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

Company		Original		(2) Other Than
Account		Cost (1)	Allocation	KY Customers
Number	Title	\$	%	\$
	·			
	Propane Cavern-Process	ing Facilities		
	Production-Manufactured Gas	_		
20400	Land and Land Rights	117,711	64.20%	75,570
20401	Rights of Way	24,459	64.20%	15,703
20500	Structures & Improvements	1,722,764	64.20%	1,106,014
21100	Liquefied Petroleum Gas Equipment	5,955,198	64.20%	3,823,237
	Distribution	_		
27400	Land U-119	0	49.12%	0
27602	Gas Mains - Dist Lines/Steel	4,734	64.20%	3,039
27801	System M&R Equipment #149	16,730	64.20%	10,741
	General	_		
29100	Office Furniture & Equipment #936	13,861	64.20%	•
29400	Tools, Shop & Garage Equipment #936	33,064	64.20%	21,227
29700	Communication Equipment	<u>370</u>	64.20%	<u>238</u>
	Total	7,888,891		5,064,668
	Gas Feeder- Line	e AM		
	Distribution			
27401	Rights of Way	26,951	49.12%	13,237
27605	Mains-Steel Feeder Lines	<u>1,137,679</u>	49.12%	<u>558,789</u>
	Total	1,164,630		572,026

⁽¹⁾ Includes account 106

⁽²⁾ To WPB-2.2f

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

⁽¹⁾ Includes account 106

⁽²⁾ To WPB-2.2f

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
	Gas Feeder- Line AM-2-R	iver Crossin	a	
27605	Distribution Mains-Steel Feeder Lines	561,888		561,888
29800	General Miscellaneous Equipment	<u>41,786</u>	100.00%	41,786
	Total	603,674		603,674
	Gas Feeder- Line AN	I-2-Other		,
27401	Distribution Rights of Way	120,800	49.12%	59,333
27605	Mains-Steel Feeder Lines	1,614,155		<u>792,818</u>
	Total	1,734,955		852,151

⁽¹⁾ Includes account 106

⁽²⁾ To WPB-2.2f

Company		Original		(2) Other Than
Account		Cost (1)	Allocation	KY Customers
Number_	Title	\$	%	\$
	Gas Feeder- Line AM-7-Rive	r Crossing		
	Distribution			
27605	Mains-Steel Feeder Lines	231,295	100.00%	231,295
27003	Mails-Steel Feeder Lilles	231,293	100.0070	251,295
	General			
29800	Miscellaneous Equipment	41,805	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	5,246,058	49.12%	<u>2,576,685</u>
2,000				
	Total	5,359,435		2,632,372
	1 0 (0)	-, - ,		• •

⁽¹⁾ Includes account 106

⁽²⁾ To WPB-2.2f

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
	Gas Feeder- Lir	ne UL-6		
27400 27401 27500 27605 27800	Distribution Land (Three Mile Station) Rights of Way Struc. & Improv. (Three Mile Station) Mains-Steel Feeder Lines System M & R Station Equip General	1,422 183,365 27,112 698,673 184,326	49.12% 49.12% 49.12% 49.12% 49.12%	698 90,063 13,316 343,164 90,535
27801	System M & R Station Equip.	70,218	49.12%	<u>34,489</u>
	Total	1,165,116		572,265
	Cold Springs Odoriza	ation Station		
27800 27801	Distribution System M & R Station Equip General System M & R Station Equip.	95,811 <u>84,766</u>	49.12% 49.12%	47,059 <u>41,634</u>
	Total	180,577		88,693
	Alexandria Odoriza	·		
27500 27800 27801	Distribution Structures & Improvements U-119 (3) System M & R Station Equip General System M & R Station Equip.	22,695 100,359 <u>354,073</u>	49.12% 49.12% 49.12%	11,147 49,293 <u>173,909</u>
	Total	477,127		234,349

⁽¹⁾ Includes account 106

⁽²⁾ To WPB-2.2f

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

		Propane				Gas Fee	eder Lines						(1) Total
Account	•	Cavern		AM-1 River		AM-2 River		AM-7 River			Cold Springs	Alexandria	Other than
Number		& Proc Fac	AM	Crossing	AM-1 Other		AM-2 Other		AM-7 Other	UL-6 Other	Odor Plant	Odor Plant	KY Cust
	Production-Manufactured Gas												
	Land and Land Rights	75,570											75,570
20401	Rights of Way	15,703											15,703
20500 21100	Structures & Improvements Liquefied Petroleum Gas Equipment	1,106,014 3,823,237											1,106,014
21100	Liquelled Petroleum Gas Equipment	3,023,231											3,823,237
	Total	5,020,524											5,020,524
	Distribution												
27400		0		0	1,628					698			2,326
27401	Rights of Way		13,237		10,497		59,333		55,687	90,063			228,817
27500										13,316		11,147	24,463
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	2,576,685	343,164			6,192,503
27800	System M & R Station Equip General									90,535	47,059	49,293	186,887
27801	System M & R Station Equip.	10,741								34,489	41,634	173,909	260,773
	Total	13,780	572,026	0	1,437,892	561,888	852,151	231,295	2,632,372	572,265	88,693	234,349	7,196,711
	General												
29100	Office Furniture & Equipment #936	8,899											8,899
29400	Tools, Shop & Garage Equipment #936	21,227											21,227
29700	Communication Equipment	238											238
29800	Miscellaneous Equipment			0		41,786		41,805					83,591
	Total	30,364		0		41,786		41,805					113,955
	Grand Total	5,064,668	572,026	0	1,437,892	603,674	852,151	273,100	2,632,372	572,265	88,693	234,349	12,331,190
	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)	(WPB-2.2e)	

(1) To Schedule B-2.2

WPB-2.2g WITNESS RESPONSIBLE: R. H. PRATT / C. S. LEE

Account Number		Original Cost Other than KY Customers 5/18	Accum Reserve 5/18	Additions 6/18-11/18	Original Cost 11/18	Rate	Jun - Nov 18 Expense	Accum Reserve 11/18	Additions through 03/20	Original Cost 03/20	Rate	Dec 18 - Mar 20 Expense	Accum Reserve 03/20	Thirteen Month Average
20400	Production-Manufactured Gas Land and Land Rights	75,570			75,570	0.00%				75,570	0.00%			
20400	Rights of Way	15,703	15.885		75,570 15,703	0.00%		15.885		75,570 15,703	0.00%	-	45.005	45.005
20500	Structures & Improvements	1,106,014	924,102		1,106,014	0.40%		926,314		1,106,014	0.40%	5.899	15,885	15,885
	Liquefied Petroleum Gas Equipment	3,823,237	1,960,127		3,823,237	2.45%		2,006,962		3,823,237	2.45%	124,891	932,213	930,001
21100	Elquelled Petroleum Gas Equipment	3,023,237	1,900,127		3,023,231	2.45.70	40,633	2,000,902		3,023,231	2.43%	124,891	2,131,853	2,085,019
	Total	5,020,524	2,900,114		5,020,524		49,047	2,949,161	-	5,020,524		130,790	3,079,951	3,030,905
	Distribution													
27400		2.326	-		2,326	0.00%	-	-		2,326	0.00%			_
27401	Rights of Way	228,817	124,681		228,817	1.39%	1,590	126,271		228,817	1.39%	4,241	130,512	128,922
27500	Structures & Improvements	24,463	20,406		24,463	1.12%	137	20,543		24,463	1.12%	365	20,908	20,771
27602	Gas Mains - Dist Lines/Steel	300,942	15,744		300,942	2.04%	3,070	18,814		300,942	2.04%	8,186	27,000	23,930
27605	Mains-Steel Feeder Lines	6,192,503	4,252,288		6,192,503	2.04%	63,164	4,315,452		6,192,503	2.04%	168,436	4,483,888	4,420,725
27800	System M & R Station Equip General	186,887	149,714		186,887	2.08%	1,944	151,658		186,887	2.08%	5,183	156,841	154.897
27801	System M & R Station Equip.	260,773	112,024		260,773	1.39%	1,812	113,836		260,773	1.39%	4,831	118,667	116,855
	Total	7,196,711	4,674,857	-	7,196,711		71,717	4,746,574	-	7, 1 96,711	· -	191,242	4,937,816	4,866,100
20100	General Office Furniture & Equipment #936	8.899	9.048		8,899	5.48%	244	9,292		8.899	5.48%	645	9,937	0.005
29400	Tools, Shop & Garage Equipment #936	21,227	18,594		21,227	4.01%		19.020		21,227	4.01%	1,135	20,155	9,695
29700	Communication Equipment	21,227	10,594		238	6.67%		20		21,227	6.67%	1,133	20, 155 41	19,729
29800	Miscellaneous Equipment	83,591	23,207		83,591	0.00%		23,207		83,591	0.00%	-	23,207	33 23,207
	7												20,201	20,207
	Total	113,955	50,861		113,955		678	51,539	-	113,955	_	1,801	53,340	52,664
	Grand Total	12,331,190	7,625,832		12,331,190		121,442	7,747,274		12,331,190	-	323,833	8,071,107	7,949,669
Assumes	additions are spread evenly over months.				<u></u>			†		<u>†</u>	_			<u>†</u>
					To SCH. B-2.2			 To SCH, B-3.1		To SCH, B-2.2				 To SCH. B-3.1
					10 3011. D-2.2			10 3011. D-3. I		10 3011, B-2.2				10 SCH. B-3.1

DUKE ENERGY KENTUCKY, INC. CASE NO. 2018-00261 PLANT IN SERVICE 13 MONTH AVERAGE WPB-2.2h WITNESS RESPONSIBLE: R. H. PRATT / C. S. LEE

		Gas Production			Gas Distribution			Gas General		Comr	mon	Total
			Adjusted			Adjusted			Adjusted		Allocation at	Adjusted &
Month	Orig Cost	Adjustment	Jurisdiction	Orig Cost	Adjustment	Jurisdiction	Orig Cost	Adjustment	Jurisdiction	Orig Cost	27.38%	Allocated
Mar-19	7,820,132	5,020,525	2,799,607	545,312,213	7,196,711	538,115,502	24,513,227	113,955	24,399,272	47,225,171	12,930,252	578,244,633
Apr-19	7,820,132	5,020,525	2,799,607	545,083,629	7,196,711	537,886,918	24,525,745	113,955	24,411,790	47,193,479	12,921,575	578,019,890
May-19	7,820,132	5,020,525	2,799,607	544,854,670	7,196,711	537,657,959	24,543,227	113,955	24,429,272	47,161,736	12,912,883	577,799,721
Jun-19	7,820,132	5,020,525	2,799,607	550,027,000	7,196,711	542,830,289	24,554,674	113,955	24,440,719	47,129,944	12,904,179	582,974,794
Jul-19	7,820,132	5,020,525	2,799,607	549,797,290	7,196,711	542,600,579	24,566,086	113,955	24,452,131	47,098,101	12,895,460	582,747,777
Aug-19	7,820,132	5,020,525	2,799,607	549,567,203	7,196,711	542,370,492	24,577,461	113,955	24,463,506	47,066,207	12,886,727	582,520,332
Sep-19	7,820,132	5,020,525	2,799,607	557,123,173	7,196,711	549,926,462	24,588,801	113,955	24,474,846	47,034,264	12,877,981	590,078,896
Oct-19	7,820,132	5,020,525	2,799,607	556,892,331	7,196,711	549,695,620	24,606,104	113,955	24,492,149	47,002,269	12,869,221	589,856,597
Nov-19	7,820,132	5,020,525	2,799,607	556,661,110	7,196,711	549,464,399	24,617,372	113,955	24,503,417	46,970,224	12,860,447	589,627,870
Dec-19	7,820,132	5,020,525	2,799,607	566,855,641	7,196,711	559,658,930	24,628,604	113,955	24,514,649	46,938,128	12,851,659	599,824,845
Jan-20	7,820,132	5,020,525	2,799,607	566,622,909	7,196,711	559,426,198	24,605,966	113,955	24,492,011	46,905,982	12,842,858	599,560,674
Feb-20	7,820,132	5,020,525	2,799,607	566,389,797	7,196,711	559,193,086	24,583,293	113,955	24,469,338	46,873,784	12,834,042	599,296,073
Mar-20	7,820,132	5,020,518	2,799,614	568,659,766	7,196,711	561,463,055	24,627,421	113,955	24,513,466	46,841,550	12,825,216	601,601,351
Total	101,661,716	65,266,818	36,394,898	7,223,846,732	93,557,243	7,130,289,489	319,537,981	1,481,415	318,056,566	611,440,839	167,412,500	7,652,153,453
13 Month Average	7,820,132	5,020,524	2,799,608	555,680,519	7,196,711	548,483,808	24,579,845	113,955	24,465,890	47,033,910	12,877,885	588,627,191
		†			†			†				
		To SCH. B-2.2			To SCH. B-2.2			To SCH. B-2.2				

<u>Description</u>	Utility <u>Account</u>	Account Description	Allocated <u>Cost</u>	Allocated Reserve	Average KY Alloc %	Book <u>Cost</u>
Alexandria - Measuring & Regulating Stations	21100	Liquified Petroleum Gas Equ	0.00	0.00	49.1166%	0.00
Alexandria - Measuring & Regulating Stations	21100	Liquified Petroleum Gas Equ	27.221.00	0.00	64.2000%	42.399.66
Alexandria - Measuring & Regulating Stations	27500	Structures & Improvements -	11,147.00	8.804.01	49.1166%	22,694,75
Alexandria - Measuring & Regulating Stations	27800	System Meas & Reg Station	49,293.00	39.874.64	49.1166%	100.358.94
Alexandria - Measuring & Regulating Stations Alexandria - Measuring & Regulating Stations	27801	System M & R St. Electronic	173,909.00	55,472.76	49.1166%	354,073.09
Alexandria - Measuring & Regulating Stations Alexandria - Measuring & Regulating Stations	27802	District Regulating Equipme	0.00	0.00	49.1166%	0.00
Alexandria - Measuring & Regulating Stations 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	47,059.00	39.362.97	49.1166%	95.810.99
Cold Springs - Measuring & Regulating Stations	27801	System M & R St. Electronic	41,634.00	32,463.09	49.1166%	84.765.64
Constance Cavern - Propane Gas Storage	20400	Non-depr Land & Land Rights	8,134.00	0.00	64.2000%	12,669.37
Constance Cavern - Propane Gas Storage	20500	Structures and Improvements	607,247.00	624,214.66	64.2000%	945,867.02
Constance Cavern - Propane Gas Storage	21100	Liquified Petroleum Gas Equ	742,986.00	257,661.94	64.2000%	1.157.298.34
Constance Cavern - Propane Gas Storage	27801	System M & R St. Electronic	10.741.00	2.575.33	64.2000%	16,729,78
Erlanger Gas Plant - Propane Gas Storage	20400	Non-depr Land & Land Rights	67,437.00	0.00	64.2000%	105,041.70
Erlanger Gas Plant - Propane Gas Storage	20500	Structures and Improvements	500,686.00	300.326.68	64.2000%	779,885.28
Erlanger Gas Plant - Propane Gas Storage	21100	Liquified Petroleum Gas Equ	1,862,296.00	1,184,342,35	64.2000%	2,900,772.11
Erlanger Gas Plant - Propane Gas Storage	29100	Office Furniture and Equipm	8,899.00	9.047.60	64.2000%	13,861,47
Erlanger Gas Plant - Propane Gas Storage	29400	Tools, Shop & Garage Equip	21,227.00	18,593.74	64.2000%	33,063,96
Erlanger Gas Plant - Propane Gas Storage	29700	Communication Equipment	237.00	12.08	64.2000%	369.82
Feeder Line AM-0 - Gas Feeder Lines	27401	Rights of Way	13,237.00	8,839.33	49.1166%	26,950,67
Feeder Line AM-0 - Gas Feeder Lines	27605	Gas Mains - Feeder Lines/St	558,789.00	408,740.95	49.1166%	1,137,678.95
Feeder Line AM-1 - Gas Feeder Lines - KY	27400	Non-depr Land & Land Rights	1,628.00	0.33	49.1166%	3,314.50
Feeder Line AM-1 - Gas Feeder Lines - KY	27401	Rights of Way	10,497.00	8,285,20	49.1166%	21,371,48
Feeder Line AM-1 - Gas Feeder Lines - KY	27602	Gas Mains - Dist Lines/Stee	297,904.00	15.360.77	49.1166%	606,523,07
Feeder Line AM-1 - Gas Feeder Lines - KY	27605	Gas Mains - Feeder Lines/St	1,127,864.00	743,292.76	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	59.333.00	27,686.60	49.1166%	120,800.25
Feeder Line AM-2 - Gas Feeder Lines	27605	Gas Mains - Feeder Lines/St	792,818.00	651,983.28	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	561,888.00	483,057,81	100.0000%	561,888.46
Feeder Line AM-2 - Gas Feeder Lines - River Crossing	29800	Miscellaneous Equipment	41,786,00	11,600.60	100.0000%	41,785.66
Feeder Line AM-7 - Gas Feeder Lines - KY	27401	Rights of Way	55,687.00	40,813.26	49.1166%	113,376,76
Feeder Line AM-7 - Gas Feeder Lines - KY	27605	Gas Mains - Feeder Lines/St	2,576,681.00	1,537,322,12	49,1166%	5,246,057.51
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	231,295.00	232,757.74	100.0000%	231,295.49
Feeder Line AM-7 - Gas Feeder Lines - River Crossing	29800	Miscellaneous Equipment	41,805.00	11,605.98	100.0000%	41,805.05
Feeder Line UL-6 - Gas Feeder Lines	27401	Rights of Way	90,063.00	39,056.57	49.1166%	183,365.26
Feeder Line UL-6 - Gas Feeder Lines	27605	Gas Mains - Feeder Lines/St	343,165.00	195,133.71	49,1166%	698,673,20
Line LP-3 - Propane Gas Storage	20401	Rights of Way	15,703.00	15,885.06	64.2000%	24,458.90
Line LP-3 - Propane Gas Storage	21100	Liquified Petroleum Gas Equ	1,190,735.00	518,123.05	64.2000%	1,854,728.09
Line LP-3 - Propane Gas Storage	27602	Gas Mains - Dist Lines/Stee	3,039.00	382.89	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	699.00	0.14	49.1166%	1,422.34
Three Mile Road - Measuring & Regulating Stations	27500	Structures & Improvements -	13,316.00	11,601.96	49.1166%	27,111.93
Three Mile Road - Measuring & Regulating Stations	27800	System Meas & Reg Station	90,535.00	70,476.43	49.1166%	184,325.80
Three Mile Road - Measuring & Regulating Stations	27801	System M & R St. Electronic	34,489.00	21,512.57	49.1166%	70,217.94
Kentucky Service Building, 19th & Augustine - General P	20500	Structures & Improvements -	(1,919.00)	(439.39)	64.2000%	(2,988.64)
			, , ,	, ,		

