COST REVENUE	% OF REV TO TOTAL LESS FUEL COST REVENUE	REVENUE INCR LESS FUEL COST REV (F - K)	% INCR IN REV LESS FUEL COST REV (M / K)	FUEL COST REVENUE (2)	CURRENT TOTAL REVENUE (K + H)	TOTAL REVENUE % INCREASE (M / K1)
	(A)	(B)	(C)	(D)	(J)	(K)	(L)	(M)	(N)	(H)	(K1)	(O)
1	EH	OPTIONAL RATE FOR		(KW/KWH)	(\$/KWH)/	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
2		ELEC. SPACE HEATING			(\$/KW)							
3		CUSTOMER CHARGE:										
4		SINGLE PHASE	230		\$7.50	1,725	0.2	2,217	128.5		1,725	128.5
5		THREE PHASE	572		\$15.00	8,580	0.8	11,028	128.5		8,580	128.5
6		PRIMARY VOLTAGE	0		\$100.00	0	0.0	0	0.0		0	0.0
7		TOTAL CUSTOMER CHARGE	802			10,305	1.0	13,245	128.5		10,305	128.5
8		DEMAND CHARGE:										
9		ALL KW		64,264	\$0.00	0	0.0	0	0.0		0	0.0
10		ENERGY CHARGE (3):										
11		ALL CONSUMPTION		16,077,861	0.061524	989,174	95.8	135,424	13.7		989,174	13.7
12		TOTAL RATE EH EXCLUDING RIDERS	802	16,077,861		999,479	96.8	148,669	14.9		999,479	14.9
13		RIDERS:										
14		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.002576	41,417	4.0	0	0.0		41,417	0.0
15		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0		0	0.0
16		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0	0	0.0		0	0.0
17		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508					40,323	40,323	0.0
18		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0		0	0.0
19		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(7,926)	(0.8)	0	0.0		(7,926)	0.0
20		TOTAL RIDERS				33,491	3.2	0	0.0	40,323	73,814	0.0
21		TOTAL RATE EH INCLUDING RIDERS	802	16,077,861		1,032,970	100.0	148,669	14.4	40,323	1,073,293	13.9

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.  
(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
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CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (2) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	(\$/KWH)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	SP	SEASONAL SPORTS SERVICE										
2		MINIMUM BILLS (4)	0			0	0.0	0	0.0		0	0.0
3		CUSTOMER CHARGE	184		\$7.50	1,380	4.7	1,774	128.6		1,380	128.6
4		ENERGY CHARGE (3):										
5		ALL CONSUMPTION		273,546	0.100598	27,518	93.4	1,633	5.9		27,518	5.9
6		TOTAL RATE SP EXCLUDING RIDERS	184	273,546		28,898	98.1	3,407	11.8		28,898	11.8
7		RIDERS:										
8		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.002576	705	2.4	0	0.0		705	0.0
9		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0		0	0.0
10		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0	0	0.0		0	0.0
11		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508					686	686	0.0
12		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0		0	0.0
13		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(135)	(0.5)	0	0.0		(135)	0.0
14		TOTAL RIDERS				570	1.9	0	0.0	686	1,256	0.0
15		TOTAL RATE SP INCLUDING RIDERS	184	273,546		29,468	100.0	3,407	11.6	686	30,154	11.3
16	GS-FL	SMALL FIXED LOADS										
17		MINIMUM BILLS	540		\$3.00	1,620	0.3	76	4.7		1,620	4.7
18		BASE RATE (3):										
19		LOAD RANGE 540 TO 720 HRS	0	12,216	0.080723	986	0.2	146	14.8		986	14.8
20		LOAD RANGE LESS THAN 540 HRS	0	6,238,019	0.092947	579,805	97.3	86,210	14.9		579,805	14.9
21		TOTAL RATE GS-FL EXCLUDING RIDERS	540	6,250,235		582,411	97.8	86,432	14.8		582,411	14.8
22		RIDERS:										
23		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.002576	16,101	2.7	0	0.0		16,101	0.0
24		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0		0	0.0
25		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0	0	0.0		0	0.0
26		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508					15,676	15,676	0.0
27		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0		0	0.0
28		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(3,081)	(0.5)	0	0.0		(3,081)	0.0
29		TOTAL RIDERS				13,020	2.2	0	0.0	15,676	28,696	0.0
30		TOTAL RATE GS-FL INCLUDING RIDERS	540	6,250,235		595,431	100.0	86,432	14.5	15,676	611,107	14.1

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

(4) 1.5% OF INSTALLED TRANSFORMER AND METERING COSTS BUT NOT LESS THAN CUSTOMER CHARGE WHETHER SERVICE IS ON OR DISCONNECTED.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

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CURRENT ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS(1)	SALES	MOST CURRENT RATES	CURRENT REVENUE LESS FUEL COST REVENUE	% OF REV TO TOTAL LESS FUEL COST REVENUE	REVENUE INCR LESS FUEL COST REV (F - K)	% INCR IN REV LESS FUEL COST REV (M / K)	FUEL COST REVENUE (2)	CURRENT TOTAL REVENUE (K + H)	TOTAL REVENUE % INCREASE (M / K1)
(A)	(B)	(C)	(D)	(J)	(K)	(L)	(M)	(N)	(H)	(K1)	(O)	
				(KW/KWH)	(\$/KWH)/ (\$/KW)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	DP	SERVICE AT PRIMARY										
2		DISTRIBUTION VOLTAGE										
3		CUSTOMER CHARGE:										
4		LOAD MANAGEMENT RIDER	24		\$100.00	2,400	0.3	(2,280)	(95.0)		2,400	(95.0)
5		PRIMARY VOLTAGE	117		\$100.00	11,700	1.3	2,197	18.8		11,700	18.8
6		TOTAL CUSTOMER CHARGE	117			14,100	1.6	(83)	(76.2)		14,100	(0.6)
7		DEMAND CHARGE:										
8		ALL KW		32,942	\$7.08	233,233	26.6	43,484	18.6		233,233	18.6
9		TOTAL DEMAND		32,942		233,233	26.6	43,484	18.6		233,233	18.6
10		ENERGY CHARGE (3):										
11		FIRST 300KWH/KW		9,504,446	0.051068	485,373	55.2	90,549	18.7		485,373	18.7
12		ADDITIONAL KWH		2,617,773	0.043198	113,083	12.9	21,122	18.7		113,083	18.7
13		CAP RATE KWH		27,346	0.241184	6,595	0.8	1,231	18.7		6,595	18.7
14		TOTAL ENERGY		12,149,565		605,051	68.9	112,902	18.7		605,051	18.7
15		TOTAL RATE DP EXCLUDING RIDERS	117	12,149,565		852,384	97.1	156,303	18.3		852,384	18.3
16		RIDERS:										
17		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.002576	31,297	3.6	0	0.0		31,297	0.0
18		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0		0	0.0
19		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.00	0	0.0	0	0.0		0	0.0
20		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508					30,471	30,471	0.0
21		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0		0	0.0
22		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(5,990)	(0.7)	0	0.0		(5,990)	0.0
23		TOTAL RIDERS				25,307	2.9	0	0.0	30,471	55,778	0.0
24		TOTAL RATE DP INCLUDING RIDERS	117	12,149,565		877,691	100.0	156,303	17.8	30,471	908,162	17.2

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
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CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KW/KWH)	MOST CURRENT RATES (J) (\$/KWH)/ (\$/KW)	CURRENT REVENUE LESS FUEL COST REVENUE (K) (\$)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L) (%)	REVENUE INCR LESS FUEL COST REV (F - K) (M) (\$)	% INCR IN REV LESS FUEL COST REV (N / K) (N) (%)	FUEL COST REVENUE (2) (H) (\$)	CURRENT TOTAL REVENUE (K + H) (K1) (\$)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
1	TT	TIME OF DAY										
2		SUMMER:										
3		CUSTOMER CHARGE	52		\$500.00	26,000	0.2	0	0.0		26,000	0.0
4		DEMAND CHARGE:										
5		ON PEAK KW		168,464	\$7.60	1,280,326	10.0	144,879	11.3		1,280,326	11.3
6		OFF PEAK KW		5,975	\$1.15	6,871	0.1	777	11.3		6,871	11.3
7		TOTAL DEMAND		174,439		1,287,197	10.1	145,656	11.3		1,287,197	11.3
8		ENERGY CHARGE (3):										
9		ON PEAK KWH		26,192,301	0.042648	1,117,049	8.8	309,227	27.7		1,117,049	27.7
10		OFF PEAK KWH		48,962,423	0.042648	2,088,149	16.3	95,281	4.6		2,088,149	4.6
11		TOTAL ENERGY		75,154,724		3,205,198	25.1	404,508	12.6		3,205,198	12.6
12		TOTAL SUMMER	52	75,154,724		4,518,395	35.4	550,164	12.2		4,518,395	12.2
13		WINTER:										
14		CUSTOMER CHARGE	104		\$500.00	52,000	0.4	0	0.0		52,000	0.0
15		DEMAND CHARGE:										
16		ON PEAK KW		323,472	\$6.24	2,018,464	15.8	229,665	11.4		2,018,464	11.4
17		OFF PEAK KW		11,655	\$1.15	13,403	0.1	1,515	11.3		13,403	11.3
18		TOTAL DEMAND		335,126		2,031,867	15.9	231,180	11.4		2,031,867	11.4
19		ENERGY CHARGE (3):										
20		ON PEAK KWH		50,367,553	0.042648	2,148,075	16.9	470,182	21.9		2,148,075	21.9
21		OFF PEAK KWH		95,345,293	0.042648	4,066,286	31.9	185,542	4.6		4,066,286	4.6
22		TOTAL ENERGY		145,712,846		6,214,361	48.8	655,724	10.6		6,214,361	10.6
23		TOTAL WINTER	104	145,712,846		8,298,228	65.1	886,904	10.7		8,298,228	10.7
24		TOTAL RATE TT EXCLUDING RIDERS	156	220,867,570		12,816,623	100.5	1,437,068	11.2		12,816,623	11.2
25		RIDERS:										
26		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.000183	40,419	0.3	0	0.0		40,419	0.0
27		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0		0	0.0
28		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508					553,936	553,936	0.0
29		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0		0	0.0
30		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(108,888)	(0.8)	0	0.0		(108,888)	0.0
31		TOTAL RIDERS				(68,469)	(0.5)	0	0.0	553,936	485,467	0.0
32		TOTAL RATE TT INCLUDING RIDERS	156	220,867,570		12,748,154	100.0	1,437,068	11.3	553,936	13,302,090	10.8

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
TYPE OF FILING:        ORIGINAL   X   UPDATED        REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual  
12 Months Actual Ending November 30, 2017

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WITNESS:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	(\$/KWH)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	DT RTP TIME OF DAY SERVICE AT SECONDARY											
2	DISTRIBUTION VOLTAGE											
3	CUSTOMER CHARGE:											
4	BILLS (Real-Time Pricing)		24		\$183.00	4,392	3.0	0	0.0		4,392	0.0
5	TOTAL CUSTOMER CHARGE					4,392	3.0	0	0.0		4,392	0.0
6	ENERGY CHARGE:											
7	ALL KWH			3,552,635	0.006053	21,504	14.5	33,249	154.6		21,504	154.6
8	ANCILLARY SERVICES			3,552,635	0.000760	2,700	1.8	(2,700)	(100.0)		2,700	(100.0)
9	COMMODITY CHARGES			3,552,635	0.031696	112,604	75.7	0	0.0	0	112,604	0.0
10	TOTAL ENERGY			3,552,635		136,808	92.0	30,549	22.3	0	136,808	22.3
11	TOTAL RATE DT RTP SECONDARY EXCLUDING RIDERS		24	3,552,635		141,200	95.0	30,549	21.6	0	141,200	21.6
12	RIDERS:											
13	DEMAND SIDE MANAGEMENT RIDER (DSMR)				0.002576	9,152	6.2	0	0.0		9,152	0.0
14	ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)				0.000000	0	0.0	0	0.0		0	0.0
15	DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0	0.00	0	0.0	0	0.0		0	0.0
16	FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)				0.000000	0	0.0	0	0.0		0	0.0
17	PROFIT SHARING MECHANISM (PSM)				(0.000493)	(1,751)	(1.2)	0	0.0		(1,751)	0.0
18	TOTAL RIDERS					7,401	5.0	0	0.0	0	7,401	0.0
19	TOTAL RATE DT RTP SECONDARY INCLUDING RIDERS		24	3,552,635		148,601	100.0	30,549	20.6	0	148,601	20.6

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual  
12 Months Actual Ending November 30, 2017

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WITNESS:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	(\$/KWH)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1		DS RTP SERVICE AT SECONDARY										
2		DISTRIBUTION VOLTAGE										
3		CUSTOMER CHARGE:										
4		BILLS (Real-Time Pricing)	36		\$183.00	6,588	27.0	0	0.0		6,588	0.0
5		TOTAL CUSTOMER CHARGE				6,588	27.0	0	0.0		6,588	0.0
6		ENERGY CHARGE:										
7		ALL KWH		300,617	0.006053	1,820	7.5	2,813	154.6		1,820	154.6
8		ANCILLARY SERVICES		300,617	0.000760	228	0.9	(228)	(100.0)		228	(100.0)
9		COMMODITY CHARGES		300,617	0.050214	15,095	62.0	0	0.0	0	15,095	0.0
10		TOTAL ENERGY		300,617		17,143	70.4	2,585	15.1	0	17,143	15.1
11		TOTAL RATE DS RTP EXCLUDING RIDERS	36	300,617		23,731	97.4	2,585	10.9	0	23,731	10.9
12		RIDERS:										
13		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.002576	774	3.2	0	0.0		774	0.0
14		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0		0	0.0
15		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)	0		0.00	0	0.0	0	0.0		0	0.0
16		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0		0	0.0
17		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(148)	(0.6)	0	0.0		(148)	0.0
18		TOTAL RIDERS				626	2.6	0	0.0	0	626	0.0
19		TOTAL RATE DS RTP INCLUDING RIDERS	36	300,617		24,357	100.0	2,585	10.6	0	24,357	10.6

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual  
12 Months Actual Ending November 30, 2017

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WITNESS:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	(\$/KWH)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	TT RTP	TIME OF DAY SERVICE AT										
2		TRANSMISSION VOLTAGE										
3	CUSTOMER CHARGE:											
4	BILLS	(Real-Time Pricing)	24		\$183.00	4,392	1.1	0	0.0		4,392	0.0
5	TOTAL CUSTOMER CHARGE					4,392	1.1	0	0.0		4,392	0.0
6	ENERGY CHARGE:											
7	ALL	KWH		12,428,770	0.002008	24,957	6.1	55,482	222.3		24,957	222.3
8	ANCILLARY	SERVICES		12,428,770	0.000721	8,961	2.2	(8,961)	(100.0)		8,961	(100.0)
9	COMMODITY	CHARGES		12,428,770	0.030047	373,447	91.5	0	0.0	0	373,447	0.0
10	TOTAL ENERGY			12,428,770		407,365	99.8	46,521	11.4	0	407,365	11.4
11	TOTAL RATE TT RTP EXCLUDING RIDERS		24	12,428,770		411,757	100.9	46,521	11.3	0	411,757	11.3
12	RIDERS:											
13	DEMAND	SIDE MANAGEMENT RIDER (DSMR)			0.000183	2,274	0.6	0	0.0		2,274	0.0
14	ENVIRONMENTAL	SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0		0	0.0
15	FERC	TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0		0	0.0
16	PROFIT	SHARING MECHANISM (PSM)			(0.000493)	(6,127)	(1.5)	0	0.0		(6,127)	0.0
17	TOTAL RIDERS					(3,853)	(0.9)	0	0.0	0	(3,853)	0.0
18	TOTAL RATE TT RTP INCLUDING RIDERS		24	12,428,770		407,904	100.0	46,521	11.4	0	407,904	11.4

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:    BASE PERIOD    FORECASTED PERIOD  
TYPE OF FILING:    ORIGINAL    X\_UPDATED    REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual

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B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	MOST CURRENT RATES(1A) (J) (\$/UNIT)	CURRENT REVENUE LESS FUEL COST REVENUE (K) (\$)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L) (%)	REVENUE INCR LESS (F - K) (M) (\$)	% INCR IN REV LESS (N / K) (N) (%)	FUEL COST REVENUE (2) (H) (\$)	CURRENT TOTAL REVENUE (K + H) (K1) (\$)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
1	SL	STREET LIGHTING -- CO OWNED & MAINTAINED										
2		OVERHEAD DISTRIBUTION:										
3		MERCURY VAPOR :										
4	7,000	LUMEN	68,003	4,550,534	7.11	483,501	36.5	57,803	12.0	11,414	494,915	11.7
5	7,000	LUMEN (OPEN)	60	4,265	5.94	356	0.0	43	12.1	11	367	11.7
6	7,000	LUMEN (4)	36	2,409	11.45	412	0.0	50	12.1	6	418	12.0
7	7,000	LUMEN (5)	536	35,867	11.51	6,169	0.5	735	11.9	90	6,259	11.7
8	7,000	LUMEN (6)	113	7,562	12.38	1,399	0.1	167	11.9	19	1,418	11.8
9	7,000	LUMEN (8A)	132	8,833	14.12	1,864	0.1	222	11.9	22	1,886	11.8
10	10,000	LUMEN	2,134	203,441	8.21	17,520	1.3	2,091	11.9	510	18,030	11.6
11	10,000	LUMEN (5)	1	95	12.61	13	0.0	1	7.7	0	13	7.7
12	21,000	LUMEN	9,594	1,430,306	10.99	105,438	7.9	12,568	11.9	3,587	109,025	11.5
13	21,000	LUMEN (5)	132	19,679	15.39	2,031	0.2	242	11.9	49	2,080	11.6
14	21,000	LUMEN (6)	132	19,679	16.26	2,146	0.2	256	11.9	49	2,195	11.7
15		METAL HALIDE:										
16	14,000	LUMEN	336	22,484	7.11	2,389	0.2	286	12.0	56	2,445	11.7
17	14,000	LUMEN (5)	48	3,212	11.51	552	0.0	66	12.0	8	560	11.8
18	14,000	LUMEN (6)	85	5,688	12.38	1,052	0.1	126	12.0	14	1,066	11.8
19	14,000	LUMEN (10)	12	803	11.51	138	0.0	17	12.3	2	140	12.1
20	20,500	LUMEN	168	16,016	8.21	1,379	0.1	165	12.0	40	1,419	11.6
21	20,500	LUMEN (6)	24	2,288	13.48	324	0.0	38	11.7	6	330	11.5
22	36,000	LUMEN	0	0	10.99	0	0.0	0	0.0	0	0	0.0
23		SODIUM VAPOR:										
24	9,500	LUMEN	19,070	773,924	7.87	150,081	11.3	17,926	11.9	1,941	152,022	11.8
25	9,500	LUMEN (OPEN)	120	4,870	5.91	709	0.1	84	11.8	12	721	11.7
26	9,500	LUMEN (4)	48	1,948	12.21	586	0.0	70	11.9	5	591	11.8
27	9,500	LUMEN (5)	685	27,800	12.27	8,405	0.6	1,000	11.9	70	8,475	11.8
28	9,500	LUMEN (6)	684	27,759	13.14	8,988	0.7	1,074	11.9	70	9,058	11.9
29	16,000	LUMEN	372	22,041	8.58	3,192	0.2	379	11.9	55	3,247	11.7
30	16,000	LUMEN (5)	12	711	12.98	156	0.0	18	11.5	2	158	11.4
31	16,000	LUMEN (6)	108	6,399	13.85	1,496	0.1	178	11.9	16	1,512	11.8
32	22,000	LUMEN	5,398	426,442	11.13	60,080	4.5	7,125	11.9	1,070	61,150	11.7
33	22,000	LUMEN (4)	36	2,844	15.47	557	0.0	66	11.8	7	564	11.7
34	22,000	LUMEN (5)	204	16,116	15.53	3,168	0.2	375	11.8	40	3,208	11.7
35	22,000	LUMEN (6)	72	5,688	16.40	1,181	0.1	140	11.9	14	1,195	11.7
36	22,000	LUMEN (8)	12	948	18.07	217	0.0	26	12.0	2	219	11.9
37	27,500	LUMEN	96	7,584	11.13	1,068	0.1	127	11.9	19	1,087	11.7
38	27,500	LUMEN (6)	12	948	16.40	197	0.0	23	11.7	2	199	11.6
39	50,000	LUMEN	10,090	1,647,193	14.95	150,846	11.3	17,960	11.9	4,131	154,977	11.6
40	50,000	LUMEN (5)	312	50,934	19.35	6,037	0.5	718	11.9	128	6,165	11.6
41	50,000	LUMEN (6)	613	100,072	20.22	12,395	0.9	1,477	11.9	251	12,646	11.7

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.

(1A) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) WITH 17' WOOD LAMINATED POLE.

(4) WITH 30' WOOD POLE.

(5) WITH 35' WOOD POLE.

(6) WITH 40' WOOD POLE.

(7) WITH 12' ALUM POLE.

(8) WITH 28' ALUM POLE.

(8A) WITH 28' ALUM POLE HEAVY GAUGE.

(9) WITH 30' ALUM POLE.

(10) WITH 17' FIBERGLASS POLE.

(11) WITH 12' FIBERGLASS POLE.

(12) WITH 30' FIBERGLASS POLE.

(13) WITH 35' FIBERGLASS POLE.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
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WITNESS RESPONSIBLE:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES(1A) (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F-K) (M)	% INCR IN REV LESS FUEL COST REV (N)	FUEL COST REVENUE (2) (H)	CURRENT TOTAL REVENUE (K+H) (KT)	TOTAL REVENUE % INCREASE (M/K1) (O)
				(KWH)	(\$/UNIT)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
42	SL	STREET LIGHTING - CO OWNED & MAINTAINED (CONT'D.)										
43		OVERHEAD DISTRIBUTION (CONT'D.):										
44		DECORATIVE SODIUM VAPOR:										
45		9,500 LUMEN RECTILINEAR	0	0	9.78	0	0.0	0	0.0	0	0	0.0
46		22,000 LUMEN RECTILINEAR	12	1,023	12.09	145	0.0	17	11.7	3	148	11.5
47		50,000 LUMEN RECTILINEAR	132	21,549	16.00	2,112	0.2	251	11.9	54	2,166	11.6
48		50,000 LUMEN RECTILINEAR (5)	180	29,385	20.40	3,672	0.3	436	11.9	74	3,746	11.6
49		50,000 LUMEN RECTILINEAR (6)	0	0	21.27	0	0.0	0	0.0	0	0	0.0
50		50,000 LUMEN SETBACK	216	35,262	23.79	5,139	0.4	611	11.9	88	5,227	11.7
51		50,000 LUMEN SETBACK (6)	36	5,877	29.06	1,046	0.1	125	12.0	15	1,061	11.8
52		TOTAL OVERHEAD	120,066	9,550,478		1,048,156	78.8	125,082	11.9	23,952	1,072,108	11.7
53		UNDERGROUND DISTRIBUTION:										
54		MERCURY VAPOR:										
55		7,000 LUMEN	60	4,370	7.24	434	0.0	52	12.0	11	445	11.7
56		7,000 LUMEN (OPEN)	0	0	5.94	0	0.0	0	0.0	0	0	0.0
57		7,000 LUMEN (4)	600	43,700	11.58	6,948	0.5	828	11.9	110	7,058	11.7
58		7,000 LUMEN (5)	12	874	11.64	140	0.0	16	11.4	2	142	11.3
59		7,000 LUMEN (8)	354	25,783	14.18	5,020	0.4	594	11.8	65	5,085	11.7
60		10,000 LUMEN	0	0	8.36	0	0.0	0	0.0	0	0	0.0
61		10,000 LUMEN (4)	84	8,505	12.70	1,067	0.1	127	11.9	21	1,088	11.7
62		10,000 LUMEN (8)	156	15,795	15.30	2,387	0.2	282	11.8	40	2,427	11.6
63		21,000 LUMEN	96	15,312	11.25	1,080	0.1	129	11.9	38	1,118	11.5
64		21,000 LUMEN (8)	132	21,054	18.19	2,401	0.2	285	11.9	53	2,454	11.6
65		METAL HALIDE:										
66		14,000 LUMEN	0	0	7.24	0	0.0	0	0.0	0	0	0.0
67		20,500 LUMEN	0	0	8.36	0	0.0	0	0.0	0	0	0.0
68		36,000 LUMEN	0	0	11.25	0	0.0	0	0.0	0	0	0.0
69		SODIUM VAPOR:										
70		9,500 LUMEN	0	0	7.87	0	0.0	0	0.0	0	0	0.0
71		9,500 LUMEN (5)	24	974	13.14	315	0.0	38	12.1	2	317	12.0
72		9,500 LUMEN (8)	588	23,863	14.81	8,708	0.7	1,035	11.9	60	8,768	11.8
73		9,500 LUMEN (10)	24	974	12.27	294	0.0	36	12.2	2	296	12.2
74		9,500 LUMEN (13)	12	487	16.47	198	0.0	23	11.6	1	199	11.6
75		9,500 LUMEN (OPEN)	0	0	5.99	0	0.0	0	0.0	0	0	0.0
76		16,000 LUMEN	0	0	8.55	0	0.0	0	0.0	0	0	0.0
77		16,000 LUMEN (6)	25	1,481	13.82	346	0.0	41	11.8	4	350	11.7
78		22,000 LUMEN	228	18,012	11.13	2,538	0.2	301	11.9	45	2,583	11.7
79		22,000 LUMEN (5)	60	4,740	15.53	932	0.1	110	11.8	12	944	11.7
80		22,000 LUMEN (8)	528	41,712	18.07	9,541	0.7	1,130	11.8	105	9,646	11.7
81		22,000 LUMEN (8A)	48	3,792	18.14	871	0.1	103	11.8	10	881	11.7
82		27,500 LUMEN	0	0	11.13	0	0.0	0	0.0	0	0	0.0
83		27,500 LUMEN (9)	252	19,908	24.99	6,297	0.5	749	11.9	50	6,347	11.8
84		50,000 LUMEN	336	54,852	14.95	5,023	0.4	598	11.9	138	5,161	11.6
85		50,000 LUMEN (8)	72	11,754	21.89	1,576	0.1	187	11.9	29	1,605	11.7
86		50,000 LUMEN (9)	132	21,549	28.81	3,803	0.3	453	11.9	54	3,857	11.7
87		DECORATIVE MERCURY VAPOR:										
88		7,000 LUMEN TOWN & COUNTRY	0	0	7.48	0	0.0	0	0.0	0	0	0.0
89		7,000 LUMEN TOWN & COUNTRY (3)	216	15,354	11.88	2,566	0.2	305	11.9	39	2,605	11.7
90		7,000 LUMEN TOWN & COUNTRY (10)	5,888	418,539	11.88	69,949	5.2	8,303	11.9	1,047	70,996	11.7
91		7,000 LUMEN HOLOPHANE	24	1,748	9.40	226	0.0	26	11.5	4	230	11.3
92		7,000 LUMEN HOLOPHANE (10)	1,909	139,039	13.80	26,344	2.0	3,131	11.9	349	26,693	11.7
93		7,000 LUMEN GAS REPLICA (7)	96	6,992	33.45	3,211	0.2	382	11.9	18	3,229	11.8
94		7,000 LUMEN GRANVILLE	0	0	7.56	0	0.0	0	0.0	0	0	0.0
95		7,000 LUMEN GRANVILLE (7)	0	0	19.53	0	0.0	0	0.0	0	0	0.0
96		7,000 LUMEN ASPEN	24	1,748	13.61	327	0.0	39	11.9	4	331	11.8

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.

(1A) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) WITH 17" WOOD LAMINATED POLE.

(4) WITH 30" WOOD POLE.

(5) WITH 35" WOOD POLE.

(6) WITH 40" WOOD POLE.

(7) WITH 12" ALUM POLE.

(8) WITH 28" ALUM POLE.

(8A) WITH 28" ALUM POLE HEAVY GAUGE.

(9) WITH 30" ALUM POLE.

(10) WITH 17" FIBERGLASS POLE.

(11) WITH 12" FIBERGLASS POLE.

(12) WITH 30" FIBERGLASS POLE.

(13) WITH 35" FIBERGLASS POLE.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
TYPE OF FILING:   ORIGINAL  X  UPDATED   REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual

SCHEDULE M-2.2  
PAGE 15 OF 22  
WITNESS RESPONSIBLE:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS(1)	SALES (D)	MOST CURRENT RATES(1A)	CURRENT REVENUE LESS FUEL COST REVENUE	% OF REV TO TOTAL LESS FUEL COST REVENUE	REVENUE INCR LESS FUEL COST REV (F - K)	% INCR IN REV LESS FUEL COST REV (M / K)	FUEL COST REVENUE (2)	CURRENT TOTAL REVENUE (K + H)	TOTAL REVENUE % INCREASE (M / K1)
	(A)	(B)	(C)	(D)	(J)	(K)	(L)	(M)	(N)	(H)	(K)	(O)
				(KWH)	(\$/UNIT)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
97	SL	STREET LIGHTING - CO OWNED & MAINTAINED (CONTD.)										
98		UNDERGROUND DISTRIBUTION (CONTD.):										
99		DECORATIVE METAL HALIDE:										
100		14,000 LUMEN TRADITIONAIRE	0	0	7.48	0	0.0	0	0.0	0	0	0.0
101		14,000 LUMEN TRADITIONAIRE (7)	60	4,265	19.45	1,167	0.1	139	11.9	11	1,178	11.8
102		14,000 LUMEN TRADITIONAIRE (10)	468	33,267	11.88	5,560	0.4	660	11.9	83	5,643	11.7
103		14,000 LUMEN GRANVILLE	0	0	13.61	0	0.0	0	0.0	0	0	0.0
104		14,000 LUMEN GRANVILLE (11)	0	0	26.48	0	0.0	0	0.0	0	0	0.0
105		14,000 LUMEN GAS REPLICA	0	0	21.57	0	0.0	0	0.0	0	0	0.0
106		14,500 LUMEN GAS REPLICA	0	0	21.57	0	0.0	0	0.0	0	0	0.0
107		14,500 LUMEN GAS REPLICA (7)	240	17,480	33.54	8,050	0.6	955	11.9	44	8,094	11.8
108		14,500 LUMEN GAS REPLICA (10)	60	4,370	25.97	1,558	0.1	185	11.9	11	1,569	11.8
109		DECORATIVE SODIUM VAPOR:										
110		9,500 LUMEN TOWN & COUNTRY	96	3,896	10.93	1,049	0.1	125	11.9	10	1,059	11.8
111		9,500 LUMEN TOWN & COUNTRY (10)	1,896	76,946	15.33	29,066	2.2	3,450	11.9	193	29,259	11.8
112		9,500 LUMEN HOLOPHANE	576	25,536	11.84	6,820	0.5	812	11.9	64	6,884	11.8
113		9,500 LUMEN HOLOPHANE (10)	312	13,832	16.24	5,067	0.4	602	11.9	35	5,102	11.8
114		9,500 LUMEN GAS REPLICA (7)	132	5,852	34.23	4,518	0.3	538	11.9	15	4,533	11.9
115		9,500 LUMEN GAS REPLICA (10)	12	532	26.66	320	0.0	38	11.9	1	321	11.8
116		9,500 LUMEN GAS REPLICA (11)	312	13,832	35.13	10,961	0.8	1,304	11.9	35	10,996	11.9
117		9,500 LUMEN ASPEN (7)	888	39,368	13.79	12,246	0.9	1,456	11.9	99	12,345	11.8
118		9,500 LUMEN TRADITIONAIRE	0	0	10.93	0	0.0	0	0.0	0	0	0.0
119		9,500 LUMEN TRADITIONAIRE (10)	696	28,246	15.33	10,670	0.8	1,266	11.9	71	10,741	11.8
120		9,500 LUMEN GRANVILLE	0	0	13.79	0	0.0	0	0.0	0	0	0.0
121		9,500 LUMEN GRANVILLE (7)	0	0	25.78	0	0.0	0	0.0	0	0	0.0
122		9,500 LUMEN GRANVILLE (10)	0	0	18.19	0	0.0	0	0.0	0	0	0.0
123		9,500 LUMEN GRANVILLE (11)	0	0	26.66	0	0.0	0	0.0	0	0	0.0
124		22,000 LUMEN RECTILINEAR	0	0	12.15	0	0.0	0	0.0	0	0	0.0
125		22,000 LUMEN RECTILINEAR (12)	169	14,407	20.53	3,470	0.3	412	11.9	36	3,506	11.8
126		50,000 LUMEN RECTILINEAR	0	0	16.06	0	0.0	0	0.0	0	0	0.0
127		50,000 LUMEN RECTILINEAR (12)	36	5,877	24.44	880	0.1	105	11.9	15	895	11.7
128		50,000 LUMEN RECTILINEAR (13)	204	33,303	24.66	5,031	0.4	597	11.9	84	5,115	11.7
129		50,000 LUMEN SETBACK	0	0	23.79	0	0.0	0	0.0	0	0	0.0
130		TOTAL UNDERGROUND	18,137	1,243,920		268,975	20.2	31,947	11.9	3,120	272,095	11.7
131		RIDERS NOT INCLUDED IN RATES ABOVE (\$ PER KWH):										
132		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0	0	0	0.0
133		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0	0	0.0	0	0	0.0
134		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0	0	0	0.0
135		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(5,322)	(0.4)	0	0.0	0	(5,322)	0.0
136		TOTAL RIDERS NOT INCLUDED IN RATES ABOVE				(5,322)	(0.4)	0	0.0	0	(5,322)	0.0
137		ADD'L FACILITIES CHARGE:										
138		OVERHEAD	5,588		0.52	2,906	0.2	335	11.5		2,906	11.5
139		UNDERGROUND	20,973		0.75	15,730	1.2	1,887	12.0		15,730	12.0
140		TOTAL ADD'L FACILITIES CHG	26,561			18,636	1.4	2,222	11.9	0	18,636	11.9
141		TOTAL RATE SLU NCLUDING RIDERS	138,203	10,794,398		1,330,445	100.0	159,251	12.0	27,072	1,357,517	11.7

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.  
(1A) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.  
(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.  
(3) WITH 17' WOOD LAMINATED POLE.  
(4) WITH 30' WOOD POLE.

