

VERIFICATION

STATE OF OHIO)
)
COUNTY OF HAMILTON) SS:

The undersigned, Theodore H. Czupik, Jr., Rates & Regulatory Strategy Manager, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests, and that the answers contained therein are true and correct to the best of his knowledge, information and belief.

Theodore H. Czupik Jr.
Theodore H. Czupik, Jr., Affiant

Subscribed and sworn to before me by Theodore H. Czupik, Jr., on this 24TH day of JUNE, 2019.



ADELE M. FRISCH
Notary Public, State of Ohio
My Commission Expires 01-05-2024

Adele M. Frisch
NOTARY PUBLIC

My Commission Expires: 1/5/2024

KyPSC Case No. 2019-00147
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**Duke Energy Kentucky
Case No. 2019-00147
STAFF First Set Data Requests
Date Received: June 3, 2019**

STAFF-DR-01-001

REQUEST:

Prepare a summary schedule showing the calculation of E(m) and the surcharge factor for the expense months covered by the billing period under review. ES Form 1.10 can be used as a model for this summary. The summary schedule is to incorporate any corrections or revisions to the monthly surcharge filings Duke Kentucky has submitted for the billing period under review. Provide the schedule and all supporting calculations and documentation in Excel spreadsheet format, with formulas intact and unprotected and all rows and columns accessible.

RESPONSE:

See STAFF-DR-01-001 Attachment 1 for a summary showing the calculation of E(m) and the surcharge factor for the expense months covered by the billing period under review.

Detailed calculations are available in the Excel files provided for each expense month.

For Excel files for the expense months in the review period please see:

- STAFF-DR-01-001 Attachment 2 – 042018 DEK ESM Filing for 062018
- STAFF-DR-01-001 Attachment 3 – 052018 DEK ESM Filing for 072018
- STAFF-DR-01-001 Attachment 4 – 062018 DEK ESM Filing for 082018
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- STAFF-DR-01-001 Attachment 7 – 092018 DEK ESM Filing for 112018

PERSON RESPONSIBLE: Theodore H. Czupik Jr.

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Calculation of Current Month Environmental Surcharge Factors

Summary of Environmental Compliance Plans

| Line No. | E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery | Source | Expense Month | | | | | | |
|----------|--|-------------------|---------------|---------------|---------------|---------------|---------------|----------------|--|
| | | | April 2018 | May 2018 | June 2018 | July 2018 | August 2018 | September 2018 | |
| 1 | Environmental Compliance Rate Base (RB) | ES Form 2.00 | \$ 21,981,161 | \$ 23,672,358 | \$ 27,774,098 | \$ 29,432,481 | \$ 32,024,247 | \$ 35,134,603 | |
| 2 | RB + 12 months | (1) + 12 | \$ 1,831,763 | \$ 1,972,697 | \$ 2,314,508 | \$ 2,452,707 | \$ 2,668,687 | \$ 2,927,884 | |
| 3 | Pretax Rate of Return (ROR) | ES Form 1.20 | 8.446% | 8.446% | 8.446% | 8.446% | 8.446% | 8.446% | |
| 4 | Return on the Environmental Compliance Rate Base (RORB) | (2) x (3) | \$ 154,711 | \$ 166,614 | \$ 195,483 | \$ 207,156 | \$ 225,397 | \$ 247,289 | |
| 5 | Environmental Operating Expenses (OE) | ES Form 2.00 + | \$ 553,042 | \$ 640,224 | \$ 1,308,251 | \$ 2,103,578 | \$ 2,261,065 | \$ 1,742,670 | |
| 6 | Less: Proceeds from Emission Allowance Sales (EAS) | ES Form 2.00 - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 7 | Sub-Total E(m) | (4) + (5) - (6) | \$ 707,753 | \$ 806,838 | \$ 1,503,734 | \$ 2,310,734 | \$ 2,486,462 | \$ 1,989,959 | |
| 8 | Jurisdictional Allocation Ratio for Expense Month | Line 17 | 96.62% | 97.05% | 97.21% | 96.82% | 96.82% | 96.93% | |
| 9 | Jurisdictional E(m) | (7) x (8) | \$ 683,831 | \$ 783,036 | \$ 1,461,780 | \$ 2,237,252 | \$ 2,407,393 | \$ 1,928,868 | |
| 10 | Prior Period Adjustment (if necessary) | (A) + | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 11 | Adjustment for (Over)/Under Recovery | ES Form 2.00 + | \$ - | \$ - | \$ (48,104) | \$ (114,679) | \$ (126,942) | \$ (229,157) | |
| 12 | Total Adjusted Jurisdictional E(m) | (9) + (10) + (11) | \$ 683,831 | \$ 783,036 | \$ 1,413,676 | \$ 2,122,573 | \$ 2,280,451 | \$ 1,699,711 | |
| 13 | Jurisdictional E(m) to be Recovered in Rider PSM | (7) - (9) | \$ 23,922 | \$ 23,802 | \$ 41,954 | \$ 73,482 | \$ 79,069 | \$ 61,091 | |
| 14 | <u>Revenues as a Percentage of 12 Month Average Total Revenues</u> | | | | | | | | |
| 15 | Residential | ES Form 3.00 | 41.19% | 41.11% | 41.16% | 41.20% | 41.13% | 41.33% | |
| 16 | Non-Residential | ES Form 3.00 | 58.81% | 58.89% | 58.84% | 58.80% | 58.87% | 58.67% | |
| 17 | <u>Adjusted Jurisdictional E(m) - Allocated</u> | | | | | | | | |
| 18 | Residential | (12) * (15) | \$ 281,670 | \$ 321,906 | \$ 581,869 | \$ 874,500 | \$ 937,949 | \$ 702,491 | |
| 19 | Non-Residential | (12) * (16) | \$ 402,161 | \$ 461,130 | \$ 831,807 | \$ 1,248,073 | \$ 1,342,502 | \$ 997,220 | |
| 20 | <u>R(m)</u> | | | | | | | | |
| 21 | Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue) | ES Form 3.00 | \$ 10,564,768 | \$ 10,707,867 | \$ 10,964,843 | \$ 11,155,450 | \$ 11,146,170 | \$ 11,316,510 | |
| 22 | Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM) | ES Form 3.00 | \$ 10,076,152 | \$ 10,084,650 | \$ 10,132,179 | \$ 10,159,697 | \$ 10,162,293 | \$ 10,212,770 | |
| 23 | <u>Environmental Surcharge Billing Factor</u> | | | | | | | | |
| 24 | Residential | (18) / (21) | 2.67% | 3.01% | 5.31% | 7.84% | 8.41% | 6.21% | |
| 25 | Non-Residential | (19) / (22) | 3.99% | 4.57% | 8.21% | 12.28% | 13.21% | 9.76% | |

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of April 2018

Residential (Total Revenue)

| | | | | |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m) | ES Form 1.10, Line 15 | = | \$ | 281,670 |
| Jurisdictional R(m) | ES Form 1.10, Line 16 | = | \$ | 10,564,768 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = | | 2.67% |

Non-Residential (Net Revenue)

| | | | | |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m) | ES Form 1.10, Line 15 | = | \$ | 402,161 |
| Jurisdictional R(m) | ES Form 1.10, Line 16 | = | \$ | 10,076,152 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = | | 3.99% |

Effective Date for Billing: May 31, 2018

Submitted by: Theodore H. Czupik Jr.

Title: Rates & Regulatory Strategy Manager

Date Submitted: May 21, 2018

ES FORM 1.10

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Calculation of Current Month Environmental Surcharge Factors

For the Expense Month of April 2018

| Line No. | E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery | Source | Environmental Compliance Plans |
|----------|--|-------------------|--------------------------------|
| 1 | Environmental Compliance Rate Base (RB) | ES Form 2.00 | \$ 21,981,161 |
| 2 | RB + 12 months | (1) + 12 | \$ 1,831,763 |
| 3 | Pretax Rate of Return (ROR) | ES Form 1.20 | 8.446% |
| 4 | Return on the Environmental Compliance Rate Base (RORB) | (2) x (3) | \$ 154,711 |
| 5 | Environmental Operating Expenses (OE) | ES Form 2.00 | + \$ 553,042 |
| 6 | Less: Proceeds from Emission Allowance Sales (EAS) | ES Form 2.00 | - \$ - |
| 7 | Sub-Total E(m) | (4) + (5) - (6) | \$ 707,753 |
| 8 | Jurisdictional Allocation Ratio for Expense Month | Line 17 | 96.62% |
| 9 | Jurisdictional E(m) | (7) x (8) | \$ 683,831 |
| 10 | Prior Period Adjustment (if necessary) | (A) | + \$ - |
| 11 | Adjustment for (Over)/Under Recovery | ES Form 2.00 | + \$ - |
| 12 | Total Adjusted Jurisdictional E(m) | (9) + (10) + (11) | \$ 683,831 |
| 13 | Jurisdictional E(m) to be Recovered in Rider PSM | (7) - (12) | \$ 23,922 |

Calculation of Environmental Surcharge Billing Factors

| | | Residential (Total Revenue) | Non-Residential (Net Revenue) |
|----|--|--------------------------------|----------------------------------|
| 14 | Revenues as a Percentage of 12 Month Average Total Revenues | 41.19% | 58.81% |
| 15 | Adjusted Jurisdictional E(m) - Allocated | \$ 281,670 | \$ 402,161 |
| 16 | <u>R(m)</u> Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue) Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue) | \$ 10,564,768 | \$ 10,076,152 |
| 17 | Jurisdictional E(m) / R(m) | 2.67% | 3.99% |

Calculation of Jurisdictional Allocation Ratio - 12 Month Average

| | | | | |
|----|------------------|-----------------|---------------|---------|
| 17 | Retail Revenue | ES Form 3.00 | \$ 25,651,412 | 96.62% |
| 18 | Sales for Resale | Company Records | \$ 897,651 | 3.38% |
| 19 | Total Revenue | | \$ 26,549,063 | 100.00% |

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

ES FORM 1.20

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Cost of Capital

| Line No. | Capital Structure | Ratio | Cost | Weighted Cost (A) | Gross up for Tax Rate (B) | Pre-Tax Rate of Return (A)x(B) |
|----------|-------------------|----------|--------|-------------------|---------------------------|--------------------------------|
| 1 | Short-term Debt | 9.772% | 3.083% | 0.301% | | 0.301% |
| 2 | Long-term Debt | 40.977% | 4.243% | 1.739% | | 1.739% |
| 3 | Common Equity | 49.251% | 9.725% | 4.790% | 1.3373044 | 6.406% |
| 4 | Total | 100.000% | | 6.830% | | 8.446% |

Note: Capital structure, cost of debt and tax rate gross-up factor as approved in Case No. 2017-00321. These rates are to remain constant until the Commission sets base rates in Duke Kentucky's next base rate case proceeding.

ES FORM 2.00

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Revenue Requirement of Environmental Compliance Costs

For the Expense Month of April 2018

| Line No. | Determination of Environmental Compliance Rate Base (RB) | Source | Amount |
|----------|--|--------------|---------------|
| 1 | Eligible Environmental Compliance Plant (Gross Plant) | ES Form 2.10 | \$ - |
| 2 | Eligible Environmental Compliance CWP Excluding AFUDC | ES Form 2.10 | 21,951,356 |
| 3 | Subtotal | | \$ 21,951,356 |
| 4 | <u>Additions:</u> | | |
| 5 | Inventory - Emission Allowances | ES Form 2.30 | \$ 29,805 |
| 6 | Subtotal | | \$ 29,805 |
| 7 | <u>Deductions:</u> | | |
| 8 | Accumulated Depreciation on Eligible Environmental Compliance Plant | ES Form 2.10 | \$ - |
| 9 | Accumulated Deferred Income Taxes on Eligible Environmental Compliance Plant | ES Form 2.10 | - |
| 10 | Accumulated Deferred Investment Tax Credits (ITC) on Eligible Environmental Compliance Plant | ES Form 2.10 | - |
| 11 | Subtotal | | \$ - |
| 12 | Environmental Compliance Rate Base | | \$ 21,981,161 |
| 13 | <u>Determination of Environmental Compliance Operating Expenses (OE)</u> | | |
| 14 | Monthly Depreciation Expense | ES Form 2.10 | \$ - |
| 15 | Monthly Taxes Other Than Income Taxes | ES Form 2.10 | 177,556 |
| 16 | Monthly Amortization Expense | ES Form 2.20 | 375,486 |
| 17 | Monthly Emission Allowance Expense | ES Form 2.30 | - |
| 18 | Monthly Environmental Reagent Expense | ES Form 2.50 | - |
| 19 | Total Environmental Compliance Operating Expense | | \$ 553,042 |
| 20 | <u>Proceeds from Emission Allowance Sales (EAS)</u> | | |
| 21 | SO ₂ Allowance Sales | | \$ - |
| 22 | NO _x Allowances Sales | | - |
| 23 | Total Emission Allowance Sales | | \$ - |
| 24 | <u>(Over) / Under Recovery</u> | | |
| 25 | Net Jurisdictional E(m) Authorized for Expense Month two Months Prior | | \$ - |
| 26 | Jurisdictional E(m) Revenue Recovered in Current Expense Month | | - |
| 27 | (Over) / Under Recovery | | \$ - |

Note: (Over) recovery will be deducted from Jurisdictional E(m)
 Under recovery will be added to Jurisdictional E(m)

ES FORM 2.10

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Plant, Accumulated Depreciation, CWIP, ITC, ADIT
 Depreciation Expense, Taxes Other Than Income Taxes

For the Expense Month of April 2018

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|-------------|-------------------------------------|---------------------------------------|---|-------------------------------------|-------------------------------------|---|---|------------------------------|---|
| Project No. | Description | Gross Plant in-Service as of April-18 | Accumulated Depreciation as of April-18 | Net Plant in-Service as of April-18 | CWIP Excluding AFUDC as of April-18 | Accumulated Deferred ITC as of April-18 | Accumulated Deferred Tax Balance as of April-18 | Monthly Depreciation Expense | Monthly Property Tax Expense |
| | | | | (2)-(3) | | | | | |
| 1 | EB020290 Lined Retention Basin West | \$ - | \$ - | \$ - | \$ 3,063,512 | \$ - | \$ - | \$ - | \$ 43,729 |
| 2 | EB020745 Lined Retention Basin East | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | EB020298 East Bend SW/PW Reroute | \$ - | \$ - | \$ - | \$ 18,887,844 | \$ - | \$ - | \$ - | \$ 269,605 |
| 4 | | | | \$ - | | | | | |
| 5 | | | | \$ - | | | | | |
| 6 | | | | \$ - | | | | | |
| 7 | | | | \$ - | | | | | |
| 8 | | | | \$ - | | | | | |
| 9 | | | | \$ - | | | | | |
| 10 | | | | \$ - | | | | | |
| 11 | | | | \$ - | | | | | |
| 12 | | | | \$ - | | | | | |
| 13 | | | | \$ - | | | | | |
| 14 | | | | \$ - | | | | | |
| 15 | | | | \$ - | | | | | |
| | | \$ - | \$ - | \$ - | \$ 21,951,356 | \$ - | \$ - | \$ - | \$ 313,334 |
| | | | | | | | | | Prorated for April 14-April 30 \$ 177,556 |

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|---------------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 1 | 2015 Total | Actual \$ 3,858,084 | \$ (856,412) | \$ 20,378 | \$ - | \$ 3,022,050 | \$ - | \$ - | \$ - | \$ - |
| 2 | 2016 Total | Actual \$ 4,486,812 | \$ (107,052) | \$ 379,037 | \$ - | \$ 7,780,847 | \$ - | \$ - | \$ - | \$ - |
| 3 | Jan-17 | Actual \$ 358,148 | \$ - | \$ 43,243 | \$ - | \$ 8,182,238 | \$ - | \$ - | \$ - | \$ - |
| 4 | Feb-17 | Actual \$ 424,021 | \$ - | \$ 40,351 | \$ - | \$ 8,646,610 | \$ - | \$ - | \$ - | \$ - |
| 5 | Mar-17 | Actual \$ 692,184 | \$ (26,763) | \$ 44,724 | \$ - | \$ 9,356,755 | \$ - | \$ - | \$ - | \$ - |
| 6 | Apr-17 | Actual \$ 254,067 | \$ - | \$ 50,949 | \$ - | \$ 9,661,771 | \$ - | \$ - | \$ - | \$ - |
| 7 | May-17 | Actual \$ 608,377 | \$ - | \$ 56,141 | \$ - | \$ 10,326,289 | \$ - | \$ - | \$ - | \$ - |
| 8 | Jun-17 | Actual \$ 265,619 | \$ (26,763) | \$ 53,472 | \$ - | \$ 10,618,617 | \$ - | \$ - | \$ - | \$ - |
| 9 | Jul-17 | Actual \$ 220,636 | \$ - | \$ 51,558 | \$ - | \$ 10,890,811 | \$ - | \$ - | \$ - | \$ - |
| 10 | Aug-17 | Actual \$ 272,053 | \$ - | \$ 47,731 | \$ - | \$ 11,210,595 | \$ - | \$ - | \$ - | \$ - |
| 11 | Sep-17 | Actual \$ 233,743 | \$ (26,763) | \$ 44,389 | \$ - | \$ 11,461,964 | \$ - | \$ - | \$ - | \$ - |
| 12 | Oct-17 | Actual \$ 444,793 | \$ - | \$ 60,670 | \$ - | \$ 11,967,427 | \$ - | \$ - | \$ - | \$ - |
| 13 | Nov-17 | Actual \$ 525,770 | \$ - | \$ 68,573 | \$ - | \$ 12,561,770 | \$ - | \$ - | \$ - | \$ - |
| 14 | Dec-17 | Actual \$ 2,482,493 | \$ (26,763) | \$ 82,850 | \$ - | \$ 15,100,350 | \$ - | \$ - | \$ - | \$ - |
| 15 | Jan-18 | Actual \$ 510,525 | \$ - | \$ 91,185 | \$ - | \$ 15,702,060 | \$ - | \$ - | \$ - | \$ - |
| 16 | Feb-18 | Actual \$ 89,648 | \$ - | \$ 91,534 | \$ - | \$ 15,883,242 | \$ - | \$ - | \$ - | \$ - |
| 17 | Mar-18 | Actual \$ 396,977 | \$ (26,763) | \$ 93,696 | \$ - | \$ 16,347,152 | \$ - | \$ - | \$ - | \$ - |
| 18 | Apr-18 | Actual \$ 132,294 | \$ - | \$ 111,722 | \$ - | \$ 16,591,168 | \$ 173,000 | \$ - | \$ 173,000 | \$ - |
| 19 | May-18 | Actual \$ - | \$ - | \$ 112,480 | \$ - | \$ 16,703,648 | \$ - | \$ - | \$ 173,000 | \$ - |
| 20 | Jun-18 | Actual \$ - | \$ - | \$ 111,870 | \$ (202,486) | \$ 16,613,032 | \$ - | \$ (173,000) | \$ - | \$ (375,486) |
| 21 | Jul-18 | Actual \$ - | \$ - | \$ 111,255 | \$ (202,486) | \$ 16,521,801 | \$ - | \$ - | \$ - | \$ (202,486) |
| 22 | Aug-18 | Actual \$ - | \$ - | \$ 110,637 | \$ (202,486) | \$ 16,429,952 | \$ - | \$ - | \$ - | \$ (202,486) |
| 23 | Sep-18 | Actual \$ - | \$ - | \$ 110,014 | \$ (202,486) | \$ 16,337,480 | \$ - | \$ - | \$ - | \$ (202,486) |
| 24 | Oct-18 | Actual \$ - | \$ - | \$ 109,387 | \$ (202,486) | \$ 16,244,381 | \$ - | \$ - | \$ - | \$ (202,486) |
| 25 | Nov-18 | Actual \$ - | \$ - | \$ 108,756 | \$ (202,486) | \$ 16,150,651 | \$ - | \$ - | \$ - | \$ (202,486) |
| 26 | Dec-18 | Actual \$ - | \$ - | \$ 108,121 | \$ (202,486) | \$ 16,056,286 | \$ - | \$ - | \$ - | \$ (202,486) |
| 27 | Jan-19 | Actual \$ - | \$ - | \$ 107,481 | \$ (202,486) | \$ 15,961,281 | \$ - | \$ - | \$ - | \$ (202,486) |
| 28 | Feb-19 | Actual \$ - | \$ - | \$ 106,837 | \$ (202,486) | \$ 15,865,632 | \$ - | \$ - | \$ - | \$ (202,486) |
| 29 | Mar-19 | Actual \$ - | \$ - | \$ 106,189 | \$ (202,486) | \$ 15,769,334 | \$ - | \$ - | \$ - | \$ (202,486) |
| 30 | Apr-19 | Actual \$ - | \$ - | \$ 105,535 | \$ (202,486) | \$ 15,672,383 | \$ - | \$ - | \$ - | \$ (202,486) |
| 31 | May-19 | Actual \$ - | \$ - | \$ 104,878 | \$ (202,486) | \$ 15,574,775 | \$ - | \$ - | \$ - | \$ (202,486) |
| 32 | Jun-19 | Actual \$ - | \$ - | \$ 104,216 | \$ (202,486) | \$ 15,476,505 | \$ - | \$ - | \$ - | \$ (202,486) |
| 33 | Jul-19 | Actual \$ - | \$ - | \$ 103,550 | \$ (202,486) | \$ 15,377,569 | \$ - | \$ - | \$ - | \$ (202,486) |
| 34 | Aug-19 | Actual \$ - | \$ - | \$ 102,880 | \$ (202,486) | \$ 15,277,963 | \$ - | \$ - | \$ - | \$ (202,486) |
| 35 | Sep-19 | Actual \$ - | \$ - | \$ 102,204 | \$ (202,486) | \$ 15,177,681 | \$ - | \$ - | \$ - | \$ (202,486) |
| 36 | Oct-19 | Actual \$ - | \$ - | \$ 101,524 | \$ (202,486) | \$ 15,076,719 | \$ - | \$ - | \$ - | \$ (202,486) |
| 37 | Nov-19 | Actual \$ - | \$ - | \$ 100,840 | \$ (202,486) | \$ 14,975,073 | \$ - | \$ - | \$ - | \$ (202,486) |
| 38 | Dec-19 | Actual \$ - | \$ - | \$ 100,151 | \$ (202,486) | \$ 14,872,738 | \$ - | \$ - | \$ - | \$ (202,486) |
| 39 | Jan-20 | Actual \$ - | \$ - | \$ 99,457 | \$ (202,486) | \$ 14,769,709 | \$ - | \$ - | \$ - | \$ (202,486) |
| 40 | Feb-20 | Actual \$ - | \$ - | \$ 98,759 | \$ (202,486) | \$ 14,665,982 | \$ - | \$ - | \$ - | \$ (202,486) |
| 41 | Mar-20 | Actual \$ - | \$ - | \$ 98,055 | \$ (202,486) | \$ 14,561,551 | \$ - | \$ - | \$ - | \$ (202,486) |
| 42 | Apr-20 | Actual \$ - | \$ - | \$ 97,347 | \$ (202,486) | \$ 14,456,412 | \$ - | \$ - | \$ - | \$ (202,486) |
| 43 | May-20 | Actual \$ - | \$ - | \$ 96,635 | \$ (202,486) | \$ 14,350,561 | \$ - | \$ - | \$ - | \$ (202,486) |
| 44 | Jun-20 | Actual \$ - | \$ - | \$ 95,917 | \$ (202,486) | \$ 14,243,992 | \$ - | \$ - | \$ - | \$ (202,486) |
| 45 | Jul-20 | Actual \$ - | \$ - | \$ 95,194 | \$ (202,486) | \$ 14,136,700 | \$ - | \$ - | \$ - | \$ (202,486) |
| 46 | Aug-20 | Actual \$ - | \$ - | \$ 94,467 | \$ (202,486) | \$ 14,028,681 | \$ - | \$ - | \$ - | \$ (202,486) |
| 47 | Sep-20 | Actual \$ - | \$ - | \$ 93,735 | \$ (202,486) | \$ 13,919,930 | \$ - | \$ - | \$ - | \$ (202,486) |
| 48 | Oct-20 | Actual \$ - | \$ - | \$ 92,997 | \$ (202,486) | \$ 13,810,441 | \$ - | \$ - | \$ - | \$ (202,486) |
| 49 | Nov-20 | Actual \$ - | \$ - | \$ 92,255 | \$ (202,486) | \$ 13,700,210 | \$ - | \$ - | \$ - | \$ (202,486) |
| 50 | Dec-20 | Actual \$ - | \$ - | \$ 91,508 | \$ (202,486) | \$ 13,589,232 | \$ - | \$ - | \$ - | \$ (202,486) |