	. (Gas Production	ı	c	as Distribution			Gas General		Com	mon	Total
	Accum		Adjusted	Accum		Adjusted	Accum		Adjusted	Accum	Allocation at	Adjusted &
Month	Reserve	Adjustment	Jurisdiction	Reserve	Adjustment	Jurisdiction	Reserve	Adjustment	Jurisdiction	Reserve	27.38%	Allocated
Mar. 40	4 E07 E76	2 004 064	1,615,715	167 100 163	4,794,382	162,314,780	9,296,297	51,986	9,244,311	38,694,694	10 504 607	400 700 440
Mar-19	4,597,576	2,981,861		167,109,162							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	38,776,612	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	189,415,879
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
Ma r-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
40.15 41.0	4 005 500	0.000.005	4 004 500	474 007 505	4 055 400	400 044 505	0.400.270	52,664	0.400.700	20 700 642	40 600 200	400 000 400
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			To SCH. B-3.1			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: R. H. PRATT

		WORK		CTIONAL
LINE		PAPER	BASE	FORECASTED
<u>NO.</u>	DESCRIPTION	REFERENCE	<u>PERIOD</u>	<u>PERIOD</u>
1	Gas Cash Working Capital			
2	Total Jurisdictional O & M Expense	Sch C-2	67,613,438	60,507,968
3				, ,
4	Less: Purchased Gas Cost	Sch C-2	43,784,843	36,334,092
5				
6	Net Operation & Maintenance Expense		23,828,595	24,173,876
7				
8	Cash Working Capital			
9				
10	1/8 of Net Operation & Maintenance Expense	To Sch B-5.1 <	2,978,574	3,021,735
11				
12				
13	Electric Cash Working Capital			
14	Total Jurisdictional O & M Expense	Company Records	126,922,220	119,146,781
15				
16	Less: Fuel and Purchased Power Expense	Company Records	0	0
17				
18	Net Operation & Maintenance Expense		126,922,220	119,146,781
19				
20	Cash Working Capital			
21				
22	1/8 of Net Operation & Maintenance Expense		15,865,278	14,893,348
			†	†
			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: R. H. PRATT

LINE		ACCT 151126		ALLOCATED	
<u>NO.</u>	<u>MONTH</u>	AMOUNT (A)	ALLOC. (B)	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	3,586,912	35.80%	1,284,114	
9	July	3,586,912	35.80%	1,284,114	
10	August	3,586,912	35.80%	1,284,114	
11	September	3,586,912	35.80%	1,284,114	
12	October	3,586,912	35.80%	1,284,114	
13	November	3,586,912	35.80%	1,284,114	> 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	46,629,856		16,693,482	=
30					-
31	13 Month Average - Forecasted Period	3,586,912		1,284,114	> 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: R. H. PRATT

LINE		•	DE-KY	ALLOCATED	TO GAS DEPT	ALLOCATED TO JURISDICTION		
<u>NO.</u>	ACCOUNT N	O. and DESCRIPTION	INVENTORY (A)	<u>%</u>	AMOUNT	ALLOC CODE	%	AMOUNT
			\$	_	\$		_	\$
1	Base Period -	- Ending Balance						
2	154100	M&S Inventory - Gas	296,279	100.00%	296,279	DALL	100,000	296,279
3	154100	M&S Inventory - Electric	16,584,792	0.00%	0	DALL	100.000	0
4	154102	Common M&S - Gas	747,531	100.00%	747,531	DALL	100.000	747,531
5	154102	Common M&S - Electric	(30,000)	0.00%	0	DALL	100.000	0
6	154410	Working Stock - Gas	<u>16,187</u>	100.00%	<u>16,187</u>	DALL	100.000	<u>16,187</u>
7			17,614,789		1,059,997			1,059,997
8	163110	Stores Expense - Gas	83,075	100.00%	. 83,075	DALL	100.000	83,075
9	163110	Stores Expense - Electric	<u>783,483</u>	0.00%	<u>0</u>	DALL	100.000	<u>0</u>
10	Total		<u>18,481,347</u>		<u>1,143,072</u>			<u>1,143,072</u>
11								
12	Forecasted P	eriod - 13 Month Average Balance						
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: R. H. PRATT

Base Period	LINE NO.	MONTH	ACCOUNT 154100 - Gas \$	ACCOUNT 154100 - Elec \$	ACCOUNT 154200 - Elec \$	ACCOUNT <u>154410 - Gas</u> \$	ACCOUNT 154990 - Elec \$	ACCOUNT <u>163110 - Gas</u> \$	ACCOUNT <u>163110 - Elec</u> \$
December 2017 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483	1	Base Period							*
3 January 2018 300,099 16,882,501 935,946 19,595 (30,000) 94,429 615,122	2		296,279	16,584,792	747,531	16,187	(30,000)	83,075	783.483
February	3	January 2018	300,099	16,582,501	935,946	19,595	, , ,	· ·	
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 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 9 July 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 11 September 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 12 October 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 13 November 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 14 Forecasted Period 16 March 2019 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)	4	February	345,143	16,722,229	830,099	19,595	(30,000)	67,056	
May	5	March	313,445	17,000,536	779,737	19,751	(30,000)	73,596	459,596
May	6	April	293,390	16,549,028	779,737	19,817	(30,000)	88,826	
9 July	7	May	277,986	16,337,472	779,737	19,817	(30,000)		132,053
10 August 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 12 October 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 13 November 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 14 14 14 15 15 15 15 15	8	June	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
11 September 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 (30,000) 775 783,483 (30,000) 775 783,483 (30,000) 83,075 783,483 (30,000) 83,075 783,483 (30,000) 83,075 783,483 (30,000) 83,075 783,483 (30,000) 83,075 783,483 (30,000) 83,075 (30,000) (30,000) (30,000) (30,000) (30,000) (30,000) (30,000) (30,000) (30,000) (30,000) (30,000) (30,000) (30,000) (30,000) (30,000) (30,00	9	July	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
12 October 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 13 November 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 14 To recasted Period To recasted	10	August	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
November 16,584,792 747,531 16,187 (30,000) 83,075 783,483 14 15 Forecasted Period	11	September	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
Forecasted Period	12	October	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
Forecasted Period March 2019 16,584,792 747,531 16,187 (30,000) 83,075 783,483 177 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 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 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 19 Must 296,2	13	November	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
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 21 August 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	14								
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 16,584,792 747,53	15	Forecasted Period							
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 <td< td=""><td>16</td><td>March 2019</td><td>296,279</td><td>16,584,792</td><td>747,531</td><td>16,187</td><td>(30,000)</td><td>83,075</td><td>783,483</td></td<>	16	March 2019	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 28 March 296,279 16,584,792 <	17	April	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
20	18	May	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	19	June	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 Thirteen Month Average Balance 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
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 Thirteen Month Average Balance 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 4 V V <t< td=""><td>21</td><td>August</td><td>296,279</td><td>16,584,792</td><td>747,531</td><td>16,187</td><td>(30,000)</td><td>83,075</td><td>783,483</td></t<>	21	August	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 Thirteen Month Average Balance 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 1	22	September	296,279	16,584,792	747,531		(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 Thirteen Month Average Balance 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 1	23	October		16,584,792	747,531			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 Thirteen Month Average Balance 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 1	24	November		16,584,792	747,531		(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 Thirteen Month Average Balance 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483 1	25	December		16,584,792	747,531		(30,000)		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	26	January 2020	,	16,584,792	747,531		• • •	,	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		February		16,584,792	747,531		(30,000)	83,075	783,483
30 31 Thirteen Month Average Balance 296,279 16,584,792 747,531 16,187 (30,000) 83,075 783,483									
31 Thirteen Month Average Balance 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
· · · · · · · · · · · · · · · · · · ·		-							
· · · · · · · · · · · · · · · · · · ·					1	1	1	I	
To WPB-5.1c To WPB-5.1c To WPB-5.1c To WPB-5.1c To WPB-5.1c To WPB-5.1c			V	V	V	V	V	V	V
			To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	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: R. H. PRATT

			ALLOC. TO		JURIS.			
LINE		TOTAL	GAS DEPT.		ALLOCATION		JURISDIC.	
<u>NO.</u>	<u>DESCRIPTION</u>	COMPANY (1)	<u></u> %	<u>AMOUNT</u>	<u>CODE</u>	<u>%</u>	AMOUNT	
1	Base Period - Ending Balance							
2	Inter-Co Prepaid Insurance - Gas	37,742	100.00%	37,742	DALL	100.000	37,742	
3	Inter-Co Prepaid Insurance - Elec	286,417	0.00%	0	DALL	100.000	0	
4	KPSC Maintenance Tax - Gas	11,411	100.00% (2)	11,411	DNON	0.000	0	
5	KPSC Maintenance Tax - Electric	487,958	0.00% (2)	0	DNON	0.000	0	
6	Collateral Asset	<u>1,039,005</u>	0.00%	<u>0</u>	DALL	100.000	<u>0</u>	
7	Total .	<u>1,862,533</u>		49,153			37,742	
8								
9	Forecasted Period - 13 Month Average Balance							
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>		51,798			<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: R. H. PRATT

LINE <u>NO.</u>	DESCRIPTION / COMMON ALLOCATION		
1	Retail Customers at November 30, 2018	CUSTOMERS	ALLOC
2	Gas	99,223	41.11%
3	Electric	<u>142,125</u>	<u>58.89%</u>
4	Total	<u>241,348</u>	100.00%
5			
6	Retail Customers at March 31, 2020	<u>CUSTOMERS</u>	<u>ALLOC</u>
7	Gas	101,128	41.35%
8	Electric	<u>143,453</u>	<u>58.65%</u>
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: R. H. PRATT

LINE NO.	MONTH	AMOUNT (A) \$
1	Base Period	Ψ
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	2,958,880
9	July	2,958,880
10	August	2,958,880
. 11	September	2,958,880
12	October	2,958,880
13	November	2,958,880
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	38,465,441
30		
31	Thirteen Month Average Balance	2,958,880
		↓
		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: R. H. PRATT

Line <u>No.</u>	<u>Month</u>	Prepaid Insurance - Gas <u>165075 (A)</u> \$	Prepaid Insurance - Elec <u>165075 (A)</u> \$	Public Utility Fees - Gas 165400 (A) \$	Public Utility Fees - Elec <u>165400 (A)</u> \$	Collateral Asset <u>165520 (A)</u> \$
, 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	37,742	286,417	14,661	851,676	1,039,005
9	July	37,742	286,417	14,011	778,933	1,039,005
10	August	37,742	286,417	13,361	706,189	1,039,005
11	September	37,742	286,417	12,711	633,445	1,039,005
12	October	37,742	286,417	12,061	560,702	1,039,005
13	November	37,742	286,417	11,411	487,958	1,039,005
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
		 V To WPB-5.1e	 V To WPB-5.1e	 V To WPB-5.1e	 V To WPB-5.1e	 V To WPB-5.1e
		10 WPB-5. 16	10 WFD-5. 16	10 VVFD-3. 1e	10 VVPD-3.16	TO WPB-5. Te

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

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

		Coal S	tocks	Diesel Fuel	Natural Gas	Propane	
Line				East Bend	Woodsdale	Woodsdale	
<u>No.</u>	<u>Month</u>	<u>151130 (A)</u>	<u>151131 (A)</u>	<u>151140 (A)</u>	<u>151660 (A)</u>	<u>151700 (A)</u>	
		\$	\$	\$	\$	\$	
1	Base Period	40 407 705	4 400 540	500.040	•	7.7.00	
2	December 2017	13,167,725	4,186,549	592,942	0	717,397	
3	January 2018	12,660,986	2,795,991	500,788	0	717,397	
4	February	12,109,455	145,780	536,208	0	717,397	
5	March	12,609,563	75	417,661	0	581,094	
6	April	10,795,018	335,127	417,661	0	507,820	
7	May	10,942,376	2,741,998	727,368	0	480,388	
8	June	13,167,725	4,186,549	592,942	0	717,397	
9	July	13,167,725	4,186,549	592,942	0	717,397	
10	August	13,167,725	4,186,549	592,942	0	717,397	
11	September	13,167,725	4,186,549	592,942	0	717,397	
12	October	13,167,725	4,186,549	592,942	0	717,397	
13	November	13,167,725	4,186,549	592,942	. 0	717,397	
14							
15	Forecasted Period		•				
16	March 2019	13,167,725	4,186,549	592,942	0	717,397	
17	April	13,167,725	4,186,549	592,942	0	717,397	
18	May	13,167,725	4,186,549	592,942	0	717,397	
19	June	13,167,725	4,186,549	592,942	0	717,397	
20	July	13,167,725	4,186,549	592,942	0	717,397	
21	August	13,167,725	4,186,549	592,942	0	717,397	
22	September	13,167,725	4,186,549	592,942	0	717,397	
23	October	13,167,725	4,186,549	592,942	0	717,397	
24	November	13,167,725	4,186,549	592,942	0	717,397	
25	December	13,167,725	4,186,549	592,942	0	717,397	
26	January 2020	13,167,725	4,186,549	592,942	0	717,397	
27	February	13,167,725	4,186,549	592,942	0	717,397	
28	March	13,167,725	4,186,549	592,942	Ö	717,397	
29	Total	171,180,425	54,425,137	7,708,246	0	9,326,161	
30	, otal		01,120,101			0,020,101	
31	Thirteen Month Average Balance	13,167,725	4,186,549	592,942	0	717,397	
•			.,,	,		,307	
					I	1	
		V	V	V	V	V	
		To SCH B-5.1					

