

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2018-00261

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

WORK PAPERS

SECTION A

WORKPAPERS
(not applicable)

SECTION B

WORKPAPERS

WPB-2.2a
WITNESS RESPONSIBLE:
N. GIAIMO / C. S. LEE

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS
AS OF NOVEMBER 30, 2018

| Company Account Number | Title | Original Cost (1) \$ | Allocation % | (2) Other Than KY Customers \$ |
|---|-------------------------------------|----------------------------|-----------------|---|
| Propane Cavern-Processing Facilities | | | | |
| <u>Production-Manufactured Gas</u> | | | | |
| 20400 | Land and Land Rights | 117,711 | 64.20% | 75,570 |
| 20401 | Rights of Way | 24,459 | 64.20% | 15,703 |
| 20500 | Structures & Improvements | 1,725,752 | 64.20% | 1,107,933 |
| 21100 | Liquefied Petroleum Gas Equipment | 5,912,799 | 64.20% | 3,796,017 |
| <u>Distribution</u> | | | | |
| 27400 | Land U-119 | 0 | 49.12% | 0 |
| 27500 | Structures & Improvements | 22,695 | 49.12% | 11,147 |
| 27602 | Gas Mains - Dist Lines/Steel | 4,734 | 64.20% | 3,039 |
| 27801 | System M&R Equipment #149 | 16,730 | 64.20% | 10,741 |
| <u>General</u> | | | | |
| 29100 | Office Furniture & Equipment #936 | 13,861 | 64.20% | 8,899 |
| 29400 | Tools, Shop & Garage Equipment #936 | 33,064 | 64.20% | 21,227 |
| 29700 | Communication Equipment | 369 | 64.20% | 237 |
| Total | | 7,872,174 | | 5,050,513 |
| Gas Feeder- Line AM | | | | |
| <u>Distribution</u> | | | | |
| 27401 | Rights of Way | 26,951 | 49.12% | 13,237 |
| 27605 | Mains-Steel Feeder Lines | 1,137,679 | 49.12% | 558,789 |
| Total | | 1,164,630 | | 572,026 |

(1) Includes account 106

(2) To WPB-2.2f

WPB-2.2b
WITNESS RESPONSIBLE:
N. GIAIMO / C. S. LEE

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS
AS OF NOVEMBER 30, 2018

| Company Account Number | Title | Original Cost (1) \$ | Allocation % | (2) Other Than KY Customers \$ |
|---|------------------------------|----------------------------|-----------------|---|
| Gas Feeder- Line AM-1-River Crossing | | | | |
| Distribution | | | | |
| 27400 | Land | 0 | 100.00% | 0 |
| 27605 | Mains-Steel Feeder Lines | 0 | 100.00% | 0 |
| General | | | | |
| 29800 | Miscellaneous Equipment | 0 | 100.00% | 0 |
| | Total | 0 | | 0 |
| Gas Feeder- Line AM-1-Other | | | | |
| Distribution | | | | |
| 27400 | Land | 3,315 | 49.12% | 1,628 |
| 27401 | Rights of Way | 21,371 | 49.12% | 10,497 |
| 27602 | Gas Mains - Dist Lines/Steel | 606,523 | 49.12% | 297,903 |
| 27605 | Mains-Steel Feeder Lines | <u>2,296,299</u> | 49.12% | <u>1,127,864</u> |
| | Total | 2,927,508 | | 1,437,892 |

(1) Includes account 106
(2) To WPB-2.2f

WPB-2.2c
 WITNESS RESPONSIBLE:
 N. GIAIMO / C. S. LEE

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2018-00261
 GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS
 AS OF NOVEMBER 30, 2018

| Company Account Number | Title | Original Cost (1) \$ | Allocation % | (2) Other Than KY Customers \$ |
|---|---------------------------|----------------------------|-----------------|---|
| Gas Feeder- Line AM-2-River Crossing | | | | |
| Distribution | | | | |
| 27605 | Mains-Steel Feeder Lines | 561,888 | 100.00% | 561,888 |
| General | | | | |
| 29800 | Miscellaneous Equipment | <u>41,786</u> | 100.00% | <u>41,786</u> |
| | Total | 603,674 | | 603,674 |
| Gas Feeder- Line AM-2-Other | | | | |
| Distribution | | | | |
| 27401 | Rights of Way | 120,800 | 49.12% | 59,333 |
| 27500 | Structures & Improvements | 867,267 | 49.12% | 425,972 |
| 27605 | Mains-Steel Feeder Lines | <u>1,614,155</u> | 49.12% | <u>792,818</u> |
| | Total | 2,602,222 | | 1,278,123 |

(1) Includes account 106

(2) To WPB-2.2f

WPB-2.2d
 WITNESS RESPONSIBLE:
 N. GIAIMO / C. S. LEE

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2018-00261
 GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS
 AS OF NOVEMBER 30, 2018

| Company Account Number | Title | Original Cost (1) \$ | Allocation % | (2) Other Than KY Customers \$ |
|---|--------------------------|----------------------------|-----------------|---|
| Gas Feeder- Line AM-7-River Crossing | | | | |
| Distribution | | | | |
| 27605 | Mains-Steel Feeder Lines | 231,295 | 100.00% | 231,295 |
| General | | | | |
| 29800 | Miscellaneous Equipment | <u>41,805</u> | 100.00% | <u>41,805</u> |
| | Total | 273,100 | | 273,100 |
| Gas Feeder- Line AM-7-Other | | | | |
| Distribution | | | | |
| 27401 | Rights of Way | 113,377 | 49.12% | 55,687 |
| 27605 | Mains-Steel Feeder Lines | <u>6,171,309</u> | 49.12% | <u>3,031,137</u> |
| | Total | 6,284,686 | | 3,086,824 |

(1) Includes account 106

(2) To WPB-2.2f

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS
AS OF NOVEMBER 30, 2018

| Company Account Number | Title | Original Cost (1) \$ | Allocation % | (2) Other Than KY Customers \$ |
|---|---------------------------------------|----------------------------|-----------------|---|
| Gas Feeder- Line UL-6 | | | | |
| Distribution | | | | |
| 27400 | Land (Three Mile Station) | 1,423 | 49.12% | 699 |
| 27401 | Rights of Way | 183,365 | 49.12% | 90,063 |
| 27500 | Struc. & Improv. (Three Mile Station) | 27,112 | 49.12% | 13,316 |
| 27605 | Mains-Steel Feeder Lines | 698,674 | 49.12% | 343,165 |
| 27800 | System M & R Station Equip. - General | 792,023 | 49.12% | 389,015 |
| 27801 | System M & R Station Equip. | <u>70,218</u> | 49.12% | <u>34,489</u> |
| | Total | 1,772,815 | | 870,747 |
| Cold Springs Odorization Station | | | | |
| Distribution | | | | |
| 27800 | System M & R Station Equip. - General | 95,811 | 49.12% | 47,059 |
| 27801 | System M & R Station Equip. | <u>511,233</u> | 49.12% | <u>251,100</u> |
| | Total | 607,044 | | 298,159 |
| Alexandria Odorization Station | | | | |
| Distribution | | | | |
| 27800 | System M & R Station Equip. - General | 100,359 | 49.12% | 49,293 |
| 27801 | System M & R Station Equip. | <u>354,073</u> | 49.12% | <u>173,909</u> |
| | Total | 454,432 | | 223,202 |

(1) Includes account 106

(2) To WPB-2.2f

WPB-2.2f
WITNESS RESPONSIBLE:
N. GIAIMO / C. S. LEE

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
ORIGINAL COST APPLICABLE TO GAS FACILITIES
DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS
AS OF NOVEMBER 30, 2018

| Account Number | Title | Propane Cavern & Proc Fac | Gas Feeder Lines | | | | | | | Cold Springs Odor Plant | Alexandria Odor Plant | (1) Total Other than KY Cust | |
|------------------------------------|---------------------------------------|---------------------------|------------------|---------------------|------------|---------------------|------------|---------------------|------------|-------------------------|-----------------------|---------------------------------|------------|
| | | | AM | AM-1 River Crossing | AM-1 Other | AM-2 River Crossing | AM-2 Other | AM-7 River Crossing | AM-7 Other | | | | UL-6 Other |
| Production-Manufactured Gas | | | | | | | | | | | | | |
| 20400 | Land and Land Rights | 75,570 | | | | | | | | | | 75,570 | |
| 20401 | Rights of Way | 15,703 | | | | | | | | | | 15,703 | |
| 20500 | Structures & Improvements | 1,107,933 | | | | | | | | | | 1,107,933 | |
| 21100 | Liquefied Petroleum Gas Equipment | 3,796,017 | | | | | | | | | | 3,796,017 | |
| Total | | 4,995,223 | | | | | | | | | | 4,995,223 | |
| Distribution | | | | | | | | | | | | | |
| 27400 | Land | 0 | | 0 | 1,628 | | | | | | 699 | 2,327 | |
| 27401 | Rights of Way | | 13,237 | | 10,497 | | | 59,333 | | 55,687 | 90,063 | 228,817 | |
| 27500 | Structures & Improvements | 11,147 | | | | | | 425,972 | | | 13,316 | 450,435 | |
| 27602 | Gas Mains - Dist Lines/Steel | 3,039 | | | 297,903 | | | | | | | 300,942 | |
| 27605 | Mains-Steel Feeder Lines | | 558,789 | 0 | 1,127,864 | 561,888 | 792,818 | 231,295 | 3,031,137 | | 343,165 | 6,646,956 | |
| 27800 | System M & R Station Equip. - General | | | | | | | | | | 389,015 | 485,367 | |
| 27801 | System M & R Station Equip. | 10,741 | | | | | | | | | 34,489 | 470,239 | |
| Total | | 24,927 | 572,026 | 0 | 1,437,892 | 561,888 | 1,278,123 | 231,295 | 3,086,824 | 870,747 | 298,159 | 223,202 | 8,585,083 |
| General | | | | | | | | | | | | | |
| 29100 | Office Furniture & Equipment #936 | 8,899 | | | | | | | | | | 8,899 | |
| 29400 | Tools, Shop & Garage Equipment #936 | 21,227 | | | | | | | | | | 21,227 | |
| 29700 | Communication Equipment | 237 | | | | | | | | | | 237 | |
| 29800 | Miscellaneous Equipment | | | 0 | | 41,786 | | 41,805 | | | | 83,591 | |
| Total | | 30,363 | | 0 | | 41,786 | | 41,805 | | | | 113,954 | |
| Grand Total | | 5,050,513 | 572,026 | 0 | 1,437,892 | 603,674 | 1,278,123 | 273,100 | 3,086,824 | 870,747 | 298,159 | 223,202 | 13,694,260 |
| Work Paper Reference from: | | (WPB-2.2a) | (WPB-2.2a) | (WPB-2.2b) | (WPB-2.2b) | (WPB-2.2c) | (WPB-2.2c) | (WPB-2.2d) | (WPB-2.2d) | (WPB-2.2e) | (WPB-2.2e) | | |

(1) To Schedule B-2.2

| Account Number | Title | Original Cost Other than KY Customers 11/18 | Actual Accum Reserve 11/18 | Originally Forecasted Cost 11/18 | Rate | Forecasted Accum Reserve 11/18 | Original Cost 03/20 | Rate | Dec 18 - Mar 20 Expense | Accum Reserve 03/20 | Thirteen Month Average |
|------------------------------------|---------------------------------------|--|----------------------------------|---|-------|--------------------------------------|------------------------|-------|----------------------------|------------------------|------------------------------|
| <u>Production-Manufactured Gas</u> | | | | | | | | | | | |
| 20400 | Land and Land Rights | 75,570 | - | 75,570 | 0.00% | - | 75,570 | 0.00% | - | - | - |
| 20401 | Rights of Way | 15,703 | 15,688 | 15,703 | 0.00% | 15,885 | 15,703 | 0.00% | - | 15,885 | 15,885 |
| 20500 | Structures & Improvements | 1,107,933 | 915,022 | 1,106,014 | 0.40% | 926,314 | 1,106,014 | 0.40% | 5,899 | 932,213 | 930,001 |
| 21100 | Liquefied Petroleum Gas Equipment | 3,796,017 | 1,982,250 | 3,823,237 | 2.45% | 2,006,962 | 3,823,237 | 2.45% | 124,891 | 2,131,853 | 2,085,019 |
| | Total | 4,995,223 | 2,912,960 | 5,020,524 | | 2,949,161 | 5,020,524 | | 130,790 | 3,079,951 | 3,030,905 |
| <u>Distribution</u> | | | | | | | | | | | |
| 27400 | Land | 2,327 | - | 2,326 | 0.00% | - | 2,326 | 0.00% | - | - | - |
| 27401 | Rights of Way | 228,817 | 128,924 | 228,817 | 1.39% | 126,271 | 228,817 | 1.39% | 4,241 | 130,512 | 128,922 |
| 27500 | Structures & Improvements | 450,435 | 23,574 | 24,463 | 1.12% | 20,543 | 24,463 | 1.12% | 365 | 20,908 | 20,771 |
| 27602 | Gas Mains - Dist Lines/Steel | 300,942 | 18,686 | 300,942 | 2.04% | 18,814 | 300,942 | 2.04% | 8,186 | 27,000 | 23,930 |
| 27605 | Mains-Steel Feeder Lines | 6,646,956 | 4,374,210 | 6,192,503 | 2.04% | 4,315,452 | 6,192,503 | 2.04% | 168,436 | 4,483,888 | 4,420,725 |
| 27800 | System M & R Station Equip. - General | 485,367 | 169,180 | 186,887 | 2.08% | 151,658 | 186,887 | 2.08% | 5,183 | 156,841 | 154,897 |
| 27801 | System M & R Station Equip. | 470,239 | 119,015 | 260,773 | 1.39% | 113,836 | 260,773 | 1.39% | 4,831 | 118,667 | 116,855 |
| | Total | 8,585,083 | 4,833,589 | 7,196,711 | | 4,746,574 | 7,196,711 | | 191,242 | 4,937,816 | 4,866,100 |
| <u>General</u> | | | | | | | | | | | |
| 29100 | Office Furniture & Equipment #936 | 8,899 | 8,936 | 8,899 | 5.48% | 9,292 | 8,899 | 5.48% | 645 | 9,937 | 9,695 |
| 29400 | Tools, Shop & Garage Equipment #936 | 21,227 | 18,677 | 21,227 | 4.01% | 19,020 | 21,227 | 4.01% | 1,135 | 20,155 | 19,729 |
| 29700 | Communication Equipment | 237 | 4 | 238 | 6.67% | 20 | 238 | 6.67% | 21 | 41 | 33 |
| 29800 | Miscellaneous Equipment | 83,591 | 23,192 | 83,591 | 0.00% | 23,207 | 83,591 | 0.00% | - | 23,207 | 23,207 |
| | Total | 113,954 | 50,809 | 113,955 | | 51,539 | 113,955 | | 1,801 | 53,340 | 52,664 |
| | Grand Total | 13,694,260 | 7,797,358 | 12,331,190 | | 7,747,274 | 12,331,190 | | 323,833 | 8,071,107 | 7,949,669 |

Assumes additions are spread evenly over months.

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To SCH. B-2.2

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To SCH. B-3.1

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To SCH. B-2.2

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To SCH. B-3.1

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
PLANT IN SERVICE
13 MONTH AVERAGE

WPB-2.2h
WITNESS RESPONSIBLE:
N. GIAIMO / C. S. LEE

| Month | Gas Production | | | Gas Distribution | | | Gas General | | | Common | | Total Adjusted & Allocated |
|-------------------------|--------------------|-------------------|-----------------------|----------------------|--------------------|-----------------------|--------------------|------------------|-----------------------|--------------------|----------------------|----------------------------|
| | Orig Cost | Adjustment | Adjusted Jurisdiction | Orig Cost | Adjustment | Adjusted Jurisdiction | Orig Cost | Adjustment | Adjusted Jurisdiction | Orig Cost | Allocation at 27.38% | |
| Mar-19 | 7,820,132 | 5,020,525 | 2,799,607 | 545,312,213 | 8,585,083 | 536,727,130 | 24,513,227 | 113,954 | 24,399,273 | 47,225,171 | 12,930,252 | 576,856,262 |
| Apr-19 | 7,820,132 | 5,020,525 | 2,799,607 | 545,083,629 | 8,585,083 | 536,498,546 | 24,525,745 | 113,954 | 24,411,791 | 47,193,479 | 12,921,575 | 576,631,519 |
| May-19 | 7,820,132 | 5,020,525 | 2,799,607 | 544,854,670 | 8,585,083 | 536,269,587 | 24,543,227 | 113,954 | 24,429,273 | 47,161,736 | 12,912,883 | 576,411,350 |
| Jun-19 | 7,820,132 | 5,020,525 | 2,799,607 | 550,027,000 | 8,585,083 | 541,441,917 | 24,554,874 | 113,954 | 24,440,720 | 47,129,944 | 12,904,179 | 581,586,423 |
| Jul-19 | 7,820,132 | 5,020,525 | 2,799,607 | 549,797,290 | 8,585,083 | 541,212,207 | 24,566,086 | 113,954 | 24,452,132 | 47,098,101 | 12,895,460 | 581,359,406 |
| Aug-19 | 7,820,132 | 5,020,525 | 2,799,607 | 549,567,203 | 8,585,083 | 540,982,120 | 24,577,461 | 113,954 | 24,463,507 | 47,066,207 | 12,886,727 | 581,131,961 |
| Sep-19 | 7,820,132 | 5,020,525 | 2,799,607 | 557,123,173 | 8,585,083 | 548,538,090 | 24,588,801 | 113,954 | 24,474,847 | 47,034,264 | 12,877,981 | 588,690,525 |
| Oct-19 | 7,820,132 | 5,020,525 | 2,799,607 | 556,892,331 | 8,585,083 | 548,307,248 | 24,606,104 | 113,954 | 24,492,150 | 47,002,269 | 12,869,221 | 588,468,226 |
| Nov-19 | 7,820,132 | 5,020,525 | 2,799,607 | 556,661,110 | 8,585,083 | 548,076,027 | 24,617,372 | 113,954 | 24,503,418 | 46,970,224 | 12,860,447 | 588,239,499 |
| Dec-19 | 7,820,132 | 5,020,525 | 2,799,607 | 566,855,641 | 8,585,083 | 558,270,558 | 24,628,604 | 113,954 | 24,514,650 | 46,938,128 | 12,851,659 | 598,436,474 |
| Jan-20 | 7,820,132 | 5,020,525 | 2,799,607 | 566,622,909 | 8,585,083 | 558,037,828 | 24,605,966 | 113,954 | 24,492,012 | 46,905,982 | 12,842,858 | 598,172,303 |
| Feb-20 | 7,820,132 | 5,020,525 | 2,799,607 | 566,389,797 | 8,585,083 | 557,804,714 | 24,563,293 | 113,954 | 24,469,339 | 46,873,784 | 12,834,042 | 597,907,702 |
| Mar-20 | 7,820,132 | 5,020,518 | 2,799,614 | 568,859,766 | 8,585,083 | 560,074,683 | 24,627,421 | 113,954 | 24,513,467 | 46,841,550 | 12,825,216 | 600,212,980 |
| Total | 101,661,716 | 65,266,818 | 36,394,898 | 7,223,846,732 | 111,806,079 | 7,112,240,653 | 319,537,961 | 1,481,402 | 318,056,579 | 611,440,839 | 167,412,500 | 7,634,104,630 |
| 13 Month Average | 7,820,132 | 5,020,524 | 2,799,608 | 565,680,519 | 8,585,083 | 547,095,436 | 24,579,845 | 113,954 | 24,465,891 | 47,033,910 | 12,877,885 | 587,238,820 |