ES FORM 2.20
 Page 2 of 3

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|---------------|-------------------|-------------------|----------------------|----------------------------------|-----------------------|-------------------|-----------------------------------|-----------------------|---------------------------------------|
| 51 | Jan-21 | Actual | - | 90,756 | (202,486) | 13,477,502 | - | - | - | (202,486) |
| 52 | Feb-21 | Actual | - | 89,998 | (202,486) | 13,365,014 | - | - | - | (202,486) |
| 53 | Mar-21 | Actual | - | 89,235 | (202,486) | 13,251,763 | - | - | - | (202,486) |
| 54 | Apr-21 | Actual | - | 88,468 | (202,486) | 13,137,745 | - | - | - | (202,486) |
| 55 | May-21 | Actual | - | 87,695 | (202,486) | 13,022,954 | - | - | - | (202,486) |
| 56 | Jun-21 | Actual | - | 86,916 | (202,486) | 12,907,384 | - | - | - | (202,486) |
| 57 | Jul-21 | Actual | - | 86,133 | (202,486) | 12,791,031 | - | - | - | (202,486) |
| 58 | Aug-21 | Actual | - | 85,344 | (202,486) | 12,673,889 | - | - | - | (202,486) |
| 59 | Sep-21 | Actual | - | 84,550 | (202,486) | 12,555,953 | - | - | - | (202,486) |
| 60 | Oct-21 | Actual | - | 83,750 | (202,486) | 12,437,217 | - | - | - | (202,486) |
| 61 | Nov-21 | Actual | - | 82,945 | (202,486) | 12,317,676 | - | - | - | (202,486) |
| 62 | Dec-21 | Actual | - | 82,135 | (202,486) | 12,197,325 | - | - | - | (202,486) |
| 63 | Jan-22 | Actual | - | 81,319 | (202,486) | 12,076,158 | - | - | - | (202,486) |
| 64 | Feb-22 | Actual | - | 80,498 | (202,486) | 11,954,170 | - | - | - | (202,486) |
| 65 | Mar-22 | Actual | - | 79,671 | (202,486) | 11,831,355 | - | - | - | (202,486) |
| 66 | Apr-22 | Actual | - | 78,838 | (202,486) | 11,707,707 | - | - | - | (202,486) |
| 67 | May-22 | Actual | - | 78,000 | (202,486) | 11,583,221 | - | - | - | (202,486) |
| 68 | Jun-22 | Actual | - | 77,156 | (202,486) | 11,457,891 | - | - | - | (202,486) |
| 69 | Jul-22 | Actual | - | 76,306 | (202,486) | 11,331,711 | - | - | - | (202,486) |
| 70 | Aug-22 | Actual | - | 75,451 | (202,486) | 11,204,676 | - | - | - | (202,486) |
| 71 | Sep-22 | Actual | - | 74,589 | (202,486) | 11,076,779 | - | - | - | (202,486) |
| 72 | Oct-22 | Actual | - | 73,722 | (202,486) | 10,948,015 | - | - | - | (202,486) |
| 73 | Nov-22 | Actual | - | 72,849 | (202,486) | 10,818,378 | - | - | - | (202,486) |
| 74 | Dec-22 | Actual | - | 71,971 | (202,486) | 10,687,863 | - | - | - | (202,486) |
| 75 | Jan-23 | Actual | - | 71,086 | (202,486) | 10,556,463 | - | - | - | (202,486) |
| 76 | Feb-23 | Actual | - | 70,195 | (202,486) | 10,424,172 | - | - | - | (202,486) |
| 77 | Mar-23 | Actual | - | 69,298 | (202,486) | 10,290,984 | - | - | - | (202,486) |
| 78 | Apr-23 | Actual | - | 68,395 | (202,486) | 10,156,893 | - | - | - | (202,486) |
| 79 | May-23 | Actual | - | 67,486 | (202,486) | 10,021,893 | - | - | - | (202,486) |
| 80 | Jun-23 | Actual | - | 66,571 | (202,486) | 9,885,978 | - | - | - | (202,486) |
| 81 | Jul-23 | Actual | - | 65,649 | (202,486) | 9,749,141 | - | - | - | (202,486) |
| 82 | Aug-23 | Actual | - | 64,722 | (202,486) | 9,611,377 | - | - | - | (202,486) |
| 83 | Sep-23 | Actual | - | 63,788 | (202,486) | 9,472,679 | - | - | - | (202,486) |
| 84 | Oct-23 | Actual | - | 62,847 | (202,486) | 9,333,040 | - | - | - | (202,486) |
| 85 | Nov-23 | Actual | - | 61,901 | (202,486) | 9,192,455 | - | - | - | (202,486) |
| 86 | Dec-23 | Actual | - | 60,948 | (202,486) | 9,050,917 | - | - | - | (202,486) |
| 87 | Jan-24 | Actual | - | 59,988 | (202,486) | 8,908,419 | - | - | - | (202,486) |
| 88 | Feb-24 | Actual | - | 59,022 | (202,486) | 8,764,955 | - | - | - | (202,486) |
| 89 | Mar-24 | Actual | - | 58,049 | (202,486) | 8,620,518 | - | - | - | (202,486) |
| 90 | Apr-24 | Actual | - | 57,070 | (202,486) | 8,475,102 | - | - | - | (202,486) |
| 91 | May-24 | Actual | - | 56,084 | (202,486) | 8,328,700 | - | - | - | (202,486) |
| 92 | Jun-24 | Actual | - | 55,092 | (202,486) | 8,181,306 | - | - | - | (202,486) |
| 93 | Jul-24 | Actual | - | 54,093 | (202,486) | 8,032,913 | - | - | - | (202,486) |
| 94 | Aug-24 | Actual | - | 53,087 | (202,486) | 7,883,514 | - | - | - | (202,486) |
| 95 | Sep-24 | Actual | - | 52,074 | (202,486) | 7,733,102 | - | - | - | (202,486) |
| 96 | Oct-24 | Actual | - | 51,054 | (202,486) | 7,581,670 | - | - | - | (202,486) |
| 97 | Nov-24 | Actual | - | 50,027 | (202,486) | 7,429,211 | - | - | - | (202,486) |
| 98 | Dec-24 | Actual | - | 48,994 | (202,486) | 7,275,719 | - | - | - | (202,486) |
| 99 | Jan-25 | Actual | - | 47,953 | (202,486) | 7,121,186 | - | - | - | (202,486) |

ES FORM 2.20
 Page 3 of 3

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|---------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 100 | Feb-25 Actual | | - | 46,906 | (202,486) | 6,965,606 | | - | - | (202,486) |
| 101 | Mar-25 Actual | | - | 45,851 | (202,486) | 6,808,971 | | - | - | (202,486) |
| 102 | Apr-25 Actual | | - | 44,789 | (202,486) | 6,651,274 | | - | - | (202,486) |
| 103 | May-25 Actual | | - | 43,720 | (202,486) | 6,492,508 | | - | - | (202,486) |
| 104 | Jun-25 Actual | | - | 42,643 | (202,486) | 6,332,665 | | - | - | (202,486) |
| 105 | Jul-25 Actual | | - | 41,560 | (202,486) | 6,171,739 | | - | - | (202,486) |
| 106 | Aug-25 Actual | | - | 40,469 | (202,486) | 6,009,722 | | - | - | (202,486) |
| 107 | Sep-25 Actual | | - | 39,370 | (202,486) | 5,846,606 | | - | - | (202,486) |
| 108 | Oct-25 Actual | | - | 38,265 | (202,486) | 5,682,385 | | - | - | (202,486) |
| 109 | Nov-25 Actual | | - | 37,151 | (202,486) | 5,517,050 | | - | - | (202,486) |
| 110 | Dec-25 Actual | | - | 36,030 | (202,486) | 5,350,594 | | - | - | (202,486) |
| 111 | Jan-26 Actual | | - | 34,902 | (202,486) | 5,183,010 | | - | - | (202,486) |
| 112 | Feb-26 Actual | | - | 33,766 | (202,486) | 5,014,290 | | - | - | (202,486) |
| 113 | Mar-26 Actual | | - | 32,622 | (202,486) | 4,844,426 | | - | - | (202,486) |
| 114 | Apr-26 Actual | | - | 31,470 | (202,486) | 4,673,410 | | - | - | (202,486) |
| 115 | May-26 Actual | | - | 30,311 | (202,486) | 4,501,235 | | - | - | (202,486) |
| 116 | Jun-26 Actual | | - | 29,144 | (202,486) | 4,327,893 | | - | - | (202,486) |
| 117 | Jul-26 Actual | | - | 27,968 | (202,486) | 4,153,375 | | - | - | (202,486) |
| 118 | Aug-26 Actual | | - | 26,785 | (202,486) | 3,977,674 | | - | - | (202,486) |
| 119 | Sep-26 Actual | | - | 25,594 | (202,486) | 3,800,782 | | - | - | (202,486) |
| 120 | Oct-26 Actual | | - | 24,395 | (202,486) | 3,622,691 | | - | - | (202,486) |
| 121 | Nov-26 Actual | | - | 23,188 | (202,486) | 3,443,393 | | - | - | (202,486) |
| 122 | Dec-26 Actual | | - | 21,972 | (202,486) | 3,262,879 | | - | - | (202,486) |
| 123 | Jan-27 Actual | | - | 20,748 | (202,486) | 3,081,141 | | - | - | (202,486) |
| 124 | Feb-27 Actual | | - | 19,516 | (202,486) | 2,898,171 | | - | - | (202,486) |
| 125 | Mar-27 Actual | | - | 18,276 | (202,486) | 2,713,961 | | - | - | (202,486) |
| 126 | Apr-27 Actual | | - | 17,027 | (202,486) | 2,528,502 | | - | - | (202,486) |
| 127 | May-27 Actual | | - | 15,769 | (202,486) | 2,341,785 | | - | - | (202,486) |
| 128 | Jun-27 Actual | | - | 14,504 | (202,486) | 2,153,803 | | - | - | (202,486) |
| 129 | Jul-27 Actual | | - | 13,229 | (202,486) | 1,964,546 | | - | - | (202,486) |
| 130 | Aug-27 Actual | | - | 11,946 | (202,486) | 1,774,006 | | - | - | (202,486) |
| 131 | Sep-27 Actual | | - | 10,654 | (202,486) | 1,582,174 | | - | - | (202,486) |
| 132 | Oct-27 Actual | | - | 9,354 | (202,486) | 1,389,042 | | - | - | (202,486) |
| 133 | Nov-27 Actual | | - | 8,045 | (202,486) | 1,194,601 | | - | - | (202,486) |
| 134 | Dec-27 Actual | | - | 6,726 | (202,486) | 998,841 | | - | - | (202,486) |
| 135 | Jan-28 Actual | | - | 5,399 | (202,486) | 801,754 | | - | - | (202,486) |
| 136 | Feb-28 Actual | | - | 4,063 | (202,486) | 603,331 | | - | - | (202,486) |
| 137 | Mar-28 Actual | | - | 2,718 | (202,486) | 403,563 | | - | - | (202,486) |
| 138 | Apr-28 Actual | | - | 1,409 | (202,486) | 202,486 | | - | - | (202,486) |
| 139 | May-28 Actual | | - | - | (202,486) | - | | - | - | (202,486) |
| | | \$ 16,256,244 | \$ (1,097,279) | \$ 9,139,355 | \$ (24,298,320) | | \$ 173,000 | \$ (173,000) | | (24,471,320) |

Monthly Amortization Amount

(375,486)

ES FORM 2.30

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Inventory and Expense of Emission Allowances

For the Expense Month Ending April 2018

| Total SO₂ and NO_x Emission Allowances | | | | | |
|--|--------------------------------|------------------------------------|-----------------|-------------|-----------------------------|
| | Beginning Inventory | Allocations / Purchases | Utilized | Sold | Ending Inventory |
| SO₂ Allowances | | | | | |
| Quantity | 111,265 | - | - | - | 111,265 |
| Dollars | \$ 17,322 | \$ - | \$ - | \$ - | \$ 17,322 |
| \$/Allowance | \$ 0.155682 | \$ - | \$ - | \$ - | \$ 0.155682 |
| NO_x Allowances - Annual | | | | | |
| Quantity | 5,861 | - | - | - | 5,861 |
| Dollars | \$ 5,543 | \$ - | \$ - | \$ - | \$ 5,543 |
| \$/Allowance | \$ 0.945743 | \$ - | \$ - | \$ - | \$ 0.945743 |
| NO_x Allowances - Seasonal | | | | | |
| Quantity | 1,356 | - | - | - | 1,356 |
| Dollars | \$ 6,940 | \$ - | \$ - | \$ - | \$ 6,940 |
| \$/Allowance | \$ 5.117994 | \$ - | \$ - | \$ - | \$ 5.117994 |
| Total Emission Allowances | | | | | |
| Quantity | 118,482 | - | - | - | 118,482 |
| Dollars | \$ 29,805 | \$ - | \$ - | \$ - | \$ 29,805 |

Note: The SO₂ Allowances exclude the CSSO2G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

ES FORM 2.50

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Environmental Reagent Expenses

For the Expense Month of April 2018

| Line No. | Expense Type | Account Number | East Bend Unit 2 | Total |
|-----------------|---------------------|-----------------------|-------------------------|--------------|
| 1 | Ammonia | 502020 | \$ - | \$ - |
| 2 | Lime | 502040 | - | - |
| 3 | Hydrated Lime | 502040 | - | - |
| 4 | Total | | \$ - | \$ - |

ES FORM 3.00

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of April 2018

| Residential - Kentucky Jurisdictional Revenues | | | | | |
|---|----------------|-----|-----|----------------------------------|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| Month | Total Revenues | | | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge |
| | | | | | (2) - (5) |
| May-17 | \$ 7,508,315 | | | \$ - | \$ 7,508,315 |
| Jun-17 | 9,659,183 | | | - | 9,659,183 |
| Jul-17 | 12,661,898 | | | - | 12,661,898 |
| Aug-17 | 12,185,554 | | | - | 12,185,554 |
| Sep-17 | 10,036,825 | | | - | 10,036,825 |
| Oct-17 | 8,738,582 | | | - | 8,738,582 |
| Nov-17 | 8,584,302 | | | - | 8,584,302 |
| Dec-17 | 10,686,318 | | | - | 10,686,318 |
| Jan-18 | 16,073,289 | | | - | 16,073,289 |
| Feb-18 | 11,744,958 | | | - | 11,744,958 |
| Mar-18 | 9,705,373 | | | - | 9,705,373 |
| Apr-18 | \$ 9,192,616 | | | \$ - | \$ 9,192,616 |
| Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 10,564,768 |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 25,651,412 |
| Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month | | | | | 41.19% |

| Non-Residential - Kentucky Jurisdictional Revenues | | | | | | |
|---|----------------|--------------------------|----------------------|----------------------------------|---|------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Month | Total Revenues | Base Rate Fuel Component | Fuel Clause Revenues | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge | Total Non-Fuel Revenue |
| | | | | | (2) - (5) | (6) - (3) - (4) |
| May-17 | \$ 13,754,646 | \$ 5,978,768 | \$ (1,844,037) | \$ - | \$ 13,754,646 | \$ 9,619,915 |
| Jun-17 | 14,850,354 | 6,397,415 | (1,944,532) | - | 14,850,354 | 10,397,471 |
| Jul-17 | 17,057,854 | 6,798,691 | (678,704) | - | 17,057,854 | 10,937,867 |
| Aug-17 | 16,674,526 | 6,748,015 | (966,790) | - | 16,674,526 | 10,893,301 |
| Sep-17 | 15,903,029 | 5,373,508 | (316,965) | - | 15,903,029 | 10,846,486 |
| Oct-17 | 14,064,282 | 5,004,912 | (1,086,872) | - | 14,064,282 | 10,146,242 |
| Nov-17 | 14,457,057 | 4,776,618 | 92,796 | - | 14,457,057 | 9,587,643 |
| Dec-17 | 14,438,593 | 4,921,948 | (172,877) | - | 14,438,593 | 9,689,522 |
| Jan-18 | 16,089,643 | 5,218,344 | 546,874 | - | 16,089,643 | 10,324,425 |
| Feb-18 | 14,714,026 | 4,857,707 | 37,207 | - | 14,714,026 | 9,819,112 |
| Mar-18 | 14,704,676 | 4,684,206 | 731,789 | - | 14,704,676 | 9,288,681 |
| Apr-18 | \$ 14,331,036 | \$ 4,767,544 | \$ 200,332 | \$ - | \$ 14,331,036 | \$ 9,363,160 |
| Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 15,086,644 | \$ 10,076,152 |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 25,651,412 | |
| Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month | | | | | 58.81% | |

| | | | | |
|-------------|----|---|---|------|
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
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| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |

Source: PSM Schedule 2

Asset Energy = Non-native portion of DA Asset Energy (PJM BLI 1200, 1210, 1220) and RT Asset Energy (PJM BLI 1205, 1215, 1225, 1400, 1410, 1420)

| <u>Bill</u> <u>Period</u> | <u>Amount</u> | <u>12 Month</u> <u>Average</u> | |
|------------------------------|---------------|-----------------------------------|--------------|
| 5/1/2017 | 1,173,611.46 | | 1,173,611.46 |
| 6/1/2017 | 593,771.89 | | 593,771.89 |
| 7/1/2017 | 415,058.79 | | 415,058.79 |
| 8/1/2017 | 447,589.45 | | 447,589.45 |
| 9/1/2017 | 1,077,979.15 | | 1,077,979.15 |
| 10/1/2017 | 2,400,518.78 | | 2,400,518.78 |
| 11/1/2017 | 1,648,921.22 | | 1,648,921.22 |
| 12/1/2017 | 685,196.42 | | 685,196.42 |
| 1/1/2018 | 2,036,729.39 | | 2,036,729.39 |
| 2/1/2018 | 232,485.96 | | 232,485.96 |
| 3/1/2018 | 59,357.13 | | 59,357.13 |
| 4/1/2018 | 592.00 | 897,651.00 | 592.00 |
| 5/1/2018 | | 872,564.00 | |
| 6/1/2018 | | 900,443.00 | |
| 7/1/2018 | | 954,374.00 | |
| 8/1/2018 | | 1,017,723.00 | |
| 9/1/2018 | | 1,009,114.00 | |
| 10/1/2018 | | 777,214.00 | |
| 11/1/2018 | | 602,872.00 | |
| 12/1/2018 | | 582,291.00 | |
| 1/1/2019 | | 97,478.00 | |
| 2/1/2019 | | 29,975.00 | |
| 3/1/2019 | | 592.00 | |
| 4/1/2019 | | #DIV/0! | |
| 5/1/2019 | | #DIV/0! | |
| 6/1/2019 | | #DIV/0! | |
| 7/1/2019 | | #DIV/0! | |
| 8/1/2019 | | #DIV/0! | |
| 9/1/2019 | | #DIV/0! | |
| 10/1/2019 | | #DIV/0! | |
| 11/1/2019 | | #DIV/0! | |
| 12/1/2019 | | #DIV/0! | |
| 1/1/2020 | | #DIV/0! | |
| 2/1/2020 | | #DIV/0! | |
| 3/1/2020 | | #DIV/0! | |
| 4/1/2020 | | #DIV/0! | |
| 5/1/2020 | | #DIV/0! | |
| 6/1/2020 | | #DIV/0! | |
| 7/1/2020 | | #DIV/0! | |
| 8/1/2020 | | #DIV/0! | |
| 9/1/2020 | | #DIV/0! | |
| 10/1/2020 | | #DIV/0! | |
| 11/1/2020 | | #DIV/0! | |
| 12/1/2020 | | #DIV/0! | |
| 1/1/2021 | | #DIV/0! | |
| 2/1/2021 | | #DIV/0! | |
| 3/1/2021 | | #DIV/0! | |
| 4/1/2021 | | #DIV/0! | |
| 5/1/2021 | | #DIV/0! | |
| 6/1/2021 | | #DIV/0! | |
| 7/1/2021 | | #DIV/0! | |
| 8/1/2021 | | #DIV/0! | |
| 9/1/2021 | | #DIV/0! | |

| | |
|-----------|---------|
| 10/1/2021 | #DIV/0! |
| 11/1/2021 | #DIV/0! |
| 12/1/2021 | #DIV/0! |
| 1/1/2022 | #DIV/0! |
| 2/1/2022 | #DIV/0! |
| 3/1/2022 | #DIV/0! |
| 4/1/2022 | #DIV/0! |
| 5/1/2022 | #DIV/0! |
| 6/1/2022 | #DIV/0! |
| 7/1/2022 | #DIV/0! |
| 8/1/2022 | #DIV/0! |
| 9/1/2022 | #DIV/0! |
| 10/1/2022 | #DIV/0! |
| 11/1/2022 | #DIV/0! |
| 12/1/2022 | #DIV/0! |
| 1/1/2023 | #DIV/0! |
| 2/1/2023 | #DIV/0! |
| 3/1/2023 | #DIV/0! |
| 4/1/2023 | #DIV/0! |
| 5/1/2023 | #DIV/0! |
| 6/1/2023 | #DIV/0! |
| 7/1/2023 | #DIV/0! |
| 8/1/2023 | #DIV/0! |
| 9/1/2023 | #DIV/0! |
| 10/1/2023 | #DIV/0! |
| 11/1/2023 | #DIV/0! |
| 12/1/2023 | #DIV/0! |
| 1/1/2024 | #DIV/0! |
| 2/1/2024 | #DIV/0! |
| 3/1/2024 | #DIV/0! |
| 4/1/2024 | #DIV/0! |
| 5/1/2024 | #DIV/0! |
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| 7/1/2024 | #DIV/0! |
| 8/1/2024 | #DIV/0! |
| 9/1/2024 | #DIV/0! |
| 10/1/2024 | #DIV/0! |
| 11/1/2024 | #DIV/0! |
| 12/1/2024 | #DIV/0! |

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of May 2018

Residential (Total Revenue)

| | | | | |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m) | ES Form 1.10, Line 15 | = | \$ | 321,906 |
| Jurisdictional R(m) | ES Form 1.10, Line 16 | = | \$ | 10,707,867 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = | | 3.01% |

Non-Residential (Net Revenue)

| | | | | |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m) | ES Form 1.10, Line 15 | = | \$ | 461,130 |
| Jurisdictional R(m) | ES Form 1.10, Line 16 | = | \$ | 10,084,650 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = | | 4.57% |

Effective Date for Billing: June 29, 2018

Submitted by: Theodore H. Czupik Jr.

Title: Rates & Regulatory Strategy Manager

Date Submitted: June 19, 2018

ES FORM 1.10

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Calculation of Current Month Environmental Surcharge Factors

For the Expense Month of May 2018

| Line No. | $E(m) = RORB + OE - EAS + \text{Prior Period Adjustment} + (\text{Over})/(\text{Under Recovery})$ | Source | Environmental Compliance Plans |
|----------|---|-------------------|--------------------------------|
| 1 | Environmental Compliance Rate Base (RB) | ES Form 2.00 | \$ 23,672,358 |
| 2 | RB + 12 months | (1) + 12 | \$ 1,972,697 |
| 3 | Pretax Rate of Return (ROR) | ES Form 1.20 | 8.446% |
| 4 | Return on the Environmental Compliance Rate Base (RORB) | (2) x (3) | \$ 166,614 |
| 5 | Environmental Operating Expenses (OE) | ES Form 2.00 | + \$ 640,224 |
| 6 | Less: Proceeds from Emission Allowance Sales (EAS) | ES Form 2.00 | - \$ - |
| 7 | Sub-Total E(m) | (4) + (5) - (6) | \$ 806,838 |
| 8 | Jurisdictional Allocation Ratio for Expense Month | Line 18 | 97.05% |
| 9 | Jurisdictional E(m) | (7) x (8) | \$ 783,036 |
| 10 | Prior Period Adjustment (if necessary) | (A) | + \$ - |
| 11 | Adjustment for (Over)/Under Recovery | ES Form 2.00 | + \$ - |
| 12 | Total Adjusted Jurisdictional E(m) | (9) + (10) + (11) | \$ 783,036 |
| 13 | Jurisdictional E(m) to be Recovered in Rider PSM | (7) - (12) | \$ 23,802 |

Calculation of Environmental Surcharge Billing Factors

| | | Residential (Total Revenue) | Non-Residential (Net Revenue) |
|----|--|--------------------------------|----------------------------------|
| 14 | Revenues as a Percentage of 12 Month Average Total Revenues | 41.11% | 58.89% |
| 15 | Adjusted Jurisdictional E(m) - Allocated | \$ 321,906 | \$ 461,130 |
| 16 | <u>R(m)</u> Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue) Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue) | \$ 10,707,867 | \$ 10,084,650 |
| 17 | Jurisdictional E(m) / R(m) | 3.01% | 4.57% |

Calculation of Jurisdictional Allocation Ratio - 12 Month Average

| | | | | |
|----|------------------|-----------------|---------------|---------|
| 18 | Retail Revenue | ES Form 3.00 | \$ 26,045,091 | 97.05% |
| 19 | Sales for Resale | Company Records | \$ 792,789 | 2.95% |
| 20 | Total Revenue | | \$ 26,837,880 | 100.00% |

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

ES FORM 1.20

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Cost of Capital

| Line No. | Capital Structure | Ratio | Cost | Weighted Cost (A) | Gross up for Tax Rate (B) | Pre-Tax Rate of Return (A)x(B) |
|----------|-------------------|----------|--------|-------------------|---------------------------|--------------------------------|
| 1 | Short-term Debt | 9.772% | 3.083% | 0.301% | | 0.301% |
| 2 | Long-term Debt | 40.977% | 4.243% | 1.739% | | 1.739% |
| 3 | Common Equity | 49.251% | 9.725% | 4.790% | 1.3373044 | 6.406% |
| 4 | Total | 100.000% | | 6.830% | | 8.446% |

Note: Capital structure, cost of debt and tax rate gross-up factor as approved in Case No. 2017-00321. These rates are to remain constant until the Commission sets base rates in Duke Kentucky's next base rate case proceeding.

