

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2018-00261

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

WORK PAPERS

SECTION A

WORKPAPERS
(not applicable)

SECTION B

WORKPAPERS

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

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

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
Propane Cavern-Processing Facilities				
<u>Production-Manufactured Gas</u>				
20400	Land and Land Rights	117,711	64.20%	75,570
20401	Rights of Way	24,459	64.20%	15,703
20500	Structures & Improvements	1,722,764	64.20%	1,106,014
21100	Liquefied Petroleum Gas Equipment	5,955,198	64.20%	3,823,237
<u>Distribution</u>				
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
<u>General</u>				
29100	Office Furniture & Equipment #936	13,861	64.20%	8,899
29400	Tools, Shop & Garage Equipment #936	33,064	64.20%	21,227
29700	Communication Equipment	<u>370</u>	64.20%	<u>238</u>
	Total	7,888,891		5,064,668
Gas Feeder- Line AM				
<u>Distribution</u>				
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

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

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

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

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

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

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

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

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

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

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

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
Gas Feeder- Line AM-7-River Crossing				
Distribution				
27605	Mains-Steel Feeder Lines	231,295	100.00%	231,295
General				
29800	Miscellaneous Equipment	<u>41,805</u>	100.00%	<u>41,805</u>
	Total	273,100		273,100
Gas Feeder- Line AM-7-Other				
Distribution				
27401	Rights of Way	113,377	49.12%	55,687
27605	Mains-Steel Feeder Lines	<u>5,246,058</u>	49.12%	<u>2,576,685</u>
	Total	5,359,435		2,632,372

(1) Includes account 106

(2) To WPB-2.2f

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

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

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

(1) Includes account 106

(2) To WPB-2.2f

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

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

Account Number	Title	Propane Cavern & Proc Fac	Gas Feeder Lines							Cold Springs Odor Plant	Alexandria Odor Plant	(1) Total Other than KY Cust
			AM	AM-1 River Crossing	AM-1 Other	AM-2 River Crossing	AM-2 Other	AM-7 River Crossing	AM-7 Other			
Production-Manufactured Gas												
20400	Land and Land Rights	75,570										75,570
20401	Rights of Way	15,703										15,703
20500	Structures & Improvements	1,106,014										1,106,014
21100	Liquefied Petroleum Gas Equipment	3,823,237										3,823,237
	Total	5,020,524										5,020,524
Distribution												
27400	Land	0		0	1,628					698		2,326
27401	Rights of Way		13,237		10,497			59,333		55,687	90,063	228,817
27500	Structures & Improvements										13,316	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	186,887
27801	System M & R Station Equip.	10,741								34,489	41,634	260,773
	Total	13,780	572,026	0	1,437,892	561,888	852,151	231,295	2,632,372	572,265	88,693	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	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)	

(1) To Schedule B-2.2

Account Number	Title	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
<u>Production-Manufactured Gas</u>														
20400	Land and Land Rights	75,570	-	-	75,570	0.00%	-	-	-	75,570	0.00%	-	-	-
20401	Rights of Way	15,703	15,885	-	15,703	0.00%	-	15,885	-	15,703	0.00%	-	15,885	15,885
20500	Structures & Improvements	1,106,014	924,102	-	1,106,014	0.40%	2,212	926,314	-	1,106,014	0.40%	5,899	932,213	930,001
21100	Liquefied Petroleum Gas Equipment	3,823,237	1,960,127	-	3,823,237	2.45%	46,835	2,006,962	-	3,823,237	2.45%	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
<u>Distribution</u>														
27400	Land	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	-	7,196,711		191,242	4,937,816	4,866,100
<u>General</u>														
29100	Office Furniture & Equipment #936	8,899	9,048	-	8,899	5.48%	244	9,292	-	8,899	5.48%	645	9,937	9,695
29400	Tools, Shop & Garage Equipment #936	21,227	18,594	-	21,227	4.01%	426	19,020	-	21,227	4.01%	1,135	20,155	19,729
29700	Communication Equipment	238	12	-	238	6.67%	8	20	-	238	6.67%	21	41	33
29800	Miscellaneous Equipment	83,591	23,207	-	83,591	0.00%	-	23,207	-	83,591	0.00%	-	23,207	23,207
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.

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To SCH. B-2.2

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To SCH. B-3.1

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To SCH. B-2.2

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To SCH. B-3.1

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

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

Month	Gas Production			Gas Distribution			Gas General			Common		Total Adjusted & Allocated
	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Allocation at 27.38%	
Mar-19	7,820,132	5,020,525	2,799,607	545,312,213	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
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		To SCH. B-2.2			To SCH. B-2.2			To SCH. B-2.2				

<u>Description</u>	<u>Utility Account</u>	<u>Account Description</u>	<u>Allocated Cost</u>	<u>Allocated Reserve</u>	<u>Average KY Alloc %</u>	<u>Book 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	27801	System M & R St. Electronic	173,909.00	55,472.76	49.1166%	354,073.09
Alexandria - Measuring & Regulating Stations	27802	District Regulating Equipme	0.00	0.00	49.1166%	0.00
Alexandria - Measuring & Regulating Stations	29100	Office Furniture and Equipm	0.00	0.00	49.1166%	0.00
Cold Springs - Measuring & Regulating Stations	27800	System Meas & Reg Station	47,059.00	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)