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To SCH. B-2.2

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To SCH. B-2.2

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To SCH. B-2.2

| Description | Utility Account | Account Description | Allocated Cost | Allocated Reserve | Average KY Alloc % | Book Cost |
|--|-----------------|-----------------------------|----------------|-------------------|--------------------|--------------|
| Alexandria - Measuring & Regulating Stations | 21100 | Liquified Petroleum Gas Equ | 0.00 | 0.00 | 49.1166% | 0.00 |
| Alexandria - Measuring & Regulating Stations | 27500 | Structures & Improvements - | 11,146.89 | 8,264.45 | 49.1166% | 22,694.75 |
| Alexandria - Measuring & Regulating Stations | 27800 | System Meas & Reg Station | 49,292.90 | 39,972.95 | 49.1166% | 100,358.94 |
| Alexandria - Measuring & Regulating Stations | 27801 | System M & R St. Electronic | 173,908.66 | 56,856.81 | 49.1166% | 354,073.09 |
| Alexandria - Measuring & Regulating Stations | 27802 | District Regulating Equipme | 0.00 | 0.00 | 49.1166% | 0.00 |
| Alexandria - Measuring & Regulating Stations | 29100 | Office Furniture and Equipm | 0.00 | 0.00 | 49.1166% | 0.00 |
| Cold Springs - Measuring & Regulating Stations | 27800 | System Meas & Reg Station | 47,059.10 | 39,476.87 | 49.1166% | 95,810.99 |
| Cold Springs - Measuring & Regulating Stations | 27801 | System M & R St. Electronic | 251,100.18 | 38,009.62 | 49.1166% | 511,232.83 |
| Constance Cavern - Propane Gas Storage | 20400 | Non-depr Land & Land Rights | 8,133.74 | 0.00 | 64.2000% | 12,669.37 |
| Constance Cavern - Propane Gas Storage | 20500 | Structures and Improvements | 607,246.63 | 617,743.31 | 64.2000% | 945,867.02 |
| Constance Cavern - Propane Gas Storage | 21100 | Liquified Petroleum Gas Equ | 742,985.53 | 266,225.82 | 64.2000% | 1,157,298.34 |
| Constance Cavern - Propane Gas Storage | 27801 | System M & R St. Electronic | 10,740.52 | 2,467.87 | 64.2000% | 16,729.78 |
| Erlanger Gas Plant - Propane Gas Storage | 20400 | Non-depr Land & Land Rights | 67,436.77 | 0.00 | 64.2000% | 105,041.70 |
| Erlanger Gas Plant - Propane Gas Storage | 20500 | Structures and Improvements | 500,686.35 | 297,278.43 | 64.2000% | 779,885.28 |
| Erlanger Gas Plant - Propane Gas Storage | 21100 | Liquified Petroleum Gas Equ | 1,862,295.69 | 1,188,471.47 | 64.2000% | 2,900,772.11 |
| Erlanger Gas Plant - Propane Gas Storage | 29100 | Office Furniture and Equipm | 8,899.06 | 8,936.33 | 64.2000% | 13,861.47 |
| Erlanger Gas Plant - Propane Gas Storage | 29400 | Tools, Shop & Garage Equip | 21,227.06 | 18,677.28 | 64.2000% | 33,063.96 |
| Erlanger Gas Plant - Propane Gas Storage | 29700 | Communication Equipment | 237.42 | 4.47 | 64.2000% | 369.00 |
| Feeder Line AM-0 - Gas Feeder Lines | 27401 | Rights of Way | 13,237.25 | 9,113.58 | 49.1166% | 26,950.67 |
| Feeder Line AM-0 - Gas Feeder Lines | 27605 | Gas Mains - Feeder Lines/St | 558,789.22 | 421,396.68 | 49.1166% | 1,137,678.95 |
| Feeder Line AM-1 - Gas Feeder Lines - KY | 27400 | Non-depr Land & Land Rights | 1,627.97 | 0.33 | 49.1166% | 3,314.50 |
| Feeder Line AM-1 - Gas Feeder Lines - KY | 27401 | Rights of Way | 10,496.94 | 8,540.27 | 49.1166% | 21,371.48 |
| Feeder Line AM-1 - Gas Feeder Lines - KY | 27602 | Gas Mains - Dist Lines/Stee | 297,903.51 | 18,285.56 | 49.1166% | 606,523.07 |
| Feeder Line AM-1 - Gas Feeder Lines - KY | 27605 | Gas Mains - Feeder Lines/St | 1,127,863.92 | 768,212.53 | 49.1166% | 2,296,298.85 |
| Feeder Line AM-1 - Gas Feeder Lines - KY | 29800 | Miscellaneous Equipment | 0.00 | 0.00 | 49.1166% | 0.00 |
| Feeder Line AM-1 - Gas Feeder Lines - River Crossing | 27400 | Non-depr Land & Land Rights | 0.00 | 0.00 | 100.0000% | 0.00 |
| Feeder Line AM-1 - Gas Feeder Lines - River Crossing | 27605 | Gas Mains - Feeder Lines/St | 0.00 | 0.00 | 100.0000% | 0.00 |
| Feeder Line AM-1 - Gas Feeder Lines - River Crossing | 29800 | Miscellaneous Equipment | 0.00 | 0.00 | 100.0000% | 0.00 |
| Feeder Line AM-2 - Gas Feeder Lines | 27401 | Rights of Way | 59,332.98 | 28,700.67 | 49.1166% | 120,800.25 |
| Feeder Line AM-2 - Gas Feeder Lines | 27500 | Structures & Improvements - | 425,972.15 | 4,274.47 | 49.1166% | 867,267.18 |
| Feeder Line AM-2 - Gas Feeder Lines | 27605 | Gas Mains - Feeder Lines/St | 792,818.13 | 669,762.06 | 49.1166% | 1,614,155.16 |
| Feeder Line AM-2 - Gas Feeder Lines | 29800 | Miscellaneous Equipment | 0.00 | 0.00 | 49.1166% | 0.00 |
| Feeder Line AM-2 - Gas Feeder Lines - River Crossing | 27605 | Gas Mains - Feeder Lines/St | 561,888.46 | 480,898.72 | 100.0000% | 561,888.46 |
| Feeder Line AM-2 - Gas Feeder Lines - River Crossing | 29800 | Miscellaneous Equipment | 41,785.66 | 11,593.44 | 100.0000% | 41,785.66 |
| Feeder Line AM-7 - Gas Feeder Lines - KY | 27401 | Rights of Way | 55,686.81 | 42,089.73 | 49.1166% | 113,376.76 |
| Feeder Line AM-7 - Gas Feeder Lines - KY | 27605 | Gas Mains - Feeder Lines/St | 3,031,137.28 | 1,601,643.42 | 49.1166% | 6,171,309.25 |
| Feeder Line AM-7 - Gas Feeder Lines - KY | 29800 | Miscellaneous Equipment | 0.00 | 0.00 | 49.1166% | 0.00 |
| Feeder Line AM-7 - Gas Feeder Lines - River Crossing | 27605 | Gas Mains - Feeder Lines/St | 231,295.49 | 229,467.75 | 100.0000% | 231,295.49 |
| Feeder Line AM-7 - Gas Feeder Lines - River Crossing | 29800 | Miscellaneous Equipment | 41,805.05 | 11,598.81 | 100.0000% | 41,805.05 |
| Feeder Line UL-6 - Gas Feeder Lines | 27401 | Rights of Way | 90,062.78 | 40,480.02 | 49.1166% | 183,365.26 |
| Feeder Line UL-6 - Gas Feeder Lines | 27605 | Gas Mains - Feeder Lines/St | 343,164.52 | 202,828.51 | 49.1166% | 698,674.00 |
| Line LP-3 - Propane Gas Storage | 20401 | Rights of Way | 15,702.61 | 15,687.98 | 64.2000% | 24,458.90 |
| Line LP-3 - Propane Gas Storage | 21100 | Liquified Petroleum Gas Equ | 1,190,735.43 | 527,552.44 | 64.2000% | 1,854,728.09 |
| Line LP-3 - Propane Gas Storage | 27602 | Gas Mains - Dist Lines/Stee | 3,039.39 | 400.55 | 64.2000% | 4,734.26 |
| Line LP-3 - Propane Gas Storage | 27605 | Gas Mains - Feeder Lines/St | 0.00 | 0.00 | 64.2000% | 0.00 |
| Three Mile Road - Measuring & Regulating Stations | 27400 | Non-depr Land & Land Rights | 698.61 | 0.14 | 49.1166% | 1,423.00 |
| Three Mile Road - Measuring & Regulating Stations | 27500 | Structures & Improvements - | 13,316.46 | 11,035.47 | 49.1166% | 27,111.93 |
| Three Mile Road - Measuring & Regulating Stations | 27800 | System Meas & Reg Station | 389,014.55 | 89,729.77 | 49.1166% | 792,022.56 |
| Three Mile Road - Measuring & Regulating Stations | 27801 | System M & R St. Electronic | 34,488.66 | 21,680.31 | 49.1166% | 70,217.94 |

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
ACCUMULATED RESERVE
13 MONTH AVERAGE

WPB-3.1a
WITNESS RESPONSIBLE:
N. GIAIMO / C. S. LEE

| Month | Gas Production | | | Gas Distribution | | | Gas General | | | Common | | Total |
|-------------------------|-------------------|-------------------|-----------------------|----------------------|-------------------|-----------------------|--------------------|----------------|-----------------------|--------------------|----------------------|----------------------|
| | Accum Reserve | Adjustment | Adjusted Jurisdiction | Accum Reserve | Adjustment | Adjusted Jurisdiction | Accum Reserve | Adjustment | Adjusted Jurisdiction | Accum Reserve | Allocation at 27.38% | Adjusted & Allocated |
| Mar-19 | 4,597,576 | 2,981,861 | 1,615,715 | 167,109,162 | 4,794,382 | 162,314,780 | 9,296,297 | 51,986 | 9,244,311 | 38,694,694 | 10,594,607 | 183,769,413 |
| Apr-19 | 4,608,897 | 2,990,035 | 1,618,862 | 167,883,320 | 4,806,335 | 163,076,985 | 9,325,863 | 52,099 | 9,273,764 | 38,719,707 | 10,601,456 | 184,571,067 |
| May-19 | 4,620,218 | 2,998,209 | 1,622,009 | 168,656,661 | 4,818,288 | 163,838,373 | 9,355,821 | 52,212 | 9,303,609 | 38,738,776 | 10,606,677 | 185,370,668 |
| Jun-19 | 4,631,539 | 3,006,383 | 1,625,156 | 169,429,182 | 4,830,241 | 164,598,941 | 9,386,254 | 52,325 | 9,333,929 | 38,757,744 | 10,611,870 | 186,169,896 |
| Jul-19 | 4,642,860 | 3,014,557 | 1,628,303 | 170,211,714 | 4,842,194 | 165,369,520 | 9,417,060 | 52,438 | 9,364,622 | 38,776,812 | 10,617,036 | 186,979,481 |
| Aug-19 | 4,654,181 | 3,022,731 | 1,631,450 | 170,993,424 | 4,854,147 | 166,139,277 | 9,448,240 | 52,551 | 9,395,689 | 38,789,534 | 10,620,574 | 187,786,990 |
| Sep-19 | 4,665,502 | 3,030,905 | 1,634,597 | 171,774,311 | 4,866,100 | 166,908,211 | 9,479,794 | 52,664 | 9,427,130 | 38,802,356 | 10,624,085 | 188,594,023 |
| Oct-19 | 4,676,823 | 3,039,079 | 1,637,744 | 172,569,676 | 4,878,053 | 167,691,623 | 9,511,721 | 52,777 | 9,458,944 | 38,815,077 | 10,627,568 | 189,415,679 |
| Nov-19 | 4,688,145 | 3,047,253 | 1,640,892 | 173,364,215 | 4,890,006 | 168,474,209 | 9,544,120 | 52,890 | 9,491,230 | 38,821,852 | 10,629,423 | 190,235,754 |
| Dec-19 | 4,699,466 | 3,055,427 | 1,644,039 | 174,157,926 | 4,901,959 | 169,255,967 | 9,576,892 | 53,003 | 9,523,889 | 38,828,526 | 10,631,250 | 191,055,145 |
| Jan-20 | 4,710,787 | 3,063,601 | 1,647,186 | 174,971,062 | 4,913,912 | 170,057,150 | 9,610,037 | 53,116 | 9,556,921 | 38,835,098 | 10,633,050 | 191,894,307 |
| Feb-20 | 4,722,108 | 3,071,775 | 1,650,333 | 175,783,366 | 4,925,865 | 170,857,501 | 9,642,989 | 53,229 | 9,589,760 | 38,835,725 | 10,633,222 | 192,730,816 |
| Mar-20 | 4,733,431 | 3,079,949 | 1,653,482 | 176,594,840 | 4,937,818 | 171,657,022 | 9,675,749 | 53,342 | 9,622,407 | 38,836,250 | 10,633,365 | 193,566,276 |
| Total | 60,651,533 | 39,401,765 | 21,249,768 | 2,233,498,859 | 63,259,300 | 2,170,239,559 | 123,270,837 | 684,632 | 122,586,205 | 504,251,951 | 138,064,183 | 2,452,139,715 |
| 13 Month Average | 4,665,503 | 3,030,905 | 1,634,598 | 171,807,605 | 4,866,100 | 166,941,505 | 9,482,372 | 52,664 | 9,429,708 | 38,788,612 | 10,620,322 | 188,626,133 |

↑
To SCH. B-3.1

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To SCH. B-3.1

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To SCH. B-3.1

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 CASH WORKING CAPITAL
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1a
 WITNESS RESPONSIBLE:
 N. GIAIMO

| LINE NO. | DESCRIPTION | WORK PAPER REFERENCE | JURISDICTIONAL | |
|----------|--|----------------------|--------------------|--------------------|
| | | | BASE PERIOD | FORECASTED PERIOD |
| 1 | <u>Gas Cash Working Capital</u> | | | |
| 2 | Total Jurisdictional O & M Expense | Sch C-2 | 64,975,442 | 60,507,968 |
| 3 | | | | |
| 4 | Less: Purchased Gas Cost | Sch C-2 | 41,045,798 | 36,334,092 |
| 5 | | | | |
| 6 | Net Operation & Maintenance Expense | | <u>23,929,644</u> | <u>24,173,876</u> |
| 7 | | | | |
| 8 | Cash Working Capital | | | |
| 9 | | | | |
| 10 | 1/8 of Net Operation & Maintenance Expense | To Sch B-5.1 <--- | <u>2,991,206</u> | <u>3,021,735</u> |
| 11 | | | | |
| 12 | | | | |
| 13 | <u>Electric Cash Working Capital</u> | | | |
| 14 | Total Jurisdictional O & M Expense | Company Records | 106,205,755 | 119,146,781 |
| 15 | | | | |
| 16 | Less: Fuel and Purchased Power Expense | Company Records | <u>0</u> | <u>0</u> |
| 17 | | | | |
| 18 | Net Operation & Maintenance Expense | | <u>106,205,755</u> | <u>119,146,781</u> |
| 19 | | | | |
| 20 | Cash Working Capital | | | |
| 21 | | | | |
| 22 | 1/8 of Net Operation & Maintenance Expense | | <u>13,275,719</u> | <u>14,893,348</u> |
| | | | ↑ | ↑ |
| | | | To WPA-1b | To WPA-1d |

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 GAS ENRICHER LIQUIDS
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1b
 WITNESS RESPONSIBLE:
 N. GIAIMO

| LINE NO. | MONTH | ACCT 151126 AMOUNT (A) \$ | ALLOC. (B) % | ALLOCATED AMOUNT | |
|----------|--------------------------------------|------------------------------|-----------------|-------------------|--------------------|
| 1 | Base Period | | | | |
| 2 | December 2017 | 3,586,912 | 35.80% | 1,284,114 | |
| 3 | January 2018 | 2,006,406 | 35.80% | 718,293 | |
| 4 | February | 2,730,261 | 35.80% | 977,433 | |
| 5 | March | 2,730,261 | 35.80% | 977,433 | |
| 6 | April | 2,730,261 | 35.80% | 977,433 | |
| 7 | May | 2,730,261 | 35.80% | 977,433 | |
| 8 | June | 2,730,261 | 35.80% | 977,433 | |
| 9 | July | 2,730,261 | 35.80% | 977,433 | |
| 10 | August | 2,730,261 | 35.80% | 977,433 | |
| 11 | September | 2,730,261 | 35.80% | 977,433 | |
| 12 | October | 2,730,261 | 35.80% | 977,433 | |
| 13 | November | 3,210,649 | 35.80% | 1,149,412 | --> To Sch. WPA-1b |
| 14 | | | | | |
| 15 | Forecasted Period | | | | |
| 16 | March 2019 | 3,586,912 | 35.80% | 1,284,114 | |
| 17 | April | 3,586,912 | 35.80% | 1,284,114 | |
| 18 | May | 3,586,912 | 35.80% | 1,284,114 | |
| 19 | June | 3,586,912 | 35.80% | 1,284,114 | |
| 20 | July | 3,586,912 | 35.80% | 1,284,114 | |
| 21 | August | 3,586,912 | 35.80% | 1,284,114 | |
| 22 | September | 3,586,912 | 35.80% | 1,284,114 | |
| 23 | October | 3,586,912 | 35.80% | 1,284,114 | |
| 24 | November | 3,586,912 | 35.80% | 1,284,114 | |
| 25 | December | 3,586,912 | 35.80% | 1,284,114 | |
| 26 | January 2020 | 3,586,912 | 35.80% | 1,284,114 | |
| 27 | February | 3,586,912 | 35.80% | 1,284,114 | |
| 28 | March | 3,586,912 | 35.80% | 1,284,114 | |
| 29 | Total | <u>46,629,856</u> | | <u>16,693,482</u> | |
| 30 | | | | | |
| 31 | 13 Month Average - Forecasted Period | <u>3,586,912</u> | | <u>1,284,114</u> | --> To Sch. WPA-1b |

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

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 MATERIALS AND SUPPLIES
 THIRTEEN MONTHS ENDED MARCH 31, 2020

WPB-5.1c
 WITNESS: RESPONSIBLE:
 N. GIAIMO

| LINE NO. | ACCOUNT NO. and DESCRIPTION | DE-KY | ALLOCATED TO GAS DEPT | | ALLOCATED TO JURISDICTION | | |
|----------|---|-------------------|-----------------------|------------------|---------------------------|---------|------------------|
| | | INVENTORY (A) | % | AMOUNT | ALLOC CODE | % | AMOUNT |
| | | \$ | | \$ | | | \$ |
| 1 | <u>Base Period - Ending Balance</u> | | | | | | |
| 2 | 154100 M&S Inventory - Gas | 268,800 | 100.00% | 268,800 | DALL | 100.000 | 268,800 |
| 3 | 154100 M&S Inventory - Electric | 16,234,515 | 0.00% | 0 | DALL | 100.000 | 0 |
| 4 | 154102 Common M&S - Gas | 952,634 | 100.00% | 952,634 | DALL | 100.000 | 952,634 |
| 5 | 154102 Common M&S - Electric | (46,873) | 0.00% | 0 | DALL | 100.000 | 0 |
| 6 | 154410 Working Stock - Gas | <u>20,062</u> | 100.00% | <u>20,062</u> | DALL | 100.000 | <u>20,062</u> |
| 7 | | 17,429,138 | | 1,241,496 | | | 1,241,496 |
| 8 | 163110 Stores Expense - Gas | 360,675 | 100.00% | 360,675 | DALL | 100.000 | 360,675 |
| 9 | 163110 Stores Expense - Electric | <u>1,142,455</u> | 0.00% | <u>0</u> | DALL | 100.000 | <u>0</u> |
| 10 | Total | <u>18,932,268</u> | | <u>1,602,171</u> | | | <u>1,602,171</u> |
| 11 | | | | | | | |
| 12 | <u>Forecasted Period - 13 Month Average Balance</u> | | | | | | |
| 13 | | | | | | | |
| 14 | 154100 M&S Inventory - Gas | 296,279 | 100.00% | 296,279 | DALL | 100.000 | 296,279 |
| 15 | 154100 M&S Inventory - Electric | 16,584,792 | 0.00% | 0 | DALL | 100.000 | 0 |
| 16 | 154102 Common M&S - Gas | 747,531 | 100.00% | 747,531 | DALL | 100.000 | 747,531 |
| 17 | 154102 Common M&S - Electric | (30,000) | 0.00% | 0 | DALL | 100.000 | 0 |
| 18 | 154410 Working Stock - Gas | <u>16,187</u> | 100.00% | <u>16,187</u> | DALL | 100.000 | <u>16,187</u> |
| 19 | | 17,614,789 | | 1,059,997 | | | 1,059,997 |
| 20 | 163110 Stores Expense - Gas | 83,075 | 100.00% | 83,075 | DALL | 100.000 | 83,075 |
| 21 | 163110 Stores Expense - Electric | <u>783,483</u> | 0.00% | <u>0</u> | DALL | 100.000 | <u>0</u> |
| 22 | Total | <u>18,481,347</u> | | <u>1,143,072</u> | | | <u>1,143,072</u> |

Source:
 (A) WPB-5.1d

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 MATERIAL & SUPPLIES
 FOR THE BASE PERIOD AND FORECASTED PERIOD

WPB-5.1d
 PAGE 1 OF 1
 WITNESS RESPONSIBLE:
 N. GIAIMO

| LINE NO. | MONTH | ACCOUNT 154100 - Gas \$ | ACCOUNT 154100 - Elec \$ | ACCOUNT 154200 - Elec \$ | ACCOUNT 154410 - Gas \$ | ACCOUNT 154990 - Elec \$ | ACCOUNT 163110 - Gas \$ | ACCOUNT 163110 - Elec \$ |
|----------|--------------------------------|-------------------------------|--------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|
| 1 | Base Period | | | | | | | |
| 2 | December 2017 | 296,279 | 16,584,792 | 747,531 | 16,187 | (30,000) | 83,075 | 783,483 |
| 3 | January 2018 | 300,099 | 16,582,501 | 935,946 | 19,595 | (30,000) | 94,429 | 615,122 |
| 4 | February | 345,143 | 16,722,229 | 830,099 | 19,595 | (30,000) | 67,056 | 643,608 |
| 5 | March | 313,445 | 17,000,536 | 779,737 | 19,751 | (30,000) | 73,596 | 459,596 |
| 6 | April | 293,390 | 16,549,028 | 779,737 | 19,817 | (30,000) | 88,826 | 396,250 |
| 7 | May | 277,986 | 16,337,472 | 779,737 | 19,817 | (30,000) | 31,082 | 132,053 |
| 8 | June | 306,547 | 16,238,594 | 960,506 | 19,817 | (30,000) | 146,646 | 456,858 |
| 9 | July | 314,855 | 16,312,250 | 798,465 | 19,889 | (30,000) | 205,240 | 649,304 |
| 10 | August | 280,139 | 16,376,040 | 799,036 | 19,889 | (30,000) | 251,009 | 857,265 |
| 11 | September | 265,108 | 16,438,816 | 1,087,572 | 19,889 | (43,260) | 276,210 | 1,035,411 |
| 12 | October | 243,101 | 16,134,441 | 1,064,310 | 20,062 | (46,873) | 323,502 | 1,074,721 |
| 13 | November | 268,800 | 16,234,515 | 952,634 | 20,062 | (46,873) | 360,675 | 1,142,455 |
| 14 | | | | | | | | |
| 15 | Forecasted Period | | | | | | | |
| 16 | March 2019 | 296,279 | 16,584,792 | 747,531 | 16,187 | (30,000) | 83,075 | 783,483 |
| 17 | April | 296,279 | 16,584,792 | 747,531 | 16,187 | (30,000) | 83,075 | 783,483 |
| 18 | May | 296,279 | 16,584,792 | 747,531 | 16,187 | (30,000) | 83,075 | 783,483 |
| 19 | June | 296,279 | 16,584,792 | 747,531 | 16,187 | (30,000) | 83,075 | 783,483 |
| 20 | July | 296,279 | 16,584,792 | 747,531 | 16,187 | (30,000) | 83,075 | 783,483 |
| 21 | August | 296,279 | 16,584,792 | 747,531 | 16,187 | (30,000) | 83,075 | 783,483 |
| 22 | September | 296,279 | 16,584,792 | 747,531 | 16,187 | (30,000) | 83,075 | 783,483 |
| 23 | October | 296,279 | 16,584,792 | 747,531 | 16,187 | (30,000) | 83,075 | 783,483 |
| 24 | November | 296,279 | 16,584,792 | 747,531 | 16,187 | (30,000) | 83,075 | 783,483 |
| 25 | December | 296,279 | 16,584,792 | 747,531 | 16,187 | (30,000) | 83,075 | 783,483 |
| 26 | January 2020 | 296,279 | 16,584,792 | 747,531 | 16,187 | (30,000) | 83,075 | 783,483 |
| 27 | February | 296,279 | 16,584,792 | 747,531 | 16,187 | (30,000) | 83,075 | 783,483 |
| 28 | March | 296,279 | 16,584,792 | 747,531 | 16,187 | (30,000) | 83,075 | 783,483 |
| 29 | Total | 3,851,627 | 215,602,296 | 9,717,903 | 210,431 | (390,000) | 1,079,975 | 10,185,279 |
| 30 | | | | | | | | |
| 31 | Thirteen Month Average Balance | 296,279 | 16,584,792 | 747,531 | 16,187 | (30,000) | 83,075 | 783,483 |

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 To WPB-5.1c 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.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 PREPAYMENTS
 FOR THE BASE PERIOD AND FORECASTED PERIOD

WPB-5.1e
 WITNESS RESPONSIBLE:
 N. GIAIMO

| LINE NO. | DESCRIPTION | TOTAL COMPANY (1) | ALLOC. TO GAS DEPT. % | AMOUNT | JURIS. ALLOCATION CODE | % | JURISDIC. AMOUNT |
|----------|---|-------------------|-----------------------|----------------|------------------------|---------|------------------|
| 1 | <u>Base Period - Ending Balance</u> | | | | | | |
| 2 | Inter-Co Prepaid Insurance - Gas | 5,392 | 100.00% | 5,392 | DALL | 100.000 | 5,392 |
| 3 | Inter-Co Prepaid Insurance - Elec | 40,917 | 0.00% | 0 | DALL | 100.000 | 0 |
| 4 | KPSC Maintenance Tax - Gas | 109,858 | 100.00% (2) | 109,858 | DNON | 0.000 | 0 |
| 5 | KPSC Maintenance Tax - Electric | 412,606 | 0.00% (2) | 0 | DNON | 0.000 | 0 |
| 6 | Collateral Asset | <u>(43,929)</u> | 0.00% | <u>0</u> | DALL | 100.000 | <u>0</u> |
| 7 | Total | <u>524,844</u> | | <u>115,250</u> | | | <u>5,392</u> |
| 8 | | | | | | | |
| 9 | <u>Forecasted Period - 13 Month Average Balance</u> | | | | | | |
| 10 | Inter-Co Prepaid Insurance - Gas | 37,742 | 100.00% | 37,742 | DALL | 100.000 | 37,742 |
| 11 | Inter-Co Prepaid Insurance - Elec | 286,417 | 0.00% | 0 | DALL | 100.000 | 0 |
| 12 | KPSC Maintenance Tax - Gas | 14,056 | 100.00% (2) | 14,056 | DNON | 0.000 | 0 |
| 13 | KPSC Maintenance Tax - Electric | 771,267 | 0.00% (2) | 0 | DNON | 0.000 | 0 |
| 14 | Collateral Asset | <u>1,039,005</u> | 0.00% | <u>0</u> | DALL | 100.000 | <u>0</u> |
| 15 | Total | <u>2,148,487</u> | | <u>51,798</u> | | | <u>37,742</u> |

(1) WPB-5.1h.

