

**VERIFICATION**

STATE OF OHIO                    )  
  )     SS:  
COUNTY OF HAMILTON        )

The undersigned, Sarah E. Lawler, Director of Rates and Regulatory Planning, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the supplemental data request and that it is true and correct to the best of her knowledge, information and belief.



\_\_\_\_\_  
Sarah E. Lawler Affiant

Subscribed and sworn to before me by Sarah E. Lawler on this 17<sup>th</sup> day of October, 2018.



\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires: July 8, 2022



**E. MINNA ROLFES-ADKINS**  
Notary Public, State of Ohio  
My Commission Expires  
July 8, 2022

**KyPSC Case No. 2018-00261**  
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**Duke Energy Kentucky  
Case No. 2018-00261  
Staff First Set Data Requests  
Date Received: August 24, 2018**

**FIRST SUPPLEMENTAL STAFF-DR-01-046**

**REQUEST:**

As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period including the month in which the Commission hears this case.

**RESPONSE:**

See STAFF-DR-01-046 1<sup>st</sup> Supp Attachment which includes detailed revenue and expense for the actual months of December 2017 through September 2018 and the forecasted months of October through November 2018. The forecasted months will be updated as the actual information becomes available.

**PERSON RESPONSIBLE:** Sarah E. Lawler

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

WITNESS RESPONSIBLE:  
S. E. LAWLER  
PAGE 1 OF 4

Account	Description	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
			Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18
403002	Depreciation Expense	12,517,438	986,181	986,218	997,759	1,027,026	1,031,788	1,004,652	1,043,178	1,030,404	1,038,488	1,050,984	1,160,524	1,160,236
403150	Depreciation Expense - ARO	0	0	6,282	6,282	(12,564)	0	0	0	0	0	0	0	0
404200	Amort Exp - Limited Term	1,951,677	147,346	147,251	154,931	148,629	148,613	138,341	139,327	187,266	258,532	258,619	111,439	111,383
407355	DSM Amortization	(997,680)	561,463	(233,576)	(329,245)	(355,219)	(402,968)	(42,090)	(10,616)	(96,714)	(53,927)	(34,788)	0	0
408121	Taxes Property-Operating	2,907,372	227,667	242,250	242,250	242,250	249,945	242,250	242,250	242,250	242,250	242,250	245,880	245,880
408150	State Unemployment Tax	2,525	33	3,915	771	(2,341)	15	57	(31)	12	30	64	0	0
408151	Federal Unemployment Tax	2,294	334	1,728	(50)	(278)	327	369	349	(257)	(234)	6	0	0
408152	Employer FICA Tax	350,124	27,658	33,103	32,164	45,161	32,183	33,300	37,847	30,873	43,020	34,815	0	0
408205	Highway Use Tax	241	0	258	0	0	6	(24)	0	1	0	0	0	0
408470	Franchise Tax	3,954	0	0	0	1,318	0	879	439	0	879	439	0	0
408700	Fed Social Security Tax-Elec	0	7,000	0	0	(7,000)	0	0	5,000	0	0	(5,000)	0	0
408800	Federal Highway Use Tax - Gas	172	0	0	1	0	0	0	0	162	8	1	0	0
408851	Sales and Use Expense	(1,797)	0	(2)	(243)	0	5	1	(1,558)	6	(6)	0	0	0
408960	Allocated Payroll Taxes	295,755	89,852	47,279	24,094	(7,821)	9,795	3,532	8,813	17,437	16,151	1,979	52,300	52,344
409060	Federal Income Taxes Utility Op Income	3,556,903	296,409	296,409	296,409	296,409	296,409	296,409	296,409	296,409	296,409	296,409	296,409	296,404
409104	State/Local Inc Tx Exp Utility Op Inc PY	(103,933)	258,385	0	0	0	0	0	0	0	(362,318)	0	0	0
409160	State/Local Inc Tax Exp Utility Op Inc	55,344	4,612	4,612	4,612	4,612	4,612	4,612	4,612	4,612	4,612	4,612	4,612	4,612
410060	Deferred FIT Utility Operating Inc	(989,111)	(82,426)	(82,426)	(82,426)	(82,426)	(82,426)	(82,426)	(82,426)	(82,426)	(82,426)	(82,426)	(82,426)	(82,425)
410160	Deferred SIT Utility Operating Inc	399,273	33,273	33,273	33,273	33,273	33,273	33,273	33,273	33,273	33,273	33,273	33,273	33,270