(5) WITH 35' WOOD POLE.  
(6) WITH 40' WOOD POLE.  
(7) WITH 12' ALUM POLE.  
(8) WITH 28' ALUM POLE.  
(8A) WITH 28' ALUM POLE HEAVY GAUGE.

(9) WITH 30' ALUM POLE.  
(10) WITH 17' FIBERGLASS POLE.  
(11) WITH 12' FIBERGLASS POLE.  
(12) WITH 30' FIBERGLASS POLE.  
(13) WITH 35' FIBERGLASS POLE.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S).:  
12 Months Actual

SCHEDULE M-2.2  
PAGE 16 OF 22  
WITNESS:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS (F - K) (M)	% INCR IN REV LESS (M / K) (N)	FUEL COST REVENUE (2) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	(\$/KWH)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	TL	TRAFFIC LIGHTING SERVICE										
2												
3	(A)	WHERE COMPANY										
4		SUPPLIES ENERGY ONLY (3):										
5		ALL CONSUMPTION	76,407	682,835	0.038066	25,993	37.1	3,089	11.9	1,713	27,706	11.1
6	(B)	WHERE COMPANY										
7		SUPPLIES ENERGY FROM A										
8		SEPARATELY METERED SOURCE										
9		AND PROVIDES LIMITED										
10		MAINTENANCE:										
11		ALL CONSUMPTION	0	0	0.021078	0	0.0	0	0.0	0	0	0.0
12	(B)	WHERE COMPANY										
13		SUPPLIES ENERGY AND										
14		PROVIDES LIMITED										
15		MAINTENANCE (3):										
16		ALL CONSUMPTION	18,876	758,460	0.059145	44,859	63.9	5,331	11.9	1,902	46,761	11.4
17		TOTAL RATE TL EXCLUDING RIDERS	95,283	1,441,295		70,852	101.0	8,420	11.9	3,615	74,467	11.3
18		RIDERS NOT INCLUDED IN RATES ABOVE:										
19		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0		0	0.0
20		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0	0	0.0		0	0.0
21		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0		0	0.0
22		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(711)	(1.0)	0	0.0		(711)	0.0
23		TOTAL RIDERS NOT INCLUDED IN RATES ABOVE				(711)	(1.0)	0	0.0		(711)	0.0
24		TOTAL RATE TL INCLUDING RIDERS	95,283	1,441,295		70,141	100.0	8,420	12.0	3,615	73,756	11.4

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.  
(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.  
(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual

SCHEDULE M-2.2  
PAGE 17 OF 22  
WITNESS:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS(1)	SALES	MOST CURRENT RATES(3)	CURRENT REVENUE LESS FUEL COST REVENUE	% OF REV TO TOTAL LESS FUEL COST REVENUE	REVENUE INCR LESS FUEL COST REV	% INCR IN REV LESS FUEL COST REV	FUEL COST REVENUE (2)	CURRENT TOTAL REVENUE	TOTAL REVENUE % INCREASE
	(A)	(B)	(C)	(D)	(J)	(K)	(L)	(M)	(N)	(H)	(K + H)	(M / K1)
				(KWH)	(\$/KWH)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
<b>1 UOLS UNMETERED OUTDOOR LIGHTING SERV</b>												
2	BASE RATE		84,014	4,983,047	0.037481	186,770	101.3	22,199	11.9	12,497	199,267	11.1
<b>3 RIDERS NOT INCLUDED IN RATES ABOVE:</b>												
4	ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)				0.000000	0	0.0	0	0.0		0	0.0
5	DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)				0.000000	0	0.0	0	0.0		0	0.0
6	FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)				0.000000	0	0.0	0	0.0		0	0.0
7	PROFIT SHARING MECHANISM (PSM)				(0.000493)	(2,457)	(1.3)	0	0.0		(2,457)	0.0
8	TOTAL RIDERS NOT INCLUDED IN RATES ABOVE					(2,457)	(1.3)	0	0.0		(2,457)	0.0
9	TOTAL RATE UOLS INCLUDING RIDERS		84,014	4,983,047		184,313	100.0	22,199	12.0	12,497	196,810	11.3

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.  
(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.  
(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA: \_\_X\_\_ BASE PERIOD \_\_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_\_ ORIGINAL \_\_X\_\_ UPDATED \_\_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):-  
12 Months Actual

SCHEDULE M-2.2  
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WITNESS:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS(1)	SALES (D)	MOST CURRENT RATES(3)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K)	% INCR IN REV LESS FUEL COST REV (M / K)	FUEL COST REVENUE (2)	CURRENT TOTAL REVENUE (K + H)	TOTAL REVENUE % INCREASE (M / K)
(A)	(B)	(C)	(D)	(E)	(K)	(L)	(M)	(N)	(H)	(K + H)	(O)	
1	OL	OUTDOOR LIGHTING SERV										
2	(A)	PRIVATE OUTDOOR LIGHTING UNITS:										
3		MERCURY VAPOR:										
4		7,000 LUMEN (OPEN)	248	17,629	8.73	2,165	12.0	258	11.9	43	2,208	11.7
5		7,000 LUMEN	25	1,821	11.17	279	1.7	34	12.2	5	284	12.0
6		10,000 LUMEN	70	7,088	13.04	913	5.6	108	11.8	18	931	11.6
7		21,000 LUMEN	70	11,165	16.75	1,173	7.0	139	11.8	28	1,201	11.6
8		METAL HALIDE										
9		14,000 LUMEN	3	219	11.17	34	0.2	4	11.8	1	35	11.4
10		20,500 LUMEN	5	506	13.06	65	0.4	8	12.3	1	66	12.1
11		36,000 LUMEN	4	638	16.75	67	0.4	8	11.9	2	69	11.6
12		SODIUM VAPOR (OH)										
13		9,500 LUMEN (OPEN)	265	10,795	7.68	2,043	12.2	242	11.8	27	2,070	11.7
14		9,500 LUMEN	64	2,597	9.99	639	3.8	77	12.1	7	646	11.9
15		16,000 LUMEN	7	415	11.27	79	0.5	9	11.4	1	80	11.3
16		22,000 LUMEN	57	4,503	12.47	711	4.3	84	11.8	11	722	11.6
17		27,500 LUMEN	2	158	12.47	25	0.1	3	12.0	0	25	12.0
18		50,000 LUMEN	66	10,775	14.53	959	5.8	114	11.9	27	986	11.6
19		DECORATIVE MV 7,000 LUMEN:										
20		TOWN & COUNTRY	36	2,559	13.38	482	2.9	57	11.8	6	488	11.7
21		HOLOPHANE	3	219	17.24	52	0.3	6	11.5	1	53	11.3
22		GAS REPLICA	0	0	41.66	0	0.0	0	0.0	0	0	0.0
23		ASPEN	0	0	25.77	0	0.0	0	0.0	0	0	0.0
24		DECORATIVE SV 9,500 LUMEN:										
25		TOWN & COUNTRY	18	731	21.10	380	2.3	45	11.8	2	382	11.8
26		HOLOPHANE	0	0	22.85	0	0.0	0	0.0	0	0	0.0
27		RECTILINEAR	0	0	18.79	0	0.0	0	0.0	0	0	0.0
28		GAS REPLICA	0	0	43.94	0	0.0	0	0.0	0	0	0.0
29		ASPEN	0	0	26.63	0	0.0	0	0.0	0	0	0.0
30		TRADITIONAIRE	0	0	21.10	0	0.0	0	0.0	0	0	0.0
31		GRANVILLE ACORN	0	0	26.63	0	0.0	0	0.0	0	0	0.0
32		DECORATIVE SV :										
33		22,000 LUMEN (RECTILINEAR)	0	0	22.37	0	0.0	0	0.0	0	0	0.0
34		50,000 LUMEN (RECTILINEAR)	0	0	28.38	0	0.0	0	0.0	0	0	0.0
35		50,000 LUMEN (SETBACK)	4	653	44.15	177	1.1	21	11.9	2	179	11.7
36		TOTAL POL UNITS	948	72,471		10,243	61.4	1,217	11.9	182	10,425	11.7
37		(B) FLOODLIGHTING UNITS:										
38		MERCURY VAPOR:										
39		21,000 LUMEN	21	3,350	16.76	352	2.1	42	11.9	8	360	11.7
40		METAL HALIDE:										
41		20,500 LUMEN	4	405	13.04	52	0.3	6	11.5	1	53	11.3
42		36,000 LUMEN	26	4,147	16.76	436	2.6	52	11.9	10	446	11.7
43		SODIUM VAPOR:										
44		22,000 LUMEN	63	5,371	12.38	780	4.7	93	11.9	13	793	11.7
45		30,000 LUMEN	11	938	12.38	136	0.8	16	11.8	2	138	11.6
46		50,000 LUMEN	309	51,423	15.35	4,743	28.5	563	11.9	130	4,873	11.6
47		TOTAL FL UNITS	434	65,634		6,499	39.0	772	11.9	164	6,663	11.6
48		TOTAL RATE OL EXCLUDING RIDERS	1,382	138,105		16,742	100.4	1,989	11.9	346	17,088	11.6
49		RIDERS NOT INCLUDED IN RATES ABOVE (\$/KWH):										
50		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0	0	0	0.0
51		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0	0	0.0	0	0	0.0
52		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0	0	0	0.0
53		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(68)	(0.4)	0	0.0	0	(68)	0.0
54		TOTAL RIDERS NOT INCLUDED IN RATES ABOVE				(68)	(0.4)	0	0.0	0	(68)	0.0
55		TOTAL RATE OL INCLUDING RIDERS	1,382	138,105		16,674	100.0	1,989	11.9	346	17,020	11.7

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.  
(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.  
(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual

SCHEDULE M-2.2  
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WITNESS:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS(1)	SALES	MOST CURRENT RATES(3)	CURRENT REVENUE LESS FUEL COST REVENUE	% OF REV TO TOTAL LESS FUEL COST REVENUE	REVENUE INCR LESS FUEL COST REV (F - K)	% INCR IN REV LESS FUEL COST REV (M / K)	FUEL COST REVENUE (2)	CURRENT TOTAL REVENUE (K + H)	TOTAL REVENUE % INCREASE (M / K1)
	(A)	(B)	(C)	(D)	(J)	(K)	(L)	(M)	(N)	(H)	(K1)	(O)
				(KWH)	(\$/UNIT)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	NSU NON STANDARD STREET LIGHT UNITS											
2	(A) COMPANY OWNED											
3	(1) BOULEVARD INCANDESCENT(UG):											
4	2,500 LUMEN SERIES		0	0	9.22	0	0.0	0	0.0	0	0	0.0
5	2,500 LUMEN MULTIPLE		144	9,432	7.16	1,031	1.7	122	11.8	24	1,055	11.6
6	(2) HOLOPHANE DECORATIVE:											
7	10,000 LUMEN MV W											
8	17' FIBERGLASS POLE		372	37,665	16.79	6,246	10.1	744	11.9	94	6,340	11.7
9	(3) STREET LGT UNITS (OH)											
10	2,500 LUMEN INCANDESCENT		372	24,366	7.10	2,641	4.3	313	11.9	61	2,702	11.6
11	2,500 LUMEN MERCURY VAPOR		7,008	264,552	6.72	47,094	76.4	5,606	11.9	664	47,758	11.7
12	21,000 LUMEN MERCURY VAPOR		408	65,076	10.66	4,349	7.1	518	11.9	163	4,512	11.5
13	TOTAL COMPANY OWNED		8,304	401,091		61,361	99.6	7,303	11.9	1,006	62,367	11.7
14	(B) CUSTOMER OWNED WITH LTD MAINT											
15	(1) BOULEVARD INCANDESCENT(UG):											
16	2,500 LUMEN SERIES		0	0	5.44	0	0.0	0	0.0	0	0	0.0
17	2,500 LUMEN MULTIPLE		60	3,930	6.92	415	0.7	49	0.0	10	425	11.5
18	TOTAL CUSTOMER OWNED		60	3,930		415	0.7	49	11.8	10	425	11.5
19	TOTAL RATE NSU EXCLUDING RIDERS		8,364	405,021		61,776	100.3	7,352	11.9	1,016	62,792	11.7
20	RIDERS NOT INCLUDED IN RATES ABOVE (\$/KWH):											
21	ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)				0.000000	0	0.0	0	0.0		0	0.0
22	DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)				0.000000	0	0.0	0	0.0		0	0.0
23	FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)				0.000000	0	0.0	0	0.0		0	0.0
24	PROFIT SHARING MECHANISM (PSM)				(0.000493)	(200)	(0.3)	0	0.0		(200)	0.0
25	TOTAL RIDERS NOT INCLUDED IN RATES ABOVE					(200)	(0.3)	0	0.0		(200)	0.0
26	TOTAL RATE NSU INCLUDING RIDERS		8,364	405,021		61,576	100.0	7,352	11.9	1,016	62,592	11.7

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.  
(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.  
(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
TYPE OF FILING:   ORIGINAL  X  UPDATED   REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual

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WITNESS:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES(3) (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (2) (H)	CURRENT TOTAL REVENUE (K + H) (S)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	(\$/UNIT)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	NSP	NON STD PRIVATE OUTDOOR LIGHTING										
2	POL	(A) PRIVATE OUTDOOR LIGHT UNITS:										
3		2,500 LUMEN MERCURY (OPEN)	73	2,908	7.79	569	39.3	68	12.0	7	576	11.8
4		2,500 LUMEN MERCURY (ENCL)	11	438	10.66	117	8.1	14	12.0	1	118	11.9
5		TOTAL RATE POL	84	3,346		686	47.4	82	12.0	8	694	11.8
6	URD	(B) OUTDOOR LIGHTING UNITS										
7		-- SERVED UG RES DIST AREAS:										
8		MERCURY VAPOR										
9		7,000 LUMEN, WITH										
10		17' FIBERGLASS POLE	0	0	14.54	0	0.0	0	0.0	0	0	0.0
11		7,000 LUMEN, WITH										
12		17' WOOD LAM POLE	20	1,422	14.54	291	20.1	34	11.7	4	295	11.5
13		7,000 LUMEN, WITH										
14		30' WOOD POLE	1	71	13.44	13	0.9	2	15.4	0	13	15.4
15		SODIUM VAPOR										
16		9,500 LUMEN TC 100 R	20	812	11.22	224	15.5	27	12.1	2	226	11.9
17		TOTAL RATE URD	41	2,305		528	36.5	63	11.9	6	534	11.8
18	FL	FLOOD LIGHT										
19		MERCURY VAPOR										
20		52,000 LUMEN, WITH										
21		35' WOOD POLE	0	0	28.55	0	0.0	0	0.0	0	0	0.0
22		52,000 LUMEN, WITH										
23		50' WOOD POLE	0	0	32.16	0	0.0	0	0.0	0	0	0.0
24		SODIUM VAPOR										
25		50,000 LUMEN	12	1,959	19.79	237	16.4	29	12.2	5	242	12.0
26		TOTAL RATE FL	12	1,959		237	16.4	29	12.2	5	242	12.0
27		TOTAL RATE NSP EXCLUDING RIDERS	137	7,610		1,451	100.3	174	12.0	19	1,470	11.8
28		RIDERS NOT INCLUDED IN RATES ABOVE (\$/KWH):										
29		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0	0	0	0.0
30		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0	0	0.0	0	0	0.0
31		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0	0	0	0.0
32		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(4)	(0.3)	0	0.0	0	(4)	0.0
33		TOTAL RIDERS NOT INCLUDED IN RATES ABOVE				(4)	(0.3)	0	0.0	0	(4)	0.0
34		TOTAL RATE NSP INCLUDING RIDERS	137	7,610		1,447	100.0	174	12.0	19	1,466	11.9

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.

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(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:   X BASE PERIOD    FORECASTED PERIOD  
TYPE OF FILING:    ORIGINAL   X UPDATED    REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual

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WITNESS:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS(1)	SALES	MOST CURRENT RATES(3)	CURRENT REVENUE LESS FUEL COST	% OF REV TO TOTAL LESS FUEL COST	REVENUE INCR LESS FUEL COST	% INCR IN REV LESS FUEL COST	CURRENT TOTAL REVENUE	TOTAL REVENUE
						(K)	(L)	(F - K)	(M / K)		(K + H)
	(A)	(B)	(C)	(D)	(J)	(S)	(%)	(S)	(%)	(S)	(%)
1	SC	STREET LIGHTING -									
2		CUST OWNED/LTD MAINT									
3		STANDARD UNIT-COBRAHEAD									
4		MERCURY VAPOR -									
5		7,000 LUMEN	0	0	4.19	0	0.0	0	0.0	0	0.0
6		10,000 LUMEN	0	0	5.33	0	0.0	0	0.0	0	0.0
7		21,000 LUMEN	0	0	7.40	0	0.0	0	0.0	0	0.0
8		METAL HALIDE -									
9		14,000 LUMEN	0	0	4.19	0	0.0	0	0.0	0	0.0
10		20,500 LUMEN	0	0	5.33	0	0.0	0	0.0	0	0.0
11		36,000 LUMEN	0	0	7.40	0	0.0	0	0.0	0	0.0
12		SODIUM VAPOR--									
13		9,500 LUMEN	0	0	5.04	0	0.0	0	0.0	0	0.0
14		16,000 LUMEN	0	0	5.62	0	0.0	0	0.0	0	0.0
15		22,000 LUMEN	0	0	6.17	0	0.0	0	0.0	0	0.0
16		27,500 LUMEN	0	0	6.17	0	0.0	0	0.0	0	0.0
17		50,000 LUMEN	0	0	8.36	0	0.0	0	0.0	0	0.0
18		DECORATIVE UNITS:									
19		7,000 LUMEN MERCURY VAPOR--									
20		HOLOPHANE	0	0	5.32	0	0.0	0	0.0	0	0.0
21		TOWN & COUNTRY	0	0	5.27	0	0.0	0	0.0	0	0.0
22		GAS REPLICA	0	0	5.32	0	0.0	0	0.0	0	0.0
23		ASPEN	0	0	5.32	0	0.0	0	0.0	0	0.0
24		14,000 LUMEN METAL HALIDE--									
25		TRADITIONAIRE	0	0	5.27	0	0.0	0	0.0	0	0.0
26		GRANVILLE ACORN	0	0	5.32	0	0.0	0	0.0	0	0.0
27		GAS REPLICA	0	0	5.32	0	0.0	0	0.0	0	0.0
28		9,500 LUMEN SODIUM VAPOR--									
29		TOWN & COUNTRY	0	0	4.96	0	0.0	0	0.0	0	0.0
30		TRADITIONAIRE	0	0	4.96	0	0.0	0	0.0	0	0.0
31		GRANVILLE ACORN	0	0	5.18	0	0.0	0	0.0	0	0.0
32		RECTILINEAR	0	0	4.96	0	0.0	0	0.0	0	0.0
33		ASPEN	0	0	5.18	0	0.0	0	0.0	0	0.0
34		HOLOPHANE	0	0	5.18	0	0.0	0	0.0	0	0.0
35		GAS REPLICA	0	0	5.18	0	0.0	0	0.0	0	0.0
36		SODIUM VAPOR -									
37		22,000 LUMEN (RECTILINEAR)	0	0	6.54	0	0.0	0	0.0	0	0.0
38		50,000 LUMEN (RECTILINEAR)	0	0	8.65	0	0.0	0	0.0	0	0.0
39		CUST OWNED/CUST MAINT									
40		ENERGY ONLY	2,064	97,596	0.037481	3,658	101.3	435	11.9	245	3,903
41		TOTAL RATE SC EXCLUDING RIDERS	2,064	97,596		3,658	101.3	435	11.9	245	3,903
42		RIDERS NOT INCLUDED IN RATES ABOVE (\$/KWH):									
43		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0	0	0.0
44		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0	0	0.0	0	0.0
45		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0	0	0.0
46		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(48)	(1.3)	0	0.0	(48)	0.0
47		TOTAL RIDERS NOT INCLUDED IN RATES ABOVE				(48)	(1.3)	0	0.0	(48)	0.0
48		TOTAL RATE SC INCLUDING RIDERS	2,064	97,596		3,610	100.0	435	12.0	245	3,855

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
TYPE OF FILING:   ORIGINAL  X  UPDATED   REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual

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WITNESS:  
B. L. SAILERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	MOST CURRENT RATES(3) (J) (\$/UNIT)	CURRENT REVENUE LESS FUEL COST REVENUE (K) (\$)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L) (%)	REVENUE INCR LESS FUEL COST REV (F - K) (M) (\$)	% INCR IN REV LESS FUEL COST REV (M / K) (N) (%)	FUEL COST REVENUE (2) (H) (\$)	CURRENT TOTAL REVENUE (K + H) (O) (\$)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
1	SE	STREET LIGHTING -										
2		OVERHEAD EQUIVALENT RATE										
3		MERCURY VAPOR 7,000 LUMEN:										
4		TOWN & COUNTRY	6,816	484,504	7.29	49,689	26.2	5,930	11.9	1,215	50,904	11.6
5		HOLOPHANE	2,328	169,556	7.32	17,041	9.0	2,025	11.9	425	17,466	11.6
6		GAS REPLICA	696	50,692	7.32	5,095	2.7	605	11.9	127	5,222	11.6
7		ASPEN	132	9,614	7.32	966	0.5	115	11.9	24	990	11.6
8		METAL HALIDE 14,000 LUMEN:										
9		TRADITIONAIRE	3,144	223,486	7.29	22,920	12.1	2,735	11.9	560	23,480	11.6
10		GRANVILLE ACORN	0	0	7.32	0	0.0	0	0.0	0	0	0.0
11		GAS REPLICA	588	42,826	7.32	4,304	2.3	512	11.9	107	4,411	11.6
12		SODIUM VAPOR 9,500 LUMEN:										
13		TOWN & COUNTRY	3,192	129,542	7.95	25,376	13.4	3,001	11.8	325	25,701	11.7
15		HOLOPHANE	2,364	104,804	8.05	19,030	10.0	2,270	11.9	263	19,293	11.8
16		RECTILINEAR	972	39,447	7.95	7,727	4.1	914	11.8	99	7,826	11.7
17		GAS REPLICA	1,272	56,392	8.04	10,227	5.4	1,221	11.9	141	10,368	11.8
19		ASPEN	2,580	114,380	8.04	20,743	10.9	2,477	11.9	287	21,030	11.8
14		TRADITIONAIRE	0	0	7.95	0	0.0	0	0.0	0	0	0.0
18		GRANVILLE ACORN	156	6,916	8.04	1,254	0.7	150	12.0	17	1,271	11.8
20		SODIUM VAPOR:										
21		22,000 LUMEN (RECTILINEAR)	480	40,920	11.42	5,482	2.9	652	11.9	103	5,585	11.7
22		50,000 LUMEN (RECTILINEAR)	24	3,918	15.11	363	0.2	43	11.8	10	373	11.5
23		50,000 LUMEN (SETBACK)	0	0	15.11	0	0.0	0	0.0	0	0	0.0
24		TOTAL RATE SE EXCLUDING RIDERS	24,744	1,476,997		190,217	100.4	22,650	11.9	3,703	193,920	11.7
25		RIDERS NOT INCLUDED IN RATES ABOVE (\$/KWH):										
26		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0.0		0	0.0
27		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0	0	0.0		0	0.0
28		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0.0		0	0.0
29		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(728)	(0.4)	0	0.0		(728)	0.0
30		TOTAL RIDERS NOT INCLUDED IN RATES ABOVE				(728)	(0.4)	0	0.0		(728)	0.0
31		TOTAL RATE SE INCLUDING RIDERS	24,744	1,476,997		189,489	100.0	22,650	12.0	3,703	193,192	11.7

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:   X   BASE PERIOD    FORECASTED PERIOD  
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12 Months Actual  
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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH)	(¢/KWH)	(\$)	(%)	(\$)	(\$)
<u>RESIDENTIAL</u>									
1	RS	RESIDENTIAL SERV	1,527,595	1,408,950,057	10.3655	146,045,050	100.00	3,533,647	149,578,697
2	<b>TOTAL RESIDENTIAL</b>		1,527,595	1,408,950,057	10.3655	146,045,050	37.63	3,533,647	149,578,697
<u>DISTRIBUTION</u>									
3	DS	DISTRIBUTION SERV	156,836	1,088,943,223	9.3350	101,652,769	53.19	2,731,070	104,383,839
4	DT-PRI	TIME OF DAY	434	479,865,637	7.1281	34,205,396	17.90	1,203,503	35,408,899
5	DT-SEC	TIME OF DAY	1,806	683,384,286	7.6547	52,310,993	27.37	1,713,928	54,024,921
6	EH	ELEC SPACE HEATING	802	16,077,861	7.3495	1,181,639	0.62	40,323	1,221,962
7	SP	SPORTS SERV	184	273,546	12.0181	32,875	0.02	688	33,561
8	GSFL	SMALL FIXED LOADS	540	6,250,235	10.9094	681,863	0.36	15,676	697,539
9	DP	PRIMARY VOLTAGE	117	12,149,565	8.5105	1,033,994	0.54	30,471	1,064,465
10	<b>TOTAL DISTRIBUTION</b>		160,719	2,286,944,353	8.3561	191,099,529	49.23	5,735,657	196,835,186
<u>TRANSMISSION</u>									
11	TT	TIME OF DAY	156	220,867,570	6.4225	14,185,222	100.00	553,936	14,739,158
12	<b>TOTAL TRANSMISSION</b>		156	220,867,570	6.4225	14,185,222	3.85	553,936	14,739,158
<u>REAL TIME PRICING</u>									
13	DT-RTP PRI	REAL TIME PRICING	0	0	-	0	0.00	0	0
14	DT-RTP SEC	REAL TIME PRICING	24	3,552,635	5.0427	179,150	27.12	0	179,150
15	DS-RTP	REAL TIME PRICING	36	300,617	8.9622	26,942	4.08	0	26,942
16	TT-RTP	REAL TIME PRICING	24	12,428,770	3.6562	454,425	68.80	0	454,425
17	<b>TOTAL REAL TIME PRICING</b>		84	16,282,022	4.0567	660,517	0.17	0	660,517
<u>LIGHTING</u>									
18	SL	STREET LIGHTING	138,203	10,794,398	13.8006	1,489,696	71.60	27,072	1,516,768
19	TL	TRAFFIC LIGHTING	95,283	1,441,295	5.4507	78,561	3.78	3,615	82,176
20	UOLS	UNMTRD OUTDR LIGHT	84,014	4,983,047	4.1443	206,512	9.93	12,497	219,009
21	OL	PRIVATE OUTDR LIGHT	1,382	138,105	13.5136	18,663	0.90	346	19,009
22	NSU	NON STD STREET LIGHT	8,364	405,021	17.0184	68,928	3.31	1,016	69,944
23	NSP	NON STD PRIVATE LIGHT	137	7,610	21.3009	1,621	0.08	19	1,640
24	SC	CUST OWNED STREET LIGHTING	2,064	97,596	4.1446	4,045	0.19	245	4,290
25	SE	OVR HD EQUIV STREET LIGHTING	24,744	1,476,997	14.3629	212,139	10.20	3,703	215,842
26	<b>TOTAL LIGHTING</b>		354,191	19,344,069	10.7535	2,080,165	0.54	48,513	2,128,678
<u>OTHER MISC REVENUE</u>									
27	ID01	INTERDEPARTMENTAL	12	692,100	6.8400	47,350	0.14	1,736	49,086
28		PJM AND TRANSMISSION	0	0	-	5,031,993	14.76	0	5,031,993
29		BAD CHECK CHARGES	0	0	-	23,918	0.07	0	23,918
30		RECONNECTION CHGS	0	0	-	199,824	0.59	0	199,824
31		POLE AND LINE ATTACHMENTS	0	0	-	175,773	0.52	0	175,773
32		RENTS	0	0	-	879,037	2.58	0	879,037
33	WS	SPECIAL CONTRACTS	132	134,833	5.5700	7,511	0.02	338	7,849
34		OTHER MISC	0	0	-	27,720,886	81.33	0	27,720,886
35	<b>TOTAL MISC REVENUE</b>		144	826,933	4122.0100	34,086,292	8.78	2,074	34,088,366
36	<b>TOTAL</b>		2,042,889	3,953,215,004	9.8200	388,156,775	100.00	9,873,827	398,030,602

(1) DETAIL CONTAINED ON SCHEDULES M-2.3 PAGES 2 THROUGH 22.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
TYPE OF FILING:   ORIGINAL  X  UPDATED   REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual  
12 Months Actual Ending November 30, 2017

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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (2) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH)	(\$/KWH)	(\$)	(%)	(\$)	(\$)
1	RS	RESIDENTIAL							
2		CUSTOMER CHARGE:							
3		BILLS	1,527,595		\$11.22	17,139,616	11.7		17,139,616
4		ENERGY CHARGE (3):							
5		ALL KWH		1,408,950,057	0.083908	118,222,181	81.0		118,222,181
6		TOTAL RATE RS EXCLUDING RIDERS	1,527,595	1,408,950,057		135,361,797	92.7		135,361,797
7		RIDERS:							
8		HOME ENERGY ASSISTANCE (HEA)			\$0.10	152,760	0.1		152,760
9		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.007967	11,225,105	7.7		11,225,105
10		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
11		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0		0
12		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508		0.0	3,533,647	3,533,647
13		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
14		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(694,612)	(0.5)		(694,612)
15		TOTAL RIDERS				10,683,253	7.3	3,533,647	14,216,900
16		TOTAL RATE RS INCLUDING RIDERS	1,527,595	1,408,950,057		146,045,050	100.0	3,533,647	149,578,697