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

WPB-3.1a
WITNESS RESPONSIBLE:
R. H. PRATT / C. S. LEE

Month	Gas Production			Gas Distribution			Gas General			Common		Total
	Accum Reserve	Adjustment	Adjusted Jurisdiction	Accum Reserve	Adjustment	Adjusted Jurisdiction	Accum Reserve	Adjustment	Adjusted Jurisdiction	Accum Reserve	Allocation at 27.38%	Adjusted & Allocated
Mar-19	4,597,576	2,981,861	1,615,715	167,109,162	4,794,382	162,314,780	9,296,297	51,986	9,244,311	38,694,694	10,594,607	183,769,413
Apr-19	4,608,897	2,990,035	1,618,862	167,883,320	4,806,335	163,076,985	9,325,863	52,099	9,273,764	38,719,707	10,601,456	184,571,067
May-19	4,620,218	2,998,209	1,622,009	168,656,661	4,818,288	163,838,373	9,355,821	52,212	9,303,609	38,738,776	10,606,677	185,370,668
Jun-19	4,631,539	3,006,383	1,625,156	169,429,182	4,830,241	164,598,941	9,386,254	52,325	9,333,929	38,757,744	10,611,870	186,169,896
Jul-19	4,642,860	3,014,557	1,628,303	170,211,714	4,842,194	165,369,520	9,417,060	52,438	9,364,622	38,776,612	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
Mar-20	4,733,431	3,079,949	1,653,482	176,594,840	4,937,818	171,657,022	9,675,749	53,342	9,622,407	38,836,250	10,633,365	193,566,276
Total	60,651,533	39,401,765	21,249,768	2,233,498,859	63,259,300	2,170,239,559	123,270,837	684,632	122,586,205	504,251,951	138,064,183	2,452,139,715
13 Month Average	4,665,503	3,030,905	1,634,598	171,807,605	4,866,100	166,941,505	9,482,372	52,664	9,429,708	38,788,612	10,620,322	188,626,133
		↑			↑			↑				
		To SCH. B-3.1			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

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

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

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

LINE NO.	MONTH	ACCT 151126 AMOUNT (A) \$	ALLOC. (B) %	ALLOCATED AMOUNT	
1	Base Period				
2	December 2017	3,586,912	35.80%	1,284,114	
3	January 2018	2,006,406	35.80%	718,293	
4	February	2,730,261	35.80%	977,433	
5	March	2,730,261	35.80%	977,433	
6	April	2,730,261	35.80%	977,433	
7	May	2,730,261	35.80%	977,433	
8	June	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	<u>46,629,856</u>		<u>16,693,482</u>	
30					
31	13 Month Average - Forecasted Period	<u>3,586,912</u>		<u>1,284,114</u>	--> To Sch. WPA-1b

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

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

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

LINE NO.	ACCOUNT NO. and DESCRIPTION	DE-KY	ALLOCATED TO GAS DEPT		ALLOCATED TO JURISDICTION		
		INVENTORY (A) \$	%	AMOUNT \$	ALLOC CODE	%	AMOUNT \$
1	<u>Base Period - Ending Balance</u>						
2	154100 M&S Inventory - Gas	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	16,187	100.00%	16,187	DALL	100.000	16,187
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	783,483	0.00%	0	DALL	100.000	0
10	Total	<u>18,481,347</u>		<u>1,143,072</u>			<u>1,143,072</u>
11							
12	<u>Forecasted Period - 13 Month Average Balance</u>						
13							
14	154100 M&S Inventory - Gas	296,279	100.00%	296,279	DALL	100.000	296,279
15	154100 M&S Inventory - Electric	16,584,792	0.00%	0	DALL	100.000	0
16	154102 Common M&S - Gas	747,531	100.00%	747,531	DALL	100.000	747,531
17	154102 Common M&S - Electric	(30,000)	0.00%	0	DALL	100.000	0
18	154410 Working Stock - Gas	16,187	100.00%	16,187	DALL	100.000	16,187
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	783,483	0.00%	0	DALL	100.000	0
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

LINE NO.	MONTH	ACCOUNT 154100 - Gas \$	ACCOUNT 154100 - Elec \$	ACCOUNT 154200 - Elec \$	ACCOUNT 154410 - Gas \$	ACCOUNT 154990 - Elec \$	ACCOUNT 163110 - Gas \$	ACCOUNT 163110 - Elec \$
1	Base Period							
2	December 2017	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
3	January 2018	300,099	16,582,501	935,946	19,595	(30,000)	94,429	615,122
4	February	345,143	16,722,229	830,099	19,595	(30,000)	67,056	643,608
5	March	313,445	17,000,536	779,737	19,751	(30,000)	73,596	459,596
6	April	293,390	16,549,028	779,737	19,817	(30,000)	88,826	396,250
7	May	277,986	16,337,472	779,737	19,817	(30,000)	31,082	132,053
8	June	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
10	August	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								
15	Forecasted Period							
16	March 2019	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
17	April	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
18	May	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
19	June	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
20	July	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
21	August	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
22	September	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
23	October	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
24	November	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
25	December	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
26	January 2020	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
27	February	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
28	March	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483
29	Total	3,851,627	215,602,296	9,717,903	210,431	(390,000)	1,079,975	10,185,279
30								
31	Thirteen Month Average Balance	296,279	16,584,792	747,531	16,187	(30,000)	83,075	783,483

 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

LINE NO.	DESCRIPTION	TOTAL COMPANY (1)	ALLOC. TO GAS DEPT. %	AMOUNT	JURIS. ALLOCATION CODE	%	JURISDIC. AMOUNT
1	<u>Base Period - Ending Balance</u>						
2	Inter-Co Prepaid Insurance - Gas	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>		<u>49,153</u>			<u>37,742</u>
8							
9	<u>Forecasted Period - 13 Month Average Balance</u>						
10	Inter-Co Prepaid Insurance - Gas	37,742	100.00%	37,742	DALL	100.000	37,742
11	Inter-Co Prepaid Insurance - Elec	286,417	0.00%	0	DALL	100.000	0
12	KPSC Maintenance Tax - Gas	14,056	100.00% (2)	14,056	DNON	0.000	0
13	KPSC Maintenance Tax - Electric	771,267	0.00% (2)	0	DNON	0.000	0
14	Collateral Asset	<u>1,039,005</u>	0.00%	<u>0</u>	DALL	100.000	<u>0</u>
15	Total	<u>2,148,487</u>		<u>51,798</u>			<u>37,742</u>

(1) WPB-5.1h.