411065	Amortization of Investment Tax Credit	(67,241)	(5,603)	(5,603)	(5,603)	(5,603)	(5,603)	(5,603)	(5,603)	(5,603)	(5,603)	(5,603)	(5,603)	(5,608)
426891	IC Sale of AR Fees VIE	165,810	10,568	13,129	14,838	13,448	15,205	15,508	16,502	17,012	17,620	16,859	5,707	9,416
480000	Residential Sales-Gas	67,311,971	8,340,117	13,132,271	10,339,872	7,453,246	7,158,228	3,715,099	2,438,671	2,311,636	2,308,927	2,345,845	2,829,703	4,938,356
480990	Gas Residential Sales-Unbilled	162,032	2,499,849	(1,045,741)	(1,258,027)	159,993	(1,183,928)	(1,489,893)	(11,734)	15,140	33,915	(27,404)	575,165	1,894,897
481000	Industrial Sales-Gas	1,334,307	240,524	386,075	292,172	203,083	185,536	75,665	35,022	35,620	36,750	(272,701)	43,092	73,469
481090	Gas Industrial Sales Unbilled	(40,650)	(4,020)	(18,173)	(25,437)	12,904	(25,872)	(4,562)	1,213	746	5,200	(5,320)	596	22,175
481200	Gas Commercial Sales	24,668,882	3,005,622	4,843,645	3,728,266	2,809,229	2,721,970	1,309,181	794,201	754,152	770,985	739,971	1,268,913	1,922,747
481290	Gas Commercial Sales Unbilled	(206,308)	664,424	(481,813)	(306,544)	(24,421)	(473,678)	(269,300)	(106,366)	2,814	20,132	(22,153)	82,884	707,713
482000	Other Sales to Public Auth-Gas	2,414,114	304,155	529,945	401,649	292,314	280,594	113,606	64,621	54,153	55,528	40,146	109,247	168,156
482090	Gas OPA Unbilled	(34,823)	69,551	(116,309)	(64,160)	79,980	(104,376)	(35,969)	(880)	1,181	3,864	(4,684)	24,277	112,702
482200	Gas Public St Hwy Ltng	892	80	85	78	81	79	78	82	80	79	82	45	43
484000	Interdepartmental Sales	33,795	4,259	6,726	8,445	6,070	5,204	2,882	143	18	19	19	0	0
488000	Misc Service Revenue-Gas	29,213	2,422	2,236	1,976	2,303	2,041	1,806	1,962	1,470	1,673	2,658	4,333	4,333
488100	IC Misc Svc Reg Gas Reg	471,752	2,850	42,580	42,580	85,160	0	42,580	42,580	42,580	42,580	42,580	42,841	42,841
489000	Transp Gas of Others	1,463,788	139,934	147,775	123,614	138,802	134,169	116,181	123,263	122,956	127,747	32,678	127,165	129,504
489010	IC Gas Transp Rev Reg	448,632	43,506	43,506	43,506	43,506	43,506	43,506	43,506	43,506	43,506	57,078	0	0
489020	Comm Gas Transp Only	1,229,750	151,543	172,211	120,195	152,563	104,805	60,321	55,117	53,796	57,313	56,418	108,862	136,606
489025	Comm Gas Transp Unbilled	13,028	38,494	(26,085)	(18,288)	(2,731)	(24,163)	(15,445)	(6,046)	247	1,337	(894)	13,185	53,417
489030	Indust Gas Transp Only	2,896,272	301,071	343,666	281,574	306,852	253,535	198,410	170,050	188,413	199,551	199,505	223,823	219,822
489035	Indust Gas Transp Unbilled	(23,077)	(9,303)	(41,236)	(58,273)	21,872	(48,519)	(14,297)	(2,302)	782	11,238	(8,648)	38,001	87,610
489040	OPA Gas Transp Only	371,420	59,371	67,843	45,514	51,699	37,094	12,770	10,331	10,091	10,357	11,488	19,416	35,646
489045	OPA Gas Transp Unbilled	5,041	12,663	(18,991)	(10,592)	12,494	(16,223)	(5,997)	(530)	221	751	(612)	5,978	25,879
489200	Transportation Fees	0	0	(2)	2	0	0	0	0	0	0	0	0	0
493010	Rent from Gas Properties - I/C	2,416	0	0	0	0	0	0	0	0	0	0	1,208	1,208
495031	Gas Losses Damaged Lines	22,239	218	117	13,685	883	44	72	1,724	2,254	2,960	282	0	0
496020	Provision for Rate Refund	(3,415,355)	0	(588,711)	(489,319)	(433,381)	(501,976)	(254,099)	(196,486)	(192,079)	(193,353)	(169,431)	(142,812)	(273,708)
711000	Gas Boiler Labor	8,574	407	828	6,066	498	447	288	40	0	0	0	0	0
712000	Gas Production-Other Power Ex	14,103	10,621	825	0	1,042	555	362	9	9	12	668	0	0
717000	Liq Petro Gas Exp-Vapor Proc	126,575	9,373	5,164	5,467	8,402	1,920	10,025	17,383	15,460	21,791	4,469	17,194	9,927
728000	Liquid Petroleum Gas	1,677,312	382,448	1,281,656	0	0	633	0	0	0	0	0	0	12,575
735000	Gas Misc Production Exp	76,165	3,128	22,325	10,713	14,193	564	193	48	171	134	39	15,632	9,025
742000	Maint Gas Production Equipmen	131,342	18,522	21,371	5,900	3,226	16,962	4,177	39,688	3,775	1,463	1,029	6,379	8,850