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
(2) REFLECTS FUEL ADJUSTMENT CLAUSE (FAC) OF \$0.002508 PER KWH.  
(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (2) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KW/KWH)	(\$/KWH)/ (\$/KW)	(\$)	(%)	(\$)	(\$)
1	DS	SERVICE AT SECONDARY DISTRIBUTION VOLTAGE							
2									
3		CUSTOMER CHARGE:							
4		LOAD MANAGEMENT RIDER - NON-INTERVAL	1,789		\$5.00	8,945	0.0		8,945
5		LOAD MANAGEMENT RIDER - INTERVAL	12		\$5.00	60	0.0		60
6		SINGLE PHASE	84,610		\$17.14	1,450,215	1.4		1,450,215
7		THREE PHASE	72,226		\$34.28	2,475,907	2.5		2,475,907
8		TOTAL CUSTOMER CHARGE	156,836			3,935,127	3.9		3,935,127
9		DEMAND CHARGE:							
10		FIRST 15 KW		1,397,428	\$0.00	0	0.0		0
11		ADDITIONAL KW		2,498,170	\$8.73	21,809,021	21.5		21,809,021
12		TOTAL DEMAND		3,895,598		21,809,021	21.5		21,809,021
13		ENERGY CHARGE (3):							
14		FIRST 6000 KWH		364,013,518	0.091917	33,459,031	32.9		33,459,031
15		NEXT 300KWH/KW		612,821,896	0.056425	34,578,475	34.0		34,578,475
16		ADDITIONAL KWH		109,956,992	0.046204	5,080,453	5.0		5,080,453
17		NON-CHURCH "CAP" RATE		1,563,084	0.271528	424,421	0.4		424,421
18		CHURCH CAP RATE		587,733	0.166694	97,972	0.1		97,972
19		TOTAL ENERGY		1,088,943,223		73,640,352	72.4		73,640,352
20		TOTAL RATE DS EXCLUDING RIDERS	156,836	1,088,943,223		99,384,500	97.8		99,384,500
21		RIDERS:							
22		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.002576	2,805,118	2.7		2,805,118
23		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
24		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			\$0.00	0	0.0		0
25		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508			2,731,070	2,731,070
26		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
27		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(536,849)	(0.5)		(536,849)
28		TOTAL RIDERS				2,268,269	2.2	2,731,070	4,999,339
29		TOTAL RATE DS INCLUDING RIDERS	156,836	1,088,943,223		101,652,769	100.0	2,731,070	104,383,839

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS FUEL ADJUSTMENT CLAUSE OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

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TYPE OF FILING:   ORIGINAL  X  UPDATED   REVISED  
WORK PAPER REFERENCE NO(S):  
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12 Months Actual Ending November 30, 2017

SCHEDULE M-2.3  
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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (2) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWKWH)	(\$/KWH)/ (\$/KW)	(\$)	(%)	(\$)	(\$)
1	DT-PRI	TIME OF DAY PRIMARY							
2		SUMMER:							
3		CUSTOMER CHARGE:							
4		PRIMARY VOLTAGE	144		\$155.00	22,320	0.1		22,320
5		TOTAL CUSTOMER CHARGE	144			22,320	0.1		22,320
6		DEMAND CHARGE:							
7		ON PEAK KW		327,415	\$14.49	4,744,242	13.9		4,744,242
8		OFF PEAK KW		15,962	\$1.31	20,910	0.1		20,910
9		SUB-TOTAL		343,377		4,765,152	14.0		4,765,152
10		PRIMARY SERV. DIS.							
11		FIRST 1000 KW		129,867	(\$0.74)	(96,101)	(0.3)		(96,101)
12		ADDITIONAL KW		213,510	(\$0.57)	(121,701)	(0.4)		(121,701)
13		TOTAL DEMAND		343,377		4,547,350	13.3		4,547,350
14		ENERGY CHARGE (3):							
15		ON PEAK KWH		47,880,056	0.050237	2,405,350	7.0		2,405,350
16		OFF PEAK KWH		119,471,385	0.041147	4,915,889	14.4		4,915,889
17		TOTAL SUMMER	144	167,351,441		11,890,909	34.8		11,890,909
18		WINTER:							
19		CUSTOMER CHARGE:							
20		PRIMARY VOLTAGE	290		\$155.00	44,950	0.1		44,950
21		TOTAL CUSTOMER CHARGE	290			44,950	0.1		44,950
22		DEMAND CHARGE:							
23		ON PEAK KW		596,374	\$13.72	8,182,254	23.9		8,182,254
24		OFF PEAK KW		39,210	\$1.31	51,365	0.2		51,365
25		SUB-TOTAL		635,584		8,233,619	24.1		8,233,619
26		PRIMARY SERV. DIS.							
27		FIRST 1000 KW		265,138	(\$0.74)	(196,202)	(0.6)		(196,202)
28		ADDITIONAL KW		370,447	(\$0.57)	(211,155)	(0.6)		(211,155)
29		TOTAL DEMAND		635,584		7,826,262	22.9		7,826,262
30		ENERGY CHARGE (3):							
31		ON PEAK KWH		85,719,652	0.047968	4,111,800	12.0		4,111,800
32		OFF PEAK KWH		226,794,544	0.041147	9,331,915	27.3		9,331,915
33		TOTAL WINTER	290	312,514,196		21,314,927	62.3		21,314,927
34		TOTAL RATE DT PRIMARY EXCLUDING RIDERS	434	479,865,637		33,205,836	97.1		33,205,836
35		RIDERS:							
36		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.002576	1,236,134	3.6		1,236,134
37		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
38		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.00	0	0.0		0
39		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508			1,203,503	1,203,503
40		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
41		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(236,574)	(0.7)		(236,574)
42		TOTAL RIDERS				999,560	2.9	1,203,503	2,203,063
43		TOTAL RATE DT PRIMARY INCLUDING RIDERS	434	479,865,637		34,205,396	100.0	1,203,503	35,408,899

(1) RII I S THAT TERMINATE IN RESPECTIVE RATE STEPS



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (2) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KW/KWH)	(\$/KWH)/ (\$/KW)	(\$)	(%)	(\$)	(\$)
1	DT-SEC	TIME OF DAY SECONDARY							
2		SUMMER:							
3		CUSTOMER CHARGE:							
4		SINGLE PHASE	0		\$66.50	0	0.0		0
5		THREE PHASE	611		\$133.00	81,263	0.2		81,263
6		TOTAL CUSTOMER CHARGE	611			81,263	0.2		81,263
7		DEMAND CHARGE:							
8		ON PEAK KW		536,028	\$14.49	7,767,046	14.9		7,767,046
9		OFF PEAK KW		7,089	\$1.31	9,287	0.0		9,287
10		TOTAL DEMAND		543,117		7,776,333	14.9		7,776,333
11		ENERGY CHARGE (3):							
12		ON PEAK KWH		77,232,289	0.050237	3,879,919	7.4		3,879,919
13		OFF PEAK KWH		169,360,258	0.041147	6,968,667	13.3		6,968,667
14		TOTAL SUMMER	611	246,592,547		18,706,182	35.8		18,706,182
15		WINTER:							
16		CUSTOMER CHARGE:							
17		SINGLE PHASE	0		\$66.50	0	0.0		0
18		THREE PHASE	1,195		\$133.00	158,935	0.3		158,935
19		TOTAL CUSTOMER CHARGE	1,195			158,935	0.3		158,935
20		DEMAND CHARGE:							
21		ON PEAK KW		956,023	\$13.72	13,116,630	25.0		13,116,630
22		OFF PEAK KW		21,250	\$1.31	27,838	0.1		27,838
23		TOTAL DEMAND		977,273		13,144,468	25.1		13,144,468
24		ENERGY CHARGE (3):							
25		ON PEAK KWH		132,714,877	0.047968	6,366,067	12.2		6,366,067
26		OFF PEAK KWH		304,076,862	0.041147	12,511,851	23.9		12,511,851
27		TOTAL WINTER	1,195	436,791,739		32,181,321	61.5		32,181,321
28		TOTAL RATE DT SECONDARY EXCLUDING RIDERS	1,806	683,384,286		50,887,503	97.3		50,887,503
29		RIDERS:							
30		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.002576	1,760,398	3.3		1,760,398
31		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
32		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.00	0	0.0		0
33		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508			1,713,928	1,713,928
34		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
35		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(336,908)	(0.6)		(336,908)
36		TOTAL RIDERS				1,423,490	2.7	1,713,928	3,137,418
37		TOTAL RATE DT SECONDARY INCLUDING RIDERS	1,806	683,384,286		52,310,993	100.0	1,713,928	54,024,921

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDING BASE RATES OF \$0.002508 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
**ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES**  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (2) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KW/KWH)	(\$/KWH) (\$/KW)	(\$)	(%)	(\$)	(\$)
1	EH	OPTIONAL RATE FOR							
2		ELEC. SPACE HEATING							
3	CUSTOMER CHARGE:								
4		SINGLE PHASE	230		\$17.14	3,942	0.3		3,942
5		THREE PHASE	572		\$34.28	19,608	1.7		19,608
6		PRIMARY VOLTAGE	0		\$118.78	0	0.0		0
7		TOTAL CUSTOMER CHARGE	802			23,550	2.0		23,550
8	DEMAND CHARGE:								
9		ALL KW		64,264	\$0.00	0	0.0		0
10	ENERGY CHARGE (3):								
11		ALL KWH		16,077,861	0.069947	1,124,598	95.2		1,124,598
12		TOTAL RATE EH EXCLUDING RIDERS	802	16,077,861		1,148,148	97.2		1,148,148
13	RIDERS:								
14		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.002576	41,417	3.5		41,417
15		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
16		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0		0
17		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508		0.0	40,323	40,323
18		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
19		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(7,926)	(0.7)		(7,926)
20		TOTAL RIDERS				33,491	2.8	40,323	73,814
21		TOTAL RATE EH INCLUDING RIDERS	802	16,077,861		1,181,639	100.0	40,323	1,221,962

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA: \_\_X\_\_ BASE PERIOD \_\_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_ ORIGINAL \_\_X\_\_ UPDATED \_\_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual  
12 Months Actual Ending November 30, 2017

SCHEDULE M-2.3  
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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (2) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH)	(\$/KWH)	(\$)	(%)	(\$)	(\$)
1	SP	SEASONAL SPORTS SERVICE							
2		MINIMUM BILLS (4)	0			0	0.0		0
3		CUSTOMER CHARGE	184		\$17.14	3,154	9.6		3,154
4		ENERGY CHARGE (3):							
5		ALL CONSUMPTION		273,546	0.106568	29,151	88.7		29,151
6		TOTAL RATE SP EXCLUDING RIDERS	184	273,546		32,305	98.3		32,305
7		RIDERS:							
8		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.002576	705	2.1		705
9		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
10		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0		0
11		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508			686	686
12		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
13		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(135)	(0.4)		(135)
14		TOTAL RIDERS				570	1.7	686	1,256
15		TOTAL RATE SP INCLUDING RIDERS	184	273,546		32,875	100.0	686	33,561
16	GS-FL	SMALL FIXED LOADS							
17		MINIMUM BILLS	540		\$3.14	1,696	0.2		1,696
18		BASE RATE (3):							
19		LOAD RANGE 540 TO 720 HRS		12,216	0.092698	1,132	0.2		1,132
20		LOAD RANGE LESS THAN 540 HRS		6,238,019	0.106767	666,015	97.7		666,015
21		TOTAL RATE GS-FL EXCLUDING RIDERS	540	6,250,235		668,843	99.1		668,843
22		RIDERS:							
23		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.002576	16,101	2.4		16,101
24		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
25		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0		0
26		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508			15,676	15,676
27		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
28		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(3,081)	(0.5)		(3,081)
29		TOTAL RIDERS				13,020	1.9	15,676	28,696
30		TOTAL RATE GS-FL INCLUDING RIDERS	540	6,250,235		681,863	100.0	15,676	697,539

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

(4) 1.5% OF INSTALLED TRANSFORMER AND METERING COSTS BUT NOT LESS THAN CUSTOMER CHARGE WHETHER SERVICE IS ON OR DISCONNECTED.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
TYPE OF FILING:        ORIGINAL   X   UPDATED        REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual  
12 Months Actual Ending November 30, 2017

SCHEDULE M-2.3  
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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (2) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH/KWH)	(\$/KWH) (\$/KW)	(\$)	(%)	(\$)	(\$)
1	DP	SERVICE AT PRIMARY							
2		DISTRIBUTION VOLTAGE							
3		CUSTOMER CHARGE:							
4		LOAD MANAGEMENT RIDER	24		\$5.00	120	0.0		120
5		PRIMARY VOLTAGE	117		\$118.78	13,897	1.4		13,897
6		TOTAL CUSTOMER CHARGE	117			14,017	1.4		14,017
7		DEMAND CHARGE:							
8		ALL KW		32,942	\$8.40	276,717	26.8		276,717
9		TOTAL DEMAND		32,942		276,717	26.8		276,717
10		ENERGY CHARGE (3):							
11		FIRST 300KWH/KW		9,504,446	0.060595	575,922	55.6		575,922
12		ADDITIONAL KWH		2,617,773	0.051267	134,205	13.0		134,205
13		CAP RATE KWH		27,346	0.286198	7,826	0.8		7,826
14		TOTAL ENERGY		12,149,565		717,953	69.4		717,953
15		TOTAL RATE DP EXCLUDING RIDERS	117	12,149,565		1,008,687	97.6		1,008,687
16		RIDERS:							
17		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.002576	31,297	3.0		31,297
18		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
19		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.00	0	0.0		0
20		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508			30,471	30,471
21		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
22		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(5,990)	(0.6)		(5,990)
23		TOTAL RIDERS				25,307	2.4	30,471	55,778
24		TOTAL RATE DP INCLUDING RIDERS	117	12,149,565		1,033,994	100.0	30,471	1,064,465

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
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WORK PAPER REFERENCE NO(S):  
12 Months Actual  
12 Months Actual Ending November 30, 2017

SCHEDULE M-2.3  
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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KW/KWH)	PROPOSED RATES (E) (\$/KWH)/ (\$/KW)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) (\$)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (2) (H) (\$)	PROPOSED TOTAL REVENUE (F + H) (I) (\$)
1	TT	TIME OF DAY							
2		SUMMER:							
3		CUSTOMER CHARGE	52		\$500.00	26,000	0.2		26,000
4		DEMAND CHARGE:							
5		ON PEAK KW		168,464	\$8.46	1,425,205	10.0		1,425,205
6		OFF PEAK KW		5,975	\$1.28	7,648	0.1		7,648
7		TOTAL DEMAND		174,439		1,432,853	10.1		1,432,853
8		ENERGY CHARGE (3):							
9		ON PEAK KWH		26,192,301	0.054454	1,426,276	10.1		1,426,276
10		OFF PEAK KWH		48,962,423	0.044594	2,183,430	15.3		2,183,430
11		TOTAL ENERGY		75,154,724		3,609,706	25.4		3,609,706
12		TOTAL SUMMER	52	75,154,724		5,068,559	35.7		5,068,559
13		WINTER:							
14		CUSTOMER CHARGE	104		\$500.00	52,000	0.4		52,000
15		DEMAND CHARGE:							
16		ON PEAK KW		323,472	\$6.95	2,248,129	15.9		2,248,129
17		OFF PEAK KW		11,655	\$1.28	14,918	0.1		14,918
18		TOTAL DEMAND		335,126		2,263,047	16.0		2,263,047
19		ENERGY CHARGE (3):							
20		ON PEAK KWH		50,367,553	0.051983	2,618,257	18.5		2,618,257
21		OFF PEAK KWH		95,345,293	0.044594	4,251,828	29.9		4,251,828
22		TOTAL ENERGY		145,712,846		6,870,085	48.4		6,870,085
23		TOTAL WINTER	104	145,712,846		9,185,132	64.8		9,185,132
24		TOTAL RATE TT EXCLUDING RIDERS	156	220,867,570		14,253,691	100.5		14,253,691
25		RIDERS:							
26		DEMAND SIDE MANAGEMENT RIDER (DSMR)			0.000183	40,419	0.3		40,419
27		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
28		FUEL ADJUSTMENT CLAUSE (FAC)			0.002508			553,936	553,936
29		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
30		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(108,888)	(0.8)		(108,888)
31		TOTAL RIDERS				(68,469)	(0.5)	553,936	485,467
32		TOTAL RATE TT INCLUDING RIDERS	156	220,867,570		14,185,222	100.0	553,936	14,739,158

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual  
12 Months Actual Ending November 30, 2017

SCHEDULE M-2.3  
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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH)	(\$/KWH)	(\$)	(%)	(\$)	(\$)
1	DT RTP	TIME OF DAY SERVICE AT SECONDARY DISTRIBUTION VOLTAGE							
2									
3	CUSTOMER CHARGE:								
4	BILLS (Real-Time Pricing)		24		\$183.00	4,392	2.5		4,392
5	TOTAL CUSTOMER CHARGE					4,392	2.5		4,392
6	ENERGY CHARGE:								
7	ALL KWH			3,552,635	0.015412	54,753	30.6		54,753
8	ANCILLARY SERVICES			3,552,635	0.000000	0	0.0		0
9	COMMODITY CHARGES			3,552,635	0.031696	112,604	62.8	0	112,604
10	TOTAL ENERGY			3,552,635		167,357	93.4	0	167,357
11	TOTAL RATE DT RTP SECONDARY EXCLUDING RIDERS		24	3,552,635		171,749	95.9	0	171,749
12	RIDERS:								
13	DEMAND SIDE MANAGEMENT RIDER (DSMR)				0.002576	9,152	5.1		9,152
14	ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)				0.000000	0	0.0		0
15	DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0	0.00	0	0.0		0
16	FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)				0.000000	0	0.0		0
17	PROFIT SHARING MECHANISM (PSM)				(0.000493)	(1,751)	(1.0)		(1,751)
18	TOTAL RIDERS					7,401	4.1	0	7,401
19	TOTAL RATE DT RTP SECONDARY INCLUDING RIDERS		24	3,552,635		179,150	100.0	0	179,150

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

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12 Months Actual  
12 Months Actual Ending November 30, 2017

SCHEDULE M-2.3  
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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH)	(\$/KWH)	(\$)	(%)	(\$)	(\$)
1	DS RTP	SERVICE AT SECONDARY							
2		DISTRIBUTION VOLTAGE							
3	CUSTOMER CHARGE:								
4	BILLS (Real-Time Pricing)		36		\$183.00	6,588	24.5		6,588
5	TOTAL CUSTOMER CHARGE					6,588	24.5		6,588
6	ENERGY CHARGE:								
7	ALL KWH			300,617	0.015412	4,633	17.2		4,633
8	ANCILLARY SERVICES			300,617	0.000000	0	0.0		0
9	COMMODITY CHARGES			300,617	0.050214	15,095	56.0	0	15,095
10	TOTAL ENERGY			300,617		19,728	73.2	0	19,728
11	TOTAL RATE DS RTP EXCLUDING RIDERS		36	300,617		26,316	97.7	0	26,316
12	RIDERS:								
13	DEMAND SIDE MANAGEMENT RIDER (DSMR)				0.002576	774	2.9		774
14	ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)				0.000000	0	0.0		0
15	DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)				0.00	0	0.0		0
16	FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)				0.000000	0	0.0		0
17	PROFIT SHARING MECHANISM (PSM)				(0.000493)	(148)	(0.5)		(148)
18	TOTAL RIDERS					626	2.3	0	626
19	TOTAL RATE DS RTP INCLUDING RIDERS		36	300,617		26,942	100.0	0	26,942

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
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SCHEDULE M-2.3  
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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH)	(\$/KWH)	(\$)	(%)	(\$)	(\$)
1	TT RTP	TIME OF DAY SERVICE AT							
2		TRANSMISSION VOLTAGE							
3	CUSTOMER CHARGE:								
4	BILLS (Real-Time Pricing)		24		\$183.00	4,392	1.0		4,392
5	TOTAL CUSTOMER CHARGE					4,392	1.0		4,392
6	ENERGY CHARGE:								
7	ALL KWH			12,428,770	0.006472	80,439	17.7		80,439
8	ANCILLARY SERVICES			12,428,770	0.000000	0	0.0		0
9	COMMODITY CHARGES			12,428,770	0.030047	373,447	82.1	0	373,447
10	TOTAL ENERGY			12,428,770		453,886	99.8	0	453,886
11	TOTAL RATE TT RTP EXCLUDING RIDERS		24	12,428,770		458,278	100.8	0	458,278
12	RIDERS:								
13	DEMAND SIDE MANAGEMENT RIDER (DSMR)				0.000183	2,274	0.5		2,274
14	ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)				0.000000	0	0.0		0
15	FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)				0.000000	0	0.0		0
16	PROFIT SHARING MECHANISM (PSM)				(0.000493)	(6,127)	(1.3)		(6,127)
17	TOTAL RIDERS					(3,853)	(0.8)		(3,853)
18	TOTAL RATE TT RTP INCLUDING RIDERS		24	12,428,770		454,425	100.0	0	454,425

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES(1A) (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (2) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH)	(\$/UNIT)	(\$)	(%)	(\$)	(\$)
1	SL	STREET LIGHTING -- CO OWNED & MAINTAINED							
2		OVERHEAD DISTRIBUTION:							
3		MERCURY VAPOR :							
4	7,000 LUMEN		68,003	4,550,534	7.96	541,304	36.5	11,413	552,717
5	7,000 LUMEN (OPEN)		60	4,265	6.65	399	0.0	11	410
6	7,000 LUMEN (4)		36	2,409	12.82	462	0.0	6	468
7	7,000 LUMEN (5)		536	35,867	12.88	6,904	0.5	90	6,994
8	7,000 LUMEN (6)		113	7,562	13.86	1,566	0.1	19	1,585
9	7,000 LUMEN (8A)		132	8,833	15.80	2,086	0.1	22	2,108
10	10,000 LUMEN		2,134	203,441	9.19	19,611	1.3	510	20,121
11	10,000 LUMEN (5)		1	95	14.11	14	0.0	1	15
12	21,000 LUMEN		9,594	1,430,306	12.30	118,006	7.9	3,587	121,593
13	21,000 LUMEN (5)		132	19,679	17.22	2,273	0.2	49	2,322
14	21,000 LUMEN (6)		132	19,679	18.20	2,402	0.2	49	2,451
15		METAL HALIDE:							
16	14,000 LUMEN		336	22,484	7.96	2,675	0.2	56	2,731
17	14,000 LUMEN (5)		48	3,212	12.88	618	0.0	8	626
18	14,000 LUMEN (6)		85	5,688	13.86	1,178	0.1	14	1,192
19	14,000 LUMEN (10)		12	803	12.88	155	0.0	2	157
20	20,500 LUMEN		168	16,016	9.19	1,544	0.1	40	1,584
21	20,500 LUMEN (6)		24	2,288	15.09	362	0.0	6	368
22	36,000 LUMEN		0	0	12.30	0	0.0	0	0
23		SODIUM VAPOR:							
24	9,500 LUMEN		19,070	773,924	8.81	168,007	11.3	1,941	169,948
25	9,500 LUMEN (OPEN)		120	4,870	6.61	793	0.1	12	805
26	9,500 LUMEN (4)		48	1,948	13.67	656	0.0	5	661
27	9,500 LUMEN (5)		685	27,800	13.73	9,405	0.6	70	9,475
28	9,500 LUMEN (6)		684	27,759	14.71	10,062	0.7	70	10,132
29	16,000 LUMEN		372	22,041	9.60	3,571	0.2	55	3,626
30	16,000 LUMEN (5)		12	711	14.52	174	0.0	2	176
31	16,000 LUMEN (6)		108	6,399	15.50	1,674	0.1	16	1,690
32	22,000 LUMEN		5,398	426,442	12.45	67,205	4.5	1,070	68,275
33	22,000 LUMEN (4)		36	2,844	17.31	623	0.0	7	630
34	22,000 LUMEN (5)		204	16,116	17.37	3,543	0.2	40	3,583
35	22,000 LUMEN (6)		72	5,688	18.35	1,321	0.1	14	1,335
36	22,000 LUMEN (8)		12	948	20.21	243	0.0	2	245
37	27,500 LUMEN		96	7,584	12.45	1,195	0.1	19	1,214
38	27,500 LUMEN (6)		12	948	18.35	220	0.0	2	222
39	50,000 LUMEN		10,090	1,647,193	16.73	168,806	11.3	4,131	172,937
40	50,000 LUMEN (5)		312	50,934	21.65	6,755	0.5	128	6,883
41	50,000 LUMEN (6)		613	100,072	22.63	13,872	0.9	251	14,123

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.

(1A) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) WITH 17' WOOD LAMINATED POLE.

(4) WITH 30' WOOD POLE.

(5) WITH 35' WOOD POLE.

(6) WITH 40' WOOD POLE.

(7) WITH 12' ALUM POLE.

(8) WITH 28' ALUM POLE.

(8A) WITH 28' ALUM POLE HEAVY GAUGE.

(9) WITH 30' ALUM POLE.

(10) WITH 17' FIBERGLASS POLE.

(11) WITH 12' FIBERGLASS POLE.

(12) WITH 30' FIBERGLASS POLE.

(13) WITH 35' FIBERGLASS POLE.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:    X    BASE PERIOD    FORECASTED PERIOD  
TYPE OF FILING:    ORIGINAL    X    UPDATED    REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual

SCHEDULE M-2.3  
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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS(1)	SALES	PROPOSED RATES(1A)	PROPOSED REVENUE LESS FUEL COST REVENUE	% OF REV TO TOTAL LESS FUEL COST REVENUE	FUEL COST REVENUE (2)	PROPOSED TOTAL REVENUE (F + I)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
			(KWH)	(\$/UNIT)	(\$)	(%)	(\$)	(\$)	
42	SL	STREET LIGHTING - CO OWNED & MAINTAINED (CONT'D.)							
43		OVERHEAD DISTRIBUTION (CONT'D.):							
44		DECORATIVE SODIUM VAPOR:							
45		9,500 LUMEN RECTILINEAR	0	0	10.94	0	0.0	0	0
46		22,000 LUMEN RECTILINEAR	12	1,023	13.53	162	0.0	3	165
47		50,000 LUMEN RECTILINEAR	132	21,549	17.90	2,363	0.2	54	2,417
48		50,000 LUMEN RECTILINEAR (5)	180	29,385	22.82	4,108	0.3	74	4,182
49		50,000 LUMEN RECTILINEAR (6)	0	0	23.80	0	0.0	0	0
50		50,000 LUMEN SETBACK	216	35,262	26.52	5,750	0.4	88	5,838
51		50,000 LUMEN SETBACK (8)	36	5,877	32.52	1,171	0.1	15	1,186
52		TOTAL OVERHEAD	120,066	9,550,478		1,173,238	78.6	23,952	1,197,190
53		UNDERGROUND DISTRIBUTION:							
54		MERCURY VAPOR:							
55		7,000 LUMEN	60	4,370	8.10	466	0.0	11	497
56		7,000 LUMEN (OPEN)	0	0	6.55	0	0.0	0	0
57		7,000 LUMEN (4)	600	43,700	12.96	7,776	0.5	110	7,886
58		7,000 LUMEN (5)	12	874	13.02	156	0.0	2	158
59		7,000 LUMEN (8)	354	25,783	15.86	5,614	0.4	65	5,679
60		10,000 LUMEN	0	0	9.35	0	0.0	0	0
61		10,000 LUMEN (4)	84	8,505	14.21	1,194	0.1	21	1,215
62		10,000 LUMEN (8)	156	15,795	17.11	2,669	0.2	40	2,709
63		21,000 LUMEN	95	15,312	12.59	1,209	0.1	38	1,247
64		21,000 LUMEN (8)	132	21,054	20.35	2,686	0.2	53	2,739
65		METAL HALIDE:							
66		14,000 LUMEN	0	0	8.10	0	0.0	0	0
67		20,500 LUMEN	0	0	9.35	0	0.0	0	0
68		36,000 LUMEN	0	0	12.59	0	0.0	0	0
69		SODIUM VAPOR:							
70		9,500 LUMEN	0	0	8.81	0	0.0	0	0
71		9,500 LUMEN (6)	24	974	14.71	353	0.0	2	355
72		9,500 LUMEN (8)	588	23,863	16.57	9,743	0.7	60	9,803
73		9,500 LUMEN (10)	24	974	13.73	330	0.0	2	332
74		9,500 LUMEN (13)	12	487	18.43	221	0.0	1	222
75		9,500 LUMEN (OPEN)	0	0	6.70	0	0.0	0	0
76		16,000 LUMEN	0	0	9.57	0	0.0	0	0
77		16,000 LUMEN (5)	25	1,481	15.47	387	0.0	4	391
78		22,000 LUMEN	228	18,012	12.45	2,839	0.2	45	2,884
79		22,000 LUMEN (5)	60	4,740	17.37	1,042	0.1	12	1,054
80		22,000 LUMEN (8)	528	41,712	20.21	10,671	0.7	105	10,776
81		22,000 LUMEN (8A)	48	3,792	20.29	974	0.1	10	984
82		27,500 LUMEN	0	0	12.45	0	0.0	0	0
83		27,500 LUMEN (9)	252	19,908	27.96	7,046	0.5	50	7,096
84		50,000 LUMEN	336	54,852	16.73	5,621	0.4	138	5,759
85		50,000 LUMEN (8)	72	11,754	24.49	1,763	0.1	29	1,792
86		50,000 LUMEN (9)	132	21,549	32.24	4,256	0.3	54	4,310
87		DECORATIVE MERCURY VAPOR:							
88		7,000 LUMEN TOWN & COUNTRY	0	0	8.37	0	0.0	0	0
89		7,000 LUMEN TOWN & COUNTRY (3)	216	15,354	13.29	2,871	0.2	39	2,910
90		7,000 LUMEN TOWN & COUNTRY (10)	5,888	418,539	13.29	78,252	5.2	1,047	79,299
91		7,000 LUMEN HOLOPHANE	24	1,748	10.52	252	0.0	4	256
92		7,000 LUMEN HOLOPHANE (10)	1,909	139,039	15.44	29,475	2.0	349	29,824
93		7,000 LUMEN GAS REPLICA (7)	96	6,992	37.43	3,593	0.2	18	3,611
94		7,000 LUMEN GRANVILLE	0	0	8.46	0	0.0	0	0
95		7,000 LUMEN GRANVILLE (7)	0	0	21.85	0	0.0	0	0
96		7,000 LUMEN ASPEN	24	1,748	15.23	366	0.0	4	370

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.

(1A) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) WITH 17' WOOD LAMINATED POLE.