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

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

To SCH B-5.1

Line <u>No.</u>	<u>Month</u>	SO2 EA <u>158170 (A)</u>	NOx <u>158150 (A)</u>	NOx <u>158183 (A)</u>	Total <u>EA Inventory</u>
1	Door Davied	\$	\$	\$	\$
2	Base Period December 2017				
3		0	0	0	0
3 4	January 2018	0.	0	0	0
5	February March	0	0	0	0
6	March April	0	0	0	0
7	May	0	0	0	0
8	·	0	0	0	0
9	June	0	0	0	0
9 10	July	0	0	0	0
	August	0	0	0	0
11 12	September	0	0	0	0
	October	0	0	0	0
13	November	0	0	0	0
14	For A I B 4 A				
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_

⁽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 2	GAS 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	202000	Customers / laramoss for Continuents	() () () () ()	(1,010,020)	(1,0,0,0,0±0)	(1,010,020)	(1/0//0/020/	(1,0.0,0,020)	(1,010,000
4	255	Investment Tax Credits:							
5		3% Credit 4% Credit	0 (8.514)	0	0 (7.007)	0	0 (7.421)	0 (7.147)	(0.07
6 7		4% Credit 10% Credit	(534,303)	(8.241) (528,974)	(7,967) (523,645)	(7,694) (518.316)	(512,987)	(507,658)	(6,874 (502,329
á		30% Credit	(554,505)	(328,974)	(323,043)	(510,510)	(312,967)	(507,050)	(302,328
9		Total Investment Tax Credits	(542,817)	(537,215)	(531,612)	(526,010)	(520,408)	(514,805)	(509,203
10									
11		Accumulated Deferred Income Taxes:	0.750.004	0 === +=+	0.750.004	0.750.004	0.750.004	0.750.004	0.750.00
12 13	190	Total Account 190	2,752,004	2,752,004	2.752,004	2,752,004	2,752,004	2,752,004	2,752,004
14	282	Account 282 - Other	(9,423,131)	(9,439,621)	(9,455,862)	(9,470,109)	(9,486,101)	(9,501,844)	(9,515,592
15	282	Liberalized Depreciation	(50,719,508)	(50,857,344)	(50,989,198)	(51,120,553)	(51,251,659)	(51,375,039)	(51,498,418
16	283	Account 283 - Other	(2,443,537)	(2,441,792)	(2.440,047)	(2,438,303)	(2,436,558)	(2,434,813)	(2,433,068
17	283	Unrecovered Purchased Gas Cost	(20,028)	(20,028)	(20,028)	(20,028)	(20,028)	(20,028)	(20,028
18		Total Deferred Income Taxes	(59,854,200)	(60,006,781)	(60,153,131)	(60,296,989)	(60,442,342)	(60,579,720)	(60,715,102
19 20		Regulatory Liability - Excess Deferred Taxes							
21	254	Protected	(31,271,875)	(31,271,875)	(31,271,875)	(31,271,875)	(31,271,875)	(31,271,875)	(31,271,875
22	254	Unprotected	(1,050,832)	(1,050,832)	(1,050,832)	(1,050,832)	(1,050,832)	(1.050,832)	(1.050.832
23		Total Regulatory Liability - Excess Deferred Taxes	(32,322,707)	(32,322,707)	(32,322,707)	(32,322,707)	(32,322,707)	(32,322,707)	(32,322,707
24									
25	ELECTRIC	0	0	0	0	n	0	0	0
26 27	252	Customers' Advances for Construction							
28	255	Investment Tax Credits:							
9	200	3% Credit	0	0	0	0	0	0	0
80		4% Credit	0	0	0	0	0	0	0
11		10% Credit	(7,823)	(6,880)	(5,936)	(4,992)	(4,048)	(3,104)	(2,161
32		30% Credit	(3.253,589)	(3,253,589)	(3,253,589)	(3,253,589)	(3,253,589) (3,257,637)	(3,253,589) (3,256,693)	(3,253,589
33 34		Total Investment Tax Credits	(3,261,412)	(3,260,469)	(3,259,525)	(3,258,581)	(3,237,037)	(3,230,083)	(3,255,750
35 35		Accumulated Deferred Income Taxes:							
36	190	Total Account 190	9,312,728	9,319.686	9,326,644	9,333,602	9,340,560	9.347,518	9,354,476
37	281	Total Account 281	0	0	0	0	0	0	0
38	282	Account 282 - Other	(58,601,888)	(59,421,885)	(60,275,530)	(61,134.908)	(61,960,139)	(62,791,850)	(63,614,339
39	282	Liberalized Depreciation	(59,980,370)	(60,075,672) (19,566,899)	(60,161,005) (19,434,796)	(60,233,127) (19,302,693)	(60,301,759) (19,170,590)	(60,364,409) (19,038,486)	(60,425,066 (18,906,383
40 41	283	Total Account 263 Total Deferred Income Taxes	(19,699,002) (128,968,532)	(129,744,770)	(130,544,687)	(131,337,126)	(132,091,928)	(132,847,227)	(133,591,312
42		Total Bolollos moone Taxes	(120,000,002)	(120)11111110	(100)011,001,1	(101,001,120)	1,,	<u> </u>	71-11-1
13		Regulatory Liability - Excess Deferred Taxes							
14	254	Protected	(34,838,776)	(34,746,859)	(34,654,942)	(34,563,026)	(34,471,109)	(34,379,192)	(34,287,275
15	254	Unprotected	(34,066,917)	(33,791,793)	(33,516,669)	(33,241,545)	(32,966,421)	(32,691,297)	(32,416,173
6		Total Regulatory Liability - Excess Deferred Taxes	(68,905,693)	(68,538,652)	(68,171,611)	(67,804,571)	(67,437,530)	(67,070,489)	(66,703,448
17 18	NON-UTILITY								
18 19	NON-UTILITY								
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	0
54 55		Total Investment Tax Credits	0					Ů.	
56		Accumulated Deferred Income Taxes:							
57	190	Total Account 190	(301,041)	(301,041)	(301,041)	(301,041)	(301,041)	(301,041)	(301,041
8	282	Account 282 - Other	2,934,961	2,911,282	2.889,597	2,869,657	2,849,468	2.827,783	2,803,356
59	282	Liberalized Depreciation	(30,898,800)	(30,734,936)	(30,571,073)	(30, 407, 209)	(30, 243, 346)	(30,079,482)	(29,915,618
30	283	Total Account 283	0 (5 000)	0	0 (E 060)	(5.000)	(F.000)	(5,060)	(5.060
30 31	283	Unrecovered Purchased Gas Total Deferred Income Taxes	(5,060)	(5,060) (28,129,755)	(5,060) (27,987,577)	(5,060)	(5,060)	(27,557,800)	(27,418,363
51 52		, o.c. Defended modifie Takes	(20,200,340)	120,120,100)	(21,001,011)	121,040,000)	(2.,000,010)	(21,001,000)	12.,410,505
5 2 53		Regulatory Liability - Excess Deferred Taxes							
64	254	Protected							
65	254	Unprotected Total Regulatory Liability - Excess Deferred Taxes							
36									

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2016-00261
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
DATA: BASE PERIOD "X" FORECASTED PERIOD
THIRTEEM MORITH AVERAGE BALANCE

ACCOUNT NUMBER	DESCRIPTION	MARCH 2019	APRIL 2019 30	MAY 2019 31	JUNE 2019 30	JULY 2019 31	AUGUST 2019 31	SEPTEMBER 2019 30	OCTOBER 2019 31	NOVEMBER 2019 30	DECEMBER 2020 31	JANUARY 2019 31	FEBRUARY 2020 28	MARCH 2020 31	TOTAL 365	PRORATED ADIT
GAS 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)	(1,579,329)	(1,579,329)	(1,579,329)	(1,579,329)	(1,579,329)	(1,579,329)	(20,531,277)	(1,579,329
255	Investment Tax Credits:															
	3% Credit 4% Credit	0 (6,074)	(5,898)	(5,723)	(5,547)	0 (5,372)	(5.196)	(5,020)	0 (4,845)	0 (4,669)	0 (4.494)	0 (4,318)	0 (4,143)	(3,967)	(65,266)	(5,020
	10% Credit	(481,012)	(475,683)	(470,354)	(465,025)	(459,696)	(454.367)	(449,038)	(443,709)	(438,380)	(433,051)	(427,722)	(422,393)	(417,064)	(5,837,494)	(449,038
	30% Credit Total Investment Tax Credits	(487,086)	(481,581)	0 (476,077)	(470,572)	(465,068)	(459,563)	(454,058)	(448,554)	0 (443,049)	(437,545)	(432,040)	(426,536)	(421,031)	(5,902,760)	0 (454,058
190	Accumulated Deferred Income Taxes: 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	2,316,562	2,316,562	2,316,562	2,316,562	31,950,298	
282	Account 282 - Other	(9,598,911)	(9,620,689)	(9.641,470)	(9,662.250)	(9,682.533)	(9,701,319)	(9,720,605)	(9,739,142)	(9.756,184)	(9,776,716)	(9,798,489)	(9,819,016)	(9,838,297)	(126,355,621)	
282 283	Liberalized Depreciation Account 283 - Other	(52,014,660) (2,426,089)	(52,144,371) (2,424,345)	(52,274,096) (2,422,600)	(52,404.835) (2,420,855)	(52,533,379) (2,419,609)	(52,662,068) (2,418,363)	(52,790,827) (2,417,116)	(52,915,868) (2,415,870)	(53,040,902) (2,414,624)	(53,166,113) (2,413,378)	(53,248,117) (2,412,131)	(53,330,370) (2,410,885)	(53.412.872) (2,409,639)	(685.938,478) (31,425,504)	
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)	
	Total Deferred Income Taxes	(61,539,238)	(61,688,983)	(61,837,744)	(61,987,518)	(62,135,099)	(62,281,328)	(62,428,126)	(62,570,458)	(62,711,288)	(83,059,673)	(63,162,203)	(63,263,737)	(63,364,274)	(812,029,669)	0
	Monthly Change 282 ADIT Monthly Proration		(151,489) 336	(150,506) 305	(151,519) 275	(148,827) 244	(147,475) 213	(148,045) 183	(143,578) 152	(142,076) 122	(145,743) 91	(103,777) 60	(102,780) 32	(101,783) 1		
	Prorated ADIT Total ADIT	(61,539,238)	(139,453) (61,676,947)	(125,765) (61,813,003)	(114,158) (61,950,157)	(99,490) (62,085,762)	(86,061) (82,219,914)	(74,225) (62,354,306)	(59,791) (62,486,671)	(47,488) (62,616,700)	(36,336) (62,950,266)	(17,059) (63,075,485)	(9,011) (63,169,968)	(279) (63,262,770)		(279) (63,262,770)
		(61,539,230)	(61,070,947)	(61,613,003)	[61,950,157]	(62,005,762)	(02,213,314)	(62,334,300)	(02,400,071)	(62,610,700)	(62,830,200)	(63,073,403)	[63,169,969]	(63,262,770)		[63,262,770]
254	Regulatory Liability - Excess Deferred Taxes Protected	(31,271,875)	(31,225,304)	(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)
254	Unprotected	(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)
	Total Regulatory Liability - Excess Deferred Taxes	(32,322,707)	(32,267,379)	(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)		(31,662,166)
ELECTRIC 252	Customers' Advances for Construction	0		0	0	0	0	0	0	0	0	0	0	0	0	0
255	Investment Tax Credits: 3% Credit	0	0	0	0	0	٥	0	0	0	0	0	0	0	•	
	4% Credit	ő	ō	0	ō	0	ō	0	ō	ō	ō	ō	ō	ă	o	0
	10% Credit 30% Credit	(1,113)	(1,078)	(1,043) (3,253,589)	(1,009)	(974) (3,253,589)	(939) (3,253.589)	(904) (3,253.589)	(870) (3.253,589)	(835) (3,253,589)	(800) (3,253,589)	(766) (3.253.589)	(731) (3,253,589)	(696) (3,253.589)	(11,758) (42,296,657)	(904)
	Total Investment Tax Credits	(3,254,702)	(3,254,667)	(3,254,632)	(3.254,598)	(3,254,563)	(3,254,528)	(3,254,493)	(3,254,459)	(3,254,424)	(3,254,389)	(3,254,355)	(3,254,320)	(3,254,285)	(42,308,415)	(3,253,589) (3,254,493)
190	Accumulated Deferred Income Taxes:	. 700 040	8,792,686	8,785.565	8,778.441	8,771.318	8,764,194	8,757.071	8,749.947	8.742.824	8,259,880	8,255.385	8,250,890	8,246.396		
190 281	Total Account 190 Total Account 281	8,799,812 0	0,792,000	0.705.565	8,778.441	0,771.310	0,754,194	0./5/.0/1	0	0	0	0	0	0,246.396		0
282 282	Total Account 282 Liberalized Depreciation	(67,050,749) (60,696,061)	(67,665,660) (60,764,927)	(68,254,618) (60,823,076)	(68,902,709) (60,878,234)	(69,520,112) (60,928,656)	(70,139,010) (60,976,087)	(70,767,131) (61,020,776)	(71,385,033) (61,063,970)	(72,000,442) (61,104,671)	(72,618,343) (61,148,612)	(73,272,540) (61,231,718)	(73,924,992) (61,311,834)	(74,576.197) (61.389.456)		0
282	Total Account 283	(18,406,884)	(18,271,568)	(18,136,253)	(18,000,937)	(17,866,618)	(17,732,300)	(17,597,981)	(17.463.662)	(17,329,344)	(17,195,025)	(17,073,640)	(16.952,254)	(16,830,869)		0
	Total Deferred Income Taxes	(137,353,882)	(137,909.467)	(138,438,382)	(139,003,439)	(139,544,068)	(140,083,203)	(140,628,817)	(141,162,718)	(141,691,633)	(142,702,100)	(143,322,513)	(143,938,190)	(144,550,126)	0	
	Monthly Change ADIT		(683,777) 336	(657,107) 305	(693,249)	(667,825) 244	(666,329)	(672,810) 183	(661,096) 152	(656,110) 122	(661,842) 91	(737,303) 60	(732,568) 32	(728,827)		
	Monthly Proration Prorated 282 ADIT		(629,450)	(549,089)	275 (522,311)	(446,436)	213 (388,844)	(337,327)	(275,306)	(219,303)	(165,007)	(121,200)	(64,225)	(1,997)		
	Prorated ADIT	(137,353,882)	(137,855,140)	(138,330,364)	(138,832,501)	(139,322,679)	(139,805,718)	(140,293,334)	(140,776,928)	(141,254,826)	(142,205,265)	(142,706,410)	(143,269,847)	(143,823,296)		(143,823,296)
	Regulatory Liability - Excess Deferred Taxes Protected	(33,851,204)	(33,736,486)	(33,621,767)	(33 507.049)	(33,392,331)	(33.277.612)	(33.162.894)	(33,048,176)	(32.933.458)	(32 818 739)	(32 720 959)	(32.623.179)	(32 525.400)		(32,525,400)
254 254	Unprotected	(31,315,676)	(31,049,552)	(30,765,428)	(30,490,304)	(30,215,180)	(29,940,056)	(29,664,932)	(29,389,808)	(29,114,684)	(28,839,559)	(26,564,435)	(28,289,311)	(28,014,187)		(28,014,187)
	Total Regulatory Liability - Excess Deferred Taxes	(65,166,880)	(64,777,038)	(64,387,195)	(83,997,353)	(63,607,511)	(63,217,668)	(62,827,826)	(62,437,984)	(62,048,142)	(61,658,298)	(61,285,394)	(60,912,490)	(60,539,587)		(60,539,587)
NON-UTILITY																
255	Investment Tax Credits:	0	0	•	0	0	0	0	n	0	0	0	0	0	0	0
	4% Credit	ŏ	ŏ	ŏ	ŏ	ŏ	ō	ŏ	ō	ō	ō	ŏ	ŏ	ő	ŏ	ŏ
	10% Credit Total Investment Tax Credits	00	0	<u>0</u>	0	0			0	0	0	0	0	0	0	0
	Accumulated Deferred Income Taxes:				2											
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
282 282	Total Account 282 Liberalized Depreciation	2,738,302 (29,260,164)	2,722,848 (29,096,300)	2,706,647 (28,932,437)	2,690,695 (28,768,573)	2,674,494 (28,604,709)	2,657,046 (28,440,846)	2,639,848 (28,276,982)	2,621,902 (28,113,119)	2,602,958 (27,949,255)	2,585,012 (27,785,391)	2,567,814 (27,621,528)	2,549,619 (27,457,664)	2,531,174 (27,293,801)		0
283	Total Account 283	0	0	0	0	0	0	0	0	0	0	0	0	0		ŏ
283	Unrecovered Purchased Gas Total Deferred Income Taxes	(5,060)	(5,080) (26,679,553)	(5,060) (26,531,891)	(5,060) (26,383,979)	(5,060) (26,236,316)	(5,060) (26,089,901)	(5,060) (25,943,235)	(5,060) (25,797,318)	(5,060) (25,652,398)	(5,060) (25,506,480)	(5,060) (25,359,815)	(5,060) (25,214,146)	(5,060) (25,068,728)	0	0
	Monthly Change ADIT		148,410	147,662	147,912	147,663	146,415	146,666	145,917	144,920	145,918	146,685	145,669	145,418		
	Monthly Proration Prorated 282 ADIT		336 136.619	305	275	244 98.712	213 85,442	183 73.534	152 60.765	122 48.439	91	60 24,109	32 12,771	398		
		(00.007.000)	(26,691,344)	123,389 (26,556,164)	(26,420,450)	(26,285,267)	(26,150,874)	(26,016,367)	(25.882.470)	(25,748,879)	36.380 (25,616,018)	(25,482,371)	(25,347,044)	(25,213,748)		(25.213,748)
	Prorated ADIT	(26,827,963)	(20,031,344)	120,000,104)	(20,420,430)	(20,200,201)										
		(26,827,863)	(20,091,344)	120,000,104)	(20,420,430)	(20,200,201)	, , , , , , , , , , , , , , , , , , , ,									
254 254	Prorated ADIT Regulatory Liability - Excess Deferred Taxes Protected Unprotected	(26,827,963)	(20,031,344)	(20.000,104)	(20,420,430)									X		

