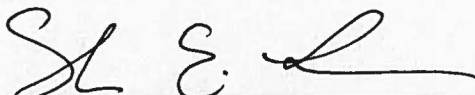



**VERIFICATION**

STATE OF OHIO                    )  
  )  
COUNTY OF HAMILTON        )        SS:

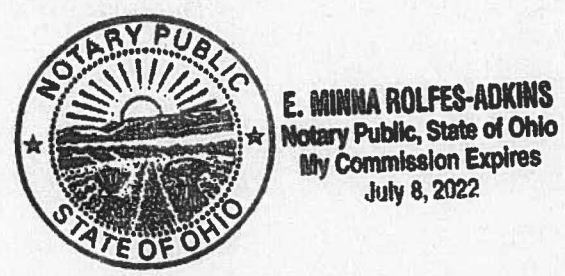
The undersigned, Sarah E. Lawler, Director Rates & Regulatory Planning, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing supplemental data requests and that the answers contained therein are true and correct to the best of her knowledge, information and belief.

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

Subscribed and sworn to before me by Sarah E. Lawler on this 19<sup>th</sup> day of November, 2018.

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

My Commission Expires: July 8, 2022



**KYPSC CASE NO. 2018-00261**  
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**SECOND 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 2<sup>nd</sup> Supplemental Attachment which includes detailed revenue and expense for the actual months of December 2017 through October 2018 and the forecasted month of November 2018. The forecasted months will be updated as the actual information becomes available.

**PERSON RESPONSIBLE:** Sarah E. Lawler

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2018-00281  
MONTHLY REVENUES AND EXPENSES BY ACCOUNT  
BASE PERIOD

KyPSC Case No. 2018-00261  
STAFF-DR-01-046 2nd Supplemental Attachment  
WITNESS RESPONSIBLE:  
S. E. LAWLER  
PAGE 1 OF 4