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DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual

SCHEDULE M-2.3  
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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS(1)	SALES (D)	PROPOSED RATES(1A)	PROPOSED REVENUE LESS FUEL COST (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (2)	PROPOSED TOTAL REVENUE (F + H)
(A)	(B)	(C)	(C)	(KWH)	(\$/UNIT)	(\$)	(%)	(\$)	(\$)
97	SL	STREET LIGHTING -- CO OWNED & MAINTAINED (CONT'D.)							
98		UNDERGROUND DISTRIBUTION (CONT'D.):							
99		DECORATIVE METAL HALIDE:							
100	14,000	LUMEN TRADITIONAIRE	0	0	8.37	0	0.0	0	0
101	14,000	LUMEN TRADITIONAIRE (7)	60	4,265	21.76	1,306	0.1	11	1,317
102	14,000	LUMEN TRADITIONAIRE (10)	468	33,267	13.29	6,220	0.4	83	6,303
103	14,000	LUMEN GRANVILLE	0	0	15.23	0	0.0	0	0
104	14,000	LUMEN GRANVILLE (11)	0	0	29.63	0	0.0	0	0
105	14,000	LUMEN GAS REPLICA	0	0	24.13	0	0.0	0	0
106	14,500	LUMEN GAS REPLICA	0	0	24.13	0	0.0	0	0
107	14,500	LUMEN GAS REPLICA (7)	240	17,480	37.52	9,005	0.6	44	9,049
108	14,500	LUMEN GAS REPLICA (10)	60	4,370	29.05	1,743	0.1	11	1,754
109		DECORATIVE SODIUM VAPOR:							
110	9,500	LUMEN TOWN & COUNTRY	96	3,896	12.23	1,174	0.1	10	1,184
111	9,500	LUMEN TOWN & COUNTRY (10)	1896	76,946	17.15	32,516	2.2	193	32,709
112	9,500	LUMEN HOLOPHANE	576	25,536	13.25	7,632	0.5	64	7,696
113	9,500	LUMEN HOLOPHANE (10)	312	13,832	16.17	5,669	0.4	35	5,704
114	9,500	LUMEN GAS REPLICA (7)	132	5,852	38.30	5,056	0.3	15	5,071
115	9,500	LUMEN GAS REPLICA (10)	12	532	29.83	358	0.0	1	359
116	9,500	LUMEN GAS REPLICA (11)	312	13,832	39.31	12,265	0.8	35	12,300
117	9,500	LUMEN ASPEN (7)	888	39,368	15.43	13,702	0.9	99	13,801
118	9,500	LUMEN TRADITIONAIRE	0	0	12.23	0	0.0	0	0
119	9,500	LUMEN TRADITIONAIRE (10)	696	28,246	17.15	11,936	0.8	71	12,007
120	9,500	LUMEN GRANVILLE	0	0	15.43	0	0.0	0	0
121	9,500	LUMEN GRANVILLE (7)	0	0	28.82	0	0.0	0	0
122	9,500	LUMEN GRANVILLE (10)	0	0	20.35	0	0.0	0	0
123	9,500	LUMEN GRANVILLE (11)	0	0	29.83	0	0.0	0	0
124	22,000	LUMEN RECTILINEAR	0	0	13.59	0	0.0	0	0
125	22,000	LUMEN RECTILINEAR (12)	169	14,407	22.97	3,882	0.3	36	3,918
126	50,000	LUMEN RECTILINEAR	0	0	17.97	0	0.0	0	0
127	50,000	LUMEN RECTILINEAR (12)	36	5,877	27.35	985	0.1	15	1,000
128	50,000	LUMEN RECTILINEAR (13)	204	33,303	27.59	5,628	0.4	84	5,712
129	50,000	LUMEN SETBACK	0	0	26.62	0	0.0	0	0
130		TOTAL UNDERGROUND	18,137	1,243,920		300,922	20.2	3,120	304,042
131		RIDERS NOT INCLUDED IN RATES ABOVE (\$ PER KWH):							
132		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
133		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0		0
134		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
135		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(5,322)	(0.4)		(5,322)
136		TOTAL RIDERS NOT INCLUDED IN RATES ABOVE				(5,322)	(0.4)		(5,322)
137		ADD'L FACILITIES CHARGE:							
138		OVERHEAD		5,588	0.58	3,241	0.2		3,241
139		UNDERGROUND		20,973	0.94	17,617	1.2		17,617
140		TOTAL ADD'L FACILITIES CHG		26,561		20,858	1.4	0	20,858
141		TOTAL RATE SL INCLUDING RIDERS	138,203	10,794,398		1,489,696	100.0	27,072	1,516,768

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.  
(1A) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.  
(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.  
(3) WITH 17' WOOD LAMINATED POLE.  
(4) WITH 30' WOOD POLE.

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DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
TYPE OF FILING:        ORIGINAL   X   UPDATED        REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual

SCHEDULE M-2.3  
PAGE 16 OF 22  
WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	PROPOSED RATES (E) (\$/KWH)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) (\$)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (2) (H) (\$)	PROPOSED TOTAL REVENUE (F + H) (I) (\$)
1	TL	TRAFFIC LIGHTING SERVICE							
2									
3		(A) WHERE COMPANY							
4		SUPPLIES ENERGY ONLY (3):							
5		ALL CONSUMPTION	76,407	682,835	0.042590	29,082	37.0	1,713	30,795
6		(B) WHERE COMPANY							
7		SUPPLIES ENERGY FROM A							
8		SEPARATELY METERED SOURCE							
9		AND PROVIDES LIMITED							
10		MAINTENANCE:							
11		ALL CONSUMPTION	0	0	0.023583	0	0.0	0	0
12		(C) WHERE COMPANY							
13		SUPPLIES ENERGY AND							
14		PROVIDES LIMITED							
15		MAINTENANCE (3):							
16		ALL CONSUMPTION	18,876	758,460	0.066174	50,190	63.9	1,902	52,092
17		TOTAL RATE TL EXCLUDING RIDERS	95,283	1,441,295		79,272	100.9	3,615	82,887
18		RIDERS NOT INCLUDED IN RATES ABOVE:							
19		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
20		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0		0
21		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
22		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(711)	(0.9)		(711)
23		TOTAL RIDERS NOT INCLUDED IN RATES ABOVE				(711)	(0.9)		(711)
24		TOTAL RATE TL INCLUDING RIDERS	95,283	1,441,295		78,561	100.0	3,615	82,176

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
**ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES**  
**FOR THE TWELVE MONTHS ENDED November 30, 2017**  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
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SCHEDULE M-2.3  
PAGE 17 OF 22  
WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	PROPOSED RATES(3) (E) (\$/KWH)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) (\$)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (2) (H) (\$)	PROPOSED TOTAL REVENUE (F + H) (I) (\$)
1		UOLS UNMETERED OUTDOOR LIGHTING SERV							
2		BASE RATE	84,014	4,983,047	0.041936	208,969	101.2	12,497	221,466
3		RIDERS NOT INCLUDED IN RATES ABOVE:							
4		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
5		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0		0
6		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
7		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(2,457)	(1.2)		(2,457)
8		TOTAL RIDERS NOT INCLUDED IN RATES ABOVE				(2,457)	(1.2)		(2,457)
9		TOTAL RATE UOLS INCLUDING RIDERS	84,014	4,983,047		206,512	100.0	12,497	219,009

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.

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DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
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(ELECTRIC SERVICE)

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SCHEDULE M-2.3  
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WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS(1)	SALES	PROPOSED RATES(3)	PROPOSED REVENUE LESS FUEL COST	% OF REV TO TOTAL LESS FUEL COST	FUEL COST REVENUE (2)	PROPOSED TOTAL REVENUE (F + H)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
				(KWH)	(\$/UNIT)	(\$)	(%)	(\$)	(\$)
1		OL							
2		(A) PRIVATE OUTDOOR LIGHTING UNITS:							
3		MERCURY VAPOR:							
4		7,000 LUMEN (OPEN)	248	17,629	9.77	2,423	13.0	43	2,466
5		7,000 LUMEN	25	1,821	12.50	313	1.7	5	318
6		10,000 LUMEN	70	7,088	14.59	1,021	5.5	18	1,039
7		21,000 LUMEN	70	11,165	16.74	1,312	7.0	28	1,340
8		METAL HALIDE							
9		14,000 LUMEN	3	219	12.50	38	0.2	1	39
10		20,500 LUMEN	5	505	14.61	73	0.4	1	74
11		36,000 LUMEN	4	638	16.74	75	0.4	2	77
12		SODIUM VAPOR (OH)							
13		9,500 LUMEN (OPEN)	266	10,795	8.59	2,265	12.2	27	2,312
14		9,500 LUMEN	64	2,597	11.16	716	3.8	7	723
15		16,000 LUMEN	7	415	12.61	88	0.5	1	89
16		22,000 LUMEN	57	4,503	13.95	795	4.3	11	806
17		27,500 LUMEN	2	158	13.95	28	0.2	0	28
18		50,000 LUMEN	66	10,775	16.26	1,073	5.7	27	1,100
19		DECORATIVE MV 7,000 LUMEN:							
20		TOWN & COUNTRY	36	2,559	14.97	539	2.9	6	545
21		HOLOPHANE	3	219	19.29	58	0.3	1	59
22		GAS REPLICA	0	0	46.61	0	0.0	0	0
23		ASPEN	0	0	28.83	0	0.0	0	0
24		DECORATIVE SV 9,500 LUMEN:							
25		TOWN & COUNTRY	18	731	23.61	425	2.3	2	427
26		HOLOPHANE	0	0	25.58	0	0.0	0	0
27		RECTILINEAR	0	0	21.02	0	0.0	0	0
28		GAS REPLICA	0	0	49.16	0	0.0	0	0
29		ASPEN	0	0	29.79	0	0.0	0	0
30		TRADITIONAIRE	0	0	23.61	0	0.0	0	0
31		GRANVILLE ACORN	0	0	29.79	0	0.0	0	0
32		DECORATIVE SV:							
33		22,000 LUMEN (RECTILINEAR)	0	0	25.03	0	0.0	0	0
34		50,000 LUMEN (RECTILINEAR)	0	0	31.75	0	0.0	0	0
35		50,000 LUMEN (SETBACK)	4	653	49.40	198	1.1	2	200
36		TOTAL POL UNITS	948	72,471		11,460	61.5	182	11,642
37		(B) FLOODLIGHTING UNITS:							
38		MERCURY VAPOR:							
39		21,000 LUMEN	21	3,350	18.75	394	2.1	8	402
40		METAL HALIDE:							
41		20,500 LUMEN	4	405	14.59	58	0.3	1	59
42		36,000 LUMEN	25	4,147	18.75	488	2.6	10	498
43		SODIUM VAPOR:							
44		22,000 LUMEN	63	5,371	13.85	873	4.7	13	886
45		30,000 LUMEN	11	938	13.85	152	0.8	2	154
46		50,000 LUMEN	309	51,423	17.17	5,306	28.4	130	5,436
47		TOTAL FL UNITS	434	65,634		7,271	38.9	164	7,435
48		TOTAL RATE OL EXCLUDING RIDERS	1,382	138,105		18,731	100.4	346	19,077
49		RIDERS NOT INCLUDED IN RATES ABOVE (\$/KWH):							
50		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
51		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0		0
52		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
53		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(68)	(0.4)		(68)
54		TOTAL RIDERS NOT INCLUDED IN RATES ABOVE				(68)	(0.4)		(68)
55		TOTAL RATE OL INCLUDING RIDERS	1,382	138,105		18,663	100.0	346	19,009

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual

SCHEDULE M-2.3  
PAGE 19 OF 22  
WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS(1)	SALES	PROPOSED RATES(3)	PROPOSED REVENUE LESS FUEL COST REVENUE	% OF REV TO TOTAL LESS FUEL COST REVENUE	FUEL COST REVENUE (2)	PROPOSED TOTAL REVENUE (F + H)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
			(KWH)	(\$/UNIT)	(\$)	(%)	(\$)	(\$)	
1	NSU	NON STANDARD STREET LIGHT UNITS							
2	(A)	COMPANY OWNED							
3	(1)	BOULEVARD INCANDESCENT(UG):							
4	2,500	LUMEN SERIES	0	0	10.32	0	0.0	0	0
5	2,500	LUMEN MULTIPLE	144	9,432	8.01	1,153	1.7	24	1,177
6	(2)	HOLOPHANE DECORATIVE:							
7	10,000	LUMEN MV W							
8	17'	FIBERGLASS POLE	372	37,665	18.79	6,990	10.1	94	7,084
9	(3)	STREET LGT UNITS (OH)							
10	2,500	LUMEN INCANDESCENT	372	24,366	7.94	2,954	4.3	61	3,015
11	2,500	LUMEN MERCURY VAPOR	7,008	264,552	7.52	52,700	76.4	664	53,364
12	21,000	LUMEN MERCURY VAPOR	408	65,076	11.93	4,867	7.1	163	5,030
13	TOTAL	COMPANY OWNED	8,304	401,091		68,664	99.6	1,006	69,670
14	(B)	CUSTOMER OWNED WITH LTD MAINT							
15	(1)	BOULEVARD INCANDESCENT(UG):							
16	2,500	LUMEN SERIES	0	0	6.09	0	0.0	0	0
17	2,500	LUMEN MULTIPLE	60	3,930	7.74	464	0.7	10	474
18	TOTAL	CUSTOMER OWNED	60	3,930		464	0.7	10	474
19	TOTAL	RATE NSU EXCLUDING RIDERS	8,364	405,021		69,128	100.3	1,016	70,144
20		RIDERS NOT INCLUDED IN RATES ABOVE (\$/KWH):							
21		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
22		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0		0
23		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
24		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(200)	(0.3)		(200)
25	TOTAL	RIDERS NOT INCLUDED IN RATES ABOVE				(200)	(0.3)		(200)
26	TOTAL	RATE NSU INCLUDING RIDERS	8,364	405,021		68,928	100.0	1,016	69,944

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual

SCHEDULE M-2.3  
PAGE 20 OF 22  
WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS(1)	SALES (KWH)	PROPOSED RATES(3) (\$/UNIT)	PROPOSED REVENUE LESS FUEL COST REVENUE (\$)	% OF REV TO TOTAL LESS FUEL COST REVENUE (%)	FUEL COST REVENUE (2) (\$)	PROPOSED TOTAL REVENUE (F + H) (\$)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
1	NSP								
2	POL	(A) PRIVATE OUTDOOR LIGHT UNITS:							
3		2,500 LUMEN MERCURY (OPEN)	73	2,908	8.72	637	39.3	7	644
4		2,500 LUMEN MERCURY (ENCL)	11	438	11.93	131	8.1	1	132
5		TOTAL RATE POL	84	3,346		768	47.4	8	776
6	URD	(B) OUTDOOR LIGHTING UNITS							
7		-- SERVED UG RES DIST AREAS:							
8		MERCURY VAPOR							
9		7,000 LUMEN, WITH							
10		17' FIBERGLASS POLE	0	0	16.27	0	0.0	0	0
11		7,000 LUMEN, WITH							
12		17' WOOD LAM POLE	20	1,422	16.27	325	20.0	4	329
13		7,000 LUMEN, WITH							
14		30' WOOD POLE	1	71	15.04	15	0.9	0	15
15		SODIUM VAPOR							
16		9,500 LUMEN TC 100 R	20	812	12.55	251	15.5	2	253
17		TOTAL RATE URD	41	2,305		591	36.4	6	597
18	FL	FLOOD LIGHT							
19		MERCURY VAPOR							
20		52,000 LUMEN, WITH							
21		35' WOOD POLE	0	0	31.94	0	0.0	0	0
22		52,000 LUMEN, WITH							
23		50' WOOD POLE	0	0	35.98	0	0.0	0	0
24		SODIUM VAPOR							
25		50,000 LUMEN	12	1,959	22.14	266	16.4	5	271
26		TOTAL RATE FL	12	1,959		266	16.4	5	271
27		TOTAL RATE NSP EXCLUDING RIDERS	137	7,610		1,625	100.2	19	1,644
28		RIDERS NOT INCLUDED IN RATES ABOVE (\$/KWH):							
29		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
30		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0		0
31		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
32		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(4)	(0.2)		(4)
33		TOTAL RIDERS NOT INCLUDED IN RATES ABOVE				(4)	(0.2)		(4)
34		TOTAL RATE NSP INCLUDING RIDERS	137	7,610		1,621	100.0	19	1,640

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual

SCHEDULE M-2.3  
PAGE 21 OF 22  
WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES(3) (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (2) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH)	(\$/UNIT)/ (\$/KWH)	(\$)	(%)	(\$)	(\$)
1	SC	STREET LIGHTING -							
2		CUST OWNED/LTD MAINT							
3		STANDARD UNIT-COBRAHEAD							
4		MERCURY VAPOR --							
5		7,000 LUMEN	0	0	4.69	0	0.0	0	0
6		10,000 LUMEN	0	0	5.96	0	0.0	0	0
7		21,000 LUMEN	0	0	8.28	0	0.0	0	0
8		METAL HALIDE --							
9		14,000 LUMEN	0	0	4.69	0	0.0	0	0
10		20,500 LUMEN	0	0	5.96	0	0.0	0	0
11		36,000 LUMEN	0	0	8.28	0	0.0	0	0
12		SODIUM VAPOR--							
13		9,500 LUMEN	0	0	5.64	0	0.0	0	0
14		16,000 LUMEN	0	0	6.29	0	0.0	0	0
15		22,000 LUMEN	0	0	6.90	0	0.0	0	0
16		27,500 LUMEN	0	0	6.90	0	0.0	0	0
17		50,000 LUMEN	0	0	9.35	0	0.0	0	0
18		DECORATIVE UNITS:							
19		7,000 LUMEN MERCURY VAPOR--							
20		HOLOPHANE	0	0	5.95	0	0.0	0	0
21		TOWN & COUNTRY	0	0	5.90	0	0.0	0	0
22		GAS REPLICA	0	0	5.95	0	0.0	0	0
23		ASPEN	0	0	5.95	0	0.0	0	0
24		14,000 LUMEN METAL HALIDE--							
25		TRADITIONAIRE	0	0	5.90	0	0.0	0	0
26		GRANVILLE ACORN	0	0	5.95	0	0.0	0	0
27		GAS REPLICA	0	0	5.95	0	0.0	0	0
28		9,500 LUMEN SODIUM VAPOR--							
29		TOWN & COUNTRY	0	0	5.55	0	0.0	0	0
30		TRADITIONAIRE	0	0	5.55	0	0.0	0	0
31		GRANVILLE ACORN	0	0	5.80	0	0.0	0	0
32		RECTILINEAR	0	0	5.55	0	0.0	0	0
33		ASPEN	0	0	5.80	0	0.0	0	0
34		HOLOPHANE	0	0	5.80	0	0.0	0	0
35		GAS REPLICA	0	0	5.80	0	0.0	0	0
36		SODIUM VAPOR --							
37		22,000 LUMEN (RECTILINEAR)	0	0	7.32	0	0.0	0	0
38		50,000 LUMEN (RECTILINEAR)	0	0	9.68	0	0.0	0	0
39		CUST OWNED/CUST MAINT							
40		ENERGY ONLY	2,064	97,596	0.041936	4,093	101.2	245	4,338
41		TOTAL RATE SC EXCLUDING RIDERS	2,064	97,596		4,093	101.2	245	4,338
42		RIDERS NOT INCLUDED IN RATES ABOVE (\$/KWH):							
43		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0	0	0
44		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0	0	0
45		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0	0	0
46		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(48)	(1.2)		(48)
47		TOTAL RIDERS NOT INCLUDED IN RATES ABOVE				(48)	(1.2)		(48)
48		TOTAL RATE SC INCLUDING RIDERS	2,064	97,596		4,045	100.0	245	4,290

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
ANNUALIZED BASE YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
FOR THE TWELVE MONTHS ENDED November 30, 2017  
(ELECTRIC SERVICE)

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
TYPE OF FILING:        ORIGINAL   X   UPDATED        REVISED  
WORK PAPER REFERENCE NO(S):  
12 Months Actual

SCHEDULE M-2.3  
PAGE 22 OF 22  
WITNESS:  
B. L. SAILERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE	CLASS / DESCRIPTION	CUSTOMER BILLS(1)	SALES (D)	PROPOSED RATES(3) (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (2) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
	(A)	(B)	(C)	(KWH)	(\$/UNIT)	(\$)	(%)	(\$)	(\$)
1	SE	STREET LIGHTING							
2		OVERHEAD EQUIVALENT RATE							
3		MERCURY VAPOR 7,000 LUMEN:							
4		TOWN & COUNTRY	6,816	484,504	8.16	55,619	26.1	1,215	56,834
5		HOLOPHANE	2,328	169,556	8.19	19,066	9.0	425	19,491
6		GAS REPLICA	696	50,692	8.19	5,700	2.7	127	5,827
7		ASPEN	132	9,614	8.19	1,081	0.5	24	1,105
8		METAL HALIDE 14,000 LUMEN:							
9		TRADITIONAIRE	3,144	223,486	8.16	25,655	12.1	560	26,215
10		GRANVILLE ACORN	0	0	8.19	0	0.0	0	0
11		GAS REPLICA	588	42,826	8.19	4,816	2.3	107	4,923
12		SODIUM VAPOR 9,500 LUMEN:							
13		TOWN & COUNTRY	3,192	129,542	8.89	28,377	13.4	325	28,702
15		HOLOPHANE	2,364	104,804	9.01	21,300	10.0	263	21,563
16		RECTILINEAR	972	39,447	8.89	8,641	4.1	99	8,740
17		GAS REPLICA	1,272	56,392	9.00	11,448	5.4	141	11,589
19		ASPEN	2,580	114,380	9.00	23,220	10.9	287	23,507
14		TRADITIONAIRE	0	0	8.89	0	0.0	0	0
18		GRANVILLE ACORN	156	6,916	9.00	1,404	0.7	17	1,421
20		SODIUM VAPOR:							
21		22,000 LUMEN (RECTILINEAR)	480	40,920	12.78	6,134	2.9	103	6,237
22		50,000 LUMEN (RECTILINEAR)	24	3,918	16.91	406	0.2	10	416
23		50,000 LUMEN (SETBACK)	0	0	16.91	0	0.0	0	0
24		TOTAL RATE SE EXCLUDING RIDERS	24,744	1,476,997		212,867	100.3	3,703	216,570
25		RIDERS NOT INCLUDED IN RATES ABOVE (\$/KWH):							
26		ENVIRONMENTAL SURCHARGE MECHANISM RIDER (ESM)			0.000000	0	0.0		0
27		DISTRIBUTION CAPITAL INVESTMENT RIDER (DCI)			0.000000	0	0.0		0
28		FERC TRANSMISSION COST RECOVERY RECONCILIATION (FTR)			0.000000	0	0.0		0
29		PROFIT SHARING MECHANISM (PSM)			(0.000493)	(728)	(0.3)		(728)
30		TOTAL RIDERS NOT INCLUDED IN RATES ABOVE				(728)	(0.3)		(728)
31		TOTAL RATE SE INCLUDING RIDERS	24,744	1,476,997		212,139	100.0	3,703	215,842

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.

(2) REFLECTS FUEL COMPONENT OF \$0.002508 PER KWH.

(3) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

**DUKE ENERGY KENTUCKY  
CASE NO. 2017-00321  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
FR 16(8)(n)**

---

**807 KAR 5:001, SECTION 16(8)(n)**

**Description of Filing Requirement:**

A typical bill comparison under present and proposed rates for all customer classes.

**Response:**

See Schedule N of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Sponsoring Witness:**            Bruce L. Sailors

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
TYPICAL BILL COMPARISON  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S): SEE BELOW  
12 Months Actual

SCHEDULE N  
PAGE 1 OF 5  
WITNESS:  
B. L. SAILERS

INCLUDES FUEL AND ALL RIDERS

LINE NO.	RATE CODE	BILL DATA LESS RIDERS					RIDERS						TOTAL CURRENT BILL (C+G+H+L) (M)	TOTAL PROPOSED BILL (D+G+H+I+J+K+L) (N)	PERCENT INCREASE (N-M) / M (O)	
		LEVEL of DEMAND (A) (KW)	LEVEL of USE (B) (KWH)	CURRENT BILL(1)(8) (C) (\$)	PROPOSED BILL(1)(8) (D) (\$)	DOLLAR INCREASE (D - C) (E) (\$)	PERCENT INCREASE (E / C) (F) (%)	RIDER FAC (2) (G) (\$)	RIDER DSMR (3) (H) (\$)	RIDER ESM (4) (I) (\$)	RIDER DCI (5) (J) (\$)	RIDER FTR (6) (K) (\$)				RIDER PSM (7) (L) (\$)
1	RS															
2		NA	300	27.24	36.49	9.25	34.0	0.75	2.39	0.00	0.00	0.00	(0.15)	30.23	39.48	30.6
3		NA	400	34.78	44.88	10.10	29.0	1.00	3.19	0.00	0.00	0.00	(0.20)	38.77	48.87	26.1
4		NA	500	42.33	53.27	10.94	25.8	1.25	3.98	0.00	0.00	0.00	(0.25)	47.31	58.25	23.1
5		NA	800	64.96	78.45	13.49	20.8	2.01	6.37	0.00	0.00	0.00	(0.39)	72.95	86.44	18.5
6		NA	1,000	80.06	95.23	15.17	18.9	2.51	7.97	0.00	0.00	0.00	(0.49)	90.05	105.22	16.8
7		NA	1,500	117.78	137.18	19.40	16.5	3.76	11.95	0.00	0.00	0.00	(0.74)	132.75	152.15	14.6
8		NA	2,000	155.51	179.14	23.63	15.2	5.02	15.93	0.00	0.00	0.00	(0.99)	175.47	199.10	13.5

- (1) REFLECTS DSM HEA RIDER OF \$0.10 PER BILL.
- (2) REFLECTS FUEL ADJUSTMENT CLAUSE (FAC) OF \$0.002508 PER KWH.
- (3) RIDER DSMR \$0.007967 PER KWH.
- (4) RIDER ESM \$0.000000 PER KWH FOR PROPOSED BILL ONLY.
- (5) RIDER DCI \$0.00 PER BILL FOR PROPOSED BILL ONLY.
- (6) RIDER FTR \$0.000000 PER KWH FOR PROPOSED BILL ONLY.
- (7) RIDER PSM (\$0.000493) PER KWH.
- (8) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
TYPICAL BILL COMPARISON  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S): SEE BELOW  
12 Months Actual

SCHEDULE N  
PAGE 2 OF 5  
WITNESS:  
B. L. SAILERS

INCLUDES FUEL AND ALL RIDERS

LINE NO.	RATE CODE	BILL DATA LESS RIDERS						RIDERS						TOTAL CURRENT BILL (C+G+H+L) (M)	TOTAL PROPOSED BILL (D+G+H+I+J+K+L) (N)	PERCENT INCREASE (N-M) / M (O)
		LEVEL of DEMAND (A) (KW)	LEVEL of USE (B) (KWH)	CURRENT BILL (7) (C) (\$)	PROPOSED BILL (7) (D) (\$)	DOLLAR INCREASE (D - C) (E) (\$)	PERCENT INCREASE (E / C) (F) (%)	RIDER FAC (1) (G) (\$)	RIDER DSMR (2) (H) (\$)	RIDER ESM (3) (I) (\$)	RIDER DCI (4) (J) (\$)	RIDER FTR (5) (K) (\$)	RIDER PSM (6) (L) (\$)			
1	DS	5	2,000	178.29	218.11	39.82	22.3	5.02	5.15	0.00	0.00	0.00	(0.99)	187.47	227.29	21.2
2		10	4,000	341.58	401.95	60.37	17.7	10.03	10.30	0.00	0.00	0.00	(1.97)	359.94	420.31	16.8
3		10	6,000	504.87	585.78	80.91	16.0	15.05	15.46	0.00	0.00	0.00	(2.96)	532.42	613.33	15.2
4		30	6,000	621.12	716.73	95.61	15.4	15.05	15.46	0.00	0.00	0.00	(2.96)	648.67	744.28	14.7
5		30	9,000	771.48	886.01	114.53	14.8	22.57	23.18	0.00	0.00	0.00	(4.44)	812.79	927.32	14.1
6		30	12,000	921.83	1,055.28	133.45	14.5	30.10	30.91	0.00	0.00	0.00	(5.92)	976.92	1,110.37	13.7
7		50	10,000	976.60	1,117.03	140.43	14.4	25.08	25.76	0.00	0.00	0.00	(4.93)	1,022.51	1,162.94	13.7
8		50	15,000	1,227.19	1,399.16	171.97	14.0	37.62	38.64	0.00	0.00	0.00	(7.40)	1,296.05	1,468.02	13.3
9		50	20,000	1,477.79	1,681.28	203.49	13.8	50.16	51.52	0.00	0.00	0.00	(9.86)	1,569.61	1,773.10	13.0
10		75	15,000	1,420.94	1,617.41	196.47	13.8	37.62	38.64	0.00	0.00	0.00	(7.40)	1,489.80	1,686.27	13.2
11		75	20,000	1,671.54	1,899.53	227.99	13.6	50.16	51.52	0.00	0.00	0.00	(9.86)	1,763.36	1,991.35	12.9
12		75	30,000	2,159.11	2,448.45	289.34	13.4	75.24	77.28	0.00	0.00	0.00	(14.79)	2,296.84	2,586.18	12.6
13		100	20,000	1,865.29	2,117.78	252.49	13.5	50.16	51.52	0.00	0.00	0.00	(9.86)	1,957.11	2,209.60	12.9
14		100	30,000	2,366.48	2,682.03	315.55	13.3	75.24	77.28	0.00	0.00	0.00	(14.79)	2,504.21	2,819.76	12.6
15		100	40,000	2,831.36	3,205.40	374.04	13.2	100.32	103.04	0.00	0.00	0.00	(19.72)	3,015.00	3,389.04	12.4
16		300	60,000	5,420.05	6,120.78	700.73	12.9	150.48	154.56	0.00	0.00	0.00	(29.58)	5,695.51	6,396.24	12.3
17		300	90,000	6,923.62	7,813.53	889.91	12.9	225.72	231.84	0.00	0.00	0.00	(44.37)	7,336.81	8,226.72	12.1
18		300	120,000	8,209.36	9,260.98	1,051.62	12.8	300.96	309.12	0.00	0.00	0.00	(59.16)	8,760.28	9,811.90	12.0
19		500	100,000	8,974.81	10,123.78	1,148.97	12.8	250.80	257.60	0.00	0.00	0.00	(49.30)	9,433.91	10,582.88	12.2
20		500	200,000	13,587.36	15,316.56	1,729.20	12.7	501.60	515.20	0.00	0.00	0.00	(98.60)	14,505.56	16,234.76	11.9
21		500	300,000	17,691.66	19,936.96	2,245.30	12.7	752.40	772.80	0.00	0.00	0.00	(147.90)	19,068.96	21,314.26	11.8
22	EH	WINTER														
23		NA	9,400	593.33	691.78	98.45	16.6	23.58	24.21	0.00	0.00	0.00	(4.63)	636.49	734.94	15.5
24		NA	23,600	1,466.97	1,685.03	218.06	14.9	59.19	60.79	0.00	0.00	0.00	(11.63)	1,575.32	1,793.38	13.8
25		NA	37,800	2,340.61	2,678.28	337.67	14.4	94.80	97.37	0.00	0.00	0.00	(18.64)	2,514.14	2,851.81	13.4

CUSTOMER CHARGE IS BASED ON THREE PHASE SECONDARY SERVICE.