(2) Not allowed due to Commission precedent.

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

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

<u>LINE</u> <u>NO.</u>	<u>DESCRIPTION /</u> <u>COMMON ALLOCATION</u>		
1	<u>Retail Customers at November 30, 2018</u>	<u>CUSTOMERS</u>	<u>ALLOC</u>
2	Gas	99,223	41.11%
3	Electric	142,125	58.89%
4	Total	241,348	100.00%
5			
6	<u>Retail Customers at March 31, 2020</u>	<u>CUSTOMERS</u>	<u>ALLOC</u>
7	Gas	101,128	41.35%
8	Electric	143,453	58.65%
9	Total	244,581	100.00%

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

<u>LINE NO.</u>	<u>MONTH</u>	<u>AMOUNT (A)</u>
		\$
1	<u>Base Period</u>	
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	<u>Forecasted Period</u>	
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 No.	Month	Prepaid Insurance - Gas 165075 (A) \$	Prepaid Insurance - Elec 165075 (A) \$	Public Utility Fees - Gas 165400 (A) \$	Public Utility Fees - Elec 165400 (A) \$	Collateral Asset 165520 (A) \$
1	Base Period					
2	December 2017	0	0	107,612	392,274	(31,025)
3	January 2018	59,308	450,083	77,353	304,229	206,871
4	February	53,917	409,167	61,883	246,383	2,531,614
5	March	48,525	368,250	46,412	188,537	3,593,634
6	April	43,133	327,333	30,941	130,692	2,667,481
7	May	37,742	286,417	15,471	72,846	1,039,005
8	June	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

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

(A) Company Records

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

Line No.	Month	Coal Stocks		Diesel Fuel	Natural Gas	Propane
		151130 (A)	151131 (A)	East Bend 151140 (A)	Woodsdale 151660 (A)	Woodsdale 151700 (A)
		\$	\$	\$	\$	\$
1	Base Period					
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	0	717,397
29	Total	<u>171,180,425</u>	<u>54,425,137</u>	<u>7,708,246</u>	<u>0</u>	<u>9,326,161</u>
30						
31	Thirteen Month Average Balance	<u>13,167,725</u>	<u>4,186,549</u>	<u>592,942</u>	<u>0</u>	<u>717,397</u>
		 V	 V	 V	 V	 V
		To SCH B-5.1	To SCH B-5.1	To SCH B-5.1	To SCH B-5.1	To SCH B-5.1

(A) Company Records

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

Line No.	Month	SO2 EA 158170 (A) \$	NOx 158150 (A) \$	NOx 158183 (A) \$	Total EA Inventory \$
1	Base Period				
2	December 2017	0	0	0	0
3	January 2018	0	0	0	0
4	February	0	0	0	0
5	March	0	0	0	0
6	April	0	0	0	0
7	May	0	0	0	0
8	June	0	0	0	0
9	July	0	0	0	0
10	August	0	0	0	0
11	September	0	0	0	0
12	October	0	0	0	0
13	November	0	0	0	0
14					
15	Forecasted Period				
16	March 2019	0	0	0	0
17	April	0	0	0	0
18	May	0	0	0	0
19	June	0	0	0	0
20	July	0	0	0	0
21	August	0	0	0	0
22	September	0	0	0	0
23	October	0	0	0	0
24	November	0	0	0	0
25	December	0	0	0	0
26	January 2020	0	0	0	0
27	February	0	0	0	0
28	March	0	0	0	0
29	Total	0	0	0	0
30					
31	Thirteen Month Average Balance	0	0	0	0