ES FORM 2.00

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Revenue Requirement of Environmental Compliance Costs

For the Expense Month of May 2018

| Line No. | Determination of Environmental Compliance Rate Base (RB) | Source | Amount |
|----------|--|--------------|---------------|
| 1 | Eligible Environmental Compliance Plant (Gross Plant) | ES Form 2.10 | \$ - |
| 2 | Eligible Environmental Compliance CWIP Excluding AFUDC | ES Form 2.10 | 23,642,583 |
| 3 | Subtotal | | \$ 23,642,583 |
| 4 | <u>Additions:</u> | | |
| 5 | Inventory - Emission Allowances | ES Form 2.30 | \$ 29,775 |
| 6 | Subtotal | | \$ 29,775 |
| 7 | <u>Deductions:</u> | | |
| 8 | Accumulated Depreciation on Eligible Environmental Compliance Plant | ES Form 2.10 | \$ - |
| 9 | Accumulated Deferred Income Taxes on Eligible Environmental Compliance Plant | ES Form 2.10 | - |
| 10 | Accumulated Deferred Investment Tax Credits (ITC) on Eligible Environmental Compliance Plant | ES Form 2.10 | - |
| 11 | Subtotal | | \$ - |
| 12 | Environmental Compliance Rate Base | | \$ 23,672,358 |
| 13 | <u>Determination of Environmental Compliance Operating Expenses (OE)</u> | | |
| 14 | Monthly Depreciation Expense | ES Form 2.10 | \$ - |
| 15 | Monthly Taxes Other Than Income Taxes | ES Form 2.10 | \$ 337,475 |
| 16 | Monthly Amortization Expense | ES Form 2.20 | \$ 302,720 |
| 17 | Monthly Emission Allowance Expense | ES Form 2.30 | \$ 29 |
| 18 | Monthly Environmental Reagent Expense | ES Form 2.50 | \$ - |
| 19 | Total Environmental Compliance Operating Expense | | \$ 640,224 |
| 20 | <u>Proceeds from Emission Allowance Sales (EAS)</u> | | |
| 21 | SO ₂ Allowance Sales | | \$ - |
| 22 | NO _x Allowances Sales | | - |
| 23 | Total Emission Allowance Sales | | \$ - |
| 24 | <u>(Over) / Under Recovery</u> | | |
| 25 | Net Jurisdictional E(m) Authorized for Expense Month two Months Prior | | \$ - |
| 26 | Jurisdictional E(m) Revenue Recovered in Current Expense Month | | - |
| 27 | (Over) / Under Recovery | | \$ - |

Note: (Over) recovery will be deducted from Jurisdictional E(m)
 Under recovery will be added to Jurisdictional E(m)

ES FORM 2.10

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Plant, Accumulated Depreciation, CWIP, ITC, ADIT
 Depreciation Expense, Taxes Other Than Income Taxes

For the Expense Month of May 2018

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|-------------|-------------------------------------|-------------------------------------|---------------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|---|------------------------------|------------------------------|
| Project No. | Description | Gross Plant in-Service as of May-18 | Accumulated Depreciation as of May-18 | Net Plant in-Service as of May-18 | CWIP Excluding AFUDC as of May-18 | Accumulated Deferred ITC as of May-18 | Accumulated Deferred Tax Balance as of May-18 | Monthly Depreciation Expense | Monthly Property Tax Expense |
| | | | | (2)-(3) | | | | | |
| 1 | EB020290 Lined Retention Basin West | \$ - | \$ - | \$ - | \$ 3,194,165 | \$ - | \$ - | \$ - | \$ 45,594 |
| 2 | EB020745 Lined Retention Basin East | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | EB020298 East Bend SW/PW Reroute | \$ - | \$ - | \$ - | \$ 20,448,418 | \$ - | \$ - | \$ - | \$ 291,881 |
| 4 | | | | \$ - | | | | | |
| 5 | | | | \$ - | | | | | |
| 6 | | | | \$ - | | | | | |
| 7 | | | | \$ - | | | | | |
| 8 | | | | \$ - | | | | | |
| 9 | | | | \$ - | | | | | |
| 10 | | | | \$ - | | | | | |
| 11 | | | | \$ - | | | | | |
| 12 | | | | \$ - | | | | | |
| 13 | | | | \$ - | | | | | |
| 14 | | | | \$ - | | | | | |
| 15 | | | | \$ - | | | | | |
| | | \$ - | \$ - | \$ - | \$ 23,642,583 | \$ - | \$ - | \$ - | \$ 337,475 |

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|---------------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 1 | 2015 Total | Actual \$ 3,858,084 | \$ (856,412) | \$ 20,378 | \$ - | \$ 3,022,050 | \$ - | \$ - | \$ - | \$ - |
| 2 | 2016 Total | Actual \$ 4,486,812 | \$ (107,052) | \$ 379,037 | \$ - | \$ 7,780,847 | \$ - | \$ - | \$ - | \$ - |
| 3 | Jan-17 | Actual \$ 358,148 | \$ - | \$ 43,243 | \$ - | \$ 8,182,238 | \$ - | \$ - | \$ - | \$ - |
| 4 | Feb-17 | Actual \$ 424,021 | \$ - | \$ 40,351 | \$ - | \$ 8,646,610 | \$ - | \$ - | \$ - | \$ - |
| 5 | Mar-17 | Actual \$ 692,184 | \$ (26,763) | \$ 44,724 | \$ - | \$ 9,356,755 | \$ - | \$ - | \$ - | \$ - |
| 6 | Apr-17 | Actual \$ 254,067 | \$ - | \$ 50,949 | \$ - | \$ 9,661,771 | \$ - | \$ - | \$ - | \$ - |
| 7 | May-17 | Actual \$ 608,377 | \$ - | \$ 56,141 | \$ - | \$ 10,326,289 | \$ - | \$ - | \$ - | \$ - |
| 8 | Jun-17 | Actual \$ 265,619 | \$ (26,763) | \$ 53,472 | \$ - | \$ 10,618,617 | \$ - | \$ - | \$ - | \$ - |
| 9 | Jul-17 | Actual \$ 220,636 | \$ - | \$ 51,558 | \$ - | \$ 10,890,811 | \$ - | \$ - | \$ - | \$ - |
| 10 | Aug-17 | Actual \$ 272,053 | \$ - | \$ 47,731 | \$ - | \$ 11,210,595 | \$ - | \$ - | \$ - | \$ - |
| 11 | Sep-17 | Actual \$ 233,743 | \$ (26,763) | \$ 44,389 | \$ - | \$ 11,461,964 | \$ - | \$ - | \$ - | \$ - |
| 12 | Oct-17 | Actual \$ 444,793 | \$ - | \$ 60,670 | \$ - | \$ 11,967,427 | \$ - | \$ - | \$ - | \$ - |
| 13 | Nov-17 | Actual \$ 525,770 | \$ - | \$ 58,573 | \$ - | \$ 12,561,770 | \$ - | \$ - | \$ - | \$ - |
| 14 | Dec-17 | Actual \$ 2,482,493 | \$ (26,763) | \$ 82,850 | \$ - | \$ 15,100,350 | \$ - | \$ - | \$ - | \$ - |
| 15 | Jan-18 | Actual \$ 510,525 | \$ - | \$ 91,185 | \$ - | \$ 15,702,060 | \$ - | \$ - | \$ - | \$ - |
| 16 | Feb-18 | Actual \$ 89,648 | \$ - | \$ 91,534 | \$ - | \$ 15,883,242 | \$ - | \$ - | \$ - | \$ - |
| 17 | Mar-18 | Actual \$ 396,977 | \$ (26,763) | \$ 93,696 | \$ - | \$ 16,347,152 | \$ - | \$ - | \$ - | \$ - |
| 18 | Apr-18 | Actual \$ 132,294 | \$ - | \$ 111,722 | \$ - | \$ 16,591,168 | \$ 173,000 | \$ - | \$ 173,000 | \$ - |
| 19 | May-18 | Actual \$ - | \$ - | \$ 112,480 | \$ - | \$ 16,703,648 | \$ 100,234 | \$ - | \$ 273,234 | \$ - |
| 20 | Jun-18 | Actual \$ - | \$ - | \$ 111,870 | \$ (202,486) | \$ 16,613,032 | \$ - | \$ (173,000) | \$ 100,234 | \$ (375,486) |
| 21 | Jul-18 | Actual \$ - | \$ - | \$ 111,255 | \$ (202,486) | \$ 16,521,801 | \$ - | \$ (100,234) | \$ - | \$ (302,720) |
| 22 | Aug-18 | Actual \$ - | \$ - | \$ 110,637 | \$ (202,486) | \$ 16,429,952 | \$ - | \$ - | \$ - | \$ (202,486) |
| 23 | Sep-18 | Actual \$ - | \$ - | \$ 110,014 | \$ (202,486) | \$ 16,337,480 | \$ - | \$ - | \$ - | \$ (202,486) |
| 24 | Oct-18 | Actual \$ - | \$ - | \$ 109,387 | \$ (202,486) | \$ 16,244,381 | \$ - | \$ - | \$ - | \$ (202,486) |
| 25 | Nov-18 | Actual \$ - | \$ - | \$ 108,756 | \$ (202,486) | \$ 16,150,651 | \$ - | \$ - | \$ - | \$ (202,486) |
| 26 | Dec-18 | Actual \$ - | \$ - | \$ 108,121 | \$ (202,486) | \$ 16,056,286 | \$ - | \$ - | \$ - | \$ (202,486) |
| 27 | Jan-19 | Actual \$ - | \$ - | \$ 107,481 | \$ (202,486) | \$ 15,961,281 | \$ - | \$ - | \$ - | \$ (202,486) |
| 28 | Feb-19 | Actual \$ - | \$ - | \$ 106,837 | \$ (202,486) | \$ 15,865,632 | \$ - | \$ - | \$ - | \$ (202,486) |
| 29 | Mar-19 | Actual \$ - | \$ - | \$ 106,188 | \$ (202,486) | \$ 15,769,334 | \$ - | \$ - | \$ - | \$ (202,486) |
| 30 | Apr-19 | Actual \$ - | \$ - | \$ 105,535 | \$ (202,486) | \$ 15,672,383 | \$ - | \$ - | \$ - | \$ (202,486) |
| 31 | May-19 | Actual \$ - | \$ - | \$ 104,878 | \$ (202,486) | \$ 15,574,775 | \$ - | \$ - | \$ - | \$ (202,486) |
| 32 | Jun-19 | Actual \$ - | \$ - | \$ 104,216 | \$ (202,486) | \$ 15,476,505 | \$ - | \$ - | \$ - | \$ (202,486) |
| 33 | Jul-19 | Actual \$ - | \$ - | \$ 103,550 | \$ (202,486) | \$ 15,377,569 | \$ - | \$ - | \$ - | \$ (202,486) |
| 34 | Aug-19 | Actual \$ - | \$ - | \$ 102,880 | \$ (202,486) | \$ 15,277,963 | \$ - | \$ - | \$ - | \$ (202,486) |
| 35 | Sep-19 | Actual \$ - | \$ - | \$ 102,204 | \$ (202,486) | \$ 15,177,681 | \$ - | \$ - | \$ - | \$ (202,486) |
| 36 | Oct-19 | Actual \$ - | \$ - | \$ 101,524 | \$ (202,486) | \$ 15,076,719 | \$ - | \$ - | \$ - | \$ (202,486) |
| 37 | Nov-19 | Actual \$ - | \$ - | \$ 100,840 | \$ (202,486) | \$ 14,975,073 | \$ - | \$ - | \$ - | \$ (202,486) |
| 38 | Dec-19 | Actual \$ - | \$ - | \$ 100,151 | \$ (202,486) | \$ 14,872,738 | \$ - | \$ - | \$ - | \$ (202,486) |
| 39 | Jan-20 | Actual \$ - | \$ - | \$ 99,457 | \$ (202,486) | \$ 14,769,709 | \$ - | \$ - | \$ - | \$ (202,486) |
| 40 | Feb-20 | Actual \$ - | \$ - | \$ 98,759 | \$ (202,486) | \$ 14,665,982 | \$ - | \$ - | \$ - | \$ (202,486) |
| 41 | Mar-20 | Actual \$ - | \$ - | \$ 98,055 | \$ (202,486) | \$ 14,561,551 | \$ - | \$ - | \$ - | \$ (202,486) |
| 42 | Apr-20 | Actual \$ - | \$ - | \$ 97,347 | \$ (202,486) | \$ 14,456,412 | \$ - | \$ - | \$ - | \$ (202,486) |
| 43 | May-20 | Actual \$ - | \$ - | \$ 96,635 | \$ (202,486) | \$ 14,350,561 | \$ - | \$ - | \$ - | \$ (202,486) |
| 44 | Jun-20 | Actual \$ - | \$ - | \$ 95,917 | \$ (202,486) | \$ 14,243,992 | \$ - | \$ - | \$ - | \$ (202,486) |
| 45 | Jul-20 | Actual \$ - | \$ - | \$ 95,194 | \$ (202,486) | \$ 14,136,700 | \$ - | \$ - | \$ - | \$ (202,486) |
| 46 | Aug-20 | Actual \$ - | \$ - | \$ 94,467 | \$ (202,486) | \$ 14,028,681 | \$ - | \$ - | \$ - | \$ (202,486) |
| 47 | Sep-20 | Actual \$ - | \$ - | \$ 93,735 | \$ (202,486) | \$ 13,919,930 | \$ - | \$ - | \$ - | \$ (202,486) |
| 48 | Oct-20 | Actual \$ - | \$ - | \$ 92,997 | \$ (202,486) | \$ 13,810,441 | \$ - | \$ - | \$ - | \$ (202,486) |
| 49 | Nov-20 | Actual \$ - | \$ - | \$ 92,255 | \$ (202,486) | \$ 13,700,210 | \$ - | \$ - | \$ - | \$ (202,486) |
| 50 | Dec-20 | Actual \$ - | \$ - | \$ 91,508 | \$ (202,486) | \$ 13,589,232 | \$ - | \$ - | \$ - | \$ (202,486) |

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 51 | Jan-21 | Actual | - | 90,756 | (202,486) | 13,477,502 | - | - | - | (202,486) |
| 52 | Feb-21 | Actual | - | 89,998 | (202,486) | 13,365,014 | - | - | - | (202,486) |
| 53 | Mar-21 | Actual | - | 89,235 | (202,486) | 13,251,763 | - | - | - | (202,486) |
| 54 | Apr-21 | Actual | - | 88,468 | (202,486) | 13,137,745 | - | - | - | (202,486) |
| 55 | May-21 | Actual | - | 87,695 | (202,486) | 13,022,954 | - | - | - | (202,486) |
| 56 | Jun-21 | Actual | - | 86,916 | (202,486) | 12,907,384 | - | - | - | (202,486) |
| 57 | Jul-21 | Actual | - | 86,133 | (202,486) | 12,791,031 | - | - | - | (202,486) |
| 58 | Aug-21 | Actual | - | 85,344 | (202,486) | 12,673,889 | - | - | - | (202,486) |
| 59 | Sep-21 | Actual | - | 84,550 | (202,486) | 12,555,953 | - | - | - | (202,486) |
| 60 | Oct-21 | Actual | - | 83,750 | (202,486) | 12,437,217 | - | - | - | (202,486) |
| 61 | Nov-21 | Actual | - | 82,945 | (202,486) | 12,317,676 | - | - | - | (202,486) |
| 62 | Dec-21 | Actual | - | 82,135 | (202,486) | 12,197,325 | - | - | - | (202,486) |
| 63 | Jan-22 | Actual | - | 81,319 | (202,486) | 12,076,158 | - | - | - | (202,486) |
| 64 | Feb-22 | Actual | - | 80,498 | (202,486) | 11,954,170 | - | - | - | (202,486) |
| 65 | Mar-22 | Actual | - | 79,671 | (202,486) | 11,831,355 | - | - | - | (202,486) |
| 66 | Apr-22 | Actual | - | 78,838 | (202,486) | 11,707,707 | - | - | - | (202,486) |
| 67 | May-22 | Actual | - | 78,000 | (202,486) | 11,583,221 | - | - | - | (202,486) |
| 68 | Jun-22 | Actual | - | 77,156 | (202,486) | 11,457,891 | - | - | - | (202,486) |
| 69 | Jul-22 | Actual | - | 76,306 | (202,486) | 11,331,711 | - | - | - | (202,486) |
| 70 | Aug-22 | Actual | - | 75,451 | (202,486) | 11,204,676 | - | - | - | (202,486) |
| 71 | Sep-22 | Actual | - | 74,589 | (202,486) | 11,076,779 | - | - | - | (202,486) |
| 72 | Oct-22 | Actual | - | 73,722 | (202,486) | 10,948,015 | - | - | - | (202,486) |
| 73 | Nov-22 | Actual | - | 72,849 | (202,486) | 10,818,378 | - | - | - | (202,486) |
| 74 | Dec-22 | Actual | - | 71,971 | (202,486) | 10,687,863 | - | - | - | (202,486) |
| 75 | Jan-23 | Actual | - | 71,086 | (202,486) | 10,556,463 | - | - | - | (202,486) |
| 76 | Feb-23 | Actual | - | 70,195 | (202,486) | 10,424,172 | - | - | - | (202,486) |
| 77 | Mar-23 | Actual | - | 69,298 | (202,486) | 10,290,984 | - | - | - | (202,486) |
| 78 | Apr-23 | Actual | - | 68,395 | (202,486) | 10,156,893 | - | - | - | (202,486) |
| 79 | May-23 | Actual | - | 67,486 | (202,486) | 10,021,893 | - | - | - | (202,486) |
| 80 | Jun-23 | Actual | - | 66,571 | (202,486) | 9,885,978 | - | - | - | (202,486) |
| 81 | Jul-23 | Actual | - | 65,649 | (202,486) | 9,749,141 | - | - | - | (202,486) |
| 82 | Aug-23 | Actual | - | 64,722 | (202,486) | 9,611,377 | - | - | - | (202,486) |
| 83 | Sep-23 | Actual | - | 63,788 | (202,486) | 9,472,679 | - | - | - | (202,486) |
| 84 | Oct-23 | Actual | - | 62,847 | (202,486) | 9,333,040 | - | - | - | (202,486) |
| 85 | Nov-23 | Actual | - | 61,901 | (202,486) | 9,192,455 | - | - | - | (202,486) |
| 86 | Dec-23 | Actual | - | 60,948 | (202,486) | 9,050,917 | - | - | - | (202,486) |
| 87 | Jan-24 | Actual | - | 59,988 | (202,486) | 8,908,419 | - | - | - | (202,486) |
| 88 | Feb-24 | Actual | - | 59,022 | (202,486) | 8,764,955 | - | - | - | (202,486) |
| 89 | Mar-24 | Actual | - | 58,049 | (202,486) | 8,620,518 | - | - | - | (202,486) |
| 90 | Apr-24 | Actual | - | 57,070 | (202,486) | 8,475,102 | - | - | - | (202,486) |
| 91 | May-24 | Actual | - | 56,084 | (202,486) | 8,328,700 | - | - | - | (202,486) |
| 92 | Jun-24 | Actual | - | 55,092 | (202,486) | 8,181,306 | - | - | - | (202,486) |
| 93 | Jul-24 | Actual | - | 54,093 | (202,486) | 8,032,913 | - | - | - | (202,486) |
| 94 | Aug-24 | Actual | - | 53,087 | (202,486) | 7,883,514 | - | - | - | (202,486) |
| 95 | Sep-24 | Actual | - | 52,074 | (202,486) | 7,733,102 | - | - | - | (202,486) |
| 96 | Oct-24 | Actual | - | 51,054 | (202,486) | 7,581,670 | - | - | - | (202,486) |
| 97 | Nov-24 | Actual | - | 50,027 | (202,486) | 7,429,211 | - | - | - | (202,486) |
| 98 | Dec-24 | Actual | - | 48,994 | (202,486) | 7,275,719 | - | - | - | (202,486) |
| 99 | Jan-25 | Actual | - | 47,953 | (202,486) | 7,121,186 | - | - | - | (202,486) |

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|---------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 100 | Feb-25 Actual | | - | 46,906 | (202,486) | 6,965,606 | - | - | - | (202,486) |
| 101 | Mar-25 Actual | | - | 45,851 | (202,486) | 6,808,971 | - | - | - | (202,486) |
| 102 | Apr-25 Actual | | - | 44,789 | (202,486) | 6,651,274 | - | - | - | (202,486) |
| 103 | May-25 Actual | | - | 43,720 | (202,486) | 6,492,508 | - | - | - | (202,486) |
| 104 | Jun-25 Actual | | - | 42,643 | (202,486) | 6,332,665 | - | - | - | (202,486) |
| 105 | Jul-25 Actual | | - | 41,560 | (202,486) | 6,171,739 | - | - | - | (202,486) |
| 106 | Aug-25 Actual | | - | 40,469 | (202,486) | 6,009,722 | - | - | - | (202,486) |
| 107 | Sep-25 Actual | | - | 39,370 | (202,486) | 5,846,606 | - | - | - | (202,486) |
| 108 | Oct-25 Actual | | - | 38,265 | (202,486) | 5,682,385 | - | - | - | (202,486) |
| 109 | Nov-25 Actual | | - | 37,151 | (202,486) | 5,517,050 | - | - | - | (202,486) |
| 110 | Dec-25 Actual | | - | 36,030 | (202,486) | 5,350,594 | - | - | - | (202,486) |
| 111 | Jan-26 Actual | | - | 34,902 | (202,486) | 5,183,010 | - | - | - | (202,486) |
| 112 | Feb-26 Actual | | - | 33,766 | (202,486) | 5,014,290 | - | - | - | (202,486) |
| 113 | Mar-26 Actual | | - | 32,622 | (202,486) | 4,844,426 | - | - | - | (202,486) |
| 114 | Apr-26 Actual | | - | 31,470 | (202,486) | 4,673,410 | - | - | - | (202,486) |
| 115 | May-26 Actual | | - | 30,311 | (202,486) | 4,501,235 | - | - | - | (202,486) |
| 116 | Jun-26 Actual | | - | 29,144 | (202,486) | 4,327,893 | - | - | - | (202,486) |
| 117 | Jul-26 Actual | | - | 27,968 | (202,486) | 4,153,375 | - | - | - | (202,486) |
| 118 | Aug-26 Actual | | - | 26,785 | (202,486) | 3,977,674 | - | - | - | (202,486) |
| 119 | Sep-26 Actual | | - | 25,594 | (202,486) | 3,800,782 | - | - | - | (202,486) |
| 120 | Oct-26 Actual | | - | 24,395 | (202,486) | 3,622,691 | - | - | - | (202,486) |
| 121 | Nov-26 Actual | | - | 23,188 | (202,486) | 3,443,393 | - | - | - | (202,486) |
| 122 | Dec-26 Actual | | - | 21,972 | (202,486) | 3,262,879 | - | - | - | (202,486) |
| 123 | Jan-27 Actual | | - | 20,748 | (202,486) | 3,081,141 | - | - | - | (202,486) |
| 124 | Feb-27 Actual | | - | 19,516 | (202,486) | 2,898,171 | - | - | - | (202,486) |
| 125 | Mar-27 Actual | | - | 18,276 | (202,486) | 2,713,961 | - | - | - | (202,486) |
| 126 | Apr-27 Actual | | - | 17,027 | (202,486) | 2,528,502 | - | - | - | (202,486) |
| 127 | May-27 Actual | | - | 15,769 | (202,486) | 2,341,785 | - | - | - | (202,486) |
| 128 | Jun-27 Actual | | - | 14,504 | (202,486) | 2,153,803 | - | - | - | (202,486) |
| 129 | Jul-27 Actual | | - | 13,229 | (202,486) | 1,964,546 | - | - | - | (202,486) |
| 130 | Aug-27 Actual | | - | 11,946 | (202,486) | 1,774,006 | - | - | - | (202,486) |
| 131 | Sep-27 Actual | | - | 10,654 | (202,486) | 1,582,174 | - | - | - | (202,486) |
| 132 | Oct-27 Actual | | - | 9,354 | (202,486) | 1,389,042 | - | - | - | (202,486) |
| 133 | Nov-27 Actual | | - | 8,045 | (202,486) | 1,194,601 | - | - | - | (202,486) |
| 134 | Dec-27 Actual | | - | 6,726 | (202,486) | 998,841 | - | - | - | (202,486) |
| 135 | Jan-28 Actual | | - | 5,399 | (202,486) | 801,754 | - | - | - | (202,486) |
| 136 | Feb-28 Actual | | - | 4,063 | (202,486) | 603,331 | - | - | - | (202,486) |
| 137 | Mar-28 Actual | | - | 2,718 | (202,486) | 403,563 | - | - | - | (202,486) |
| 138 | Apr-28 Actual | | - | 1,409 | (202,486) | 202,486 | - | - | - | (202,486) |
| 139 | May-28 Actual | | - | - | (202,486) | - | - | - | - | (202,486) |
| | | \$ 16,256,244 | \$ (1,097,279) | \$ 9,139,365 | \$ (24,298,320) | | \$ 273,234 | \$ (273,234) | | (24,571,554) |

Monthly Amortization Amount

(302,720)

ES FORM 2.30

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Inventory and Expense of Emission Allowances

For the Expense Month Ending May 2018

| Total SO₂ and NO_x Emission Allowances | | | | | |
|--|--------------------------------|------------------------------------|---------------------|-------------|-----------------------------|
| | Beginning Inventory | Allocations / Purchases | Utilized (b) | Sold | Ending Inventory |
| SO₂ Allowances - Acid Rain Program (a) | | | | | |
| Quantity | 111,265 | - | (24) | - | 111,289 |
| Dollars | \$ 17,321.63 | \$ - | \$ (3.84) | \$ - | \$ 17,325.47 |
| \$/Allowance | \$ 0.155679 | \$ - | \$ 0.160000 | \$ - | \$ 0.155680 |
| NO_x Allowances - Annual | | | | | |
| Quantity | 5,861 | - | 35 | - | 5,826 |
| Dollars | \$ 5,542.64 | \$ - | \$ 33.25 | \$ - | \$ 5,509.39 |
| \$/Allowance | \$ 0.945682 | \$ - | \$ 0.950000 | \$ - | \$ 0.945656 |
| NO_x Allowances - Seasonal | | | | | |
| Quantity | 1,356 | - | - | - | 1,356 |
| Dollars | \$ 6,939.67 | \$ - | \$ - | \$ - | \$ 6,939.67 |
| \$/Allowance | \$ 5.117751 | \$ - | \$ - | \$ - | \$ 5.117751 |
| Total Emission Allowances | | | | | |
| Quantity | 118,482 | - | 11 | - | 118,471 |
| Dollars | \$ 29,803.94 | \$ - | \$ 29.41 | \$ - | \$ 29,774.53 |

(a) Note: The SO₂ Allowances exclude the CSSO₂G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

(b) Note: This month's consumption expense includes the annual compliance true-up calculation.