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	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	DEPR	403	12,414,642	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	1,057,728	1,160,236
403150	Depreciation Expense - ARO	DEPR	403	0	0	6,282	6,282	(12,564)	0	0	0	0	0	0	0	0
404200	Amort Exp - Limited Term	DEPR	404	2,099,955	147,346	147,251	154,931	148,629	148,613	138,341	139,327	187,266	258,532	258,619	259,717	111,383
407355	DSM Amortization	OTH	407	(1,134,540)	561,463	(233,576)	(329,245)	(355,219)	(402,968)	(42,090)	(10,616)	(96,714)	(53,927)	(34,788)	(136,860)	0
408000	General Taxes	OTHTX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408015	Ohio Property Taxes - General	OTHTX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408040	Taxes Property - Allocated	OTHTX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408050	Kentucky Property Tax - Gas	OTHTX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408090	West Virginia Property Tax-Gas	OTHTX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408095	Misc States Property Tax	OTHTX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	2,903,742	227,667	242,250	242,250	242,250	249,945	242,250	242,250	242,250	242,250	242,250	242,250	245,880
408150	State Unemployment Tax	OTHTX	408	2,550	33	3,915	771	(2,341)	15	57	(31)	12	30	64	25	0
408151	Federal Unemployment Tax	OTHTX	408	2,668	334	1,728	(50)	(278)	327	369	349	(257)	(234)	6	374	0
408152	Employer FICA Tax	OTHTX	408	382,531	27,658	33,103	32,164	45,161	32,183	33,300	37,847	30,873	43,020	34,815	32,407	0
408205	Highway Use Tax	OTHTX	408	243	0	258	0	0	6	(24)	0	1	0	0	2	0
408410	Social Security Taxes	OTHTX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408490	Indiana Highway Use Tax	OTHTX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	4,393	0	0	0	1,318	0	879	439	0	879	439	439	0
408530	Ohio Highway Use	OTHTX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408550	Kentucky Highway Use	OTHTX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	7,000	0	0	(7,000)	0	0	5,000	0	0	(5,000)	0	0
408800	Federal Highway Use Tax - Gas	OTHTX	408	172	0	0	1	0	0	0	162	8	1	0	0	0
408851	Sales and Use Expense	OTHTX	408	(1,791)	0	(2)	(243)	0	5	1	(1,558)	6	(6)	0	6	0
408960	Allocated Payroll Taxes	OTHTX	408	248,187	69,852	47,279	24,094	(7,821)	9,795	3,532	8,813	17,437	16,151	1,979	4,732	52,344
409060	Federal Income Taxes Utility Op Income	FIT	409	3,804,866	317,056	317,056	317,056	317,056	317,056	317,056	317,056	317,056	317,056	317,056	317,056	317,056
409104	State/Local Inc Tx Exp Utility Op Inc PY	FIT	409	248,993	258,385	0	0	0	0	0	0	0	(362,318)	0	352,926	0
409180	State/Local Inc Tax Exp Utility Op Inc	FIT	409	117,028	9,752	9,752	9,752	9,752	9,752	9,752	9,752	9,752	9,752	9,752	9,752	9,756
409193	Fed Inc Tax - Utility Operating Inc - PY	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
409233	State/Local Inc Tax - Oth Inc & Ded - PY	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
409980	Taxes Alloc From Serv Co - Gas Federal	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
409985	Taxes Alloc From Serv Co - Gas State	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
410060	Deferred FIT Utility Operating Inc	FIT	410	(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)
410109	Def FIT - Utility Operating Inc - PY	FIT	410	0	0	0	0	0	0	0	0	0	0	0	0	0
410112	Defer SIT Utility Operating Inc - PY	FIT	410	0	0	0	0	0	0	0	0	0	0	0	0	0
410113	UTP Tax Expense State Utility Prior Year	FIT	410	0	0	0	0	0	0	0	0	0	0	0	0	0
410130	UTP DFIT Utility Prior Year	FIT	410	0	0	0	0	0	0	0	0	0	0	0	0	0
410131	UTP DSIT Utility Prior Year	FIT	410	0	0	0	0	0	0	0	0	0	0	0	0	0
410160	Deferred SIT Utility Operating Inc	FIT	410	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
410195	UTP Tax Expense Fed Utility Prior Year	FIT	410	0	0	0	0	0	0	0	0	0	0	0	0	0
411060	Deferred FIT Credit - Utility Op Inc	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411065	Amortization of Investment Tax Credit	FIT	411	(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)
411106	Def FIT Credit - Utility Oper Inc - PY	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411107	Def SIT Credit - Utility Oper Inc - PY	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411113	UTP Tax Expense State Utility Prior Year	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411130	UTP DFIT Utility Prior Year	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411131	UTP DSIT Utility Prior Year	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411160	Deferred SIT Credit - Utility Op Inc	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411195	UTP Tax Expense Fed Utility Prior Year	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
426510	Other	CO	426	0	0	0	0	0	0	0	0	0	0	0	0	0
426891	IC Sale of AR Fees VIE	CO	426	176,326	10,568	13,129	14,836	13,448	15,205	15,508	16,502	17,012	17,620	16,859	16,223	9,416
480000	Residential Sales-Gas	REV	480	67,130,098	8,340,117	13,132,271	10,339,872	7,453,246	7,158,228	3,715,099	2,438,671	2,311,836	2,308,927	2,345,845	2,647,830	4,938,356
480990	Gas Residential Sales-Unbilled	REV	480	668,712	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)	1,081,845	1,894,697
481000	Industrial Sales-Gas	REV	481	1,558,700	240,524	386,075	292,172	203,083	185,536	75,665	35,022	35,620	36,750	(272,701)	267,485	73,469
481090	Gas Industrial Sales Unbilled	REV	481	(32,991)	(4,020)	(18,173)	(25,437)	12,904	(25,972)	(4,562)	1,213	746	5,200	(5,320)	8,255	22,175
481200	Gas Commercial Sales	REV	481	24,279,828	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	879,659	1,922,747
481290	Gas Commercial Sales Unbilled	REV	481	29,132	664,424	(481,813)	(306,544)	(24,421)	(473,678)	(269,300)	(106,366)	2,814	20,132	(22,153)	318,324	707,713
482000	Other Sales to Public Auth-Gas	REV	482	2,376,152	304,155	529,945	401,649	292,314	280,594	113,606	64,621	54,153	55,528	40,146	71,285	168,156
482090	Gas OPA Unbilled	REV	482	3,583	69,551	(116,309)	(64,160)	79,980	(104,376)	(35,969)	(880)	1,181	3,864	(4,684)	62,683	112,702
482200	Gas Public St Hwy LtnG	REV	482	925	80	85	78	81	79	78	82	80	79	82	78	43