|
 v
 To SCH B-5.1

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

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	MAY 2018	JUNE 2018	JULY 2018	AUGUST 2018	SEPTEMBER 2018	OCTOBER 2018	NOVEMBER 2018
1	GAS								
2	252050	Customers' Advances for Construction	(1,579,329)	(1,579,329)	(1,579,329)	(1,579,329)	(1,579,329)	(1,579,329)	(1,579,329)
3									
4	255	Investment Tax Credits:							
5		3% Credit	0	0	0	0	0	0	0
6		4% Credit	(8,514)	(8,241)	(7,967)	(7,694)	(7,421)	(7,147)	(6,874)
7		10% Credit	(534,303)	(528,974)	(523,645)	(518,316)	(512,987)	(507,658)	(502,329)
8		30% Credit	0	0	0	0	0	0	0
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:							
12	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
13									
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								
26	252	Customers' Advances for Construction	0	0	0	0	0	0	0
27									
28	255	Investment Tax Credits:							
29		3% Credit	0	0	0	0	0	0	0
30		4% Credit	0	0	0	0	0	0	0
31		10% Credit	(7,823)	(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)	(3,253,589)	(3,253,589)
33		Total Investment Tax Credits	(3,261,412)	(3,260,469)	(3,259,525)	(3,258,581)	(3,257,637)	(3,256,693)	(3,255,750)
34									
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)	(59,421,895)	(60,275,530)	(61,134,908)	(61,980,139)	(62,791,850)	(63,614,339)
39	282	Liberalized Depreciation	(59,980,370)	(60,075,672)	(60,161,005)	(60,233,127)	(60,301,759)	(60,364,409)	(60,425,066)
40	283	Total Account 283	(19,689,002)	(19,668,899)	(19,434,796)	(19,302,693)	(19,170,590)	(19,038,486)	(18,906,383)
41		Total Deferred Income Taxes	(128,966,532)	(129,744,770)	(130,544,887)	(131,337,126)	(132,091,628)	(132,847,227)	(133,591,312)
42									
43		Regulatory Liability - Excess Deferred Taxes							
44	254	Protected	(34,838,776)	(34,746,859)	(34,654,942)	(34,563,026)	(34,471,109)	(34,379,192)	(34,287,275)
45	254	Unprotected	(34,066,917)	(33,791,793)	(33,516,669)	(33,241,545)	(32,966,421)	(32,691,297)	(32,416,173)
46		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)
47									
48	NON-UTILITY								
49									
50	255	Investment Tax Credits:							
51		3% Credit	0	0	0	0	0	0	0
52		4% Credit	0	0	0	0	0	0	0
53		10% Credit	0	0	0	0	0	0	0
54		Total Investment Tax Credits	0	0	0	0	0	0	0
55									
56		Accumulated Deferred Income Taxes:							
57	190	Total Account 190	(301,041)	(301,041)	(301,041)	(301,041)	(301,041)	(301,041)	(301,041)
58	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)
60	283	Total Account 283	0	0	0	0	0	0	0
61	283	Unrecovered Purchased Gas	(5,060)	(5,060)	(5,060)	(5,060)	(5,060)	(5,060)	(5,060)
62		Total Deferred Income Taxes	(28,269,940)	(28,129,755)	(27,987,577)	(27,843,653)	(27,699,979)	(27,557,800)	(27,418,963)
63									
64		Regulatory Liability - Excess Deferred Taxes							
65	254	Protected							
66	254	Unprotected							
67		Total Regulatory Liability - Excess Deferred Taxes							

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 ELIMINATION OF DEFERRED TAX BALANCES RELATED TO
 FACILITIES DEVOTED TO OTHER THAN DE-KENTUCKY CUSTOMERS
 DATA: "X" BASE PERIOD FORECASTED PERIOD
 AS OF NOVEMBER 30, 2018

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

LINE NO.	Description	WPB-6a (1)	Allocation % (A) (2)	To Be Eliminated (Col. 1 * Col. 2) (3)
1	Investment tax Credit - 3%	0	1.08%	0 --> To Sch B-6, Page 1
2				
3	Liberalized Depreciation	(51,498,418)	1.08%	(556,183) --> To Sch B-6, Page 1
4				
5	Excess Deferred Taxes	(32,322,707)	1.08%	(349,085) --> 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 (1)	Allocation % (A) (2)	To Be Eliminated (Col. 1 * Col. 2) (3)
1	Investment tax Credit - 3%	0	1.08%	0 --> To Sch B-6, Page 2
2				
3	Liberalized Depreciation	(53,412,872)	1.08%	(576,859) --> To Sch B-6, Page 2
4				
5	Excess Deferred Taxes	(31,662,166)	1.08%	(341,951) --> To Sch B-6, Page 2

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

SECTION C

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2018-00261
 TO REFLECT AMOUNT OF REQUESTED INCREASE

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

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>PROPOSED INCREASE (\$)</u>
1	Operating Revenues	SCH. M	<u>10,542,199</u>
2			
3	Operating Expenses:		
4			
5	Uncollectible Accounts @ 0.0000%	To Sch C-1 ←	<u>0</u>
6			
7	Taxes Other Than Income Taxes		
8	KPSC Maintenance Tax @ 0.2000%	SCH. H	<u>21,084</u>
9			
10	Operating Expenses Before Income Taxes		<u>21,084</u>
11			
12	Operating Income Before Income Taxes (Line 1 - Line 10)		<u>10,521,115</u>
13			
14	State Income Taxes (Line 12 * 99.370% * 5.000%)	To Sch C-1 ←	<u>522,742</u>
15			
16	Federal Income Taxes (Line 12 - Line 14) * 21%	To Sch C-1 ←	<u>2,099,658</u>
17			
18	Total Operating Expenses		<u>2,643,484</u>
19			
20	Income Available for Fixed Charges		<u>7,898,715</u>

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

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

LINE NO.	TITLE of ACCOUNT	BASE PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	GAS COST	OTHER	
1	Total Billed Revenue (A)	59,937,371	43,170,777		103,108,148
2					
3	Total Unbilled Revenue (A)	(415,413)	2,285,685		1,870,272
4					
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 NO.	TITLE of ACCOUNT	FORECASTED PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	GAS COST	OTHER	
1	Total Billed Revenue (A)	57,206,210	36,315,653		93,521,863
2					
3	Total Unbilled Revenue (A)	309,531	80,547		390,078
4					
5	Other Revenue: (B)				
6	Late Payment Charge			0	0
7	Bad Check Charges			28,032	28,032
8	Reconnection Charges			22,068	22,068
9	Field Collection Charges			924	924
10	Erlanger Gas Plant			514,092	514,092
11	Rents			14,496	14,496
12	Provision for Rate Refunds				0
13	Interdepartmental Sales	9,326	18,439		27,765
14	Other Gas Revenue			972	972
15	Total Other Revenue			580,584	608,349
16					
17	Total Revenues	57,525,067	36,414,639	580,584	94,520,290

Notes:

(A) Source: WPC-2d.