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	Allocation % (A)	To Be Eliminated (Col. 1 * Col. 2)			
		(1)	(2)	(3)			
1 2	Investment tax Credit - 3%	0	1.08%	0	> To Sch B-6, Page 1		
3 4	Liberalized Depreciation	(51,498,418)	1.08%	(556,183)	> To Sch B-6, Page 1		
5	Excess Deferred Taxes	(32,322,707)	1.08%	(349,085)	085)> 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	Allocation %	To Be Eliminated (Col. 1 * Col. 2)	
		(1)	(2)	(3)	
1 2	Investment tax Credit - 3%	0	1.08%	0> To Sch B-6, Page	2
3 4	Liberalized Depreciation	(53,412,872)	1.08%	(576,859)> To Sch B-6, Page	2
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

LINE NO.	_DESCRIPTION_	SCHEDULE/ WORK PAPER <u>REFERENCE</u>		PROPOSED INCREASE (\$)
1	Operating Revenues	SCH. M		10,542,199
2 3 4	Operating Expenses:			
4 5 6	Uncollectible Accounts @ 0.0000%	To Sch C-1	•	<u>0</u>
7 8 9	Taxes Other Than Income Taxes KPSC Maintenance Tax @ 0.2000%	SCH. H		<u>21,084</u>
10 11	Operating Expenses Before Income Taxes			<u>21,084</u>
12 13	Operating Income Before Income Taxes (Line 1 - Line 10)			<u>10,521,115</u>
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	←	2,099,658
17 18	Total Operating Expenses			2,643,484
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		OP	BASE PERIODOPERATING REVENUES							
NO.	TITLE of ACCOUNT	BASE	GAS COST	OTHER	OPERATING REVENUES					
1 2	Total Billed Revenue (A)	59,937,371	43,170,777		103,108,148					
3 4	Total Unbilled Revenue (A)	(415,413)	2,285,685		1,870,272					
5	Other Revenue: (B)									
6	Late Payment Charge			0	0					
7	Bad Check Charges			20,854	20,854					
8	Reconnection Charges			16,415	16,415					
9	Field Collection Charges			687	687					
10	Erlanger Gas Plant			472,796	472,796					
11	Rents			7,248	7,248					
12	Provision for Rate Refunds			(3,109,032)	(3,109,032)					
13	Interdepartmental Sales	6,886	26,700		33,586					
14	Other Gas Revenue			15,845	15,845					
15	Total Other Revenue	,		(2,575,187)	(2,541,601)					
16										
17	Total Revenues	59,528,844	45,483,162	(2,575,187)	102,436,819					

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			FORECASTED PERIOD OPERATING REVENUES							
LINE		OPE	OPERATING							
NO.	TITLE of ACCOUNT	BASE	GAS COST	OTHER	REVENUES					
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	, ,	,	,		000,010					
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 TYPELVE MONTHS ENDED NOVEMBER 30, 2018
DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Line No.	<u>Description</u>	Dec-17	<u>Jan-18</u>	<u>Feb-18</u>	<u>Mar-18</u>	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u>	Jul-18	<u>Aug-18</u>	Sep-18	Oct-18	Nov-18	Total
	S. B.													
1 2	Base Revenue Residential	3,238,288	5.618.353	4,299,321	2,969,416	2,848,610	1,090,021	536.101	290.934	203.335	200.731	428.987	1,206,080	22,930,177
3	Commercial	1,050,774	1,728,926	1,325,783	1,023,080	953,282	418,835	286,787	207,705	260,509	174.713	334,052	557,285	8,321,731
4	Commercial - Res.	0	0	0	0	0	0	0	207,,100	0	0	034,032	037,203	0,321,731
5	Industrial	376,584	470,398	377,991	372,599	314,254	223,650	204,035	202,500	190,906	197,930	214,393	217,964	3,363,204
6	Street Lighting	58	59	57	58	58	57	11	11	10	11	10	11	411
7	OPA	152,843	240,599	175,478	145,192	127,493	46,095	24,811	11,440	8,217	11,456	35,435	66,941	1,046,000
8	Inter-Dept	1,490	2,241	2,901	2,089	1,804	1,011	(334)	(399)	(400)	(514)	(915)	(2,088)	6,886
9	Total Base Revenue	4,820,037	8,060,576	6,181,531	4,512,434	4,245,501	1,779,669	1,051,411	712,191	662,577	584,327	1,011,962	2,046,193	35,668,409
10 11	GCA Revenue													
12	Residential	3,677,582	6,074,643	4.633,259	3,164,455	2.973.708	1,107,216	599.801	471,528	329,225	397,414	791,590	2,081,833	26,302,254
13	Commercial	1,781,269	2,953,628	2,189,881	1,607,074	1,544,384	623,438	405,188	426,544	513,077	420,761	721,089	1,171,891	14,358,224
14	Commercial - Res.	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Industrial	152,946	246,826	182,582	124,643	112,153	38,101	24,234	14,012	19,759	25,051	25,290	47,842	1,013,439
16	Street Lighting	21	23	19	21	20	18	22	32	31	39	34	33	313
17	OPA	192,556	338,468	252,922	180,119	171,327	61,739	41,079	26,523	17,474	30,553	70,039	113,456	1,496,255
18	Commercial Transp.	(80)	55 0	59	40	144 0	74	0	0	0	0	0	0	292
19 20	Industrial Transp. 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	334	399	400	514	915	0 2,088	0 26,700
22	Total GCA Revenue	5,807,063	9,618,128	7,264,266	5,080,333	4,805,136	1,832,457	1,070,658	939,038	879,966	874,332	1,608,957	3,417,143	43,197,477
23		0,00.,000	*,**-,*=-	,,20,,200	0,000,000	.,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,010,000	***,***	0.0,000	07 1,002	1,000,007	0,117,140	40,137,477
24	Unbilled Base Revenue													
25	Residential	1,218,675	(490,380)	(561,216)	74,763	(582,787)	(697,171)	(138,295)	(24,943)	11,079	24,650	272,341	782,329	(110,956)
26	Commercial	276,854	(192,317)	(120,049)	(7,471)	(189,867)	(114,384)	(41,908)	22,443	(28,490)	34,076	49,548	242,831	(68,735)
27	Commercial - Res.	0	0	0	0	0	0	0	0	0	0	0	0	0
28 29	Industrial OPA	(9,454) 38,995	(47,503) (248,523)	(66,971) (32,156)	26,734 40,668	(57,540) (52,111)	(16,389) (19,033)	(5,346) (10,245)	(4,369) 1,277	11,099 3,646	2,875 3,930	39,390 14,615	94,220 56,468	(33,253)
30	Total Unbilled Base Rev	1,525,069	(978,723)	(780,392)	134,694	(882,305)	(846,976)	(195,794)	(5,592)	(2,666)	65,531	375.894	1,175,848	(202,470) (415,413)
31	Total Olibined Base Nev	1,020,000	(0,0,,20)	(100,032)	101,004	(002,000)	(040,010)	(100,701)	(0,002)	(2,000)	50,501	010,034	1,110,040	(415,415)
32	Unbilled GCA Revenue													
33	Residential	1,281,174	(555,361)	(696,811)	85,230	(601,141)	(792,722)	138,302	638,695	15,203	529,456	302,824	1,112,368	1,457,218
34	Commercial	426,064	(315,581)	(204,783)	(19,681)	(307,974)	(170,361)	44,460	312,139	(64,578)	277,464	46,521	518,299	541,990
35	Commercial - Res.	0	0	0	0	0	0	0	0	0	0	0		0
36 37	Industrial OPA	(3,869) 43,219	(11,906) 113,223	(16,739) (42,596)	8,042 51,806	(16,951) (68,488)	(2,470) (22,933)	7,180 2,765	19,631 46,389	1,085 7,609	14,878 44.078	(793)	15,565	13,652
38	Total Unbilled GCA Rev	1,746,589	(769,625)	(960,929)	125,397	(994,554)	(988,487)	192,707	1,016,854	(40,681)	865,876	15,640 364,192	82,113 1,728,345	272,826 2,285,685
39	Total Cribilica Go/Tite*	1,740,000	(100,020)	(300,323)	120,007	(554,554)	(500,401)	102,107	1,010,004	(40,001)	000,070	304,132	1,120,545	2,200,000
40	Transportation													
41	Transp. Gas of Others	139,934	147,775	123,614	138,802	134,169	116,181	109,121	108,404	115,576	110,434	127,165	129,504	1,500,679
42	Transp. Gas of Others - Inter Co.	43,506	43,506	43,506	43,506	43,506	43,506	0	0	. 0	0	0	0	261,036
43	Total Transportation	183,440	191,281	167,120	182,308	177,675	159,687	109,121	108,404	115,576	110,434	127,165	129,504	1,761,715
44		4 770 045	4 000 505	4 774 005	4 400 475	4 000 400	4 075 005	1 001 057	4 074 000	4 000 055	4 000 70-	4 000 40-		
45	Other Base Revenue	1,779,642	1,803,563	1,771,968	1,682,370	1,696,408	1,875,886	1,991,057	1,971,829	1,963,952	1,963,767	1,982,182	2,031,509	22,514,133
46 47	Misc. Service Revenue	5,490	(543,780)	(411,076)	(345,035)	(499,891)	(209,641)	(62,044)	(75,589)	(45,476)	(68,389)	(94,430)	(225.226)	(2,575,187)
47	MISC. DELVICE REVERIGE	J,430	(343,700)	(411,070)	(343,003)	(450,001)	(200,041)	(02,044)	(10,000)	(40,470)	(00,009)	(94,430)	(225,326)	(2,3/3,10/)
49		15,867,330	17.381.420	13.232.488	11,372,501	8,547,970	3,602,595		4,667,135		4,395,878			

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

Base Restream 164,0426 582,94 518,957 301,960 202,850 211,070 410,041 1.542,287 3.318,001 4,07,964 4,081,06 3,439,772 27,504,011 3.000	Line <u>No.</u>	Description	<u>Apr-19</u>	<u>May-19</u>	<u>Jun-19</u>	<u>Jul-19</u>	<u>Aug-19</u>	<u>Sep-19</u>	Oct-19	Nov-19	<u>Dec-19</u>	Jan-20	<u>Feb-20</u>	Mar-20	<u>Total</u>
Residential 1,646,8256 592,594 \$11,687 \$31,687 \$20,690 \$20,280 \$21,1103 \$41,041 \$12,8278 \$3,316,001 \$4,807,590 \$4,807,590 \$4,807,590 \$2,807,72 \$21,580,001 \$4,907,590	1	Paga Payanya													
Commercial Res. 1 295,724 286,981 211,877 27,981 178,039 331,982 557,475 1130,985 1322,460 1,334,545 107,143 7,770,115 1 Commercial Res. 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2		1 646 826	852 594	518 587	301 960	202 820	211 103	410.041	1 262 287	3 310 001	4 807 904	4 591 106	2 420 770	04 554 004
Commercial Fies															
Second Commercial Co	4														
Street Lighting	5		-	-	-	_	-		216 919	•					•
OFFA 10,000 10,	6														
Infer-Dept G78 345 180 152 152 160 294 673 1.321 1.788 2.021 1.582 9.325	7														
Total Base Revenue 7 Total Base Revenue 8 CSA. Revenue 8 CSA. Revenue 10 CSC. Revenue 11 SCA. Revenue 12 Residential 13 1,177,00 7 68,338 778,847 408,893 3 326,769 3 397,467 7 7 7 4,072 3 1,097,034 3 1,381,74 4,953,011 4,953,	8														
Comercial Come	9		2.655.606												
Residential 1,177,70 768,538 576,647 466,963 326,767 397,467 754,072 2027,317 3,81,174 4,953,011 4,518,969 3,138,972 22,913,266 10,000	10				.,,			,		,,	.,,		-,,	1,00,020	00,120,001
Commercial Com	11	GCA Revenue													
13 Commercial S94,075 33,0644 398,522 410,313 492,872 404,891 704,539 1,097,034 1,683,420 2,190,923 1,338,541 1,288,555 11,046,291 1,006,201	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
Commercial Res	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		
16 Street Lighting	14	Commercial - Res.	0	0	0	0	0	0	0	0	0	0	0	0	
17 OPA 76,757 12,856 40,100 23,678 14,333 28,422 67,901 108,574 225,878 290,466 263,885 159,654 13,14,593 191 101		Industrial									119,461	158,604	116,925	75,171	683,363
Book				17	22	31	31	38	35	31	25	21	19	18	302
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 4,634,962 36,334,092															1,314,393
Description Part															
		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
Residential (520,283) (316,206) (103,585) (23,197) 22,954 25,398 297,220 722,620 568,274 126,681 (136,350) (450,127) 213,426 Commercial (165,594) (36,6427) (36,6427) (38,442) (32,218) (22,985) 33,896 54,855 226,792 172,262 (59,941) (32,218) (32,218) (22,985) (38,942) (38,9															
Commercial (165,594) (36,402) (38,442) (22,316 (22,965) 33,896 54,856 236,792 172,262 (59,841) (32,218) (81,991) 82,769 (20,000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			(500.000)	(0.40.000)	(400 000)	(00.407)		-5-000	007.000	7					
Commercial Res. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															
Industrial (56,437) (10,501) (6,433) (3,532) (2,558) (3,320) (40,657) (78,906) (19,200) (1,193) (36,255) (16) (1,944)															
Commercial Res. Commercial					-		-	-	-		•			-	-
Transportation															
Unbilled GCA Revenue Residential (989.726) 90.039 234,759 638,996 136,445 470,360 477,383 723,122 (536,036) (245,615) (278,984) (643,846) 76,897 Commercial (414.283) 83,558 73,288 301,480 (9.771) 245,487 104,939 367,977 (172,637) (249,692) (102,200) (197,950) 30,196 Commercial Res. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															
Design Commercial Commerc		Total Oliphied base Rev	(002,043)	(300,074)	(136,331)	(2,541)	10,747	00,020	400,300	1,092,930	120,960	14,131	(211,010)	(334,035)	309,531
Residential (989,726) 90,039 234,759 638,996 136,445 470,360 477,383 723,122 (536,036) (245,615) (278,984) (643,846) 76,897 (78,984) (643,846) 76,897 (78,984) (414,283) 83,558 73,288 301,480 (9,771) 245,487 104,939 367,977 (172,637) (249,692) (102,200) (197,950) 30,196 (9,771) 104,000 (10,770)		Unhilled GCA Revenue													
31 Commercial (414,283) 83,558 73,288 301,480 (9,771) 245,487 104,939 367,977 (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 0 0 0 0 0 0			(989.726)	90.039	234 759	638 996	136 445	470.360	477 383	723 122	(536.036)	(245 615)	(278 984)	(643 846)	76 907
32 Commercial - Res. 0															
Section Sect														(- , ,	
34 OPA (92,710) 14,616 4,125 40,022 13,908 35,323 26,565 59,787 (70,171) (8,431) (16,657) (15,018) (8,841) (16,657) (15,018) (8,841) (16,657) (15,018) (8,841) (16,657) (15,018) (8,841) (16,657) (15,018) (8,841) (16,657) (15,018) (8,841) (16,657) (15,018) (16,657)		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)	
Transportation Transportation 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 80,	34	OPA		14.616	4.125	40,022	13,908	35,323	26,565	59,787					
37 Transportation 38 Transp. Gas of Others 108,193 112,973 109,117 108,417 115,993 110,457 127,247 129,403 115,324 131,227 115,964 121,043 1,404,958 39 Transp. Gas of Others - Inter Co. 0	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)		
38 Transp. Gas of Others Inter Co. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															·
39 Transp. Gas of Others - Inter Co. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Transportation													
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 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 Misc. Service Revenue 48,382 48	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
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 48,382 580,584 45															
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 48,382 580,584 45		Total Transportation	108,193	112,973	109,117	108,417	115,593	110,457	127,2 4 7	129,403	115,32 4	131,227	115,964	121,043	1,404,958
43 44 Misc. Service Revenue 48,382 48															
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		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
45		War Over D	40.000	40.000	40.000	40.000	10.000	40.000	40.000	40.000	40.000	40.000	40.005		
		MISC. Service Revenue	48,382	48,382	48,382	48,382	48,382	48,382	45,382	48,382	48,382	48,382	48,382	48,382	580,584
אט בענונים איני פרען דער איני פרען דער איני איני איני איני איני איני איני אינ		Total Revenue	1 230 317	4 336 725	1 218 135	4 601 556	3 650 500	4 249 440	5 561 598	9 680 566	12 836 600	16 233 370	14 686 021	10 226 264	04 520 200
	40	Total 11070Hue	7,200,017	4,000,120	7,210,100	4,001,000	0,000,000	1,240,440	3,301,330	3,000,000	12,000,000	.0,200,070	1-4,000,021	10,220,204	94,020,290