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

WITNESS RESPONSIBLE:  
S. E. LAWLER  
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Account	Description	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
			Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18
801000	Purchases Gas & NGL	38,299,886	7,380,817	8,676,252	5,531,090	3,653,116	3,024,295	1,325,330	1,119,832	528,050	960,538	1,074,467	1,608,957	3,417,142
801001	Purchases Gas & NGL-Aff	1,688,881	174,141	179,009	174,298	169,936	185,820	165,945	185,849	185,938	165,982	161,963	0	0
805002	Unrecovered Purchase Gas Adj	845,447	(2,127,234)	(505,587)	1,626,044	1,296,841	1,533,437	455,644	(473,375)	6,978	(419,233)	(548,068)	0	0
805003	Purchase Gas Cost Unbilled Rev	(3,353)	1,746,593	(959,758)	(960,929)	125,397	(994,550)	(988,490)	(66,389)	10,685	32,796	(41,245)	364,192	1,728,345
807000	Gas Purchased Expenses	531,826	30,966	70,455	80,390	73,845	35,524	34,806	40,390	37,317	53,247	30,170	22,315	22,401
807100	I/C Gas Purchased Expenses	15,587	1,034	5,053	3,146	1,433	690	1,009	927	466	656	1,173	0	0
813001	Other Gas Supply Expenses	180,242	42,857	23,687	96,461	(18,736)	15,140	4,484	(24,448)	37,244	10,317	(6,764)	0	0
850001	Operation Supv & Eng-Tran	413	0	0	0	0	0	0	88	158	148	19	0	0
859000	Other Expenses-Trans	2,149	0	0	0	0	0	0	0	0	1,228	921	0	0
871000	Distribution Load Dispatching	136,816	11,641	12,759	11,808	12,416	10,951	12,096	12,772	7,335	5,460	5,059	21,885	12,634
874000	Mains And Services	2,186,330	165,233	140,492	160,380	126,225	199,889	108,645	153,538	182,564	188,574	299,085	242,758	218,947
875000	Measuring And Reg Stations-Ge	6,994	11	10	4,525	425	49	1,362	12	47	542	11	0	0
876000	Measuring & Reg Station-Indus	18,814	1,856	129	0	1,091	0	1,484	782	2,075	4,489	6,928	0	0
878000	Meter And House Regulator Exp	1,543,285	244,899	64,033	35,615	33,373	47,594	18,199	35,048	182,500	140,688	362,539	206,305	172,492
879000	Customer Installation Expense	1,136,547	85,180	127,001	140,935	108,167	59,001	73,796	77,301	85,704	120,635	75,912	90,423	92,492
880000	Gas Distribution-Other Expense	1,762,981	188,819	166,621	121,759	192,018	113,930	82,649	130,277	95,752	249,414	127,595	145,338	148,809
887000	Maintenance of Mains	1,566,183	73,442	109,971	92,696	264,147	175,126	133,653	76,734	77,299	153,608	120,307	172,939	116,261
889000	Maint-Meas/Reg Stn Equip-Gas	39,371	3,548	314	1,670	4,869	1,692	0	1,387	5,602	6,598	1,361	7,817	4,513
892000	Maintenance of Services	736,608	109,962	7,046	3,374	16,258	23,539	87,762	89,311	82,570	49,901	159,035	57,123	50,727
893000	Maint - Meters And House Reg	443,740	35,205	44,902	17,293	30,061	23,726	44,478	36,973	32,821	65,388	61,113	32,827	18,953
894000	Maint-Other Distribution Equip	(78,330)	(46,691)	(7,168)	(14,731)	(7,724)	2,054	(4,085)	1,415	(7,599)	(7,903)	4,239	6,253	3,610
901000	Supervision-Cust Accts	434,661	61,958	45,049	42,255	36,449	52,074	37,806	38,015	20,916	31,724	39,289	14,563	14,563
902000	Meter Reading Expense	282,064	35,301	28,767	39,983	32,366	25,221	36,830	20,596	24,244	19,355	16,991	1,205	1,205
903000	Cust Records & Collection Exp	1,698,755	94,661	268,404	52,240	151,571	188,525	172,513	115,865	161,796	151,341	174,098	87,911	79,830
903100	Cust Contracts & Orders-Local	188,241	15,089	6,912	10,221	29,270	8,672	8,522	12,524	3,332	10,577	12,745	35,835	34,542
903200	Cust Billing & Acct	724,157	52,646	58,631	132,827	80,200	49,451	61,230	40,024	42,130	50,096	45,305	56,529	55,088
903300	Cust Collecting-Local	178,970	12,626	8,900	10,373	25,158	8,810	9,695	11,572	8,474	12,851	12,824	29,342	28,345
903400	Cust Recovl & Collect Exp-Edp	31,677	2,457	2,293	2,070	2,205	2,648	2,458	1,772	3,114	1,731	2,287	4,312	4,330
903891	IC Collection Agent Revenue	(41,477)	(4,482)	(5,074)	(4,344)	(3,924)	(3,670)	(3,585)	(4,372)	(4,217)	(3,956)	(3,853)	0	0
904001	BAD DEBT EXPENSE	7,713	(388)	4,427	0	3,159	525	0	0	0	0	0	0	0
904003	Cust Acctg-Loss On Sale-A/R	96,526	0	0	0	0	0	0	0	0	0	0	48,483	48,043
905000	Misc Customer Accts Expenses	258	23	0	21	39	28	41	28	30	22	26	0	0
908000	Cust Asst Exp-Conservation Pro	12	0	3	0	2	0	3	4	0	0	0	0	0
908160	Cust Assist Exp-General	153,061	9,828	13,638	12,948	13,568	12,632	13,845	13,924	13,937	14,022	14,993	12,506	7,220
909650	Misc Advertising Expenses	1,654	0	437	138	0	0	0	0	683	396	0	0	0
910000	Misc Cust Serv/Inform Exp	189,469	22,954	13,229	13,933	14,932	15,496	15,432	14,375	15,707	17,591	16,819	15,049	13,952
910100	Exp-Rs Reg Prod/Svces-CstAccts	89,127	16,178	13,415	3,512	1,185	7,173	3,954	4,624	6,337	6,738	2,287	11,862	11,862
911000	Supervision	3,751	19	0	26	45	73	0	41	37	40	38	1,716	1,716
912000	Demonstrating & Selling Exp	143,014	7,489	8,381	10,759	8,901	10,479	15,954	12,079	11,160	13,922	13,656	15,103	15,151
913001	Advertising Expense	7,952	1,747	0	522	1,860	500	989	951	150	792	641	0	0
920000	A & G Salaries	2,147,399	183,696	171,446	171,897	124,598	189,431	188,496	250,780	192,451	198,392	125,000	180,304	170,908
921100	Employee Expenses	131,505	3,076	14,946	25,711	12,216	8,722	10,380	3,427	(1,645)	13,262	21,767	6,548	13,095
921101	Employee Exp - NC	14	0	2	0	0	0	12	0	0	0	0	0	0
921110	Relocation Expenses	385	5	373	0	7	0	0	0	0	0	0	0	0
921200	Office Expenses	240,225	34,661	1,660	17,305	(32,915)	77,041	10,061	20,854	(9,965)	43,263	38,238	19,664	20,356
921300	Telephone And Telegraph Exp	24	0	2	0	3	2	5	2	2	5	3	0	0
921400	Computer Services Expenses	214,796	20,048	7,492	13,663	65,269	(25,545)	19,697	9,225	37,790	14,343	11,126	18,546	23,142
921540	Computer Rent (Go Only)	163,629	14,004	16,396	16,270	15,624	15,127	13,098	17,877	15,717	18,759	20,703	27	27
921600	Other	584	11	126	52	187	16	86	4	15	7	40	20	20
921980	Office Supplies & Expenses	461,690	37,765	30,742	34,496	39,228	33,288	51,264	34,049	34,902	59,211	42,136	32,290	32,319
922000	Admin Exp Transfer	353	287	0	0	0	0	0	0	8	26	32	0	0