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

Account	Description	Code	FERC	Total	ACTUAL												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	
484000	Interdepartmental Sales	REV	484	33,804	4,259	6,726	8,445	6,070	5,204	2,882	143	18	19	19	19	0	
487001	Discounts Earn/Lost-Gas	REV	487	0	0	0	0	0	0	0	0	0	0	0	0	0	
488000	Misc Service Revenue-Gas	REV	488	35,502	2,422	2,236	1,976	2,303	2,041	1,806	1,962	1,470	1,673	2,658	10,622	4,333	
488100	IC Misc Svc Reg Gas Reg	REV	488	471,491	2,850	42,580	42,580	85,160	0	42,580	42,580	42,580	42,580	42,580	42,580	42,580	
489000	Transp Gas of Others	REV	489	1,560,092	139,934	147,775	123,614	138,802	134,169	116,181	123,263	122,956	127,747	32,678	223,469	129,504	
489010	IC Gas Transp Rev Reg	REV	489	498,924	43,506	43,506	43,506	43,506	43,506	43,506	43,506	43,506	43,506	43,506	57,078	50,292	
489020	Comm Gas Transp Only	REV	489	1,210,980	151,543	172,211	120,195	152,563	104,805	60,321	55,117	53,796	57,313	56,418	90,092	136,606	
489025	Comm Gas Transp Unbilled	REV	489	15,711	38,494	(26,085)	(18,288)	(2,731)	(24,163)	(15,445)	(6,046)	247	1,337	(894)	15,868	53,417	
489030	Indust Gas Transp Only	REV	489	2,904,437	301,071	343,666	281,574	306,852	253,535	198,410	170,050	188,413	199,551	199,505	241,988	219,822	
489035	Indust Gas Transp Unbilled	REV	489	10,957	(9,303)	(41,236)	(58,273)	21,872	(48,519)	(14,297)	(2,302)	782	11,236	(8,648)	72,035	87,610	
489040	OPA Gas Transp Only	REV	489	378,337	59,371	67,643	45,514	51,699	37,094	12,770	10,331	10,991	10,357	11,488	26,333	35,646	
489045	OPA Gas Transp Unbilled	REV	489	8,384	12,663	(18,991)	(10,592)	12,494	(16,223)	(5,997)	(530)	221	751	(612)	9,321	25,879	
489200	Transportation Fees	REV	489	0	0	(2)	2	0	0	0	0	0	0	0	0	0	
493010	Rent from Gas Properties - I/C	REV	493	1,208	0	0	0	0	0	0	0	0	0	0	0	1,208	
495031	Gas Losses Damaged Lines	REV	495	22,371	218	117	13,685	883	44	72	1,724	2,254	2,960	282	132	0	
496020	Provision for Rate Refund	REV	496	(2,920,097)	0	(588,711)	(469,319)	(433,381)	(501,976)	(254,099)	(196,486)	(192,079)	(193,353)	(169,431)	352,446	(273,708)	
711000	Gas Boiler Labor	PO	711	8,574	407	828	6,066	498	447	288	40	0	0	0	0	0	
712000	Gas Production-Other Power Ex	PO	712	14,129	10,621	825	0	1,042	555	362	9	9	12	668	26	0	
717000	Liq Petro Gas Exp-Vapor Proc	PO	717	116,715	9,373	5,164	5,467	8,402	1,920	10,025	17,383	15,460	21,791	4,469	7,334	9,927	
728000	Liquid Petroleum Gas	PO	728	1,677,312	382,448	1,281,656	0	0	633	0	0	0	0	0	0	12,575	
735000	Gas Misc Production Exp	PO	735	62,779	3,128	22,325	10,713	14,193	564	193	48	171	134	39	2,246	9,025	
742000	Maint Gas Production Equipmen	PM	742	131,279	18,522	21,371	5,900	3,226	16,962	4,177	39,688	3,775	1,463	1,029	6,316	8,550	
801000	Purchases Gas & NGL	Fuel	801	38,851,038	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	2,160,109	3,417,142	
801001	Purchases Gas & NGL-Aff	Fuel	801	1,854,835	174,141	179,009	174,298	169,936	165,820	165,945	165,849	165,938	165,982	161,963	165,954	0	
805002	Unrecovered Purchase Gas Adj	Fuel	805	(520,248)	(2,127,234)	(505,587)	1,626,044	1,296,841	1,533,437	455,644	(473,375)	6,978	(419,233)	(548,068)	(1,365,695)	0	
805003	Purchase Gas Cost Unbilled Rev	Fuel	805	512,853	1,746,593	(959,758)	(960,929)	125,397	(994,550)	(888,490)	(66,389)	10,685	32,796	(41,245)	880,398	1,728,345	
807000	Gas Purchased Expenses	PO	807	557,076	30,866	70,455	80,390	73,845	35,524	34,806	40,390	37,317	53,247	30,170	47,565	22,401	
807100	I/C Gas Purchased Expenses	PO	807	17,335	1,034	5,053	3,146	1,433	690	1,009	927	466	656	1,173	1,748	0	