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

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

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

Line No.	Description	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Total
1	Base Revenue													
2	Residential	1,646,826	852,594	518,587	301,960	202,820	211,103	410,041	1,262,287	3,319,001	4,807,904	4,581,106	3,439,772	21,554,001
3	Commercial	624,131	295,724	286,981	211,877	257,691	178,936	331,692	567,475	1,130,996	1,522,640	1,334,545	1,027,430	7,770,118
4	Commercial - Res.	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Industrial	290,879	224,016	209,153	205,571	193,093	201,243	216,919	236,575	413,269	462,194	405,287	327,395	3,385,594
6	Street Lighting	11	11	11	11	11	11	10	11	12	11	11	11	132
7	OPA	93,081	9,088	24,634	10,825	7,867	11,206	34,470	68,849	174,917	220,371	203,702	142,453	1,001,463
8	Inter-Dept	678	345	180	152	152	160	294	673	1,321	1,788	2,021	1,562	9,326
9	Total Base Revenue	2,655,606	1,381,778	1,039,546	730,396	661,634	602,659	993,426	2,135,870	5,039,516	7,014,908	6,526,672	4,938,623	33,720,634
10														
11	GCA Revenue													
12	Residential	1,171,760	768,538	576,847	466,893	326,766	397,467	754,072	2,027,317	3,813,124	4,953,011	4,518,499	3,138,972	22,913,266
13	Commercial	594,075	330,644	398,522	410,313	492,872	404,891	704,539	1,097,034	1,683,420	2,190,923	1,838,541	1,258,555	11,404,329
14	Commercial - Res.	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Industrial	43,550	21,437	24,698	13,571	19,887	24,222	25,501	40,336	119,461	158,604	116,925	75,171	683,363
16	Street Lighting	14	17	22	31	31	38	35	31	25	21	19	18	302
17	OPA	76,757	12,656	40,100	23,667	16,433	28,422	67,901	108,574	225,878	290,466	263,885	159,654	1,314,393
18	Inter-Dept	873	565	362	425	445	544	980	1,959	2,752	3,339	3,613	2,582	18,439
19	Total GCA Revenue	1,887,029	1,133,857	1,040,551	914,900	856,434	855,584	1,553,028	3,275,251	5,844,660	7,596,364	6,741,482	4,634,952	36,334,092
20														
21	Unbilled Base Revenue													
22	Residential	(520,283)	(316,206)	(103,558)	(23,197)	22,954	25,398	297,220	722,620	568,274	126,681	(136,350)	(450,127)	213,426
23	Commercial	(165,594)	(36,402)	(38,442)	22,316	(22,865)	33,896	54,856	236,792	172,262	(59,841)	(32,218)	(81,991)	82,769
24	Commercial - Res.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Industrial	(56,437)	(10,501)	(6,433)	(3,532)	12,658	3,320	40,657	78,906	(19,230)	(1,193)	(36,255)	(16)	1,944
26	OPA	(60,329)	(3,565)	(10,118)	1,872	4,000	4,214	15,627	54,618	4,679	9,090	(6,795)	(1,901)	11,392
27	Total Unbilled Base Rev	(802,643)	(366,674)	(158,551)	(2,541)	16,747	66,828	408,360	1,092,936	725,985	74,737	(211,618)	(534,035)	309,531
28														
29	Unbilled GCA Revenue													
30	Residential	(989,726)	90,039	234,759	638,996	136,445	470,360	477,383	723,122	(536,036)	(245,615)	(278,984)	(643,846)	76,897
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
33	Industrial	(16,746)	3,085	3,549	8,333	2,575	5,943	3,877	8,046	(20,001)	(3,585)	(11,615)	(1,166)	(17,705)
34	OPA	(92,710)	14,616	4,125	40,022	13,908	35,323	26,565	59,787	(70,171)	(8,431)	(16,857)	(15,018)	(8,841)
35	Total Unbilled GCA Rev	(1,513,465)	191,298	315,721	988,831	143,157	757,113	612,764	1,158,932	(798,845)	(507,323)	(409,656)	(857,980)	80,547
36														
37	Transportation													
38	Transp. Gas of Others	108,193	112,973	109,117	108,417	115,593	110,457	127,247	129,403	115,324	131,227	115,964	121,043	1,404,958
39	Transp. Gas of Others - Inter Co.	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Total Transportation	108,193	112,973	109,117	108,417	115,593	110,457	127,247	129,403	115,324	131,227	115,964	121,043	1,404,958
41														
42	Other Base Revenue	1,856,215	1,835,111	1,823,369	1,813,171	1,808,652	1,808,417	1,818,391	1,839,792	1,861,677	1,875,075	1,874,795	1,875,279	22,089,944
43														
44	Misc. Service Revenue	48,382	48,382	48,382	48,382	48,382	48,382	48,382	48,382	48,382	48,382	48,382	48,382	580,584
45														
46	Total Revenue	4,239,317	4,336,725	4,218,135	4,601,556	3,650,599	4,249,440	5,561,598	9,680,566	12,836,699	16,233,370	14,686,021	10,226,264	94,520,290