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

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

				Gas			Purchased		Customer	Customer					Taxes
Line			Base	Cost	Other	Other	Gas	Distribution	Service &	Accounting	Sales	A&G		Depreciation	Other Than
No.	<u>Adjustment</u>	<u>Description</u>	Revenue	Revenue	Revenue	Production	Cost	Expense	info Exp.	<u>Expense</u>	<u>Expense</u>	Expense	Other	Expense	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)			
														····	
			1,456,479	(80,547)	(514,092)	(382,795)	(80,549)	962,618	(20,595)	(608,515)	(6,339)	(484,245)	543,043	(1,084,440)	(44,738)

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 1 of 8

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

					BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Account	Description	Code	FERC	Total	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
403002	Depreciation Expense	DEPR	403	14,349,517	1,179,128	1,178,494	1,177,859	1,187,321	1,186,684	1,186,046	1,200,399	1,199,758
403150	Depreciation Expense - ARO	DEPR	403	0	0	0	0	0	. 0	0	0	0
404200	Amort Exp - Limited Term	DEPR	404	1,350,115	114,471	115,046	111,618	110,956	111,014	111,369	111,935	112,602
407355	DSM Amortization	OTH	407	0	0	0	0	0	0	0	0	0
408000	General Taxes	OTHTX	408	0	0	0	0	0	0	0	0	0
408015	Ohio Property Taxes - General	OTHTX	408	0	0	0	0	0	0	0	0	0
408040	Taxes Property - Allocated	OTHTX	408	33,045	2,7 4 7	2,7 4 7	2,747	2,747	2,747	2,747	2,747	2,747
408050	Kentucky Property Tax - Gas	OTHTX	408	0	0	0	0	0	0	0	0	0
408090	West Virgina Property Tax-Gas	OTHTX	408	0	0	0	0	0	0	0	0	0
408095	Misc States Property Tax	OTHTX	408	0	0	0	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	3,400,416	280,919	280,919	280,919	280,919	280,919	280,919	280,919	280,919
408150	State Unemployment Tax	OTHTX	408	0	0	0	. 0	0	0	0	~ ~0	0
408151	Federal Unemployment Tax	OTHTX	408	. 0	0	0	0	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0	0	0	0	0	0
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0	0	0	0
408410	Social Security Taxes	OTHTX	408	0	0	.0	0	0	0	0	0	0
408490	Indiana Highway Use Tax	OTHTX	408	0	0	. 0	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	0	0	0	0	0	0	0	0	0
408530	Ohio Highway Use	OTHTX	408	0	0	0	0	0	0	0	0	0
408550	Kentucky Highway Use	OTHTX	408	0	0	0	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0	0	0	0	0	0
408800	Federal Highway Use Tax - Gas	OTHTX	408	0	0	0	. 0	0	. 0	0	0	0
408851	Sales and Use Expense	OTHTX	408	0	0	0	. 0	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	708,964	63,325	58,161	57,272	53,522	58,727	62,432	55,055	54,658
409060	Federal Income Taxes Utility Op Income	FIT	409	327,143	27,262	27,262	27,262	27,262	27,262	27,262	27,262	27,262
409104	State/Local Inc Tx Exp Utility Op Inc PY	FIT	409	0	0	0	0	0	0	0	0	0
409160	State/Local Inc Tax Exp Utility Op Inc	FIT	409	(215,575)	(17,965)	(17,965)	(17,965)	(17,965)	(17,965)	(17,965)	(17,965)	(17,965)
409193	Fed Inc Tax - Utility Operating Inc - PY	FΙΤ	409	0	0	0	0	0	0	0	0	0
409233	State/Local Inc Tax - Oth Inc & Ded - PY	FIT	409	0	0	0	0	0	0	0	0	0
409980	Taxes Alloc From Serv Co - Gas Federal	FIT	409	0	0	0	0	0	0	0	0	0
409985	Taxes Alloc From Serv Co - Gas State	FIT	409	0	0	0	0	0	0	0	0	0
410060	Deferred FIT Utility Operating Inc	FIT	410	488,412	40,701	40,701	40,701	40,701	40,701	40,701	40,701	40,701
410109	Def FIT- Utility Operating Inc - PY	FIT	410	0	0	0	0	0	0	0	0	0
410112	Defer SIT Utility Operating Inc - PY	FΙΤ	410	0	. 0	0	0	0	0	0	0	0
410113	UTP Tax Expense State Utility Prior Year	FIT	410	0	0	0	0	0	0	0	0	0
410130	UTP DFIT Utility Prior Year	FIT	410	0	0	0	0	0	0	0	0	0
410131	UTP DSIT Utility Prior Year	FIT	410	0	0	0	0	0	0	0	0	0
410160	Deferred SIT Utility Operating Inc	FIT	410	404,390	33,699	33,699	33,699	33,699	33,699	33,699	33,699	33,699
410195	UTP Tax Expense Fed Utility Prior Year	FIΤ	410	0	0	0	0	0	0	0	0	0
411060	Deferred FIT Credit - Utility Op Inc	FIT	411	0	0	0	0	0	0	0	0	0
411065	Amortization of Investment Tax Credit	FΙΤ	411	(66,055)	(5,505)	(5,505)	(5,505)	(5,505)	(5,505)	(5,505)	(5,505)	(5,505)
411106	Def FIT Credit - Utility Oper Inc - PY	FIΤ	411	0	0	0	0	0	0	0	0	0

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

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

					BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Account	Description	Code	FERC	Total	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
411107	Def SIT Credit - Utility Oper Inc - PY	FIT	411	0	0		0	0	0	0	0	0
411113	UTP Tax Expense State Utility Prior Year	FI T	411	0	0	0	0	0	. 0	0	0	0
411130	UTP DFIT Utility Prior Year	FIT	411	0	0	0	0	0	0	0	0	0
411131	UTP DSIT Utility Prior Year	FIT	411	0	0	0	0	0	0	0	0	0
411160	Deferred SIT Credit - Utility Op Inc	FIT	411	0	0	0	0	0	0	0	0	0
411195	UTP Tax Expense Fed Utility Prior Year	FIT	411	0	0	0	0	0	0	0	0	0
426510	Other	co	426	0	0	0	0	0	0	0	0	0
426891	IC Sale of AR Fees VIE	co	426	105,421	6,434	4,839	4,119	4,907	5,543	5,880	8,828	13,170
480000	Residential Sales-Gas	REV	480	62,113,657	4,296,225	3,089,082	2,555,773	2,222,807	1,979,914	2,060,489	2,622,250	4,761,296
480990	Gas Residential Sales-Unbilled	REV	480	290,323	(1,510,009)	(226,167)	131,201	615,799	159,399	495,758	774,603	1,445,742
481000	Industrial Sales-Gas	REV	481	1,155,283	87,314	44,488	46,827	28,249	36,509	41,142	43,016	64,147
481090	Gas Industrial Sales Unbilled	REV	481	(27,452)	(23,297)	2,470	3,172	8,250	3,022	6,060	5,311	12,667
481200	Gas Commercial Sales	REV	481	21,456,292	1,429,594	861,286	915,037	859,789	970,431	821,069	1,235,582	1,839,280
481290	Gas Commercial Sales Unbilled	REV	481	75,382	(553,941)	54,499	42,951	318,887	(26,764)	270,992	144,687	550,510
482000	Other Sales to Public Auth-Gas	REV	482	2,202,694	154,103	38,117	77,611	49,657	39,562	54,271	105,867	163,630
482090	Gas OPA Unbilled	REV	482	(9,243)	(131,282)	11,575	(4,043)	41,481	16,771	38,456	35,800	89,372
482200	Gas Public St Hwy Ltng	REV	482	5,789	472	471	476	481	480	488	488	489
484000	Interdepartmental Sales	REV	484	27,765	1,551	910	542	577	597	704	1,274	2,632
487001	Discounts Earn/Lost-Gas	REV	487	0	0	0	0	0	0	0	0	0
488000	Misc Service Revenue-Gas	REV	488	51,996	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333
488100	IC Misc Svc Reg Gas Reg	REV	488	514,092	42,841	42,841	42,841	42,841	42,841	42,841	42,841	42,841
489000	Transp Gas of Others	REV	489	1,404,958	108,193	112,973	109,117	108,417	115,593	110,457	127,247	129,403
489010	IC Gas Transp Rev Reg	REV	489	. 0	0	0	0	0	0	0	0	0
489020	Comm Gas Transp Only	REV	489	1,558,548	116,681	82,073	83,580	71,925	88,883	69,629	111,063	143,028
489025	Comm Gas Transp Unbilled	REV	489	37,583	(25,936)	(7,343)	(8,105)	4,909	(5,872)	8,391	15,108	54,259
489030	Indust Gas Transp Only	REV	489	3,238,910	274,349	228,020	213,939	217,690	203,201	211,083	226,278	239,888
489035	Indust Gas Transp Unbilled	REV	489	11,691	(49,886)	(9,886)	(6,056)	(3,449)	12,211	3,203	39,223	74,285
489040	OPA Gas Transp Only	REV	489	385,736	38,560	6,302	9,680	7,294	7,140	7,783	19,027	36,526
489045	OPA Gas Transp Unbilled	REV	489	11,790	(21,756)	(527)	(1,949)	411	1,140	1,083	6,392	25,030
489200	Transportation Fees	REV	489	0	0	0	0	0	0	0	0	0
493010	Rent from Gas Properties - I/C	REV	493	14,496	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208
495031	Gas Losses Damaged Lines	REV	495	0	0	0	0	0	0	0	0	0
496020	Provision for Rate Refund	REV	496	0	0	0	U	0	Ü	0	0	0
711000	Gas Boiler Labor	PO	711	0	0	0	0	0	0	0	0	0
712000	Gas Production-Other Power Ex	PO	712	0	0	0	0	0	0	0	0	0
717000	Liq Petro Gas Exp-Vapor Proc	PO	717	145,617	11,866	9,771	8,119	12,502	13,749	14,919	17,201	9,932
728000	Liquid Petroleum Gas	PO	728	541,028	0	0	0	0	0	0	0	12,575
735000	Gas Misc Production Exp	PO	735	132,380	10,788	8,883	7,381	11,366	12,499	13,563	15,637	9,029
742000	Maint Gas Production Equipmen	PM.	742	92,578	6,076	5,399	5,851	5,826	8,272	5,909	6,382	8,855
801000	Purchases Gas & NGL	Fuel	801	36,334,092	1,887,029	1,133,857	1,040,551	914,900	856,434	855,583	1,553,029	3,275,251
801001	Purchases Gas & NGL-Aff	Fuel	801	0	0	0	0	0	0	0	0	0
805002	Unrecovered Purchase Gas Adj	Fuel	805	0	0	0	0	0	0	0	0	0

WPC-2.1a WITNESS RESPONSIBLE: S. E. LAWLER Page 3 of 8

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

					BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Account	Description	Code	FERC	Total	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
805003	Purchase Gas Cost Unbilled Rev	Fuel	805	80,549	(1,513,465)	191,299	315,720	988,831	143,158	757,112	612,765	1,158,932
807000	Gas Purchased Expenses	PO	807	444,020	57,308	64,227	57,261	22,234	22,334	22,223	22,321	22,410
807100	I/C Gas Purchased Expenses	PO	807	0	0	0	0	0	0	0	0	. 0
813001	Other Gas Supply Expenses	PO	813	0	0	0	0	0	0	0	0	0
850001	Operation Supv & Eng-Tran	TO	850	0	0	0	0	0	0	0	0	0
863000	Transm-Maint of Mains	TM	863	0	0	0	0	0	0	0	0	0
871000	Distribution Load Dispatching	DO	871	185,332	15,103	12,436	10,333	15,912	17,499	18,988	21,892	12,641
874000	Mains And Services	DO	874	2,548,186	214,958	218,585	198,205	205,247	172,723	238,276	207,552	201,416
875000	Measuring And Reg Stations-Ge	DO	875	0	0	0	0	0	0	0	0	0
876000	Measuring & Reg Station-Indus	DO	876	0	0	0	0	0	0	0	0	0
878000	Meter And House Regulator Exp	DO	878	2,305,785	127,357	203,323	178,963	208,507	209,460	191,849	188,988	152,552
879000	Customer Installation Expense	DO	879	1,353,005	117,807	97,978	166,677	112,277	100,085	112,449	90,437	92,522
880000	Gas Distribution-Other Expense	DO	880	2,398,505	168,230	163,596	373,768	217,011	167,813	165,472	163,965	167,471
887000	Maintenance of Mains	DM	887	2,158,350	177,794	159,933	140,620	173,766	178,310	214,000	217,572	155,902
889000	Maint-Meas/Reg Stn Equip-Gas	DM	889	66,190	5,394	4,441	3,690	5,683	6,250	6,781	7,819	4,515
892000	Maintenance of Services	DΜ	892	596,174	46,658	46,161	42,384	47,327	47,869	49,172	57,140	50,751
893000	Maint - Meters And House Reg	DM	893	277,999	22,655	18,65 4	15,500	23,869	26,248	28,482	32,838	18,961
894000	Maint-Other Distribution Equip	DM	894	52,951	4,315	3,553	2,952	4,546	5,000	5,425	6,255	3,612
901000	Supervision-Cust Accts	co	901	185,894	14,561	14,561	14,561	14,561	19,376	14,561	14,561	14,561
902000	Meter Reading Expense	CO	902	15,923	1,205	1,205	1,205	1,205	1,808	1,205	1,205	1,205
903000	Cust Records & Collection Exp	CO	903	1,188,082	96,978	85,516	88,185	95,064	89,837	90,184	97,903	86,286
903100	Cust Contracts & Orders-Local	CO	903	376,278	29,862	30,146	30,927	30,680	37,734	31,104	30,224	28,931
903200	Cust Billing & Acct	CO	903	655,821	51,847	52,294	52,943	52,796	67,535	52,973	52,250	50,806
903250	Cust Billing - Common	CO	903	0	0	0	0	0	0	0	0	0
903300	Cust Collecting-Local	CO	903	320,819	25,466	25,664	26,255	26,086	32,123	26,388	25,741	24,744
903400	Cust Receiv & Collect Exp-Edp	CO	903	54,599	4,307	4,324	4,908	4,359	4,413	4,960	4,410	4,428
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0	0	0	0
904001	BAD DEBT EXPENSE	co	904	0	0	0	0	0	0	0	0	0
904003	Cust Acctg-Loss On Sale-A/R	co	904	378,591	28,894	32,716	46,770	55,142	58,533	44,252	53,609	53,123
905000	Misc Customer Accts Expenses	CO	905	0	0	0	0	0	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	0	0	0	0	0	0	0	0	0
908150	Commer/Indust Assistance Exp	CSI	908	0	0	0	0	0	0	0	0	0
908160	Cust Assist Exp-General	CSI	908	105,903	8,630	7,106	5,905	9,093	9,999	10,850	12,510	7,223
909650	Misc Advertising Expenses	CSI	909	0	0	0	0	0	0	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	178,458	13,749	16,052	14,403	14,023	13,814	16,234	14,962	13,859
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	142,475	11,836	11,836	11,836	11,836	11,947	11,836	11,836	11,836
911000	Supervision	CSI	911	20,643	1,716	1,716	1,716	1,716	1,716	1,716	1,716	1,716
912000	Demonstrating & Selling Exp	SE	912	173,485	14,750	14,715	14,707	14,711	14,711	14,708	14,712	14,760
913001	Advertising Expense	SE	913	6,339	530	530	530	530	530	530	530	530
920000	A & G Salaries	AGO	920	2,190,228	184,900	185,697	237,059	185,891	187,675	147,126	186,011	176,269
921100	Employee Expenses	AGO	921	80,402	5,687	5,652	6,452	5,617	5,750	6,409	6,517	13,137
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0	0	0	0