ES FORM 2.50

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Environmental Reagent Expenses

For the Expense Month of May 2018

| <u>Line No.</u> | <u>Expense Type</u> | <u>Account Number</u> | <u>East Bend Unit 2</u> | <u>Total</u> |
|-----------------|---------------------|-----------------------|-------------------------|--------------|
| 1 | Ammonia | 502020 | \$ - | \$ - |
| 2 | Lime | 502040 | - | - |
| 3 | Hydrated Lime | 502040 | - | - |
| 4 | Total | | \$ - | \$ - |

ES FORM 3.00

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of May 2018

| Residential - Kentucky Jurisdictional Revenues | | | | | |
|---|----------------|-----|-----|----------------------------------|--|
| (1) | (2) | (3) | (4) | (5) | (6) |
| Month | Total Revenues | | | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge (2) - (5) |
| Jun-17 | \$ 9,659,183 | | | \$ - | \$ 9,659,183 |
| Jul-17 | 12,661,898 | | | - | 12,661,898 |
| Aug-17 | 12,185,554 | | | - | 12,185,554 |
| Sep-17 | 10,036,825 | | | - | 10,036,825 |
| Oct-17 | 8,738,582 | | | - | 8,738,582 |
| Nov-17 | 8,584,302 | | | - | 8,584,302 |
| Dec-17 | 10,686,318 | | | - | 10,686,318 |
| Jan-18 | 16,073,289 | | | - | 16,073,289 |
| Feb-18 | 11,744,958 | | | - | 11,744,958 |
| Mar-18 | 9,705,373 | | | - | 9,705,373 |
| Apr-18 | 9,192,616 | | | - | 9,192,616 |
| May-18 | \$ 9,225,511 | | | \$ - | \$ 9,225,511 |
| Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 10,707,867 |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 26,045,091 |
| Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month | | | | | 41.11% |

| Non-Residential - Kentucky Jurisdictional Revenues | | | | | | |
|---|----------------|--------------------------|----------------------|----------------------------------|---|------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Month | Total Revenues | Base Rate Fuel Component | Fuel Clause Revenues | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge | Total Non-Fuel Revenue |
| | | | | | (2) - (5) | (6) - (3) - (4) |
| Jun-17 | \$ 14,850,354 | \$ 6,397,415 | \$ (1,944,532) | \$ - | \$ 14,850,354 | \$ 10,397,471 |
| Jul-17 | 17,057,854 | 6,798,691 | (678,704) | - | 17,057,854 | 10,937,867 |
| Aug-17 | 16,674,526 | 6,748,015 | (966,790) | - | 16,674,526 | 10,893,301 |
| Sep-17 | 15,903,029 | 5,373,508 | (316,965) | - | 15,903,029 | 10,846,486 |
| Oct-17 | 14,064,282 | 5,004,912 | (1,086,872) | - | 14,064,282 | 10,146,242 |
| Nov-17 | 14,457,057 | 4,776,618 | 92,796 | - | 14,457,057 | 9,587,643 |
| Dec-17 | 14,438,593 | 4,921,948 | (172,877) | - | 14,438,593 | 9,689,522 |
| Jan-18 | 16,089,643 | 5,218,344 | 546,874 | - | 16,089,643 | 10,324,425 |
| Feb-18 | 14,714,026 | 4,857,707 | 37,207 | - | 14,714,026 | 9,819,112 |
| Mar-18 | 14,704,676 | 4,684,206 | 731,789 | - | 14,704,676 | 9,288,681 |
| Apr-18 | 14,331,036 | 4,767,544 | 200,332 | - | 14,331,036 | 9,363,160 |
| May-18 | \$ 16,761,608 | \$ 4,821,687 | \$ 2,218,031 | \$ - | \$ 16,761,608 | \$ 9,721,890 |
| Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 15,337,224 | \$ 10,084,650 |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 26,045,091 | |
| Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month | | | | | 58.89% | |

| | | | | |
|-------------|----|---|---|------|
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
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| OPA | 16 | 0 | 0 | TRUE |
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| Lighting | 15 | 0 | 0 | TRUE |
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| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
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| OPA | 16 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
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| OPA | 16 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |

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|-------------|----|---|---|------|
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

Source: PSM Schedule 2

Asset Energy = Non-native portion of DA Asset Energy (PJM BLI 1200, 1210, 1220) and RT Asset Energy (PJM BLI 1205, 1215, 1225, 1400, 1410, 1420)

| <u>Bill Period</u> | <u>Amount</u> | <u>12 Month Average</u> | <u>PSM</u> | |
|--------------------|---------------|-------------------------|--------------|------|
| 5/1/2017 | 1,173,611.46 | | 1,173,611.46 | 0.00 |
| 6/1/2017 | 593,771.89 | | 593,771.89 | 0.00 |
| 7/1/2017 | 415,058.79 | | 415,058.79 | 0.00 |
| 8/1/2017 | 447,589.45 | | 447,589.45 | 0.00 |
| 9/1/2017 | 1,077,979.15 | | 1,077,979.15 | 0.00 |
| 10/1/2017 | 2,400,518.78 | | 2,400,518.78 | 0.00 |
| 11/1/2017 | 1,648,921.22 | | 1,648,921.22 | 0.00 |
| 12/1/2017 | 647,230.19 | | 647,230.19 | 0.00 |
| 1/1/2018 | 1,989,969.08 | | 1,989,969.08 | 0.00 |
| 2/1/2018 | 232,485.96 | | 232,485.96 | 0.00 |
| 3/1/2018 | 59,357.13 | | 59,357.13 | 0.00 |
| 4/1/2018 | 592.00 | 890,590.00 | 592.00 | 0.00 |
| 5/1/2018 | 0.00 | 792,789.00 | | 0.00 |
| 6/1/2018 | | 810,882.00 | | 0.00 |
| 7/1/2018 | | 850,464.00 | | 0.00 |
| 8/1/2018 | | 895,228.00 | | 0.00 |
| 9/1/2018 | | 872,384.00 | | 0.00 |
| 10/1/2018 | | 654,079.00 | | 0.00 |
| 11/1/2018 | | 488,272.00 | | 0.00 |
| 12/1/2018 | | 456,481.00 | | 0.00 |
| 1/1/2019 | | 73,109.00 | | 0.00 |
| 2/1/2019 | | 19,983.00 | | 0.00 |
| 3/1/2019 | | 296.00 | | 0.00 |
| 4/1/2019 | | 0.00 | | 0.00 |
| 5/1/2019 | | #DIV/0! | | 0.00 |
| 6/1/2019 | | #DIV/0! | | 0.00 |
| 7/1/2019 | | #DIV/0! | | 0.00 |
| 8/1/2019 | | #DIV/0! | | 0.00 |
| 9/1/2019 | | #DIV/0! | | 0.00 |
| 10/1/2019 | | #DIV/0! | | 0.00 |
| 11/1/2019 | | #DIV/0! | | 0.00 |
| 12/1/2019 | | #DIV/0! | | 0.00 |
| 1/1/2020 | | #DIV/0! | | 0.00 |
| 2/1/2020 | | #DIV/0! | | 0.00 |
| 3/1/2020 | | #DIV/0! | | 0.00 |
| 4/1/2020 | | #DIV/0! | | 0.00 |
| 5/1/2020 | | #DIV/0! | | 0.00 |
| 6/1/2020 | | #DIV/0! | | 0.00 |
| 7/1/2020 | | #DIV/0! | | 0.00 |
| 8/1/2020 | | #DIV/0! | | 0.00 |
| 9/1/2020 | | #DIV/0! | | 0.00 |
| 10/1/2020 | | #DIV/0! | | 0.00 |
| 11/1/2020 | | #DIV/0! | | 0.00 |
| 12/1/2020 | | #DIV/0! | | 0.00 |
| 1/1/2021 | | #DIV/0! | | 0.00 |
| 2/1/2021 | | #DIV/0! | | 0.00 |
| 3/1/2021 | | #DIV/0! | | 0.00 |
| 4/1/2021 | | #DIV/0! | | 0.00 |
| 5/1/2021 | | #DIV/0! | | 0.00 |
| 6/1/2021 | | #DIV/0! | | 0.00 |
| 7/1/2021 | | #DIV/0! | | 0.00 |
| 8/1/2021 | | #DIV/0! | | 0.00 |
| 9/1/2021 | | #DIV/0! | | 0.00 |
| 10/1/2021 | | #DIV/0! | | 0.00 |
| 11/1/2021 | | #DIV/0! | | 0.00 |
| 12/1/2021 | | #DIV/0! | | 0.00 |
| 1/1/2022 | | #DIV/0! | | 0.00 |
| 2/1/2022 | | #DIV/0! | | 0.00 |
| 3/1/2022 | | #DIV/0! | | 0.00 |
| 4/1/2022 | | #DIV/0! | | 0.00 |
| 5/1/2022 | | #DIV/0! | | 0.00 |
| 6/1/2022 | | #DIV/0! | | 0.00 |
| 7/1/2022 | | #DIV/0! | | 0.00 |
| 8/1/2022 | | #DIV/0! | | 0.00 |
| 9/1/2022 | | #DIV/0! | | 0.00 |
| 10/1/2022 | | #DIV/0! | | 0.00 |
| 11/1/2022 | | #DIV/0! | | 0.00 |
| 12/1/2022 | | #DIV/0! | | 0.00 |
| 1/1/2023 | | #DIV/0! | | 0.00 |
| 2/1/2023 | | #DIV/0! | | 0.00 |
| 3/1/2023 | | #DIV/0! | | 0.00 |
| 4/1/2023 | | #DIV/0! | | 0.00 |
| 5/1/2023 | | #DIV/0! | | 0.00 |
| 6/1/2023 | | #DIV/0! | | 0.00 |

| | | |
|-----------|---------|------|
| 7/1/2023 | #DIV/0! | 0.00 |
| 8/1/2023 | #DIV/0! | 0.00 |
| 9/1/2023 | #DIV/0! | 0.00 |
| 10/1/2023 | #DIV/0! | 0.00 |
| 11/1/2023 | #DIV/0! | 0.00 |
| 12/1/2023 | #DIV/0! | 0.00 |
| 1/1/2024 | #DIV/0! | 0.00 |
| 2/1/2024 | #DIV/0! | 0.00 |
| 3/1/2024 | #DIV/0! | 0.00 |
| 4/1/2024 | #DIV/0! | 0.00 |
| 5/1/2024 | #DIV/0! | 0.00 |
| 6/1/2024 | #DIV/0! | 0.00 |
| 7/1/2024 | #DIV/0! | 0.00 |
| 8/1/2024 | #DIV/0! | 0.00 |
| 9/1/2024 | #DIV/0! | 0.00 |
| 10/1/2024 | #DIV/0! | 0.00 |
| 11/1/2024 | #DIV/0! | 0.00 |
| 12/1/2024 | #DIV/0! | 0.00 |

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of June 2018

Residential (Total Revenue)

| | | | | |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m) | ES Form 1.10, Line 15 | = | \$ | 581,869 |
| Jurisdictional R(m) | ES Form 1.10, Line 16 | = | \$ | 10,964,843 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = | | 5.31% |

Non-Residential (Net Revenue)

| | | | | |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m) | ES Form 1.10, Line 15 | = | \$ | 831,807 |
| Jurisdictional R(m) | ES Form 1.10, Line 16 | = | \$ | 10,132,179 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = | | 8.21% |

Effective Date for Billing: July 31, 2018

Submitted by: Theodore H. Czupik Jr.

Title: Rates & Regulatory Strategy Manager

Date Submitted: July 20, 2018

ES FORM 1.10

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Calculation of Current Month Environmental Surcharge Factors

For the Expense Month of June 2018

| Line No. | E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery | Source | Environmental Compliance Plans |
|----------|--|-------------------|--------------------------------|
| 1 | Environmental Compliance Rate Base (RB) | ES Form 2.00 | \$ 27,774,098 |
| 2 | RB + 12 months | (1) + 12 | \$ 2,314,508 |
| 3 | Pretax Rate of Return (ROR) | ES Form 1.20 | 8.446% |
| 4 | Return on the Environmental Compliance Rate Base (RORB) | (2) x (3) | \$ 195,483 |
| 5 | Environmental Operating Expenses (OE) | ES Form 2.00 | + \$ 1,308,251 |
| 6 | Less: Proceeds from Emission Allowance Sales (EAS) | ES Form 2.00 | - \$ - |
| 7 | Sub-Total E(m) | (4) + (5) - (6) | \$ 1,503,734 |
| 8 | Jurisdictional Allocation Ratio for Expense Month | Line 18 | 97.21% |
| 9 | Jurisdictional E(m) | (7) x (8) | \$ 1,461,780 |
| 10 | Prior Period Adjustment (if necessary) | (A) | + \$ - |
| 11 | Adjustment for (Over)/Under Recovery | ES Form 2.00 | + \$ (48,104) |
| 12 | Total Adjusted Jurisdictional E(m) | (9) + (10) + (11) | \$ 1,413,676 |
| 13 | Jurisdictional E(m) to be Recovered in Rider PSM | (7) - (9) | \$ 41,954 |

Calculation of Environmental Surcharge Billing Factors

| | | Residential (Total Revenue) | Non-Residential (Net Revenue) |
|----|--|--------------------------------|----------------------------------|
| 14 | Revenues as a Percentage of 12 Month Average Total Revenues | 41.16% | 58.84% |
| 15 | Adjusted Jurisdictional E(m) - Allocated | \$ 581,869 | \$ 831,807 |
| 16 | R(m) Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue) Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue) | \$ 10,964,843 | \$ 10,132,179 |
| 17 | Jurisdictional E(m) / R(m) | 5.31% | 8.21% |

Calculation of Jurisdictional Allocation Ratio - 12 Month Average

| | | | | |
|----|------------------|-----------------|---------------|---------|
| 18 | Retail Revenue | ES Form 3.00 | \$ 26,641,013 | 97.21% |
| 19 | Sales for Resale | Company Records | \$ 765,244 | 2.79% |
| 20 | Total Revenue | | \$ 27,406,257 | 100.00% |

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

ES FORM 1.20

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Cost of Capital

| Line No. | Capital Structure | Ratio | Cost | Weighted Cost (A) | Gross up for Tax Rate (B) | Pre-Tax Rate of Return (A)x(B) |
|----------|-------------------|----------|--------|-------------------|---------------------------|--------------------------------|
| 1 | Short-term Debt | 9.772% | 3.083% | 0.301% | | 0.301% |
| 2 | Long-term Debt | 40.977% | 4.243% | 1.739% | | 1.739% |
| 3 | Common Equity | 49.251% | 9.725% | 4.790% | 1.3373044 | 6.406% |
| 4 | Total | 100.000% | | 6.830% | | 8.446% |

Note: Capital structure, cost of debt and tax rate gross-up factor as approved in Case No. 2017-00321. These rates are to remain constant until the Commission sets base rates in Duke Kentucky's next base rate case proceeding.

ES FORM 2.00

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT
 Revenue Requirement of Environmental Compliance Costs
 For the Expense Month of June 2018

| Line No. | Determination of Environmental Compliance Rate Base (RB) | Source | Amount |
|----------|--|--------------|----------------------|
| 1 | Eligible Environmental Compliance Plant (Gross Plant) | ES Form 2.10 | \$ - |
| 2 | Eligible Environmental Compliance CWIP Excluding AFUDC | ES Form 2.10 | 27,744,365 |
| 3 | Subtotal | | <u>\$ 27,744,365</u> |
| 4 | <u>Additions:</u> | | |
| 5 | Inventory - Emission Allowances | ES Form 2.30 | \$ 29,733 |
| 6 | Subtotal | | <u>\$ 29,733</u> |
| 7 | <u>Deductions:</u> | | |
| 8 | Accumulated Depreciation on Eligible Environmental Compliance Plant | ES Form 2.10 | \$ - |
| 9 | Accumulated Deferred Income Taxes on Eligible Environmental Compliance Plant | ES Form 2.10 | - |
| 10 | Accumulated Deferred Investment Tax Credits (ITC) on Eligible Environmental Compliance Plant | ES Form 2.10 | - |
| 11 | Subtotal | | <u>\$ -</u> |
| 12 | Environmental Compliance Rate Base | | \$ 27,774,098 |
| 13 | <u>Determination of Environmental Compliance Operating Expenses (OE)</u> | | |
| 14 | Monthly Depreciation Expense | ES Form 2.10 | \$ - |
| 15 | Monthly Taxes Other Than Income Taxes | ES Form 2.10 | \$ 396,023 |
| 16 | Monthly Amortization Expense | ES Form 2.20 | \$ 353,387 |
| 17 | Monthly Emission Allowance Expense | ES Form 2.30 | \$ 41 |
| 18 | Monthly Environmental Reagent Expense | ES Form 2.50 | \$ 558,800 |
| 19 | Total Environmental Compliance Operating Expense | | <u>\$ 1,308,251</u> |
| 20 | <u>Proceeds from Emission Allowance Sales (EAS)</u> | | |
| 21 | SO ₂ Allowance Sales | | <u>\$ -</u> |
| 22 | NO _x Allowances Sales | | <u>-</u> |
| 23 | Total Emission Allowance Sales | | <u>\$ -</u> |
| 24 | <u>(Over) / Under Recovery</u> | | |
| 25 | Net Jurisdictional E(m) Authorized for Expense Month two Months Prior | | \$ 683,831 |
| 26 | Jurisdictional E(m) Revenue Recovered in Current Expense Month | | 731,935 |
| 27 | (Over) / Under Recovery | | <u>\$ (48,104)</u> |

Note: (Over) recovery will be deducted from Jurisdictional E(m)
 Under recovery will be added to Jurisdictional E(m)

ES FORM 2.10

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Plant, Accumulated Depreciation, CWIP, ITC, ADIT
 Depreciation Expense, Taxes Other Than Income Taxes

For the Expense Month of June 2018

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|-------------|-------------------------------------|--------------------------------------|--|------------------------------------|------------------------------------|--|--|------------------------------|------------------------------|
| Project No. | Description | Gross Plant in-Service as of June-18 | Accumulated Depreciation as of June-18 | Net Plant in-Service as of June-18 | CWIP Excluding AFUDC as of June-18 | Accumulated Deferred ITC as of June-18 | Accumulated Deferred Tax Balance as of June-18 | Monthly Depreciation Expense | Monthly Property Tax Expense |
| | | | | (2)-(3) | | | | | |
| 1 | EB020290 Lined Retention Basin West | \$ - | \$ - | \$ - | \$ 5,066,656 | \$ - | \$ - | \$ - | \$ 72,321 |
| 2 | EB020745 Lined Retention Basin East | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | EB020298 East Bend SW/PW Reroute | \$ - | \$ - | \$ - | \$ 22,677,709 | \$ - | \$ - | \$ - | \$ 323,702 |
| 4 | | | | \$ - | | | | | |
| 5 | | | | \$ - | | | | | |
| 6 | | | | \$ - | | | | | |
| 7 | | | | \$ - | | | | | |
| 8 | | | | \$ - | | | | | |
| 9 | | | | \$ - | | | | | |
| 10 | | | | \$ - | | | | | |
| 11 | | | | \$ - | | | | | |
| 12 | | | | \$ - | | | | | |
| 13 | | | | \$ - | | | | | |
| 14 | | | | \$ - | | | | | |
| 15 | | | | \$ - | | | | | |
| | | \$ - | \$ - | \$ - | \$ 27,744,365 | \$ - | \$ - | \$ - | \$ 396,023 |