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WITNESS RESPONSIBLE:  
S. E. LAWLOR  
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Account	Description	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
			Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18
923000	Outside Services Employed	1,435,943	103,817	69,414	120,884	138,779	81,423	158,852	255,095	139,408	107,823	175,290	38,507	48,851
923980	Outside Services Employee &	(15,168)	661	(1,640)	(1,461)	2,581	(3,304)	2,365	(855)	(1,092)	(6,276)	(6,307)	80	80
924000	Property Insurance	472	(82)	19	80	(78)	48	1	(162)	699	80	(133)	0	0
924050	Inter-Co Prop Ins Exp	9,105	5,977	292	292	292	292	292	292	292	292	292	250	250
924980	Property Insurance For Corp.	53,715	4,605	4,390	4,390	4,390	4,390	4,390	4,390	4,390	4,390	4,390	4,800	4,800
925000	Injuries & Damages	22,726	6,827	1,471	1,476	1,506	907	1,183	1,021	880	423	5,576	728	728
925050	INTER-CO NON-PROP EXP	834	0	0	0	0	0	0	0	0	0	0	417	417
925051	INTER-CO GEN LIAB EXP	80,391	22,825	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,833	5,833
925200	Injuries And Damages-Other	2,069	170	189	217	186	222	227	196	209	221	232	0	0
925300	Environmental Inj & Damages	100,934	439	0	0	13,568	0	0	85,939	0	0	988	0	0
925980	Injuries And Damages For Corp.	3,697	358	363	363	363	363	363	363	363	363	363	36	36
926000	EMPL PENSIONS AND BENEFITS	2,107,595	605,558	138,845	125,945	150,301	136,037	126,568	198,205	126,528	136,112	126,826	118,310	118,360
926420	Employees' Tuition Refund	27	0	0	0	0	0	0	0	0	27	0	0	0
926430	Employees'Recreation Expense	316	23	0	0	10	0	31	1	34	18	1	99	99
926800	Employee Benefits-Transferred	952,191	164,772	118,296	85,252	71,508	52,263	63,893	59,016	79,532	89,549	80,824	32,174	54,112
926999	Non Serv Pension (ASU 2017-07)	(245,276)	0	260	(44,677)	(22,209)	(38,064)	(26,172)	(26,172)	(26,172)	(26,172)	(26,172)	(4,863)	(4,863)
928006	State Reg Comm Proceeding	189,169	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,694	15,694	15,694	16,895	16,895
928053	Travel Expense	0	0	0	93	(93)	0	0	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp	(52,453)	(4,156)	(7,693)	(24,497)	(6,867)	(5,679)	(3,182)	(268)	(49)	(31)	(31)	0	0
929500	Admin Exp Transf	(156,284)	(15,871)	(10,299)	(17,912)	(17,369)	(12,376)	(16,312)	(11,094)	(19,770)	(17,147)	(17,130)	(502)	(502)
930150	Miscellaneous Advertising Exp	26,416	2,504	(814)	462	7,742	2,801	2,654	922	272	1,630	2,029	3,107	3,107
930200	Misc General Expenses	230,430	5,225	108,482	(11,176)	38,364	11,534	(8,392)	14,231	5,998	8,486	49,399	3,987	4,282
930210	Industry Association Dues	19,329	0	19,308	0	21	0	0	0	0	0	0	0	0
930220	Exp Of Servicing Securities	98	(23)	(9)	(20)	(16)	(17)	243	(16)	(8)	(18)	(18)	0	0
930230	Dues To Various Organizations	18,626	4,670	1,923	8,209	175	0	(81)	0	656	394	0	1,327	1,353
930240	Director'S Expenses	15,510	1,972	2,066	81	203	1,618	7,632	11	1,598	305	24	0	0
930250	Buy/Sell Transf Employee Homes	2,277	587	305	131	596	116	(87)	206	10	305	16	46	46
930700	Research & Development	631	367	143	(279)	38	5	93	235	18	(72)	83	0	0
930940	General Expenses	892	96	51	78	92	35	49	58	348	59	26	0	0
931001	Rents-A&G	75,354	5,868	5,603	11,773	8,997	5,045	5,239	4,745	6,592	7,799	7,394	3,541	2,758
931008	A&G Rents-IC	271,965	20,943	26,072	18,525	22,333	22,834	22,454	22,572	23,597	23,432	23,257	22,973	22,973
932000	Maintenance Of Gen Plant-Gas	9,241	502	0	0	3,658	0	44	3,424	143	934	536	0	0
935001	Inactive O&M and A&G	720	0	0	0	0	0	0	0	0	0	0	360	360
935100	Maint General Plant-Elec	(340)	(366)	(766)	28	738	3,144	51	(3,195)	15	68	(83)	13	13
935200	Cust Infor & Computer Control	2,282	43	1	136	845	342	174	593	(398)	69	477	0	0
		185,006,552	28,532,291	29,571,340	22,682,115	19,880,963	15,302,040	7,851,881	7,870,063	7,619,407	7,822,455	7,787,555	11,054,307	19,032,135