- (1) REFLECTS FUEL ADJUSTMENT COMPONENT (FAC) OF \$0.002508 PER KWH.
- (2) RIDER DSMR \$0.002576 PER KWH.
- (3) RIDER ESM \$0.000000 PER KWH FOR PROPOSED BILL ONLY.
- (4) RIDER DCI \$0.00 PER BILL FOR PROPOSED BILL ONLY.
- (5) RIDER FTR \$0.000000 PER KW FOR PROPOSED BILL ONLY.
- (6) RIDER PSM (\$0.000493) PER KWH.
- (7) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
TYPICAL BILL COMPARISON  
(ELECTRIC SERVICE)

DATA:  X BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S): SEE BELOW  
12 Months Actual

SCHEDULE N  
PAGE 3 OF 5  
WITNESS:  
B. L. SAILERS

INCLUDES FUEL AND ALL RIDERS

LINE NO.	RATE CODE	BILL DATA LESS RIDERS						RIDERS						TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
		LEVEL of DEMAND (A)	LEVEL of USE (B)	CURRENT BILL (C)	PROPOSED BILL (D)	DOLLAR INCREASE (D - C) (E)	PERCENT INCREASE (E / C) (F)	RIDER FAC (1) (G)	RIDER DSMR (2) (H)	RIDER ESM (3) (I)	RIDER DCI (4) (J)	RIDER FTR (5) (K)	RIDER PSM (6) (L)	(C+G+H+L) (M)	(D+G+H+I+J+K+L) (N)	(N-M) / M (O)
		(KW)	(KWH)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(%)
1	DT (SUMMER)	500	144,000	11,887.19	13,627.11	1,739.92	14.6	361.15	370.94	0.00	0.00	0.00	(70.99)	12,548.29	14,288.21	13.9
2		500	288,000	17,460.06	19,962.24	2,502.18	14.3	722.30	741.89	0.00	0.00	0.00	(141.98)	18,782.27	21,284.45	13.3
3		800	230,400	19,010.49	21,723.58	2,713.09	14.3	577.84	593.51	0.00	0.00	0.00	(113.59)	20,068.25	22,781.34	13.5
4		800	460,800	27,927.09	31,859.80	3,932.71	14.1	1,155.69	1,187.02	0.00	0.00	0.00	(227.17)	30,042.63	33,975.34	13.1
5		1,000	288,000	23,759.35	27,121.22	3,361.87	14.1	722.30	741.89	0.00	0.00	0.00	(141.98)	25,081.56	28,443.43	13.4
6		1,000	576,000	34,905.13	39,791.49	4,886.36	14.0	1,444.61	1,483.78	0.00	0.00	0.00	(283.97)	37,549.55	42,435.91	13.0
7		1,200	345,600	28,508.22	32,518.87	4,010.65	14.1	866.76	890.27	0.00	0.00	0.00	(170.38)	30,094.87	34,105.52	13.3
8		1,200	691,200	41,883.14	47,723.19	5,840.05	13.9	1,733.53	1,780.53	0.00	0.00	0.00	(340.76)	45,056.44	50,896.49	13.0
9		1,500	432,000	35,631.54	40,615.34	4,983.80	14.0	1,083.46	1,112.83	0.00	0.00	0.00	(212.98)	37,614.85	42,598.65	13.2
10		1,500	864,000	52,350.19	59,620.74	7,270.55	13.9	2,166.91	2,225.66	0.00	0.00	0.00	(425.95)	56,316.81	63,587.36	12.9
11	DT (WINTER)	500	144,000	11,405.87	13,081.67	1,675.80	14.7	361.15	370.94	0.00	0.00	0.00	(70.99)	12,066.97	13,742.77	13.9
12		500	288,000	16,880.46	19,305.29	2,424.83	14.4	722.30	741.89	0.00	0.00	0.00	(141.98)	18,202.67	20,627.50	13.3
13		800	230,400	18,240.40	20,850.89	2,610.49	14.3	577.84	593.51	0.00	0.00	0.00	(113.59)	19,298.16	21,908.65	13.5
14		800	460,800	26,999.75	30,808.66	3,808.91	14.1	1,155.69	1,187.02	0.00	0.00	0.00	(227.17)	29,115.29	32,924.20	13.1
15		1,000	288,000	22,796.75	26,030.38	3,233.63	14.2	722.30	741.89	0.00	0.00	0.00	(141.98)	24,118.96	27,352.59	13.4
16		1,000	576,000	33,745.95	38,477.59	4,731.64	14.0	1,444.61	1,483.78	0.00	0.00	0.00	(283.97)	36,390.37	41,122.01	13.0
17		1,200	345,600	27,353.11	31,209.83	3,856.72	14.1	866.76	890.27	0.00	0.00	0.00	(170.38)	28,939.76	32,796.48	13.3
18		1,200	691,200	40,492.14	46,146.50	5,654.36	14.0	1,733.53	1,780.53	0.00	0.00	0.00	(340.76)	43,665.44	49,319.80	12.9
19		1,500	432,000	34,187.62	38,979.05	4,791.43	14.0	1,083.46	1,112.83	0.00	0.00	0.00	(212.98)	36,170.93	40,962.36	13.2
20		1,500	864,000	50,611.41	57,649.87	7,038.46	13.9	2,166.91	2,225.66	0.00	0.00	0.00	(425.95)	54,578.03	61,616.49	12.9

(1) REFLECTS FUEL ADJUSTMENT COMPONENT (FAC) OF \$0.002508 PER KWH.

(2) RIDER DSMR \$0.002576 PER KWH.

(3) RIDER ESM \$0.000000 PER KWH FOR CURRENT BILL ONLY.

(4) RIDER DCI \$0.00 PER BILL FOR PROPOSED BILL ONLY.

(5) RIDER FTR \$0.000000 PER KW FOR PROPOSED BILL ONLY.

(6) RIDER PSM (\$0.000493) PER KWH.

(7) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH AND THREE PHASE SECONDARY SERVICE.

(8) DEMAND AND ENERGY VALUES REPRESENT THE SUM OF ON AND OFF PEAK. FOR BILL CALCULATION, VALUES ARE SPLIT USING THE RATIO OF VALUES IN SCHEDULE M-2.3.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
TYPICAL BILL COMPARISON  
(ELECTRIC SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S): SEE BELOW  
12 Months Actual

SCHEDULE N  
PAGE 4 OF 5  
WITNESS:  
B. L. SAILERS

INCLUDES FUEL AND ALL RIDERS

LINE NO.	RATE CODE	BILL DATA LESS RIDERS						RIDERS						TOTAL CURRENT BILL (C+G+H+L) (M)	TOTAL PROPOSED BILL (D+G+H+I+J+K+L) (N)	PERCENT INCREASE (N-M) / M (O)
		LEVEL of DEMAND (A) (KW)	LEVEL of USE (B) (KWH)	CURRENT BILL (7) (C) (\$)	PROPOSED BILL (7) (D) (\$)	DOLLAR INCREASE (D - C) (E) (\$)	PERCENT INCREASE (E / C) (F) (%)	RIDER FAC (1) (G) (\$)	RIDER DSMR (2) (H) (\$)	RIDER ESM (3) (I) (\$)	RIDER DCI (4) (J) (\$)	RIDER FTR (5) (K) (\$)	RIDER PSM (6) (L) (\$)			
1	DP	100	14,400	1,543.38	1,831.35	287.97	18.7	36.12	37.09	0.00	0.00	0.00	(7.10)	1,609.49	1,897.46	17.9
2		100	28,800	2,278.76	2,703.92	425.16	18.7	72.23	74.19	0.00	0.00	0.00	(14.20)	2,410.98	2,836.14	17.6
3		100	43,200	2,910.25	3,453.35	543.10	18.7	108.35	111.28	0.00	0.00	0.00	(21.30)	3,108.58	3,651.68	17.5
4		200	28,800	2,986.76	3,543.92	557.16	18.7	72.23	74.19	0.00	0.00	0.00	(14.20)	3,118.98	3,676.14	17.9
5		200	57,600	4,457.52	5,289.05	831.54	18.7	144.46	148.38	0.00	0.00	0.00	(28.40)	4,721.96	5,553.49	17.6
6		200	86,400	5,720.51	6,787.93	1,067.42	18.7	216.69	222.57	0.00	0.00	0.00	(42.60)	6,117.17	7,184.59	17.4
7		300	43,200	4,430.14	5,256.48	826.35	18.7	108.35	111.28	0.00	0.00	0.00	(21.30)	4,628.47	5,454.81	17.9
8		300	86,400	6,636.28	7,874.19	1,237.91	18.7	216.69	222.57	0.00	0.00	0.00	(42.60)	7,032.94	8,270.85	17.6
9		300	129,600	8,530.76	10,122.50	1,591.74	18.7	325.04	333.85	0.00	0.00	0.00	(63.89)	9,125.76	10,717.50	17.4
10		500	72,000	7,316.90	8,681.62	1,364.72	18.7	180.58	185.47	0.00	0.00	0.00	(35.50)	7,647.45	9,012.17	17.8
11		500	144,000	10,993.79	13,044.46	2,050.67	18.7	361.15	370.94	0.00	0.00	0.00	(70.99)	11,654.89	13,705.56	17.6
12		500	216,000	14,151.27	16,791.65	2,640.38	18.7	541.73	556.42	0.00	0.00	0.00	(106.49)	15,142.93	17,783.31	17.4
13		800	115,200	11,647.03	13,819.32	2,172.29	18.7	288.92	296.76	0.00	0.00	0.00	(56.79)	12,175.92	14,348.21	17.8
14		800	230,400	17,530.07	20,799.87	3,269.80	18.7	577.84	593.51	0.00	0.00	0.00	(113.59)	18,587.83	21,857.63	17.6
15		800	345,600	22,582.03	26,795.38	4,213.35	18.7	866.76	890.27	0.00	0.00	0.00	(170.38)	24,168.68	28,382.03	17.4
16		1000	144,000	14,533.79	17,244.46	2,710.67	18.7	361.15	370.94	0.00	0.00	0.00	(70.99)	15,194.89	17,905.56	17.8
17		1000	288,000	21,887.58	25,970.14	4,082.56	18.7	722.30	741.89	0.00	0.00	0.00	(141.98)	23,209.79	27,292.35	17.6
18		1000	432,000	28,202.54	33,464.52	5,261.99	18.7	1,083.46	1,112.83	0.00	0.00	0.00	(212.98)	30,185.85	35,447.83	17.4
19		1500	216,000	21,750.69	25,807.30	4,056.61	18.7	541.73	556.42	0.00	0.00	0.00	(106.49)	22,742.35	26,798.96	17.8
20		1500	432,000	32,781.38	38,895.82	6,114.44	18.7	1,083.46	1,112.83	0.00	0.00	0.00	(212.98)	34,764.69	40,879.13	17.6
21		1500	648,000	42,253.80	50,137.40	7,883.59	18.7	1,625.18	1,669.25	0.00	0.00	0.00	(319.46)	45,228.77	53,112.37	17.4
22		3000	432,000	43,401.38	51,495.82	8,094.44	18.7	1,083.46	1,112.83	0.00	0.00	0.00	(212.98)	45,384.69	53,479.13	17.8
23		3000	864,000	65,462.75	77,672.86	12,210.11	18.7	2,166.91	2,225.66	0.00	0.00	0.00	(425.95)	69,429.37	81,639.48	17.6
24		3000	1,296,000	84,407.61	100,156.01	15,748.40	18.7	3,250.37	3,338.50	0.00	0.00	0.00	(638.93)	90,357.55	106,105.95	17.4

- (1) REFLECTS FUEL ADJUSTMENT COMPONENT (FAC) OF \$0.002508 PER KWH.
- (2) RIDER DSMR \$0.002576 PER KWH.
- (3) RIDER ESM \$0.000000 PER KWH FOR CURRENT BILL ONLY.
- (4) RIDER DCI \$0.00 PER BILL FOR PROPOSED BILL ONLY.
- (5) RIDER FTR \$0.000000 PER KW FOR PROPOSED BILL ONLY.
- (6) RIDER PSM (\$0.000493) PER KWH.
- (7) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
TYPICAL BILL COMPARISON  
(ELECTRIC SERVICE)

DATA: \_\_X\_\_ BASE PERIOD \_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_ ORIGINAL \_\_X\_\_ UPDATED \_\_ REVISED  
WORK PAPER REFERENCE NO(S): SEE BELOW  
12 Months Actual

SCHEDULE N  
PAGE 5 OF 5  
WITNESS:  
B. L. SAILERS

INCLUDES FUEL AND ALL RIDERS

LINE NO.	RATE CODE	BILL DATA LESS RIDERS						RIDERS					TOTAL	TOTAL	PERCENT
		LEVEL of DEMAND (A)	LEVEL of USE (B)	CURRENT BILL (6)(7) (C)	PROPOSED BILL (6)(7) (D)	DOLLAR INCREASE (D - C) (E)	PERCENT INCREASE (E / C) (F)	RIDER FAC (1) (G)	RIDER DSMR (2) (H)	RIDER ESM (3) (I)	RIDER FTR (4) (J)	RIDER PSM (5) (K)	CURRENT BILL (C+G+H+I) (M)	PROPOSED BILL (6) (D+G+H+I+K+L) (N)	PERCENT INCREASE (N-M) / M (O)
		(KW)	(KWH)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	TT (SUMMER)	1,000	200,000	16,408.67	18,320.12	1,911.45	11.6	501.60	36.60	0.00	0.00	(98.60)	16,848.27	18,759.72	11.3
2		1,000	400,000	24,938.27	27,926.19	2,987.92	12.0	1,003.20	73.20	0.00	0.00	(197.20)	25,817.47	28,805.39	11.6
3		2,500	500,000	40,271.67	45,050.31	4,778.64	11.9	1,254.00	91.50	0.00	0.00	(246.50)	41,370.67	46,149.31	11.6
4		2,500	1,000,000	61,595.67	69,065.48	7,469.81	12.1	2,508.00	183.00	0.00	0.00	(493.00)	63,793.67	71,263.48	11.7
5		5,000	1,000,000	80,043.34	89,600.64	9,557.30	11.9	2,508.00	183.00	0.00	0.00	(493.00)	82,241.34	91,798.64	11.6
6		5,000	2,000,000	122,691.34	137,630.96	14,939.62	12.2	5,016.00	366.00	0.00	0.00	(986.00)	127,087.34	142,026.96	11.8
7		10,000	2,000,000	159,586.67	178,701.27	19,114.60	12.0	5,016.00	366.00	0.00	0.00	(986.00)	163,982.67	183,097.27	11.7
8		10,000	4,000,000	244,882.67	274,761.93	29,879.26	12.2	10,032.00	732.00	0.00	0.00	(1,972.00)	253,674.67	283,553.93	11.8
9		10,000	6,000,000	330,178.67	370,822.57	40,643.90	12.3	15,048.00	1,098.00	0.00	0.00	(2,958.00)	343,366.67	384,010.57	11.8
10		20,000	4,000,000	318,673.33	356,902.55	38,229.22	12.0	10,032.00	732.00	0.00	0.00	(1,972.00)	327,465.33	365,694.55	11.7
11		20,000	8,000,000	489,265.33	549,023.84	59,758.51	12.2	20,064.00	1,464.00	0.00	0.00	(3,944.00)	506,849.33	566,607.84	11.8
12		20,000	12,000,000	659,857.33	741,145.15	81,287.82	12.3	30,096.00	2,196.00	0.00	0.00	(5,916.00)	686,233.33	767,521.15	11.8
13		40,000	16,000,000	978,030.67	1,097,547.67	119,517.00	12.2	40,128.00	2,928.00	0.00	0.00	(7,888.00)	1,013,198.67	1,132,715.67	11.8
14		40,000	24,000,000	1,319,214.67	1,481,790.28	162,575.61	12.3	60,192.00	4,392.00	0.00	0.00	(11,832.00)	1,371,966.67	1,534,542.28	11.8
15		80,000	32,000,000	1,955,561.35	2,194,595.36	239,034.01	12.2	80,256.00	5,856.00	0.00	0.00	(15,776.00)	2,025,897.35	2,284,931.36	11.8
16		80,000	48,000,000	2,637,929.35	2,963,080.57	325,151.22	12.3	120,384.00	8,784.00	0.00	0.00	(23,664.00)	2,743,433.35	3,068,584.57	11.9
17		160,000	64,000,000	3,910,622.68	4,388,690.74	478,068.06	12.2	160,512.00	11,712.00	0.00	0.00	(31,552.00)	4,051,294.68	4,529,362.74	11.8
18		160,000	96,000,000	5,275,358.68	5,925,661.15	650,302.47	12.3	240,768.00	17,568.00	0.00	0.00	(47,328.00)	5,486,366.68	6,136,669.15	11.9
19	TT (WINTER)	1,000	200,000	15,092.58	16,682.43	1,589.85	10.5	501.60	36.60	0.00	0.00	(98.60)	15,532.18	17,122.03	10.2
20		1,000	400,000	23,622.18	26,112.05	2,489.87	10.5	1,003.20	73.20	0.00	0.00	(197.20)	24,501.38	26,991.25	10.2
21		2,500	500,000	36,981.46	40,956.09	3,974.63	10.7	1,254.00	91.50	0.00	0.00	(246.50)	38,080.46	42,055.09	10.4
22		2,500	1,000,000	58,305.46	64,530.14	6,224.68	10.7	2,508.00	183.00	0.00	0.00	(493.00)	60,503.46	66,728.14	10.3
23		5,000	1,000,000	73,462.94	81,412.18	7,949.24	10.8	2,508.00	183.00	0.00	0.00	(493.00)	75,660.94	83,610.18	10.5
24		5,000	2,000,000	116,110.94	128,560.29	12,449.35	10.7	5,016.00	366.00	0.00	0.00	(986.00)	120,506.94	132,956.29	10.3
25		10,000	2,000,000	146,425.86	162,324.37	15,898.51	10.9	5,016.00	366.00	0.00	0.00	(986.00)	150,821.86	166,720.37	10.5
26		10,000	4,000,000	231,721.86	256,620.58	24,898.72	10.7	10,032.00	732.00	0.00	0.00	(1,972.00)	240,513.86	265,412.58	10.4
27		10,000	6,000,000	317,017.86	350,916.79	33,898.93	10.7	15,048.00	1,098.00	0.00	0.00	(2,958.00)	330,205.86	364,104.79	10.3
28		20,000	4,000,000	292,351.72	324,148.73	31,797.01	10.9	10,032.00	732.00	0.00	0.00	(1,972.00)	301,143.72	332,940.73	10.6
29		20,000	8,000,000	462,943.72	512,741.15	49,797.43	10.8	20,064.00	1,464.00	0.00	0.00	(3,944.00)	480,527.72	530,325.15	10.4
30		20,000	12,000,000	633,535.72	701,333.56	67,797.84	10.7	30,096.00	2,196.00	0.00	0.00	(5,916.00)	659,911.72	727,709.56	10.3
31		40,000	16,000,000	925,387.46	1,024,982.31	99,594.85	10.8	40,128.00	2,928.00	0.00	0.00	(7,888.00)	960,555.46	1,060,150.31	10.4
32		40,000	24,000,000	1,266,571.46	1,402,167.15	135,595.69	10.7	60,192.00	4,392.00	0.00	0.00	(11,832.00)	1,319,323.46	1,454,919.15	10.3
33		80,000	32,000,000	1,850,274.92	2,049,464.63	199,189.71	10.8	80,256.00	5,856.00	0.00	0.00	(15,776.00)	1,920,610.92	2,119,800.63	10.4
34		80,000	48,000,000	2,532,642.92	2,803,834.30	271,191.38	10.7	120,384.00	8,784.00	0.00	0.00	(23,664.00)	2,638,146.92	2,909,338.30	10.3
35		160,000	64,000,000	3,700,049.83	4,098,429.24	398,379.41	10.8	160,512.00	11,712.00	0.00	0.00	(31,552.00)	3,840,721.83	4,239,101.24	10.4
36		160,000	96,000,000	5,064,785.83	5,607,168.59	542,382.76	10.7	240,768.00	17,568.00	0.00	0.00	(47,328.00)	5,275,793.83	5,818,176.59	10.3

(1) REFLECTS FUEL ADJUSTMENT COMPONENT (FAC) OF \$0.002508 PER KWH.

(2) RIDER DSMR \$0.000183 PER KWH.

(3) RIDER ESM \$0.000000 PER KWH FOR CURRENT BILL ONLY.

(4) RIDER FTR \$0.000000 PER KW FOR PROPOSED BILL ONLY.

(5) RIDER PSM (\$0.000493) PER KWH.

(6) REFLECTS FUEL COST RECOVERY INCLUDED IN BASE RATES OF \$0.023837 PER KWH.

(7) DEMAND VALUE REPRESENTS THE SUM OF ON AND OFF PEAK. FOR BILL CALCULATION, VALUE IS SPLIT USING THE RATIO OF VALUES IN SCHEDULE M-2.3.



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)	966,258,268	
2				
3	Less: Gas Non-jurisdictional Rate Base	(2)	6,113,187	
4	Electric Non-jurisdictional Rate Base	(2)	426,700	
5	Non-jurisdictional Rate Base	(2)	(52,937,566)	
6				
7				
8	Jurisdictional Capitalization		1,012,655,947	
9				
10	Electric Jurisdictional Rate Base Allocation %	(2)	69.712%	705,942,714
11				
12	Plus: Jurisdictional Electric ITC	(3)		13,466
13	Less: CWIP	(4)		(114,847,954)
14				
15				
16	Total Allocated Capitalization			<u>591,108,226</u>

↑  
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	2,072,445,136	501,849,396 (D)	11,786,059 (D)	1,558,809,681	0	0 (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	17,970,906	0	0	17,970,906	0	0
7								
8	Materials & Supplies -							
9	Propane Inventory (Account 151) (A)	WPB-5.1b	4,088,466	1,430,963	2,657,503	0	0	0
10	Other Material and Supplies (Accts. 154 & 163) (A)	WPB-5.1c	18,468,419	337,638	0	18,130,781	0	0
11	Total Materials & Supplies		22,556,885	1,768,601	2,657,503	18,130,781	0	0
12								
13	Gas Stored Underground (Account 164) (A)	WPB-5.1g	3,745,429	3,745,429	0	0	0	0
14								
15	Prepayments (Account 165) (A)	WPB-5.1e	674,818	0	110,285	137,833	426,700	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	17,560,079	3,002,102	0	14,557,977	0	0
20								
21	Other Rate Base Items	Sch B-6	0	0	0	0	0	0
22	Total Additions		62,508,117	8,516,132	2,767,788	50,797,497	426,700	0
23								
24	Deductions:							
25	Reserve for Accumulated Depreciation (Acct 108) (A)	Sch B-3	1,016,757,635	167,912,926 (D)	7,409,483 (D)	841,435,226	0	0
26								
27	Accum. Deferred Income Taxes (Accts 190, 282, & 283) (A)	Sch B-6, WPB-6a	337,080,577	90,675,497	1,031,177 (B)	192,436,337	0	52,937,566
28								
29	Customer Advances for Construction (Account 252)	WPB-6a	1,635,070	1,635,070	0	0	0	0
30								
31	Investment Tax Credits	Sch B-6	0	0	0	0	0	0
32	Total Deductions		1,355,473,282	260,223,493	8,440,660	1,033,871,563	0	52,937,566
33								
34	Net Original Cost Rate Base		779,479,971	250,142,035	6,113,187	575,735,615	426,700	(52,937,566)
35								
36	Jurisdictional Rate Base Ratio		100.000%	32.091%	0.784%	73.861%	0.055%	-6.791%
37								
38	Jurisdictional Rate Base Ratio - Excluding Non-Jurisdictional		100.000%	30.288%		69.712%		

Notes:

- (A) Adjusted for non-jurisdictional gas plant.
- (B) WPB-6c. Liberalized Depreciation of \$1,031,177.
- (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)		<u>(15,727,622)</u>
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  
TO DETERMINE THE FORECASTED PERIOD RATIO OF KENTUCKY JURISDICTIONAL ELECTRIC OPERATIONS  
TO JURISDICTIONAL TOTAL COMPANY OPERATIONS  
DATA: BASE PERIOD "X" FORECASTED PERIOD

WPA-1d  
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) (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
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	<b>Electric Cash Working Capital</b>			
2	Total Jurisdictional O & M Expense	Sch C-2	235,648,839	220,615,724
3				
4	Less: Fuel and Purchased Power Expense	Sch C-2	119,185,024	106,892,466
5				
6	Net Operation & Maintenance Expense		116,463,815	113,723,258
7				
8	Cash Working Capital			
9				
10	1/8 of Net Operation & Maintenance Expense	To Sch B-5.1 <---	14,557,977	14,215,407
11				
12				
13	<b>Gas Cash Working Capital</b>			
14	Total Jurisdictional O & M Expense	Company Records	24,016,813	23,234,466
15				
16	Less: Purchased Gas Cost	Company Records	0	0
17				
18	Net Operation & Maintenance Expense		24,016,813	23,234,466
19				
20	Cash Working Capital			
21				
22	1/8 of Net Operation & Maintenance Expense		3,002,102	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

<u>LINE NO.</u>	<u>MONTH</u>	<u>ACCT 151126 AMOUNT (A)</u>	<u>ALLOC. (B)</u>	<u>ALLOCATED AMOUNT</u>	
		\$	%		
1	<b>Base Period</b>				
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	3,279,519	35.00%	1,147,832	
9	July	3,279,519	35.00%	1,147,832	
10	August	3,279,519	35.00%	1,147,832	
11	September	4,088,466	35.00%	1,430,963	
12	October	4,088,466	35.00%	1,430,963	
13	November	4,088,466	35.00%	1,430,963	--> To Sch. WPA-1b
14					
15	<b>Forecasted Period</b>				
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	ALLOCATED TO ELEC DEPT		ALLOCATED TO JURISDICTION		
		INVENTORY (A) \$	%	AMOUNT \$	ALLOC CODE	%	AMOUNT \$
1	<u>Base Period - Ending Balance</u>						
2	154100 M&S Inventory - Gas	352,478	0.00%	0	DALL	100.000	0
3	154100 M&S Inventory - Electric	16,723,222	100.00%	16,723,222	DALL	100.000	16,723,222
4	154200 Limestone Inventory - Electric	1,017,359	100.00%	1,017,359	DALL	100.000	1,017,359
5	154990 Sch. M Inventory Surplus - Cr	<u>(30,000)</u>	100.00%	<u>(30,000)</u>	DALL	100.000	<u>(30,000)</u>
6		18,063,059		17,710,581			17,710,581
7	163110 Stores Expense - Gas	(14,840)	0.00%	0	DALL	100.000	0
8	163110 Stores Expense - Electric	<u>420,200</u>	100.00%	<u>420,200</u>	DALL	100.000	<u>420,200</u>
9	Total	<u>18,468,419</u>		<u>18,130,781</u>			<u>18,130,781</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	<u>(544)</u>	100.00%	<u>(544)</u>	DALL	100.000	<u>(544)</u>
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	<u>261,917</u>	100.00%	<u>261,917</u>	DALL	100.000	<u>261,917</u>
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	(30,000)	32,609	178,309
8	June	449,789	17,954,401	948,923	(30,000)	35,903	261,068
9	July	427,871	17,912,198	821,453	(30,000)	(11,075)	385,475
10	August	388,885	17,954,340	800,721	(30,000)	(12,946)	369,052
11	September	360,392	18,066,040	937,167	(30,000)	(15,534)	544,705
12	October	334,870	18,087,642	949,984	(30,000)	1,066	467,194
13	November	352,478	16,723,222	1,017,359	(30,000)	(14,840)	420,200
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

↓	↓	↓	↓	↓	↓
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	110,285	0.00% (2)	0	DNON	0.000	0
3	KPSC Maintenance Tax - Elec	426,700	100.00% (2)	426,700	DNON	0.000	0
4	Inter-Co Prepaid Insurance	104,850	100.00%	104,850	DALL	100.000	104,850
5	Collateral Asset	<u>32,983</u>	100.00%	<u>32,983</u>	DALL	100.000	<u>32,983</u>
6	Total	<u>674,818</u>		<u>564,533</u>			<u>137,833</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	<u>0</u>	100.00%	<u>0</u>	DALL	100.000	<u>0</u>
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	98,747	41.07%
3	Electric	<u>141,674</u>	<u>58.93%</u>
4	Total	<u>240,421</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 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	3,170,881
9	July	3,202,947
10	August	3,608,801
11	September	4,175,001
12	October	3,718,063
13	November	3,745,429
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	<u>44,361,396</u>
30		
31	Thirteen Month Average Balance	<u>3,412,415</u>

↓  
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	629,100	225,670	768,291	4,079
9	July	524,250	183,860	662,245	38,414
10	August	419,400	177,359	634,911	(30,949)
11	September	314,550	139,236	535,612	(20,795)
12	October	209,700	145,502	517,544	(3,514)
13	November	104,850	110,285	426,700	32,983
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

 V	 V	 V	 V
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	11,871,698	4,872,626	422,028	0	701,751
9	July	12,858,207	4,475,646	374,848	0	717,397
10	August	12,938,386	4,073,532	514,902	0	717,397
11	September	13,630,826	3,531,267	379,295	0	717,397
12	October	13,364,454	4,182,592	362,907	0	717,397
13	November	12,763,951	3,896,397	593,161	0	717,397
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
		 V	 V	 V	 V	 V
		To SCH B-5.1	To SCH B-5.1	To SCH B-5.1	To SCH B-5.1	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	<b>GAS</b>								
2	252050	Customers' Advances for Construction	(1,492,412)	(1,615,431)	(1,615,431)	(1,635,070)	(1,635,070)	(1,635,070)	(1,635,070)
3									
4	255	Investment Tax Credits:							
5		3% Credit	0	0	0	0	0	0	0
6		4% Credit	(11,866)	(11,583)	(13,284)	(11,016)	(10,732)	(10,448)	(10,165)
7		10% Credit	(598,251)	(592,922)	(624,897)	(582,264)	(576,935)	(571,605)	(566,278)
8		30% Credit	0	0	0	0	0	0	0
9		Total Investment Tax Credits	(610,117)	(604,505)	(638,181)	(593,280)	(587,667)	(582,053)	(576,443)
10									
11		Accumulated Deferred Income Taxes:							
12	190	Total Account 190	2,413,669	2,399,745	867,085	1,882,476	2,101,839	2,015,443	3,487,169
13	282	Account 282 - Other	(12,962,034)	(13,026,758)	(13,092,185)	(12,932,652)	(12,889,337)	(12,859,863)	(12,866,406)
14	282	Liberalized Depreciation	(64,438,525)	(65,113,474)	(70,621,575)	(76,007,496)	(77,278,779)	(77,800,786)	(78,715,806)
15	283	Account 283 - Other	(3,404,100)	(3,353,155)	(3,420,773)	(3,561,838)	(3,550,796)	(3,562,566)	(3,611,631)
16	283	Unrecovered Purchased Gas Cost	0	(38,725)	0	(38,725)	(38,725)	(38,725)	(38,725)
17		Total Deferred Income Taxes	(78,390,990)	(79,132,367)	(86,267,448)	(90,658,235)	(91,655,798)	(92,246,497)	(91,745,399)
18									
19	<b>ELECTRIC</b>								
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)	(23,632)	(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)	(23,632)	(16,238)	(15,314)	(14,390)	(13,466)
28									
29		Accumulated Deferred Income Taxes:							
30	190	Total Account 190	8,740,593	8,661,182	8,377,533	7,149,272	7,571,478	7,561,119	6,080,173
31	281	Total Account 281	(190,426)	(190,426)	(331,771)	(330,074)	(330,074)	(330,074)	(330,074)
32	282	Account 282 - Other	(80,475,056)	(80,762,241)	(76,312,326)	(82,546,172)	(86,144,888)	(87,237,253)	(86,495,197)
33	282	Liberalized Depreciation	(103,252,076)	(105,525,397)	(80,867,698)	(96,793,208)	(87,839,608)	(88,790,000)	(90,417,260)
34	283	Total Account 283	(18,298,766)	(18,793,561)	(13,965,048)	(20,801,580)	(20,226,492)	(20,708,424)	(21,273,979)
35		Total Deferred Income Taxes	(193,475,731)	(196,610,443)	(163,099,310)	(193,321,762)	(186,969,584)	(189,504,632)	(192,436,337)
36									
37	<b>NON-UTILITY</b>								
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)	(23,534)	(7,844)	(5,883)	(3,922)	(1,961)
43		Total Investment Tax Credits	(13,728)	(11,767)	(23,534)	(7,844)	(5,883)	(3,922)	(1,961)
44									
45		Accumulated Deferred Income Taxes:							
46	190	Total Account 190	(99,061)	128,050	2,004,248	125,614	(103,518)	(104,736)	(105,955)
47	282	Account 282 - Other	(2,060,559)	(2,549,263)	(2,390,266)	(2,614,934)	(2,648,062)	(2,699,865)	(2,720,750)
48	282	Liberalized Depreciation	(52,228,465)	(48,867,861)	(53,482,601)	(48,254,817)	(47,948,296)	(47,641,774)	(47,335,252)
49	283	Total Account 283	0	(2,775,609)	40,727	(2,775,609)	(2,775,609)	(2,775,609)	(2,775,609)
50		Total Deferred Income Taxes	(54,388,085)	(54,064,683)	(53,827,892)	(53,519,746)	(53,475,485)	(53,221,684)	(52,937,566)