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

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

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

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

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

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

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

WPC-2.1a
WITNESS RESPONSIBLE:
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DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	BUDGET			
				Dec-19	Jan-20	Feb-20	Mar-20
411107	Def SIT Credit - Utility Oper Inc - PY	FIT	411	0	0	0	0
411113	UTP Tax Expense State Utility Prior Year	FIT	411	0	0	0	0
411130	UTP DFIT Utility Prior Year	FIT	411	0	0	0	0
411131	UTP DSIT Utility Prior Year	FIT	411	0	0	0	0
411160	Deferred SIT Credit - Utility Op Inc	FIT	411	0	0	0	0
411195	UTP Tax Expense Fed Utility Prior Year	FIT	411	0	0	0	0
426510	Other	CO	426	0	0	0	0
426891	IC Sale of AR Fees VIE	CO	426	17,984	11,223	11,234	11,260
480000	Residential Sales-Gas	REV	480	8,615,901	11,249,959	10,590,220	8,069,741
480990	Gas Residential Sales-Unbilled	REV	480	32,238	(118,934)	(415,334)	(1,093,973)
481000	Industrial Sales-Gas	REV	481	186,864	253,614	192,410	130,703
481090	Gas Industrial Sales Unbilled	REV	481	(22,670)	(3,804)	(17,465)	(1,168)
481200	Gas Commercial Sales	REV	481	2,949,913	3,828,240	3,309,186	2,436,885
481290	Gas Commercial Sales Unbilled	REV	481	(28,900)	(301,228)	(129,947)	(266,364)
482000	Other Sales to Public Auth-Gas	REV	482	352,249	463,988	429,472	274,167
482090	Gas OPA Unbilled	REV	482	(67,269)	(2,015)	(21,783)	(16,306)
482200	Gas Public St Hwy Ltng	REV	482	485	488	486	485
484000	Interdepartmental Sales	REV	484	4,073	5,127	5,634	4,144
487001	Discounts Earn/Lost-Gas	REV	487	0	0	0	0
488000	Misc Service Revenue-Gas	REV	488	4,333	4,333	4,333	4,333
488100	IC Misc Svc Reg Gas Reg	REV	488	42,841	42,841	42,841	42,841
489000	Transp Gas of Others	REV	489	115,324	131,227	115,964	121,043
489010	IC Gas Transp Rev Reg	REV	489	0	0	0	0
489020	Comm Gas Transp Only	REV	489	191,690	220,453	197,129	182,414
489025	Comm Gas Transp Unbilled	REV	489	28,525	(8,305)	(4,471)	(13,577)
489030	Indust Gas Transp Only	REV	489	373,213	394,629	357,276	299,344
489035	Indust Gas Transp Unbilled	REV	489	(16,561)	(974)	(30,405)	(14)
489040	OPA Gas Transp Only	REV	489	71,464	69,850	61,139	50,971
489045	OPA Gas Transp Unbilled	REV	489	1,778	2,673	(1,872)	(613)
489200	Transportation Fees	REV	489	0	0	0	0
493010	Rent from Gas Properties - I/C	REV	493	1,208	1,208	1,208	1,208
495031	Gas Losses Damaged Lines	REV	495	0	0	0	0
496020	Provision for Rate Refund	REV	496	0	0	0	0
711000	Gas Boiler Labor	PO	711	0	0	0	0
712000	Gas Production-Other Power Ex	PO	712	0	0	0	0
717000	Liq Petro Gas Exp-Vapor Proc	PO	717	15,571	12,091	9,494	10,402
728000	Liquid Petroleum Gas	PO	728	37,725	492,363	(1,509)	(126)
735000	Gas Misc Production Exp	PO	735	14,155	10,992	8,631	9,456
742000	Maint Gas Production Equipmen	PM	742	11,114	9,277	10,102	9,515
801000	Purchases Gas & NGL	Fuel	801	5,844,659	7,596,364	6,741,482	4,634,953
801001	Purchases Gas & NGL-Aff	Fuel	801	0	0	0	0
805002	Unrecovered Purchase Gas Adj	Fuel	805	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
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FORECASTED PERIOD

WPC-2.1a
WITNESS RESPONSIBLE:
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DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2018-00261
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FORECASTED PERIOD

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

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

SECTION D
WORKPAPERS

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

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

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Base	\$ 59,528,844	\$ 57,525,067	\$ (2,003,777)
2				
3	Gas Cost	45,483,162	36,414,639	(9,068,523)
4				
5	Other Revenue	<u>(2,575,187)</u>	<u>580,584</u>	<u>3,155,771</u>
6				
7	Total Revenue	<u>\$ 102,436,819</u>	<u>\$ 94,520,290</u>	<u>\$ (7,916,529)</u>

↑
To Schedule D-1

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

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

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Liquefied Petroleum Gas	\$ 1,677,312	\$ 145,617	\$ (1,531,695)
2				
3	Purchased Gas	<u>43,784,843</u>	<u>36,414,641</u>	<u>(7,370,202)</u>
4				
5	Total Purchased Gas Cost Expenses	<u>\$ 45,462,155</u>	<u>\$ 36,560,258</u>	<u>\$ (8,901,897)</u>

↑
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

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Production Expenses	<u>\$ 370,537</u>	<u>\$ 1,210,006</u>	<u>\$ 839,469</u>

↑
To Schedule D-1

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

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

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

↑
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

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

↑
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

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</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

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Customer Accounts Expense	<u>\$ 3,779,036</u>	<u>\$ 3,281,428</u>	<u>\$ (497,608)</u>

↑
To Schedule D-1

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

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

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Customer Service & Information Expense	<u>\$ 434,799</u>	<u>\$ 426,836</u>	<u>\$ (7,963)</u>

↑
To Schedule D-1

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

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

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Sales Expense	\$ 168,230	\$ 200,467	\$ 32,237

↑
To Schedule D-1

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

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

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

↑
To Schedule D-1

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

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

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Operating Expense	<u>\$ (801,635)</u>	<u>\$ -</u>	<u>\$ 801,635</u>

↑
To Schedule D-1

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

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

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

↑
To Schedule D-1

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

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

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Federal Taxes	\$ 206,000	\$ -	\$ (206,000)
2				
3	State and Other Taxes	<u>3,400,329</u>	<u>4,142,425</u>	<u>742,096</u>
4				
5	Total Taxes Other than Income Taxes	<u>\$ 3,606,329</u>	<u>\$ 4,142,425</u>	<u>\$ 536,096</u>

↑
To 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

Line No.	Description	Adjustments to		Amount
		Base Period	Forecasted Period	
1	<u>Schedule D-1</u>			
2	State	\$ (135,566)	\$ 72,366	\$ (63,200)
3	Federal	(544,519)	290,671	(253,848)
4				
5	<u>Schedule E-1</u>			
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)

↑
 To Schedule D-1

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

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

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

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

	WPD-2.15b	Ratio
Charge-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.