WPC-2.1a WITNESS RESPONSIBLE: S. E. LAWLER Page 4 of 8

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

					BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Account	Description	Code	FERC	Total	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
921110	Relocation Expenses	AGO	921	0	0	0	0	0	0	0	0	0
921200	Office Expenses	AGO	921	240,037	19,411	19,682	19,881	18,826	18,853	19,762	20,868	20,217
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0	. 0	0	. 0
921400	Computer Services Expenses	AGO	921	268,922	15,066	19,927	19,238	21,808	18,477	16,924	16,572	17,101
921540	Computer Rent (Go Only)	AGO	921	1,727	27	27	1,263	27	27	27	27	27
921600	Other	AGO	921	243	20	20	20	20	20	20	20	20
921980	Office Supplies & Expenses	AGO	921	407,873	32,047	32,032	32,030	35,510	35,423	35,526	35,571	35,584
922000	Admin Exp Transfer	AGO	922	0	0	0	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	460,263	30,443	45,093	39,312	32,671	39,838	37,399	32,279	42,834
923980	Outside Services Employee &	AGO	923	1,017	78	78	78	115	79	79	79	79
924000	Property Insurance	AGO	924	783	0	0	0	783	0	0	0	0
924050	Inter-Co Prop Ins Exp	AGO	924	3,009	250	250	250	250	. 250	250	250	250
924980	Property Insurance For Corp.	AGO	924	57,744	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
925000	Injuries & Damages	AGO	925	13,920	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157
925050	INTER-CO NON-PROP EXP	AGO	925	0	0	0	0	0	0	0	0	0
925051	INTER-CO GEN LIAB EXP	AGO	925	71,580	5,950	5,950	5,950	5,950	5,950	5,950	5,950	5,950
925200	Injuries And Damages-Other	AGO	925	0	0	0	0	0	0	0	0	0
925300	Environmental Inj & Damages	AGO	925	0	0	0	0	0	0	0	0	0
925980	Injuries And Damages For Corp.	AGO	925	4,896	407	407	407	407	407	407	407	407
926000	EMPL PENSIONS AND BENEFITS	AGO	926	1,604,029	125,532	123,989	144,312	123,152	122,944	106,490	122,698	122,743
926430	Employees'Recreation Expense	AGO	926	1,179	98	98	98	98	98	98	98	98
926600	Employee Benefits-Transferred	AGO	926	776,239	83,228	70,180	63,234	46,075	33,544	58,264	48,568	58,175
926999	Non Serv Pension (ASU 2017-07)	AGO	926	0	0	0	0	0	0	0	0	0
928006	State Reg Comm Proceeding	AGO	928	203,247	16,895	16,895	16,895	16,895	16,895	16,895	16,895	16,895
928053	Travel Expense	AGO	928	0	0	0	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	0	0	0	0	0	0	0	0	0
929500	Admin Exp Transf	AGO	929	(11,725)	(502)	(502)	. (502)	(502)	(502)	(3,348)	(502)	(502)
930150	Miscellaneous Advertising Exp	AGO	930	38,844	3,190	3,190	3,267	3,190	3,190	3,267	3,190	3,190
930200	Misc General Expenses	AGO	930	489,723	41,361	31,294	29,674	24,826	35,103	40,150	51,649	69,414
930210	Industry Association Dues	AGO	930	0	0	0	0	0	0	0	0	0
930220	Exp Of Servicing Securities	AGO	930	0	0	0	0	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	13,419	606	2, 4 75	454	574	2,366	2,658	1,327	1,353
930240	Director'S Expenses	AGO	930	8,400	0	8,400	0	0	0	0	0	0
930250	Buy\Sell Transf Employee Homes	AGO	930	555	46	46	46	46	46	46	46	46
930700	Research & Development	AGO	930	0	0	0	0	0	0	0	0	0
930940	General Expenses	AGO	930	0	0	0	0	0	0	. 0	0	0
931001	Rents-A&G	AGO	931	37,222	3,580	2,784	2,764	3,526	2,754	2,767	3,549	2,767
931008	A&G Rents-IC	AGO	931	0	0	0	0	0	0	0	0	0
932000	Maintenance Of Gen Plant-Gas	AGO	932	0	0	0	0	0	0	0	0	0
935001	Inactive O&M and A&G	AGO	935	0	0	0	0	0	0	0	0	0
935100	Maint General Plant-Elec	AGM	935	97	8	8	8	8	8	8	8	8
935200	Cust Infor & Computer Control	AGM	935	0	0	0	0	0	0	0	0	0

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

				BUDGET	BUDGET	BUDGET	BUDGET
Account	Description	Code	FERC	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 Virgina 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

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

BUDGET BUDGET BUDGET BUDGET FERC Mar-20 Account Description Code Dec-19 Jan-20 Feb-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 411130 UTP DFIT Utility Prior Year FIT 411 0 0 0 411131 UTP DSIT Utility Prior Year FIT 411 0 0 0 0 FIT 411160 Deferred SIT Credit - Utility Op Inc 411 0 0 0 0 411195 UTP Tax Expense Fed Utility Prior Year FIT 411 0 0 0 426510 Other CO 426 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 Gas Residential Sales-Unbilled REV (415, 334)(1.093,973)480990 480 32,238 (118,934)Industrial Sales-Gas **REV** 481 253,614 192,410 130,703 481000 186,864 481090 Gas Industrial Sales Unbilled REV 481 (22,670)(3,804)(17,465)(1,168)Gas Commercial Sales REV 481 2.949.913 3,828,240 3.309.186 2.436.885 481200 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 **REV** 484000 Interdepartmental Sales 484 4,073 5,127 5,634 4,144 REV 487001 Discounts Earn/Lost-Gas 487 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 **REV** 131,227 115,964 121,043 489000 Transp Gas of Others 489 115,324 489010 IC Gas Transp Rev Reg REV 489 0 Comm Gas Transp Only REV 191,690 220.453 197.129 182.414 489020 489 (8,305)489025 Comm Gas Transp Unbilled REV 489 28,525 (4,471)(13,577)REV 299.344 489030 Indust Gas Transp Only 489 373.213 394.629 357,276 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 REV 489 2,673 (613)489045 OPA Gas Transp Unbilled 1,778 (1,872)REV 489 489200 Transportation Fees n n Ω Rent from Gas Properties - I/C REV 493 1,208 1.208 1.208 1,208 493010 495031 Gas Losses Damaged Lines REV 495 0 Λ 0 Provision for Rate Refund REV 0 496020 496 0 0 0 711000 Gas Boiler Labor PO 711 0 0 0 0 712000 Gas Production-Other Power Ex PΩ 712 0 0 0 PO 717 12,091 9,494 10,402 717000 Liq Petro Gas Exp-Vapor Proc 15.571 492,363 (126)728000 Liquid Petroleum Gas PO 728 37,725 (1,509)735000 Gas Misc Production Exp PO 735 14.155 10.992 8.631 9,456 PM 742 9.277 10,102 9.515 742000 Maint Gas Production Equipmen 11,114 Purchases Gas & NGL 801 5,844,659 7,596,364 6,741,482 4,634,953 801000 Fuel 801001 Purchases Gas & NGL-Aff Fuel 801 0 0 0 0 0 0 0 805002 Unrecovered Purchase Gas Adi Fuel 805

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

BUDGET BUDGET BUDGET BUDGET Description **FERC** Account Code Dec-19 Jan-20 Feb-20 Mar-20 805003 Purchase Gas Cost Unbilled Rev Fuel 805 (507,323) (798,845)(409,656)(857, 979)807000 Gas Purchased Expenses PO 807 22,183 43,527 43,947 44,045 807100 PΩ I/C Gas Purchased Expenses 807 0 0 0 813001 Other Gas Supply Expenses PO 813 0 0 0 0 TO 850001 Operation Supv & Eng-Tran 850 0 0 0 863000 Transm-Maint of Mains TM 863 0 0 0 871000 Distribution Load Dispatching DO 871 19,818 15,388 13,239 12,083 874000 Mains And Services DO 874 250,520 228,966 194,087 217,651 875000 Measuring And Reg Stations-Ge DO 875 0 0 Measuring & Reg Station-Indus DO 876000 876 n Λ DO 206,230 878000 Meter And House Regulator Exp 878 313,331 129,552 195,673 DO 879000 Customer Installation Expense 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 DM 889 889000 Maint-Meas/Reg Stn Equip-Gas 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 DM 894000 Maint-Other Distribution Equip 894 5,662 4,397 3,452 3,782 CO 901000 Supervision-Cust Accts 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 Cust Billing - Common CO 903250 903 0 0 903300 **Cust Collecting-Local** CO 903 24,848 25,307 26,003 32,194 CO 903400 Cust Receiv & Collect Exp-Edp 903 5,012 4,259 4,276 4.943 903891 IC Collection Agent Revenue CO 903 0 0 0 904001 **BAD DEBT EXPENSE** CO 904 0 0 0 0 CO 904 (31,763)904003 Cust Acctg-Loss On Sale-A/R 48,154 (32,160)21,321 CO 905000 Misc Customer Accts Expenses 905 0 0 CSI 908 0 0 908000 Cust Asst Exp-Conservation Pro 0 0 908150 Commer/Indust Assistance Exp CSI 908 0 0 0 0 CSI 8,793 908160 Cust Assist Exp-General 908 11,324 6,905 7,565 909650 Misc Advertising Expenses CSI 909 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 Demonstrating & Selling Exp 912000 SE 912 14.764 13.647 13.520 13.780 Advertising Expense SE 535 913001 913 530 517 517 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 AGO 921101 Employee Exp - NC 921 0 0 0 0

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

BUDGET BUDGET BUDGET BUDGET Account Description Code FERC Dec-19 Jan-20 Feb-20 Mar-20 AGO 921110 Relocation Expenses 921 0 0 0 921200 Office Expenses AGO 921 20,684 20,644 18.489 22,720 AGO 921300 Telephone And Telegraph Exp 921 n 921400 Computer Services Expenses AGO 921 61.766 19,597 22,836 19,610 921540 Computer Rent (Go Only) AGO 921 27 27 46 175 921600 Other AGO 921 20 21 21 21 921980 Office Supplies & Expenses AGO 35,583 32,869 32,944 32,754 921 922000 Admin Exp Transfer AGO 922 36.091 923000 Outside Services Employed AGO 923 41.410 44.717 38,176 Outside Services Employee & AGO 79 923980 923 115 79 79 AGO 924000 Property Insurance 924 n 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 1,169 925000 Injuries & Damages AGO 925 1,157 1,169 1,169 AGO 925 925050 INTER-CO NON-PROP EXP 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 AGO 925300 Environmental Inj & Damages 925 0 0 0 AGO 407 411 411 411 925980 Injuries And Damages For Corp. 925 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 73,401 94,350 77,635 926600 Employee Benefits-Transferred AGO 926 69,585 926999 Non Serv Pension (ASU 2017-07) **AGO** 926 State Reg Comm Proceeding AGO 17.064 17.064 17,064 928006 928 16,895 Travel Expense AGO 928 0 0 0 928053 929000 Duplicate Chrgs-Enrgy To Exp **AGO** 929 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 AGO 930 34,356 40,764 25,590 930200 Misc General Expenses 65,542 AGO 930210 Industry Association Dues 930 0 0 0 0 AGO 930 930220 Exp Of Servicing Securities 0 0 0 930230 Dues To Various Organizations AGO 930 343 435 481 347 930240 AGO Director'S Expenses 930 0 0 0 0 930250 Buy\Sell Transf Employee Homes **AGO** 930 46 47 47 47 930700 Research & Development AGO 930 n 0 n 0 AGO 930 0 0 0 0 930940 General Expenses 3,596 2,805 2,807 931001 Rents-A&G AGO 931 3,523 931008 A&G Rents-IC AGO 931 0 0 0 0 Maintenance Of Gen Plant-Gas AGO 932 932000 0 0 0 n Inactive O&M and A&G AGO 935 0 935001 0 0 0 935100 Maint General Plant-Elec AGM 935 8 8 AGM 0 935200 Cust Infor & Computer Control 935

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

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: R. H. PRATT

Line <u>No.</u>	<u>Description</u>		Base <u>Period</u>	F	Forecasted <u>Period</u>		<u>Adjustment</u>
1 2	Base	\$	59,528,844	\$	57,525,067	\$	(2,003,777)
3 4	Gas Cost		45,483,162		36,414,639		(9,068,523)
5	Other Revenue		(2,575,187)		580,584		3,155,771
7	Total Revenue	_\$_	102,436,819	\$	94,520,290	\$	(7,916,529)
		•				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: R. H. PRATT

Line <u>No.</u>	<u>Description</u>	Base <u>Period</u>	Forecasted <u>Period</u>	<u>Adjustment</u>
1 2	Liquefied Petroleum Gas	\$ 1,677,312	\$ 145,617	\$ (1,531,695)
3	Purchased Gas	43,784,843	36,414,641	(7,370,202)
5	Total Purchased Gas Cost Expenses	\$ 45,462,155	\$ 36,560,258	\$ (8,901,897)
				A

To Schedule D-1

DUKE ENERGY KENTUCKY, INC. GAS DEPARTMENT CASE NO. 2018-00261 OTHER PRODUCTION EXPENSES WPD-2.3a WITNESS RESPONSIBLE: R. H. PRATT

Line <u>No.</u>	<u>Description</u>	Base <u>Period</u>	F	orecasted <u>Period</u>	<u>Ac</u>	ljustment
1	Other Production Expenses	\$ 370,537	\$	1,210,006	\$	839,469
					To S	chedule D-1

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

WPD-2.4a WITNESS RESPONSIBLE: R. H. PRATT

Line <u>No.</u>	<u>Description</u>	Base <u>Period</u>	Forecasted <u>Period</u>	Adjustment
1	Other Gas Supply Expenses	\$ 671,111	\$	\$ (671,111)
				To Schedule D-1

DUKE ENERGY KENTUCKY, INC. GAS DEPARTMENT CASE NO. 2018-00261 ADJUST BASE PERIOD TRANSMISSION EXPENSE WPD-2.5a WITNESS RESPONSIBLE: R. H. PRATT

Line <u>No.</u>	<u>Description</u>	Base <u>Period</u>	Forecasted <u>Period</u>	<u>Adjustment</u>
1	Transmission Expense	\$ -	\$ -	<u>\$</u>
				To Schedule D-1