813001	Other Gas Supply Expenses	PO	813	200,595	42,857	23,687	96,461	(18,736)	15,140	4,484	(24,448)	37,244	10,317	(6,764)	20,353	0	
850001	Operation Supv & Eng-Tran	TO	850	413	0	0	0	0	0	0	88	158	148	19	0	0	
859000	Other Expenses-Trans	TO	859	3,224	0	0	0	0	0	0	0	0	1,228	921	1,075	0	
863000	Transm-Maint of Mains	TM	863	0	0	0	0	0	0	0	0	0	0	0	0	0	
871000	Distribution Load Dispatching	DO	871	133,990	11,641	12,759	11,808	12,416	10,951	12,096	12,772	7,335	5,460	5,059	19,059	12,634	
874000	Mains And Services	DO	874	2,239,187	165,233	140,492	160,380	126,225	199,889	108,645	153,538	182,564	188,574	299,085	295,615	218,947	
875000	Measuring And Reg Stations-Ge	DO	875	7,005	11	10	4,525	425	49	1,362	12	47	542	11	11	0	
876000	Measuring & Reg Station-Indus	DO	876	23,063	1,856	129	0	1,091	0	1,464	782	2,075	4,489	6,928	4,249	0	
878000	Meter And House Regulator Exp	DO	878	1,404,814	244,899	64,033	35,615	33,373	47,594	18,199	35,048	182,500	140,688	362,539	67,834	172,492	
879000	Customer Installation Expense	DO	879	1,125,531	85,180	127,001	140,935	108,167	59,001	73,796	77,301	85,704	120,635	75,912	79,407	92,492	
880000	Gas Distribution-Other Expense	DO	880	1,736,169	188,819	166,621	121,759	192,018	113,930	82,649	130,277	95,752	249,414	127,595	118,526	148,809	
887000	Maintenance of Mains	DM	887	1,492,589	73,442	109,971	92,696	264,147	175,126	133,653	76,734	77,299	153,608	120,307	99,345	116,261	
889000	Maint-Meas/Reg Stn Equip-Gas	DM	889	34,896	3,548	314	1,670	4,869	1,692	0	1,387	5,602	6,598	1,361	3,342	4,513	
892000	Maintenance of Services	DM	892	730,977	109,962	7,046	3,374	16,258	23,539	87,762	89,311	82,570	49,901	159,035	51,492	50,727	
893000	Maint - Meters And House Reg	DM	893	471,002	35,205	44,902	17,293	30,061	23,726	44,478	36,973	32,821	65,388	61,113	60,089	18,953	
894000	Maint-Other Distribution Equip	DM	894	(82,587)	(46,691)	(7,168)	(14,731)	(7,724)	2,054	(4,085)	1,415	(7,599)	(7,903)	4,239	1,996	3,610	
901000	Supervision-Cust Accts	CO	901	451,849	61,958	45,049	42,255	36,449	52,074	37,806	38,015	20,916	31,724	39,289	31,751	14,563	
902000	Meter Reading Expense	CO	902	299,585	35,301	28,767	39,983	32,366	25,221	36,830	20,596	24,244	19,355	16,991	18,726	1,205	
903000	Cust Records & Collection Exp	CO	903	1,784,369	94,661	268,404	52,240	151,571	188,525	172,513	115,865	161,796	151,341	174,098	173,525	79,830	
903100	Cust Contracts & Orders-Local	CO	903	160,924	15,089	6,912	10,221	29,270	8,672	8,522	12,524	3,332	10,577	12,745	8,518	34,542	
903200	Cust Billing & Acct	CO	903	711,768	52,646	58,631	132,827	80,200	49,451	61,230	40,024	42,130	50,096	45,305	44,140	55,088	
903250	Cust Billing - Common	CO	903	0	0	0	0	0	0	0	0	0	0	0	0	0	
903300	Cust Collecting-Local	CO	903	159,527	12,626	8,900	10,373	25,158	8,810	9,695	11,572	8,474	12,851	12,824	9,899	28,345	
903400	Cust Receiv & Collect Exp-Edp	CO	903	31,439	2,457	2,293	2,070	2,205	2,648	2,458	1,772	3,114	1,731	2,287	4,074	4,330	
903891	IC Collection Agent Revenue	CO	903	(45,345)	(4,482)	(5,074)	(4,344)	(3,924)	(3,670)	(3,585)	(4,372)	(4,217)	(3,956)	(3,853)	(3,868)	0	
904001	BAD DEBT EXPENSE	CO	904	7,713	(398)	4,427	0	0	3,159	525	0	0	0	0	0	0	
904003	Cust Acctg-Loss On Sale-A/R	CO	904	48,043	0	0	0	0	0	0	0	0	0	0	0	48,043	
905000	Misc Customer Accts Expenses	CO	905	260	23	0	21	39	28	41	28	30	22	26	2	0	
908000	Cust Asst Exp-Conservation Pro	CSI	908	12	0	3	0	2	0	3	4	0	0	0	0	0	
908150	Commer/Indust Assistance Exp	CSI	908	0	0	0	0	0	0	0	0	0	0	0	0	0	
908160	Cust Assist Exp-General	CSI	908	154,574	9,828	13,638	12,948	13,568	12,632	13,845	13,924	13,937	14,022	14,993	14,019	7,220	