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

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

Line No.	Description	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Average
1	Charge-offs	0.3561%	0.3508%	0.3437%	0.3467%	0.3481%	0.3491%	0.3532%	0.3602%	0.3627%	0.3640%	0.3616%	0.3908%	0.3572%
2	Collection Costs	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%
3	Late Charges	(0.5184)%	(0.5170)%	(0.5169)%	(0.5168)%	(0.5171)%	(0.5166)%	(0.5166)%	(0.5163)%	(0.5172)%	(0.5170)%	(0.5176)%	(0.5187)%	(0.5172)%
4	Time Value	<u>0.5027%</u>	<u>0.5018%</u>	<u>0.5012%</u>	<u>0.5006%</u>	<u>0.4998%</u>	<u>0.4991%</u>	<u>0.4976%</u>	<u>0.4956%</u>	<u>0.4939%</u>	<u>0.5199%</u>	<u>0.5185%</u>	<u>0.5171%</u>	<u>0.5040%</u>
5														
6	Total Discount	0.3904%	0.3856%	0.3780%	0.3805%	0.3807%	0.3816%	0.3842%	0.3894%	0.3894%	0.4168%	0.4126%	0.4392%	0.3940%
7														
8	Less: Time Value	<u>0.5027%</u>	<u>0.5018%</u>	<u>0.5012%</u>	<u>0.5006%</u>	<u>0.4998%</u>	<u>0.4991%</u>	<u>0.4976%</u>	<u>0.4956%</u>	<u>0.4939%</u>	<u>0.5199%</u>	<u>0.5185%</u>	<u>0.5171%</u>	<u>0.5040%</u>
9														
10	Uncollectible Factor	-0.1123%	-0.1162%	-0.1232%	-0.1202%	-0.1191%	-0.1175%	-0.1134%	-0.1061%	-0.1045%	-0.1030%	-0.1059%	-0.0779%	-0.1100%

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

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

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

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

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

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

(A) Source: Company Records.

(B) Total amortization to Schedule D-2.17.

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

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

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

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

(A) Source: Schedule H

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

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

Line No.	Description	Amount	
		\$	
1	<u>Other Operating Revenues</u>		
2			
3	Misc. Service Revenues (Acct. 488100) (Erlanger Gas Plant)	(514,092)	
4	Total Other Operating Revenues	<u>(514,092)</u>	--> To Sch D-2.19 Pg 1
5			
6	<u>Expenses</u>		
7			
8	Operation and Maintenance		
9	O&M related to Interstate Service (WPD-2.19b)	(102,870)	
10	O&M related to Erlanger Gas Plant (WPD-2.19c)	(382,795)	
11	Total Operation and Maintenance Expenses	<u>(485,665)</u>	--> To Sch D-2.19 Pg 2
12			
13	Property Tax Expense		
14	4,142,425 @ 1.08%	(44,738)	--> To Sch D-2.19 Pg 3
15			
16	Total Adjustment to Operating Expense	<u>(530,403)</u>	
17			
18			
19	Income before State and Federal Income taxes	<u>16,311</u>	
20			
21	Adjustments To State And Federal Income Taxes:		
22			
23	Elimination of Reconciling Items & Sch "M"'s related to Facilities		
24	Devoted to Other Than Duke Energy Kentucky Customers:		
25			
26			
27			
28			
29		Sch E-1	Alloc to Fac. Devoted - Other Than DE-Ky Custs. (WPD-2.19f)
30		(1)	(2)
31			To Be Eliminated (1*2) (3)
32	Tax Depreciation	(21,081,322)	1.08% (227,678) ---> To Sch E-1
33	Loss on ACRS	0	1.08% 0 ---> To Sch E-1
34			
35	Total Schedule "M" Adjustments to be Eliminated	<u>(227,678)</u>	
36			
37	State Taxable Income (Ln 19 - Ln 35)	<u>243,989</u>	
38			
39	State Income Tax Expense @ 5.00% * 99.37% (A)	<u>12,123</u>	--> To Sch D-1
40			
41	Federal Taxable Income (Ln 37 - Ln 39)	<u>231,866</u>	
42			
43	Federal Income Tax Expense @ 21.000% (A)	<u>48,692</u>	--> To Sch D-1

(A) Source: Schedule H

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

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

Line No.	Description	Sch E-1 (1)	Allc to Fac. Devoted to Other Than DE-Ky Custs. (WPD-2.19f) (2)	To Be Eliminated (1*2)
1				
2	Elimination of State Tax Deferrals related to Facilities			
3	Devoted to Other Than Duke Energy Kentucky Customers:			
4				
5	Liberalized Depreciation (Deferral)	(1,054,066)	1.08%	<u>(11,312)</u> -- To Sch-
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 Customers:			
12				
13	Liberalized Depreciation (Deferral)	(4,205,724)	1.08%	<u>(45,422)</u> -- 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 therefore has been eliminated from the test period via the adjustment on Schedule D-2.23.

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

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

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

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

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

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

(1) Source: WPD-2.19e.

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

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

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

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

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

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

(2) Per budget.

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

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

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

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

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

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

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

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

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

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

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

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

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

(A) Source: Company Records.

(B) Total amortization to Schedule D-2.21.