LINE NO.	ACCOUNT NO.	DESCRIPTION	MARCH 2018	APRIL 2018	MAY 2018	JUNE 2018	JULY 2018	AUGUST 2018	SEPTEMBER 2018	OCTOBER 2018	NOVEMBER 2018	DECEMBER 2018	JANUARY 2019	FEBRUARY 2019	MARCH 2019	TOTAL	13 MONTH AVERAGE
1	202050	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)	(1,492,412)	(1,492,412)	(1,492,412)	(1,492,412)	(1,492,412)	(1,492,412)	(19,401,556)	(1,492,412)
2		Investment Tax Credits:															
3		4% Credit	(6,053)	(8,770)	(8,501)	(8,225)	(7,948)	(7,673)	(7,397)	(7,121)	(6,845)	(6,569)	(6,293)	(6,017)	(5,741)	(96,749)	(7,442)
4		10% Credit	(544,747)	(530,347)	(533,547)	(528,547)	(523,147)	(517,747)	(512,347)	(506,947)	(501,547)	(496,147)	(490,747)	(485,347)	(479,947)	(6,650,511)	(512,347)
5		30% Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		Total Investment Tax Credits	(543,800)	(548,117)	(532,048)	(526,772)	(521,095)	(515,420)	(509,744)	(504,068)	(498,392)	(492,716)	(487,040)	(481,364)	(475,688)	(6,757,260)	(519,789)
7		Accumulated Deferred Income Taxes:															
8		Total Account 190	2,226,647	2,226,168	2,211,468	2,197,608	2,184,128	2,170,449	2,156,769	2,143,089	2,129,409	2,115,729	2,102,050	2,088,370	2,074,690	28,037,984	2,156,769
9	282	Account 282 - Other	(12,864,705)	(12,864,705)	(12,868,175)	(12,871,645)	(12,875,115)	(12,878,585)	(12,882,055)	(12,885,525)	(12,888,995)	(12,892,465)	(12,895,935)	(12,900,405)	(12,903,875)	(165,946,705)	(12,842,054)
10	282	Liberalized Depreciation	(70,439,278)	(70,439,278)	(71,175,575)	(71,911,872)	(72,648,169)	(73,384,466)	(74,120,763)	(74,857,060)	(75,593,357)	(76,329,654)	(77,065,951)	(77,802,248)	(78,538,545)	(85,000,000)	(75,764,498)
11	283	Account 283 - Other	(3,707,178)	(3,707,178)	(3,866,406)	(3,946,029)	(4,025,652)	(4,105,275)	(4,184,898)	(4,264,521)	(4,344,144)	(4,423,767)	(4,503,390)	(4,583,013)	(4,662,636)	(54,403,191)	(4,184,898)
12	283	Unrecovered Purchased Gas Cos	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Total Deferred Income Taxes	(84,789,844)	(85,321,029)	(86,353,214)	(87,385,400)	(88,417,585)	(89,449,770)	(90,481,955)	(91,514,140)	(92,546,325)	(93,578,510)	(94,610,695)	(95,642,880)	(96,675,065)	(1,143,785,251)	(97,887,019)
14		Customers' Advances for Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Investment Tax Credits:															
16		4% Credit	(8,713)	(8,770)	(8,827)	(8,884)	(8,941)	(9,000)	(9,058)	(9,116)	(9,174)	(9,232)	(9,290)	(9,348)	(9,406)	(111,244)	(9,406)
17		10% Credit	(4,350,000)	(4,350,000)	(4,350,000)	(4,350,000)	(4,350,000)	(4,350,000)	(4,350,000)	(4,350,000)	(4,350,000)	(4,350,000)	(4,350,000)	(4,350,000)	(4,350,000)	(56,550,000)	(4,350,000)
18		30% Credit	(4,359,713)	(4,358,710)	(4,357,707)	(4,356,704)	(4,355,701)	(4,354,698)	(4,353,695)	(4,352,692)	(4,351,689)	(4,350,686)	(4,349,683)	(4,348,680)	(4,347,677)	(53,026,159)	(4,354,675)
19		Total Investment Tax Credits	(8,723,426)	(8,726,480)	(8,735,534)	(8,744,588)	(8,753,642)	(8,762,696)	(8,771,750)	(8,780,804)	(8,789,858)	(8,798,912)	(8,807,966)	(8,817,020)	(8,826,074)	(1,000,924)	(8,826,074)
20		Accumulated Deferred Income Taxes:															
21		Total Account 281	8,811,304	8,895,086	8,978,868	9,062,650	9,146,432	9,230,214	9,314,000	9,397,782	9,481,564	9,565,346	9,649,128	9,732,910	9,816,692	114,061,931	9,732,910
22	281	Account 281	(190,426)	(190,426)	(190,426)	(190,426)	(190,426)	(190,426)	(190,426)	(190,426)	(190,426)	(190,426)	(190,426)	(190,426)	(190,426)	(2,475,536)	(190,426)
23	282	Total Account 282	(90,579,858)	(91,537,013)	(92,494,168)	(93,451,323)	(94,408,478)	(95,365,633)	(96,322,788)	(97,279,943)	(98,237,098)	(99,194,253)	(100,151,408)	(101,108,563)	(102,065,718)	(1,200,376,272)	(98,162,752)
24	282	Liberalized Depreciation	(123,307,092)	(125,010,484)	(126,713,876)	(128,417,268)	(130,120,660)	(131,824,052)	(133,527,444)	(135,230,836)	(136,934,228)	(138,637,620)	(140,341,012)	(142,044,404)	(143,747,796)	(1,735,956,632)	(133,527,448)
25	283	Account 283	(20,905,546)	(20,802,102)	(20,698,658)	(20,595,214)	(20,491,770)	(20,388,326)	(20,284,882)	(20,181,438)	(20,077,994)	(19,974,550)	(19,871,106)	(19,767,662)	(19,664,218)	(235,763,658)	(20,388,326)
26		Total Deferred Income Taxes	(226,271,618)	(228,194,358)	(230,117,098)	(232,039,838)	(233,962,578)	(235,885,318)	(237,808,058)	(239,730,798)	(241,653,538)	(243,576,278)	(245,499,018)	(247,421,758)	(249,344,498)	(3,139,359,168)	(247,421,758)
27		NON-UTILITY															
28		Investment Tax Credits:															
29		4% Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		10% Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		30% Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32		Total Investment Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		Accumulated Deferred Income Taxes:															
34		Total Account 282	(107,591)	(107,591)	(107,591)	(107,591)	(107,591)	(107,591)	(107,591)	(107,591)	(107,591)	(107,591)	(107,591)	(107,591)	(107,591)	(1,399,683)	(107,591)
35		Account 282	(2,511,233)	(2,511,233)	(2,556,461)	(2,601,689)	(2,646,917)	(2,692,145)	(2,737,373)	(2,782,601)	(2,827,829)	(2,873,057)	(2,918,285)	(2,963,513)	(3,008,741)	(35,566,335)	(2,737,373)
36		Liberalized Depreciation	(49,323,969)	(49,071,022)	(48,818,075)	(48,565,128)	(48,312,181)	(48,059,234)	(47,806,287)	(47,553,340)	(47,300,393)	(47,047,446)	(46,794,499)	(46,541,552)	(46,288,605)	(621,461,702)	(47,806,287)
37		Account 283	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38		Total Deferred Income Taxes	(51,897,546)	(51,898,836)	(51,899,126)	(51,899,416)	(51,899,706)	(51,899,996)	(51,900,286)	(51,900,576)	(51,900,866)	(51,901,156)	(51,901,446)	(51,901,736)	(51,902,026)	(658,466,126)	(51,901,736)

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	(78,715,806)	1.31%	(1,031,177) --> 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	\$ 501,849,396
3	Than DE-Kentucky Customers	Accum Depr.	<u>167,912,926</u>
4		Net Plant	<u>\$ 333,936,470</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: ORIGINAL "X" 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)	196,836,171	110,054,093		306,890,264
2					
3	Total Unbilled Revenue (A)	911,998			911,998
4					
5	Rider Revenue (A):				
6	DSM Rider	16,893,054			16,893,054
7	PSM Rider	(4,673,496)			(4,673,496)
8	FAC Rider		(19,892,560)		(19,892,560)
9					
10	Other Revenue: (B)				
11	Interdepartmental	51,916	(2,830)		49,086
12	Sales for Resale			26,756,900	26,756,900
13	Provision for Rate Refunds			(400,371)	(400,371)
14	Misc. Service Revenue			300,064	300,064
15	Rent From Electric Property			1,065,897	1,065,897
16	Intercompany Sale of Water			114,457	114,457
17	Other Electric Revenues			3,000,253	3,000,253
18	PJM Reactive			3,202,080	3,202,080
19	Total Other Revenue	51,916	(2,830)	34,039,280	34,088,366
20					
21	Total Revenues	210,019,643	90,158,703	34,039,280	334,217,626

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: ORIGINAL "X" 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  
ELECTRIC DEPARTMENT  
REVENUE DETAIL  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2017  
DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED

WPC-26  
WITNESS RESPONSIBLE:  
S. E. LAWLER

Line No.	Description	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Total
1	<b>Base Revenue</b>													
2	Residential	7,093,348	8,427,342	6,597,760	6,012,250	5,331,415	5,150,601	6,560,378	7,975,220	7,795,025	6,563,912	5,996,060	5,515,247	79,018,578
3	Commercial	5,982,285	6,101,430	5,724,302	5,656,628	5,642,383	5,710,289	6,264,608	6,586,038	6,532,129	6,285,217	5,882,843	5,534,689	71,902,841
4	Industrial	2,523,241	2,442,454	2,426,914	2,439,069	2,473,764	2,555,379	2,769,473	2,807,248	2,873,554	2,826,153	2,627,468	2,526,407	31,291,124
5	Street Lighting	106,926	87,710	105,330	104,032	104,585	103,785	97,222	109,840	103,120	103,868	104,166	104,636	1,235,220
6	OPA	1,117,691	1,113,876	1,034,096	1,107,687	1,042,014	1,085,006	1,080,472	1,232,918	1,186,432	1,204,249	1,135,527	1,048,440	13,388,408
7	Inter-Dept	2,670	9,775	12,725	36,612	(29,163)	2,342	2,093	3,373	3,397	3,437	3,155	1,500	51,916
8														
9	<b>Unbilled</b>													
10	Residential	1,212,394	(1,263,731)	(836,672)	(528,078)	(339,258)	784,453	940,089	1,301,409	(948,589)	(443,981)	(705,141)	1,280,257	453,152
11	Commercial	(134,486)	(235,686)	(289,852)	106,074	(21,272)	223,617	565,911	224,801	56,940	(385,833)	100,478	62,729	273,421
12	Industrial	(153,749)	15,961	(218,848)	136,596	(102,759)	162,141	278,841	38,403	108,915	(252,900)	202,345	(77,061)	137,885
13	Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
14	OPA	(61,084)	(10,057)	(114,799)	44,432	(50,026)	63,810	115,294	30,351	44,537	(114,713)	102,272	(2,477)	47,540
15														
16	<b>Base Fuel</b>													
17	Residential	3,677,306	4,433,371	3,402,539	3,069,717	2,686,524	2,588,234	3,378,933	4,176,245	4,074,108	2,766,046	2,503,044	2,281,980	39,038,047
18	Commercial	3,604,659	3,662,188	3,305,795	3,246,319	3,273,734	3,344,724	3,746,715	3,991,980	3,897,817	3,075,967	2,821,070	2,634,821	40,605,789
19	Industrial	1,996,008	1,844,696	1,844,642	1,801,964	1,856,644	1,932,761	2,014,732	2,019,527	2,089,197	1,679,520	1,597,329	1,570,102	22,247,122
20	Street Lighting	38,253	37,418	37,369	36,007	36,699	36,136	33,812	38,253	35,841	29,778	29,928	30,389	419,883
21	OPA	707,669	716,058	622,983	646,954	622,060	665,147	602,156	748,931	725,160	588,243	556,585	541,306	7,743,252
22	Inter-Dept	0	0	0	0	0	0	0	0	0	0	0	0	0
23														
24	<b>Fuel Clause</b>													
25	Residential	(750,364)	(884,134)	(586,923)	(609,415)	(696,576)	(801,494)	(1,029,257)	(415,742)	(587,185)	(164,082)	(548,638)	68,740	(7,005,070)
26	Commercial	(734,229)	(729,349)	(572,122)	(644,370)	(847,186)	(1,037,055)	(1,143,025)	(398,582)	(563,132)	(183,449)	(617,548)	51,495	(7,418,552)
27	Industrial	(398,464)	(360,517)	(311,505)	(351,977)	(473,997)	(590,393)	(601,392)	(196,673)	(294,245)	(96,993)	(341,465)	30,093	(3,987,528)
28	Street Lighting	(7,787)	(7,442)	(7,143)	(6,481)	(9,506)	(11,195)	(10,337)	(4,277)	(5,180)	(1,765)	(6,562)	573	(77,102)
29	OPA	(143,158)	(141,833)	(107,225)	(127,474)	(160,621)	(205,394)	(189,778)	(79,172)	(104,233)	(34,758)	(121,297)	10,635	(1,404,308)
30	Inter-Dept	(203)	(753)	(845)	(2,741)	2,812	(272)	(244)	(139)	(184)	(66)	(206)	11	(2,830)
31														
32	<b>Total Fuel</b>	7,989,690	8,569,703	7,628,227	7,057,841	6,290,587	5,921,199	6,802,315	9,880,351	9,267,964	7,658,441	5,872,240	7,220,145	90,158,703
33														
34	<b>DSM</b>													
35	Residential	899,172	1,084,950	857,605	773,465	734,455	706,329	923,266	1,141,439	1,113,648	923,855	835,843	761,901	10,755,928
36	Commercial	343,586	349,320	318,513	310,217	289,750	295,277	331,662	353,441	345,569	332,194	305,154	284,719	3,859,402
37	Industrial	146,100	136,041	137,528	133,366	128,403	132,522	139,633	140,063	144,525	142,197	134,004	129,885	1,644,287
38	Street Lighting	448	423	373	273	286	260	235	253	234	284	300	349	3,718
39	OPA	56,705	57,121	50,448	52,430	46,442	50,452	45,082	57,734	55,760	55,416	52,319	49,810	629,719
40														
41	<b>PSM</b>													
42	Residential	(154,829)	(186,883)	(143,052)	(160,744)	(140,723)	(135,356)	(174,137)	(215,265)	(210,043)	(52,907)	(47,728)	(43,566)	(1,665,233)
43	Commercial	(151,524)	(154,193)	(139,199)	(169,994)	(171,356)	(175,342)	(193,511)	(206,002)	(201,306)	(59,281)	(54,006)	(50,435)	(1,726,149)
44	Industrial	(83,839)	(77,491)	(77,482)	(94,265)	(97,127)	(101,113)	(103,795)	(104,031)	(107,611)	(32,054)	(30,508)	(29,985)	(939,311)
45	Street Lighting	(1,603)	(1,569)	(1,567)	(1,879)	(1,915)	(1,886)	(1,739)	(1,970)	(1,845)	(548)	(551)	(560)	(17,632)
46	OPA	(29,555)	(29,975)	(26,128)	(33,548)	(32,466)	(34,716)	(31,869)	(37,665)	(37,262)	(11,210)	(10,475)	(10,302)	(325,171)
47														
48	<b>Sales for Resale</b>	2,931,217	1,775,211	1,608,680	3,515,082	2,495,303	1,297,999	2,854,945	1,087,021	865,178	3,335,800	3,099,616	1,890,848	26,756,900
49														
50	Provision for Rate Refunds	(379,172)	93,347	225,359	(308,596)	257,601	684,721	126,260	15,598	94,259	(427,637)	(309,130)	(472,981)	(400,371)
51	Misc. Service Revenue	26,203	19,479	18,855	18,420	23,169	29,563	26,544	22,430	24,405	31,921	28,680	30,395	300,064
52	Intercompany Sales of Water	85,000	9,819	9,819	9,819	0	0	0	0	0	0	0	0	114,457
53	Rent From Electric Property	32,734	113,274	66,406	73,541	73,389	75,926	223,279	75,826	81,853	80,417	75,859	93,393	1,065,897
54	Other Electric Revenues	380,606	259,045	29,777	232,097	(34,388)	181,933	173,966	419,434	255,418	771,438	260,302	70,605	3,000,253
55	PJM Reactive	1,100,470	24,057	20,577	636,104	177,768	171,847	177,308	185,951	186,860	174,005	172,952	174,181	3,202,060
56														
57	<b>Total Revenue</b>	30,880,645	28,730,753	25,025,715	27,158,951	24,090,861	24,941,038	29,993,845	33,124,209	29,633,066	28,711,740	25,834,044	25,092,759	334,217,626

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

WPC-2d  
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	Total
1	<b>Base Revenue</b>													
2	Residential	6,025,932	5,016,564	6,301,086	8,139,461	8,226,670	7,360,074	5,271,760	5,460,638	7,254,700	8,843,763	8,003,151	7,106,684	83,010,483
3	Commercial	5,859,291	5,664,683	6,232,429	6,678,008	6,587,364	6,430,078	5,771,407	5,744,955	5,943,978	6,209,022	5,774,270	5,777,216	72,672,701
4	Industrial	2,763,325	2,788,821	2,920,569	2,948,987	2,913,852	2,758,045	2,650,628	2,667,077	2,569,688	2,643,601	2,756,110	2,744,515	33,125,218
5	Street Lighting	105,743	109,067	104,674	107,191	106,568	105,965	105,676	107,346	104,172	109,033	109,626	105,966	1,281,027
6	OPA	991,173	1,009,941	1,103,775	1,122,059	1,143,273	1,180,581	1,068,866	1,033,402	1,033,078	1,035,281	1,066,855	1,090,133	12,878,417
7	Inter-Dept	1,411	1,004	2,017	2,821	2,587	1,166	1,290	2,856	4,693	6,973	5,057	3,254	35,129
8														
9	<b>Unbilled</b>													
10	Residential	(1,198,901)	936,109	1,074,090	20,891	(847,995)	(2,877,714)	(111,853)	1,089,319	776,017	(504,025)	(1,136,573)	(566,534)	(3,347,169)
11	Commercial	(433,197)	874,003	599,173	5,613	(192,897)	(425,194)	357,223	(261,365)	(515,542)	(638,601)	129,963	321,221	(179,600)
12	Industrial	45,430	448,945	218,822	(433,087)	(305,179)	(42,039)	(121,766)	(69,322)	(55,052)	55,959	102,788	98,036	(56,465)
13	Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
14	OPA	(15,962)	248,175	161,545	1,733	26,614	(103,873)	88,882	(19,247)	(135,902)	(4,049)	(25,637)	102,481	324,761
15														
16	<b>Base Fuel</b>													
17	Residential	2,725,062	2,221,863	2,862,938	3,779,531	3,823,095	3,390,494	2,348,616	2,442,566	3,336,554	4,128,737	3,709,654	3,261,887	38,030,997
18	Commercial	3,013,171	2,890,487	3,244,663	3,543,534	3,471,417	3,398,913	2,958,974	2,913,942	3,173,446	3,307,717	2,936,420	2,892,881	37,745,565
19	Industrial	1,780,148	1,775,745	1,781,667	1,812,331	1,801,698	1,721,882	1,722,552	1,713,875	1,711,403	1,737,923	1,760,065	1,758,211	21,077,500
20	Street Lighting	32,699	32,647	32,596	32,647	32,621	32,647	32,673	33,729	32,802	34,707	33,986	32,879	396,633
21	OPA	536,748	544,884	585,671	604,668	622,820	662,187	583,479	547,650	578,381	584,225	592,825	578,715	7,023,293
22	Inter-Dept	721	515	1,056	1,519	1,365	618	669	1,468	2,523	3,888	2,626	1,674	18,642
23														
24	<b>Fuel Clause</b>													
25	Residential	(239,619)	280,395	385,821	21,036	(377,512)	(320,681)	(260,639)	(389,517)	(637,900)	(704,069)	(572,880)	(190,531)	(3,006,096)
26	Commercial	(264,953)	364,774	437,264	19,723	(342,786)	(321,478)	(328,374)	(464,687)	(606,716)	(564,061)	(453,470)	(168,977)	(2,693,741)
27	Industrial	(156,531)	224,096	240,105	10,087	(177,909)	(162,860)	(191,161)	(273,312)	(327,195)	(296,366)	(271,806)	(102,699)	(1,485,551)
28	Street Lighting	(2,875)	4,120	4,393	182	(3,221)	(3,088)	(3,626)	(5,379)	(6,271)	(5,919)	(5,248)	(28,852)	(28,852)
29	OPA	(47,197)	68,763	79,062	3,365	(61,500)	(62,631)	(64,752)	(87,340)	(110,578)	(99,627)	(91,550)	(33,803)	(507,788)
30	Inter-Dept	(63)	65	142	8	(135)	(58)	(74)	(234)	(482)	(663)	(406)	(98)	(1,998)
31														
32	<b>Total Fuel</b>	7,377,311	8,408,354	9,656,378	9,828,631	8,789,953	8,335,945	6,798,337	6,432,801	7,145,957	8,126,492	7,640,216	8,028,219	96,568,604
33														
34	<b>DSM</b>													
35	Residential	423,360	422,850	500,378	689,937	608,797	513,572	583,802	426,906	440,606	352,788	345,794	367,401	5,676,191
36	Commercial	163,842	168,398	189,032	220,206	215,725	211,219	195,373	147,129	147,906	128,470	114,049	123,594	2,024,943
37	Industrial	96,796	103,454	103,799	112,624	111,963	107,003	113,735	86,536	79,764	67,500	68,360	75,117	1,126,651
38	Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
39	OPA	29,186	31,745	34,179	37,576	38,704	41,150	38,525	27,654	26,957	22,691	23,025	24,725	376,117
40														
41	<b>PSM</b>													
42	Residential	0	(16,543)	(36,537)	(109,806)	(8,275)	(23,462)	(46,936)	(50,758)	(34,947)	(338,826)	(156,362)	(106,902)	(929,354)
43	Commercial	0	(21,521)	(41,409)	(102,950)	(7,514)	(23,520)	(59,133)	(60,554)	(33,239)	(271,449)	(123,770)	(94,808)	(839,867)
44	Industrial	0	(13,222)	(22,738)	(52,654)	(3,900)	(11,915)	(34,424)	(35,615)	(17,925)	(142,623)	(74,187)	(57,622)	(466,825)
45	Street Lighting	0	(243)	(416)	(948)	(71)	(226)	(653)	(701)	(344)	(2,848)	(1,433)	(1,078)	(8,961)
46	OPA	0	(4,057)	(7,487)	(17,567)	(1,348)	(4,582)	(11,660)	(11,381)	(6,058)	(47,945)	(24,988)	(18,966)	(156,039)
47														
48	Sales for Resale	0	403,000	536,000	981,000	345,000	774,000	1,242,000	683,000	436,000	3,588,000	1,603,000	1,368,000	11,959,000
49														
50	Provision for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Misc. Service Revenue	24,792	24,792	24,792	24,792	24,792	24,792	24,792	24,792	24,792	24,792	24,792	24,792	297,504
52	Rent From Electric Property	102,334	102,334	102,334	102,334	102,334	102,334	102,334	102,334	102,334	102,334	102,334	102,334	1,228,008
53	Other Electric Revenues	238,705	238,705	238,705	238,705	238,705	238,705	238,705	238,705	238,705	229,635	229,635	229,635	2,837,250
54	PJM Reactive	145,608	134,405	153,188	175,953	175,572	165,738	137,659	137,773	159,048	177,993	163,703	154,590	1,881,230
55														
56	<b>Total Revenue</b>	22,746,179	27,079,763	30,148,378	30,721,510	28,291,294	24,837,842	24,404,569	23,904,280	25,689,396	29,773,962	26,719,778	27,002,003	321,318,954

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			<u>(3,438,797)</u>	<u>(13,657,824)</u>	<u>4,635,613</u>	<u>(7,778,360)</u>	<u>(15,451,196)</u>	<u>917,833</u>	<u>(3,761,971)</u>	<u>(122,062)</u>	<u>(725,144)</u>	<u>6,832,092</u>	<u>6,427,052</u>	<u>(51,559)</u>

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: ORIGINAL "X" 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	31,789,720	2,537,047	2,524,946	2,519,867	2,508,876	2,512,947	2,514,501
403151	Depreciation Expense - ARO Ash	DEPR	403	0	0	0	0	0	0	0
403500	Depr of General Plant	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	2,045,989	(122,995)	185,846	184,652	186,401	187,333	187,661
407354	DSM Deferral - Electric	OTH	407	(772,113)	(73,896)	281,236	(75,145)	(442,920)	(1,079,095)	(676,669)
407407	Carrying Charges	OTH	407	(1,599,860)	(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	18,503	0	1,890	1,890	1,890	1,890	1,890
408120	Franchise Tax - Non Electric	OTHTX	408	32	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	8,811,445	614,919	725,968	732,101	732,101	732,101	732,101
408150	State Unemployment Tax	OTHTX	408	13,183	338	11,666	2,265	(5,033)	118	76
408151	Federal Unemployment Tax	OTHTX	408	6,672	154	4,078	(530)	(757)	948	956
408152	Employer FICA Tax	OTHTX	408	1,022,530	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	117	0	26	0	0	29	0
408470	Franchise Tax	OTHTX	408	37,778	24,171	0	0	3,407	0	2,272
408700	Fed Social Security Tax-Elec	OTHTX	408	(9,000)	5,000	0	0	(15,000)	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	473	0	3	0	1	0	0
408851	Sales & Use Tax Exp	OTHTX	408	(193)	4	0	(1)	0	(195)	0
408960	Allocated Payroll Taxes	OTHTX	408	832,885	148,212	159,781	83,928	(68,933)	82,143	80,643
409102	SIT Exp-Utility	FIT	409	(1,186,935)	(98,911)	(98,911)	(98,911)	(98,911)	(98,911)	(98,911)
409104	Current State Income Tax - PY	FIT	409	1,209,020	(546,785)	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	(14,433,797)	(1,202,816)	(1,202,816)	(1,202,816)	(1,202,816)	(1,202,816)	(1,202,816)
409191	Fed Income Tax-Electric-PY	FIT	409	9,137,849	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	130,798	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	29,362,493	2,446,874	2,446,874	2,446,874	2,446,874	2,446,874	2,446,874
410102	DSIT: Utility: Current Year	FIT	410	3,692,765	307,730	307,730	307,730	307,730	307,730	307,730
410105	DFIT: Utility: Prior Year	FIT	410	3,563,846	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	264,756	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	(12,555,170)	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	(1,902,187)	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	(11,952)	(1,786)	(924)	(924)	(924)	(924)	(924)
426510	Other	CO	426	(998,081)	(1,047,271)	0	0	71,623	(22,433)	0
426891	IC Sale of AR Fees VIE	CO	426	453,682	32,204	39,962	42,164	38,315	40,189	36,773
440000	Residential	REV	440	120,142,252	10,764,634	12,874,646	10,127,950	9,085,273	7,915,095	7,508,314
440990	Residential Unbilled Rev	REV	440	453,152	1,212,394	(1,263,731)	(836,672)	(528,078)	(339,258)	784,453
442100	General Service	REV	442	107,223,331	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	273,421	(134,486)	(235,686)	(289,852)	106,074	(21,272)	223,617
442200	Industrial Service	REV	442	50,255,692	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	137,885	(153,749)	15,961	(218,848)	136,596	(102,759)	162,141
444000	Public St & Highway Lighting	REV	444	1,564,087	136,237	116,540	135,023	131,291	130,149	127,100

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: ORIGINAL "X" UPDATED REVISED

445000	Other Sales to Public Auth	REV	445	20,031,900	1,709,352	1,715,247	1,574,174	1,646,049	1,517,430	1,560,495
445090	OPA Unbilled	REV	445	47,540	(61,084)	(10,057)	(114,799)	44,432	(50,026)	63,810
447150	Sales For Resale - Outside	REV	447	28,756,900	2,931,217	1,775,211	1,608,680	3,515,082	2,495,303	1,297,999
448000	Interdepartmental Sales-Elec	REV	448	49,086	2,467	9,022	11,880	33,871	(26,351)	2,070
449100	Provisions For Rate Refunds	REV	449	(400,371)	(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	300,064	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	175,773	0	32,539	0	36	85	113
454300	Tower Lease Revenues	REV	454	11,087	231	231	231	0	231	231
454400	Other Electric Rents	REV	454	879,037	32,503	80,504	66,175	73,505	73,073	75,582
454601	Other Miscellaneous	REV	454	0	0	0	0	0	0	0
456025	RSG Rev - MISO Make Whole	REV	456	917,640	66,722	172,028	20,831	222,875	20	52,195
456040	Sales Use Tax Coll Fee	REV	456	600	50	50	50	50	50	50
456075	Data Processing Service	REV	456	100	0	0	0	0	0	0
456100	Profit or Loss on Sale of M&S	REV	456	2,088	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	50,100	5,041	5,369	6,684	4,763	3,621	4,619
456111	Other Transmission Revenues	REV	456	1,945,551	304,346	60,201	(3,379)	(552)	(43,274)	121,038
456610	Other Electric Revenues	REV	456	25,633	0	15,633	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	58,541	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	224,279	0	0	65,634	13,302	(1)	15,078
457204	PJM Reactive Rev	REV	457	2,977,801	1,100,470	24,057	(45,057)	622,802	177,769	156,769
500000	Suprvsn and Engrg - Steam Oper	PO	500	2,659,532	358,766	216,246	312,104	154,115	309,876	256,734
501110	Coal Consumed-Fossil Steam	Fuel	501	89,818,406	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	1,673,875	478,191	64,236	115,658	108,966	131,337	113,379
501160	Coal Sampling & Testing	PO	501	49	0	0	0	0	0	0
501180	Sale Of Fly Ash-Revenues	PO	501	549	0	0	0	0	0	0
501190	Sale of Fly Ash-Expenses	PO	501	419,881	188,048	14,255	22,671	31,111	19,429	32,435
501310	Oil Consumed-Fossil Steam	Fuel	501	1,460,780	223,682	275,115	116,257	48,065	(120,684)	154,017
501350	Oil Handling Expense	PO	501	4,692	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	0	0	0	0	0	0	0
502040	COST OF LIME	PO	502	8,326,864	565,241	899,842	657,316	956,771	558,101	526,570
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	3,645,741	276,235	335,629	260,804	340,468	300,401	346,998
505000	Electric Expenses-Steam Oper	PO	505	866,043	59,590	76,168	57,068	81,114	59,996	66,195
506000	Misc Fossil Power Expenses	PO	506	1,992,138	441,290	75,530	143,951	137,200	142,327	107,698
509030	SO2 Emission Expense	EA	509	561	68	53	49	38	49	45
509210	Seasonal NOx Emission Expense	EA	509	9,918	(54)	0	(11)	11	0	0
509212	Annual NOx Emission Expense	EA	509	10,947	2,678	2,315	1,028	703	629	537
510000	Suprvsn and Engrng-Steam Maint	PM	510	1,778,173	171,031	157,470	153,293	134,684	139,015	158,412
510100	Suprvsn & Engrng-Steam Maint R	PM	510	34,001	4,239	1,368	2,830	3,110	2,208	3,046
511000	Maint of Structures-Steam	PM	511	4,588,991	284,649	281,469	275,899	530,210	319,727	348,412
512100	Maint of Boiler Plant-Other	PM	512	6,071,243	483,448	509,567	469,542	626,293	389,447	615,609
513100	Maint of Electric Plant-Other	PM	513	1,143,580	69,752	161,743	77,787	8,025	14,451	372,294
514000	Maintenance - Misc Steam Plant	PM	514	2,442,045	235,239	85,988	228,980	132,808	174,130	927,328
514300	Maintenance - Misc Steam Plant	PM	514	687	19	46	45	57	58	47
546000	Suprvsn and Enginring-CT Oper	PO	546	400,147	24,593	31,995	33,079	36,570	35,102	30,953
547100	Natural Gas	Fuel	547	1,365,585	(10,659)	100,590	108,101	145,050	0	355,180
547150	Natural Gas Handling-CT	PO	547	10,904	745	897	793	876	823	1,740