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

KyPSC Case No. 2018-00261  
STAFF-DR-01-046 2nd Supplemental Attachment  
WITNESS RESPONSIBLE:  
S. E. LAWLER  
PAGE 3 OF 4

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	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
909650	Misc Advertising Expenses	CSI	909	3,000	0	437	138	0	0	0	0	683	396	0	1,346	0
910000	Misc Cust Serv/Inform Exp	CSI	910	189,429	22,954	13,229	13,933	14,932	15,496	15,432	14,375	15,707	17,591	16,819	15,009	13,952
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	83,753	16,178	13,415	3,512	1,185	7,173	3,954	4,624	6,337	6,738	2,287	6,488	11,862
911000	Supervision	CSI	911	2,106	19	0	26	45	73	0	41	37	40	38	71	1,716
912000	Demonstrating & Selling Exp	SE	912	140,751	7,489	8,361	10,759	8,901	10,479	15,954	12,079	11,160	13,922	13,656	12,840	15,151
913001	Advertising Expense	SE	913	8,404	1,747	0	522	1,660	500	989	851	150	792	641	452	0
920000	A & G Salaries	AGO	920	2,154,686	183,696	171,446	171,897	124,598	189,431	188,496	250,780	192,451	198,392	125,000	187,591	170,908
921100	Employee Expenses	AGO	921	141,450	3,076	14,946	25,711	12,216	8,722	10,380	3,427	(1,645)	13,262	21,767	16,493	13,095
921101	Employee Exp - NC	AGO	921	14	0	2	0	0	0	12	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	385	5	373	0	7	0	0	0	0	0	0	0	0
921200	Office Expenses	AGO	921	216,145	34,661	1,660	17,305	(32,915)	77,041	10,061	20,854	(9,965)	43,263	38,238	(4,416)	20,358
921300	Telephone And Telegraph Exp	AGO	921	25	0	2	0	3	2	5	2	2	5	3	1	0
921400	Computer Services Expenses	AGO	921	199,559	20,048	7,492	13,663	65,289	(25,545)	19,697	9,225	37,790	14,343	11,126	3,309	23,142
921540	Computer Rent (Go Only)	AGO	921	180,693	14,004	16,396	16,270	15,624	15,127	13,098	17,877	15,717	18,759	20,703	17,091	27
921600	Other	AGO	921	600	11	126	52	187	16	86	4	15	7	40	36	20
921980	Office Supplies & Expenses	AGO	921	471,588	37,765	30,742	34,496	39,228	33,288	51,264	34,049	34,902	59,211	42,136	42,188	32,319
922000	Admin Exp Transfer	AGO	922	391	287	0	0	0	0	0	0	8	26	32	38	0
923000	Outside Services Employed	AGO	923	1,759,689	103,817	69,414	120,884	138,779	81,423	158,852	255,095	139,408	107,623	175,290	360,253	48,851
923980	Outside Services Employee &	AGO	923	(23,853)	661	(1,640)	(1,461)	2,581	(3,304)	2,365	(855)	(1,092)	(6,276)	(6,307)	(8,605)	80
924000	Property Insurance	AGO	924	552	(82)	19	80	(78)	48	1	(162)	699	80	(133)	80	0
924100	Admin-EH&S Expense	AGO	924	4	0	0	0	0	0	0	0	0	0	0	4	0
924050	Inter-Co Prop Ins Exp	AGO	924	9,147	5,977	292	292	292	292	292	292	292	292	292	292	250
924980	Property Insurance For Corp.	AGO	924	53,305	4,605	4,390	4,390	4,390	4,390	4,390	4,390	4,390	4,390	4,390	4,390	4,800
925000	Injuries & Damages	AGO	925	23,085	6,827	1,471	1,476	1,506	907	1,183	1,021	880	423	5,576	1,087	728
925050	INTER-CO NON-PROP EXP	AGO	925	417	0	0	0	0	0	0	0	0	0	0	0	417
925051	INTER-CO GEN LIAB EXP	AGO	925	79,658	22,825	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,833