(2) Not allowed due to Commission precedent.

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
DEVELOPMENT OF FACTORS TO ALLOCATE
PREPAYMENTS AND MATERIALS AND SUPPLIES

WPB-5.1f
WITNESS RESPONSIBLE:
N. GIAIMO

| <u>LINE NO.</u> | <u>DESCRIPTION / COMMON ALLOCATION</u> | | |
|-----------------|--|------------------|----------------|
| 1 | <u>Retail Customers at November 30, 2018</u> | <u>CUSTOMERS</u> | <u>ALLOC</u> |
| 2 | Gas | 99,726 | 41.13% |
| 3 | Electric | 142,750 | 58.87% |
| 4 | Total | <u>242,476</u> | <u>100.00%</u> |
| 5 | | | |
| 6 | <u>Retail Customers at March 31, 2020</u> | <u>CUSTOMERS</u> | <u>ALLOC</u> |
| 7 | Gas | 101,128 | 41.35% |
| 8 | Electric | 143,453 | 58.65% |
| 9 | Total | <u>244,581</u> | <u>100.00%</u> |

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 NATURAL GAS STORAGE BALANCE (ACCT NO. 164100)
 FOR THE BASE PERIOD AND FORECASTED PERIOD

WPB-5.1g
 WITNESS RESPONSIBLE:
 N. GIAIMO

| LINE NO. | MONTH | AMOUNT (A) \$ |
|----------|--------------------------------|-------------------|
| 1 | Base Period | |
| 2 | December 2017 | 2,958,880 |
| 3 | January 2018 | 2,046,089 |
| 4 | February | 1,490,689 |
| 5 | March | 970,442 |
| 6 | April | 995,417 |
| 7 | May | 1,802,411 |
| 8 | June | 2,359,766 |
| 9 | July | 2,619,274 |
| 10 | August | 3,142,153 |
| 11 | September | 3,499,203 |
| 12 | October | 3,156,706 |
| 13 | November | 2,159,576 |
| 14 | | |
| 15 | Forecasted Period | |
| 16 | March 2019 | 2,958,880 |
| 17 | April | 2,958,880 |
| 18 | May | 2,958,880 |
| 19 | June | 2,958,880 |
| 20 | July | 2,958,880 |
| 21 | August | 2,958,880 |
| 22 | September | 2,958,880 |
| 23 | October | 2,958,880 |
| 24 | November | 2,958,880 |
| 25 | December | 2,958,880 |
| 26 | January 2020 | 2,958,880 |
| 27 | February | 2,958,880 |
| 28 | March | 2,958,880 |
| 29 | Total | <u>38,465,441</u> |
| 30 | | |
| 31 | Thirteen Month Average Balance | <u>2,958,880</u> |

↓
 To WPA-1d

(A) Company Records

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 DETAIL OF THIRTEEN MONTH AVERAGE PREPAYMENTS
 BASE PERIOD AND FORECASTED PERIOD

WPB-5.1h
 WITNESS RESPONSIBLE:
 N. GIAIMO

| Line No. | Month | Prepaid Insurance - Gas 165075 (A) \$ | Prepaid Insurance - Elec 165075 (A) \$ | Public Utility Fees - Gas 165400 (A) \$ | Public Utility Fees - Elec 165400 (A) \$ | Collateral Asset 165520 (A) \$ |
|----------|--------------------------------|---|--|---|--|--------------------------------------|
| 1 | Base Period | | | | | |
| 2 | December 2017 | 0 | 0 | 107,612 | 392,274 | (31,025) |
| 3 | January 2018 | 59,308 | 450,083 | 77,353 | 304,229 | 206,871 |
| 4 | February | 53,917 | 409,167 | 61,883 | 246,383 | 2,531,614 |
| 5 | March | 48,525 | 368,250 | 46,412 | 188,537 | 3,593,634 |
| 6 | April | 43,133 | 327,333 | 30,941 | 130,692 | 2,667,481 |
| 7 | May | 37,742 | 286,417 | 15,471 | 72,846 | 1,039,005 |
| 8 | June | 32,350 | 245,500 | 188,328 | 684,816 | 85,892 |
| 9 | July | 26,958 | 204,583 | 172,634 | 628,998 | (20,638) |
| 10 | August | 21,567 | 163,667 | 156,940 | 576,535 | (20,751) |
| 11 | September | 16,175 | 122,750 | 141,246 | 520,717 | (32,707) |
| 12 | October | 10,783 | 81,833 | 125,552 | 464,898 | (33,289) |
| 13 | November | 5,392 | 40,917 | 109,858 | 412,606 | (43,929) |
| 14 | | | | | | |
| 15 | Forecasted Period | | | | | |
| 16 | March 2019 | 37,742 | 286,417 | 16,819 | 1,069,907 | 1,039,005 |
| 17 | April | 37,742 | 286,417 | 16,146 | 997,164 | 1,039,005 |
| 18 | May | 37,742 | 286,417 | 15,473 | 924,420 | 1,039,005 |
| 19 | June | 37,742 | 286,417 | 14,800 | 851,676 | 1,039,005 |
| 20 | July | 37,742 | 286,417 | 14,127 | 778,933 | 1,039,005 |
| 21 | August | 37,742 | 286,417 | 13,453 | 706,189 | 1,039,005 |
| 22 | September | 37,742 | 286,417 | 12,780 | 633,445 | 1,039,005 |
| 23 | October | 37,742 | 286,417 | 12,107 | 560,702 | 1,039,005 |
| 24 | November | 37,742 | 286,417 | 11,434 | 487,958 | 1,039,005 |
| 25 | December | 37,742 | 286,417 | 10,761 | 415,214 | 1,039,005 |
| 26 | January 2020 | 37,742 | 286,417 | 10,065 | 339,924 | 1,039,005 |
| 27 | February | 37,742 | 286,417 | 17,727 | 1,168,114 | 1,039,005 |
| 28 | March | 37,742 | 286,417 | 17,031 | 1,092,824 | 1,039,005 |
| 29 | Total | 490,646 | 3,723,421 | 182,723 | 10,026,470 | 13,507,065 |
| 30 | | | | | | |
| 31 | Thirteen Month Average Balance | 37,742 | 286,417 | 14,056 | 771,267 | 1,039,005 |

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(A) Company Records

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 EMISSION ALLOWANCES
 FOR THE BASE PERIOD AND FORECASTED PERIOD

WPB-5.1j
 WITNESS RESPONSIBLE:
 N. GIAIMO

| Line No. | Month | SO2 EA 158170 (A) \$ | NOx 158150 (A) \$ | NOx 158183 (A) \$ | Total EA Inventory \$ |
|----------|--------------------------------|----------------------------|-------------------------|-------------------------|-----------------------------|
| 1 | Base Period | | | | |
| 2 | December 2017 | 0 | 0 | 0 | 0 |
| 3 | January 2018 | 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 | Forecasted Period | | | | |
| 16 | March 2019 | 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 2020 | 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 |

|
 v
 To SCH B-5.1

(A) The Company is recovering emission allowance inventory in its Environmental Surcharge Mechanism.

| LINE NO. | ACCOUNT NUMBER | DESCRIPTION | MAY 2018 | JUNE 2018 | JULY 2018 | AUGUST 2018 | SEPTEMBER 2018 | OCTOBER 2018 | NOVEMBER 2018 |
|----------|--------------------|--|---------------|---------------|---------------|---------------|----------------|---------------|---------------|
| 1 | GAS | | | | | | | | |
| 2 | 252050 | Customers' Advances for Construction | (1,579,329) | (1,579,329) | (1,579,329) | (1,579,329) | (1,579,329) | (1,579,329) | (1,579,329) |
| 3 | | | | | | | | | |
| 4 | 255 | Investment Tax Credits: | | | | | | | |
| 5 | | 3% Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | | 4% Credit | (8,514) | (8,241) | (7,987) | (7,894) | (7,421) | (7,147) | (6,874) |
| 7 | | 10% Credit | (534,303) | (528,974) | (523,845) | (518,316) | (512,987) | (507,858) | (502,329) |
| 8 | | 30% Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | Total Investment Tax Credits | (542,817) | (537,215) | (531,812) | (526,010) | (520,408) | (514,805) | (509,203) |
| 10 | | | | | | | | | |
| 11 | | Accumulated Deferred Income Taxes: | | | | | | | |
| 12 | 190 | Total Account 190 | 2,752,004 | 2,820,022 | 2,820,022 | 2,590,783 | 2,906,422 | 2,533,011 | 1,960,406 |
| 13 | | | | | | | | | |
| 14 | 282 | Account 282 - Other | (9,423,131) | (9,439,583) | (9,439,583) | (9,376,239) | (9,110,729) | (8,604,158) | (7,941,289) |
| 15 | 282 | Liberalized Depreciation | (50,719,508) | (50,885,211) | (50,885,211) | (52,905,157) | (53,687,020) | (53,873,294) | (54,130,185) |
| 16 | 283 | Account 283 - Other | (2,443,537) | (2,483,281) | (2,483,281) | (2,437,429) | (2,504,183) | (2,426,817) | (1,931,595) |
| 17 | 283 | Unrecovered Purchased Gas Cost | (20,028) | (20,028) | (20,028) | (20,028) | (20,028) | (20,028) | 0 |
| 18 | | Total Deferred Income Taxes | (59,854,200) | (60,188,081) | (60,188,081) | (62,148,070) | (62,415,538) | (62,591,288) | (62,042,843) |
| 19 | | | | | | | | | |
| 20 | | Regulatory Liability - Excess Deferred Taxes | | | | | | | |
| 21 | 254 | Protected | (31,271,875) | (31,271,875) | (31,271,875) | (32,207,989) | (32,207,989) | (32,207,989) | (32,177,214) |
| 22 | 254 | Unprotected | (1,050,832) | (1,050,832) | (1,050,832) | (1,018,056) | (1,042,782) | (1,042,362) | (980,837) |
| 23 | | Total Regulatory Liability - Excess Deferred Taxes | (32,322,707) | (32,322,707) | (32,322,707) | (33,226,045) | (33,250,751) | (33,250,351) | (33,157,851) |
| 24 | | | | | | | | | |
| 25 | ELECTRIC | | | | | | | | |
| 26 | 252 | Customers' Advances for Construction | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | | | | | | | | |
| 28 | 255 | Investment Tax Credits: | | | | | | | |
| 29 | | 3% Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | | 4% Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | 10% Credit | (7,823) | (8,875) | (8,875) | (4,985) | (4,041) | (3,096) | (2,152) |
| 32 | | 30% Credit | (3,253,589) | (3,253,589) | (3,253,589) | (3,017,307) | (3,017,307) | (3,017,307) | (3,017,307) |
| 33 | | Total Investment Tax Credits | (3,261,412) | (3,260,464) | (3,260,464) | (3,022,292) | (3,021,348) | (3,020,403) | (3,019,459) |
| 34 | | | | | | | | | |
| 35 | | Accumulated Deferred Income Taxes: | | | | | | | |
| 36 | 190 | Total Account 190 | 9,312,728 | 10,384,124 | 10,384,124 | 9,805,094 | 11,187,433 | 11,461,097 | 11,617,495 |
| 37 | 281 | Total Account 281 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 282 | Account 282 - Other | (59,801,888) | (59,370,328) | (59,370,328) | (61,323,321) | (62,076,525) | (71,797,149) | (73,519,675) |
| 39 | 282 | Liberalized Depreciation | (59,980,370) | (60,129,249) | (60,129,249) | (64,757,788) | (66,380,014) | (66,542,068) | (66,184,498) |
| 40 | 283 | Total Account 283 | (19,699,002) | (24,714,580) | (24,714,580) | (24,297,304) | (24,779,132) | (23,958,740) | (24,300,191) |
| 41 | | Total Deferred Income Taxes | (128,968,532) | (133,850,013) | (133,850,013) | (140,573,319) | (142,038,238) | (160,836,860) | (152,566,869) |
| 42 | | | | | | | | | |
| 43 | | Regulatory Liability - Excess Deferred Taxes | | | | | | | |
| 44 | 254 | Protected | (34,838,776) | (34,746,859) | (34,854,943) | (37,412,845) | (37,313,429) | (37,214,013) | (48,752,129) |
| 45 | 254 | Unprotected | (34,066,917) | (33,791,793) | (33,516,669) | (33,251,379) | (33,054,386) | (32,777,811) | (25,222,637) |
| 46 | | Total Regulatory Liability - Excess Deferred Taxes | (68,905,693) | (68,538,652) | (68,171,611) | (70,664,224) | (70,367,815) | (69,991,824) | (71,974,766) |
| 47 | | | | | | | | | |
| 48 | NON-UTILITY | | | | | | | | |
| 49 | | | | | | | | | |
| 50 | 255 | Investment Tax Credits: | | | | | | | |
| 51 | | 3% Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | | 4% Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | | 10% Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | | Total Investment Tax Credits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | | | | | | | | | |
| 56 | | Accumulated Deferred Income Taxes: | | | | | | | |
| 57 | 190 | Total Account 190 | (301,041) | (240,889) | (240,889) | (240,889) | (456,195) | (456,195) | (456,195) |
| 58 | 282 | Account 282 - Other | 2,934,961 | 2,908,141 | 2,908,141 | 2,855,605 | 2,820,559 | 2,783,151 | 2,741,197 |
| 59 | 282 | Liberalized Depreciation | (30,898,800) | (30,734,932) | (30,734,932) | (30,407,195) | (30,243,326) | (30,079,458) | (29,915,589) |
| 60 | 283 | Total Account 283 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | 283 | Unrecovered Purchased Gas | (5,060) | (5,060) | (5,060) | (5,060) | (5,060) | (5,060) | 0 |
| 62 | | Total Deferred Income Taxes | (28,269,940) | (28,072,740) | (28,072,740) | (27,797,539) | (27,884,022) | (27,757,562) | (27,630,587) |
| 63 | | | | | | | | | |
| 64 | 254 | Protected | | | | | | | |
| 65 | 254 | Unprotected | | | | | | | |
| 66 | | Total Regulatory Liability - Excess Deferred Taxes | | | | | | | |