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

WITNESS RESPONSIBLE:  
S. E. LAWLER  
PAGE 4 OF 4

Account	Description	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
			Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18
Revenues		99,149,321	15,867,330	17,381,420	13,232,488	11,372,501	8,547,970	3,602,595	3,458,142	3,449,777	3,541,057	3,016,903	5,375,922	10,303,216
<u>Operating Expenses</u>														
Gas Purchased Expense		40,830,861	7,174,317	7,389,916	6,370,503	5,245,290	3,729,002	958,429	745,917	711,651	740,083	647,117	1,973,149	5,145,487
<u>Operation</u>														
Production		2,630,384	480,834	1,409,993	202,243	80,677	55,473	51,167	34,349	90,667	86,157	29,755	55,141	53,928
Customer Accounts		3,767,355	280,449	431,438	300,482	366,782	350,123	341,543	252,526	276,831	291,361	316,571	283,887	275,362
Customer Service & Information		437,074	48,979	40,722	30,557	29,732	35,374	33,234	32,968	36,701	38,787	34,137	41,133	34,750
Sales Expense		150,966	9,236	8,361	11,281	10,561	10,979	16,943	13,030	11,310	14,714	14,297	15,103	15,151
Transmission		2,562	0	0	0	0	0	0	88	158	1,376	940	0	0
Distribution		6,791,767	697,639	511,045	475,022	473,715	431,414	298,211	409,730	555,977	709,802	877,129	706,709	645,374
A&G		8,522,096	1,247,658	741,803	578,194	663,859	579,146	656,017	969,144	834,545	700,788	707,594	503,504	539,844
Other		(997,680)	561,463	(233,576)	(329,245)	(355,219)	(402,968)	(42,090)	(10,616)	(96,714)	(53,927)	(34,788)	0	0
<u>Maintenance</u>														
Production		131,342	18,522	21,371	5,900	3,226	16,962	4,177	39,688	3,775	1,463	1,029	6,379	8,850
Transmission		0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution		2,707,572	175,466	155,065	100,302	307,611	226,137	261,808	205,820	190,693	267,592	346,055	276,959	194,064
A&G		1,942	(323)	(765)	164	1,583	3,486	225	(2,602)	(383)	137	394	13	13
Operation & Maintenance Expense		24,145,380	3,519,923	3,085,457	1,374,900	1,582,527	1,306,126	1,621,235	1,944,125	1,703,560	2,058,250	2,293,113	1,888,828	1,767,336
Depreciation Expense		14,469,115	1,133,527	1,139,751	1,168,972	1,163,091	1,180,401	1,142,993	1,182,505	1,217,670	1,297,020	1,309,603	1,271,963	1,271,619
Amortization of Deferred Expenses														
Taxes Other Than Income Taxes		3,560,640	332,544	328,531	298,987	271,289	292,276	280,364	293,109	290,484	302,098	274,554	298,180	298,224
Income Taxes		2,851,235	504,650	246,265	246,265	246,265	246,265	246,265	246,265	246,265	(116,053)	246,265	246,265	246,253
Operating Income		13,292,090	3,202,369	5,191,500	3,782,861	2,864,039	1,793,900	(646,691)	(953,779)	(719,853)	(740,341)	(1,753,749)	(302,463)	1,574,297
Operating Income - Before Income Taxes		16,143,325	3,707,019	5,437,765	4,029,126	3,110,304	2,040,165	(400,426)	(707,514)	(473,588)	(656,384)	(1,507,484)	(56,198)	1,820,550

**FIRST SUPPLEMENTAL STAFF-DR-01-058**

**REQUEST:**

Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document references, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed



explanation of how the estimate was determined, along with all supporting work papers and calculations.

c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when Duke Kentucky files its monthly financial statements with the Commission, through the month of the public hearing.

**RESPONSE:**

Objection to the extent this request includes information that is protected under the doctrine of attorney client privilege. Without waiving said objection, please see STAFF-DR-01-058 1<sup>st</sup> Supplemental Attachment (A) for a schedule of actual rate case expenses and STAFF-DR-01-058 1<sup>st</sup> Supplemental Attachment (B) for the associated supporting invoice documentation of non-privileged expenses recorded by Duke Energy Kentucky for August and September 2018.

**PERSON RESPONSIBLE:** Sarah E. Lawler

Energy Kentucky, Inc.  
Rate Case Expense  
No. 2018-00261  
Junt 0186028

Document/ Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants					Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total	
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return					Demolition Study
<b>EXPENSES INCURRED TO DATE</b>															
<b>Actual Costs Prior to August</b>						0.00	0.00	448.87	22,183.62	0.00	0.00	0.00	1,358.19	0.00	23,990.68
<b>August 2018</b>															
CR09185	8-Aug-18	7-Sep-18	Goss Samford   Professional Legal Services	17.10	\$245.00			3,979.97							3,979.97
CR09185	8-Aug-18	7-Sep-18	Goss Samford   Professional Legal Services	21.70	\$175.00			3,807.70							3,807.70
CR09185	8-Aug-18	7-Sep-18	Goss Samford   Professional Legal Services	7.50	\$75.00			534.35							534.35
CR09185	8-Aug-18	7-Sep-18	Goss Samford   Professional Legal Services	N/A - Travel	N/A - Travel			26.88							26.88
CR07599	10-Apr-18	17-Aug-18	Arcadis US, Inc.   Consulting Work	N/A	N/A					9,500.00					9,500.00
CR10224	20-Aug-18	21-Sep-18	Goss Samford   Professional Legal Services	11.80	\$245.00			2,746.45							2,746.45
CR10224	20-Aug-18	21-Sep-18	Goss Samford   Professional Legal Services	12.40	\$175.00			4,305.88							4,305.88
CR10224	20-Aug-18	21-Sep-18	Goss Samford   Professional Legal Services	4.90	\$75.00			349.12							349.12
CR10224	20-Aug-18	21-Sep-18	Goss Samford   Professional Legal Services	N/A - Travel	N/A - Travel			152.32							152.32
CR10224	22-Aug-18	28-Aug-18	Dr. Roger A Morin   Consulting Work	N/A	N/A					31,000.00					31,000.00
<b>August 2018</b>						0.00	0.00	15,702.67	0.00	31,000.00	9,500.00	0.00	0.00	0.00	56,202.67
<b>Actual Costs thru August</b>						0.00	0.00	16,151.54	22,183.62	31,000.00	9,500.00	0.00	1,358.19	0.00	80,193.35
<b>September 2018</b>															
CR16216	28-Mar-18	11-Sep-18	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	5.00	\$280.00			1,300.00							1,300.00
CR16216	28-Mar-18	11-Sep-18	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	21.50	\$170.00			3,655.00							3,655.00
CR16216	28-Mar-18	11-Sep-18	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	2.00	\$110.00			220.00							220.00
CR16216	28-Mar-18	11-Sep-18	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	10.00	\$100.00			1,000.00							1,000.00
CR16216	23-Aug-18	11-Sep-18	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	12.00	\$280.00			3,120.00							3,120.00
CR16216	23-Aug-18	11-Sep-18	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	1.00	\$170.00			170.00							170.00
CR16216	23-Aug-18	11-Sep-18	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	19.00	\$145.00			2,755.00							2,755.00
CR16216	23-Aug-18	11-Sep-18	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	6.50	\$110.00			715.00							715.00
CT4017	7-Aug-18	30-Sep-18	State of Kentucky   Records Requests	N/A	N/A									25.00	25.00
CT9102	25-Aug-18	30-Sep-18	Employee 3 Office Supplies & Meals	N/A	N/A							33.88	129.84	163.72	
<b>September 2018</b>						0.00	0.00	0.00	12,935.00	0.00	0.00	0.00	33.88	154.84	13,123.72
<b>Actual Costs to Date</b>						0.00	0.00	16,151.54	35,118.62	31,000.00	9,500.00	0.00	1,392.07	154.84	93,317.07
<b>EMIZED ESTIMATE OF TOTAL COSTS TO BE INCURRED</b>															
			Professional Legal Services	1,189.75	210.00			249,848.46							249,848.46
			Depreciation Study   Consulting Work	234.60	170.00			39,881.38							39,881.38
			Non Hour Based Costs	N/A	N/A				49,000.00	0.00	100,000.00	33,607.93	9,845.16	162,453.09	
<b>Estimate Costs to be Incurred</b>						0.00	0.00	249,848.46	39,881.38	49,000.00	0.00	100,000.00	33,607.93	9,845.16	482,182.93
<b>ALL PROJECTED EXPENSES ASSOCIATED WITH THE RATE CASE</b>						0.00	0.00	266,000.00	75,000.00	80,000.00	9,500.00	100,000.00	35,000.00	10,000.00	575,500.00