925200	Injuries And Damages-Other	AGO	925	2,278	170	189	217	186	222	227	196	209	221	232	209	0
925300	Environmental Inj & Damages	AGO	925	100,934	439	0	0	13,568	0	0	85,939	0	0	988	0	0
925980	Injuries And Damages For Corp.	AGO	925	4,024	358	363	363	363	363	363	363	363	363	363	363	36
926000	EMPL PENSIONS AND BENEFITS	AGO	926	2,073,875	605,558	138,845	125,945	150,301	136,037	126,568	198,205	126,528	136,112	126,826	84,590	118,360
926420	Employees' Tuition Refund	AGO	926	27	0	0	0	0	0	0	0	0	27	0	0	0
926430	Employees'Recreation Expense	AGO	926	233	23	0	0	10	0	31	1	34	18	1	16	99
926600	Employee Benefits-Transferred	AGO	926	940,301	164,772	119,296	85,252	71,508	52,263	63,893	59,016	79,532	89,549	80,824	20,284	54,112
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(266,585)	0	260	(44,677)	(22,209)	(38,064)	(26,172)	(26,172)	(26,172)	(26,172)	(26,172)	(26,172)	(4,863)
928006	State Reg Comm Proceeding	AGO	928	187,968	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,694	15,694	15,694	15,694	16,895
928032	Prof Fees Outside Services	AGO	928	85	0	0	0	0	0	0	0	0	0	0	85	0
928053	Travel Expense	AGO	928	125	0	0	93	(93)	0	0	0	0	0	0	125	0
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	(52,496)	(4,156)	(7,693)	(24,497)	(6,867)	(5,679)	(3,182)	(268)	(49)	(31)	(31)	(43)	0
929500	Admin Exp Transf	AGO	929	(187,288)	(15,871)	(10,299)	(17,912)	(17,369)	(18,376)	(16,312)	(11,094)	(19,770)	(17,147)	(17,130)	(31,504)	(502)
930150	Miscellaneous Advertising Exp	AGO	930	25,044	2,504	(814)	+462	7,742	2,801	2,654	922	272	1,630	2,029	1,735	3,107
930200	Misc General Expenses	AGO	930	240,088	5,225	108,492	(11,176)	38,364	11,534	(8,392)	14,231	5,998	8,486	49,399	13,645	4,282
930210	Industry Association Dues	AGO	930	19,329	0	19,308	0	21	0	0	0	0	0	0	0	0
930220	Exp Of Servicing Securities	AGO	930	86	(23)	(9)	(20)	(16)	(17)	243	(16)	(8)	(18)	(18)	(12)	0
930230	Dues To Various Organizations	AGO	930	24,789	4,670	1,923	8,209	175	0	(81)	0	656	394	0	7,490	1,353
930240	Director'S Expenses	AGO	930	17,289	1,972	2,068	81	203	1,618	7,632	11	1,598	305	24	1,779	0
930250	Buy/Sell Transf Employee Homes	AGO	930	2,797	587	305	131	596	116	(87)	206	10	305	16	566	46
930700	Research & Development	AGO	930	931	367	143	(279)	38	5	93	235	18	(72)	83	300	0
930940	General Expenses	AGO	930	925	96	51	78	92	35	49	58	348	58	26	33	0
931001	Rents-A&G	AGO	931	78,310	5,868	5,603	11,773	8,997	5,045	5,239	4,745	6,592	7,799	7,394	6,497	2,758
931008	A&G Rents-IC	AGO	931	272,619	20,943	26,072	18,525	22,333	22,834	22,454	22,572	23,597	23,432	23,257	23,627	22,973
932000	Maintenance Of Gen Plant-Gas	AGO	932	9,732	502	0	0	3,658	0	44	3,424	143	934	536	491	0
935001	Inactive O&M and A&G	AGO	935	360	0	0	0	0	0	0	0	0	0	0	0	360
935100	Maint General Plant-Elec	AGM	935	(359)	(366)	(76)	28	738	3,144	51	(3,195)	15	68	(63)	(6)	13
935200	Cust Infor & Computer Control	AGM	935	2,463	43	1	136	845	342	174	593	(398)	69	477	181	0
				186,620,858	28,558,078	29,597,127	22,707,902	19,906,750	15,327,827	7,877,668	7,895,850	7,645,194	7,848,242	7,813,342	12,384,953	19,057,925