DUKE ENERGY KENTUCKY, INC. GAS DEPARTMENT CASE NO. 2018-00261 ADJUST BASE PERIOD DISTRIBUTION EXPENSE WPD-2.6a WITNESS RESPONSIBLE: R. H. PRATT

Line <u>No.</u>	<u>Description</u>	Base <u>Period</u>	i	Forecasted <u>Period</u>	E	<u> djustment</u>
1	Distribution Expense	\$ 9,971,602	\$	11,942,477	\$	1,970,875
					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: R. H. PRATT

Line <u>No.</u>	Description	Base <u>Period</u>	F	orecasted <u>Period</u>	<u>A</u>	djustment
1	Customer Accounts Expense	\$ 3,779,036 \$		\$ 3,281,428		(497,608)
					To S	chedule 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: R. H. PRATT

Line <u>No.</u>	<u>Description</u>		Base <u>Period</u>	Forecasted <u>Period</u>		<u>Adjı</u>	<u>ustment</u>
1	Customer Service & Information Expense	\$ 434,799		\$	426,836	\$	(7,963)
						To Sch	nedule D-1

DUKE ENERGY KENTUCKY, INC. GAS DEPARTMENT CASE NO. 2018-00261 ADJUST BASE PERIOD SALES EXPENSE WPD-2.9a WITNESS RESPONSIBLE: R. H. PRATT

Line <u>No.</u>	<u>Description</u>	Base <u>Period</u>		recasted <u>Period</u>	<u>Adjustment</u>		
1	Sales Expense	\$	168,230	\$ 200,467	\$	32,237	
					To Sc	hedule D-1	

DUKE ENERGY KENTUCKY, INC. GAS DEPARTMENT CASE NO. 2018-00261 ADJUST BASE PERIOD A&G EXPENSE WPD-2.10a WITNESS RESPONSIBLE: R. H. PRATT

Line <u>No.</u>	<u>Description</u>	Base <u>Period</u>	Forecasted <u>Period</u>	<u>Adjustment</u>
1	A&G Expense	\$ 7,557,603	\$ 6,963,873	\$ (593,730)
				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: R. H. PRATT

Line <u>No.</u>	<u>Description</u>	Base <u>Period</u>	Forecasted <u>Period</u>		<u>Ad</u>	justment
1	Other Operating Expense	\$ (801,635)	\$	_	\$	801,635
					To So	chedule D-1

DUKE ENERGY KENTUCKY, INC. GAS DEPARTMENT CASE NO. 2018-00261 ADJUST BASE PERIOD DEPRECIATION EXPENSE WPD-2.12a WITNESS RESPONSIBLE: R. H. PRATT

Line <u>No.</u>	<u>Description</u>	Base <u>Period</u>	Forecasted <u>Period</u>	<u>Adjustment</u>
1	Depreciation Expense	\$ 14,395,647	\$ 15,699,632	\$ 1,303,985
				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: R. H. PRATT

Line <u>No.</u>	<u>Description</u>	Base <u>Period</u>	F	orecasted <u>Period</u>	<u>A</u>	djustment
1 2	Other Federal Taxes	\$ 206,000	\$	-	\$	(206,000)
3 4	State and Other Taxes	 3,400,329		4,142,425		742,096
5	Total Taxes Other than Income Taxes	 3,606,329	\$	4,142,425	\$	536,096
					To S	schedule D-1

DUKE ENERGY KENTUCKY, INC. GAS DEPARTMENT CASE NO. 2018-00261 ADJUST INCOME TAX EXPENSE WPD-2.14a WITNESS RESPONSIBLE: R. H. PRATT

			Adjustm			
Line			Base	Forecasted		
<u>No.</u>	<u>Description</u>		<u>Period</u>	Period	<u>Amo</u>	<u>ount</u>
1	Schedule D-1					
2	State	\$	(135,566)	\$ 72,366	\$	(63,200)
3	Federal		(544,519)	290,671		(253,848)
4						
5	Schedule E-1					
6	State		(562,994)	72,366		(490,628)
7	Federal		(3,365,082)	290,671		(3,074,411)
8						
9	<u>Difference</u>					
10	State	•	(427,428)	0		(427,428)
11	Federal		(2,820,563)	0		(2,820,563)



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 <u>No.</u>	<u>Description</u>	Source	Total <u>Amount</u>	Base / Fuel <u>Ratio</u>	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>		0.3572%	0.0500%	<u>-0.5172%</u>	
6	Annualized Uncollectible Expense (4) * (5)		(104,769)		340,411	47,644	(492,824)	
7 8 9	Uncollectible Accounts (A) Customer Billing - Common (A) Sale of A/R (A)	Sch. C-2.1 Sch. C-2.1 Sch. C-2.1	378,591 0 105,421		343,231 0 95,575	48,043 0 13,378	(496,901) 0 (138,365)	484,218 0 134,833
10	Adjustment to Uncollectible Expense (6) - (7) - (8) - (9)		(588,781)		(98,395)	(13,777)	142,442	(619,051)

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

	<u>WPD-2.15b</u>	<u>Ratio</u>
Charge-off's	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.

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

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

Description	<u>Apr-19</u>	May-19	<u>Jun-19</u>	<u>Jul-19</u>	Aug-19	<u>Sep-19</u>	Oct-19	Nov-19	<u>Dec-19</u>	Jan-20	Feb-20	Mar-20	Average
Charge-off's	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%
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%
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)%
Time Value	0.5027%	0.5018%	0.5012%	0.5006%	0.4998%	<u>0.4991%</u>	<u>0.4976%</u>	<u>0.4956%</u>	0.4939%	0.5199%	<u>0.5185%</u>	0.5171%	0.5040%
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%
Less: Time Value	0.5027%	<u>0.5018%</u>	<u>0.5012%</u>	0.5006%	<u>0.4998%</u>	0.4991%	<u>0.4976%</u>	<u>0.4956%</u>	<u>0.4939%</u>	0.5199%	<u>0.5185%</u>	<u>0.5171%</u>	<u>0.5040%</u>
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%
	Charge-off's Collection Costs Late Charges Time Value Total Discount Less: Time Value	Charge-off's 0.3561% Collection Costs 0.0500% Late Charges (0.5184)% Time Value 0.5027% Total Discount 0.3904% Less: Time Value 0.5027%	Charge-off's Collection Costs Late Charges Time Value 0.3561% 0.3508% 0.0500% 0.0500% 0.0500% (0.5184)% (0.5170)% 0.5018% Total Discount 0.3904% 0.3856% Less: Time Value 0.5027% 0.5018%	Charge-off's Collection Costs Late Charges 0.3561% 0.0500% 0.0500% 0.0500% 0.0500% 0.05170)% (0.5169)% 0.5027% 0.5018% 0.5012% Total Discount 0.3904% 0.3856% 0.3780% Less: Time Value 0.5027% 0.5018% 0.5012%	Charge-off's Collection Costs Late Charges 0.3561% 0.500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.5168)% (0.5184)% (0.5170)% (0.5169)% (0.5168)% 0.5012% 0.5006% Total Discount 0.3904% 0.3856% 0.3780% 0.3805% Less: Time Value 0.5027% 0.5018% 0.5012% 0.5006%	Charge-off's Collection Costs Late Charges 0.3561% 0.500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.5168)% (0.5171)% (0.5170)% 0.5018% 0.5012% 0.5012% 0.5012% 0.3805% 0.3467% 0.3481% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% (0.5168)% (0.5171)% 0.5169)% (0.5168)% 0.5171)% 0.5012% 0.5006% 0.4998% Total Discount 0.3904% 0.3856% 0.3780% 0.3805% 0.3807% Less: Time Value 0.5027% 0.5018% 0.5012% 0.5006% 0.4998%	Charge-off's Collection Costs Late Charges 0.3561% 0.500% 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% 0.0500% 0.05168)% (0.5171)% (0.5168)% (0.5171)% (0.5168)% 0.5012% 0.5012% 0.5012% 0.5006% 0.4998% 0.4991% Total Discount 0.3904% 0.3856% 0.3780% 0.3805% 0.3807% 0.3807% 0.3816% Less: Time Value 0.5027% 0.5018% 0.5012% 0.5006% 0.4998% 0.4991%	Charge-off's Collection Costs Late Charges 0.3561% 0.0500% 0.05168)% (0.5184)% (0.5170)% (0.5169)% (0.5168)% (0.5171)% (0.5166)% 0.05027% 0.05018% 0.05012% 0.05006% 0.4998% 0.4991% 0.4976% Total Discount 0.3904% 0.3856% 0.3780% 0.3805% 0.3807% 0.3816% 0.3842% Less: Time Value 0.5027% 0.5018% 0.5012% 0.5012% 0.5006% 0.4998% 0.4991% 0.4976%	Charge-off's Collection Costs Late Charges 0.3561% 0.0500% 0.05168)% 0.3481% 0.3491% 0.3532% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.05168)% Time Value 0.5027% 0.5018% 0.3780% 0.3805% 0.3807% 0.3816% 0.3842% 0.3894% Less: Time Value 0.5027% 0.5018% 0.5012% 0.5006% 0.4998% 0.4991% 0.4976% 0.4956%	Charge-off's Collection Costs Late Charges 0.3561% 0.5508% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0510% 0.0510% 0.0510% 0.0510% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.05168)% 0.3481% 0.3491% 0.3491% 0.3532% 0.3602% 0.3602% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.05168)% Late Charges (0.5184)% (0.5170)% (0.5169)% (0.5168)% (0.5168)% (0.5171)% (0.5166)% (0.5166)% (0.5166)% 0.0506% 0.4998% 0.4991% 0.4976% 0.4956% 0.4939% 0.5006% 0.4998% 0.3807% 0.3816% 0.3842% 0.3894% 0.3894% Total Discount Discount O.3904% 0.3856% 0.3780% 0.3780% 0.3805% 0.3807% 0.3816% 0.3842% 0.3894% 0.3894% 0.4998% 0.4991% 0.4976% 0.4956% 0.4939%	Charge-off's Collection Costs Late Charges 0.3561% 0.5500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0510% 0.0510% 0.0510% 0.0510% 0.0510% 0.0510% 0.0510% 0.0510% 0.0510% 0.0510% 0.0510% 0.05171)% (0.5168)% (0.5171)% (0.5166)% (0.5166)% (0.5166)% 0.0510%	Charge-off's Collection Costs 0.3561% 0.0500%	Charge-off's Collection Costs Late Charges 0.3561% 0.500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.05171% 0.3481% 0.3491% 0.3491% 0.3532% 0.3602% 0.3627% 0.3640% 0.3640% 0.3616% 0.3908% 0.0500% 0.05171% Time Value 0.5027% 0.5018% 0.3856% 0.3780% 0.3805% 0.3807% 0.3807% 0.3816% 0.3842% 0.3894% 0.3894% 0.4168% 0.4126% 0.4392% Less: Time Value 0.5027% 0.5018% 0.5012% 0.5006% 0.4998% 0.4991% 0.4991% 0.4976% 0.4956% 0.4939% 0.5199% 0.5185% 0.5171%

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

LINE <u>NO.</u>	DESCRIPTION		AMOUNT \$
1	Case No. 2018-00261		•
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 <	<u>115,100</u>
7			•
8	Amount Included in the Test Period		<u>0</u>
9	A.C. (T. I.B. : I.E.	T- 0-1- D 0.40 4	115 100
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

Line <u>No</u>	Description		chedule eference	Long-Term <u>Debt</u>	Short-Term <u>Debt</u>
1 2	Capital Structure	J-1	, page 2	42.339%	6.906%
3 4	Debt Portion of \$313,675,239 Gas Rate Base	\$	Sch. A	132,806,959	21,662,412
5 6	Annual Cost Rate	J-1	, page 2	4.398%	4.250%
7 8 9	Annualized Gas Interest Expense for each Debt Component			5,840,850	920,653
10	Total Annualized Gas Interest Expense				6,761,503
11 12 13	Test Period Gas Interest Deduction	Se	ch. E-1		7,086,922
14	Decrease in Gas Interest Expense				(325,419)
15 16	State Income Tax Effect @ 5.00% (A)	(Line 14 * 99.370% * 5.00%)	To Sch I	D-2.18, Pg. 2 <	16,168
17 18	Federal Income Tax Effect @ 21.00% (A)	((Line 14 - Line 16) * 35%)	To Sch I	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.	Descriptio	on			Amount			
					\$			
1	Other Operating Revenues							
2 3	Misc. Service Revenues (Ad	oct 488100\ (Erlan	ger Cae Plant\		(514,092)			
4	Total Other Operating Rev		ger Gas Flant)	_	(514,092)	> To Sch		
5	rotal other operating no	· on a o		-	(0::,00=/	D-2.19 Pg 1		
6	Expenses					J		
7								
8	Operation and Maintenance							
9	O&M related to Interstate				(102,870)			
10	O&M related to Erlanger (_	(382,795)	> To Sch		
11 12	Total Operation and Ma	intenance Expenses	S	-	(400,000)	D-2.19 Pg 2		
13	Property Tax Expense					D-2.13 1 g 2		
14		5 @ 1.08%			(44,738)	> To Sch		
15	7, ,	. 6			,	D-2.19 Pg 3		
16	Total Adjustm	ent to Operating Ex	pense	_	(530,403)			
17								
18					10.044			
19	Income before State and Fed	eral Income taxes		=	16,311			
20								
21	Adjustments To State And I	-ederal income Ta	xes:					
22 23	Elimination of Reconciling Iter	ma 9 Cab "M" a rain	tod to Excilities					
23 24	Devoted to Other Than Duke							
25	Devoted to Guier Than Bake	Energy Rentacky C	adiomero.					
26			Alloc to Fac.					
27			Devoted - Other	To Be				
28			Than DE-Ky Custs.	Eliminated				
29		Sch E-1	(WPD-2.19f)	(1*2)				
30		(1)	(2)	(3)				
31	T. Daniel Cathon	(24 004 222)	1.08%	(227,678)	> To Sch E-1			
32	Tax Depreciation	(21,081,322) 0	1.08%	(227,070)	> To Sch E-1			
33 34	Loss on ACRS	U	1.0070	<u>v</u> .				
35	Total Schedule "M" Adjus	tments to be Elimin	ated		(227,678)			
36	Total Concade M Tajac			•				
37	State Taxable Income (Ln 19	9 - Ln 35)		-	243,989_			
38					10.100			
39	State Income Tax Expense @	D 5.00% * 99.37% ((A)		12,123	> To Sch D-1		
40		07 00)			231,866			
41	Federal Taxable Income (Ln	37 - Ln 39)			231,000			
42	Federal Income Tax Expense	a 21 000% (A)			48,692	> To Sch D-1		
43	regeral income rax expense	= W 21.000% (A)		=	.0,002	· ·		

(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 <u>No.</u>	Description	Sch E-1	Allc to Fac. Devoted to Other Than DE-Ky Custs. (WPD-2.19f)	To Be Eliminated (1*2)
		(1)	(2)	
7	Elimination of Ctata Tay Deferrals related to Equilibria			
2	Elimination of State Tax Deferrals related to Facilities			
3	Devoted to Other Than Duke Energy Kentucky Custom	ers:		
4 5	Liberalized Depreciation (Deform)	(1.054.066)	1.08%	(11.312) To Sch-
-	Liberalized Depreciation (Deferral)	(1,054,066)	1.06%	
6	(\$21,081,322) * 5.00% * 99.370%			D-2.19 Pg 5
7				
8				
9				
10	Elimination of Federal Tax Deferrals related to Facilities			
11	Devoted to Other Than Duke Energy Kentucky Custom	iers:		
12				
13	Liberalized Depreciation (Deferral)	(4,205,724)	1.08%	(45,422) To Sch-
14	(\$21,081,322) * 19.95%			D-2.19 Pg 5

**** 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 therfore 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	O&M Expenses (WPD-2.19d)				
3					
4	Lines and Odorization Station Equip.	209,441	49.1%	102,870	
7					_
8		209,441	_	102,870 →	
9			_		WPD-2.19a
10	(A) Rate based on allocation of fixed costs per Duk	e Energy Kentucky FEI	RC 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		5 Year Average			Alloc	Alloc to Other		
No.	Account	Nov.	Dec.	Jan.	Feb.	Total	% (1)	Than KY Cust.
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

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

⁽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					
<u>No.</u>	<u>Month</u>	DE-Ohio	DE-Kentucky	<u>Total</u>	
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	648,015	704,139	1,352,154	
15					
16	Percent	47.92%	52.08%	100.00%	
17					
18					Non KY
19					Customer
20		Normal (1)	<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 2 3 4 5	Total Net Gas Plant before Adjustment of Facilities Devoted to Other Than Duke Energy Kentucky Customers	B-2 less: B-3, Pg 4	Original Cost Accum Depr. Net Plant	\$ 600,958,381 196,575,802 \$ 404,382,579
6 7 8 9	Total Net Gas Plant Devoted to Than Duke Energy Kentucky Customers	B-2.2 Total less: B-3.1 Reserve	Original Cost Accum Depr. Net Plant	\$ 12,331,190 <u>7,949.669</u> \$ 4,381,521
10 11 12	Ratio of Plant Devoted to Other Than Duke Energy Kentucky Customers to Total P	Plant (Line 8 / Line 4)		1.08%

DUKE ENERGY KENTUCKY, INC. GAS DEPARTMENT CASE NO. 2018-00261 INTEGRITY MANAGEMENT WPD-2.20a WITNESS RESPONSIBLE: S. E. LAWLER

Line			
<u>No.</u>	<u>Account</u>	Description	<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	1,065,488> 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.