| LINE NO. | ACCOUNT NUMBER | DESCRIPTION | MARCH 2018 | APRIL 2019 | MAY 2018 | JUNE 2019 | JULY 2019 | AUGUST 2019 | SEPTEMBER 2019 | OCTOBER 2019 | NOVEMBER 2019 | DECEMBER 2020 | JANUARY 2019 | FEBRUARY 2020 | MARCH 2020 | TOTAL 365 | PRORATED ADIT |
|----------|----------------|--|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|
| 1 | 252050 | GAS | | | | | | | | | | | | | | | |
| 2 | | Customers' Advances for Construction | (1,579,329) | (1,579,329) | (1,579,329) | (1,579,329) | (1,579,329) | (1,579,329) | (1,579,329) | (1,579,329) | (1,579,329) | (1,579,329) | (1,579,329) | (1,579,329) | (1,579,329) | (20,531,277) | (1,579,329) |
| 3 | | | | | | | | | | | | | | | | | |
| 4 | 255 | Investment Tax Credits: | | | | | | | | | | | | | | | |
| 5 | | 3% Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | | 4% Credit | (5,074) | (5,068) | (5,723) | (5,547) | (5,372) | (5,196) | (5,020) | (4,845) | (4,688) | (4,494) | (4,318) | (4,143) | (3,967) | (85,288) | (5,020) |
| 7 | | 10% Credit | (481,812) | (475,883) | (470,354) | (465,025) | (459,896) | (454,367) | (449,038) | (443,709) | (438,380) | (433,051) | (427,722) | (422,393) | (417,064) | (3,837,494) | (449,038) |
| 8 | | 30% Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | Total Investment Tax Credits | (487,086) | (481,581) | (476,077) | (470,572) | (465,065) | (459,558) | (454,051) | (448,544) | (443,037) | (437,530) | (432,023) | (426,516) | (421,011) | (5,800,780) | (454,051) |
| 10 | | | | | | | | | | | | | | | | | |
| 11 | | Accumulated Deferred Income Taxes: | | | | | | | | | | | | | | | |
| 12 | 190 | Total Account 190 | 2,520,450 | 2,520,450 | 2,520,450 | 2,520,450 | 2,520,450 | 2,520,450 | 2,520,450 | 2,520,450 | 2,520,450 | 2,318,562 | 2,318,562 | 2,318,562 | 2,318,562 | 31,950,296 | |
| 13 | | | | | | | | | | | | | | | | | |
| 14 | 282 | Account 282 - Other | (9,589,911) | (9,620,689) | (9,641,470) | (9,662,250) | (9,683,033) | (9,703,819) | (9,724,605) | (9,745,392) | (9,766,184) | (9,786,971) | (9,807,763) | (9,828,559) | (9,849,355) | (128,355,821) | |
| 15 | 282 | Linearized Depreciation | (52,014,980) | (52,144,371) | (52,274,085) | (52,404,839) | (52,535,378) | (52,665,658) | (52,795,627) | (52,925,387) | (53,054,922) | (53,184,231) | (53,313,222) | (53,441,895) | (53,570,251) | (685,938,478) | |
| 16 | 283 | Account 283 - Other | (2,428,069) | (2,424,345) | (2,422,600) | (2,420,835) | (2,419,609) | (2,418,363) | (2,417,116) | (2,415,870) | (2,414,624) | (2,413,378) | (2,412,131) | (2,410,885) | (2,409,639) | (31,425,504) | |
| 17 | 283 | Unrecovered Purchased Gas Cost | (20,028) | (20,028) | (20,028) | (20,028) | (20,028) | (20,028) | (20,028) | (20,028) | (20,028) | (20,028) | (20,028) | (20,028) | (20,028) | (260,364) | |
| 18 | | Total Deferred Income Taxes | (81,539,239) | (81,884,963) | (81,937,544) | (81,987,519) | (82,135,089) | (82,281,339) | (82,426,139) | (82,570,459) | (82,714,259) | (82,858,059) | (83,001,859) | (83,145,659) | (83,289,459) | (1,029,029,029) | 0 |
| 19 | | | | | | | | | | | | | | | | | |
| 20 | | Monthly Change 282 ADIT | | (151,489) | (150,508) | (151,519) | (148,827) | (147,478) | (148,045) | (143,578) | (142,078) | (145,743) | (103,777) | (102,700) | (101,763) | | |
| 21 | | Monthly Provision | | 336 | 305 | 275 | 244 | 213 | 183 | 152 | 122 | 91 | 60 | 32 | 1 | | |
| 22 | | Prorated ADIT | | (156,453) | (155,789) | (154,562) | (152,960) | (151,048) | (148,291) | (144,725) | (141,486) | (137,536) | (132,911) | (127,599) | (121,716) | (7,719) | |
| 23 | | Total ADIT | (81,539,239) | (81,879,379) | (81,813,053) | (81,550,157) | (81,295,762) | (81,040,914) | (80,786,339) | (80,531,764) | (80,277,189) | (80,022,614) | (79,768,039) | (79,513,464) | (79,258,889) | (83,262,770) | (63,262,770) |
| 24 | | | | | | | | | | | | | | | | | |
| 25 | | Regulatory Liability - Excess Deferred Taxes | | | | | | | | | | | | | | | |
| 26 | 254 | Protracted | (31,271,875) | (31,225,204) | (31,178,734) | (31,132,164) | (31,085,594) | (31,039,024) | (30,992,454) | (30,945,884) | (30,899,314) | (30,852,743) | (30,807,301) | (30,761,859) | (30,716,417) | | (30,716,417) |
| 27 | 254 | Unprotracted | (1,050,832) | (1,042,075) | (1,033,319) | (1,024,562) | (1,015,805) | (1,007,048) | (998,291) | (989,534) | (980,777) | (972,020) | (963,263) | (954,506) | (945,749) | | (945,749) |
| 28 | | Total Regulatory Liability - Excess Deferred Taxes | (32,322,707) | (32,267,279) | (32,212,053) | (32,156,726) | (32,101,399) | (32,046,072) | (31,990,745) | (31,935,418) | (31,880,091) | (31,824,763) | (31,770,564) | (31,716,365) | (31,662,166) | 0 | (31,662,166) |
| 29 | | | | | | | | | | | | | | | | | |
| 30 | | ELECTRIC | | | | | | | | | | | | | | | |
| 31 | 252 | Customers' Advances for Construction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | | | | | | | | | | | | | | | | | |
| 33 | 255 | Investment Tax Credits: | | | | | | | | | | | | | | | |
| 34 | | 3% Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | | 4% Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | | 10% Credit | (1,113) | (1,078) | (1,043) | (1,009) | (974) | (939) | (904) | (870) | (835) | (800) | (766) | (731) | (696) | (11,756) | (904) |
| 37 | | 30% Credit | (3,253,589) | (3,253,589) | (3,253,589) | (3,253,589) | (3,253,589) | (3,253,589) | (3,253,589) | (3,253,589) | (3,253,589) | (3,253,589) | (3,253,589) | (3,253,589) | (3,253,589) | (42,296,857) | (3,253,589) |
| 38 | | Total Investment Tax Credits | (3,254,702) | (3,254,667) | (3,254,632) | (3,254,597) | (3,254,562) | (3,254,527) | (3,254,492) | (3,254,457) | (3,254,422) | (3,254,387) | (3,254,352) | (3,254,317) | (3,254,282) | (42,308,611) | (3,254,492) |
| 39 | | | | | | | | | | | | | | | | | |
| 40 | | Accumulated Deferred Income Taxes: | | | | | | | | | | | | | | | |
| 41 | 190 | Total Account 190 | 8,799,812 | 8,792,888 | 8,785,965 | 8,778,441 | 8,771,318 | 8,764,194 | 8,757,071 | 8,749,947 | 8,742,824 | 8,258,800 | 8,255,385 | 8,251,970 | 8,248,555 | | |
| 42 | 281 | Total Account 281 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | 282 | Total Account 282 | (87,050,749) | (87,605,858) | (88,264,818) | (88,902,708) | (89,520,112) | (90,128,016) | (90,726,920) | (91,314,824) | (91,892,728) | (92,460,632) | (93,028,536) | (93,596,440) | (94,164,344) | (74,578,197) | |
| 44 | 282 | Linearized Depreciation | (80,886,081) | (80,784,977) | (80,683,873) | (80,578,234) | (80,466,658) | (80,349,082) | (80,226,506) | (80,098,930) | (79,966,354) | (79,828,778) | (79,686,202) | (79,538,626) | (79,386,050) | (61,388,456) | |
| 45 | 283 | Total Account 283 | (18,406,884) | (18,271,568) | (18,136,252) | (18,000,937) | (17,865,621) | (17,730,305) | (17,595,000) | (17,459,695) | (17,324,390) | (17,189,085) | (17,053,780) | (16,918,475) | (16,783,170) | (16,630,800) | |
| 46 | | Total Deferred Income Taxes | (137,353,882) | (137,808,667) | (138,238,352) | (138,650,439) | (139,054,089) | (139,450,205) | (139,838,811) | (140,220,817) | (140,596,823) | (140,967,829) | (141,332,835) | (141,692,841) | (142,047,847) | (142,397,853) | 0 |
| 47 | | Monthly Change ADIT | | (883,777) | (857,107) | (830,249) | (803,252) | (776,255) | (749,258) | (722,261) | (695,264) | (668,267) | (641,270) | (614,273) | (587,276) | | |
| 48 | | Monthly Provision | | 336 | 305 | 275 | 244 | 213 | 183 | 152 | 122 | 91 | 60 | 32 | 1 | | |
| 49 | | Prorated ADIT | | (826,450) | (849,089) | (872,311) | (895,133) | (917,555) | (940,377) | (963,199) | (986,021) | (1,008,843) | (1,031,665) | (1,054,487) | (1,077,309) | (84,223) | |
| 50 | | Prorated ADIT | (137,353,882) | (137,855,140) | (138,330,384) | (138,832,501) | (139,322,679) | (139,805,718) | (140,282,334) | (140,752,950) | (141,222,566) | (141,692,182) | (142,161,798) | (142,631,414) | (143,100,930) | (143,570,546) | (143,623,296) |
| 51 | | | | | | | | | | | | | | | | | |
| 52 | | Regulatory Liability - Excess Deferred Taxes | | | | | | | | | | | | | | | |
| 53 | 254 | Protracted | (33,851,204) | (33,738,488) | (33,621,787) | (33,507,049) | (33,392,331) | (33,277,612) | (33,162,894) | (33,048,176) | (32,933,458) | (32,818,739) | (32,704,021) | (32,589,303) | (32,474,585) | | (32,525,400) |
| 54 | 254 | Unprotracted | (31,315,878) | (31,040,952) | (30,765,428) | (30,490,304) | (30,215,180) | (29,940,056) | (29,664,932) | (29,389,808) | (29,114,684) | (28,839,560) | (28,564,436) | (28,289,312) | (28,014,188) | | (28,014,187) |
| 55 | | Total Regulatory Liability - Excess Deferred Taxes | (65,167,082) | (64,779,440) | (64,387,215) | (63,997,353) | (63,607,511) | (63,217,668) | (62,827,826) | (62,437,984) | (62,048,142) | (61,658,299) | (61,268,457) | (60,878,615) | (60,488,773) | 0 | (60,539,587) |
| 56 | | | | | | | | | | | | | | | | | |
| 57 | | NON-UTILITY | | | | | | | | | | | | | | | |
| 58 | | | | | | | | | | | | | | | | | |
| 59 | | | | | | | | | | | | | | | | | |
| 60 | 255 | Investment Tax Credits: | | | | | | | | | | | | | | | |
| 61 | | 3% Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | | 4% Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | | 10% Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | | Total Investment Tax Credits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | | | | | | | | | | | | | | | | | |
| 66 | | Accumulated Deferred Income Taxes: | | | | | | | | | | | | | | | |
| 67 | 190 | Total Account 190 | (301,041) | (301,041) | (301,041) | (301,041) | (301,041) | (301,041) | (301,041) | (301,041) | (301,041) | (301,041) | (301,041) | (301,041) | (301,041) | 0 | 0 |
| 68 | 282 | Total Account 282 | 2,736,302 | 2,722,848 | 2,709,647 | 2,696,695 | 2,674,494 | 2,652,048 | 2,629,349 | 2,606,349 | 2,583,092 | 2,559,512 | 2,535,664 | 2,511,516 | 2,487,116 | 2,331,174 | 0 |
| 69 | 282 | Linearized Depreciation | | | | | | | | | | | | | | | |

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 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, 2018

WPB-6c
 WITNESS RESPONSIBLE:
 J. R. PANIZZA

| LINE NO. | Description | WPB-6a (1) | Allocation % (A) (2) | To Be Eliminated (Col. 1 * Col. 2) (3) |
|----------|----------------------------|---------------|----------------------------|--|
| 1 | Investment tax Credit - 3% | 0 | 1.08% | 0 --> To Sch B-6, Page 1 |
| 2 | | | | |
| 3 | Liberalized Depreciation | (54,130,185) | 1.08% | (584,606) --> To Sch B-6, Page 1 |
| 4 | | | | |
| 5 | Excess Deferred Taxes | (33,137,851) | 1.08% | (357,889) --> To Sch B-6, Page 1 |

(A) Ratio of Plant Devoted to Other Than Duke Energy Kentucky Customers to Total Plant. (WPD-2.19f)

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 ELIMINATION OF DEFERRED TAX BALANCES RELATED TO
 FACILITIES DEVOTED TO OTHER THAN DE-KENTUCKY CUSTOMERS
 DATA: BASE PERIOD "X" FORECASTED PERIOD
 AS OF MARCH 31, 2020

WPB-6d
 WITNESS RESPONSIBLE:
 J. R. PANIZZA

| LINE NO. | Description | WPB-6b (1) | Allocation % (A) (2) | To Be Eliminated (Col. 1 * Col. 2) (3) |
|----------|----------------------------|---------------|----------------------------|--|
| 1 | Investment tax Credit - 3% | 0 | 1.08% | 0 --> To Sch B-6, Page 2 |
| 2 | | | | |
| 3 | Liberalized Depreciation | (53,412,872) | 1.08% | (576,859) --> To Sch B-6, Page 2 |
| 4 | | | | |
| 5 | Excess Deferred Taxes | (31,662,166) | 1.08% | (341,951) --> To Sch B-6, Page 2 |

(A) Ratio of Plant Devoted to Other Than Duke Energy Kentucky Customers to Total Plant. (WPD-2.19f)

SECTION C
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 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>10,542,199</u> |
| 2 | | | |
| 3 | Operating Expenses: | | |
| 4 | | | |
| 5 | Uncollectible Accounts @ 0.0000% | To Sch C-1 ← | <u>0</u> |
| 6 | | | |
| 7 | Taxes Other Than Income Taxes | | |
| 8 | KPSC Maintenance Tax @ 0.2000% | SCH. H | <u>21,084</u> |
| 9 | | | |
| 10 | Operating Expenses Before Income Taxes | | <u>21,084</u> |
| 11 | | | |
| 12 | Operating Income Before Income Taxes (Line 1 - Line 10) | | <u>10,521,115</u> |
| 13 | | | |
| 14 | State Income Taxes (Line 12 * 99.370% * 5.000%) | To Sch C-1 ← | <u>522,742</u> |
| 15 | | | |
| 16 | Federal Income Taxes (Line 12 - Line 14) * 21% | To Sch C-1 ← | <u>2,099,658</u> |
| 17 | | | |
| 18 | Total Operating Expenses | | <u>2,643,484</u> |
| 19 | | | |
| 20 | Income Available for Fixed Charges | | <u>7,898,715</u> |

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
GAS DEPARTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2018
DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

| LINE NO. | TITLE of ACCOUNT | BASE PERIOD OPERATING REVENUES | | | TOTAL OPERATING REVENUES |
|-------------|----------------------------|-----------------------------------|-------------|-------------|--------------------------------|
| | | BASE | GAS COST | OTHER | |
| 1 | Total Billed Revenue (A) | 60,974,973 | 41,590,606 | | 102,565,579 |
| 2 | | | | | |
| 3 | Total Unbilled Revenue (A) | 3,561,090 | (2,401,432) | | 1,159,658 |
| 4 | | | | | |
| 5 | Other Revenue: (B) | | | | |
| 6 | Late Payment Charge | | | 0 | 0 |
| 7 | Bad Check Charges | | | 14,251 | 14,251 |
| 8 | Reconnection Charges | | | 20,357 | 20,357 |
| 9 | Field Collection Charges | | | 435 | 435 |
| 10 | Erlanger Gas Plant | | | 471,230 | 471,230 |
| 11 | Rents | | | 0 | 0 |
| 12 | Provision for Rate Refunds | | | (2,646,389) | (2,646,389) |
| 13 | Interdepartmental Sales | 11,713 | 22,382 | | 34,095 |
| 14 | Other Gas Revenue | | | 23,559 | 23,559 |
| 15 | Total Other Revenue | | | (2,116,557) | (2,082,462) |
| 16 | | | | | |
| 17 | Total Revenues | 64,547,776 | 39,211,556 | (2,116,557) | 101,642,775 |

Notes:

(A) Source: WPC-2c.

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

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
GAS DEPARTMENT
FOR THE TWELVE MONTHS ENDED MARCH 31, 2020
DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

| LINE NO. | TITLE of ACCOUNT | FORECASTED PERIOD OPERATING REVENUES | | | TOTAL OPERATING REVENUES |
|-------------|----------------------------|---|------------|---------|--------------------------------|
| | | BASE | GAS COST | OTHER | |
| 1 | Total Billed Revenue (A) | 57,206,210 | 36,315,653 | | 93,521,863 |
| 2 | | | | | |
| 3 | Total Unbilled Revenue (A) | 309,531 | 80,547 | | 390,078 |
| 4 | | | | | |
| 5 | Other Revenue: (B) | | | | |
| 6 | Late Payment Charge | | | 0 | 0 |
| 7 | Bad Check Charges | | | 28,032 | 28,032 |
| 8 | Reconnection Charges | | | 22,068 | 22,068 |
| 9 | Field Collection Charges | | | 924 | 924 |
| 10 | Erlanger Gas Plant | | | 514,092 | 514,092 |
| 11 | Rents | | | 14,496 | 14,496 |
| 12 | Provision for Rate Refunds | | | | 0 |
| 13 | Interdepartmental Sales | 9,326 | 18,439 | | 27,765 |
| 14 | Other Gas Revenue | | | 972 | 972 |
| 15 | Total Other Revenue | | | 580,584 | 608,349 |
| 16 | | | | | |
| 17 | Total Revenues | 57,525,067 | 36,414,639 | 580,584 | 94,520,290 |

Notes:

(A) Source: WPC-2d.

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

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
GAS DEPARTMENT
REVENUE DETAIL
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2018
DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

| Line No. | Description | Dec-17 | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Total |
|----------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|
| 1 | Base Revenue | | | | | | | | | | | | | |
| 2 | Residential | 3,238,289 | 5,618,353 | 4,299,321 | 2,969,416 | 2,848,610 | 1,090,021 | 417,324 | 348,544 | 351,163 | 375,831 | 529,664 | 1,879,801 | 23,964,337 |
| 3 | Commercial | 1,050,775 | 1,728,927 | 1,325,783 | 1,023,080 | 953,262 | 418,835 | 221,665 | 203,914 | 214,806 | 203,917 | 288,819 | 640,305 | 8,274,108 |
| 4 | Commercial - Res. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Industrial | 376,583 | 470,397 | 377,991 | 372,599 | 314,254 | 223,650 | 178,401 | 197,040 | 208,323 | (99,708) | 477,067 | 273,528 | 3,370,125 |
| 6 | Street Lighting | 58 | 60 | 57 | 58 | 58 | 57 | 58 | 57 | 57 | 58 | 57 | 105 | 740 |
| 7 | OPA | 152,842 | 240,598 | 175,478 | 145,192 | 127,493 | 46,095 | 25,920 | 21,814 | 22,463 | 18,493 | 44,306 | 97,714 | 1,118,408 |
| 8 | Inter-Dept | 1,490 | 2,241 | 2,901 | 2,089 | 1,804 | 1,011 | 51 | 6 | 6 | 6 | 7 | 101 | 11,713 |
| 9 | Total Base Revenue | 4,820,037 | 8,060,576 | 6,181,531 | 4,512,434 | 4,245,501 | 1,779,669 | 843,419 | 769,375 | 796,818 | 498,597 | 1,339,920 | 2,891,554 | 36,739,431 |
| 10 | | | | | | | | | | | | | | |
| 11 | GCA Revenue | | | | | | | | | | | | | |
| 12 | Residential | 3,677,582 | 6,074,643 | 4,633,259 | 3,164,455 | 2,973,708 | 1,107,216 | 439,478 | 378,315 | 372,009 | 385,465 | 548,788 | 2,132,600 | 25,887,518 |
| 13 | Commercial | 1,781,289 | 2,953,628 | 2,189,881 | 1,507,074 | 1,544,384 | 623,438 | 304,731 | 284,638 | 295,443 | 274,286 | 360,849 | 1,029,003 | 13,248,624 |
| 14 | Commercial - Res. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Industrial | 152,946 | 246,626 | 182,582 | 124,643 | 112,153 | 38,101 | 14,587 | 15,125 | 16,014 | 14,389 | 20,463 | 72,655 | 1,010,464 |
| 16 | Street Lighting | 21 | 23 | 19 | 21 | 20 | 18 | 22 | 21 | 20 | 22 | 19 | 20 | 246 |
| 17 | OPA | 192,556 | 338,468 | 252,922 | 180,119 | 171,327 | 61,738 | 30,553 | 24,045 | 25,044 | 14,670 | 34,335 | 116,809 | 1,443,187 |
| 18 | Commercial Transp. | (80) | 55 | 59 | 40 | 144 | 74 | 0 | 0 | 0 | 0 | 0 | 228 | 518 |
| 19 | Industrial Transp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23 | 11 | 15 | 49 |
| 20 | OPA Transp. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | Inter-Dept | 2,769 | 4,485 | 5,544 | 3,981 | 3,400 | 1,871 | 92 | 12 | 13 | 13 | 12 | 190 | 22,382 |
| 22 | Total GCA Revenue | 5,807,063 | 9,618,128 | 7,264,266 | 5,080,333 | 4,805,136 | 1,832,457 | 789,463 | 702,156 | 708,543 | 688,848 | 965,077 | 3,351,518 | 41,612,988 |
| 23 | | | | | | | | | | | | | | |
| 24 | Unbilled Base Revenue | | | | | | | | | | | | | |
| 25 | Residential | 1,218,675 | (490,380) | (561,216) | 74,763 | (582,787) | (697,171) | (11,232) | 7,283 | 18,447 | (9,156) | 466,213 | 2,931,466 | 2,364,905 |
| 26 | Commercial | 276,854 | (192,317) | (120,049) | (7,471) | (189,867) | (114,384) | (45,302) | 1,417 | 9,535 | (7,199) | 118,564 | 1,411,686 | 1,141,446 |
| 27 | Commercial - Res. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Industrial | (9,454) | (47,503) | (66,971) | 26,734 | (57,540) | (16,389) | (2,409) | 1,088 | 13,327 | (10,187) | 74,000 | 164,558 | 69,254 |
| 29 | OPA | 38,995 | (248,523) | (32,156) | 40,668 | (52,111) | (19,033) | (1,313) | 858 | 2,331 | (1,928) | 29,156 | 228,742 | (14,514) |
| 30 | Total Unbilled Base Rev | 1,525,069 | (978,723) | (780,392) | 134,694 | (882,305) | (846,976) | (60,256) | 10,446 | 43,639 | (28,470) | 687,933 | 4,736,431 | 3,561,090 |
| 31 | | | | | | | | | | | | | | |
| 32 | Unbilled GCA Revenue | | | | | | | | | | | | | |
| 33 | Residential | 1,281,174 | (555,361) | (696,811) | 85,230 | (601,141) | (792,722) | (502) | 7,857 | 15,468 | (18,248) | 615,632 | (805,611) | (1,565,035) |
| 34 | Commercial | 426,064 | (315,581) | (204,783) | (19,681) | (307,974) | (170,361) | (67,110) | 1,544 | 11,934 | (15,848) | 215,628 | (357,460) | (803,527) |
| 35 | Commercial - Res. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | Industrial | (3,869) | (11,906) | (16,739) | 8,042 | (16,951) | (2,470) | 1,320 | 440 | 3,109 | (3,781) | 6,290 | (39,575) | (76,090) |
| 37 | OPA | 43,219 | 113,223 | (42,596) | 51,806 | (68,488) | (22,933) | (97) | 744 | 2,284 | (3,368) | 42,848 | (73,423) | 43,219 |
| 38 | Total Unbilled GCA Rev | 1,746,589 | (769,625) | (960,929) | 125,397 | (994,554) | (988,487) | (66,389) | 10,685 | 32,796 | (41,245) | 880,398 | (1,378,068) | (2,401,432) |
| 39 | | | | | | | | | | | | | | |
| 40 | Transportation | | | | | | | | | | | | | |
| 41 | Transp. Gas of Others | 139,934 | 147,775 | 123,614 | 138,802 | 134,169 | 116,181 | 123,263 | 122,956 | 127,747 | 32,678 | 223,489 | 91,603 | 1,522,191 |
| 42 | Transp. Gas of Others - Inter Co. | 43,506 | 43,506 | 43,506 | 43,506 | 43,506 | 43,506 | 43,506 | 43,506 | 43,506 | 57,078 | 50,292 | 50,292 | 549,216 |
| 43 | Total Transportation | 183,440 | 191,281 | 167,120 | 182,308 | 177,675 | 159,687 | 166,769 | 166,462 | 171,253 | 89,756 | 273,761 | 141,895 | 2,071,407 |
| 44 | | | | | | | | | | | | | | |
| 45 | Other Base Revenue | 1,779,642 | 1,803,563 | 1,771,968 | 1,682,370 | 1,696,408 | 1,875,886 | 1,935,356 | 1,936,428 | 1,934,148 | 1,933,328 | 1,919,772 | 1,906,979 | 22,175,848 |
| 46 | | | | | | | | | | | | | | |
| 47 | Misc. Service Revenue | 5,490 | (543,780) | (411,076) | (345,035) | (499,891) | (209,641) | (150,220) | (145,775) | (148,140) | (123,911) | 405,780 | 47,642 | (2,116,557) |
| 48 | | | | | | | | | | | | | | |
| 49 | Total Revenue | 15,887,330 | 17,381,420 | 13,232,488 | 11,372,501 | 8,547,970 | 3,602,595 | 3,458,142 | 3,449,777 | 3,541,057 | 3,016,903 | 6,472,641 | 11,699,951 | 101,642,775 |

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
GAS DEPARTMENT
REVENUE DETAIL
FOR THE TWELVE MONTHS ENDED MARCH 31, 2020
DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL. UPDATED. REVISED