ES FORM 2.20
 Page 1 of 3

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|---------------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 1 | 2015 Total | Actual \$ 3,858,084 | \$ (856,412) | \$ 20,378 | \$ - | \$ 3,022,050 | \$ - | \$ - | \$ - | \$ - |
| 2 | 2016 Total | Actual \$ 4,486,812 | \$ (107,052) | \$ 379,037 | \$ - | \$ 7,780,847 | \$ - | \$ - | \$ - | \$ - |
| 3 | Jan-17 | Actual \$ 358,148 | \$ - | \$ 43,243 | \$ - | \$ 8,182,238 | \$ - | \$ - | \$ - | \$ - |
| 4 | Feb-17 | Actual \$ 424,021 | \$ - | \$ 40,351 | \$ - | \$ 8,646,610 | \$ - | \$ - | \$ - | \$ - |
| 5 | Mar-17 | Actual \$ 692,184 | \$ (26,763) | \$ 44,724 | \$ - | \$ 9,356,755 | \$ - | \$ - | \$ - | \$ - |
| 6 | Apr-17 | Actual \$ 254,067 | \$ - | \$ 50,949 | \$ - | \$ 9,661,771 | \$ - | \$ - | \$ - | \$ - |
| 7 | May-17 | Actual \$ 608,377 | \$ - | \$ 56,141 | \$ - | \$ 10,326,289 | \$ - | \$ - | \$ - | \$ - |
| 8 | Jun-17 | Actual \$ 265,619 | \$ (26,763) | \$ 53,472 | \$ - | \$ 10,618,617 | \$ - | \$ - | \$ - | \$ - |
| 9 | Jul-17 | Actual \$ 220,636 | \$ - | \$ 51,558 | \$ - | \$ 10,890,811 | \$ - | \$ - | \$ - | \$ - |
| 10 | Aug-17 | Actual \$ 272,053 | \$ - | \$ 47,731 | \$ - | \$ 11,210,595 | \$ - | \$ - | \$ - | \$ - |
| 11 | Sep-17 | Actual \$ 233,743 | \$ (26,763) | \$ 44,389 | \$ - | \$ 11,461,964 | \$ - | \$ - | \$ - | \$ - |
| 12 | Oct-17 | Actual \$ 444,793 | \$ - | \$ 60,670 | \$ - | \$ 11,967,427 | \$ - | \$ - | \$ - | \$ - |
| 13 | Nov-17 | Actual \$ 525,770 | \$ - | \$ 68,573 | \$ - | \$ 12,561,770 | \$ - | \$ - | \$ - | \$ - |
| 14 | Dec-17 | Actual \$ 2,482,493 | \$ (26,763) | \$ 82,850 | \$ - | \$ 15,100,350 | \$ - | \$ - | \$ - | \$ - |
| 15 | Jan-18 | Actual \$ 510,525 | \$ - | \$ 91,185 | \$ - | \$ 15,702,060 | \$ - | \$ - | \$ - | \$ - |
| 16 | Feb-18 | Actual \$ 89,648 | \$ - | \$ 91,534 | \$ - | \$ 15,883,242 | \$ - | \$ - | \$ - | \$ - |
| 17 | Mar-18 | Actual \$ 396,977 | \$ (26,763) | \$ 93,696 | \$ - | \$ 16,347,152 | \$ - | \$ - | \$ - | \$ - |
| 18 | Apr-18 | Actual \$ 132,294 | \$ - | \$ 111,722 | \$ - | \$ 16,591,168 | \$ 173,000 | \$ - | \$ 173,000 | \$ - |
| 19 | May-18 | Actual \$ - | \$ - | \$ 112,480 | \$ - | \$ 16,703,648 | \$ 100,234 | \$ - | \$ 273,234 | \$ - |
| 20 | Jun-18 | Actual \$ - | \$ - | \$ 111,870 | \$ (202,486) | \$ 16,613,032 | \$ 150,901 | \$ (173,000) | \$ 251,135 | \$ (375,486) |
| 21 | Jul-18 | Actual \$ - | \$ - | \$ 111,255 | \$ (202,486) | \$ 16,521,801 | \$ - | \$ (100,234) | \$ 150,901 | \$ (302,720) |
| 22 | Aug-18 | Actual \$ - | \$ - | \$ 110,637 | \$ (202,486) | \$ 16,429,952 | \$ - | \$ (150,901) | \$ - | \$ (353,387) |
| 23 | Sep-18 | Actual \$ - | \$ - | \$ 110,014 | \$ (202,486) | \$ 16,337,480 | \$ - | \$ - | \$ - | \$ (202,486) |
| 24 | Oct-18 | Actual \$ - | \$ - | \$ 109,387 | \$ (202,486) | \$ 16,244,381 | \$ - | \$ - | \$ - | \$ (202,486) |
| 25 | Nov-18 | Actual \$ - | \$ - | \$ 108,756 | \$ (202,486) | \$ 16,150,651 | \$ - | \$ - | \$ - | \$ (202,486) |
| 26 | Dec-18 | Actual \$ - | \$ - | \$ 108,121 | \$ (202,486) | \$ 16,056,286 | \$ - | \$ - | \$ - | \$ (202,486) |
| 27 | Jan-19 | Actual \$ - | \$ - | \$ 107,481 | \$ (202,486) | \$ 15,961,281 | \$ - | \$ - | \$ - | \$ (202,486) |
| 28 | Feb-19 | Actual \$ - | \$ - | \$ 106,837 | \$ (202,486) | \$ 15,865,632 | \$ - | \$ - | \$ - | \$ (202,486) |
| 29 | Mar-19 | Actual \$ - | \$ - | \$ 106,188 | \$ (202,486) | \$ 15,769,334 | \$ - | \$ - | \$ - | \$ (202,486) |
| 30 | Apr-19 | Actual \$ - | \$ - | \$ 105,535 | \$ (202,486) | \$ 15,672,383 | \$ - | \$ - | \$ - | \$ (202,486) |
| 31 | May-19 | Actual \$ - | \$ - | \$ 104,878 | \$ (202,486) | \$ 15,574,775 | \$ - | \$ - | \$ - | \$ (202,486) |
| 32 | Jun-19 | Actual \$ - | \$ - | \$ 104,216 | \$ (202,486) | \$ 15,476,505 | \$ - | \$ - | \$ - | \$ (202,486) |
| 33 | Jul-19 | Actual \$ - | \$ - | \$ 103,550 | \$ (202,486) | \$ 15,377,569 | \$ - | \$ - | \$ - | \$ (202,486) |
| 34 | Aug-19 | Actual \$ - | \$ - | \$ 102,880 | \$ (202,486) | \$ 15,277,963 | \$ - | \$ - | \$ - | \$ (202,486) |
| 35 | Sep-19 | Actual \$ - | \$ - | \$ 102,204 | \$ (202,486) | \$ 15,177,681 | \$ - | \$ - | \$ - | \$ (202,486) |
| 36 | Oct-19 | Actual \$ - | \$ - | \$ 101,524 | \$ (202,486) | \$ 15,076,719 | \$ - | \$ - | \$ - | \$ (202,486) |
| 37 | Nov-19 | Actual \$ - | \$ - | \$ 100,840 | \$ (202,486) | \$ 14,975,073 | \$ - | \$ - | \$ - | \$ (202,486) |
| 38 | Dec-19 | Actual \$ - | \$ - | \$ 100,151 | \$ (202,486) | \$ 14,872,738 | \$ - | \$ - | \$ - | \$ (202,486) |
| 39 | Jan-20 | Actual \$ - | \$ - | \$ 99,457 | \$ (202,486) | \$ 14,769,709 | \$ - | \$ - | \$ - | \$ (202,486) |
| 40 | Feb-20 | Actual \$ - | \$ - | \$ 98,759 | \$ (202,486) | \$ 14,665,982 | \$ - | \$ - | \$ - | \$ (202,486) |
| 41 | Mar-20 | Actual \$ - | \$ - | \$ 98,055 | \$ (202,486) | \$ 14,561,551 | \$ - | \$ - | \$ - | \$ (202,486) |
| 42 | Apr-20 | Actual \$ - | \$ - | \$ 97,347 | \$ (202,486) | \$ 14,456,412 | \$ - | \$ - | \$ - | \$ (202,486) |
| 43 | May-20 | Actual \$ - | \$ - | \$ 96,635 | \$ (202,486) | \$ 14,350,561 | \$ - | \$ - | \$ - | \$ (202,486) |
| 44 | Jun-20 | Actual \$ - | \$ - | \$ 95,917 | \$ (202,486) | \$ 14,243,992 | \$ - | \$ - | \$ - | \$ (202,486) |
| 45 | Jul-20 | Actual \$ - | \$ - | \$ 95,194 | \$ (202,486) | \$ 14,136,700 | \$ - | \$ - | \$ - | \$ (202,486) |
| 46 | Aug-20 | Actual \$ - | \$ - | \$ 94,467 | \$ (202,486) | \$ 14,028,681 | \$ - | \$ - | \$ - | \$ (202,486) |
| 47 | Sep-20 | Actual \$ - | \$ - | \$ 93,735 | \$ (202,486) | \$ 13,919,930 | \$ - | \$ - | \$ - | \$ (202,486) |
| 48 | Oct-20 | Actual \$ - | \$ - | \$ 92,997 | \$ (202,486) | \$ 13,810,441 | \$ - | \$ - | \$ - | \$ (202,486) |
| 49 | Nov-20 | Actual \$ - | \$ - | \$ 92,255 | \$ (202,486) | \$ 13,700,210 | \$ - | \$ - | \$ - | \$ (202,486) |
| 50 | Dec-20 | Actual \$ - | \$ - | \$ 91,508 | \$ (202,486) | \$ 13,589,232 | \$ - | \$ - | \$ - | \$ (202,486) |

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 51 | Jan-21 | Actual | - | 90,756 | (202,486) | 13,477,502 | - | - | - | (202,486) |
| 52 | Feb-21 | Actual | - | 89,998 | (202,486) | 13,365,014 | - | - | - | (202,486) |
| 53 | Mar-21 | Actual | - | 89,235 | (202,486) | 13,251,763 | - | - | - | (202,486) |
| 54 | Apr-21 | Actual | - | 88,468 | (202,486) | 13,137,745 | - | - | - | (202,486) |
| 55 | May-21 | Actual | - | 87,695 | (202,486) | 13,022,954 | - | - | - | (202,486) |
| 56 | Jun-21 | Actual | - | 86,916 | (202,486) | 12,907,384 | - | - | - | (202,486) |
| 57 | Jul-21 | Actual | - | 86,133 | (202,486) | 12,791,031 | - | - | - | (202,486) |
| 58 | Aug-21 | Actual | - | 85,344 | (202,486) | 12,673,889 | - | - | - | (202,486) |
| 59 | Sep-21 | Actual | - | 84,550 | (202,486) | 12,555,953 | - | - | - | (202,486) |
| 60 | Oct-21 | Actual | - | 83,750 | (202,486) | 12,437,217 | - | - | - | (202,486) |
| 61 | Nov-21 | Actual | - | 82,945 | (202,486) | 12,317,676 | - | - | - | (202,486) |
| 62 | Dec-21 | Actual | - | 82,135 | (202,486) | 12,197,325 | - | - | - | (202,486) |
| 63 | Jan-22 | Actual | - | 81,319 | (202,486) | 12,076,158 | - | - | - | (202,486) |
| 64 | Feb-22 | Actual | - | 80,498 | (202,486) | 11,954,170 | - | - | - | (202,486) |
| 65 | Mar-22 | Actual | - | 79,671 | (202,486) | 11,831,355 | - | - | - | (202,486) |
| 66 | Apr-22 | Actual | - | 78,838 | (202,486) | 11,707,707 | - | - | - | (202,486) |
| 67 | May-22 | Actual | - | 78,000 | (202,486) | 11,583,221 | - | - | - | (202,486) |
| 68 | Jun-22 | Actual | - | 77,156 | (202,486) | 11,457,891 | - | - | - | (202,486) |
| 69 | Jul-22 | Actual | - | 76,306 | (202,486) | 11,331,711 | - | - | - | (202,486) |
| 70 | Aug-22 | Actual | - | 75,451 | (202,486) | 11,204,676 | - | - | - | (202,486) |
| 71 | Sep-22 | Actual | - | 74,589 | (202,486) | 11,076,779 | - | - | - | (202,486) |
| 72 | Oct-22 | Actual | - | 73,722 | (202,486) | 10,948,015 | - | - | - | (202,486) |
| 73 | Nov-22 | Actual | - | 72,849 | (202,486) | 10,818,378 | - | - | - | (202,486) |
| 74 | Dec-22 | Actual | - | 71,971 | (202,486) | 10,687,863 | - | - | - | (202,486) |
| 75 | Jan-23 | Actual | - | 71,086 | (202,486) | 10,556,463 | - | - | - | (202,486) |
| 76 | Feb-23 | Actual | - | 70,195 | (202,486) | 10,424,172 | - | - | - | (202,486) |
| 77 | Mar-23 | Actual | - | 69,298 | (202,486) | 10,290,984 | - | - | - | (202,486) |
| 78 | Apr-23 | Actual | - | 68,395 | (202,486) | 10,156,893 | - | - | - | (202,486) |
| 79 | May-23 | Actual | - | 67,486 | (202,486) | 10,021,893 | - | - | - | (202,486) |
| 80 | Jun-23 | Actual | - | 66,571 | (202,486) | 9,885,978 | - | - | - | (202,486) |
| 81 | Jul-23 | Actual | - | 65,649 | (202,486) | 9,749,141 | - | - | - | (202,486) |
| 82 | Aug-23 | Actual | - | 64,722 | (202,486) | 9,611,377 | - | - | - | (202,486) |
| 83 | Sep-23 | Actual | - | 63,788 | (202,486) | 9,472,679 | - | - | - | (202,486) |
| 84 | Oct-23 | Actual | - | 62,847 | (202,486) | 9,333,040 | - | - | - | (202,486) |
| 85 | Nov-23 | Actual | - | 61,901 | (202,486) | 9,192,455 | - | - | - | (202,486) |
| 86 | Dec-23 | Actual | - | 60,948 | (202,486) | 9,050,917 | - | - | - | (202,486) |
| 87 | Jan-24 | Actual | - | 59,988 | (202,486) | 8,908,419 | - | - | - | (202,486) |
| 88 | Feb-24 | Actual | - | 59,022 | (202,486) | 8,764,955 | - | - | - | (202,486) |
| 89 | Mar-24 | Actual | - | 58,049 | (202,486) | 8,620,518 | - | - | - | (202,486) |
| 90 | Apr-24 | Actual | - | 57,070 | (202,486) | 8,475,102 | - | - | - | (202,486) |
| 91 | May-24 | Actual | - | 56,084 | (202,486) | 8,328,700 | - | - | - | (202,486) |
| 92 | Jun-24 | Actual | - | 55,092 | (202,486) | 8,181,306 | - | - | - | (202,486) |
| 93 | Jul-24 | Actual | - | 54,093 | (202,486) | 8,032,913 | - | - | - | (202,486) |
| 94 | Aug-24 | Actual | - | 53,087 | (202,486) | 7,883,514 | - | - | - | (202,486) |
| 95 | Sep-24 | Actual | - | 52,074 | (202,486) | 7,733,102 | - | - | - | (202,486) |
| 96 | Oct-24 | Actual | - | 51,054 | (202,486) | 7,581,670 | - | - | - | (202,486) |
| 97 | Nov-24 | Actual | - | 50,027 | (202,486) | 7,429,211 | - | - | - | (202,486) |
| 98 | Dec-24 | Actual | - | 48,994 | (202,486) | 7,275,719 | - | - | - | (202,486) |
| 99 | Jan-25 | Actual | - | 47,953 | (202,486) | 7,121,186 | - | - | - | (202,486) |

ES FORM 2.20
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DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 100 | Feb-25 | Actual | - | 46,906 | (202,486) | 6,965,606 | - | - | - | (202,486) |
| 101 | Mar-25 | Actual | - | 45,851 | (202,486) | 6,808,971 | - | - | - | (202,486) |
| 102 | Apr-25 | Actual | - | 44,789 | (202,486) | 6,651,274 | - | - | - | (202,486) |
| 103 | May-25 | Actual | - | 43,720 | (202,486) | 6,492,508 | - | - | - | (202,486) |
| 104 | Jun-25 | Actual | - | 42,643 | (202,486) | 6,332,665 | - | - | - | (202,486) |
| 105 | Jul-25 | Actual | - | 41,560 | (202,486) | 6,171,739 | - | - | - | (202,486) |
| 106 | Aug-25 | Actual | - | 40,469 | (202,486) | 6,009,722 | - | - | - | (202,486) |
| 107 | Sep-25 | Actual | - | 39,370 | (202,486) | 5,846,606 | - | - | - | (202,486) |
| 108 | Oct-25 | Actual | - | 38,265 | (202,486) | 5,682,385 | - | - | - | (202,486) |
| 109 | Nov-25 | Actual | - | 37,151 | (202,486) | 5,517,050 | - | - | - | (202,486) |
| 110 | Dec-25 | Actual | - | 36,030 | (202,486) | 5,350,594 | - | - | - | (202,486) |
| 111 | Jan-26 | Actual | - | 34,902 | (202,486) | 5,183,010 | - | - | - | (202,486) |
| 112 | Feb-26 | Actual | - | 33,766 | (202,486) | 5,014,290 | - | - | - | (202,486) |
| 113 | Mar-26 | Actual | - | 32,622 | (202,486) | 4,844,426 | - | - | - | (202,486) |
| 114 | Apr-26 | Actual | - | 31,470 | (202,486) | 4,673,410 | - | - | - | (202,486) |
| 115 | May-26 | Actual | - | 30,311 | (202,486) | 4,501,235 | - | - | - | (202,486) |
| 116 | Jun-26 | Actual | - | 29,144 | (202,486) | 4,327,893 | - | - | - | (202,486) |
| 117 | Jul-26 | Actual | - | 27,968 | (202,486) | 4,153,375 | - | - | - | (202,486) |
| 118 | Aug-26 | Actual | - | 26,785 | (202,486) | 3,977,674 | - | - | - | (202,486) |
| 119 | Sep-26 | Actual | - | 25,594 | (202,486) | 3,800,782 | - | - | - | (202,486) |
| 120 | Oct-26 | Actual | - | 24,395 | (202,486) | 3,622,691 | - | - | - | (202,486) |
| 121 | Nov-26 | Actual | - | 23,188 | (202,486) | 3,443,393 | - | - | - | (202,486) |
| 122 | Dec-26 | Actual | - | 21,972 | (202,486) | 3,262,879 | - | - | - | (202,486) |
| 123 | Jan-27 | Actual | - | 20,748 | (202,486) | 3,081,141 | - | - | - | (202,486) |
| 124 | Feb-27 | Actual | - | 19,516 | (202,486) | 2,898,171 | - | - | - | (202,486) |
| 125 | Mar-27 | Actual | - | 18,276 | (202,486) | 2,713,961 | - | - | - | (202,486) |
| 126 | Apr-27 | Actual | - | 17,027 | (202,486) | 2,528,502 | - | - | - | (202,486) |
| 127 | May-27 | Actual | - | 15,769 | (202,486) | 2,341,785 | - | - | - | (202,486) |
| 128 | Jun-27 | Actual | - | 14,504 | (202,486) | 2,153,803 | - | - | - | (202,486) |
| 129 | Jul-27 | Actual | - | 13,229 | (202,486) | 1,964,546 | - | - | - | (202,486) |
| 130 | Aug-27 | Actual | - | 11,946 | (202,486) | 1,774,006 | - | - | - | (202,486) |
| 131 | Sep-27 | Actual | - | 10,654 | (202,486) | 1,582,174 | - | - | - | (202,486) |
| 132 | Oct-27 | Actual | - | 9,354 | (202,486) | 1,389,042 | - | - | - | (202,486) |
| 133 | Nov-27 | Actual | - | 8,045 | (202,486) | 1,194,601 | - | - | - | (202,486) |
| 134 | Dec-27 | Actual | - | 6,726 | (202,486) | 998,841 | - | - | - | (202,486) |
| 135 | Jan-28 | Actual | - | 5,399 | (202,486) | 801,754 | - | - | - | (202,486) |
| 136 | Feb-28 | Actual | - | 4,063 | (202,486) | 603,331 | - | - | - | (202,486) |
| 137 | Mar-28 | Actual | - | 2,718 | (202,486) | 403,563 | - | - | - | (202,486) |
| 138 | Apr-28 | Actual | - | 1,409 | (202,486) | 202,486 | - | - | - | (202,486) |
| 139 | May-28 | Actual | - | - | (202,486) | - | - | - | - | (202,486) |
| | | \$ 16,256,244 | \$ (1,097,279) | \$ 9,139,355 | \$ (24,298,320) | | \$ 424,135 | \$ (424,135) | | (24,722,455) |

Monthly Amortization Amount

(353,387)

ES FORM 2.30

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Inventory and Expense of Emission Allowances

For the Expense Month Ending June 2018

| Total SO₂ and NO_x Emission Allowances | | | | | |
|--|--------------------------------|------------------------------------|---------------------|-------------|-----------------------------|
| | Beginning Inventory | Allocations / Purchases | Utilized (b) | Sold | Ending Inventory |
| SO₂ Allowances - Acid Rain Program (a) | | | | | |
| Quantity | 111,289 | 1 | 1 | - | 111,289 |
| Dollars | \$ 17,325.47 | \$ - | \$ 0.16 | \$ - | \$ 17,325.31 |
| \$/Allowance | \$ 0.155680 | \$ - | \$ 0.160000 | \$ - | \$ 0.155679 |
| NO_x Allowances - Annual | | | | | |
| Quantity | 5,826 | 60 | (16) | - | 5,902 |
| Dollars | \$ 5,509.39 | \$ - | \$ (15.20) | \$ - | \$ 5,524.59 |
| \$/Allowance | \$ 0.945656 | \$ - | \$ 0.950000 | \$ - | \$ 0.936054 |
| NO_x Allowances - Seasonal | | | | | |
| Quantity | 1,356 | (1) | 11 | - | 1,344 |
| Dollars | \$ 6,939.67 | \$ - | \$ 56 | \$ - | \$ 6,883.35 |
| \$/Allowance | \$ 5.117751 | \$ - | \$ 5.120000 | \$ - | \$ 5.121540 |
| Total Emission Allowances | | | | | |
| Quantity | 118,471 | 60 | (4) | - | 118,535 |
| Dollars | \$ 29,774.53 | \$ - | \$ 41.28 | \$ - | \$ 29,733.25 |

(a) Note: The SO₂ Allowances exclude the CSSO2G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

(b) Note: This month's consumption expense includes the annual compliance true-up calculation.

ES FORM 2.50

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Environmental Reagent Expenses

For the Expense Month of June 2018

| <u>Line No.</u> | <u>Expense Type</u> | <u>Account Number</u> | <u>East Bend Unit 2</u> | <u>Total</u> |
|-----------------|---------------------|-----------------------|-------------------------|-------------------|
| 1 | Ammonia | 502020 | \$ 33,894 | \$ 33,894 |
| 2 | Lime | 502040 | 242,470 | 242,470 |
| 3 | Hydrated Lime | 502040 | 282,436 | 282,436 |
| 4 | Total | | <u>\$ 558,800</u> | <u>\$ 558,800</u> |

ES FORM 3.00

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of June 2018

| Residential - Kentucky Jurisdictional Revenues | | | | | |
|---|----------------|-----|-----|----------------------------------|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| Month | Total Revenues | | | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge |
| | | | | | (2) - (5) |
| Jul-17 | \$ 12,661,898 | | | \$ - | \$ 12,661,898 |
| Aug-17 | 12,185,554 | | | - | 12,185,554 |
| Sep-17 | 10,036,825 | | | - | 10,036,825 |
| Oct-17 | 8,738,582 | | | - | 8,738,582 |
| Nov-17 | 8,584,302 | | | - | 8,584,302 |
| Dec-17 | 10,686,318 | | | - | 10,686,318 |
| Jan-18 | 16,073,289 | | | - | 16,073,289 |
| Feb-18 | 11,744,958 | | | - | 11,744,958 |
| Mar-18 | 9,705,373 | | | - | 9,705,373 |
| Apr-18 | 9,192,616 | | | - | 9,192,616 |
| May-18 | 9,225,511 | | | - | 9,225,511 |
| Jun-18 | \$ 13,041,663 | | | \$ 298,777 | \$ 12,742,886 |
| Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 10,964,843 |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 26,641,013 |
| Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month | | | | | 41.16% |

| Non-Residential - Kentucky Jurisdictional Revenues | | | | | | |
|---|----------------|--------------------------|----------------------|----------------------------------|---|------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Month | Total Revenues | Base Rate Fuel Component | Fuel Clause Revenues | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge | Total Non-Fuel Revenue |
| | | | | | (2) - (5) | (6) - (3) - (4) |
| Jul-17 | \$ 17,057,854 | \$ 6,798,691 | \$ (678,704) | \$ - | \$ 17,057,854 | \$ 10,937,867 |
| Aug-17 | 16,674,526 | 6,748,015 | (966,790) | - | 16,674,526 | 10,893,301 |
| Sep-17 | 15,903,029 | 5,373,508 | (316,965) | - | 15,903,029 | 10,846,486 |
| Oct-17 | 14,064,282 | 5,004,912 | (1,086,872) | - | 14,064,282 | 10,146,242 |
| Nov-17 | 14,457,057 | 4,776,618 | 92,796 | - | 14,457,057 | 9,587,643 |
| Dec-17 | 14,438,593 | 4,921,948 | (172,877) | - | 14,438,593 | 9,689,522 |
| Jan-18 | 16,089,643 | 5,218,344 | 546,874 | - | 16,089,643 | 10,324,425 |
| Feb-18 | 14,714,026 | 4,857,707 | 37,207 | - | 14,714,026 | 9,819,112 |
| Mar-18 | 14,704,676 | 4,684,206 | 731,789 | - | 14,704,676 | 9,288,681 |
| Apr-18 | 14,331,036 | 4,767,544 | 200,332 | - | 14,331,036 | 9,363,160 |
| May-18 | 16,761,608 | 4,821,687 | 2,218,031 | - | 16,761,608 | 9,721,890 |
| Jun-18 | \$ 19,350,865 | \$ 5,564,309 | \$ 2,385,574 | \$ 433,158 | \$ 18,917,707 | \$ 10,967,824 |
| Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 15,676,170 | \$ 10,132,179 |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 26,641,013 | |
| Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month | | | | | 58.84% | |

| | | | | |
|-------------|----|---|---|------|
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |