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547701	Propane Gas	Fuel	547	230,538	290	457	209	254	277	326
548100	Generation Expenses-Other CT	PO	548	6,481	517	485	237	467	507	1,481
548200	Prime Movers - Generators- CT	PO	548	327,386	23,156	30,205	22,235	29,867	22,347	24,017
549000	Misc-Power Generation Expenses	PO	549	982,399	77,739	92,270	64,503	83,156	78,211	77,214
551000	Suprvsn and Enginring-CT Maint	PM	551	78,512	4,305	4,695	5,054	6,371	6,426	6,861
552000	Maintenance of Structures-CT	PM	552	256,458	52,452	36,454	10,251	31,361	19,298	6,571
553000	Maint-Gentg and Elect Equip-CT	PM	553	2,598,301	1,180,961	94,694	12,375	233,974	145,592	730,193
554000	Misc Power Generation Plant-CT	PM	554	299,587	19,946	18,289	24,117	32,303	23,456	16,619
555028	Purch Pwr - Non-native - net	PP	555	183,129	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	33,184,664	7,242,320	426,721	848,576	1,411,560	638,754	3,913,284
556000	System Cnts & Load Dispatching	OPS	556	1,219	38	169	29	119	168	147
557000	Other Expenses-Oper	OPS	557	12,098,265	969,469	896,361	934,137	1,141,812	1,567,993	1,478,598
557450	Commissions/Brokerage Expense	OPS	557	37,666	3,413	3,059	2,775	2,775	3,110	2,897
557980	Retail Deferred Fuel Expenses	Fuel	557	(7,058,078)	(740,995)	(150,770)	(293,962)	(57,271)	(515,826)	(2,760,567)
560000	Supervsn and Engrmg-Trans Oper	TO	560	2,791	168	156	238	419	197	255
561100	Load Dispatch-Reliability	TO	561	111,540	9,039	8,995	8,554	9,759	9,193	8,993
561200	Load Dispatch-Mnitor&OprTrnSys	TO	561	497,871	42,513	39,986	38,840	46,901	41,676	39,949
561300	Load Dispatch - TransSvc&Sch	TO	561	67,939	5,735	5,474	5,235	6,266	5,693	5,483
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	3,196,055	1,460,340	0	70,841	487,951	145,656	141,977
561500	ReliabilityPlanning&StdsDev	TO	561	1,424	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	109,311	4,787	18,254	5,039	13,173	17,139	9,059
563000	Overhead Line Expenses-Trans	TO	563	40,700	364	27,842	406	732	9,289	50
565000	Transm of Elec By Others	TO	565	16,001,965	1,378,624	1,410,810	1,203,370	555,301	1,231,399	1,222,093
566000	Misc Trans Exp-Other	TO	566	471,454	17,970	14,313	73,359	16,865	81,773	13,736
566100	Misc Trans-Trans Lines Related	TO	566	757	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	8,651	404	65	552	641	1,160	(790)
569100	Maint of Computer Hardware	TM	569	685	71	0	89	23	0	0
569200	Maint of Computer Software	TM	569	95,126	8,523	9,869	6,901	12,961	7,920	5,434
570100	Maint Stat Equip-Other- Trans	TM	570	257,249	(4,600)	5,786	9,852	40,202	20,920	14,311
570200	Main-Cir BrkrsTrnsf Mtrs-Trans	TM	570	59,559	0	0	6,667	2,333	7,457	8,709
571000	Maint of Overhead Lines-Trans	TM	571	219,629	26,170	(9,309)	13,888	30,274	5,874	54,577
575700	Market Facilitation-Mntr&Comp	RMO	575	1,124,590	162,974	166,543	139,692	161,428	142,700	32,267
580000	Supervsn and Engrng-Dist Oper	DO	580	48,026	5,448	3,077	3,483	7,342	4,132	3,616
581004	Load Dispatch-Dist of Elec	DO	581	412,185	28,916	34,357	32,154	40,547	32,013	32,253
582100	Station Expenses-Other-Dist	DO	582	189,114	7,535	20,491	16,776	20,273	17,862	20,178
583100	Overhead Line Exps-Other-Dist	DO	583	17,911	(22,821)	8,300	2,721	(6,214)	3,375	2,143
583200	Transf Set Rem Reset Test-Dist	DO	583	99,250	10,865	8,212	8,864	11,067	6,693	7,528
584000	Underground Line Expenses-Dist	DO	584	372,319	22,406	37,990	31,451	36,860	55,286	4,848
586000	Meter Expenses-Dist	DO	586	841,101	73,202	68,930	61,309	81,633	57,809	58,189
587000	Cust Install Exp-Other Dist	DO	587	609,639	85,750	60,557	46,019	8,338	32,222	32,224
588100	Misc Distribution Exp-Other	DO	588	2,511,126	229,803	136,198	221,862	222,700	425,622	149,967
589000	Rents-Dist Oper	DO	589	(20,243)	8,450	3,370	13,192	(23,685)	4,991	6,573
591000	Maintenance of Structures-Dist	DM	591	4,487	466	0	0	142	0	0
592100	Maint Station Equip-Other-Dist	DM	592	224,846	14,114	28,402	15,685	23,778	20,187	30,645
592200	Cir BrkrsTrnsf Mtrs Rely-Dist	DM	592	86,393	0	0	0	8,196	4,333	4,333
593000	Maint Overhd Lines-Other-Dist	DM	593	9,618,269	455,910	307,484	247,181	1,747,639	491,939	790,646
593100	Right-of-Way Maintenance-Dist	DM	593	12	0	0	0	0	0	0



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594000	Maint-Underground Lines-Dist	DM	594	359,860	14,430	17,660	20,898	15,559	16,278	42,785
595100	Maint Line Transfers-Other-Dist	DM	595	440,418	106	778	1,169	626	470	191,336
596000	Maint-StreetLightng/Signl-Dist	DM	596	481,208	69,734	40,106	31,987	27,763	29,229	43,473
597000	Maintenance of Meters-Dist	DM	597	342,489	25,519	28,348	21,261	33,155	25,637	28,314
901000	Supervision-Cust Accts	CO	901	270,604	18,261	22,044	18,728	26,180	23,299	22,578
902000	Meter Reading Expense	CO	902	871,457	65,006	88,441	61,626	95,860	70,904	44,737
903000	Cust Records & Collection Exp	CO	903	2,942,076	159,586	290,243	248,045	338,746	225,033	273,838
903100	Cust Contracts & Orders-Local	CO	903	205,728	26,921	22,422	8,014	19,539	13,570	16,216
903200	Cust Billing & Acct	CO	903	1,040,152	73,103	75,475	193,688	86,893	72,872	71,275
903250	Cust Billing - Common	CO	903	149,909	149,909	0	0	0	0	0
903300	Cust Collecting-Local	CO	903	243,422	22,220	22,388	18,811	22,067	15,674	21,084
903400	Cust Receiv & Collect Exp-Edp	CO	903	42,663	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	(316,209)	(166,863)	(17,585)	(14,980)	(14,184)	(11,546)	(11,457)
904000	Uncollectible Accounts	CO	904	(162,175)	0	0	0	0	0	0
904001	BAD DEBT EXPENSE	CO	904	11,475	(114,140)	9,320	(12,108)	(2,728)	(289)	32,654
904003	Cust Acctg-Loss On Sale-AR	CO	904	0	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	481	63	32	20	15	125	48
908000	Cust Asst Exp-Conservation Pro	CSI	908	12	3	0	1	0	0	3
909650	Misc Advertising Expenses	CSI	909	5,272	643	1,192	0	492	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	356,738	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	282,677	41,563	18,031	15,190	19,453	23,974	32,223
912000	Demonstrating & Selling Exp	SE	912	825,994	90,487	64,056	64,375	65,375	63,184	42,846
913001	Advertising Expense	SE	913	66,008	19,556	1,436	1,729	1,779	3,810	8,560
920000	A & G Salaries	AGO	920	6,250,198	1,191,335	437,118	439,971	298,770	462,305	486,236
920100	A & G Salaries - Project Suppt	AGO	920	92	0	0	0	0	0	0
921100	Employee Expenses	AGO	921	264,399	(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	39	3	0	5	0	0	5
921200	Office Expenses	AGO	921	484,424	66,587	39,743	36,019	51,125	50,441	44,215
921300	Telephone And Telegraph Exp	AGO	921	253	2	0	0	1	0	0
921400	Computer Services Expenses	AGO	921	344,293	119,226	34,640	18,101	18,592	11,479	3,212
921540	Computer Rent (Go Only)	AGO	921	52,444	2,113	3,630	4,056	3,774	2,931	4,804
921600	Other	AGO	921	1,262	70	2	24	19	73	106
921980	Office Supplies & Expenses	AGO	921	1,302,913	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	1,949,661	229,444	66,138	150,687	146,760	115,234	126,012
923980	Outside Services Employee &	AGO	923	(26,554)	(217)	(1,366)	(1,098)	(3,846)	(1,997)	(4,030)
924000	Property Insurance	AGO	924	3,487	(466)	403	361	(60)	403	(232)
924050	Inter-Co Prop Ins Exp	AGO	924	188,919	15,328	15,781	15,781	15,781	15,781	15,781
924980	Property Insurance For Corp.	AGO	924	163,296	14,213	13,553	13,553	13,553	13,553	13,553
925000	Injuries & Damages	AGO	925	251,144	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	717,851	54,925	60,266	60,266	60,266	60,266	60,266
925200	Injuries And Damages-Other	AGO	925	7,739	900	669	519	666	630	651
925980	Injuries And Damages For Corp.	AGO	925	12,670	1,076	1,054	1,054	1,054	1,054	1,054
926000	EMPL PENSIONS AND BENEFITS	AGO	926	3,917,008	396,955	284,723	336,818	326,413	551,265	307,970
926420	Employees' Tuition Refund	AGO	926	32	0	0	0	0	0	0
926430	Employees' Recreation Expense	AGO	926	22	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	1,812,776	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	699,444	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-Energy To Exp	AGO	929	(48,402)	(3,281)	(4,416)	(4,247)	(3,825)	(3,815)	(3,647)
929500	Admin Exp Transf	AGO	929	(685,155)	(31,499)	(26,046)	(29,757)	(59,220)	(33,576)	(37,886)
930150	Miscellaneous Advertising Exp	AGO	930	20,997	1,260	1,713	1,850	1,153	2,168	3,202
930200	Misc General Expenses	AGO	930	438,902	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	22,983	(41)	0	0	12,040	5,000	6,505
930230	Dues To Various Organizations	AGO	930	23,019	10,399	947	62	958	1,671	35
930240	Director'S Expenses	AGO	930	54,428	6,826	7,167	13	488	5,174	22,645
930250	Buy/Sell Transf Employee Homes	AGO	930	32,429	3,347	2,978	(236)	1,125	1,154	1,765
930600	Leased Circuit Charges - Other	AGO	930	37	0	0	12	15	0	0
930700	Research & Development	AGO	930	4,683	501	45	465	71	496	258
930940	General Expenses	AGO	930	1,644	260	86	457	53	43	101
931001	Rents-A&G	AGO	931	198,384	18,992	18,418	17,180	18,198	18,562	17,020
931008	A&G Rents-IC	AGO	931	822,957	83,131	81,259	80,709	88,016	87,304	56,073
935100	Maint General Plant-Elec	AGM	935	4,567	49	1,465	(541)	549	2,011	145
935200	Cust Infor & Computer Control	AGM	935	28	14	3	0	(4)	0	1
				632,074,031	60,845,598	52,869,409	46,523,306	53,684,951	45,366,352	48,391,320

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Revenues	REV	334,217,626	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	85,817,231	5,662,068	9,577,791	7,298,704	9,190,626	7,052,698	3,876,801
Purchased Power	PP	33,367,793	7,312,042	426,721	848,576	1,478,722	638,754	3,913,284
Other Power Supply	OPS	12,137,150	972,920	899,589	936,941	1,144,706	1,571,271	1,481,642
Emission Allowances	EA	21,426	2,692	2,368	1,066	752	678	582
<u>Operation</u>								
Production	PO	21,316,681	2,494,111	1,837,758	1,690,419	1,960,681	1,658,457	1,585,414
Customer Accounts	CO	5,436,392	(94,065)	555,874	566,811	685,338	430,515	511,093
Customer Service & Information	CSI	644,699	75,788	55,876	64,633	45,536	44,290	74,858
Sales Expense	SE	892,002	110,043	65,492	66,104	67,154	66,994	51,406
Transmission	TO	21,362,160	2,919,800	1,525,913	1,406,398	1,998,801	1,542,052	1,441,631
Regional Marketing	RMO	1,124,590	162,974	166,543	139,692	161,428	142,700	32,267
Distribution	DO	5,080,428	449,554	381,482	437,831	398,861	640,005	317,519
A&G	AGO	19,325,206	2,412,127	1,545,489	1,551,503	1,385,110	1,784,116	1,516,267
Other	OTH	(2,371,973)	(184,951)	166,221	(193,826)	(566,279)	(1,205,623)	(809,247)
<u>Maintenance</u>								
Production	PM	19,291,578	2,506,041	1,351,783	1,260,173	1,739,196	1,233,808	3,185,392
Transmission	TM	640,899	30,568	6,411	37,949	86,434	43,331	82,241
Regional Marketing	RMM	0	0	0	0	0	0	0
Distribution	DM	11,557,982	580,279	422,778	338,181	1,856,858	588,073	1,131,532
A&G	AGM	4,595	63	1,468	(541)	545	2,011	146
Operation & Maintenance Expense		104,305,239	11,462,332	8,083,088	7,365,327	9,819,663	6,970,729	9,120,519
Total Operating Expense		235,648,839	25,412,054	18,989,557	16,450,614	21,634,469	16,234,130	18,392,828
Depreciation Expense	DEPR	33,835,709	2,414,052	2,710,792	2,704,519	2,695,277	2,700,280	2,702,162
Amortization of Deferred Expenses								
Taxes Other Than Income Taxes	OTHTX	10,734,428	868,598	986,354	890,505	744,301	889,128	903,339
Income Taxes	FIT	17,637,429	1,270,249	1,451,953	1,451,953	1,451,953	1,451,953	1,451,953
Operating Income		36,361,221	915,692	4,592,097	3,528,124	632,951	2,815,370	1,490,756

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Account	Description	Code	FERC	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
				Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17
403002	Depr-Expense	DEPR	403	2,530,836	2,683,934	2,605,305	2,897,455	2,978,455	2,975,551
403151	Depreciation Expense - ARO Ash	DEPR	403	0	0	0	0	0	0
403500	Depr of General Plant	DEPR	403	0	0	879	(879)	0	0
404000	Amortization of Deferred Expenses	DEPR	404	0	0	0	0	0	0
404200	Amort of Elec Plt - Software	DEPR	404	189,662	194,506	184,359	232,116	203,272	233,176
407354	DSM Deferral - Electric	OTH	407	218,203	863,890	227,706	60,684	(127,641)	51,534
407407	Carrying Charges	OTH	407	(136,413)	(140,520)	(143,616)	(147,858)	(150,188)	(154,049)
408040	Taxes Property-Allocated	OTHTX	408	0	0	0	0	0	0
408050	Municipal License-Electric	OTHTX	408	1,890	1,890	1,890	1,890	0	1,493
408120	Franchise Tax - Non Electric	OTHTX	408	1	0	(1)	16	16	0
408121	Taxes Property-Operating	OTHTX	408	732,101	732,101	883,990	732,101	730,167	731,694
408150	State Unemployment Tax	OTHTX	408	281	229	2,558	414	174	97
408151	Federal Unemployment Tax	OTHTX	408	1,156	(534)	(724)	(32)	992	965
408152	Employer FICA Tax	OTHTX	408	80,039	84,940	75,317	130,720	82,891	84,912
408153	Employer Local Tax	OTHTX	408	0	0	0	0	0	0
408205	Highway Use Tax	OTHTX	408	0	36	0	0	26	0
408470	Franchise Tax	OTHTX	408	1,137	1,136	1,136	1,136	3,383	0
408700	Fed Social Security Tax-Elec	OTHTX	408	14,000	0	0	(13,000)	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	456	3	5	5	0
408851	Sales & Use Tax Exp	OTHTX	408	(1)	0	(30)	31	0	(1)
408960	Allocated Payroll Taxes	OTHTX	408	64,750	71,982	43,876	40,365	50,610	75,528
409102	SIT Exp-Utility	FIT	409	(98,911)	(98,911)	(98,911)	(98,911)	(98,911)	(98,914)
409104	Current State Income Tax - PY	FIT	409	0	0	1,803,742	0	(47,937)	0
409190	Federal Income Tax-Electric-PY	FIT	409	(1,202,816)	(1,202,816)	(1,202,816)	(1,202,816)	(1,202,816)	(1,202,821)
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	9,365,418	0	(227,569)	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	130,798	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	2,446,874	2,446,874	2,446,874	2,446,874	2,446,874	2,446,879
410102	DSIT: Utility: Current Year	FIT	410	307,730	307,730	307,730	307,730	307,730	307,735
410105	DFIT: Utility: Prior Year	FIT	410	0	0	3,634,696	0	(98,685)	27,835
410106	DSIT: Utility: Prior Year	FIT	410	0	0	253,358	0	(19,580)	30,978
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	(12,311,280)	(483,330)	239,440	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	(1,986,353)	0	84,166	0
411106	DFIT: Utility: Prior year	FIT	411	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	(924)	0	(1,848)	(925)	(924)	(925)
426510	Other	CO	426	0	686	0	(686)	0	0
426891	IC Sale of AR Fees VIE	CO	426	35,393	35,298	38,838	38,799	36,994	38,753
440000	Residential	REV	440	9,659,183	12,661,897	12,185,553	10,036,824	8,738,581	8,584,302
440990	Residential Unbilled Rev	REV	440	940,089	1,301,409	(948,589)	(443,981)	(705,141)	1,280,257
442100	General Service	REV	442	9,006,449	10,326,875	10,011,077	9,450,648	8,337,513	8,455,289
442190	General Service Unbilled Rev	REV	442	565,911	224,801	56,940	(385,833)	100,478	62,729
442200	Industrial Service	REV	442	4,218,651	4,666,134	4,705,420	4,518,823	3,986,829	4,226,492
442290	Industrial Svc Unbilled Rev	REV	442	278,841	38,403	108,915	(252,900)	202,345	(77,061)
444000	Public St & Highway Lighting	REV	444	119,193	142,099	132,170	131,617	127,281	135,387

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445000	Other Sales to Public Auth	REV	445	1,506,063	1,922,746	1,825,857	1,801,940	1,612,658	1,639,889
445090	OPA Unbilled	REV	445	115,294	30,351	44,537	(114,713)	102,272	(2,477)
447150	Sales For Resale - Outside	REV	447	2,854,945	1,087,021	865,178	3,335,800	3,099,616	1,890,848
448000	Interdepartmental Sales-Elec	REV	448	1,849	3,234	3,213	3,371	2,949	1,511
449100	Provisions For Rate Refunds	REV	449	126,260	15,598	94,259	(427,637)	(309,130)	(472,981)
450100	Late Payment Fees	REV	450	0	0	0	0	0	0
451100	Misc Service Revenue	REV	451	26,544	22,430	24,405	31,921	28,680	30,395
453625	Intercompany Sales of Water	REV	453	0	0	0	0	0	0
454200	Pole & Line Attachments	REV	454	138,278	0	0	4,590	24	108
454300	Tower Lease Revenues	REV	454	231	231	8,758	232	240	240
454400	Other Electric Rents	REV	454	84,770	75,595	73,095	75,595	75,595	93,045
454601	Other Miscellaneous	REV	454	0	0	0	0	0	0
456025	RSG Rev - MISO Make Whole	REV	456	(93)	79,845	136,878	48,994	117,420	(75)
456040	Sales Use Tax Coll Fee	REV	456	50	50	50	50	50	50
456075	Data Processing Service	REV	456	0	0	0	0	0	100
456100	Profit or Loss on Sale of M&S	REV	456	0	0	2,088	0	0	0
456110	Transmission Charge PTP	REV	456	1,757	4,337	5,095	3,859	1,310	3,645
456111	Other Transmission Revenues	REV	456	167,800	330,361	106,194	713,485	136,731	52,600
456610	Other Electric Revenues	REV	456	0	0	0	0	0	10,000
456970	Wheel Transmission Rev - ED	REV	456	4,472	4,841	5,113	5,050	4,791	4,285
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	20,539	29,182	30,091	17,236	16,183	17,035
457204	PJM Reactive Rev	REV	457	156,769	156,769	156,769	156,769	156,769	157,146
500000	Suprvsn and Engrg - Steam Oper	PO	500	174,236	504,670	59	36,053	170,099	166,574
501110	Coal Consumed-Fossil Steam	Fuel	501	8,076,434	5,918,585	8,410,963	7,067,051	7,229,508	7,334,313
501150	Coal & Other Fuel Handling	PO	501	121,769	135,928	75,437	89,954	101,391	137,629
501160	Coal Sampling & Testing	PO	501	0	0	0	49	0	0
501180	Sale Of Fly Ash-Revenues	PO	501	0	0	0	0	0	549
501190	Sale of Fly Ash-Expenses	PO	501	20,845	204,507	13,122	26,417	22,041	(175,000)
501310	Oil Consumed-Fossil Steam	Fuel	501	46,980	194,431	53,003	135,607	167,019	167,288
501350	Oil Handling Expense	PO	501	0	0	3,823	869	0	0
501996	Fuel Expense	Fuel	501	0	0	0	0	0	0
502040	COST OF LIME	PO	502	619,893	621,168	709,924	801,641	665,565	744,832
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	282,085	244,724	305,612	370,607	285,635	296,543
505000	Electric Expenses-Steam Oper	PO	505	71,569	61,468	72,318	114,651	79,238	66,668
506000	Misc Fossil Power Expenses	PO	506	231,417	47,445	130,524	169,365	145,593	219,798
509030	SO2 Emission Expense	EA	509	33	54	37	60	46	29
509210	Seasonal NOx Emission Expense	EA	509	2,080	2,317	1,775	2,149	1,499	152
509212	Annual NOx Emission Expense	EA	509	538	590	446	536	377	570
510000	Suprvsn and Engrng-Steam Maint	PM	510	136,422	125,685	149,600	144,567	164,913	143,081
510100	Suprvsn & Engrng-Steam Maint R	PM	510	1,918	1,143	4,094	3,694	3,436	2,915
511000	Maint of Structures-Steam	PM	511	403,721	469,062	410,881	419,438	444,731	400,792
512100	Maint of Boiler Plant-Other	PM	512	471,304	643,583	439,283	553,088	462,699	407,380
513100	Maint of Electric Plant-Other	PM	513	119,530	66,681	30,521	104,761	86,677	31,358
514000	Maintenance - Misc Steam Plant	PM	514	177,213	12,581	45,172	128,398	190,963	103,245
514300	Maintenance - Misc Steam Plant	PM	514	48	52	108	111	22	74
546000	Suprvsn and Engring-CT Oper	PO	546	38,046	32,251	32,055	38,658	37,199	29,646
547100	Natural Gas	Fuel	547	24,120	413,482	51,365	80,840	98,550	(1,034)
547150	Natural Gas Handling-CT	PO	547	818	793	875	858	867	819

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547701	Propane Gas	Fuel	547	244,371	(15,646)	0	0	0	0
548100	Generation Expenses-Other CT	PO	548	498	524	539	392	425	409
548200	Prime Movers - Generators- CT	PO	548	34,732	26,648	24,212	36,479	26,494	26,994
549000	Misc-Power Generation Expenses	PO	549	76,896	91,350	89,013	77,489	117,476	57,082
551000	Suprvsn and Enginring-CT Maint	PM	551	5,147	4,353	8,261	8,151	11,476	7,412
552000	Maintenance of Structures-CT	PM	552	9,508	7,821	16,981	27,581	181,301	(143,121)
553000	Maint-Gentlg and Elect Equip-CT	PM	553	(571,265)	601,629	15,131	19,086	105,579	30,352
554000	Misc Power Generation Plant-CT	PM	554	24,504	41,573	25,749	27,651	22,990	22,390
555028	Purch Pwr - Non-native - net	PP	555	74,166	0	0	(27,921)	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	2,500,527	5,947,174	1,343,574	5,241,297	2,018,830	1,652,047
556000	System Cnts & Load Dispatching	OPS	556	161	25	174	42	91	56
557000	Other Expenses-Oper	OPS	557	688,712	641,768	955,825	1,023,655	830,493	969,442
557450	Commissions/Brokerage Expense	OPS	557	2,846	2,730	2,747	3,677	3,786	3,851
557980	Retail Deferred Fuel Expenses	Fuel	557	(115,621)	(668,991)	(2,457,942)	2,079,249	(675,976)	(699,406)
560000	Supervsn and Engrng-Trans Oper	TO	560	197	241	300	153	301	166
561100	Load Dispatch-Reliability	TO	561	4,558	20,254	7,916	8,562	7,997	7,720
561200	Load Dispatch-Mnitor&OprTrnSys	TO	561	23,970	78,777	35,618	38,389	36,168	35,084
561300	Load Dispatch - TransSvc&Sch	TO	561	3,217	11,005	4,897	5,228	4,936	4,770
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	149,094	173,054	89,054	170,224	154,084	153,780
561500	ReliabilityPlanning&StdsDev	TO	561	0	0	0	0	0	0
561800	ReliabilityPlanning&StdsDev	TO	561	0	0	0	0	0	0
562000	Station Expenses	TO	562	12,839	3,404	6,430	5,874	5,829	7,484
563000	Overhead Line Expenses-Trans	TO	563	331	325	338	353	338	332
565000	Transm of Elec By Others	TO	565	1,777,871	1,433,053	1,449,898	1,687,317	1,391,003	1,281,226
566000	Misc Trans Exp-Other	TO	566	27,427	85,622	17,410	20,103	77,446	25,430
566100	Misc Trans-Trans Lines Related	TO	566	0	138	0	29	0	1
567000	Rents-Trans Oper	TO	567	0	0	0	0	0	0
569000	Maint of Structures-Trans	TM	569	1,022	1,554	1,467	220	0	2,356
569100	Maint of Computer Hardware	TM	569	69	6	11	0	416	0
569200	Maint of Computer Software	TM	569	5,644	6,716	6,671	50,184	(32,071)	6,374
570100	Maint Stat Equip-Other- Trans	TM	570	24,870	3,601	14,507	68,498	51,596	7,706
570200	Main-Cir BrkrsTrnsf Mtrs-Trans	TM	570	3,389	4,667	5,696	6,264	11,736	2,641
571000	Maint of Overhead Lines-Trans	TM	571	29,004	24,497	26,154	12,749	3,013	2,738
575700	Market Facilitation-Mntr&Comp	RMO	575	28,817	25,610	24,270	24,337	142,256	73,696
580000	Supervsn and Engrng-Dist Oper	DO	580	4,034	3,404	3,053	2,904	4,476	3,057
581004	Load Dispatch-Dist of Elec	DO	581	35,327	40,133	32,531	32,067	36,174	35,713
582100	Station Expenses-Other-Dist	DO	582	19,567	15,448	23,572	17,042	7,050	3,320
583100	Overhead Line Exps-Other-Dist	DO	583	6,953	5,727	3,860	6,038	4,308	3,521
583200	Transf Set Rem Reset Test-Dist	DO	583	6,965	7,149	7,489	10,017	7,782	6,619
584000	Underground Line Expenses-Dist	DO	584	36,367	23,374	31,247	33,064	34,424	25,002
586000	Meter Expenses-Dist	DO	586	71,008	79,199	65,246	101,839	65,172	57,565
587000	Cust Install Exp-Other Dist	DO	587	46,239	46,598	51,524	76,840	65,672	57,656
588100	Misc Distribution Exp-Other	DO	588	196,768	190,383	225,888	140,049	186,313	185,573
589000	Rents-Dist Oper	DO	589	5,446	5,150	9,665	(24,071)	(21,841)	(7,483)
591000	Maintenance of Structures-Dist	DM	591	1,815	0	401	0	0	1,663
592100	Maint Station Equip-Other-Dist	DM	592	21,439	12,281	7,641	26,420	21,589	2,665
592200	Cir BrkrsTrnsf Mtrs Rely-Dist	DM	592	0	8,667	5,242	22,732	18,780	14,110
593000	Maint Overhd Lines-Other-Dist	DM	593	972,116	867,943	842,478	925,265	818,117	1,151,551
593100	Right-of-Way Maintenance-Dist	DM	593	0	0	0	0	12	0

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594000	Maint-Underground Lines-Dist	DM	594	22,212	65,796	27,293	72,689	15,511	28,749
595100	Maint Line Transfrs-Other-Dist	DM	595	134,726	52,699	14,378	4,379	36,057	3,694
596000	Maint-StreetLightng/Signl-Dist	DM	596	30,297	43,676	18,251	58,531	39,765	48,396
597000	Maintenance of Meters-Dist	DM	597	20,555	25,547	27,961	42,358	33,819	30,015
901000	Supervision-Cust Accts	CO	901	22,786	20,180	22,926	32,256	21,867	19,499
902000	Meter Reading Expense	CO	902	105,564	63,399	67,466	92,959	60,930	54,565
903000	Cust Records & Collection Exp	CO	903	234,448	208,889	261,184	284,417	324,294	93,353
903100	Cust Contracts & Orders-Local	CO	903	18,753	8,704	20,388	20,972	14,187	16,042
903200	Cust Billing & Acct	CO	903	75,756	65,597	80,550	91,030	77,255	76,658
903250	Cust Billing - Common	CO	903	0	0	0	0	0	0
903300	Cust Collecting-Local	CO	903	19,606	15,988	21,060	25,092	20,218	19,214
903400	Cust Receiv & Collect Exp-Edp	CO	903	4,308	2,938	3,915	3,007	4,318	3,038
903750	Common - Operating-Cust Accts	CO	903	0	0	0	0	0	0
903891	IC Collection Agent Revenue	CO	903	(12,815)	(14,672)	(13,399)	(12,305)	(11,931)	(14,472)
904000	Uncollectible Accounts	CO	904	0	0	0	(162,175)	0	0
904001	BAD DEBT EXPENSE	CO	904	44,109	(7,570)	5,468	35,999	(289)	21,049
904003	Cust Acctg-Loss On Sale-A/R	CO	904	0	0	0	0	0	0
904891	IC Loss on Sale of AR VIE	CO	904	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	21	62	31	13	44	7
908000	Cust Asst Exp-Conservation Pro	CSI	908	0	0	3	0	0	2
909650	Misc Advertising Expenses	CSI	909	0	4	1,097	0	1,844	0
910000	Misc Cust Serv/Inform Exp	CSI	910	10,576	34,935	21,349	30,878	27,521	23,266