**INVOICE**

**Remit Payments To:**  
 Arcadis US, Inc.  
 Bank of America | Acct. No. [REDACTED]  
 ACH: [REDACTED] | Wire: [REDACTED] | SWIFT: [REDACTED]  
 Remittance Info: remit [REDACTED]@arcadis-us.com  
 62638 Collections Center Drive | Chicago, IL 60693-0626

ACCOUNTS PAYABLE  
 DCP MIDSTREAM  
 PO BOX 4870  
 PORTLAND, OR 97208-4870

Invoice Date: April 10, 2018  
 Project No: LX001001.0001  
 Invoice No: 0901632  
 Payment Terms: 45 Days  
 Invoice Due Date: May 25, 2018

Budgetary Estimate for Demolition and Cavern Closure  
 ErlangerGas Plant  
Professional Services from February 19, 2018 to March 25, 2018

Task	00001	Erlanger Plant Estimate		
Fee				
Total Fee		9,500.00		
Percent Complete		100.00	Total Earned	9,500.00
			Previous Fee Billing	0.00
			Current Fee Billing	9,500.00
			<b>Total Fee</b>	<b>9,500.00</b>
			<b>Total this Task</b>	<b>\$9,500.00</b>
			<b>Total this Invoice</b>	<b>\$9,500.00</b>

**INVOICE**

DATE: 10-Jul-18

FROM: DR. ROGER A. MORIN



TO: Duke Energy Kentucky

ATT: Rocco D'Ascenzo, Associate General Counsel

RE: Duke Energy Kentucky Natural Gas Distribution Rates 2018  
Rate of Return Expert Testimony

**PROFESSIONAL FEES**

Preparation of expert testimony and exhibits	
Retainer payment	\$31,000
<b>TOTAL PROFESSIONAL FEES</b>	<b>\$31,000</b>
<b>TOTAL AMOUNT DUE</b>	<b>\$31,000</b>



Excellence Delivered *As Promised*

# INVOICE

## Gannett Fleming Valuation and Rate Consultants, LLC

Duke Energy Kentucky  
Attn: [REDACTED], Director, Asset Accounting  
Mail Code DEC 42A  
P.O. Box 1321  
Charlotte, NC 28201

ACH/EFT Payment Information:  
ABA: [REDACTED]  
Account No.: [REDACTED]  
Account Name: Gannett Fleming

Check Payment Information:  
Gannett Fleming Valuation and Rate Consultants, LLC  
PO Box 829160  
Philadelphia, PA 19182-9160

Project: 063648  
Invoice No: 063648\*3231  
Invoice Date: March 28, 2018

Federal EIN: [REDACTED]  
Send Remit Info: [REDACTED]@gfnet.com

Invoice Period: February 3, 2018 through March 2, 2018

Project Manager : [REDACTED] [REDACTED]@gfnet.com 717 763-[REDACTED]

Depreciation Study - Gas

### Summary of Current Charges

Phase 000	- DEPR-GAS	\$ 6,175.00
	Total Charges	\$ 6,175.00
	<b>Total Due This Invoice .....</b>	<b>\$6,175.00</b>





Excellence Delivered *As Promised*

Project: 063648  
Invoice No: 063648\*3231  
Invoice Date: March 28, 2018

**Gannett Fleming Valuation and Rate Consultants, LLC**

Phase 000 -- Depr-Gas

<b>Labor Costs</b>			
<b><u>Labor Classification</u></b>	<b><u>Hours</u></b>	<b><u>Rate</u></b>	<b><u>Amount</u></b>
Assistant Analyst I	10.00	\$ 100.00	\$ 1,000.00
Analyst	21.50	170.00	3,655.00
John J. Spanos	5.00	260.00	1,300.00
Support Staff	2.00	110.00	220.00
			<hr/>
	<b>Total Labor Costs</b>		<b>\$ 6,175.00</b>
	<b>Total Phase -- 000</b>		<hr/> <b>\$ 6,175.00</b>



*Excellence Delivered As Promised*

# INVOICE

## Gannett Fleming Valuation and Rate Consultants, LLC

Duke Energy Kentucky  
Attn: [REDACTED], Director, Asset Accounting  
Mail Code DEC 42A  
P.O. Box 1321  
Charlotte, NC 28201

ACH/EFT Payment Information:  
ABA: [REDACTED]  
Account No.: [REDACTED]  
Account Name: Gannett Fleming

Check Payment Information:  
Gannett Fleming Valuation and Rate Consultants, LLC  
PO Box 829160  
Philadelphia, PA 19182-9160