Source: PSM Schedule 2

Asset Energy = Non-native portion of DA Asset Energy (PJM BLI 1200, 1210, 1220) and RT Asset Energy (PJM BLI 1205, 1215, 1225, 1400, 1410, 1420)

| <u>Bill Period</u> | <u>Amount</u> | <u>12 Month Average</u> | <u>PSM</u> | |
|--------------------|---------------|-------------------------|--------------|------|
| 5/1/2017 | 1,173,611.46 | | 1,173,611.46 | 0.00 |
| 6/1/2017 | 593,771.89 | | 593,771.89 | 0.00 |
| 7/1/2017 | 415,058.79 | | 415,058.79 | 0.00 |
| 8/1/2017 | 447,589.45 | | 447,589.45 | 0.00 |
| 9/1/2017 | 1,077,979.15 | | 1,077,979.15 | 0.00 |
| 10/1/2017 | 2,400,518.78 | | 2,400,518.78 | 0.00 |
| 11/1/2017 | 1,648,921.22 | | 1,648,921.22 | 0.00 |
| 12/1/2017 | 647,230.19 | | 647,230.19 | 0.00 |
| 1/1/2018 | 1,989,969.08 | | 1,989,969.08 | 0.00 |
| 2/1/2018 | 220,839.74 | | 220,839.74 | 0.00 |
| 3/1/2018 | 59,357.13 | | 59,357.13 | 0.00 |
| 4/1/2018 | 592.00 | 889,620.00 | 592.00 | 0.00 |
| 5/1/2018 | 0.00 | 791,819.00 | 0.00 | 0.00 |
| 6/1/2018 | 274,869.24 | 765,244.00 | 274,869.24 | 0.00 |
| 7/1/2018 | | 797,079.00 | | 0.00 |
| 8/1/2018 | | 832,028.00 | | 0.00 |
| 9/1/2018 | | 804,700.00 | | 0.00 |
| 10/1/2018 | | 605,222.00 | | 0.00 |
| 11/1/2018 | | 456,122.00 | | 0.00 |
| 12/1/2018 | | 424,271.00 | | 0.00 |
| 1/1/2019 | | 111,132.00 | | 0.00 |
| 2/1/2019 | | 83,705.00 | | 0.00 |
| 3/1/2019 | | 91,820.00 | | 0.00 |
| 4/1/2019 | | 137,435.00 | | 0.00 |
| 5/1/2019 | | 274,869.00 | | 0.00 |
| 6/1/2019 | | #DIV/0! | | 0.00 |
| 7/1/2019 | | #DIV/0! | | 0.00 |
| 8/1/2019 | | #DIV/0! | | 0.00 |
| 9/1/2019 | | #DIV/0! | | 0.00 |
| 10/1/2019 | | #DIV/0! | | 0.00 |
| 11/1/2019 | | #DIV/0! | | 0.00 |
| 12/1/2019 | | #DIV/0! | | 0.00 |
| 1/1/2020 | | #DIV/0! | | 0.00 |
| 2/1/2020 | | #DIV/0! | | 0.00 |
| 3/1/2020 | | #DIV/0! | | 0.00 |
| 4/1/2020 | | #DIV/0! | | 0.00 |
| 5/1/2020 | | #DIV/0! | | 0.00 |
| 6/1/2020 | | #DIV/0! | | 0.00 |
| 7/1/2020 | | #DIV/0! | | 0.00 |
| 8/1/2020 | | #DIV/0! | | 0.00 |
| 9/1/2020 | | #DIV/0! | | 0.00 |
| 10/1/2020 | | #DIV/0! | | 0.00 |
| 11/1/2020 | | #DIV/0! | | 0.00 |
| 12/1/2020 | | #DIV/0! | | 0.00 |
| 1/1/2021 | | #DIV/0! | | 0.00 |
| 2/1/2021 | | #DIV/0! | | 0.00 |
| 3/1/2021 | | #DIV/0! | | 0.00 |
| 4/1/2021 | | #DIV/0! | | 0.00 |
| 5/1/2021 | | #DIV/0! | | 0.00 |
| 6/1/2021 | | #DIV/0! | | 0.00 |
| 7/1/2021 | | #DIV/0! | | 0.00 |
| 8/1/2021 | | #DIV/0! | | 0.00 |
| 9/1/2021 | | #DIV/0! | | 0.00 |
| 10/1/2021 | | #DIV/0! | | 0.00 |
| 11/1/2021 | | #DIV/0! | | 0.00 |
| 12/1/2021 | | #DIV/0! | | 0.00 |
| 1/1/2022 | | #DIV/0! | | 0.00 |
| 2/1/2022 | | #DIV/0! | | 0.00 |
| 3/1/2022 | | #DIV/0! | | 0.00 |
| 4/1/2022 | | #DIV/0! | | 0.00 |
| 5/1/2022 | | #DIV/0! | | 0.00 |
| 6/1/2022 | | #DIV/0! | | 0.00 |
| 7/1/2022 | | #DIV/0! | | 0.00 |
| 8/1/2022 | | #DIV/0! | | 0.00 |
| 9/1/2022 | | #DIV/0! | | 0.00 |
| 10/1/2022 | | #DIV/0! | | 0.00 |
| 11/1/2022 | | #DIV/0! | | 0.00 |
| 12/1/2022 | | #DIV/0! | | 0.00 |
| 1/1/2023 | | #DIV/0! | | 0.00 |
| 2/1/2023 | | #DIV/0! | | 0.00 |
| 3/1/2023 | | #DIV/0! | | 0.00 |
| 4/1/2023 | | #DIV/0! | | 0.00 |
| 5/1/2023 | | #DIV/0! | | 0.00 |
| 6/1/2023 | | #DIV/0! | | 0.00 |
| 7/1/2023 | | #DIV/0! | | 0.00 |

| | | |
|-----------|---------|------|
| 8/1/2023 | #DIV/0! | 0.00 |
| 9/1/2023 | #DIV/0! | 0.00 |
| 10/1/2023 | #DIV/0! | 0.00 |
| 11/1/2023 | #DIV/0! | 0.00 |
| 12/1/2023 | #DIV/0! | 0.00 |
| 1/1/2024 | #DIV/0! | 0.00 |
| 2/1/2024 | #DIV/0! | 0.00 |
| 3/1/2024 | #DIV/0! | 0.00 |
| 4/1/2024 | #DIV/0! | 0.00 |
| 5/1/2024 | #DIV/0! | 0.00 |
| 6/1/2024 | #DIV/0! | 0.00 |
| 7/1/2024 | #DIV/0! | 0.00 |
| 8/1/2024 | #DIV/0! | 0.00 |
| 9/1/2024 | #DIV/0! | 0.00 |
| 10/1/2024 | #DIV/0! | 0.00 |
| 11/1/2024 | #DIV/0! | 0.00 |
| 12/1/2024 | #DIV/0! | 0.00 |

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of July 2018

Residential (Total Revenue)

| | | | | |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m) | ES Form 1.10, Line 15 | = | \$ | 874,500 |
| Jurisdictional R(m) | ES Form 1.10, Line 16 | = | \$ | 11,155,450 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = | | 7.84% |

Non-Residential (Net Revenue)

| | | | | |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m) | ES Form 1.10, Line 15 | = | \$ | 1,248,073 |
| Jurisdictional R(m) | ES Form 1.10, Line 16 | | \$ | 10,159,697 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = | | 12.28% |

Effective Date for Billing: August 29, 2018

Submitted by: Theodore H. Czupik Jr.

Title: Rates & Regulatory Strategy Manager

Date Submitted: August 17, 2018

ES FORM 1.10

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Calculation of Current Month Environmental Surcharge Factors

For the Expense Month of July 2018

| Line No. | E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery | Source | Environmental Compliance Plans |
|----------|--|-------------------|--------------------------------|
| 1 | Environmental Compliance Rate Base (RB) | ES Form 2.00 | \$ 29,432,481 |
| 2 | RB + 12 months | (1) + 12 | \$ 2,452,707 |
| 3 | Pretax Rate of Return (ROR) | ES Form 1.20 | 8.446% |
| 4 | Return on the Environmental Compliance Rate Base (RORB) | (2) x (3) | \$ 207,156 |
| 5 | Environmental Operating Expenses (OE) | ES Form 2.00 | + \$ 2,103,578 |
| 6 | Less: Proceeds from Emission Allowance Sales (EAS) | ES Form 2.00 | - \$ - |
| 7 | Sub-Total E(m) | (4) + (5) - (6) | \$ 2,310,734 |
| 8 | Jurisdictional Allocation Ratio for Expense Month | Line 18 | 96.82% |
| 9 | Jurisdictional E(m) | (7) x (8) | \$ 2,237,252 |
| 10 | Prior Period Adjustment (if necessary) | (A) | + \$ - |
| 11 | Adjustment for (Over)/Under Recovery | ES Form 2.00 | + \$ (114,679) |
| 12 | Total Adjusted Jurisdictional E(m) | (9) + (10) + (11) | \$ 2,122,573 |
| 13 | Jurisdictional E(m) to be Recovered in Rider PSM | (7) - (9) | \$ 73,482 |

Calculation of Environmental Surcharge Billing Factors

| | | Residential (Total Revenue) | Non-Residential (Net Revenue) |
|----|--|--------------------------------|----------------------------------|
| 14 | Revenues as a Percentage of 12 Month Average Total Revenues | ES Form 3.00 | 41.20% 58.80% |
| 15 | Adjusted Jurisdictional E(m) - Allocated | (12) x (14) | \$ 874,500 \$ 1,248,073 |
| 16 | <u>R(m)</u> Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue) Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue) | ES Form 3.00 | \$ 11,155,450 \$ 10,159,697 |
| 17 | Jurisdictional E(m) / R(m) | (15) + (16) | 7.84% 12.28% |

Calculation of Jurisdictional Allocation Ratio - 12 Month Average

| | | | | |
|----|------------------|-----------------|---------------|---------|
| 18 | Retail Revenue | ES Form 3.00 | \$ 27,077,368 | 96.82% |
| 19 | Sales for Resale | Company Records | \$ 890,587 | 3.18% |
| 20 | Total Revenue | | \$ 27,967,935 | 100.00% |

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

ES FORM 1.20

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Cost of Capital

| Line No. | Capital Structure | Ratio | Cost | Weighted Cost (A) | Gross up for Tax Rate (B) | Pre-Tax Rate of Return (A)x(B) |
|----------|-------------------|----------|--------|-------------------|---------------------------|--------------------------------|
| 1 | Short-term Debt | 9.772% | 3.083% | 0.301% | | 0.301% |
| 2 | Long-term Debt | 40.977% | 4.243% | 1.739% | | 1.739% |
| 3 | Common Equity | 49.251% | 9.725% | 4.790% | 1.3373044 | 6.406% |
| 4 | Total | 100.000% | | 6.830% | | 8.446% |

Note: Capital structure, cost of debt and tax rate gross-up factor as approved in Case No. 2017-00321. These rates are to remain constant until the Commission sets base rates in Duke Kentucky's next base rate case proceeding.

ES FORM 2.00

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Revenue Requirement of Environmental Compliance Costs

For the Expense Month of July 2018

| Line No. | Determination of Environmental Compliance Rate Base (RB) | Source | Amount |
|----------|--|--------------|---------------|
| 1 | Eligible Environmental Compliance Plant (Gross Plant) | ES Form 2.10 | \$ - |
| 2 | Eligible Environmental Compliance CWP Excluding AFUDC | ES Form 2.10 | 29,403,954 |
| 3 | Subtotal | | \$ 29,403,954 |
| 4 | <u>Additions:</u> | | |
| 5 | Inventory - Emission Allowances | ES Form 2.30 | \$ 28,527 |
| 6 | Subtotal | | \$ 28,527 |
| 7 | <u>Deductions:</u> | | |
| 8 | Accumulated Depreciation on Eligible Environmental Compliance Plant | ES Form 2.10 | \$ - |
| 9 | Accumulated Deferred Income Taxes on Eligible Environmental Compliance Plant | ES Form 2.10 | - |
| 10 | Accumulated Deferred Investment Tax Credits (ITC) on Eligible Environmental Compliance Plant | ES Form 2.10 | - |
| 11 | Subtotal | | \$ - |
| 12 | Environmental Compliance Rate Base | | \$ 29,432,481 |
| 13 | <u>Determination of Environmental Compliance Operating Expenses (OE)</u> | | |
| 14 | Monthly Depreciation Expense | ES Form 2.10 | \$ - |
| 15 | Monthly Taxes Other Than Income Taxes | ES Form 2.10 | \$ 419,712 |
| 16 | Monthly Amortization Expense | ES Form 2.20 | \$ 399,071 |
| 17 | Monthly Emission Allowance Expense | ES Form 2.30 | \$ 1,207 |
| 18 | Monthly Environmental Reagent Expense | ES Form 2.50 | \$ 1,283,588 |
| 19 | Total Environmental Compliance Operating Expense | | \$ 2,103,578 |
| 20 | <u>Proceeds from Emission Allowance Sales (EAS)</u> | | |
| 21 | SO ₂ Allowance Sales | | \$ - |
| 22 | NO _x Allowances Sales | | - |
| 23 | Total Emission Allowance Sales | | \$ - |
| 24 | <u>(Over) / Under Recovery</u> | | |
| 25 | Net Jurisdictional E(m) Authorized for Expense Month two Months Prior | | \$ 783,036 |
| 26 | Jurisdictional E(m) Revenue Recovered in Current Expense Month | | 897,715 |
| 27 | (Over) / Under Recovery | | \$ (114,679) |

Note: (Over) recovery will be deducted from Jurisdictional E(m)
 Under recovery will be added to Jurisdictional E(m)

ES FORM 2.10

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Plant, Accumulated Depreciation, CWIP, ITC, ADIT
 Depreciation Expense, Taxes Other Than Income Taxes

For the Expense Month of July 2018

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|-------------|-------------------------------------|--------------------------------------|--|------------------------------------|------------------------------------|--|--|------------------------------|------------------------------|
| Project No. | Description | Gross Plant in-Service as of July-18 | Accumulated Depreciation as of July-18 | Net Plant in-Service as of July-18 | CWIP Excluding AFUDC as of July-18 | Accumulated Deferred ITC as of July-18 | Accumulated Deferred Tax Balance as of July-18 | Monthly Depreciation Expense | Monthly Property Tax Expense |
| | | | | (2)-(3) | | | | | |
| 1 | EB020290 Lined Retention Basin West | \$ - | \$ - | \$ - | \$ 5,823,140 | \$ - | \$ - | \$ - | \$ 83,119 |
| 2 | EB020745 Lined Retention Basin East | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | EB020298 East Bend SW/PW Reroute | \$ - | \$ - | \$ - | \$ 23,580,814 | \$ - | \$ - | \$ - | \$ 336,593 |
| 4 | | | | \$ - | | | | | |
| 5 | | | | \$ - | | | | | |
| 6 | | | | \$ - | | | | | |
| 7 | | | | \$ - | | | | | |
| 8 | | | | \$ - | | | | | |
| 9 | | | | \$ - | | | | | |
| 10 | | | | \$ - | | | | | |
| 11 | | | | \$ - | | | | | |
| 12 | | | | \$ - | | | | | |
| 13 | | | | \$ - | | | | | |
| 14 | | | | \$ - | | | | | |
| 15 | | | | \$ - | | | | | |
| | | \$ - | \$ - | \$ - | \$ 29,403,954 | \$ - | \$ - | \$ - | \$ 419,712 |

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|---------------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 1 | 2015 Total | Actual \$ 3,858,084 | \$ (856,412) | \$ 20,378 | \$ - | \$ 3,022,050 | \$ - | \$ - | \$ - | \$ - |
| 2 | 2016 Total | Actual \$ 4,486,812 | \$ (107,052) | \$ 379,037 | \$ - | \$ 7,780,847 | \$ - | \$ - | \$ - | \$ - |
| 3 | Jan-17 | Actual \$ 358,148 | \$ - | \$ 43,243 | \$ - | \$ 8,182,238 | \$ - | \$ - | \$ - | \$ - |
| 4 | Feb-17 | Actual \$ 424,021 | \$ - | \$ 40,351 | \$ - | \$ 8,646,610 | \$ - | \$ - | \$ - | \$ - |
| 5 | Mar-17 | Actual \$ 692,184 | \$ (26,763) | \$ 44,724 | \$ - | \$ 9,356,755 | \$ - | \$ - | \$ - | \$ - |
| 6 | Apr-17 | Actual \$ 254,067 | \$ - | \$ 50,949 | \$ - | \$ 9,661,771 | \$ - | \$ - | \$ - | \$ - |
| 7 | May-17 | Actual \$ 608,377 | \$ - | \$ 56,141 | \$ - | \$ 10,326,289 | \$ - | \$ - | \$ - | \$ - |
| 8 | Jun-17 | Actual \$ 265,619 | \$ (26,763) | \$ 53,472 | \$ - | \$ 10,618,617 | \$ - | \$ - | \$ - | \$ - |
| 9 | Jul-17 | Actual \$ 220,636 | \$ - | \$ 51,558 | \$ - | \$ 10,890,811 | \$ - | \$ - | \$ - | \$ - |
| 10 | Aug-17 | Actual \$ 272,053 | \$ - | \$ 47,731 | \$ - | \$ 11,210,595 | \$ - | \$ - | \$ - | \$ - |
| 11 | Sep-17 | Actual \$ 233,743 | \$ (26,763) | \$ 44,389 | \$ - | \$ 11,461,964 | \$ - | \$ - | \$ - | \$ - |
| 12 | Oct-17 | Actual \$ 444,793 | \$ - | \$ 60,670 | \$ - | \$ 11,967,427 | \$ - | \$ - | \$ - | \$ - |
| 13 | Nov-17 | Actual \$ 525,770 | \$ - | \$ 68,573 | \$ - | \$ 12,561,770 | \$ - | \$ - | \$ - | \$ - |
| 14 | Dec-17 | Actual \$ 2,482,493 | \$ (26,763) | \$ 82,850 | \$ - | \$ 15,100,350 | \$ - | \$ - | \$ - | \$ - |
| 15 | Jan-18 | Actual \$ 510,525 | \$ - | \$ 91,185 | \$ - | \$ 15,702,060 | \$ - | \$ - | \$ - | \$ - |
| 16 | Feb-18 | Actual \$ 89,648 | \$ - | \$ 91,534 | \$ - | \$ 15,883,242 | \$ - | \$ - | \$ - | \$ - |
| 17 | Mar-18 | Actual \$ 396,977 | \$ (26,763) | \$ 93,696 | \$ - | \$ 16,347,152 | \$ - | \$ - | \$ - | \$ - |
| 18 | Apr-18 | Actual \$ 132,294 | \$ - | \$ 111,722 | \$ - | \$ 16,591,168 | \$ 173,000 | \$ - | \$ 173,000 | \$ - |
| 19 | May-18 | Actual \$ - | \$ - | \$ 112,480 | \$ - | \$ 16,703,648 | \$ 100,234 | \$ - | \$ 273,234 | \$ - |
| 20 | Jun-18 | Actual \$ - | \$ - | \$ 111,870 | \$ (202,486) | \$ 16,613,032 | \$ 150,901 | \$ (173,000) | \$ 251,135 | \$ (375,486) |
| 21 | Jul-18 | Actual \$ - | \$ - | \$ 111,255 | \$ (202,486) | \$ 16,521,801 | \$ 196,585 | \$ (100,234) | \$ 347,486 | \$ (302,720) |
| 22 | Aug-18 | Actual \$ - | \$ - | \$ 110,637 | \$ (202,486) | \$ 16,429,952 | \$ - | \$ (150,901) | \$ 196,585 | \$ (353,387) |
| 23 | Sep-18 | Actual \$ - | \$ - | \$ 110,014 | \$ (202,486) | \$ 16,337,480 | \$ - | \$ (196,585) | \$ - | \$ (399,071) |
| 24 | Oct-18 | Actual \$ - | \$ - | \$ 109,387 | \$ (202,486) | \$ 16,244,381 | \$ - | \$ - | \$ - | \$ (202,486) |
| 25 | Nov-18 | Actual \$ - | \$ - | \$ 108,756 | \$ (202,486) | \$ 16,150,651 | \$ - | \$ - | \$ - | \$ (202,486) |
| 26 | Dec-18 | Actual \$ - | \$ - | \$ 108,121 | \$ (202,486) | \$ 16,056,286 | \$ - | \$ - | \$ - | \$ (202,486) |
| 27 | Jan-19 | Actual \$ - | \$ - | \$ 107,481 | \$ (202,486) | \$ 15,961,281 | \$ - | \$ - | \$ - | \$ (202,486) |
| 28 | Feb-19 | Actual \$ - | \$ - | \$ 106,837 | \$ (202,486) | \$ 15,865,632 | \$ - | \$ - | \$ - | \$ (202,486) |
| 29 | Mar-19 | Actual \$ - | \$ - | \$ 106,188 | \$ (202,486) | \$ 15,769,334 | \$ - | \$ - | \$ - | \$ (202,486) |
| 30 | Apr-19 | Actual \$ - | \$ - | \$ 105,535 | \$ (202,486) | \$ 15,672,383 | \$ - | \$ - | \$ - | \$ (202,486) |
| 31 | May-19 | Actual \$ - | \$ - | \$ 104,878 | \$ (202,486) | \$ 15,574,775 | \$ - | \$ - | \$ - | \$ (202,486) |
| 32 | Jun-19 | Actual \$ - | \$ - | \$ 104,216 | \$ (202,486) | \$ 15,476,505 | \$ - | \$ - | \$ - | \$ (202,486) |
| 33 | Jul-19 | Actual \$ - | \$ - | \$ 103,550 | \$ (202,486) | \$ 15,377,569 | \$ - | \$ - | \$ - | \$ (202,486) |
| 34 | Aug-19 | Actual \$ - | \$ - | \$ 102,880 | \$ (202,486) | \$ 15,277,963 | \$ - | \$ - | \$ - | \$ (202,486) |
| 35 | Sep-19 | Actual \$ - | \$ - | \$ 102,204 | \$ (202,486) | \$ 15,177,681 | \$ - | \$ - | \$ - | \$ (202,486) |
| 36 | Oct-19 | Actual \$ - | \$ - | \$ 101,524 | \$ (202,486) | \$ 15,076,719 | \$ - | \$ - | \$ - | \$ (202,486) |
| 37 | Nov-19 | Actual \$ - | \$ - | \$ 100,840 | \$ (202,486) | \$ 14,975,073 | \$ - | \$ - | \$ - | \$ (202,486) |
| 38 | Dec-19 | Actual \$ - | \$ - | \$ 100,151 | \$ (202,486) | \$ 14,872,738 | \$ - | \$ - | \$ - | \$ (202,486) |
| 39 | Jan-20 | Actual \$ - | \$ - | \$ 99,457 | \$ (202,486) | \$ 14,769,709 | \$ - | \$ - | \$ - | \$ (202,486) |
| 40 | Feb-20 | Actual \$ - | \$ - | \$ 98,759 | \$ (202,486) | \$ 14,665,982 | \$ - | \$ - | \$ - | \$ (202,486) |
| 41 | Mar-20 | Actual \$ - | \$ - | \$ 98,055 | \$ (202,486) | \$ 14,561,551 | \$ - | \$ - | \$ - | \$ (202,486) |
| 42 | Apr-20 | Actual \$ - | \$ - | \$ 97,347 | \$ (202,486) | \$ 14,456,412 | \$ - | \$ - | \$ - | \$ (202,486) |
| 43 | May-20 | Actual \$ - | \$ - | \$ 96,635 | \$ (202,486) | \$ 14,350,561 | \$ - | \$ - | \$ - | \$ (202,486) |
| 44 | Jun-20 | Actual \$ - | \$ - | \$ 95,917 | \$ (202,486) | \$ 14,243,992 | \$ - | \$ - | \$ - | \$ (202,486) |
| 45 | Jul-20 | Actual \$ - | \$ - | \$ 95,194 | \$ (202,486) | \$ 14,136,700 | \$ - | \$ - | \$ - | \$ (202,486) |
| 46 | Aug-20 | Actual \$ - | \$ - | \$ 94,467 | \$ (202,486) | \$ 14,028,681 | \$ - | \$ - | \$ - | \$ (202,486) |
| 47 | Sep-20 | Actual \$ - | \$ - | \$ 93,735 | \$ (202,486) | \$ 13,919,930 | \$ - | \$ - | \$ - | \$ (202,486) |
| 48 | Oct-20 | Actual \$ - | \$ - | \$ 92,997 | \$ (202,486) | \$ 13,810,441 | \$ - | \$ - | \$ - | \$ (202,486) |
| 49 | Nov-20 | Actual \$ - | \$ - | \$ 92,255 | \$ (202,486) | \$ 13,700,210 | \$ - | \$ - | \$ - | \$ (202,486) |
| 50 | Dec-20 | Actual \$ - | \$ - | \$ 91,508 | \$ (202,486) | \$ 13,589,232 | \$ - | \$ - | \$ - | \$ (202,486) |