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

| Line No. | Description | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 | Jan-20 | Feb-20 | Mar-20 | Total |
|----------|-----------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1 | Base Revenue | | | | | | | | | | | | | |
| 2 | Residential | 1,646,826 | 852,594 | 518,587 | 301,960 | 202,820 | 211,103 | 410,041 | 1,262,287 | 3,319,001 | 4,807,904 | 4,581,106 | 3,439,772 | 21,554,001 |
| 3 | Commercial | 624,131 | 295,724 | 286,981 | 211,877 | 257,691 | 178,936 | 331,692 | 567,475 | 1,130,996 | 1,522,640 | 1,334,545 | 1,027,430 | 7,770,118 |
| 4 | Commercial - Res. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Industrial | 290,879 | 224,016 | 209,153 | 205,571 | 193,093 | 201,243 | 216,919 | 236,575 | 413,269 | 462,194 | 405,287 | 327,395 | 3,385,594 |
| 6 | Street Lighting | 11 | 11 | 11 | 11 | 11 | 11 | 10 | 11 | 12 | 11 | 11 | 11 | 132 |
| 7 | OPA | 93,081 | 9,088 | 24,634 | 10,825 | 7,867 | 11,206 | 34,470 | 68,849 | 174,917 | 220,371 | 203,702 | 142,453 | 1,001,463 |
| 8 | Inter-Dept | 678 | 345 | 180 | 152 | 152 | 160 | 294 | 673 | 1,321 | 1,788 | 2,021 | 1,562 | 9,326 |
| 9 | Total Base Revenue | 2,655,606 | 1,381,778 | 1,039,546 | 730,396 | 661,634 | 602,659 | 993,426 | 2,135,870 | 5,039,516 | 7,014,908 | 6,526,672 | 4,938,623 | 33,720,634 |
| 10 | | | | | | | | | | | | | | |
| 11 | GCA Revenue | | | | | | | | | | | | | |
| 12 | Residential | 1,171,760 | 768,538 | 576,847 | 466,893 | 326,766 | 397,467 | 754,072 | 2,027,317 | 3,813,124 | 4,953,011 | 4,518,499 | 3,138,972 | 22,913,266 |
| 13 | Commercial | 594,075 | 330,644 | 398,522 | 410,313 | 492,872 | 404,891 | 704,539 | 1,097,034 | 1,683,420 | 2,190,923 | 1,838,541 | 1,258,555 | 11,404,329 |
| 14 | Commercial - Res. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Industrial | 43,550 | 21,437 | 24,698 | 13,571 | 19,887 | 24,222 | 25,501 | 40,336 | 119,481 | 158,604 | 116,925 | 75,171 | 683,363 |
| 16 | Street Lighting | 14 | 17 | 22 | 31 | 31 | 38 | 35 | 31 | 25 | 21 | 19 | 18 | 302 |
| 17 | OPA | 76,757 | 12,656 | 40,100 | 23,667 | 16,433 | 28,422 | 67,901 | 108,574 | 225,878 | 290,466 | 263,885 | 158,654 | 1,314,393 |
| 18 | Inter-Dept | 873 | 565 | 362 | 425 | 445 | 544 | 980 | 1,959 | 2,752 | 3,339 | 3,613 | 2,582 | 18,439 |
| 19 | Total GCA Revenue | 1,887,029 | 1,133,857 | 1,040,551 | 914,900 | 856,434 | 855,584 | 1,553,028 | 3,275,251 | 5,844,660 | 7,596,364 | 6,741,482 | 4,634,952 | 36,334,092 |
| 20 | | | | | | | | | | | | | | |
| 21 | Unbilled Base Revenue | | | | | | | | | | | | | |
| 22 | Residential | (520,283) | (316,206) | (103,558) | (23,197) | 22,954 | 25,398 | 297,220 | 722,620 | 568,274 | 126,681 | (136,350) | (450,127) | 213,426 |
| 23 | Commercial | (165,594) | (36,402) | (38,442) | 22,316 | (22,865) | 33,896 | 54,856 | 236,792 | 172,262 | (59,841) | (32,218) | (81,991) | 82,769 |
| 24 | Commercial - Res. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | Industrial | (56,437) | (10,501) | (6,433) | (3,532) | 12,658 | 3,320 | 40,657 | 78,906 | (19,230) | (1,193) | (36,255) | (16) | 1,944 |
| 26 | OPA | (60,329) | (3,665) | (10,118) | 1,872 | 4,000 | 4,214 | 15,627 | 54,618 | 4,679 | 9,090 | (6,795) | (1,901) | 11,392 |
| 27 | Total Unbilled Base Rev | (802,643) | (366,674) | (158,551) | (2,541) | 16,747 | 66,828 | 408,360 | 1,092,936 | 725,985 | 74,737 | (211,618) | (534,035) | 309,531 |
| 28 | | | | | | | | | | | | | | |
| 29 | Unbilled GCA Revenue | | | | | | | | | | | | | |
| 30 | Residential | (989,725) | 90,039 | 234,759 | 638,996 | 136,445 | 470,360 | 477,383 | 723,122 | (536,036) | (245,615) | (278,984) | (643,846) | 76,897 |
| 31 | Commercial | (414,283) | 83,558 | 73,288 | 301,480 | (9,771) | 245,487 | 104,839 | 367,977 | (172,637) | (249,692) | (102,200) | (197,950) | 30,196 |
| 32 | Commercial - Res. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | Industrial | (16,746) | 3,085 | 3,549 | 8,333 | 2,575 | 5,943 | 3,877 | 8,046 | (20,001) | (3,585) | (11,615) | (1,166) | (17,705) |
| 34 | OPA | (82,710) | 14,616 | 4,125 | 40,022 | 13,908 | 35,323 | 26,565 | 59,787 | (70,171) | (8,431) | (16,857) | (15,018) | (8,841) |
| 35 | Total Unbilled GCA Rev | (1,513,465) | 191,298 | 315,721 | 988,831 | 143,157 | 757,113 | 612,764 | 1,158,932 | (798,845) | (507,323) | (409,656) | (857,980) | 80,547 |
| 36 | | | | | | | | | | | | | | |
| 37 | Transportation | | | | | | | | | | | | | |
| 38 | Transp. Gas of Others | 108,193 | 112,973 | 109,117 | 108,417 | 115,593 | 110,457 | 127,247 | 129,403 | 115,324 | 131,227 | 115,964 | 121,043 | 1,404,958 |
| 39 | Transp. Gas of Others - Inter Co. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | Total Transportation | 108,193 | 112,973 | 109,117 | 108,417 | 115,593 | 110,457 | 127,247 | 129,403 | 115,324 | 131,227 | 115,964 | 121,043 | 1,404,958 |
| 41 | | | | | | | | | | | | | | |
| 42 | Other Base Revenue | 1,856,215 | 1,835,111 | 1,823,369 | 1,813,171 | 1,808,652 | 1,808,417 | 1,818,391 | 1,839,792 | 1,861,677 | 1,875,075 | 1,874,795 | 1,875,279 | 22,089,944 |
| 43 | | | | | | | | | | | | | | |
| 44 | Misc. Service Revenue | 48,382 | 48,382 | 48,382 | 48,382 | 48,382 | 48,382 | 48,382 | 48,382 | 48,382 | 48,382 | 48,382 | 48,382 | 580,584 |
| 45 | | | | | | | | | | | | | | |
| 46 | Total Revenue | 4,239,317 | 4,336,725 | 4,218,135 | 4,601,556 | 3,650,599 | 4,249,440 | 5,561,598 | 9,680,566 | 12,836,699 | 16,233,370 | 14,686,021 | 10,226,264 | 94,520,290 |

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
SUMMARY OF FORECASTED PERIOD PRO FORMA ADJUSTMENTS

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

| Line No. | Adjustment | Description | Base Revenue | Gas Cost Revenue | Other Revenue | Other Production | Purchased Gas Cost | Distribution Expense | Customer Service & Info Exp. | Customer Accounting Expense | Sales Expense | A&G Expense | Other | Depreciation Expense | Taxes Other Than Income Taxes |
|----------|------------|----------------------------------|------------------|------------------|------------------|------------------|--------------------|----------------------|------------------------------|-----------------------------|----------------|------------------|----------------|----------------------|-------------------------------|
| 1 | D-2.15 | Uncollectible Expense | | | | | | | | (588,781) | | | | | |
| 2 | D-2.16 | Rate Case Expense | | | | | | | | | | 115,100 | | | |
| 3 | D-2.17 | Amortization of Deferred Expense | | | | | | | | | | | 577,423 | | |
| 4 | D-2.19 | Eliminate Non-KY Customer | | | (514,092) | (382,795) | | (102,870) | | | | | | | (44,738) |
| 5 | D-2.20 | Integrity Management Expenses | | | | | | 1,065,488 | | | | | | | |
| 6 | D-2.21 | Amort. of ASRP FIT | | | | | | | | | | | (34,380) | | |
| 7 | D-2.22 | Eliminate Misc. Expenses | | | | | | | (20,595) | (19,734) | (6,339) | (322,075) | | | |
| 8 | D-2.23 | Annualize Depreciation | | | | | | | | | | | | (1,084,440) | |
| 9 | D-2.24 | Eliminate Unbilled Revenue | (309,531) | (80,547) | | | (80,549) | | | | | | | | |
| 10 | D-2.25 | Adjust Revenue | 1,766,010 | | | | | | | | | | | | |
| 11 | D-2.26 | Incentive Compensation | | | | | | | | | | (277,270) | | | |
| | | | <u>1,456,479</u> | <u>(80,547)</u> | <u>(514,092)</u> | <u>(382,795)</u> | <u>(80,549)</u> | <u>962,618</u> | <u>(20,595)</u> | <u>(608,515)</u> | <u>(6,339)</u> | <u>(484,245)</u> | <u>543,043</u> | <u>(1,084,440)</u> | <u>(44,738)</u> |

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
FORECASTED PERIOD

WPC-2.1a
WITNESS RESPONSIBLE:
S. E. LAWLER
Page 5 of 8

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

| Account | Description | Code | FERC | BUDGET | BUDGET | BUDGET | BUDGET |
|---------|--|-------|------|-----------|-----------|-----------|-----------|
| | | | | Dec-19 | Jan-20 | Feb-20 | Mar-20 |
| 403002 | Depreciation Expense | DEPR | 403 | 1,199,117 | 1,218,882 | 1,218,237 | 1,217,592 |
| 403150 | Depreciation Expense - ARO | DEPR | 403 | 0 | 0 | 0 | 0 |
| 404200 | Amort Exp - Limited Term | DEPR | 404 | 112,533 | 112,963 | 112,965 | 112,643 |
| 407355 | DSM Amortization | OTH | 407 | 0 | 0 | 0 | 0 |
| 408000 | General Taxes | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408015 | Ohio Property Taxes - General | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408040 | Taxes Property - Allocated | OTHTX | 408 | 2,747 | 2,774 | 2,774 | 2,774 |
| 408050 | Kentucky Property Tax - Gas | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408090 | West Virginia Property Tax-Gas | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408095 | Misc States Property Tax | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408121 | Taxes Property-Operating | OTHTX | 408 | 280,919 | 290,715 | 290,715 | 290,715 |
| 408150 | State Unemployment Tax | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408151 | Federal Unemployment Tax | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408152 | Employer FICA Tax | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408205 | Highway Use Tax | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408410 | Social Security Taxes | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408490 | Indiana Highway Use Tax | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408470 | Franchise Tax | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408530 | Ohio Highway Use | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408550 | Kentucky Highway Use | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408700 | Fed Social Security Tax-Elec | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408800 | Federal Highway Use Tax - Gas | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408851 | Sales and Use Expense | OTHTX | 408 | 0 | 0 | 0 | 0 |
| 408960 | Allocated Payroll Taxes | OTHTX | 408 | 61,158 | 62,674 | 57,432 | 64,548 |
| 409060 | Federal Income Taxes Utility Op Income | FIT | 409 | 27,262 | 27,262 | 27,262 | 27,261 |
| 409104 | State/Local Inc Tx Exp Utility Op Inc PY | FIT | 409 | 0 | 0 | 0 | 0 |
| 409160 | State/Local Inc Tax Exp Utility Op Inc | FIT | 409 | (17,965) | (17,965) | (17,965) | (17,960) |
| 409193 | Fed Inc Tax - Utility Operating Inc - PY | FIT | 409 | 0 | 0 | 0 | 0 |
| 409233 | State/Local Inc Tax - Oth Inc & Ded - PY | FIT | 409 | 0 | 0 | 0 | 0 |
| 409980 | Taxes Alloc From Serv Co - Gas Federal | FIT | 409 | 0 | 0 | 0 | 0 |
| 409985 | Taxes Alloc From Serv Co - Gas State | FIT | 409 | 0 | 0 | 0 | 0 |
| 410060 | Deferred FIT Utility Operating Inc | FIT | 410 | 40,701 | 40,701 | 40,701 | 40,701 |
| 410109 | Def FIT- Utility Operating Inc - PY | FIT | 410 | 0 | 0 | 0 | 0 |
| 410112 | Defer SIT Utility Operating Inc - PY | FIT | 410 | 0 | 0 | 0 | 0 |
| 410113 | UTP Tax Expense State Utility Prior Year | FIT | 410 | 0 | 0 | 0 | 0 |
| 410130 | UTP DFIT Utility Prior Year | FIT | 410 | 0 | 0 | 0 | 0 |
| 410131 | UTP DSIT Utility Prior Year | FIT | 410 | 0 | 0 | 0 | 0 |
| 410160 | Deferred SIT Utility Operating Inc | FIT | 410 | 33,699 | 33,699 | 33,699 | 33,701 |
| 410195 | UTP Tax Expense Fed Utility Prior Year | FIT | 410 | 0 | 0 | 0 | 0 |
| 411060 | Deferred FIT Credit - Utility Op Inc | FIT | 411 | 0 | 0 | 0 | 0 |
| 411065 | Amortization of Investment Tax Credit | FIT | 411 | (5,505) | (5,505) | (5,505) | (5,500) |
| 411106 | Def FIT Credit - Utility Oper Inc - PY | FIT | 411 | 0 | 0 | 0 | 0 |

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
FORECASTED PERIOD

WPC-2.1a
WITNESS RESPONSIBLE:
S. E. LAWLER
Page 6 of 8

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

| Account | Description | Code | FERC | BUDGET | BUDGET | BUDGET | BUDGET |
|---------|--|------|------|-----------|------------|------------|-------------|
| | | | | Dec-19 | Jan-20 | Feb-20 | Mar-20 |
| 411107 | Def SIT Credit - Utility Oper Inc - PY | FIT | 411 | 0 | 0 | 0 | 0 |
| 411113 | UTP Tax Expense State Utility Prior Year | FIT | 411 | 0 | 0 | 0 | 0 |
| 411130 | UTP DFIT Utility Prior Year | FIT | 411 | 0 | 0 | 0 | 0 |
| 411131 | UTP DSIT Utility Prior Year | FIT | 411 | 0 | 0 | 0 | 0 |
| 411160 | Deferred SIT Credit - Utility Op Inc | FIT | 411 | 0 | 0 | 0 | 0 |
| 411195 | UTP Tax Expense Fed Utility Prior Year | FIT | 411 | 0 | 0 | 0 | 0 |
| 426510 | Other | CO | 426 | 0 | 0 | 0 | 0 |
| 426891 | IC Sale of AR Fees VIE | CO | 426 | 17,984 | 11,223 | 11,234 | 11,260 |
| 480000 | Residential Sales-Gas | REV | 480 | 8,615,901 | 11,249,959 | 10,590,220 | 8,069,741 |
| 480990 | Gas Residential Sales-Unbilled | REV | 480 | 32,238 | (118,934) | (415,334) | (1,093,973) |
| 481000 | Industrial Sales-Gas | REV | 481 | 186,864 | 253,614 | 192,410 | 130,703 |
| 481090 | Gas Industrial Sales Unbilled | REV | 481 | (22,670) | (3,804) | (17,465) | (1,168) |
| 481200 | Gas Commercial Sales | REV | 481 | 2,949,913 | 3,828,240 | 3,309,186 | 2,436,885 |
| 481290 | Gas Commercial Sales Unbilled | REV | 481 | (28,900) | (301,228) | (129,947) | (266,364) |
| 482000 | Other Sales to Public Auth-Gas | REV | 482 | 352,249 | 463,988 | 429,472 | 274,167 |
| 482090 | Gas OPA Unbilled | REV | 482 | (67,269) | (2,015) | (21,783) | (16,306) |
| 482200 | Gas Public St Hwy Ltng | REV | 482 | 485 | 488 | 486 | 485 |
| 484000 | Interdepartmental Sales | REV | 484 | 4,073 | 5,127 | 5,634 | 4,144 |
| 487001 | Discounts Earn/Lost-Gas | REV | 487 | 0 | 0 | 0 | 0 |
| 488000 | Misc Service Revenue-Gas | REV | 488 | 4,333 | 4,333 | 4,333 | 4,333 |
| 488100 | IC Misc Svc Reg Gas Reg | REV | 488 | 42,841 | 42,841 | 42,841 | 42,841 |
| 489000 | Transp Gas of Others | REV | 489 | 115,324 | 131,227 | 115,984 | 121,043 |
| 489010 | IC Gas Transp Rev Reg | REV | 489 | 0 | 0 | 0 | 0 |
| 489020 | Comm Gas Transp Only | REV | 489 | 191,690 | 220,453 | 197,129 | 182,414 |
| 489025 | Comm Gas Transp Unbilled | REV | 489 | 28,525 | (8,305) | (4,471) | (13,577) |
| 489030 | Indust Gas Transp Only | REV | 489 | 373,213 | 394,629 | 357,276 | 299,344 |
| 489035 | Indust Gas Transp Unbilled | REV | 489 | (16,561) | (974) | (30,405) | (14) |
| 489040 | OPA Gas Transp Only | REV | 489 | 71,464 | 69,850 | 61,139 | 50,971 |
| 489045 | OPA Gas Transp Unbilled | REV | 489 | 1,778 | 2,673 | (1,872) | (613) |
| 489200 | Transportation Fees | REV | 489 | 0 | 0 | 0 | 0 |
| 493010 | Rent from Gas Properties - I/C | REV | 493 | 1,208 | 1,208 | 1,208 | 1,208 |
| 495031 | Gas Losses Damaged Lines | REV | 495 | 0 | 0 | 0 | 0 |
| 496020 | Provision for Rate Refund | REV | 496 | 0 | 0 | 0 | 0 |
| 711000 | Gas Boiler Labor | PO | 711 | 0 | 0 | 0 | 0 |
| 712000 | Gas Production-Other Power Ex | PO | 712 | 0 | 0 | 0 | 0 |
| 717000 | Liq Petro Gas Exp-Vapor Proc | PO | 717 | 15,571 | 12,091 | 9,494 | 10,402 |
| 728000 | Liquid Petroleum Gas | PO | 728 | 37,725 | 492,363 | (1,509) | (126) |
| 735000 | Gas Misc Production Exp | PO | 735 | 14,155 | 10,992 | 8,631 | 9,456 |
| 742000 | Maint Gas Production Equipmen | PM | 742 | 11,114 | 9,277 | 10,102 | 9,515 |
| 801000 | Purchases Gas & NGL | Fuel | 801 | 5,844,659 | 7,596,364 | 6,741,482 | 4,634,953 |
| 801001 | Purchases Gas & NGL-Aff | Fuel | 801 | 0 | 0 | 0 | 0 |
| 805002 | Unrecovered Purchase Gas Adj | Fuel | 805 | 0 | 0 | 0 | 0 |