Project: 063648  
Invoice No: 063648\*3699  
Invoice Date: August 23, 2018

Federal EIN: [REDACTED]  
Send Remit Info: [REDACTED]@gfnet.com

Invoice Period: June 30, 2018 through August 3, 2018

Project Manager : [REDACTED] [REDACTED]@gfnet.com 717 763 [REDACTED]  
Depreciation Study - Gas

### Summary of Current Charges

Phase 000	- DEPR-GAS	\$ 6,760.00
	Total Charges	<u>\$ 6,760.00</u>
	Total Due This Invoice .....	<b>\$6,760.00</b>



*Excellence Delivered As Promised*

Project: 063648  
Invoice No: 063648\*3699  
Invoice Date: August 23, 2018

**Gannett Fleming Valuation and Rate Consultants, LLC**

Phase 000 -- Depr-Gas

<b>Labor Costs</b>			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	1.00	\$ 170.00	\$ 170.00
Assistant Analyst	19.00	145.00	2,755.00
John J. Spanos	12.00	260.00	3,120.00
Support Staff	6.50	110.00	715.00
			<hr/>
	<b>Total Labor Costs</b>		<b>\$ 6,760.00</b>
	<b>Total Phase -- 000</b>		<hr/> <b>\$ 6,760.00</b>

Thursday, August 23, 2018 12:37 PM

**DROP OFF ADDRESS**

139 East Fourth Street  
Cincinnati, Oh 45202

Instructions: Please call [REDACTED] at 513-287-[REDACTED] upon arrival to the lobby.



**WHAT WAS THE ORDER?**

[REDACTED] **\$10.30**

**Chicken Salad (\$6.85)**

No Rice, No Beans, Fresh Tomato Salsa,  
Tomatillo-Red Chili Salsa, Sour Cream,  
Cheese, Chipotle-Honey Vinaigrette

**Chips & Guacamole (\$3.45)**

[REDACTED] **\$10.30**

**Chicken Bowl (\$6.85)**

White Rice, Fajita Veggies, Black Beans,  
Fresh Tomato Salsa, Roasted Chili-Corn  
Salsa, Tomatillo-Red Chili Salsa, Cheese,  
Romaine Lettuce

**Chips & Guacamole (\$3.45)**

[REDACTED] **\$4.75**

**Carnitas KidsBYO (\$4.75)**

2 Soft Flour Tortillas, Roasted Chili-Corn  
Salsa, Cheese, No Side, No Drink

Delivery Fee	\$5.99
Subtotal	\$31.34
Tax	\$0.00

Tip \$2.54

Total **\$33.88**

Payment Method  
(Card Ending In): XXXXXXXXXXXXX8396

*Please do not reply to this message. It will go into the ether.*

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## ORDER DETAILS

Submitted  
Ordered by: [REDACTED]  
Order #: 7202839887  
Order date: August 16, 2018