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 51 | Jan-21 | Actual | - | 90,756 | (202,486) | 13,477,502 | - | - | - | (202,486) |
| 52 | Feb-21 | Actual | - | 89,998 | (202,486) | 13,365,014 | - | - | - | (202,486) |
| 53 | Mar-21 | Actual | - | 89,235 | (202,486) | 13,251,763 | - | - | - | (202,486) |
| 54 | Apr-21 | Actual | - | 88,468 | (202,486) | 13,137,745 | - | - | - | (202,486) |
| 55 | May-21 | Actual | - | 87,695 | (202,486) | 13,022,954 | - | - | - | (202,486) |
| 56 | Jun-21 | Actual | - | 86,916 | (202,486) | 12,907,384 | - | - | - | (202,486) |
| 57 | Jul-21 | Actual | - | 86,133 | (202,486) | 12,791,031 | - | - | - | (202,486) |
| 58 | Aug-21 | Actual | - | 85,344 | (202,486) | 12,673,889 | - | - | - | (202,486) |
| 59 | Sep-21 | Actual | - | 84,550 | (202,486) | 12,555,953 | - | - | - | (202,486) |
| 60 | Oct-21 | Actual | - | 83,750 | (202,486) | 12,437,217 | - | - | - | (202,486) |
| 61 | Nov-21 | Actual | - | 82,945 | (202,486) | 12,317,676 | - | - | - | (202,486) |
| 62 | Dec-21 | Actual | - | 82,135 | (202,486) | 12,197,325 | - | - | - | (202,486) |
| 63 | Jan-22 | Actual | - | 81,319 | (202,486) | 12,076,158 | - | - | - | (202,486) |
| 64 | Feb-22 | Actual | - | 80,498 | (202,486) | 11,954,170 | - | - | - | (202,486) |
| 65 | Mar-22 | Actual | - | 79,671 | (202,486) | 11,831,355 | - | - | - | (202,486) |
| 66 | Apr-22 | Actual | - | 78,838 | (202,486) | 11,707,707 | - | - | - | (202,486) |
| 67 | May-22 | Actual | - | 78,000 | (202,486) | 11,583,221 | - | - | - | (202,486) |
| 68 | Jun-22 | Actual | - | 77,156 | (202,486) | 11,457,891 | - | - | - | (202,486) |
| 69 | Jul-22 | Actual | - | 76,306 | (202,486) | 11,331,711 | - | - | - | (202,486) |
| 70 | Aug-22 | Actual | - | 75,451 | (202,486) | 11,204,676 | - | - | - | (202,486) |
| 71 | Sep-22 | Actual | - | 74,589 | (202,486) | 11,076,779 | - | - | - | (202,486) |
| 72 | Oct-22 | Actual | - | 73,722 | (202,486) | 10,948,015 | - | - | - | (202,486) |
| 73 | Nov-22 | Actual | - | 72,849 | (202,486) | 10,818,378 | - | - | - | (202,486) |
| 74 | Dec-22 | Actual | - | 71,971 | (202,486) | 10,687,863 | - | - | - | (202,486) |
| 75 | Jan-23 | Actual | - | 71,086 | (202,486) | 10,556,463 | - | - | - | (202,486) |
| 76 | Feb-23 | Actual | - | 70,195 | (202,486) | 10,424,172 | - | - | - | (202,486) |
| 77 | Mar-23 | Actual | - | 69,298 | (202,486) | 10,290,984 | - | - | - | (202,486) |
| 78 | Apr-23 | Actual | - | 68,395 | (202,486) | 10,156,893 | - | - | - | (202,486) |
| 79 | May-23 | Actual | - | 67,486 | (202,486) | 10,021,893 | - | - | - | (202,486) |
| 80 | Jun-23 | Actual | - | 66,571 | (202,486) | 9,885,978 | - | - | - | (202,486) |
| 81 | Jul-23 | Actual | - | 65,649 | (202,486) | 9,749,141 | - | - | - | (202,486) |
| 82 | Aug-23 | Actual | - | 64,722 | (202,486) | 9,611,377 | - | - | - | (202,486) |
| 83 | Sep-23 | Actual | - | 63,788 | (202,486) | 9,472,679 | - | - | - | (202,486) |
| 84 | Oct-23 | Actual | - | 62,847 | (202,486) | 9,333,040 | - | - | - | (202,486) |
| 85 | Nov-23 | Actual | - | 61,901 | (202,486) | 9,192,455 | - | - | - | (202,486) |
| 86 | Dec-23 | Actual | - | 60,948 | (202,486) | 9,050,917 | - | - | - | (202,486) |
| 87 | Jan-24 | Actual | - | 59,988 | (202,486) | 8,908,419 | - | - | - | (202,486) |
| 88 | Feb-24 | Actual | - | 59,022 | (202,486) | 8,764,955 | - | - | - | (202,486) |
| 89 | Mar-24 | Actual | - | 58,049 | (202,486) | 8,620,518 | - | - | - | (202,486) |
| 90 | Apr-24 | Actual | - | 57,070 | (202,486) | 8,475,102 | - | - | - | (202,486) |
| 91 | May-24 | Actual | - | 56,084 | (202,486) | 8,328,700 | - | - | - | (202,486) |
| 92 | Jun-24 | Actual | - | 55,092 | (202,486) | 8,181,306 | - | - | - | (202,486) |
| 93 | Jul-24 | Actual | - | 54,093 | (202,486) | 8,032,913 | - | - | - | (202,486) |
| 94 | Aug-24 | Actual | - | 53,087 | (202,486) | 7,883,514 | - | - | - | (202,486) |
| 95 | Sep-24 | Actual | - | 52,074 | (202,486) | 7,733,102 | - | - | - | (202,486) |
| 96 | Oct-24 | Actual | - | 51,054 | (202,486) | 7,581,670 | - | - | - | (202,486) |
| 97 | Nov-24 | Actual | - | 50,027 | (202,486) | 7,429,211 | - | - | - | (202,486) |
| 98 | Dec-24 | Actual | - | 48,994 | (202,486) | 7,275,719 | - | - | - | (202,486) |
| 99 | Jan-25 | Actual | - | 47,953 | (202,486) | 7,121,186 | - | - | - | (202,486) |

ES FORM 2.20
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DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 100 | Feb-25 | Actual | - | 46,906 | (202,486) | 6,965,606 | - | - | - | (202,486) |
| 101 | Mar-25 | Actual | - | 45,851 | (202,486) | 6,808,971 | - | - | - | (202,486) |
| 102 | Apr-25 | Actual | - | 44,789 | (202,486) | 6,651,274 | - | - | - | (202,486) |
| 103 | May-25 | Actual | - | 43,720 | (202,486) | 6,492,508 | - | - | - | (202,486) |
| 104 | Jun-25 | Actual | - | 42,643 | (202,486) | 6,332,665 | - | - | - | (202,486) |
| 105 | Jul-25 | Actual | - | 41,560 | (202,486) | 6,171,739 | - | - | - | (202,486) |
| 106 | Aug-25 | Actual | - | 40,469 | (202,486) | 6,009,722 | - | - | - | (202,486) |
| 107 | Sep-25 | Actual | - | 39,370 | (202,486) | 5,846,606 | - | - | - | (202,486) |
| 108 | Oct-25 | Actual | - | 38,265 | (202,486) | 5,682,385 | - | - | - | (202,486) |
| 109 | Nov-25 | Actual | - | 37,151 | (202,486) | 5,517,050 | - | - | - | (202,486) |
| 110 | Dec-25 | Actual | - | 36,030 | (202,486) | 5,350,594 | - | - | - | (202,486) |
| 111 | Jan-26 | Actual | - | 34,902 | (202,486) | 5,183,010 | - | - | - | (202,486) |
| 112 | Feb-26 | Actual | - | 33,766 | (202,486) | 5,014,290 | - | - | - | (202,486) |
| 113 | Mar-26 | Actual | - | 32,622 | (202,486) | 4,844,426 | - | - | - | (202,486) |
| 114 | Apr-26 | Actual | - | 31,470 | (202,486) | 4,673,410 | - | - | - | (202,486) |
| 115 | May-26 | Actual | - | 30,311 | (202,486) | 4,501,235 | - | - | - | (202,486) |
| 116 | Jun-26 | Actual | - | 29,144 | (202,486) | 4,327,893 | - | - | - | (202,486) |
| 117 | Jul-26 | Actual | - | 27,968 | (202,486) | 4,153,375 | - | - | - | (202,486) |
| 118 | Aug-26 | Actual | - | 26,785 | (202,486) | 3,977,674 | - | - | - | (202,486) |
| 119 | Sep-26 | Actual | - | 25,594 | (202,486) | 3,800,782 | - | - | - | (202,486) |
| 120 | Oct-26 | Actual | - | 24,395 | (202,486) | 3,622,691 | - | - | - | (202,486) |
| 121 | Nov-26 | Actual | - | 23,188 | (202,486) | 3,443,393 | - | - | - | (202,486) |
| 122 | Dec-26 | Actual | - | 21,972 | (202,486) | 3,262,879 | - | - | - | (202,486) |
| 123 | Jan-27 | Actual | - | 20,748 | (202,486) | 3,081,141 | - | - | - | (202,486) |
| 124 | Feb-27 | Actual | - | 19,516 | (202,486) | 2,898,171 | - | - | - | (202,486) |
| 125 | Mar-27 | Actual | - | 18,276 | (202,486) | 2,713,961 | - | - | - | (202,486) |
| 126 | Apr-27 | Actual | - | 17,027 | (202,486) | 2,528,502 | - | - | - | (202,486) |
| 127 | May-27 | Actual | - | 15,769 | (202,486) | 2,341,785 | - | - | - | (202,486) |
| 128 | Jun-27 | Actual | - | 14,504 | (202,486) | 2,153,803 | - | - | - | (202,486) |
| 129 | Jul-27 | Actual | - | 13,229 | (202,486) | 1,964,546 | - | - | - | (202,486) |
| 130 | Aug-27 | Actual | - | 11,946 | (202,486) | 1,774,006 | - | - | - | (202,486) |
| 131 | Sep-27 | Actual | - | 10,654 | (202,486) | 1,582,174 | - | - | - | (202,486) |
| 132 | Oct-27 | Actual | - | 9,354 | (202,486) | 1,389,042 | - | - | - | (202,486) |
| 133 | Nov-27 | Actual | - | 8,045 | (202,486) | 1,194,601 | - | - | - | (202,486) |
| 134 | Dec-27 | Actual | - | 6,726 | (202,486) | 998,841 | - | - | - | (202,486) |
| 135 | Jan-28 | Actual | - | 5,399 | (202,486) | 801,754 | - | - | - | (202,486) |
| 136 | Feb-28 | Actual | - | 4,063 | (202,486) | 603,331 | - | - | - | (202,486) |
| 137 | Mar-28 | Actual | - | 2,718 | (202,486) | 403,563 | - | - | - | (202,486) |
| 138 | Apr-28 | Actual | - | 1,409 | (202,486) | 202,486 | - | - | - | (202,486) |
| 139 | May-28 | Actual | - | - | (202,486) | - | - | - | - | (202,486) |
| | | \$ 16,256,244 | \$ (1,097,279) | \$ 9,139,355 | \$ (24,298,320) | | \$ 620,720 | \$ (620,720) | | (24,919,040) |

Monthly Amortization Amount

(399,071)

ES FORM 2.30

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Inventory and Expense of Emission Allowances

For the Expense Month Ending July 2018

| Total SO ₂ and NO _x Emission Allowances | | | | | |
|---|---------------------|-------------------------|-------------|------|------------------|
| | Beginning Inventory | Allocations / Purchases | Utilized | Sold | Ending Inventory |
| SO₂ Allowances - Acid Rain Program (a) | | | | | |
| Quantity | 111,289 | | 161 | - | 111,128 |
| Dollars | \$ 17,325.31 | \$ - | \$ 25.76 | \$ - | \$ 17,299.55 |
| \$/Allowance | \$ 0.155679 | \$ - | \$ 0.160000 | \$ - | \$ 0.155672 |
| NO_x Allowances - Annual | | | | | |
| Quantity | 5,902 | | 194 | - | 5,708 |
| Dollars | \$ 5,524.59 | \$ - | \$ 182.36 | \$ - | \$ 5,342.23 |
| \$/Allowance | \$ 0.936054 | \$ - | \$ 0.940000 | \$ - | \$ 0.935920 |
| NO_x Allowances - Seasonal | | | | | |
| Quantity | 1,344 | | 195 | - | 1,149 |
| Dollars | \$ 6,883.35 | \$ - | \$ 998 | \$ - | \$ 5,884.95 |
| \$/Allowance | \$ 5.121540 | \$ - | \$ 5.120000 | \$ - | \$ 5.121802 |
| Total Emission Allowances | | | | | |
| Quantity | 118,535 | - | 550 | - | 117,985 |
| Dollars | \$ 29,733.25 | \$ - | \$ 1,206.52 | \$ - | \$ 28,526.73 |

(a) Note: The SO₂ Allowances exclude the CSSO2G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

ES FORM 2.50

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Environmental Reagent Expenses

For the Expense Month of July 2018

| <u>Line No.</u> | <u>Expense Type</u> | <u>Account Number</u> | <u>East Bend Unit 2</u> | <u>Total</u> |
|-----------------|---------------------|-----------------------|-------------------------|---------------------|
| 1 | Ammonia | 502020 | \$ 49,452 | \$ 49,452 |
| 2 | Lime | 502040 | 1,196,830 | 1,196,830 |
| 3 | Hydrated Lime | 502040 | 37,306 | 37,306 |
| 4 | Total | | <u>\$ 1,283,588</u> | <u>\$ 1,283,588</u> |

ES FORM 3.00

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of July 2018

| Residential - Kentucky Jurisdictional Revenues | | | | | |
|---|----------------|-----|-----|----------------------------------|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| Month | Total Revenues | | | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge |
| | | | | | (2) - (5) |
| Aug-17 | \$ 12,185,554 | | | \$ - | \$ 12,185,554 |
| Sep-17 | 10,036,825 | | | - | 10,036,825 |
| Oct-17 | 8,738,582 | | | - | 8,738,582 |
| Nov-17 | 8,584,302 | | | - | 8,584,302 |
| Dec-17 | 10,686,318 | | | - | 10,686,318 |
| Jan-18 | 16,073,289 | | | - | 16,073,289 |
| Feb-18 | 11,744,958 | | | - | 11,744,958 |
| Mar-18 | 9,705,373 | | | - | 9,705,373 |
| Apr-18 | 9,192,616 | | | - | 9,192,616 |
| May-18 | 9,225,511 | | | - | 9,225,511 |
| Jun-18 | 13,041,663 | | | 298,777 | 12,742,886 |
| Jul-18 | \$ 15,332,757 | | | \$ 383,577 | \$ 14,949,180 |
| Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 11,155,450 |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 27,077,368 |
| Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month | | | | | 41.20% |

| Non-Residential - Kentucky Jurisdictional Revenues | | | | | | |
|---|----------------|--------------------------|----------------------|----------------------------------|---|------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Month | Total Revenues | Base Rate Fuel Component | Fuel Clause Revenues | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge | Total Non-Fuel Revenue |
| | | | | | (2) - (5) | (6) - (3) - (4) |
| Aug-17 | \$ 16,674,526 | \$ 6,748,015 | \$ (966,790) | \$ - | \$ 16,674,526 | \$ 10,893,301 |
| Sep-17 | 15,903,029 | 5,373,508 | (316,965) | - | 15,903,029 | 10,846,486 |
| Oct-17 | 14,064,282 | 5,004,912 | (1,086,872) | - | 14,064,282 | 10,146,242 |
| Nov-17 | 14,457,057 | 4,776,618 | 92,796 | - | 14,457,057 | 9,587,643 |
| Dec-17 | 14,438,593 | 4,921,948 | (172,877) | - | 14,438,593 | 9,689,522 |
| Jan-18 | 16,089,643 | 5,218,344 | 546,874 | - | 16,089,643 | 10,324,425 |
| Feb-18 | 14,714,026 | 4,857,707 | 37,207 | - | 14,714,026 | 9,819,112 |
| Mar-18 | 14,704,676 | 4,684,206 | 731,789 | - | 14,704,676 | 9,288,681 |
| Apr-18 | 14,331,036 | 4,767,544 | 200,332 | - | 14,331,036 | 9,363,160 |
| May-18 | 16,761,608 | 4,821,687 | 2,218,031 | - | 16,761,608 | 9,721,890 |
| Jun-18 | 19,350,865 | 5,564,309 | 2,385,574 | 433,158 | 18,917,707 | 10,967,824 |
| Jul-18 | \$ 20,520,965 | \$ 5,713,914 | \$ 3,024,833 | \$ 514,138 | \$ 20,006,827 | \$ 11,268,080 |
| Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 15,921,918 | \$ 10,159,697 |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 27,077,368 | |
| Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month | | | | | 58.80% | |

| | | | | |
|-------------|----|---|---|------|
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
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| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |

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|-------------|----|---|---|------|
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
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| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |

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|-------------|----|---|---|------|
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Lighting | 15 | 0 | 0 | TRUE |
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| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Lighting | 15 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Lighting | 15 | 0 | 0 | TRUE |
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| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
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| OPA | 16 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| OPA | 16 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
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| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

Source: PSM Schedule 2

Asset Energy = Non-native portion of DA Asset Energy (PJM BLI 1200, 1210, 1220) and RT Asset Energy (PJM BLI 1205, 1215, 1225, 1400, 1410, 1420)

| <u>Bill Period</u> | <u>Amount</u> | <u>12 Month Average</u> | <u>PSM</u> | |
|--------------------|---------------|-------------------------|--------------|------|
| 5/1/2017 | 1,173,611.46 | | 1,173,611.46 | 0.00 |
| 6/1/2017 | 593,771.89 | | 593,771.89 | 0.00 |
| 7/1/2017 | 415,058.79 | | 415,058.79 | 0.00 |
| 8/1/2017 | 447,589.45 | | 447,589.45 | 0.00 |
| 9/1/2017 | 1,077,979.15 | | 1,077,979.15 | 0.00 |
| 10/1/2017 | 2,400,518.78 | | 2,400,518.78 | 0.00 |
| 11/1/2017 | 1,648,921.22 | | 1,648,921.22 | 0.00 |
| 12/1/2017 | 647,230.19 | | 647,230.19 | 0.00 |
| 1/1/2018 | 1,989,969.08 | | 1,989,969.08 | 0.00 |
| 2/1/2018 | 220,839.74 | | 220,839.74 | 0.00 |
| 3/1/2018 | 58,321.90 | | 58,321.90 | 0.00 |
| 4/1/2018 | 592.38 | 889,534.00 | 592.38 | 0.00 |
| 5/1/2018 | 0.00 | 791,733.00 | 0.00 | 0.00 |
| 6/1/2018 | 567,725.60 | 789,562.00 | 567,725.60 | 0.00 |
| 7/1/2018 | 1,627,122.25 | 890,567.00 | 1,627,122.25 | 0.00 |
| 8/1/2018 | | 930,838.00 | | 0.00 |
| 9/1/2018 | | 916,124.00 | | 0.00 |
| 10/1/2018 | | 751,191.00 | | 0.00 |
| 11/1/2018 | | 638,975.00 | | 0.00 |
| 12/1/2018 | | 637,796.00 | | 0.00 |
| 1/1/2019 | | 412,434.00 | | 0.00 |
| 2/1/2019 | | 450,752.00 | | 0.00 |
| 3/1/2019 | | 548,860.00 | | 0.00 |
| 4/1/2019 | | 731,616.00 | | 0.00 |
| 5/1/2019 | | 1,097,424.00 | | 0.00 |
| 6/1/2019 | | 1,627,122.00 | | 0.00 |
| 7/1/2019 | | #DIV/0! | | 0.00 |
| 8/1/2019 | | #DIV/0! | | 0.00 |
| 9/1/2019 | | #DIV/0! | | 0.00 |
| 10/1/2019 | | #DIV/0! | | 0.00 |
| 11/1/2019 | | #DIV/0! | | 0.00 |
| 12/1/2019 | | #DIV/0! | | 0.00 |
| 1/1/2020 | | #DIV/0! | | 0.00 |
| 2/1/2020 | | #DIV/0! | | 0.00 |
| 3/1/2020 | | #DIV/0! | | 0.00 |
| 4/1/2020 | | #DIV/0! | | 0.00 |
| 5/1/2020 | | #DIV/0! | | 0.00 |
| 6/1/2020 | | #DIV/0! | | 0.00 |
| 7/1/2020 | | #DIV/0! | | 0.00 |
| 8/1/2020 | | #DIV/0! | | 0.00 |
| 9/1/2020 | | #DIV/0! | | 0.00 |
| 10/1/2020 | | #DIV/0! | | 0.00 |
| 11/1/2020 | | #DIV/0! | | 0.00 |
| 12/1/2020 | | #DIV/0! | | 0.00 |
| 1/1/2021 | | #DIV/0! | | 0.00 |
| 2/1/2021 | | #DIV/0! | | 0.00 |
| 3/1/2021 | | #DIV/0! | | 0.00 |
| 4/1/2021 | | #DIV/0! | | 0.00 |
| 5/1/2021 | | #DIV/0! | | 0.00 |
| 6/1/2021 | | #DIV/0! | | 0.00 |
| 7/1/2021 | | #DIV/0! | | 0.00 |
| 8/1/2021 | | #DIV/0! | | 0.00 |
| 9/1/2021 | | #DIV/0! | | 0.00 |
| 10/1/2021 | | #DIV/0! | | 0.00 |
| 11/1/2021 | | #DIV/0! | | 0.00 |
| 12/1/2021 | | #DIV/0! | | 0.00 |
| 1/1/2022 | | #DIV/0! | | 0.00 |
| 2/1/2022 | | #DIV/0! | | 0.00 |
| 3/1/2022 | | #DIV/0! | | 0.00 |
| 4/1/2022 | | #DIV/0! | | 0.00 |
| 5/1/2022 | | #DIV/0! | | 0.00 |
| 6/1/2022 | | #DIV/0! | | 0.00 |
| 7/1/2022 | | #DIV/0! | | 0.00 |
| 8/1/2022 | | #DIV/0! | | 0.00 |
| 9/1/2022 | | #DIV/0! | | 0.00 |
| 10/1/2022 | | #DIV/0! | | 0.00 |
| 11/1/2022 | | #DIV/0! | | 0.00 |
| 12/1/2022 | | #DIV/0! | | 0.00 |
| 1/1/2023 | | #DIV/0! | | 0.00 |

| | | |
|-----------|---------|------|
| 2/1/2023 | #DIV/0! | 0.00 |
| 3/1/2023 | #DIV/0! | 0.00 |
| 4/1/2023 | #DIV/0! | 0.00 |
| 5/1/2023 | #DIV/0! | 0.00 |
| 6/1/2023 | #DIV/0! | 0.00 |
| 7/1/2023 | #DIV/0! | 0.00 |
| 8/1/2023 | #DIV/0! | 0.00 |
| 9/1/2023 | #DIV/0! | 0.00 |
| 10/1/2023 | #DIV/0! | 0.00 |
| 11/1/2023 | #DIV/0! | 0.00 |
| 12/1/2023 | #DIV/0! | 0.00 |
| 1/1/2024 | #DIV/0! | 0.00 |
| 2/1/2024 | #DIV/0! | 0.00 |
| 3/1/2024 | #DIV/0! | 0.00 |
| 4/1/2024 | #DIV/0! | 0.00 |
| 5/1/2024 | #DIV/0! | 0.00 |
| 6/1/2024 | #DIV/0! | 0.00 |
| 7/1/2024 | #DIV/0! | 0.00 |
| 8/1/2024 | #DIV/0! | 0.00 |
| 9/1/2024 | #DIV/0! | 0.00 |
| 10/1/2024 | #DIV/0! | 0.00 |
| 11/1/2024 | #DIV/0! | 0.00 |
| 12/1/2024 | #DIV/0! | 0.00 |
| | #DIV/0! | 0.00 |

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of August 2018

Residential (Total Revenue)

| | | | | |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m) | ES Form 1.10, Line 15 | = | \$ | 937,949 |
| Jurisdictional R(m) | ES Form 1.10, Line 16 | = | \$ | 11,146,170 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = | | 8.41% |

Non-Residential (Net Revenue)

| | | | | |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m) | ES Form 1.10, Line 15 | = | \$ | 1,342,502 |
| Jurisdictional R(m) | ES Form 1.10, Line 16 | | \$ | 10,162,293 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = | | 13.21% |

Effective Date for Billing: September 28, 2018

Submitted by: Theodore H. Czupik Jr.