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
FORECASTED PERIOD

WPC-2.1a
WITNESS RESPONSIBLE:
S. E. LAWLER
Page 7 of 8

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

| Account | Description | Code | FERC | BUDGET | BUDGET | BUDGET | BUDGET |
|---------|--------------------------------|------|------|-----------|-----------|-----------|-----------|
| | | | | Dec-19 | Jan-20 | Feb-20 | Mar-20 |
| 805003 | Purchase Gas Cost Unbilled Rev | Fuel | 805 | (798,845) | (507,323) | (409,656) | (857,979) |
| 807000 | Gas Purchased Expenses | PO | 807 | 22,183 | 43,527 | 43,947 | 44,045 |
| 807100 | I/C Gas Purchased Expenses | PO | 807 | 0 | 0 | 0 | 0 |
| 813001 | Other Gas Supply Expenses | PO | 813 | 0 | 0 | 0 | 0 |
| 850001 | Operation Supv & Eng-Tran | TO | 850 | 0 | 0 | 0 | 0 |
| 863000 | Transm-Maint of Mains | TM | 863 | 0 | 0 | 0 | 0 |
| 871000 | Distribution Load Dispatching | DO | 871 | 19,818 | 15,388 | 12,083 | 13,239 |
| 874000 | Mains And Services | DO | 874 | 250,520 | 228,966 | 194,087 | 217,651 |
| 875000 | Measuring And Reg Stations-Ge | DO | 875 | 0 | 0 | 0 | 0 |
| 876000 | Measuring & Reg Station-Indus | DO | 876 | 0 | 0 | 0 | 0 |
| 878000 | Meter And House Regulator Exp | DO | 878 | 313,331 | 206,230 | 129,552 | 195,673 |
| 879000 | Customer Installation Expense | DO | 879 | 103,259 | 153,971 | 108,041 | 97,502 |
| 880000 | Gas Distribution-Other Expense | DO | 880 | 161,278 | 293,333 | 162,459 | 194,109 |
| 887000 | Maintenance of Mains | DM | 887 | 211,273 | 184,471 | 170,276 | 174,433 |
| 889000 | Maint-Meas/Reg Stn Equip-Gas | DM | 889 | 7,078 | 5,496 | 4,315 | 4,728 |
| 892000 | Maintenance of Services | DM | 892 | 65,009 | 50,464 | 47,431 | 45,808 |
| 893000 | Maint - Meters And House Reg | DM | 893 | 29,726 | 23,083 | 18,125 | 19,858 |
| 894000 | Maint-Other Distribution Equip | DM | 894 | 5,662 | 4,397 | 3,452 | 3,782 |
| 901000 | Supervision-Cust Accts | CO | 901 | 14,561 | 16,378 | 14,328 | 19,324 |
| 902000 | Meter Reading Expense | CO | 902 | 1,205 | 1,492 | 1,193 | 1,790 |
| 903000 | Cust Records & Collection Exp | CO | 903 | 92,566 | 182,188 | 94,945 | 88,430 |
| 903100 | Cust Contracts & Orders-Local | CO | 903 | 29,064 | 29,126 | 30,644 | 37,836 |
| 903200 | Cust Billing & Acct | CO | 903 | 50,826 | 51,542 | 52,229 | 67,780 |
| 903250 | Cust Billing - Common | CO | 903 | 0 | 0 | 0 | 0 |
| 903300 | Cust Collecting-Local | CO | 903 | 24,848 | 25,307 | 26,003 | 32,194 |
| 903400 | Cust Receiv & Collect Exp-Edp | CO | 903 | 5,012 | 4,259 | 4,276 | 4,943 |
| 903891 | IC Collection Agent Revenue | CO | 903 | 0 | 0 | 0 | 0 |
| 904001 | BAD DEBT EXPENSE | CO | 904 | 0 | 0 | 0 | 0 |
| 904003 | Cust Acctg-Loss On Sale-A/R | CO | 904 | 48,154 | (32,160) | (31,763) | 21,321 |
| 905000 | Misc Customer Accts Expenses | CO | 905 | 0 | 0 | 0 | 0 |
| 908000 | Cust Asst Exp-Conservation Pro | CSI | 908 | 0 | 0 | 0 | 0 |
| 908150 | Commer/Indust Assistance Exp | CSI | 908 | 0 | 0 | 0 | 0 |
| 908160 | Cust Assist Exp-General | CSI | 908 | 11,324 | 8,793 | 6,905 | 7,565 |
| 909650 | Misc Advertising Expenses | CSI | 909 | 0 | 0 | 0 | 0 |
| 910000 | Misc Cust Serv/Inform Exp | CSI | 910 | 16,298 | 15,782 | 14,782 | 14,500 |
| 910100 | Exp-Rs Reg Prod/Svces-CstAccts | CSI | 910 | 11,836 | 11,887 | 11,887 | 12,066 |
| 911000 | Supervision | CSI | 911 | 1,716 | 1,733 | 1,733 | 1,733 |
| 912000 | Demonstrating & Selling Exp | SE | 912 | 14,764 | 13,647 | 13,520 | 13,780 |
| 913001 | Advertising Expense | SE | 913 | 530 | 517 | 517 | 535 |
| 920000 | A & G Salaries | AGO | 920 | 237,313 | 160,062 | 162,391 | 139,834 |
| 921100 | Employee Expenses | AGO | 921 | 7,275 | 5,752 | 5,695 | 6,459 |
| 921101 | Employee Exp - NC | AGO | 921 | 0 | 0 | 0 | 0 |

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
FORECASTED PERIOD

WPC-2.1a
WITNESS RESPONSIBLE:
S. E. LAWLER
Page 8 of 8

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

| Account | Description | Code | FERC | BUDGET | BUDGET | BUDGET | BUDGET |
|---------|--------------------------------|------|------|---------|---------|---------|---------|
| | | | | Dec-19 | Jan-20 | Feb-20 | Mar-20 |
| 921110 | Relocation Expenses | AGO | 921 | 0 | 0 | 0 | 0 |
| 921200 | Office Expenses | AGO | 921 | 20,684 | 20,644 | 18,489 | 22,720 |
| 921300 | Telephone And Telegraph Exp | AGO | 921 | 0 | 0 | 0 | 0 |
| 921400 | Computer Services Expenses | AGO | 921 | 22,836 | 61,766 | 19,610 | 19,597 |
| 921540 | Computer Rent (Go Only) | AGO | 921 | 27 | 27 | 46 | 175 |
| 921600 | Other | AGO | 921 | 20 | 21 | 21 | 21 |
| 921980 | Office Supplies & Expenses | AGO | 921 | 35,583 | 32,869 | 32,944 | 32,754 |
| 922000 | Admin Exp Transfer | AGO | 922 | 0 | 0 | 0 | 0 |
| 923000 | Outside Services Employed | AGO | 923 | 41,410 | 36,091 | 44,717 | 38,176 |
| 923980 | Outside Services Employee & | AGO | 923 | 115 | 79 | 79 | 79 |
| 924000 | Property Insurance | AGO | 924 | 0 | 0 | 0 | 0 |
| 924050 | Inter-Co Prop Ins Exp | AGO | 924 | 250 | 253 | 253 | 253 |
| 924980 | Property Insurance For Corp. | AGO | 924 | 4,800 | 4,848 | 4,848 | 4,848 |
| 925000 | Injuries & Damages | AGO | 925 | 1,157 | 1,169 | 1,169 | 1,169 |
| 925050 | INTER-CO NON-PROP EXP | AGO | 925 | 0 | 0 | 0 | 0 |
| 925051 | INTER-CO GEN LIAB EXP | AGO | 925 | 5,950 | 6,010 | 6,010 | 6,010 |
| 925200 | Injuries And Damages-Other | AGO | 925 | 0 | 0 | 0 | 0 |
| 925300 | Environmental Inj & Damages | AGO | 925 | 0 | 0 | 0 | 0 |
| 925980 | Injuries And Damages For Corp. | AGO | 925 | 407 | 411 | 411 | 411 |
| 926000 | EMPL PENSIONS AND BENEFITS | AGO | 926 | 174,995 | 154,002 | 151,495 | 131,677 |
| 926430 | Employees'Recreation Expense | AGO | 926 | 98 | 99 | 99 | 99 |
| 926600 | Employee Benefits-Transferred | AGO | 926 | 69,585 | 94,350 | 77,635 | 73,401 |
| 926999 | Non Serv Pension (ASU 2017-07) | AGO | 926 | 0 | 0 | 0 | 0 |
| 928006 | State Reg Comm Proceeding | AGO | 928 | 16,895 | 17,064 | 17,064 | 17,064 |
| 928053 | Travel Expense | AGO | 928 | 0 | 0 | 0 | 0 |
| 929000 | Duplicate Chrgs-Enrgy To Exp | AGO | 929 | 0 | 0 | 0 | 0 |
| 929500 | Admin Exp Transf | AGO | 929 | (502) | (490) | (490) | (3,381) |
| 930150 | Miscellaneous Advertising Exp | AGO | 930 | 3,267 | 3,390 | 3,213 | 3,300 |
| 930200 | Misc General Expenses | AGO | 930 | 65,542 | 34,356 | 40,764 | 25,590 |
| 930210 | Industry Association Dues | AGO | 930 | 0 | 0 | 0 | 0 |
| 930220 | Exp Of Servicing Securities | AGO | 930 | 0 | 0 | 0 | 0 |
| 930230 | Dues To Various Organizations | AGO | 930 | 343 | 435 | 481 | 347 |
| 930240 | Director'S Expenses | AGO | 930 | 0 | 0 | 0 | 0 |
| 930250 | Buy/Sell Transf Employee Homes | AGO | 930 | 46 | 47 | 47 | 47 |
| 930700 | Research & Development | AGO | 930 | 0 | 0 | 0 | 0 |
| 930940 | General Expenses | AGO | 930 | 0 | 0 | 0 | 0 |
| 931001 | Rents-A&G | AGO | 931 | 3,523 | 3,596 | 2,805 | 2,807 |
| 931008 | A&G Rents-IC | AGO | 931 | 0 | 0 | 0 | 0 |
| 932000 | Maintenance Of Gen Plant-Gas | AGO | 932 | 0 | 0 | 0 | 0 |
| 935001 | Inactive O&M and A&G | AGO | 935 | 0 | 0 | 0 | 0 |
| 935100 | Maint General Plant-Elec | AGM | 935 | 8 | 8 | 8 | 9 |
| 935200 | Cust Infor & Computer Control | AGM | 935 | 0 | 0 | 0 | 0 |

SECTION D

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
ADJUST BASE PERIOD REVENUE TO FORECASTED PERIOD

WPD-2.1a
WITNESS RESPONSIBLE:
N. GIAIMO

| <u>Line No.</u> | <u>Description</u> | <u>Base Period</u> | <u>Forecasted Period</u> | <u>Adjustment</u> |
|-----------------|--------------------|-----------------------|--------------------------|-----------------------|
| 1 | Base | \$ 64,547,776 | \$ 57,525,067 | \$ (7,022,709) |
| 2 | | | | |
| 3 | Gas Cost | 39,211,556 | 36,414,639 | (2,796,917) |
| 4 | | | | |
| 5 | Other Revenue | <u>(2,116,557)</u> | <u>580,584</u> | <u>2,697,141</u> |
| 6 | | | | |
| 7 | Total Revenue | <u>\$ 101,642,775</u> | <u>\$ 94,520,290</u> | <u>\$ (7,122,485)</u> |

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
ADJUST BASE PERIOD PURCHASED GAS COST

WPD-2.2a
WITNESS RESPONSIBLE:
N. GIAIMO

| <u>Line No.</u> | <u>Description</u> | <u>Base Period</u> | <u>Forecasted Period</u> | <u>Adjustment</u> |
|-----------------|-----------------------------------|----------------------|--------------------------|-----------------------|
| 1 | Liquefied Petroleum Gas | \$ 1,664,737 | \$ 145,617 | \$ (1,519,120) |
| 2 | | | | |
| 3 | Purchased Gas | <u>41,045,798</u> | <u>36,414,641</u> | <u>(4,631,157)</u> |
| 4 | | | | |
| 5 | Total Purchased Gas Cost Expenses | <u>\$ 42,710,535</u> | <u>\$ 36,560,258</u> | <u>\$ (6,150,277)</u> |

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
OTHER PRODUCTION EXPENSES

WPD-2.3a
WITNESS RESPONSIBLE:
N. GIAIMO

| <u>Line No.</u> | <u>Description</u> | <u>Base Period</u> | <u>Forecasted Period</u> | <u>Adjustment</u> |
|-----------------|---------------------------|--------------------|--------------------------|-------------------|
| 1 | Other Production Expenses | <u>\$ 359,209</u> | <u>\$ 1,210,006</u> | <u>\$ 850,797</u> |

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
OTHER GAS SUPPLY EXPENSES

WPD-2.4a
WITNESS RESPONSIBLE:
N. GIAIMO

| <u>Line No.</u> | <u>Description</u> | <u>Base Period</u> | <u>Forecasted Period</u> | <u>Adjustment</u> |
|-----------------|---------------------------|--------------------|--------------------------|-------------------|
| 1 | Other Gas Supply Expenses | \$ 740,391 | \$ - | \$ (740,391) |

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
ADJUST BASE PERIOD TRANSMISSION EXPENSE

WPD-2.5a
WITNESS RESPONSIBLE:
N. GIAIMO

| <u>Line No.</u> | <u>Description</u> | <u>Base Period</u> | <u>Forecasted Period</u> | <u>Adjustment</u> |
|-----------------|----------------------|--------------------|--------------------------|-------------------|
| 1 | Transmission Expense | \$ 991 | \$ - | \$ (991) |

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
ADJUST BASE PERIOD DISTRIBUTION EXPENSE

WPD-2.6a
WITNESS RESPONSIBLE:
N. GIAIMO

| <u>Line No.</u> | <u>Description</u> | <u>Base Period</u> | <u>Forecasted Period</u> | <u>Adjustment</u> |
|-----------------|----------------------|---------------------|--------------------------|---------------------|
| 1 | Distribution Expense | <u>\$ 9,328,222</u> | <u>\$ 11,942,477</u> | <u>\$ 2,614,255</u> |

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
ADJUST BASE PERIOD CUSTOMER ACCOUNTS EXPENSE

WPD-2.7a
WITNESS RESPONSIBLE:
N. GIAIMO

| <u>Line No.</u> | <u>Description</u> | <u>Base Period</u> | <u>Forecasted Period</u> | <u>Adjustment</u> |
|-----------------|---------------------------|---------------------|--------------------------|---------------------|
| 1 | Customer Accounts Expense | <u>\$ 3,754,596</u> | <u>\$ 3,281,428</u> | <u>\$ (473,168)</u> |

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
ADJUST BASE PERIOD CUSTOMER SERVICE
AND INFORMATION EXPENSE

WPD-2.8a
WITNESS RESPONSIBLE:
N. GIAIMO

| <u>Line No.</u> | <u>Description</u> | <u>Base Period</u> | <u>Forecasted Period</u> | <u>Adjustment</u> |
|-----------------|--|--------------------|--------------------------|-------------------|
| 1 | Customer Service & Information Expense | <u>\$ 431,453</u> | <u>\$ 426,836</u> | <u>\$ (4,617)</u> |

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
ADJUST BASE PERIOD SALES EXPENSE

WPD-2.9a
WITNESS RESPONSIBLE:
N. GIAIMO

| <u>Line No.</u> | <u>Description</u> | <u>Base Period</u> | <u>Forecasted Period</u> | <u>Adjustment</u> |
|-----------------|--------------------|--------------------|--------------------------|-------------------|
| 1 | Sales Expense | <u>\$ 157,145</u> | <u>\$ 200,467</u> | <u>\$ 43,322</u> |

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
ADJUST BASE PERIOD A&G EXPENSE

WPD-2.10a
WITNESS RESPONSIBLE:
N. GIAIMO

| <u>Line No.</u> | <u>Description</u> | <u>Base Period</u> | <u>Forecasted Period</u> | <u>Adjustment</u> |
|-----------------|--------------------|---------------------|--------------------------|-----------------------|
| 1 | A&G Expense | <u>\$ 9,028,322</u> | <u>\$ 6,963,873</u> | <u>\$ (2,064,449)</u> |

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
ADJUST OTHER OPERATING EXPENSE TO FORECASTED PERIOD

WPD-2.11a
WITNESS RESPONSIBLE:
N. GIAIMO

| <u>Line No.</u> | <u>Description</u> | <u>Base Period</u> | <u>Forecasted Period</u> | <u>Adjustment</u> |
|-----------------|-------------------------|-----------------------|--------------------------|---------------------|
| 1 | Other Operating Expense | <u>\$ (1,535,422)</u> | <u>\$ -</u> | <u>\$ 1,535,422</u> |

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
ADJUST BASE PERIOD DEPRECIATION EXPENSE

WPD-2.12a
WITNESS RESPONSIBLE:
N. GIAIMO

| <u>Line No.</u> | <u>Description</u> | <u>Base Period</u> | <u>Forecasted Period</u> | <u>Adjustment</u> |
|-----------------|----------------------|----------------------|--------------------------|---------------------|
| 1 | Depreciation Expense | <u>\$ 14,571,205</u> | <u>\$ 15,699,632</u> | <u>\$ 1,128,427</u> |

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
ADJUST BASE PERIOD OTHER TAX EXPENSE

WPD-2.13a
WITNESS RESPONSIBLE:
N. GIAIMO

| <u>Line No.</u> | <u>Description</u> | <u>Base Period</u> | <u>Forecasted Period</u> | <u>Adjustment</u> |
|-----------------|-------------------------------------|---------------------|--------------------------|-------------------|
| 1 | Other Federal Taxes | \$ 416,979 | \$ - | \$ (416,979) |
| 2 | | | | |
| 3 | State and Other Taxes | <u>3,088,895</u> | <u>4,142,425</u> | <u>1,053,530</u> |
| 4 | | | | |
| 5 | Total Taxes Other than Income Taxes | <u>\$ 3,505,874</u> | <u>\$ 4,142,425</u> | <u>\$ 636,551</u> |

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 ADJUST INCOME TAX EXPENSE

WPD-2.14a
 WITNESS RESPONSIBLE:
 N. GIAIMO

| Line No. | Description | Adjustments to | | Amount |
|----------|---------------------|----------------|-------------------|--------------|
| | | Base Period | Forecasted Period | |
| 1 | <u>Schedule D-1</u> | | | |
| 2 | State | \$ (223,452) | \$ 72,488 | \$ (150,964) |
| 3 | Federal | (897,523) | 291,162 | (606,361) |
| 4 | | | | |
| 5 | <u>Schedule E-1</u> | | | |
| 6 | State | (1,023,466) | 72,489 | (950,977) |
| 7 | Federal | (3,202,369) | 291,161 | (2,911,208) |
| 8 | | | | |
| 9 | <u>Difference</u> | | | |
| 10 | State | (800,014) | 1 | (800,013) |
| 11 | Federal | (2,304,846) | (1) | (2,304,847) |

↑
 To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 ANNUALIZE UNCOLLECTIBLE EXPENSE
 FOR THE TWELVE MONTHS ENDED MARCH 31, 2020

WPD-2.15a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

| Line No. | Description | Source | Total Amount | Base / Fuel Ratio | Charge-offs | Collection Costs | Late Payment Charges | Time Value of Money (B) |
|----------|---|------------|------------------|-------------------|-----------------|------------------|----------------------|-------------------------|
| 1 | Base Revenue | Sch. C-2 | 58,981,546 | 61.88% | | | | |
| 2 | Fuel Revenue | Sch. C-2 | 36,334,092 | 38.12% | | | | |
| 3 | Less: Interdepartmental Revenues | Sch. C-2.1 | <u>27,765</u> | | | | | |
| 4 | Revenue Subject to Uncollectible Ratio (1) + (2) - (3) | | 95,287,873 | | | | | |
| 5 | Uncollectible Expense Factor | WPD-2.15b | <u>-0.1100%</u> | | <u>0.3572%</u> | <u>0.0500%</u> | <u>-0.5172%</u> | |
| 6 | Annualized Uncollectible Expense (4) * (5) | | (104,769) | | 340,411 | 47,644 | (492,824) | |
| 7 | Uncollectible Accounts (A) | Sch. C-2.1 | 378,591 | | 343,231 | 48,043 | (496,901) | 484,218 |
| 8 | Customer Billing - Common (A) | Sch. C-2.1 | 0 | | 0 | 0 | 0 | 0 |
| 9 | Sale of A/R (A) | Sch. C-2.1 | 105,421 | | 95,575 | 13,378 | (138,365) | 134,833 |
| 10 | Adjustment to Uncollectible Expense (6) - (7) - (8) - (9) | | <u>(588,781)</u> | | <u>(98,395)</u> | <u>(13,777)</u> | <u>142,442</u> | <u>(619,051)</u> |

(A) Forecasted Period Uncollectible Expense is split using the following ratio developed from WPD-2.15b:

| | WPD-2.15b | Ratio |
|------------------|----------------|----------------|
| Charge-offs | 0.3572% | 90.66% |
| Collection Costs | 0.0500% | 12.69% |
| Late Charges | -0.5172% | -131.25% |
| Time Value | <u>0.5040%</u> | <u>127.90%</u> |
| | 0.3940% | 100.00% |

(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, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 UNCOLLECTIBLE ACCOUNTS EXPENSE
 AVERAGE DISCOUNT RATE

WPD-2.15b
 WITNESS RESPONSIBLE:
 S. E. LAWLER

| Line No. | Description | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 | Jan-20 | Feb-20 | Mar-20 | Average |
|----------|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1 | Charge-offs | 0.3561% | 0.3508% | 0.3437% | 0.3467% | 0.3481% | 0.3491% | 0.3532% | 0.3602% | 0.3627% | 0.3640% | 0.3616% | 0.3908% | 0.3572% |
| 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 | (0.5184)% | (0.5170)% | (0.5169)% | (0.5168)% | (0.5171)% | (0.5166)% | (0.5166)% | (0.5163)% | (0.5172)% | (0.5170)% | (0.5176)% | (0.5187)% | (0.5172)% |
| 4 | Time Value | 0.5027% | 0.5018% | 0.5012% | 0.5006% | 0.4998% | 0.4991% | 0.4976% | 0.4956% | 0.4939% | 0.5199% | 0.5185% | 0.5171% | 0.5040% |
| 5 | | | | | | | | | | | | | | |
| 6 | Total Discount | 0.3904% | 0.3856% | 0.3780% | 0.3805% | 0.3807% | 0.3816% | 0.3842% | 0.3894% | 0.3894% | 0.4168% | 0.4126% | 0.4392% | 0.3940% |
| 7 | | | | | | | | | | | | | | |
| 8 | Less: Time Value | 0.5027% | 0.5018% | 0.5012% | 0.5006% | 0.4998% | 0.4991% | 0.4976% | 0.4956% | 0.4939% | 0.5199% | 0.5185% | 0.5171% | 0.5040% |
| 9 | | | | | | | | | | | | | | |
| 10 | Uncollectible Factor | -0.1123% | -0.1162% | -0.1232% | -0.1202% | -0.1191% | -0.1175% | -0.1134% | -0.1061% | -0.1045% | -0.1030% | -0.1059% | -0.0779% | -0.1100% |

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
AMORTIZATION OF RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED MARCH 31, 2020

WPD-2.16a
WITNESS RESPONSIBLE:
S. E. LAWLER

| <u>LINE NO.</u> | <u>DESCRIPTION</u> | <u>AMOUNT</u> |
|-----------------|--|--------------------|
| 1 | <u>Case No. 2018-00261</u> | \$ |
| 2 | Estimated Expense | <u>575,500</u> |
| 3 | | |
| 4 | Test Period Amortization (Line 2 / 5 yrs) | 115,100 |
| 5 | | |
| 6 | Annual Rate Case Expense - Case No. 2018-00261 | From Sch F-6 <--- |
| 7 | | <u>115,100</u> |
| 8 | Amount Included in the Test Period | <u>0</u> |
| 9 | | |
| 10 | Adjustment to Test Period Expenses | To Sch D-2.16 <--- |
| | | <u>115,100</u> |

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
AMORTIZATION OF DEFERRED EXPENSE
FOR THE TWELVE MONTHS ENDED MARCH 31, 2020

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

| Line No. | Account Number | Description | Reference | Amount (A) (\$) | Amort. Period | Annual Amortization (B) (\$) |
|----------|----------------|--------------------------------|-----------|--------------------|---------------|---------------------------------|
| 1 | 182715 | Integrity Management Reg Asset | (C) | 2,887,115 | 5 | 577,423 |

(A) Source: Company Records.

(B) Total amortization to Schedule D-2.17.

(C) Deferral authority granted per Case No. 2016-00159.