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

KyPSC Case No. 2018-00261  
STAFF-DR-01-046 2nd Supplemental Attachment  
WITNESS RESPONSIBLE:  
S. E. LAWLER  
PAGE 4 OF 4

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	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		REV		100,246,040	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	6,472,641	10,303,216
<b>Operating Expenses</b>																
Gas Purchased Expense		Fuel		40,698,478	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	1,840,766	5,145,487
<b>Operation</b>																
Production		PO		2,654,515	480,834	1,409,993	202,243	80,677	55,473	51,167	34,349	90,667	86,157	29,755	79,272	53,928
Customer Accounts		CO		3,786,458	280,449	431,438	300,482	366,782	350,123	341,543	252,526	276,831	291,361	316,571	302,990	275,362
Customer Service & Information		CSI		432,874	48,979	40,722	30,557	29,732	35,374	33,234	32,968	36,701	38,787	34,137	36,933	34,750
Sales Expense		SE		149,155	9,236	8,361	11,281	10,581	10,979	16,943	13,030	11,310	14,714	14,297	13,292	15,151
Transmission		TO		3,637	0	0	0	0	0	0	88	158	1,376	940	1,075	0
Distribution		DO		6,669,759	697,639	511,045	475,022	473,715	431,414	298,211	409,730	555,977	709,802	877,129	584,701	645,374
A&G		AGO		8,763,322	1,247,658	741,803	578,194	663,859	579,146	656,017	969,144	634,545	700,788	707,594	744,730	539,844
Other		OTH		(1,134,540)	561,463	(233,576)	(329,245)	(355,219)	(402,968)	(42,090)	(10,616)	(96,714)	(53,927)	(34,788)	(136,860)	0
<b>Maintenance</b>																
Production		PM		131,279	18,522	21,371	5,900	3,226	16,962	4,177	39,688	3,775	1,463	1,029	6,316	8,850
Transmission		TM		0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution		DM		2,646,877	175,466	155,065	100,302	307,611	226,137	261,808	205,820	190,693	267,592	346,055	216,264	194,064
A&G		AGM		2,104	(323)	(765)	164	1,583	3,486	225	(2,802)	(383)	137	394	175	13
Operation & Maintenance Expense				24,105,440	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	1,848,888	1,767,336
Depreciation Expense		DEPR		14,514,597	1,133,527	1,139,751	1,158,972	1,163,091	1,180,401	1,142,993	1,182,505	1,217,670	1,297,020	1,309,603	1,317,445	1,271,619
Amortization of Deferred Expenses																
Taxes Other Than Income Taxes		OTHTX		3,542,695	332,544	328,531	298,987	271,289	292,276	280,364	293,109	290,484	302,098	274,554	280,235	298,224
Income Taxes		FIT		3,513,608	530,437	272,052	272,052	272,052	272,052	272,052	272,052	272,052	(90,266)	272,052	624,978	272,043
Operating Income				13,871,222	3,176,582	5,165,713	3,757,074	2,838,252	1,768,113	(672,478)	(979,566)	(745,640)	(766,128)	(1,779,536)	580,329	1,548,507
Operating Income - Before Income Taxes				17,384,830	3,707,019	5,437,765	4,029,126	3,110,304	2,040,165	(400,426)	(707,514)	(473,588)	(856,394)	(1,507,484)	1,185,307	1,820,550