Line	Responsiblity			Forecasted	
<u>No.</u>	<u>Center</u>	Account	<u>Description</u>	<u>Period</u>	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		2,128	(2,128)
7	Advertising and Mktg	0926600	Employee Benefits-Transferred	1,570	(1,570)
8	Advertising and Mktg	0930150		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		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		Employee Expenses	-228	(228)
16	Corp Communication Staff		Office Expenses	3,736	(3,736)
17	Corp Communication Staff	0923000	Outside Services Employed	175	(175)
18	Corp Communication Staff	0926600		1,337	(1,337)
19	Corp Communication Staff	0930150		188	(188)
20	Creative Services	0913001		1,941	(1,941)
21	Creative Services		A & G Salaries	1,630	(1,630)
22	Creative Services	0921100		240	(240)
23	Creative Services	0926600	Employee Benefits-Transferred	1,128	(1,128)
24	Creative Services	0930150		1,576	(1,576)
25	Digital External	0913001	Advertising Expense	1,681	(1,681)
26	Digital External		A & G Salaries	1,853	(1,853)
27	Digital External	0921100	Employee Expenses	169	(169)
28 29	Digital External		Outside Services Employed	1,264	(1,264)
30	Digital External Digital External		Employee Benefits-Transferred	977	(977)
31	Foundation Operations		Miscellaneous Advertising Exp A & G Salaries	924 897	(924)
32	Foundation Operations	0920000		175	(897)
33	Foundation Operations	0921100	_ , _ , _ , _ , _ , _ , _ , _ , _ , _ ,	53	(175) (53)
34	Foundation Operations	0923000		1,260	(1,260)
35	Foundation Operations	0926600	Employee Benefits-Transferred	183	(183)
36	Foundation Programs	0920000		1,675	(1,675)
37	Foundation Programs		Employee Expenses	412	(412)
38	Foundation Programs	0921200	• • •	504	(504)
39	Foundation Programs	0926600	•	343	(343)
40	Governmental Affairs - Federal	0920000		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 55	Schedule F-1, Dues	Various		24,597	(24,597)
55 56			Total Miscellaneous Expenses	\$ 368,743	\$ (368,743)

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

LINE <u>NO.</u>	DESCRIPTION	SCHEDULE/ WORK PAPER <u>REFERENCE</u>	Amount (\$)
1	Depreciation Expense - Annualized	Sch B-3.2	14,615,192
2	Depreciation Expense - Test Period	Sch C-2.1	15.699.632
3	Annualized Depreciation Adjustment		(1,084,440)> 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

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

(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

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER <u>REFERENCE</u>	Amount (\$)	
1	Elimination of Unbilled Gas Costs	WPD-2.24a	(80,549)	
2	State Deferred Tax Adjusment (Line 1 * 9	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

Line <u>No.</u>	Plan <u>Measure</u>	Weight	DE Kentucky	DE Carolinas	Service Company	DE Progress	Piedmont	Total to DE Kentucky
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 State	ment (Line 7 * I	Line 9)			То	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

Line <u>No.</u>	Plan <u>Measure</u>	Weight	DE Kentucky	DE Carolinas	Service Company	DE Progress	Piedmont	Total to DE Kentucky
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%		<u>-</u>	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 Inco	me Statem	ent (Line 7 * Lin	e 9)		To So	ch D-2.26 <	114,528

SECTION E WORKPAPERS

Line		BASE PERIOD Twelve Months Ended	FORECASTED PERIOD Twelve Months Ended
<u>No.</u>	Description	November 30, 2018	March 31, 2020
1 2	Oper Income Before Federal & State Income Taxes	16,821,405	14,092,888
3 4	1107 Interest Charges Allocated	(5,484,283)	(7,086,922)
5 6	PERM Permanent Differences	100,868	99,651
7	Temporary Differences:		
8	T13A08 Accounting Depreciation	14,395,737	15,699,632
9	T13A28 Tax Depreciation	(14,429,319)	(21,309,000)
10	T19A94 Unbilled Revenue - Fuel	21,927	80,549
11	OTH Other	46,169	(234,549)
12			
13			
14	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	11,472,504	1,342,249
15			
16	Ky Tax Inc Adj - Misc:		
17	Kentucky Tax Inc. Adjustment - Misc	(9,908,033)	(5,681,089)
18			
19	Gross State Taxable Income	1,564,471	(4,338,840)
20 21	December Business Teachle in Otate	70.04048/	00.07000
22	Percent of Business Taxable in State	79.6464%	99.3700%
23	Kentucky Taxable Income	1,246,045	(4,311,505)
24	Remucky raxable income	1,240,043	(4,3 + 1,303)
24 25	Kentucky Income Tax Expense @ 5.000%	89,034	(215,575)
26	Remucky income rax Expense @ 5.000%		(213,373)
27	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	11,472,504	1,342,249
28	Kentucky Income Tax	89,034	(215,575)
29	Remucky modifier ax	09,004	(210,070)
30	Federal Taxable Income - Ordinary	11,383,470	1,557,824
31	i cuerar raxable income - Ordinary	11,300,470	1,007,024
32	Federal Income Tax Before Credits @ 21%	3,692,225	327,143
32	r ederal income hax before credits @ 21%	3,092,223	527,145

				А	ctual		Budget	
Line No.		Description	11 Months Ended November 2017	12 Months Ended December 2017	1 Month Ended December 2017	5 Months Ended May 2018	6 Months Ended November 2018	12 Months Ended November 2018
1 2		Operating Income Before Federal & State Income Tax			3,707,019	14,216,934	(1.102,548)	16,821,405
3		Interest Expense	0	0	(393,814)	(2,026,034)	(3,064,435)	(5,484,283)
5	P11A77	AFUDC Equity	0	0	0	0	0	0
6		After Tax ADC.M&E.ITC Permanent	92.462	100,868	8,406	42,028	50,434	100,868
7	P11B02	Auto Inclusion/Skybox Expenses	0	0	0	0	0	0
8	T11A02	Bad Debts - Tax over Book	5,167	3,543	(1.624)	(3.108)	0	(4,732)
9	T11B16	OFFSITE GAS STORAGE COSTS	(8,269)	398,469	406,738	(1,434,473)	0	(1,027,735)
10		Book Depreciation/Amortization	11,880.588	13,014,115	1.133,527	5.785,210	7.477,000	14,395,737
11		After Tax ADC,M&E, ITC Temporary	(92,462)	(868,001)	(8,406)	(42,028)	(48,000)	(98,434)
12		Tax Interest Capitalized	265,444	308,258	42.814	311.404	272.000	626,218
13		Tax Depreciation/Amortization	(32,911,645)	(27,903,613)	5,008,032	(8,835,351)	(10,602,000)	(14,429,319)
14		Tax Gains/Losses	(779.167)	(1,400,000)	(620,833)	(354,167)	0	(975,000)
15 16		ASSET RETIREMENT OBLIGATION Leased Meters - Elec & Gas	(405.000)	(202.274)	(47.204)	0 (252.644)	0	(260 025)
17		Non-Cash Overhead Basis Adi	(185,980) 31,709	(203,271) (40,363)	(17.291) (72.072)	(252.644)	0	(269,935) (90,768)
18		Loss on Reacquired Debt-Amort	72.621	79.223	6,602	33,454	42,000	82,056
19	T15B04	Reg Asset - Accr Pension FAS158 - FAS87Qual	5,136.222	5,053,735	(82,487)	55,046	0.000	(27,441)
20	T15B17	Reg Liab RSLI & Other Misc Dfd Costs	(686,252)	(714,920)	(28.668)	0,000	ő	(28,668)
21	T15B28	Reg Asset - Rate Case Expense	(000,202)	(714,32.0)	0	(11,653)	ŏ	(11,653)
22	T15B29	Reg Asset-Pension Post Retirement PAA-FAS87Qual and Oth	(6,814,993)	(5,605,288)	1.209,705	158,068	ō	1,367,773
23	T15B37	Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	830	1,990	1,160	475	Ö	1,635
24	T15B38	Reg Asset-Pension Post Retirement PAA-FAS 106 and Oth	(641,789)	(617,143)	24.646	29.309	0	53,955
25	T15B40	Reg Asset - Accr Pension FAS158 - FAS87NQ	(109,201)	(161,543)	(52,342)	(23,559)	0	(75,901)
26	T15B41	Reg Asset - Accr Pension FAS158 - FAS 106/112	1,769,996	1,722,783	(47,213)	0	0	(47,213)
27	T17A01	Vacation Carryover - Reg Asset	(32,065)	(32,065)	0	0	0	0
28		Accrued Vacation	1,311	40.194	38.883	(17.095)	0	21,788
29		MGP Sites	0	0	0	(31,384)	0	(31,384)
30		GAS SUPPLIER REFUNDS	(902,408)	(779,009)	123, 39 9	585,107	0	708,506
31	T19A91		104	104	0	0	0	0 04 027
32	T19A94	UNBILLED REVENUE - FUEL	2.275,891	1,847.679	(428.212)	450,139	0	21,927 2,247,486
33	T20A41	Rate Refunds	0	0	0	2,247,486 (1,363,097)	0	(801,634)
34		Demand Side Management (DSM) Defer	(16.489)	544,974 (22,303)	561,463 (22,303)	(180,686.1)	0	(22,303)
35 36		Charitable Contribution Carryover Retirement Plan Expense - Overfunded	122,664	(92,623)	(215.287)	215.045	ō	(242)
37		Retirement Plan Expense - Underfunded	799,073	(56,548)	(855,621)	(312.765)	ō	(1,168,386)
38		Non-qualified Pension - Accrual	2.107	1,464	(643)	560	Ō	(83)
39		Retirement Plan Funding - Underfunded	(19,822)	(21,624)	(1,802)	(386,927)	0	(388,729)
40		OPEB Expense Accrual	(36,037)		38,775	(5.625)	0	33,150
41		FAS 112 Medical Expenses Accrual	(49,644)		(4,326)	(21,831)	0	(26,157)
42		Asset Retirement Costs - ARO	0	0	0	0	0	0
43		ARO Regulatory Asset	0	0	0	0	0	0
44 45		Federal Taxable Income Adjustments - Net	(20,830,034)	(14,685,014)	5,751,206	(5,227,106)	(5,873,001)	(5,348,901)
46 47		F.T.I. Before S.I.T. & Federal Tax Loss Carryforward			9,458,225	8,989,828	(6,975,549)	11,472,504
48								
49 50		Ky Tax Inc Adi - Misc: Kentucky Tax Inc. Adjustment - Bonus Depr			(6.457,536)	(1,568,408)	(1.882,089	(9,908.033)
51 52		Gross State Business Taxable Income			3,000,689	7,421,420	(8,857,638) 1,564,471
53 54 55		Percent of Business Taxable in State			89.0867%	99.3700%	99.3700%	79.6464%
56 57		Kentucky Business Taxable Income			2,673,215	7,374,665	(8.801,835	
58 59		Kentucky Income Tax Expense @ 5.000%			160,393	368,733	(440,092	
60 61		F.T.I. Before S.I.T. & Federal Tax Loss Carryforward Kentucky Income Tax			9,458,225 (160,393)	8,989,828 (368,733)	(6,975,549 440,092	
62 63		Federal Taxable Income - Ordinary			9,297,832	8,621,095	(6,535,457) 11,383,470
64 65		Federal Income Tax Before Credits @ 21%			3,254,241	1,810,430	(1,372,446	3,692,225

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

ne o.	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
<u> </u>	1 Tojost Bood Pict	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
	<u>Legal</u>	(+/	(+/	(-/	(-/	()	. (**/	(-7	(+)	(+)	(+/	(+)	(0)	(Ψ)
2	None	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	
1	J				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					······································				
5	Engineering													
3	None	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	
3														
9	Accounting													
0	None	0	0	0	0	0	0	0	0	0	0	0	0	(
1	Total Accounting Services	0	0	0	0	0	Ô	0	0	0	0	0	0	
2	• -													
3	Other													
4	BILTRNG - Training	2	2	0	0	0	0	0	0	0	0	0	0	(
5	BPO - Business Process Outsourcing	1,637	486	421	0	420	310	0	0	0	0	0	0	(
6	CCSUPT - Customer Call Center Support	9	9	0	0	0	0	0	0	0	0	0	0	(
7	CONSULT - Consulting	9,800	419	861	3,713	103	2,687	123	0	947	0	0	0	947
8	CUSTSVC - Customer Services Function-Gen	(5,285)	(5,285)	0	0	0	0	0	0	0	0	0	0	(
9	HRSERV - HR Service	2,915	1,460	1,455	0	0	(601)	601	0	0	0	0	0	0
0	ITOM - IT O&M Expense	0	0	910	0	(910)	0	0	0	0	0	0	0	C
1	ITSUPP - IT Support	4,613	0	0	2,377	0	0	2,236	0	0	0	0	0	C
2	LEASBLD - Lease Building	4	0	0	3	0	1	0	0	0	0	0	0	(
	MOVEBOX - Box Moves	181	8	0	0	1	7	165	0	0	0	0	0	(
	MOVEBOX - Office Relocations	61	14	0	3	14	8	22	0	0	0	0	0	(
	OTHADM - OTHADM	114	9	9	25	377	(317)	11	0	0	0	0	0	(
	PGSYSIN - Piedmont System Integration	101,659	11,064	10,270	17,005	39,683	12,518	11,119	0	0	0	0	0	C
	SECURE - Security Services	0	0	0	0	0	0	0	0	0	0	0	0	(
	STAFF - General & Administrative supt	325	196	24	0	415	106	106	(87)	(87)	(87)	(87)	(87)	(87
	STAFF - STAFF	2,591	79	32	34	17	(6)	5	405	405	405	405	405	405
	STRAT10 - Grid Solutions Other	7,012	454	978	1,345	1,713	1,035	1,091	66	66	66	66	66	66
	STRAT7 - Communications	126	0	62	64	0	0	0	0	. 0	0	0	0	C
	SUPPLY - Miscellaneous Supplies	1	0	0	0	0	0	1	0	0	0	0	0	0
	TRAIN - Training	6	0	0	0	0	3	3	0	0	0	0	0	0
	Other - Non Specific	550,798	95,563	52,752	94,854	99,527	62,368	145,734	0	0	0	0	0	0
	Various Budgeted Items	244,929	0	0	00	0	0	0	43,463	34,818	42,751	40,094	36,203	47,600
6	Total Other Services	921,498	104,478	67,774	119,423	141,360	78,119	161,217	43,847	36,149	43,135	40,478	36,587	48,931
7 8	Total	921,498	104,478	67,774	119,423	141,360	78,119	161,217	43.847	36,149	43,135	40,478	36,587	48,931

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	Legal													
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	Engineering													
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	Accounting													
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	461,280	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	461,280	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

SECTION H

SECTION I

SECTION J

SECTION K

SECTION L

SECTION M

SECTION N