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 FEDERAL & STATE INCOME TAX ON INTEREST DEDUCTION

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

| <u>Line No</u> | <u>Description</u> | <u>Schedule Reference</u> | <u>Long-Term Debt</u> | <u>Short-Term Debt</u> |
|----------------|---|-----------------------------|--------------------------|------------------------|
| 1 | Capital Structure | J-1, page 2 | 42.339% | 6.906% |
| 2 | | | | |
| 3 | Debt Portion of \$313,675,239 Gas Rate Base | Sch. A | 132,806,959 | 21,662,412 |
| 4 | | | | |
| 5 | Annual Cost Rate | J-1, page 2 | <u>4.398%</u> | <u>4.250%</u> |
| 6 | | | | |
| 7 | Annualized Gas Interest Expense | | | |
| 8 | for each Debt Component | | <u>5,840,850</u> | <u>920,653</u> |
| 9 | | | | |
| 10 | Total Annualized Gas Interest Expense | | | 6,761,503 |
| 11 | | | | |
| 12 | Test Period Gas Interest Deduction | Sch. E-1 | | <u>7,086,922</u> |
| 13 | | | | |
| 14 | Decrease in Gas Interest Expense | | | <u>(325,419)</u> |
| 15 | | | | |
| 16 | State Income Tax Effect @ 5.00% (A) | (Line 14 * 99.370% * 5.00%) | To Sch D-2.18, Pg. 2 <-- | 16,168 |
| 17 | | | | |
| 18 | Federal Income Tax Effect @ 21.00% (A) | ((Line 14 - Line 16) * 35%) | To Sch D-2.18, Pg. 1 <-- | 64,943 |

(A) Source: Schedule H

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 ELIMINATION OF REVENUES AND EXPENSES RELATED TO FACILITIES
 TO OTHER THAN DUKE ENERGY KENTUCKY CUSTOMERS
 FOR THE TWELVE MONTHS ENDED MARCH 31, 2020

WPD-2.19a
 PAGE 1 OF 2
 WITNESS RESPONSIBLE:
 S. E. LAWLER

| Line No. | Description | Amount | |
|----------|---|------------------|---|
| 1 | <u>Other Operating Revenues</u> | | |
| 2 | | | |
| 3 | Misc. Service Revenues (Acct. 488100) (Erlanger Gas Plant) | (514,092) | |
| 4 | Total Other Operating Revenues | <u>(514,092)</u> | --> To Sch D-2.19 Pg 1 |
| 5 | | | |
| 6 | <u>Expenses</u> | | |
| 7 | | | |
| 8 | Operation and Maintenance | | |
| 9 | O&M related to Interstate Service (WPD-2.19b) | (102,870) | |
| 10 | O&M related to Erlanger Gas Plant (WPD-2.19c) | <u>(382,795)</u> | |
| 11 | Total Operation and Maintenance Expenses | <u>(485,665)</u> | --> To Sch D-2.19 Pg 2 |
| 12 | | | |
| 13 | Property Tax Expense | | |
| 14 | 4,142,425 @ 1.08% | (44,738) | --> To Sch D-2.19 Pg 3 |
| 15 | | | |
| 16 | Total Adjustment to Operating Expense | <u>(530,403)</u> | |
| 17 | | | |
| 18 | | | |
| 19 | Income before State and Federal Income taxes | <u>16,311</u> | |
| 20 | | | |
| 21 | Adjustments To State And Federal Income Taxes: | | |
| 22 | | | |
| 23 | Elimination of Reconciling Items & Sch "M"s related to Facilities | | |
| 24 | Devoted to Other Than Duke Energy Kentucky Customers: | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | | | |
| 29 | | Sch E-1 | Alloc to Fac. Devoted - Other Than DE-Ky Custs. (WPD-2.19f) |
| 30 | | (1) | (2) |
| 31 | | | To Be Eliminated (1*2) (3) |
| 32 | Tax Depreciation | (21,309,000) | 1.08% (230,137) --> To Sch E-1 |
| 33 | Loss on ACRS | 0 | 1.08% 0 --> To Sch E-1 |
| 34 | | | |
| 35 | Total Schedule "M" Adjustments to be Eliminated | | <u>(230,137)</u> |
| 36 | | | |
| 37 | State Taxable Income (Ln 19 - Ln 35) | | <u>246,448</u> |
| 38 | | | |
| 39 | State Income Tax Expense @ 5.00% * 99.37% (A) | | <u>12,245</u> --> To Sch D-1 |
| 40 | | | |
| 41 | Federal Taxable Income (Ln 37 - Ln 39) | | <u>234,203</u> |
| 42 | | | |
| 43 | Federal Income Tax Expense @ 21.000% (A) | | <u>49,183</u> --> To Sch D-1 |

(A) Source: Schedule H

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 ELIMINATION OF REVENUES AND EXPENSES RELATED TO FACILITIES
 TO OTHER THAN DUKE ENERGY KENTUCKY CUSTOMERS
 FOR THE TWELVE MONTHS ENDED MARCH 31, 2020

WPD-2.19a
 PAGE 2 OF 2
 WITNESS RESPONSIBLE:
 S. E. LAWLER

| Line No. | Description | Sch E-1 (1) | Allc to Fac. Devoted to Other Than DE-Ky Custs. (WPD-2.19f) (2) | To Be Eliminated (1*2) | |
|----------|--|----------------|---|------------------------------|---------------------------|
| 1 | | | | | |
| 2 | Elimination of State Tax Deferrals related to Facilities | | | | |
| 3 | Devoted to Other Than Duke Energy Kentucky Customers: | | | | |
| 4 | | | | | |
| 5 | Liberalized Depreciation (Deferral) | (1,065,450) | 1.08% | <u>(11,434)</u> | - To Sch- D-2.19 Pg 5 |
| 6 | (\$21,309,000) * 5.00% * 99.370% | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | Elimination of Federal Tax Deferrals related to Facilities | | | | |
| 11 | Devoted to Other Than Duke Energy Kentucky Customers: | | | | |
| 12 | | | | | |
| 13 | Liberalized Depreciation (Deferral) | (4,251,146) | 1.08% | <u>(45,912)</u> | - To Sch- D-2.19 Pg 5 |
| 14 | (\$21,309,000) * 19.95% | | | | |

**** NOTE: The depreciation expense related to facilities devoted to other than Duke Energy Kentucky customers is excluded on Sch. B-3.2 as a result of plant investment being excluded on Sch. B-2.1 and therefore has been eliminated from the test period via the adjustment on Schedule D-2.23.

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 EXPENSES RELATED TO FACILITIES
 TO OTHER THAN DUKE ENERGY KENTUCKY CUSTOMERS
 FOR THE TWELVE MONTHS ENDED MARCH 31, 2020

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

| Line No. | Description | Amount | Allocation % (A) | Allocated Amount |
|----------|--|----------------|------------------|---------------------|
| 1 | | | | |
| 2 | <u>O&M Expenses (WPD-2.19d)</u> | | | |
| 3 | | | | |
| 4 | Lines and Odorization Station Equip. | 209,441 | 49.1% | 102,870 |
| 7 | | | | |
| 8 | | <u>209,441</u> | | <u>102,870</u> → To |
| 9 | | | | WPD-2.19a |
| 10 | (A) Rate based on allocation of fixed costs per Duke Energy Kentucky FERC Filing PR18-70-00. | | | |

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 PRODUCTION OPERATING EXPENSES ALLOCABLE TO
 OTHER THAN DE-KENTUCKY CUSTOMERS
 FIVE YEAR AVERAGE THROUGH FEBRUARY 2017

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

| Line No. | Account | 5 Year Average | | | | Total | Alloc % (1) | Alloc to Other Than KY Cust. |
|----------|---------|----------------|----------------|----------------|----------------|----------------|-------------|------------------------------|
| | | Nov. | Dec. | Jan. | Feb. | | | |
| 1 | 711000 | 150 | 607 | 1,267 | 2,467 | 4,491 | 45.47% | 2,042 |
| 2 | 712000 | 218 | 2,334 | 2,669 | 2,786 | 8,007 | 45.47% | 3,641 |
| 3 | 717000 | 7,388 | 5,034 | 2,429 | 3,156 | 18,007 | 45.47% | 8,188 |
| 4 | 728000 | 17,482 | 110,976 | 500,920 | 155,278 | 784,656 | 45.47% | 356,783 |
| 5 | 728001 | 0 | 0 | 0 | 0 | 0 | 45.47% | 0 |
| 6 | 735000 | 644 | 2,266 | 12,051 | 11,741 | <u>26,702</u> | 45.47% | <u>12,141</u> |
| 7 | | | | | | | | |
| 8 | Total | <u>25,882</u> | <u>121,217</u> | <u>519,336</u> | <u>175,428</u> | <u>841,863</u> | | <u>382,795</u> |

(1) Source: WPD-2.19e.

(2) Expenses only for months in which Propane was vaporized.

Assumption: Propane was vaporized in November - February each year.

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
OPERATION AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED MARCH 31, 2020

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

| <u>Line No.</u> | <u>Account</u> | <u>Amount</u> | <u>Allocated % (1)</u> | <u>Allocated Amount</u> |
|-----------------|---------------------------------------|------------------|------------------------|-------------------------|
| 1 | <u>Total Accounts 874 and 887 (2)</u> | | | |
| 2 | 874000 | 2,548,186 | 4.45% | 113,394 |
| 3 | 887000 | 2,158,350 | 4.45% | 96,047 |
| 4 | | | | |
| 5 | Total O&M | <u>4,706,536</u> | | <u>209,441</u> |

(1) Allocation of O&M expense per Duke Energy Kentucky FERC Filing PR18-70-00.

(2) Per budget.

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 ERLANGER GAS PLANT
 PROPANE GALLONS VAPORIZED FOR DE-OHIO AND DE-KENTUCKY
 FIVE YEAR AVERAGE ENDED DECEMBER 31, 2017

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

| Line No. | Month | DE-Ohio | DE-Kentucky | Total | |
|----------|--------------------|-------------------|-------------------|------------------|----------------|
| 1 | January | 372,751 | 373,276 | 746,027 | |
| 2 | February | 138,920 | 172,091 | 311,011 | |
| 3 | March | 5,686 | 5,691 | 11,377 | |
| 4 | April | 0 | 0 | 0 | |
| 5 | May | 0 | 3,825 | 3,825 | |
| 6 | June | 0 | 0 | 0 | |
| 7 | July | 0 | 0 | 0 | |
| 8 | August | 0 | 0 | 0 | |
| 9 | September | 0 | 0 | 0 | |
| 10 | October | 0 | 0 | 0 | |
| 11 | November | 17,880 | 6,385 | 24,265 | |
| 12 | December | 112,778 | 142,871 | 255,649 | |
| 13 | Physical Inv. Adj. | 0 | 0 | 0 | |
| 14 | Total | <u>648,015</u> | <u>704,139</u> | <u>1,352,154</u> | |
| 15 | | | | | |
| 16 | Percent | 47.92% | 52.08% | 100.00% | |
| 17 | | | | | |
| 18 | | | | | Non KY |
| 19 | | | | | Customer |
| 20 | | <u>Normal (1)</u> | <u>Production</u> | <u>Variance</u> | <u>Percent</u> |
| 21 | DE-Ohio | 64.20% | 47.92% | | |
| 22 | DE-Kentucky | 35.80% | 52.08% (2) | 16.28% | 45.47% (3) |
| 23 | | | | | ↑ |
| 24 | | | | | To WPD-2.19c |

- (1) Allocation of fixed costs per agreement between DE-Kentucky and DE-Ohio.
- (2) Percentage of production expenses related to KY customers.
- (3) Percentage of production expenses related to non-KY customers to be eliminated.
 (DE-Kentucky Variance / DE-Kentucky Normal)

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 COMPUTATION OF RATIO OF PLANT DEVOTED TO OTHER THAN
 DE-KENTUCKY CUSTOMERS TO TOTAL PLANT FOR ELIMINATION PURPOSES
 AS OF MARCH 31, 2020

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

| Line No. | Description | Schedule | | Amount |
|----------|---|---------------------|---------------|-----------------------|
| 1 | Total Net Gas Plant before Adjustment | | | |
| 2 | of Facilities Devoted to Other | B-2 | Original Cost | \$ 600,958,381 |
| 3 | Than Duke Energy Kentucky Customers | less: B-3, Pg 4 | Accum Depr. | <u>196,575,802</u> |
| 4 | | | Net Plant | <u>\$ 404,382,579</u> |
| 5 | | | | |
| 6 | Total Net Gas Plant Devoted to | B-2.2 Total | Original Cost | \$ 12,331,190 |
| 7 | Than Duke Energy Kentucky Customers | less: B-3.1 Reserve | Accum Depr. | <u>7,949,669</u> |
| 8 | | | Net Plant | <u>\$ 4,381,521</u> |
| 9 | | | | |
| 10 | | | | |
| 11 | Ratio of Plant Devoted to Other Than | | | |
| 12 | Duke Energy Kentucky Customers to Total Plant (Line 8 / Line 4) | | | <u>1.08%</u> |

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
INTEGRITY MANAGEMENT

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

| <u>Line No.</u> | <u>Account</u> | <u>Description</u> | <u>Amount</u> | |
|-----------------|----------------|---|------------------|-------------------|
| 1 | 874000 | Risk Assessment & Analysis | 15,025 | |
| 2 | 880000 | Records | 530,305 | |
| 3 | 930000 | Training | 25,000 | |
| 4 | 874000 | Damage Prevention | 354,035 | |
| 5 | 863000 | Maximum Allowable Operating Pressure Verification | 141,123 | |
| 6 | | Integrity Management Total | <u>1,065,488</u> | --> To Sch D-2.20 |

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
AMORTIZATION OF ASRP 2018 FIT CHANGE
FOR THE TWELVE MONTHS ENDED MARCH 31, 2020

WPD-2.21a
WITNESS RESPONSIBLE:
S. E. LAWLER

| Line No. | Description | Amount (A) (\$) | Amort. Period | Annual Amortization (B) (\$) |
|-------------|----------------------|--------------------|------------------|------------------------------------|
| 1 | ASRP 2018 FIT change | (171,902) | 5 | (34,380) |

(A) Source: Company Records.

(B) Total amortization to Schedule D-2.21.

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 ELIMINATE MISCELLANEOUS EXPENSES

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

| Line No. | Responsibility Center | Account | Description | Forecasted Period | Adjustment |
|----------|--------------------------------|---------|-------------------------------|-------------------|--------------|
| 1 | Advertising and Mktg | 0913001 | Advertising Expense | \$ 2,717 | \$ (2,717) |
| 2 | Advertising and Mktg | 0920000 | A & G Salaries | 3,924 | (3,924) |
| 3 | Advertising and Mktg | 0921100 | Employee Expenses | 256 | (256) |
| 4 | Advertising and Mktg | 0921200 | Office Expenses | 333 | (333) |
| 5 | Advertising and Mktg | 0921400 | Computer Services Expenses | 298 | (298) |
| 6 | Advertising and Mktg | 0923000 | Outside Services Employed | 2,128 | (2,128) |
| 7 | Advertising and Mktg | 0926600 | Employee Benefits-Transferred | 1,570 | (1,570) |
| 8 | Advertising and Mktg | 0930150 | Miscellaneous Advertising Exp | 36,156 | (36,156) |
| 9 | Consumer Affairs - Midwest | 0903000 | Cust Records & Collection Exp | 19,615 | (19,615) |
| 10 | Consumer Affairs - Midwest | 0903100 | Cust Contracts & Orders-Local | 44 | (44) |
| 11 | Consumer Affairs - Midwest | 0903200 | Cust Billing & Acct | 42 | (42) |
| 12 | Consumer Affairs - Midwest | 0903300 | Cust Collecting-Local | 33 | (33) |
| 13 | Consumer Affairs - Midwest | 0926600 | Employee Benefits-Transferred | 4,026 | (4,026) |
| 14 | Corp Communication Staff | 0920000 | A & G Salaries | 6,350 | (6,350) |
| 15 | Corp Communication Staff | 0921100 | Employee Expenses | 228 | (228) |
| 16 | Corp Communication Staff | 0921200 | Office Expenses | 3,736 | (3,736) |
| 17 | Corp Communication Staff | 0923000 | Outside Services Employed | 175 | (175) |
| 18 | Corp Communication Staff | 0926600 | Employee Benefits-Transferred | 1,337 | (1,337) |
| 19 | Corp Communication Staff | 0930150 | Miscellaneous Advertising Exp | 188 | (188) |
| 20 | Creative Services | 0913001 | Advertising Expense | 1,941 | (1,941) |
| 21 | Creative Services | 0920000 | A & G Salaries | 1,630 | (1,630) |
| 22 | Creative Services | 0921100 | Employee Expenses | 240 | (240) |
| 23 | Creative Services | 0926600 | Employee Benefits-Transferred | 1,128 | (1,128) |
| 24 | Creative Services | 0930150 | Miscellaneous Advertising Exp | 1,576 | (1,576) |
| 25 | Digital External | 0913001 | Advertising Expense | 1,681 | (1,681) |
| 26 | Digital External | 0920000 | A & G Salaries | 1,853 | (1,853) |
| 27 | Digital External | 0921100 | Employee Expenses | 169 | (169) |
| 28 | Digital External | 0923000 | Outside Services Employed | 1,264 | (1,264) |
| 29 | Digital External | 0926600 | Employee Benefits-Transferred | 977 | (977) |
| 30 | Digital External | 0930150 | Miscellaneous Advertising Exp | 924 | (924) |
| 31 | Foundation Operations | 0920000 | A & G Salaries | 897 | (897) |
| 32 | Foundation Operations | 0921100 | Employee Expenses | 175 | (175) |
| 33 | Foundation Operations | 0921200 | Office Expenses | 53 | (53) |
| 34 | Foundation Operations | 0923000 | Outside Services Employed | 1,260 | (1,260) |
| 35 | Foundation Operations | 0926600 | Employee Benefits-Transferred | 183 | (183) |
| 36 | Foundation Programs | 0920000 | A & G Salaries | 1,675 | (1,675) |
| 37 | Foundation Programs | 0921100 | Employee Expenses | 412 | (412) |
| 38 | Foundation Programs | 0921200 | Office Expenses | 504 | (504) |
| 39 | Foundation Programs | 0926600 | Employee Benefits-Transferred | 343 | (343) |
| 40 | Governmental Affairs - Federal | 0920000 | A & G Salaries | 3,849 | (3,849) |
| 41 | Governmental Affairs - Federal | 0921100 | Employee Expenses | 700 | (700) |
| 42 | Governmental Affairs - Federal | 0921200 | Office Expenses | 521 | (521) |
| 43 | Governmental Affairs - Federal | 0923000 | Outside Services Employed | 179 | (179) |
| 44 | Governmental Affairs - Federal | 0926600 | Employee Benefits-Transferred | 787 | (787) |
| 45 | Governmental Affairs - Federal | 0930230 | Dues To Various Organizations | 1,669 | (1,669) |
| 46 | Govt & Comm Affairs Kentucky | 0911000 | Supervision | 20,595 | (20,595) |
| 47 | Govt & Comm Affairs Kentucky | 0920000 | A & G Salaries | 140,210 | (140,210) |
| 48 | Govt & Comm Affairs Kentucky | 0921100 | Employee Expenses | 1,236 | (1,236) |
| 49 | Govt & Comm Affairs Kentucky | 0921200 | Office Expenses | 34,214 | (34,214) |
| 50 | Govt & Comm Affairs Kentucky | 0921540 | Computer Rent (Go Only) | 1,236 | (1,236) |
| 51 | Govt & Comm Affairs Kentucky | 0926600 | Employee Benefits-Transferred | 28,671 | (28,671) |
| 52 | Govt & Comm Affairs Kentucky | 0930230 | Dues To Various Organizations | 4,119 | (4,119) |
| 53 | Govt & Comm Affairs Kentucky | 0931001 | Rents-A&G | 4,119 | (4,119) |
| 54 | Schedule F-1, Dues | Various | | 24,597 | (24,597) |
| 55 | | | | | |
| 56 | | | Total Miscellaneous Expenses | \$ 368,743 | \$ (368,743) |

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
ANNUALIZATION OF DEPRECIATION EXPENSE FOR THE
FOR THE TWELVE MONTHS ENDED MARCH 31, 2020

WPD-2.23a
WITNESS RESPONSIBLE:
C. S. LEE

| <u>LINE NO.</u> | <u>DESCRIPTION</u> | <u>SCHEDULE/ WORK PAPER REFERENCE</u> | <u>Amount (\$)</u> |
|---------------------|------------------------------------|---|--|
| 1 | Depreciation Expense - Annualized | Sch B-3.2 | 14,615,192 |
| 2 | Depreciation Expense - Test Period | Sch C-2.1 | <u>15,699,632</u> |
| 3 | Annualized Depreciation Adjustment | | <u>(1,084,440)</u> --> To Sch D-2.23 & Sch E-1, Pg. 1 Ln. 11 |

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
ELIMINATE UNBILLED REVENUE AND GAS COSTS

WPD-2.24a
WITNESS RESPONSIBLE:
S. E. LAWLER

| <u>Line No.</u> | <u>Description</u> | <u>Forecasted Period</u> | <u>Adjustment</u> |
|-----------------|------------------------|--------------------------|------------------------|
| 1 | Unbilled Base Revenue | \$ 309,531 | \$ (309,531) (A) |
| 2 | Unbilled GCA Revenue | <u>80,547</u> | <u>(80,547) (A)</u> |
| 3 | Total Unbilled Revenue | <u>\$ 390,078</u> | <u>\$ (390,078)</u> |
| 4 | Unbilled Gas Costs | <u>\$ 80,549</u> | <u>\$ (80,549) (A)</u> |

(A) To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2018-00261
ELIMINATE UNBILLED REVENUE AND GAS COSTS