## SHIPPING INFORMATION

[REDACTED]  
PRT-138EAST4THS  
139 E 4TH ST  
[REDACTED]  
CINCINNATI, OH 45202  
USA

## ACCOUNTING INFORMATION

Budget Center  
Purchase Order  
Purchase Order Release

## ORDER RECEIPT

TOTAL **\$350.23**

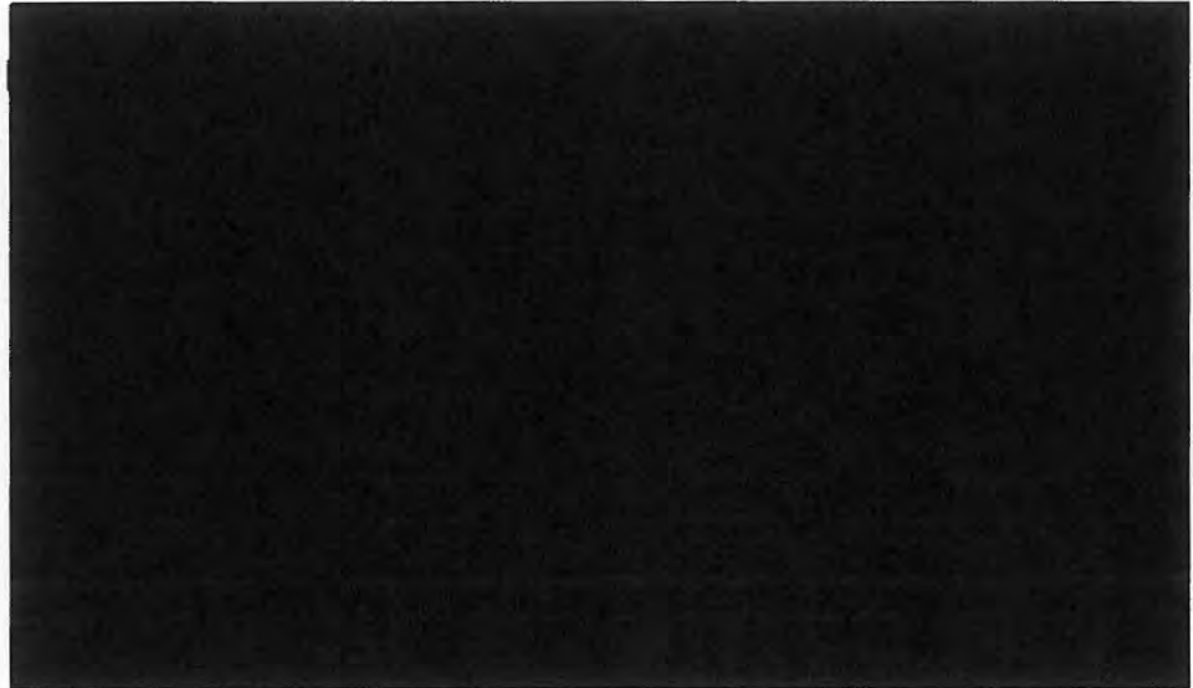
ITEM PRICE QTY TOTAL

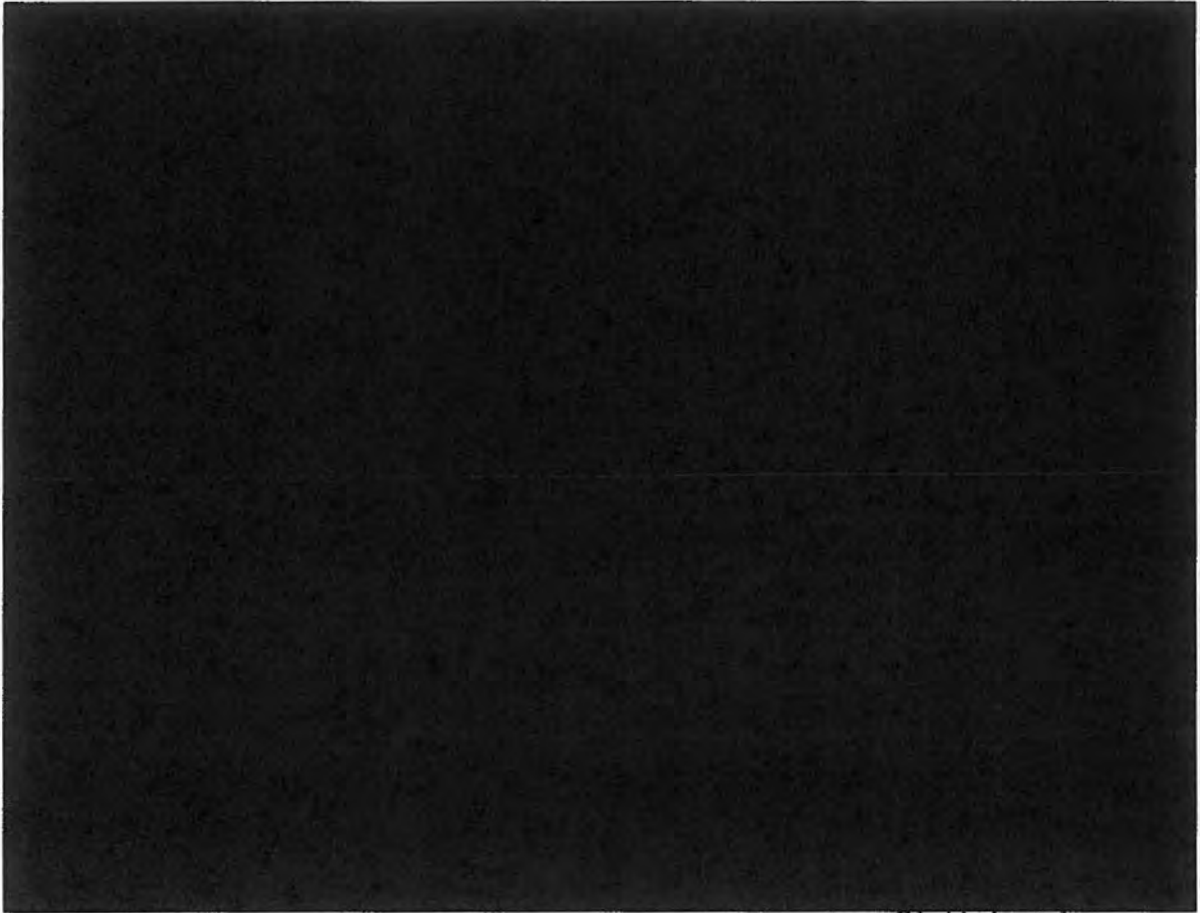


Avery® Collated Legal Exhibit Divider Sets -  
Allstate® Style, Letter Size, Side Tab, A-Z, 1/St  
Customer Item # 901304 | Staples Item # 901304 | MFR  
Item # 1700

*Ky Gas Rate Case*  
\$3.99 ST/1 10/

**\$39.90**





Staples Brights Colored Paper, 8.5" x 11", Red,  
Ream, 500/Ream (25205)  
Customer Item # 490880 | Staples Item # 490880 | MFR  
Item # 25205

*Ky Gas Rate Case*

\$14.99 RM/500

3  
↓

\$44.97



Staples Brights Colored Paper, 8.5" x 11", Orange,  
Ream, 500/Ream (25208)  
Customer Item # 490881 | Staples Item # 490881 | MFR  
Item # 25208

*Ky Gas Rate Case*

\$14.99 RM/500

3  
✓

\$44.97



Alison Lundergan Grimes  
Secretary of State

Commonwealth of Kentucky  
Office of the Secretary of State  
Suite 156, State Capitol  
Frankfort, KY 40601

Fax (502) 564-4075  
Corporate Filings (502) 564-3490  
Corporate Records (502) 564-3490

### Records Request Receipt

██████████  
DUKE ENERGY  
139 E 4TH ST  
CINCINNATI OH 45202

Records Request ID: 98861  
Customer ID: 48610  
Date: Wednesday, August 8, 2018  
Total Amount: \$15.00  
Total Amount Paid (to Records): \$15.00  
Corporate Records Balance: \$0.00

Payments Received:  
Amount: \$15.00, Method: Credit card

All charges have been paid in full. The documents requested are listed below.

Document	Pages/Quantity	Cost
DUKE ENERGY KENTUCKY INC (0052829-09-99997)		
Certified Copies (\$10.00 plus \$0.50 per page after 5 pages)	1 page	\$10.00
EMAIL (\$5.0000)	1	\$5.00

Receipt to Customer Organization Search

Page 1 of 1

The transaction was completed successfully. The Certificate of Existence / Authorization for DUKE ENERGY KENTUCKY, INC. is now ready for viewing and printing.

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<b>Certificate number</b>	205536
<b>Jurisdiction</b>	Kentucky Public Service Commission
<b>Certificate Type</b>	Certificate of Existence / Authorization
<b>Certificate Date</b>	8/7/2018
<b>Company</b>	DUKE ENERGY KENTUCKY, INC.
<b>Company ID</b>	0052929.09.99997
<b>Charge</b>	\$10.00
<b>Certificate Web Address</b>	<a href="http://app.sos.ky.gov/corpcertificates/36/2018080700205536.pdf">http://app.sos.ky.gov/corpcertificates/36/2018080700205536.pdf</a>

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