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

↑
To Schedule D-1

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

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

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

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

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

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

(A) To Schedule D-1

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

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

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

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

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

Line No.	Plan Measure	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 Statement (Line 7 * Line 9)						To Sch D-2.26 <---	162,742

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

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

Line No.	Plan Measure	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%	-	-	146,142	-	-	146,142
6	Accounts 107-426 (Balance Sheet)							8,611
7	Accounts 500-935 (Income Statement)							137,531
8	Total							146,142
9	EPS, TICR, ROE weighted							83%
10	EPS, TICR, ROE related recorded to Income Statement (Line 7 * Line 9)					To Sch D-2.26 <---		114,528

SECTION E

WORKPAPERS

Line No.	Description	BASE PERIOD	FORECASTED PERIOD
		Twelve Months Ended November 30, 2018	Twelve Months Ended March 31, 2020
1	Oper Income Before Federal & State Income Taxes	16,821,405	14,092,888
2			
3	1107 Interest Charges Allocated	(5,484,283)	(7,086,922)
4			
5	PERM Permanent Differences	100,868	99,651
6			
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	Percent of Business Taxable in State	79.6464%	99.3700%
22			
23	Kentucky Taxable Income	1,246,045	(4,311,505)
24			
25	Kentucky Income Tax Expense @ 5.000%	89,034	(215,575)
26			
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			
30	Federal Taxable Income - Ordinary	11,383,470	1,557,824
31			
32	Federal Income Tax Before Credits @ 21%	3,692,225	327,143

SECTION F

WORKPAPERS

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

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

Line No.	Project / Description	Total (\$)	Dec-17 (\$)	Jan-18 (\$)	Feb-18 (\$)	Mar-18 (\$)	Apr-18 (\$)	May-18 (\$)	Jun-18 (\$)	Jul-18 (\$)	Aug-18 (\$)	Sep-18 (\$)	Oct-18 (\$)	Nov-18 (\$)
1	<u>Legal</u>													
2	None	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total Legal Services	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<u>Engineering</u>													
6	None	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Accounting</u>													
10	None	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
12														
13	<u>Other</u>													
14	BILTRNG - Training	2	2	0	0	0	0	0	0	0	0	0	0	0
15	BPO - Business Process Outsourcing	1,637	486	421	0	420	310	0	0	0	0	0	0	0
16	CCSUPT - Customer Call Center Support	9	9	0	0	0	0	0	0	0	0	0	0	0
17	CONSULT - Consulting	9,800	419	861	3,713	103	2,687	123	0	947	0	0	0	947
18	CUSTSVC - Customer Services Function-Gen	(5,285)	(5,285)	0	0	0	0	0	0	0	0	0	0	0
19	HRSERV - HR Service	2,915	1,460	1,455	0	0	(601)	601	0	0	0	0	0	0
20	ITOM - IT O&M Expense	0	0	910	0	(910)	0	0	0	0	0	0	0	0
21	ITSUPP - IT Support	4,613	0	0	2,377	0	0	2,236	0	0	0	0	0	0
22	LEASBLD - Lease Building	4	0	0	3	0	1	0	0	0	0	0	0	0
23	MOVEBOX - Box Moves	181	8	0	0	1	7	165	0	0	0	0	0	0
24	MOVEBOX - Office Relocations	61	14	0	3	14	8	22	0	0	0	0	0	0
25	OTHADM - OTHADM	114	9	9	25	377	(317)	11	0	0	0	0	0	0
26	PGSYSIN - Piedmont System Integration	101,659	11,064	10,270	17,005	39,683	12,518	11,119	0	0	0	0	0	0
27	SECURE - Security Services	0	0	0	0	0	0	0	0	0	0	0	0	0
28	STAFF - General & Administrative supt	325	196	24	0	415	106	106	(87)	(87)	(87)	(87)	(87)	(87)
29	STAFF - STAFF	2,591	79	32	34	17	(6)	5	405	405	405	405	405	405
30	STRAT10 - Grid Solutions Other	7,012	454	978	1,345	1,713	1,035	1,091	66	66	66	66	66	66
31	STRAT7 - Communications	126	0	62	64	0	0	0	0	0	0	0	0	0
32	SUPPLY - Miscellaneous Supplies	1	0	0	0	0	0	1	0	0	0	0	0	0
33	TRAIN - Training	6	0	0	0	0	3	3	0	0	0	0	0	0
34	Other - Non Specific	550,798	95,563	52,752	94,854	99,527	62,368	145,734	0	0	0	0	0	0
35	Various Budgeted Items	244,929	0	0	0	0	0	0	43,463	34,818	42,751	40,094	36,203	47,600
36	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
37														
38	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	<u>Legal</u>													
2	None	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total Legal Services	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<u>Engineering</u>													
6	None	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Accounting</u>													
10	None	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
12														
13	<u>Other</u>													
14	CONSULT - Consulting	3,798	0	948	0	947	0	0	0	947	0	0	956	0
15	STAFF - General & Administrative supt	1,087	(87)	(87)	(87)	(87)	(87)	(87)	(87)	(87)	(87)	(88)	2,046	(88)
16	STAFF - STAFF	4,872	405	405	405	405	405	405	405	405	405	409	409	409
17	STRAT10 - Grid Solutions Other	795	66	66	66	66	66	66	66	66	66	67	67	67
18	Other - Non Specific	450,728	30,137	43,839	39,006	31,455	39,533	37,094	31,974	41,582	41,141	35,782	41,318	37,867
19	Total Other Services	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

WORKPAPERS
(not applicable)

SECTION H

WORKPAPERS
(not applicable)

SECTION I

WORKPAPERS
(not applicable)

SECTION J

WORKPAPERS
(not applicable)

SECTION K

WORKPAPERS
(not applicable)

SECTION L

WORKPAPERS
(not applicable)

SECTION M

WORKPAPERS
(not applicable)

SECTION N

WORKPAPERS
(not applicable)