WPD-2.24b
WITNESS RESPONSIBLE:
S. E. LAWLER

| <u>LINE NO.</u> | <u>DESCRIPTION</u> | <u>SCHEDULE/ WORK PAPER REFERENCE</u> | <u>Amount</u> (\$) |
|-----------------|--|---|--------------------------|
| 1 | Elimination of Unbilled Gas Costs | WPD-2.24a | (80,549) |
| 2 | State Deferred Tax Adjustment (Line 1 * 5.00% * 99.370%) | | 4,002 --> To Sch D-2.24 |
| 3 | Federal Deferred Tax Adjustment ((Line 1 + Line 2) * 21.00%) | | 16,075 --> To Sch D-2.24 |

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 INCENTIVE COMPENSATION
 SHORT TERM INCENTIVE

WPD-2.26a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

| <u>Line No.</u> | <u>Plan Measure</u> | <u>Weight</u> | <u>DE Kentucky</u> | <u>DE Carolinas</u> | <u>Service Company</u> | <u>DE Progress</u> | <u>Piedmont</u> | <u>Total to DE Kentucky</u> |
|-----------------|--|---------------|--------------------|---------------------|------------------------|--------------------|------------------|-----------------------------|
| 1 | EPS | 30% | 247,455 | 100 | 47,631 | (3) | 44,991 | 340,174 |
| 2 | Operational Excellence | 15% | 123,728 | 51 | 23,815 | (1) | 22,495 | 170,088 |
| 3 | Customer Satisfaction (CSAT) | 5% | 41,242 | 16 | 7,938 | (1) | 7,497 | 56,692 |
| 4 | Team | 50% | 412,424 | 167 | 79,384 | (4) | 74,984 | 566,955 |
| 5 | Total | 100% | 824,849 | 334 | 158,768 | (9) | 149,967 | 1,133,909 |
| 6 | Accounts 107-426 (Balance Sheet) | | | | | | | 591,436 |
| 7 | Accounts 500-935 (Income Statement) | | | | | | | 542,473 |
| 8 | Total | | | | | | | 1,133,909 |
| 9 | EPS weighted | | | | | | | 30% |
| 10 | EPS related recorded to Income Statement (Line 7 * Line 9) | | | | | | To Sch D-2.26 <— | 162,742 |

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 INCENTIVE COMPENSATION
 LONG TERM INCENTIVE PERFORMANCE SHARES

WPD-2.26b
 WITNESS RESPONSIBLE:
 S. E. LAWLER

| <u>Line No.</u> | <u>Plan Measure</u> | <u>Weight</u> | <u>DE Kentucky</u> | <u>DE Carolinas</u> | <u>Service Company</u> | <u>DE Progress</u> | <u>Piedmont</u> | <u>Total to DE Kentucky</u> |
|-----------------|---|---------------|--------------------|---------------------|------------------------|--------------------|--------------------|-----------------------------|
| 1 | EPS | 45% | | | 65,060 | | | 65,060 |
| 2 | Total Shareholder Return | 28% | | | 40,617 | | | 40,617 |
| 3 | TICR (Safety metric) | 17% | | | 24,443 | | | 24,443 |
| 4 | ROE | 11% | | | 16,022 | | | 16,022 |
| 5 | Total | 100% | - | - | 146,142 | - | - | 146,142 |
| 6 | Accounts 107-426 (Balance Sheet) | | | | | | | 8,611 |
| 7 | Accounts 500-935 (Income Statement) | | | | | | | 137,531 |
| 8 | Total | | | | | | | 146,142 |
| 9 | EPS, TICR, ROE weighted | | | | | | | 83% |
| 10 | EPS, TICR, ROE related recorded to Income Statement (Line 7 * Line 9) | | | | | | To Sch D-2.26 <--- | 114,528 |

SECTION E

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
GAS DEPARTMENT
DETAIL OF INCOME TAX RECONCILING ITEMS

WPE-1a
WITNESS RESPONSIBLE:
J. R. PANIZZA

| Line No. | Description | BASE PERIOD | FORECASTED PERIOD |
|-------------|--|---|--|
| | | Twelve Months Ended November 30, 2018 | Twelve Months Ended March 31, 2020 |
| 1 | Oper Income Before Federal & State Income Taxes | 18,590,254 | 14,092,888 |
| 2 | | | |
| 3 | 1107 Interest Charges Allocated | (5,311,396) | (7,086,922) |
| 4 | | | |
| 5 | PERM Permanent Differences | (599,748) | 99,651 |
| 6 | | | |
| 7 | Temporary Differences: | | |
| 8 | T13A08 Accounting Depreciation | 14,571,207 | 15,699,632 |
| 9 | T13A28 Tax Depreciation | (17,998,636) | (21,309,000) |
| 10 | T19A94 Unbilled Revenue - Fuel | (1,464,277) | 80,549 |
| 11 | OTH Other | 3,384,479 | (234,549) |
| 12 | | | |
| 13 | | | |
| 14 | F.T.I. Before S.I.T. & Federal Tax Loss Carryforward | 11,171,883 | 1,342,249 |
| 15 | | | |
| 16 | Ky Tax Inc Adj - Misc: | | |
| 17 | Kentucky Tax Inc. Adjustment - Misc | (146,234) | (5,681,089) |
| 18 | | | |
| 19 | Gross State Taxable Income | 11,025,649 | (4,338,840) |
| 20 | | | |
| 21 | Percent of Business Taxable in State | 96.5702% | 99.3700% |
| 22 | | | |
| 23 | Kentucky Taxable Income | 10,643,305 | (4,311,505) |
| 24 | | | |
| 25 | Kentucky Income Tax Expense @ 5.000% | 558,898 | (215,575) |
| 26 | | | |
| 27 | F.T.I. Before S.I.T. & Federal Tax Loss Carryforward | 11,171,883 | 1,342,249 |
| 28 | Kentucky Income Tax | 558,898 | (215,575) |
| 29 | | | |
| 30 | Federal Taxable Income - Ordinary | 10,612,985 | 1,557,824 |
| 31 | | | |
| 32 | Federal Income Tax Before Credits @ 21% | 3,529,512 | 327,143 |

| Line No. | Description | Actual | | | | |
|----------|--|-------------------------------|-------------------------------|-----------------------------|--------------------------|-------------------------------|
| | | 11 Months Ended November 2017 | 12 Months Ended December 2017 | 1 Month Ended December 2017 | 11 Months Ended May 2018 | 12 Months Ended November 2018 |
| 1 | Operating Income Before Federal & State Income Tax | | | 3,707,019 | 14,878,895 | 18,585,914 |
| 2 | | | | | | |
| 3 | Interest Expense | 0 | 0 | (393,814) | (4,917,582) | (5,311,396) |
| 4 | | | | | | |
| 5 | P11A77 AFUDC Equity | 0 | 0 | 0 | 0 | 0 |
| 6 | P11A95 After Tax ADC, M&E, ITC Permanent | 92,462 | 100,868 | 8,406 | (608,154) | (599,748) |
| 7 | P11B02 Auto Inclusion/Skybox Expenses | 0 | 0 | 0 | 0 | 0 |
| 8 | T11A02 Bad Debts - Tax over Book | 5,167 | 3,543 | (1,624) | (3,108) | (4,732) |
| 9 | T11B16 OFFSITE GAS STORAGE COSTS | (8,269) | 398,469 | 406,738 | (656,540) | (249,802) |
| 10 | T13A08 Book Depreciation/Amortization | 11,880,588 | 13,014,115 | 1,133,527 | 13,437,680 | 14,571,207 |
| 11 | T13A14 Contributions in Aid (CIAC's) | 0 | 0 | 0 | 2,659,973 | 2,859,973 |
| 12 | T13A19 After Tax ADC, M&E, ITC Temporary | (92,462) | (100,868) | (8,406) | 608,154 | 599,748 |
| 13 | T13A26 Tax Interest Capitalized | 265,444 | 308,258 | 42,814 | 398,218 | 441,032 |
| 14 | T13A28 Tax Depreciation/Amortization | (32,911,645) | (27,903,613) | 5,008,032 | (23,006,668) | (17,998,636) |
| 15 | T13A30 Tax Gains/Losses | (779,167) | (1,400,000) | (620,833) | (779,167) | (1,400,000) |
| 16 | T13B08 ASSET RETIREMENT OBLIGATION | 0 | 0 | 0 | 0 | 0 |
| 17 | T13B09 Book Depreciation Charged to Other Accounts | 0 | 0 | 0 | 10,272 | 10,272 |
| 18 | T13B19 Leased Meters - Elec & Gas | (185,980) | (203,271) | (17,291) | (274,214) | (291,505) |
| 19 | T13B23 Non-Cash Overhead Basis Adj | 31,709 | (40,363) | (72,072) | (62,654) | (134,726) |
| 20 | T15A24 Loss on Reacquired Debt-Amort | 72,621 | 79,223 | 6,602 | 73,598 | 80,200 |
| 21 | T15B04 Reg Asset - Accr Pension FAS158 - FAS87Qual | 5,136,222 | 5,053,735 | (82,487) | 55,046 | (27,441) |
| 22 | T15B17 Reg Liab RSLU & Other Misc Dfd Costs | (686,252) | (714,920) | (28,668) | 2,119,219 | 2,090,551 |
| 23 | T15B28 Reg Asset - Rate Case Expense | 0 | 0 | 0 | (162,387) | (162,387) |
| 24 | T15B29 Reg Asset-Pension Post Retirement PAA-FAS87Qual and Oth | (6,814,993) | (5,805,288) | 1,209,705 | 413,805 | 1,623,510 |
| 25 | T15B37 Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth | 830 | 1,990 | 1,160 | 1,045 | 2,205 |
| 26 | T15B38 Reg Asset-Pension Post Retirement PAA-FAS 106 and Oth | (641,789) | (617,143) | 24,646 | 64,481 | 89,127 |
| 27 | T15B40 Reg Asset - Accr Pension FAS158 - FAS87NQ | (109,201) | (161,543) | (52,342) | (51,830) | (104,172) |
| 28 | T15B41 Reg Asset - Accr Pension FAS158 - FAS 106/112 | 1,769,996 | 1,722,783 | (47,213) | 0 | (47,213) |
| 29 | T17A01 Vacation Carryover - Reg Asset | (32,065) | (32,065) | 0 | 0 | 0 |
| 30 | T17A02 Accrued Vacation | 1,311 | 40,194 | 38,883 | (23,943) | 14,940 |
| 31 | T17A54 MGP Sites | (902,408) | (779,009) | 123,399 | 265,720 | 389,119 |
| 32 | T19A89 GAS SUPPLIER REFUNDS | 104 | 104 | 0 | 0 | 0 |
| 33 | T19A91 Rate Case - Deferred Costs | 2,275,891 | 1,847,679 | (428,212) | (1,036,065) | (1,464,277) |
| 34 | T19A94 UNBILLED REVENUE - FUEL | 0 | 0 | 0 | 250,709 | 250,709 |
| 35 | T20A41 Rate Refunds | (16,489) | 544,974 | 561,463 | (1,674,943) | (1,113,480) |
| 36 | T20C02 Demand Side Management (DSM) Defer | 0 | (22,303) | (22,303) | 0 | (22,303) |
| 37 | T22A07 Charitable Contribution Carryover | 122,664 | (92,623) | (215,287) | 97,781 | (117,506) |
| 38 | T22A23 Retirement Plan Expense - Overfunded | 799,073 | (56,548) | (855,621) | (312,765) | (1,188,388) |
| 39 | T22A28 Retirement Plan Expense - Underfunded | 2,107 | 1,464 | (643) | 1,233 | 590 |
| 40 | T22A29 Non-qualified Pension - Accrual | (19,822) | (21,624) | (1,802) | 0 | (1,802) |
| 41 | T22A30 Retirement Plan Funding - Underfunded | (36,037) | 2,738 | 38,775 | (14,822) | 23,953 |
| 42 | T22E02 OPEB Expense Accrual | (49,644) | (53,970) | (4,326) | (40,494) | (44,820) |
| 43 | T22E06 FAS 112 Medical Expenses Accrual | 0 | 0 | 0 | 0 | 0 |
| 44 | T22H11 Asset Retirement Costs - ARO | 0 | 0 | 0 | 0 | 0 |
| 45 | T22H12 ARO Regulatory Asset | 0 | 0 | 0 | 0 | 0 |
| 46 | | | | | | |
| 47 | Federal Taxable Income Adjustments - Net | (20,830,034) | (14,685,014) | 5,751,206 | (13,169,577) | (7,418,371) |
| 48 | | | | | | |
| 49 | F.T.I. Before S.I.T. & Federal Tax Loss Carryforward | | | 9,458,225 | 1,709,318 | 11,167,543 |
| 50 | | | | | | |
| 51 | Ky Tax Inc Adj - Misc: | | | | | |
| 52 | Kentucky Tax Inc. Adjustment - Bonus Depr | | | (6,457,536) | 6,311,302 | (146,234) |
| 53 | | | | | | |
| 54 | Gross State Business Taxable Income | | | 3,000,689 | 8,020,620 | 11,021,309 |
| 55 | | | | | | |
| 56 | Percent of Business Taxable in State | | | <u>89.0867%</u> | <u>99.3700%</u> | <u>96.5702%</u> |
| 57 | | | | | | |
| 58 | Kentucky Business Taxable Income | | | 2,673,215 | 7,970,090 | 10,643,305 |
| 59 | | | | | | |
| 60 | Kentucky Income Tax Expense @ 5.000% | | | 160,393 | 398,505 | 558,898 |
| 61 | | | | | | |
| 62 | F.T.I. Before S.I.T. & Federal Tax Loss Carryforward | | | 9,458,225 | 1,709,318 | 11,167,543 |
| 63 | Kentucky Income Tax | | | <u>(160,393)</u> | <u>(398,505)</u> | <u>(558,898)</u> |
| 64 | | | | | | |
| 65 | Federal Taxable Income - Ordinary | | | 9,297,832 | 1,310,813 | 10,608,645 |
| 66 | | | | | | |
| 67 | Federal Income Tax Before Credits @ 21% | | | 3,254,241 | 275,271 | 3,529,512 |

SECTION F

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
PROFESSIONAL SERVICES EXPENSES
DATA: "X" BASE PERIOD FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2018

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

| Line No. | Project / Description | Total (\$) | Dec-17 (\$) | Jan-18 (\$) | Feb-18 (\$) | Mar-18 (\$) | Apr-18 (\$) | May-18 (\$) | Jun-18 (\$) | Jul-18 (\$) | Aug-18 (\$) | Sep-18 (\$) | Oct-18 (\$) | Nov-18 (\$) |
|----------|--|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1 | <u>Legal</u> | | | | | | | | | | | | | |
| 2 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Total Legal Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | | | | | | | | | | | | | | |
| 5 | <u>Engineering</u> | | | | | | | | | | | | | |
| 6 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Total Engineering Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | | | | | | | | | | | | | |
| 9 | <u>Accounting</u> | | | | | | | | | | | | | |
| 10 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Total Accounting Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | | | | | | | | | | | | | |
| 13 | <u>Other</u> | | | | | | | | | | | | | |
| 18 | 358 - DEE MDMAMI OpenWay Scale | 10,636 | 0 | 0 | 0 | 0 | 0 | 0 | 804 | 9,832 | 0 | 0 | 0 | 0 |
| 18 | 516 - DEF Targeted OH/UG Conversion | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 18 | 540 - DEE Vehicle Area Network | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | (5) | 0 | 0 | 0 | 0 |
| 18 | 553 - Enterprise Comm Grid Program | 260 | 0 | 0 | 0 | 0 | 0 | 0 | 133 | 127 | 0 | 0 | 0 | 0 |
| 14 | BILTRNG - Training | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | BPO - Business Process Outsourcing | 3,354 | 486 | 421 | 0 | 420 | 310 | 0 | 770 | 282 | 288 | 233 | (165) | 309 |
| 18 | C2INIT - Customer Connect - Initiate | 498 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 498 |
| 18 | C2OM - Customer Connect - Misc O&M | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 0 | (45) |
| 15 | CCR - Central Cash Remittance | 104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 17 | 17 | 17 | 36 |
| 16 | CCSUPT - Customer Call Center Support | 9 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | CONSULT - Consulting | 8,743 | 419 | 861 | 3,713 | 103 | 2,687 | 123 | 264 | 51 | 214 | 0 | 92 | 216 |
| 18 | CUSTSVC - Customer Services Function-Gen | 116,688 | (5,285) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 121,973 | 0 |
| 19 | HRSERV - HR Service | 2,915 | 1,460 | 1,455 | 0 | 0 | (601) | 601 | 0 | 0 | 0 | 598 | 3 | (601) |
| 20 | ITOM - IT O&M Expense | 0 | 0 | 910 | 0 | (910) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | ITSUPP - IT Support | 9,931 | 0 | 0 | 2,377 | 0 | 0 | 2,236 | 0 | 0 | 0 | 2,720 | 2,598 | 0 |
| 22 | LEASBLD - Lease Building | 10 | 0 | 0 | 3 | 0 | 1 | 0 | 0 | 0 | 6 | 0 | 0 | 0 |
| 23 | MOVEBOX - Box Moves | 195 | 8 | 0 | 0 | 1 | 7 | 165 | 3 | 3 | 0 | 0 | 3 | 5 |
| 24 | MOVEBOX - Office Relocations | 104 | 14 | 0 | 3 | 14 | 8 | 22 | 15 | 27 | 10 | 0 | 28 | (37) |
| 25 | OTHADM - OTHADM | 802 | 9 | 9 | 25 | 377 | (317) | 11 | 608 | 6 | 486 | 424 | (859) | 23 |
| 26 | PGSYSIN - Piedmont System Integration | 136,934 | 11,064 | 10,270 | 17,005 | 39,683 | 12,518 | 11,119 | 7,657 | 11,177 | 16,441 | 0 | 0 | 0 |
| 25 | PRINT - Printing Svcs | 8,467 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 2 | 6,713 | 564 | 1,182 |
| 26 | SAFETY - Safety EXP | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 27 | SECURE - Security Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | STAFF - General & Administrative supt | 10,339 | 196 | 24 | 0 | 415 | 106 | 106 | 234 | 7 | 8,149 | 229 | 450 | 423 |
| 29 | STAFF - STAFF | 185 | 79 | 32 | 34 | 17 | (6) | 5 | 1 | 3 | 8 | (1) | 8 | 5 |
| 30 | STRAT10 - Grid Solutions Other | 14,536 | 454 | 978 | 1,345 | 1,713 | 1,035 | 1,091 | 1,706 | 1,652 | 1,371 | 1,134 | 941 | 1,116 |
| 31 | STRAT7 - Communications | 84 | 0 | 62 | 64 | 0 | 0 | 0 | (64) | 15 | 0 | 0 | 7 | 0 |
| 32 | SUPPLY - Miscellaneous Supplies | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | TDITOM - PD IT O&M | 425 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 425 |
| 33 | TRAIN - Training | 26 | 0 | 0 | 0 | 0 | 3 | 3 | 9 | 5 | 0 | 6 | 0 | 0 |
| 34 | Other - Non Specific | 1,492,455 | 95,563 | 52,752 | 94,854 | 99,527 | 62,368 | 145,734 | 242,087 | 115,117 | 74,355 | 156,865 | 225,988 | 127,245 |
| 35 | Various Budgeted Items | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | Total Other Services | 1,817,714 | 104,478 | 67,774 | 119,423 | 141,380 | 78,119 | 161,217 | 254,240 | 138,316 | 101,347 | 168,983 | 351,648 | 130,809 |
| 37 | | | | | | | | | | | | | | |
| 38 | Total | 1,817,714 | 104,478 | 67,774 | 119,423 | 141,380 | 78,119 | 161,217 | 254,240 | 138,316 | 101,347 | 168,983 | 351,648 | 130,809 |

PROFESSIONAL SERVICES EXPENSES
 DATA: BASE PERIOD "X" FORECASTED PERIOD
 FOR THE TWELVE MONTHS ENDED MARCH 31, 2020

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

| Line No. | Project / Description | Total (\$) | Apr-19 (\$) | May-19 (\$) | Jun-19 (\$) | Jul-19 (\$) | Aug-19 (\$) | Sep-19 (\$) | Oct-19 (\$) | Nov-19 (\$) | Dec-19 (\$) | Jan-20 (\$) | Feb-20 (\$) | Mar-20 (\$) |
|----------|---------------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1 | <u>Legal</u> | | | | | | | | | | | | | |
| 2 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Total Legal Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | | | | | | | | | | | | | | |
| 5 | <u>Engineering</u> | | | | | | | | | | | | | |
| 6 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Total Engineering Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | | | | | | | | | | | | | |
| 9 | <u>Accounting</u> | | | | | | | | | | | | | |
| 10 | None | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Total Accounting Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | | | | | | | | | | | | | |
| 13 | <u>Other</u> | | | | | | | | | | | | | |
| 14 | CONSULT - Consulting | 3,798 | 0 | 948 | 0 | 947 | 0 | 0 | 0 | 947 | 0 | 0 | 956 | 0 |
| 15 | STAFF - General & Administrative supt | 1,087 | (87) | (87) | (87) | (87) | (87) | (87) | (87) | (87) | (87) | (88) | 2,046 | (88) |
| 16 | STAFF - STAFF | 4,872 | 405 | 405 | 405 | 405 | 405 | 405 | 405 | 405 | 405 | 409 | 409 | 409 |
| 17 | STRAT10 - Grid Solutions Other | 795 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 67 | 67 | 67 |
| 18 | Other - Non Specific | 450,728 | 30,137 | 43,839 | 39,006 | 31,455 | 39,533 | 37,094 | 31,974 | 41,582 | 41,141 | 35,782 | 41,318 | 37,867 |
| 19 | Total Other Services | 481,280 | 30,521 | 45,171 | 39,390 | 32,786 | 39,917 | 37,478 | 32,358 | 42,913 | 41,525 | 36,170 | 44,796 | 38,255 |
| 20 | | | | | | | | | | | | | | |
| 21 | Total | 481,280 | 30,521 | 45,171 | 39,390 | 32,786 | 39,917 | 37,478 | 32,358 | 42,913 | 41,525 | 36,170 | 44,796 | 38,255 |

SECTION G

WORKPAPERS
(not applicable)

SECTION H

WORKPAPERS
(not applicable)

SECTION I

WORKPAPERS (not applicable)

SECTION J

WORKPAPERS
(not applicable)

SECTION K

WORKPAPERS
(not applicable)