**SECOND 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 2<sup>nd</sup> Supplemental Attachment (A) for a schedule of actual rate case expenses and STAFF-DR-01-058 2<sup>nd</sup> Supplemental Attachment (B) for the associated supporting invoice documentation of non-privileged expenses recorded by Duke Energy Kentucky for October 2018.

**PERSON RESPONSIBLE:** Sarah E. Lawler

Duke Energy Kentucky, Inc.  
 Gas Rate Case Expense  
 Case No. 2018-00261  
 Account 0186028

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants							Total		
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Demolition Study	Publish Legal Notices		Transport/ Lodging/Meals	Misc.
<b>IX EXPENSES INCURRED TO DATE</b>															
<b>Total Actual Costs Prior to October</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>October 2018</b>															
.PACR25839	12-Oct-18	15-Oct-18	Goss Samford   Professional Legal Services	5.40	\$190.00			1,030.22							1,030.22
.PACR25839	12-Oct-18	15-Oct-18	Goss Samford   Professional Legal Services	25.90	\$175.00			4,532.50							4,532.50
.PACR25839	12-Oct-18	15-Oct-18	Goss Samford   Professional Legal Services	N/A - Travel	N/A - Travel			98.56							98.56
.PACR25855	27-Sep-18	5-Oct-18	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	1.00	\$260.00				260.00						260.00
.PACR25855	27-Sep-18	5-Oct-18	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	3.00	\$110.00				330.00						330.00
.PACR25855	27-Sep-18	5-Oct-18	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	N/A	N/A				72.16						72.16
<b>Total October 2018</b>						0.00	0.00	5,661.28	662.16	0.00	0.00	0.00	0.00	0.00	6,323.44
<b>Total Actual Costs to Date</b>						0.00	0.00	21,812.82	35,780.78	31,000.00	9,500.00	0.00	1,392.07	154.84	99,640.51
<b>X ITEMIZED ESTIMATE OF TOTAL COSTS TO BE INCURRED</b>															
			Professional Legal Services	1,162.80	210.00			244,187.18							244,187.18
			Depreciation Study   Consulting Work	230.70	170.00				39,219.22						39,219.22
			Non Hour Based Costs	N/A	N/A				49,000.00	0.00	100,000.00	33,607.93	9,845.16		192,453.09
<b>Total Estimate Costs to be Incurred</b>						0.00	0.00	244,187.18	39,219.22	49,000.00	0.00	100,000.00	33,607.93	9,845.16	475,859.49
<b>TOTAL 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	675,500.00



*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\*3777  
**Invoice Date:** September 27, 2018

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

**Invoice Period: August 4, 2018 through August 31, 2018**

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

Depreciation Study - Gas

**Summary of Current Charges**

Phase 000	DEPR-GAS	\$	662.16
	Total Charges		<u>\$ 662.16</u>
	<b>Total Due This Invoice .....</b>		<b>\$662.16</b>



*Excellence Delivered As Promised*

Project: 063648  
 Invoice No: 063648\*3777  
 Invoice Date: September 27, 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>
██████████	1.00	\$ 260.00	\$ 260.00
Support Staff	3.00	110.00	330.00
<b>Total Labor Costs</b>			<b>\$ 590.00</b>
<b>Expenses</b>			
Copying, Reproduction & Fax Service			57.66
Postage, Freight & Courier Service			14.50
<b>Total Expenses</b>			<b>\$ 72.16</b>
<b>Total Phase -- 000</b>			<b>\$ 662.16</b>