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910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	22,602	18,068	20,226	94,100	15,543	(38,296)
912000	Demonstrating & Selling Exp	SE	912	60,093	61,451	78,614	88,369	65,171	81,973
913001	Advertising Expense	SE	913	(2,847)	6,679	10,939	3,870	3,595	6,902
920000	A & G Salaries	AGO	920	578,705	444,822	438,864	281,588	507,371	683,113
920100	A & G Salaries - Project Suppt	AGO	920	6	4	9	42	7	24
921100	Employee Expenses	AGO	921	15,122	27,757	32,437	59,459	(23,576)	14,404
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	18	2	2	0	2	2
921200	Office Expenses	AGO	921	85,773	38,003	94,313	(76,723)	34,569	20,359
921300	Telephone And Telegraph Exp	AGO	921	50	0	50	50	50	50
921400	Computer Services Expenses	AGO	921	11,449	(19,037)	35,114	1,532	75,029	34,956
921540	Computer Rent (Go Only)	AGO	921	4,919	4,795	5,134	4,721	4,652	6,915
921600	Other	AGO	921	23	5	29	650	235	26
921980	Office Supplies & Expenses	AGO	921	85,923	79,714	115,226	79,055	261,681	151,307
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	203,111	142,039	84,582	281,435	173,411	230,808
923980	Outside Services Employee &	AGO	923	739	(2,551)	(3,554)	(3,580)	(2,769)	(2,285)
924000	Property Insurance	AGO	924	(241)	2,322	516	(241)	319	403
924050	Inter-Co Prop Ins Exp	AGO	924	15,781	15,781	15,781	15,781	15,781	15,781
924980	Property Insurance For Corp.	AGO	924	13,553	13,553	13,553	13,553	13,553	13,553
925000	Injuries & Damages	AGO	925	18,964	17,964	49,264	16,503	21,045	20,391
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0
925051	INTER-CO GEN LIAB EXP	AGO	925	60,266	60,266	60,266	60,266	60,266	60,266
925200	Injuries And Damages-Other	AGO	925	606	615	644	615	685	539
925980	Injuries And Damages For Corp.	AGO	925	1,054	1,054	1,054	1,054	1,054	1,054
926000	EMPL PENSIONS AND BENEFITS	AGO	926	326,854	308,276	531,986	385,819	305,355	(145,426)
926420	Employees' Tuition Refund	AGO	926	0	32	0	0	0	0
926430	Employees' Recreation Expense	AGO	926	0	0	0	1	0	0
926490	Other Employee Benefits	AGO	926	0	0	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	266,763	165,128	258,297	61,192	101,003	(19,996)
928000	Regulatory Expenses	AGO	928	0	0	0	0	0	0
928006	State Reg Comm Proceeding	AGO	928	58,602	57,846	57,846	57,846	57,846	57,846
928030	Professional Fees Consultant	AGO	928	0	0	0	0	0	0
929000	Duplicate Chrgs-Energy To Exp	AGO	929	(3,261)	(4,651)	(5,519)	(5,090)	(4,812)	(1,838)
929500	Admin Exp Transf	AGO	929	(50,854)	(43,749)	(61,537)	(208,044)	(52,565)	(50,422)
930150	Miscellaneous Advertising Exp	AGO	930	323	2,058	1,211	400	3,511	2,148
930200	Misc General Expenses	AGO	930	30,220	35,983	31,509	69,164	38,211	35,261
930210	Industry Association Dues	AGO	930	0	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	(340)	3	0	(147)	(55)	18
930230	Dues To Various Organizations	AGO	930	767	0	0	152	4,534	3,494
930240	Director'S Expenses	AGO	930	95	3,985	1,828	1,079	4,751	377
930250	Buy/Sell Transf Employee Homes	AGO	930	1,214	8,899	3,571	2,292	6,243	77
930600	Leased Circuit Charges - Other	AGO	930	0	0	10	0	0	0
930700	Research & Development	AGO	930	117	437	878	314	581	520
930940	General Expenses	AGO	930	33	136	203	34	25	213
931001	Rents-A&G	AGO	931	18,121	17,174	17,096	13,724	12,518	11,381
931008	A&G Rents-IC	AGO	931	55,704	57,244	55,999	59,681	55,697	62,140
935100	Maint General Plant-Elec	AGM	935	134	353	(1,155)	474	450	633
935200	Cust Infor & Computer Control	AGM	935	2	1	8	1	1	1
				55,302,462	60,775,887	52,256,112	58,040,468	49,555,475	48,462,691



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
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BASE PERIOD

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

Revenues	REV	29,993,845	33,124,209	29,633,066	28,711,740	25,834,044	26,092,759
<u>Operating Expenses</u>							
Fuel Expense	Fuel	8,276,284	5,841,861	6,057,389	9,362,747	6,819,101	6,801,161
Purchased Power	PP	2,574,693	5,947,174	1,343,574	5,213,376	2,018,830	1,652,047
Other Power Supply	OPS	691,719	644,523	958,746	1,027,374	834,370	973,349
Emission Allowances	EA	2,651	2,961	2,258	2,745	1,922	751
<u>Operation</u>							
Production	PO	1,672,804	1,971,476	1,457,513	1,763,482	1,652,023	1,572,543
Customer Accounts	CO	547,929	399,499	508,427	449,378	547,887	327,706
Customer Service & Information	CSI	33,178	53,007	42,675	124,978	44,908	(15,028)
Sales Expense	SE	57,246	68,130	89,553	92,239	68,766	88,875
Transmission	TO	1,999,504	1,805,873	1,611,861	1,936,232	1,678,102	1,495,993
Regional Marketing	RMO	28,817	25,610	24,270	24,337	142,256	73,696
Distribution	DO	428,674	416,565	454,075	395,789	389,530	370,543
A&G	AGO	1,800,179	1,435,909	1,836,662	1,174,177	1,676,208	1,207,459
Other	OTH	81,790	723,370	84,090	(87,174)	(277,829)	(102,515)
<u>Maintenance</u>							
Production	PM	778,050	1,974,163	1,145,781	1,436,526	1,674,787	1,005,878
Transmission	TM	63,998	41,041	54,506	137,915	34,690	21,815
Regional Marketing	RMM	0	0	0	0	0	0
Distribution	DM	1,203,160	1,076,609	943,645	1,152,374	983,650	1,280,843
A&G	AGM	136	354	(1,147)	475	451	634
Operation & Maintenance Expense		8,695,465	9,991,606	8,251,911	8,600,728	8,615,429	7,328,442
Total Operating Expense		20,240,812	22,428,125	16,613,878	24,206,970	18,289,652	16,755,750
Depreciation Expense	DEPR	2,720,498	2,878,440	2,790,543	3,128,692	3,181,727	3,208,727
Amortization of Deferred Expenses							
Taxes Other Than Income Taxes	OTHTX	895,354	892,236	1,008,015	893,646	868,264	894,688
Income Taxes	FIT	1,451,953	1,452,877	2,210,610	1,099,420	1,381,788	1,510,767
Operating Income		4,685,228	5,472,531	7,010,020	(616,988)	2,112,613	3,722,827

DUKE ENERGY KENTUCKY, INC.  
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MONTHLY REVENUES AND EXPENSES BY ACCOUNT  
FORECASTED PERIOD

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

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 Plt - 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	StT 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-PY	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

DUKE ENERGY KENTUCKY, INC.  
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DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED

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

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	583,713	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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DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" UPDATED REVISED

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 Pit - 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	1,885	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	234,487	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 Engring-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 Engrng-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 Facilitation-Mntr&Comp	RMO	575	142,066	142,066	142,066	146,021	146,021	146,021
580000	Supervsn and Engrng-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-Way 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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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  
PAGE 11 OF 12

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL "X" 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: ORIGINAL "X" 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	OTHTX	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)

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	\$ 210,019,643	\$ 206,547,358	\$ (3,472,285)
2				
3	Fuel Cost	90,158,703	96,568,604	6,409,901
4				
5	Other Revenue	<u>34,039,280</u>	<u>18,202,992</u>	<u>(15,836,288)</u>
6				
7	Total Revenue	<u>\$ 334,217,626</u>	<u>\$ 321,318,954</u>	<u>\$ (12,898,672)</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>\$ 119,185,024</u>	<u>\$ 114,670,826</u>	<u>\$ (4,514,198)</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>\$ 52,766,835</u>	<u>\$ 63,698,977</u>	<u>\$ 10,932,142</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	\$ 22,003,059	\$ 19,015,140	\$ (2,987,919)

↑  
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	\$ 1,124,590	\$ 1,716,657	\$ 592,067

↑  
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	<u>\$ 16,638,410</u>	<u>\$ 14,150,408</u>	<u>\$ (2,488,002)</u>

↑  
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	\$ 5,436,392	\$ 6,748,845	\$ 1,312,453

↑  
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	<u>\$ 644,699</u>	<u>\$ 1,081,198</u>	<u>\$ 436,499</u>

↑  
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	\$ 892,002	\$ 795,138	\$ (96,864)

↑  
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>\$ 19,329,801</u>	<u>\$ 18,909,843</u>	<u>\$ (419,958)</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	<u>\$ (2,371,973)</u>	<u>\$ (82,500)</u>	<u>\$ 2,289,473</u>

↑  
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	<u>\$ 33,835,709</u>	<u>\$ 44,542,262</u>	<u>\$ 10,706,553</u>

↑  
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	\$ (1,855)	\$ -	\$ 1,855
2				
3	State and Other Taxes	<u>10,736,283</u>	<u>12,781,066</u>	<u>2,044,783</u>
4				
5	Total Taxes Other than Income Taxes	<u>\$ 10,734,428</u>	<u>\$ 12,781,066</u>	<u>\$ 2,046,638</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	\$ (1,641,380)	\$ 395,485	\$ (1,245,895)
3	Federal	(10,173,160)	2,451,199	(7,721,961)
4				
5	<u>Schedule E-1</u>			
6	State	(865,262)	395,485	(469,777)
7	Federal	(15,862,100)	2,451,199	(13,410,901)
8				
9	<u>Difference</u>			
10	State	776,118	0	776,118
11	Federal	(5,688,940)	0	(5,688,940)

↑  
 To Schedule D-1

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

WPD-2.16a  
 WITNESS RESPONSIBLE:  
 R. H. PRATT / 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</u> <u>NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1	<u>Case No. 2017-00321</u>	\$
2	Estimated Expense	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	<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

Line No	Description	Schedule Reference	Long-Term Debt	Short-Term Debt
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	4.2430%	3.0830%
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 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:  
R. H. PRATT / C. S. LEE

Line No.	Description	Amount
1	Annual Depreciation Expense Determined Under FERC Regulations	
2	Original cost	\$ 214,359,000
3	Depreciation rate	2.16%
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	2.16%
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:  
R. H. PRATT / 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

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	\$ 34,680
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	EETPMGT	EE Product Management	7,236,912
14	EESTAFF	EE Staff costs	\$ 1,049,249
15		Total Other Production Expense	\$ 8,833,523
16			
17		<u>Customer Records &amp; Collection Expense</u>	
18	EESTAFF	EE Staff costs	\$ 3,838
19			
20		<u>Admin &amp; 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	\$ 106,483
26			
27		Total DSM Expense	\$ 8,978,524

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

WPD-2.23a  
 WITNESS RESPONSIBLE:  
 S. E. LAWLER

Line No.	Responsibility Center	Account	Description	Forecasted Period	Adjustment
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	\$ 539,892	\$ (539,892)

↑  
 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:  
R. H. PRATT / 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&amp;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</u> <u>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

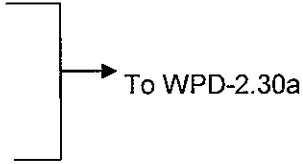
WPD-2.30a  
 WITNESS RESPONSIBLE:  
 R. H. PRATT

Line No.	Year	Description	Total	CPI 2016= 100 (A)	Total
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 Ike	(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-off's	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

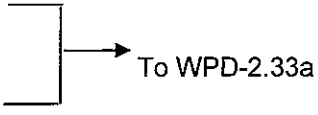
<u>Year</u>	<u>Description</u>	<u>East Bend</u>	<u>Woodsdale</u>	<u>Total</u>	<u>CPI</u> <u>2016=</u> <u>100 (A)</u>	<u>Total</u>
2013	Planned Outage O&M	\$ 4,100,366	\$ -	\$ 4,100,366	96.5%	\$ 4,249,084
2014	Planned Outage O&M	14,062,894	0	14,062,894	97.3%	14,453,128
2015	Planned Outage O&M	2,868,053	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><u>\$ 1,005,775</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-2.33b  
 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</u> <u>No.</u>	<u>Month</u>	<u>Forecasted</u> <u>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

<u>Line No.</u>	<u>Description</u>	<u>Pole Attachment Rate</u>		
		<u>Current</u>	<u>Proposed</u>	<u>% Increase</u>
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**

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2017-00321  
DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
DETAIL OF INCOME TAX RECONCILING ITEMS

WPE-1a  
WITNESS RESPONSIBLE:  
L. M. BELLUCCI

Line No.	Description	BASE PERIOD Twelve Months	FORECASTED PERIOD Twelve Months
1	Oper Income Before Federal & State Income Taxes	53,998,650	23,291,094
2	1107 Interest Charges	(9,730,366)	(14,155,510)
3	Book Taxable Income	44,268,284	9,135,584
4			
5	Perm Permanent Differences	448,476	1,158,877
6			
7	Temporary Differences:		
8	T13A08 Accounting Depreciation	24,599,961	44,542,262
9	T13A28 Tax Depreciation	(53,670,065)	(89,617,576)
10	Temp Other Temporary Differences	(58,073,010)	(26,140,183)
11	Total Temporary Differences:	(87,143,114)	(71,215,497)
12			
13	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	(42,426,354)	(60,921,036)
14			
15	Ky Tax Inc Adj - Misc:		
16	Kentucky Tax Inc. Adjustment - Misc	20,220,744	55,679,195
17			
18	Gross State Taxable Income	(22,205,610)	(5,241,841)
19			
20	Percent of Business Taxable in State	89.0867%	89.0867%
21			
22	State Business Taxable Income (after apportionment)	(19,782,245)	(4,669,783)
23			
24	Kentucky Income Tax Expense @ 6.0%	(1,186,935)	(280,187)
25	Cincinnati Income Tax Payable	0	0
26			
27	State Income Tax Deductible	(1,186,935)	(280,187)
28			
29	F.T.I. Bef S.I.T. & Fdri Tax Loss Carryforward	(42,426,354)	(60,921,036)
30	Kentucky Income Tax	1,186,935	280,187
31	Cincinnati Income Tax	0	0
32	Federal Taxable Income - Ordinary	(41,239,419)	(60,640,849)
33			
34	Federal Income Tax Before Credits @ 35%	(14,433,797)	(21,224,297)
35	Fuel Tax Credit	0	0
36	Federal Income Tax Payable	(14,433,797)	(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	39,601,191	54,896,163	7,210,032	31,493,646	53,998,650
2							
3	1107	Interest Charges	(9,551,345)	(10,528,413)	(3,682,616)	(5,070,682)	(9,730,366)
4							
5	P11A07	Fuel Tax Credit	-	-	-	-	0
6	P11A22	Meals & Entertainment	-	-	-	-	0
7	P11A77	AFUDC Equity	-	-	-	-	0
8	P11A95	After Tax ADC, M&E, ITC Permanent	685,761	748,103	311,710	74,424	448,476
9	P11B02	Auto Inclusion/Skybox Expenses	-	-	-	-	0
10	T11A02	Bad Debts - Tax over Book	(65,181)	(65,316)	40,314	62,934	103,113
11	T11B06	Surplus Materials Write-Off Liab	15	15	(33)	-	(33)
12	T11B08	Surplus Materials Write-Off Asset	248	248	29,456	-	29,456
13	T13A04	AFUDC Interest	-	-	-	-	0
14	T13A08	Book Depreciation/Amortization	26,201,375	28,143,276	12,068,031	10,590,029	24,599,961
15	T13A09	Book Capital Lease Meters	528,013	528,013	-	-	0
16	T13A10	Adjustment to Book Depreciation	-	-	-	2,814,055	-
17	T13A12	Book Gain/Loss on Property	-	-	-	-	0
18	T13A14	Contributions in Aid (CIAC's)	344,258	362,311	41,097	24,103	83,253
19	T13A18	Capitalized Hardware/Software	-	-	-	-	0
20	T13A19	After Tax ADC, M&E, ITC Temporary	(685,761)	(748,103)	(311,710)	(74,424)	(448,476)
21	T13A26	Tax Interest Capitalized	750,007	856,866	705,040	1,246,125	2,060,024
22	T13A28	Tax Depreciation/Amortization	(67,769,598)	(73,930,470)	(37,362,586)	(10,146,607)	(53,670,065)
23	T13A30	Tax Gains/Losses	(10,083,333)	(12,201,346)	(4,583,333)	(5,500,000)	(12,201,346)
24	T13B08	ASSET RETIREMENT OBLIGATION	-	-	-	-	0
25	T13B09	Book Depreciation Charged to Other Accounts	13,816	15,517	8,877	19,855	30,433
26	T13B19	Leased Meters - Elec & Gas	(439,725)	(791,711)	(119,833)	(146,803)	(518,622)
27	T13B23	Non-Cash Overhead Basis Adj	(106,078)	780,060	560,598	(171,100)	1,275,636
28	T13B26	Equipment Repairs - Annual Adj	(14,666,667)	(16,000,000)	(5,833,333)	(9,322,222)	(16,488,888)
	T13B31	Impairment of Plant Assets	-	-	-	1,190,000	-
29	T13B32	T & D Repairs 481(a) (pursuant to 3115)	-	-	-	-	0
30	T13B33	T & D Repairs - Annual Adj.	(4,766,667)	(5,200,000)	(2,166,667)	(7,171,111)	(9,771,111)
31	T13B43	Section 481(a) Casualty Losses	1,403,749	1,531,363	-	-	127,614
32	T13B45	Asset Retirement Obligation - Coal Ash	-	-	-	-	0
33	T15A22	Mark to Market - LT	677,832	(631,643)	-	-	(1,309,475)
34	T15A24	Loss on Recquired Debt-Amort	171,012	185,855	78,021	93,626	187,193
35	T15A95	Unamortized Debt Premium	12,067	13,164	5,485	6,582	13,164
36	T15B02	Reg Asset/ Liab Def Revenue	6,147,593	5,786,160	(4,730,828)	(1,574,535)	(6,667,188)
37	T15B04	Reg Asset - Accr Pension FAS158 - FAS87Qual	1,159,334	1,516,791	17,615,102	(27,496)	17,948,063
38	T16B07	Cash Flow Hedge - Reg Asset/ Liab	(935,094)	625,123	440,202	(8,711)	1,391,708
39	T15B27	Reg Asset Rate Case Expense - SC	-	-	(72,000)	72,000	0
40	T15B28	Reg Asset - Rate Case Expense	-	-	(68,436)	(354,626)	(423,062)
41	T15B29	Reg Asset-Pension Post Retirement PAA-FAS87Qual and Oth	-	(1,490,856)	(20,062,712)	706,027	(20,847,540)
42	T15B35	Regulatory Asset - Carbon Management	(150,000)	(200,000)	(50,000)	(150,000)	(260,000)
43	T15B37	Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	-	-	(51,048)	1,750	(49,298)
44	T15B38	Reg Asset-Pension Post Retirement PAA-FAS 106 and Oth	-	-	(1,867,568)	109,173	(1,758,395)
45	T15B40	Reg Asset - Accr Pension FAS158 - FAS87NQ	3,237	3,500,368	(134,197)	(838,500)	2,524,454
46	T15B41	Reg Asset - Accr Pension FAS158 - FAS 106/112	(168,961)	(6,308,826)	4,958,483	(15,737)	(1,197,119)
47	T15B43	Reg Asset - Transition from MISO to PJM	(574,262)	(478,105)	(225,996)	(127,081)	(258,920)
	T15B59	Reg Asset Opt Out Tariff IT Modifications	-	-	-	(147,120)	-
48	T17A01	Vacation Carryover - Reg Asset	-	55,007	-	(13,793)	41,214
49	T17A02	Accrued Vacation	(258,688)	(287,020)	(36,423)	(54,238)	(118,993)
50	T17A54	MGP Sites	(18,026)	-	-	-	18,026
51	T18A02	Deferred Revenue	118,117	128,637	49,770	28,857	89,147
52	T19A91	Rate Case - Deferred Costs	-	(244)	244	-	0
53	T20A30	REPS Incremental Costs	-	-	-	-	0
54	T20A38	Regulatory Asset - Deferred Plant Costs	(14,416,166)	(15,802,280)	(6,361,755)	(5,855,022)	(13,602,891)
55	T20C02	Demand Side Management (DSM) Defer	(753,160)	(842,018)	(1,977,631)	1,294,377	(772,112)
56	T22A01	Emission Allowance Expense	(24,230)	22,568	1,830	11,868	60,496
57	T22A23	Retirement Plan Expense - Overfunded	(194,089)	(457,128)	(107,537)	(129,045)	(499,621)
58	T22A28	Retirement Plan Expense - Underfunded	30,446	3,022,414	(65,653)	(1,402,604)	1,523,711
59	T22A29	Non-qualified Pension - Accrual	(5,586)	1,141	(2,705)	(3,245)	777
60	T22A30	Retirement Plan Funding - Underfunded	(926,090)	-	(441,793)	395,512	879,839
61	T22A55	Environmental Reserve	903	(17,123)	(191,199)	180,147	(29,078)
62	T22B13	ANNUAL INCENTIVE PLAN COMP	(13,682)	114,828	(326,863)	324,252	125,899
63	T22B15	PAYABLE 401 (K) MATCH	423	7,210	(21,869)	19,731	4,849
64	T22E02	OPEB Expense Accrual	(43,563)	(402,790)	120,514	(65,258)	(303,971)
65	T22E06	FAS 112 Medical Expenses Accrual	(415)	(1,693)	(21,135)	445,471	423,058
66	T22H11	Asset Retirement Costs - ARO	-	-	-	-	0
67	T22H12	ARO Regulatory Asset	-	-	-	-	0
68	T22H45	Asset Retirement Costs - Coal Ash	-	-	-	-	0
69	T22H46	ARO Regulatory Asset - Coal Ash	-	-	-	-	0
70							
71							
72							
73		F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	(48,769,580)	(43,543,160)	(46,632,423)	2,836,584	(42,426,354)
74							
75		Ky Tax Inc Adj - Misc:					0
76		Kentucky Tax Inc. Adjustment - Tax Gains/Losses					20,220,744
77		Kentucky Tax Inc. Adjustment - Bonus Depr					0
78							0
79		Gross State Business Taxable Income					(22,205,610)
80							0
81		Percent of Business Taxable In State					89.0867%
82							0
83		Kentucky Business Taxable Income					(19,782,245)
84							0
85		Kentucky Income Tax Expense @ 6.000%					(1,186,935)
86		Cincinnati Income Tax Payable					0
87		State Income Tax Payable Year to Date					(1,186,935)
88							0
89		F.T.I. Before S.I.T. & Federal Tax Loss Cryfowd					(42,426,354)
90		Kentucky Income Tax					1,186,935
91		Cincinnati Income Tax					0
92							0
93		Federal Taxable Income - Ordinary					(41,239,419)
94							0
95		Federal Income Tax Before Credits @ 35%					(14,433,797)
96		Fuel Tax Credit					0
97		Federal Income Tax Payable					(14,433,797)

**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>	2,200	0	0	0	0	0	0	0	0	0	0	2,200	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	0	0	0	0	0	0
11	Safety	3,482	700	1,192	0	492	0	0	0	0	1,098	0	0	0
12		<u>5,283</u>	<u>2,743</u>	<u>1,195</u>	<u>(245)</u>	<u>492</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,098</u>	<u>0</u>	<u>0</u>	<u>0</u>
13														
14	<u>Sales Aids</u>	55,151	16,604	1,433	1,976	1,779	3,777	7,643	2,101	4,578	8,958	925	1,846	3,531
15														
16	<u>Undetermined</u>	29,643	2,112	1,713	1,848	1,153	2,201	4,119	(4,625)	4,163	3,191	3,345	4,904	5,519
17														
18	Total	<u>92,277</u>	<u>21,459</u>	<u>4,341</u>	<u>3,579</u>	<u>3,424</u>	<u>5,978</u>	<u>11,762</u>	<u>(2,524)</u>	<u>8,741</u>	<u>13,247</u>	<u>4,270</u>	<u>8,950</u>	<u>9,050</u>

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	<b>Total</b>	<b>1,857</b>	<b>155</b>	<b>155</b>	<b>155</b>	<b>155</b>	<b>155</b>	<b>155</b>	<b>155</b>	<b>155</b>	<b>155</b>	<b>153</b>	<b>152</b>	<b>157</b>

Notes:

(1) Eliminated on Schedule D-2.23.

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

WPF-5a  
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	<b>Legal</b>													
2	ASHLEGL - Ash Legal	5,341	1,134	0	2,402	0	733	0	140	131	292	0	509	0
3	FERC - FERC Issues	83,919	12,969	2,730	3,960	680	6,398	13,084	443	4,824	8,285	572	23,206	6,768
4	LITIGATI - Litigation	34,052	5,484	1,521	4,260	781	1,091	7,118	5,168	1,974	3,315	2,398	942	0
5	Total Legal Services	123,312	19,587	4,251	10,622	1,461	8,222	20,202	5,751	6,929	11,892	2,970	24,657	6,768
6														
7	<b>Engineering</b>													
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	<b>Accounting</b>													
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	<b>Other</b>													
16	300MPRJ - 3D O&M Projects	115	0	0	0	0	116	(1)	0	0	0	0	0	0
17	430 - DEK Circuit Connectivity	1,500	0	0	0	0	0	0	0	300	300	300	300	300
18	ADMIN - Administrative	181	0	0	0	0	0	0	0	0	0	181	0	0
19	BCOAL - Coal Purchasing Svcs	15,031	717	1,490	1,515	1,661	914	727	3,601	3,843	(2,025)	3,220	(4,256)	3,624
20	BPO - Business Process Outsourcing	4,201	0	0	101	187	343	385	497	495	534	471	556	662
21	COMCONT - Commercial Contracts	22,607	35	2,835	1,309	683	576	3,224	702	1,888	1,431	588	6,289	3,047
22	CONSULT - Consulting	13,191	3,456	5,528	63	279	170	207	385	36	647	138	511	1,771
23	CUSTSVC - Customer Services Function	5,679	0	0	0	0	0	717	254	0	0	0	0	4,708
24	DOJ2015 - DanRvr DOJ Settltmnt Agrmnt	33,687	16,910	(2,775)	234	3,125	1,871	2,637	2,944	2,956	111	1,293	1,154	3,227
25	EESTAFF-EE Staff Costs	(17)	(17)	0	0	0	0	0	0	0	0	0	0	0
26	EHSALOC - EHS Service Company Allocation	21,414	1,938	5,335	993	4,019	1,428	1,193	931	1,242	691	844	1,988	812
27	EHSOFST - EHS Allocation Offset	(21,414)	(1,938)	(5,335)	(993)	(4,019)	(1,428)	(1,193)	(931)	(1,242)	(691)	(844)	(1,988)	(812)
28	EMPLBBT - Employment, Labor & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
29	ENVSAFE - ENVIRONMENTAL & SAFETY	246	0	0	176	0	0	0	70	0	0	0	0	0
30	EMISC - P&CM - Environmental Projects - Misc	4	4	0	0	0	0	0	0	0	0	0	0	0
31	EPRIDUE - Commitment to EPRI research	1,415	0	0	0	1,415	0	0	0	0	0	0	0	0
32	FACMT - Fac Maint	21	0	0	21	0	0	0	0	0	0	0	0	0
33	FNCTOFF - Offset to Funcional UA Alloc	(358,653)	(32,758)	(20,348)	(29,645)	(36,512)	(23,696)	(26,688)	(23,722)	(39,005)	(25,892)	(23,983)	(29,514)	(46,890)
34	IMCHRG - IM Chargebacks	176,614	25,373	9,672	17,631	22,131	9,273	12,426	12,560	21,280	11,093	8,954	11,610	14,611
35	IMS - Information Mgt	27,405	3,160	1,926	3,575	2,172	1,868	1,191	1,990	1,987	2,101	2,345	2,061	3,029
36	IREVPRO - Inaccurate Meter Usage	74	0	0	0	0	0	74	0	0	0	0	0	0
37	ITSUPP - IT Support	11,634	0	4	4,346	35	0	515	40	0	3,099	0	0	3,595
38	LEG&REG - LEGISLATIVE & REGULATORY	5,809	25	0	198	0	126	4,049	614	797	0	0	0	0
39	MGTED - Management Allocations	0	0	0	0	0	0	0	0	0	0	0	0	0
40	MIAFT6 - Miami Fort 6	45,307	0	0	0	0	0	0	0	0	0	0	0	45,307
41	MKTRESH - Market Research Analysis	1,050	0	0	0	612	0	0	0	89	84	74	68	123
42	MOVEBOX - Box Moves	563	106	0	13	334	3	5	88	0	10	0	4	0
43	MOVEBOX - Office Relocations	56	40	0	9	3	1	3	0	0	0	0	0	0
44	NCCPOM - O&M Programmatic Support to CCP	137	60	0	0	25	26	4	3	0	0	0	19	0
45	OTHADM - OTHADM	1,252	60	965	128	(759)	138	110	67	74	72	270	94	33
46	PARK - Parking Expenses	4	4	0	0	0	0	0	0	0	0	0	0	0
47	PDWCOM - PD Wk Ctrs O&M	14,256	488	298	678	946	1,253	1,092	1,193	1,185	1,573	1,722	1,827	2,001
48	PRINT - Printing Svcs	11,854	737	173	2,117	715	858	463	5	3	6	5,313	1,439	5
49	Other - Non Specific	1,574,607	157,263	53,865	109,685	137,404	100,593	83,724	181,518	125,210	60,391	259,492	137,363	168,099
50	REALEST - Real Estate	9,632	313	590	751	338	338	0	650	156	878	0	2,463	3,155
51	SGPM - Smart Grid Project MGT	(6)	0	0	0	0	0	(6)	0	0	0	0	0	0
52	SKY1701 - Storm #1 - 2017-DEK	12,821	0	0	12,821	0	0	0	0	0	0	0	0	0
53	SSD - SSD Strategy Work	2,460	663	(293)	1,211	637	(223)	476	(11)	0	0	0	0	0
54	STAFF - General & Administrative supt	83,517	9,073	5,427	9,258	4,863	3,110	12,060	9,873	5,614	2,915	11,602	4,442	5,280
55	STAFF - Staffing	306	122	0	70	78	36	0	0	0	0	0	0	0
56	STAFFPS - Staff Costs for P&S	34,120	6,486	0	1,761	2	6,082	0	301	0	9,016	43	6,678	3,751
57	STRAT7 - Communications	1,049	0	0	0	0	0	0	0	0	0	967	82	0
58	STRAT10 - Grid Solutions Other	20,484	1,110	1,005	861	1,079	1,269	2,327	2,638	2,151	2,792	1,890	1,796	1,566
59	STUDY - Business Development Study	3,500	0	0	0	0	0	0	0	3,500	0	0	0	0
60	SUPPLY - Miscellaneous Supplies	9	0	0	0	0	0	0	2	0	0	5	0	2
61	TEOPER - Trading Floor Operating Costs	250	0	0	0	0	0	0	0	0	0	0	250	0
62	TESUPPO - supp for BPM, lbr and exp	21,823	16,210	159	80	0	0	2,039	1,837	0	0	0	749	749
63	Total Other Services	1,799,795	209,640	60,521	138,967	141,453	105,015	101,780	198,099	132,559	69,136	274,885	145,985	221,755
64														
65	<b>Total</b>	1,923,107	229,227	64,772	149,589	142,914	113,237	121,982	203,850	139,488	81,028	277,855	170,642	228,523

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 Settlmnt 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	ENVSAFE - 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)	(38,855)	(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&REG - 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 offs	0.5373%	0.5398%	0.5434%	0.5482%	0.5544%	0.5566%	0.5566%	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%