Title: Rates & Regulatory Strategy Manager

Date Submitted: September 18, 2018

ES FORM 1.10

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Calculation of Current Month Environmental Surcharge Factors

For the Expense Month of August 2018

| Line No. | E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery | Source | Environmental Compliance Plans |
|----------|--|-------------------|--------------------------------|
| 1 | Environmental Compliance Rate Base (RB) | ES Form 2.00 | \$ 32,024,247 |
| 2 | RB + 12 months | (1) + 12 | \$ 2,668,687 |
| 3 | Pretax Rate of Return (ROR) | ES Form 1.20 | 8.446% |
| 4 | Return on the Environmental Compliance Rate Base (RORB) | (2) x (3) | \$ 225,397 |
| 5 | Environmental Operating Expenses (OE) | ES Form 2.00 | + \$ 2,281,065 |
| 6 | Less: Proceeds from Emission Allowance Sales (EAS) | ES Form 2.00 | - \$ - |
| 7 | Sub-Total E(m) | (4) + (5) - (6) | \$ 2,486,462 |
| 8 | Jurisdictional Allocation Ratio for Expense Month | Line 18 | 96.82% |
| 9 | Jurisdictional E(m) | (7) x (8) | \$ 2,407,393 |
| 10 | Prior Period Adjustment (if necessary) | (A) | + \$ - |
| 11 | Adjustment for (Over)/Under Recovery | ES Form 2.00 | + \$ (126,942) |
| 12 | Total Adjusted Jurisdictional E(m) | (9) + (10) + (11) | \$ 2,280,451 |
| 13 | Jurisdictional E(m) to be Recovered in Rider PSM | (7) - (9) | \$ 79,069 |

Calculation of Environmental Surcharge Billing Factors

| | | Residential (Total Revenue) | Non-Residential (Net Revenue) |
|----|--|--------------------------------|----------------------------------|
| 14 | Revenues as a Percentage of 12 Month Average Total Revenues | 41.13% | 58.87% |
| 15 | Adjusted Jurisdictional E(m) - Allocated | \$ 937,949 | \$ 1,342,502 |
| 16 | R(m) Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue) Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue) | \$ 11,146,170 | \$ 10,162,293 |
| 17 | Jurisdictional E(m) / R(m) | 8.41% | 13.21% |

Calculation of Jurisdictional Allocation Ratio - 12 Month Average

| | | | | |
|----|------------------|-----------------|---------------|---------|
| 18 | Retail Revenue | ES Form 3.00 | \$ 27,102,113 | 96.82% |
| 19 | Sales for Resale | Company Records | \$ 890,752 | 3.18% |
| 20 | Total Revenue | | \$ 27,992,865 | 100.00% |

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

ES FORM 1.20

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Cost of Capital

| Line No. | Capital Structure | Ratio | Cost | Weighted Cost (A) | Gross up for Tax Rate (B) | Pre-Tax Rate of Return (A)x(B) |
|----------|-------------------|----------|--------|-------------------|---------------------------|--------------------------------|
| 1 | Short-term Debt | 9.772% | 3.083% | 0.301% | | 0.301% |
| 2 | Long-term Debt | 40.977% | 4.243% | 1.739% | | 1.739% |
| 3 | Common Equity | 49.251% | 9.725% | 4.790% | 1.3373044 | 6.406% |
| 4 | Total | 100.000% | | 6.830% | | 8.446% |

Note: Capital structure, cost of debt and tax rate gross-up factor as approved in Case No. 2017-00321. These rates are to remain constant until the Commission sets base rates in Duke Kentucky's next base rate case proceeding.

ES FORM 2.00

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Revenue Requirement of Environmental Compliance Costs

For the Expense Month of August 2018

| Line No. | Determination of Environmental Compliance Rate Base (RB) | Source | Amount |
|----------|--|--------------|---------------|
| 1 | Eligible Environmental Compliance Plant (Gross Plant) | ES Form 2.10 | \$ - |
| 2 | Eligible Environmental Compliance CWIP Excluding AFUDC | ES Form 2.10 | 31,997,129 |
| 3 | Subtotal | | \$ 31,997,129 |
| 4 | <u>Additions:</u> | | |
| 5 | Inventory - Emission Allowances | ES Form 2.30 | \$ 27,118 |
| 6 | Subtotal | | \$ 27,118 |
| 7 | <u>Deductions:</u> | | |
| 8 | Accumulated Depreciation on Eligible Environmental Compliance Plant | ES Form 2.10 | \$ - |
| 9 | Accumulated Deferred Income Taxes on Eligible Environmental Compliance Plant | ES Form 2.10 | - |
| 10 | Accumulated Deferred Investment Tax Credits (ITC) on Eligible Environmental Compliance Plant | ES Form 2.10 | - |
| 11 | Subtotal | | \$ - |
| 12 | Environmental Compliance Rate Base | | \$ 32,024,247 |
| 13 | <u>Determination of Environmental Compliance Operating Expenses (OE)</u> | | |
| 14 | Monthly Depreciation Expense | ES Form 2.10 | \$ - |
| 15 | Monthly Taxes Other Than Income Taxes | ES Form 2.10 | \$ 456,727 |
| 16 | Monthly Amortization Expense | ES Form 2.20 | \$ 524,301 |
| 17 | Monthly Emission Allowance Expense | ES Form 2.30 | \$ 1,409 |
| 18 | Monthly Environmental Reagent Expense | ES Form 2.50 | \$ 1,278,628 |
| 19 | Total Environmental Compliance Operating Expense | | \$ 2,261,065 |
| 20 | <u>Proceeds from Emission Allowance Sales (EAS)</u> | | |
| 21 | SO ₂ Allowance Sales | | \$ - |
| 22 | NO _x Allowances Sales | | - |
| 23 | Total Emission Allowance Sales | | \$ - |
| 24 | <u>(Over) / Under Recovery</u> | | |
| 25 | Adjusted Jurisdictional E(m) Authorized for Expense Month two Months Prior | | \$ 1,413,676 |
| 26 | Jurisdictional E(m) Revenue Recovered in Current Expense Month | | 1,540,618 |
| 27 | (Over) / Under Recovery | | \$ (126,942) |

Note: (Over) recovery will be deducted from Jurisdictional E(m)
 Under recovery will be added to Jurisdictional E(m)

ES FORM 2.10

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Plant, Accumulated Depreciation, CWIP, ITC, ADIT
 Depreciation Expense, Taxes Other Than Income Taxes

For the Expense Month of August 2018

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|-------------|-------------------------------------|--|--|--------------------------------------|--------------------------------------|--|--|------------------------------|------------------------------|
| Project No. | Description | Gross Plant in-Service as of August-18 | Accumulated Depreciation as of August-18 | Net Plant in-Service as of August-18 | CWIP Excluding AFUDC as of August-18 | Accumulated Deferred ITC as of August-18 | Accumulated Deferred Tax Balance as of August-18 | Monthly Depreciation Expense | Monthly Property Tax Expense |
| | | | | (2)-(3) | | | | | |
| 1 | EB020290 Lined Retention Basin West | \$ - | \$ - | \$ - | \$ 7,080,765 | \$ - | \$ - | \$ - | \$ 101,071 |
| 2 | EB020745 Lined Retention Basin East | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | EB020298 East Bend SW/PW Reroute | \$ - | \$ - | \$ - | \$ 24,916,363 | \$ - | \$ - | \$ - | \$ 355,656 |
| 4 | | | | \$ - | | | | | |
| 5 | | | | \$ - | | | | | |
| 6 | | | | \$ - | | | | | |
| 7 | | | | \$ - | | | | | |
| 8 | | | | \$ - | | | | | |
| 9 | | | | \$ - | | | | | |
| 10 | | | | \$ - | | | | | |
| 11 | | | | \$ - | | | | | |
| 12 | | | | \$ - | | | | | |
| 13 | | | | \$ - | | | | | |
| 14 | | | | \$ - | | | | | |
| 15 | | | | \$ - | | | | | |
| | | \$ - | \$ - | \$ - | \$ 31,997,129 | \$ - | \$ - | \$ - | \$ 456,727 |

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|---------------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 1 | 2015 Total | Actual \$ 3,858,084 | \$ (856,412) | \$ 20,378 | \$ - | \$ 3,022,050 | \$ - | \$ - | \$ - | \$ - |
| 2 | 2016 Total | Actual \$ 4,486,812 | \$ (107,052) | \$ 379,037 | \$ - | \$ 7,780,847 | \$ - | \$ - | \$ - | \$ - |
| 3 | Jan-17 | Actual \$ 358,148 | \$ - | \$ 43,243 | \$ - | \$ 8,182,238 | \$ - | \$ - | \$ - | \$ - |
| 4 | Feb-17 | Actual \$ 424,021 | \$ - | \$ 40,351 | \$ - | \$ 8,646,610 | \$ - | \$ - | \$ - | \$ - |
| 5 | Mar-17 | Actual \$ 692,184 | \$ (26,763) | \$ 44,724 | \$ - | \$ 9,356,755 | \$ - | \$ - | \$ - | \$ - |
| 6 | Apr-17 | Actual \$ 254,067 | \$ - | \$ 50,949 | \$ - | \$ 9,661,771 | \$ - | \$ - | \$ - | \$ - |
| 7 | May-17 | Actual \$ 608,377 | \$ - | \$ 56,141 | \$ - | \$ 10,326,289 | \$ - | \$ - | \$ - | \$ - |
| 8 | Jun-17 | Actual \$ 265,619 | \$ (26,763) | \$ 53,472 | \$ - | \$ 10,618,617 | \$ - | \$ - | \$ - | \$ - |
| 9 | Jul-17 | Actual \$ 220,636 | \$ - | \$ 51,558 | \$ - | \$ 10,890,811 | \$ - | \$ - | \$ - | \$ - |
| 10 | Aug-17 | Actual \$ 272,053 | \$ - | \$ 47,731 | \$ - | \$ 11,210,595 | \$ - | \$ - | \$ - | \$ - |
| 11 | Sep-17 | Actual \$ 233,743 | \$ (26,763) | \$ 44,389 | \$ - | \$ 11,461,964 | \$ - | \$ - | \$ - | \$ - |
| 12 | Oct-17 | Actual \$ 444,793 | \$ - | \$ 60,670 | \$ - | \$ 11,967,427 | \$ - | \$ - | \$ - | \$ - |
| 13 | Nov-17 | Actual \$ 525,770 | \$ - | \$ 68,573 | \$ - | \$ 12,561,770 | \$ - | \$ - | \$ - | \$ - |
| 14 | Dec-17 | Actual \$ 2,482,493 | \$ (26,763) | \$ 82,850 | \$ - | \$ 15,100,350 | \$ - | \$ - | \$ - | \$ - |
| 15 | Jan-18 | Actual \$ 510,525 | \$ - | \$ 91,185 | \$ - | \$ 15,702,060 | \$ - | \$ - | \$ - | \$ - |
| 16 | Feb-18 | Actual \$ 89,648 | \$ - | \$ 91,534 | \$ - | \$ 15,883,242 | \$ - | \$ - | \$ - | \$ - |
| 17 | Mar-18 | Actual \$ 396,977 | \$ (26,763) | \$ 93,696 | \$ - | \$ 16,347,152 | \$ - | \$ - | \$ - | \$ - |
| 18 | Apr-18 | Actual \$ 132,294 | \$ - | \$ 111,722 | \$ - | \$ 16,591,168 | \$ 173,000 | \$ - | \$ 173,000 | \$ - |
| 19 | May-18 | Actual \$ - | \$ - | \$ 112,480 | \$ - | \$ 16,703,648 | \$ 100,234 | \$ - | \$ 273,234 | \$ - |
| 20 | Jun-18 | Actual \$ - | \$ - | \$ 111,870 | \$ (202,486) | \$ 16,613,032 | \$ 150,901 | \$ (173,000) | \$ 251,135 | \$ (375,486) |
| 21 | Jul-18 | Actual \$ - | \$ - | \$ 111,255 | \$ (202,486) | \$ 16,521,801 | \$ 196,585 | \$ (100,234) | \$ 347,486 | \$ (302,720) |
| 22 | Aug-18 | Actual \$ - | \$ - | \$ 110,637 | \$ (202,486) | \$ 16,429,952 | \$ 321,815 | \$ (150,901) | \$ 518,400 | \$ (353,387) |
| 23 | Sep-18 | Actual \$ - | \$ - | \$ 110,014 | \$ (202,486) | \$ 16,337,480 | \$ - | \$ (196,585) | \$ 321,815 | \$ (399,071) |
| 24 | Oct-18 | Actual \$ - | \$ - | \$ 109,387 | \$ (202,486) | \$ 16,244,381 | \$ - | \$ (321,815) | \$ - | \$ (524,301) |
| 25 | Nov-18 | Actual \$ - | \$ - | \$ 108,756 | \$ (202,486) | \$ 16,150,651 | \$ - | \$ - | \$ - | \$ (202,486) |
| 26 | Dec-18 | Actual \$ - | \$ - | \$ 108,121 | \$ (202,486) | \$ 16,056,286 | \$ - | \$ - | \$ - | \$ (202,486) |
| 27 | Jan-19 | Actual \$ - | \$ - | \$ 107,481 | \$ (202,486) | \$ 15,961,281 | \$ - | \$ - | \$ - | \$ (202,486) |
| 28 | Feb-19 | Actual \$ - | \$ - | \$ 106,837 | \$ (202,486) | \$ 15,865,632 | \$ - | \$ - | \$ - | \$ (202,486) |
| 29 | Mar-19 | Actual \$ - | \$ - | \$ 106,188 | \$ (202,486) | \$ 15,769,334 | \$ - | \$ - | \$ - | \$ (202,486) |
| 30 | Apr-19 | Actual \$ - | \$ - | \$ 105,535 | \$ (202,486) | \$ 15,672,383 | \$ - | \$ - | \$ - | \$ (202,486) |
| 31 | May-19 | Actual \$ - | \$ - | \$ 104,878 | \$ (202,486) | \$ 15,574,775 | \$ - | \$ - | \$ - | \$ (202,486) |
| 32 | Jun-19 | Actual \$ - | \$ - | \$ 104,216 | \$ (202,486) | \$ 15,476,505 | \$ - | \$ - | \$ - | \$ (202,486) |
| 33 | Jul-19 | Actual \$ - | \$ - | \$ 103,550 | \$ (202,486) | \$ 15,377,569 | \$ - | \$ - | \$ - | \$ (202,486) |
| 34 | Aug-19 | Actual \$ - | \$ - | \$ 102,880 | \$ (202,486) | \$ 15,277,963 | \$ - | \$ - | \$ - | \$ (202,486) |
| 35 | Sep-19 | Actual \$ - | \$ - | \$ 102,204 | \$ (202,486) | \$ 15,177,681 | \$ - | \$ - | \$ - | \$ (202,486) |
| 36 | Oct-19 | Actual \$ - | \$ - | \$ 101,524 | \$ (202,486) | \$ 15,076,719 | \$ - | \$ - | \$ - | \$ (202,486) |
| 37 | Nov-19 | Actual \$ - | \$ - | \$ 100,840 | \$ (202,486) | \$ 14,975,073 | \$ - | \$ - | \$ - | \$ (202,486) |
| 38 | Dec-19 | Actual \$ - | \$ - | \$ 100,151 | \$ (202,486) | \$ 14,872,738 | \$ - | \$ - | \$ - | \$ (202,486) |
| 39 | Jan-20 | Actual \$ - | \$ - | \$ 99,457 | \$ (202,486) | \$ 14,769,709 | \$ - | \$ - | \$ - | \$ (202,486) |
| 40 | Feb-20 | Actual \$ - | \$ - | \$ 98,759 | \$ (202,486) | \$ 14,665,982 | \$ - | \$ - | \$ - | \$ (202,486) |
| 41 | Mar-20 | Actual \$ - | \$ - | \$ 98,055 | \$ (202,486) | \$ 14,561,551 | \$ - | \$ - | \$ - | \$ (202,486) |
| 42 | Apr-20 | Actual \$ - | \$ - | \$ 97,347 | \$ (202,486) | \$ 14,456,412 | \$ - | \$ - | \$ - | \$ (202,486) |
| 43 | May-20 | Actual \$ - | \$ - | \$ 96,635 | \$ (202,486) | \$ 14,350,561 | \$ - | \$ - | \$ - | \$ (202,486) |
| 44 | Jun-20 | Actual \$ - | \$ - | \$ 95,917 | \$ (202,486) | \$ 14,243,992 | \$ - | \$ - | \$ - | \$ (202,486) |
| 45 | Jul-20 | Actual \$ - | \$ - | \$ 95,194 | \$ (202,486) | \$ 14,136,700 | \$ - | \$ - | \$ - | \$ (202,486) |
| 46 | Aug-20 | Actual \$ - | \$ - | \$ 94,467 | \$ (202,486) | \$ 14,028,681 | \$ - | \$ - | \$ - | \$ (202,486) |
| 47 | Sep-20 | Actual \$ - | \$ - | \$ 93,735 | \$ (202,486) | \$ 13,919,930 | \$ - | \$ - | \$ - | \$ (202,486) |
| 48 | Oct-20 | Actual \$ - | \$ - | \$ 92,997 | \$ (202,486) | \$ 13,810,441 | \$ - | \$ - | \$ - | \$ (202,486) |
| 49 | Nov-20 | Actual \$ - | \$ - | \$ 92,255 | \$ (202,486) | \$ 13,700,210 | \$ - | \$ - | \$ - | \$ (202,486) |
| 50 | Dec-20 | Actual \$ - | \$ - | \$ 91,508 | \$ (202,486) | \$ 13,589,232 | \$ - | \$ - | \$ - | \$ (202,486) |

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 51 | Jan-21 | Actual | - | 90,756 | (202,486) | 13,477,502 | - | - | - | (202,486) |
| 52 | Feb-21 | Actual | - | 89,998 | (202,486) | 13,365,014 | - | - | - | (202,486) |
| 53 | Mar-21 | Actual | - | 89,235 | (202,486) | 13,251,763 | - | - | - | (202,486) |
| 54 | Apr-21 | Actual | - | 88,468 | (202,486) | 13,137,745 | - | - | - | (202,486) |
| 55 | May-21 | Actual | - | 87,695 | (202,486) | 13,022,954 | - | - | - | (202,486) |
| 56 | Jun-21 | Actual | - | 86,916 | (202,486) | 12,907,384 | - | - | - | (202,486) |
| 57 | Jul-21 | Actual | - | 86,133 | (202,486) | 12,791,031 | - | - | - | (202,486) |
| 58 | Aug-21 | Actual | - | 85,344 | (202,486) | 12,673,889 | - | - | - | (202,486) |
| 59 | Sep-21 | Actual | - | 84,550 | (202,486) | 12,555,953 | - | - | - | (202,486) |
| 60 | Oct-21 | Actual | - | 83,750 | (202,486) | 12,437,217 | - | - | - | (202,486) |
| 61 | Nov-21 | Actual | - | 82,945 | (202,486) | 12,317,676 | - | - | - | (202,486) |
| 62 | Dec-21 | Actual | - | 82,135 | (202,486) | 12,197,325 | - | - | - | (202,486) |
| 63 | Jan-22 | Actual | - | 81,319 | (202,486) | 12,076,158 | - | - | - | (202,486) |
| 64 | Feb-22 | Actual | - | 80,498 | (202,486) | 11,954,170 | - | - | - | (202,486) |
| 65 | Mar-22 | Actual | - | 79,671 | (202,486) | 11,831,355 | - | - | - | (202,486) |
| 66 | Apr-22 | Actual | - | 78,838 | (202,486) | 11,707,707 | - | - | - | (202,486) |
| 67 | May-22 | Actual | - | 78,000 | (202,486) | 11,583,221 | - | - | - | (202,486) |
| 68 | Jun-22 | Actual | - | 77,156 | (202,486) | 11,457,891 | - | - | - | (202,486) |
| 69 | Jul-22 | Actual | - | 76,306 | (202,486) | 11,331,711 | - | - | - | (202,486) |
| 70 | Aug-22 | Actual | - | 75,451 | (202,486) | 11,204,676 | - | - | - | (202,486) |
| 71 | Sep-22 | Actual | - | 74,589 | (202,486) | 11,076,779 | - | - | - | (202,486) |
| 72 | Oct-22 | Actual | - | 73,722 | (202,486) | 10,948,015 | - | - | - | (202,486) |
| 73 | Nov-22 | Actual | - | 72,849 | (202,486) | 10,818,378 | - | - | - | (202,486) |
| 74 | Dec-22 | Actual | - | 71,971 | (202,486) | 10,687,863 | - | - | - | (202,486) |
| 75 | Jan-23 | Actual | - | 71,086 | (202,486) | 10,556,463 | - | - | - | (202,486) |
| 76 | Feb-23 | Actual | - | 70,195 | (202,486) | 10,424,172 | - | - | - | (202,486) |
| 77 | Mar-23 | Actual | - | 69,298 | (202,486) | 10,290,984 | - | - | - | (202,486) |
| 78 | Apr-23 | Actual | - | 68,395 | (202,486) | 10,156,893 | - | - | - | (202,486) |
| 79 | May-23 | Actual | - | 67,486 | (202,486) | 10,021,893 | - | - | - | (202,486) |
| 80 | Jun-23 | Actual | - | 66,571 | (202,486) | 9,885,978 | - | - | - | (202,486) |
| 81 | Jul-23 | Actual | - | 65,649 | (202,486) | 9,749,141 | - | - | - | (202,486) |
| 82 | Aug-23 | Actual | - | 64,722 | (202,486) | 9,611,377 | - | - | - | (202,486) |
| 83 | Sep-23 | Actual | - | 63,788 | (202,486) | 9,472,679 | - | - | - | (202,486) |
| 84 | Oct-23 | Actual | - | 62,847 | (202,486) | 9,333,040 | - | - | - | (202,486) |
| 85 | Nov-23 | Actual | - | 61,901 | (202,486) | 9,192,455 | - | - | - | (202,486) |
| 86 | Dec-23 | Actual | - | 60,948 | (202,486) | 9,050,917 | - | - | - | (202,486) |
| 87 | Jan-24 | Actual | - | 59,988 | (202,486) | 8,908,419 | - | - | - | (202,486) |
| 88 | Feb-24 | Actual | - | 59,022 | (202,486) | 8,764,955 | - | - | - | (202,486) |
| 89 | Mar-24 | Actual | - | 58,049 | (202,486) | 8,620,518 | - | - | - | (202,486) |
| 90 | Apr-24 | Actual | - | 57,070 | (202,486) | 8,475,102 | - | - | - | (202,486) |
| 91 | May-24 | Actual | - | 56,084 | (202,486) | 8,328,700 | - | - | - | (202,486) |
| 92 | Jun-24 | Actual | - | 55,092 | (202,486) | 8,181,306 | - | - | - | (202,486) |
| 93 | Jul-24 | Actual | - | 54,093 | (202,486) | 8,032,913 | - | - | - | (202,486) |
| 94 | Aug-24 | Actual | - | 53,087 | (202,486) | 7,883,514 | - | - | - | (202,486) |
| 95 | Sep-24 | Actual | - | 52,074 | (202,486) | 7,733,102 | - | - | - | (202,486) |
| 96 | Oct-24 | Actual | - | 51,054 | (202,486) | 7,581,670 | - | - | - | (202,486) |
| 97 | Nov-24 | Actual | - | 50,027 | (202,486) | 7,429,211 | - | - | - | (202,486) |
| 98 | Dec-24 | Actual | - | 48,994 | (202,486) | 7,275,719 | - | - | - | (202,486) |
| 99 | Jan-25 | Actual | - | 47,953 | (202,486) | 7,121,186 | - | - | - | (202,486) |

ES FORM 2.20
 Page 3 of 3

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 100 | Feb-25 | Actual | - | 46,906 | (202,486) | 6,965,606 | - | - | - | (202,486) |
| 101 | Mar-25 | Actual | - | 45,851 | (202,486) | 6,808,971 | - | - | - | (202,486) |
| 102 | Apr-25 | Actual | - | 44,789 | (202,486) | 6,651,274 | - | - | - | (202,486) |
| 103 | May-25 | Actual | - | 43,720 | (202,486) | 6,492,508 | - | - | - | (202,486) |
| 104 | Jun-25 | Actual | - | 42,643 | (202,486) | 6,332,665 | - | - | - | (202,486) |
| 105 | Jul-25 | Actual | - | 41,560 | (202,486) | 6,171,739 | - | - | - | (202,486) |
| 106 | Aug-25 | Actual | - | 40,469 | (202,486) | 6,009,722 | - | - | - | (202,486) |
| 107 | Sep-25 | Actual | - | 39,370 | (202,486) | 5,846,606 | - | - | - | (202,486) |
| 108 | Oct-25 | Actual | - | 38,265 | (202,486) | 5,682,385 | - | - | - | (202,486) |
| 109 | Nov-25 | Actual | - | 37,151 | (202,486) | 5,517,050 | - | - | - | (202,486) |
| 110 | Dec-25 | Actual | - | 36,030 | (202,486) | 5,350,594 | - | - | - | (202,486) |
| 111 | Jan-26 | Actual | - | 34,902 | (202,486) | 5,183,010 | - | - | - | (202,486) |
| 112 | Feb-26 | Actual | - | 33,766 | (202,486) | 5,014,290 | - | - | - | (202,486) |
| 113 | Mar-26 | Actual | - | 32,622 | (202,486) | 4,844,426 | - | - | - | (202,486) |
| 114 | Apr-26 | Actual | - | 31,470 | (202,486) | 4,673,410 | - | - | - | (202,486) |
| 115 | May-26 | Actual | - | 30,311 | (202,486) | 4,501,235 | - | - | - | (202,486) |
| 116 | Jun-26 | Actual | - | 29,144 | (202,486) | 4,327,893 | - | - | - | (202,486) |
| 117 | Jul-26 | Actual | - | 27,968 | (202,486) | 4,153,375 | - | - | - | (202,486) |
| 118 | Aug-26 | Actual | - | 26,785 | (202,486) | 3,977,674 | - | - | - | (202,486) |
| 119 | Sep-26 | Actual | - | 25,594 | (202,486) | 3,800,782 | - | - | - | (202,486) |
| 120 | Oct-26 | Actual | - | 24,395 | (202,486) | 3,622,691 | - | - | - | (202,486) |
| 121 | Nov-26 | Actual | - | 23,188 | (202,486) | 3,443,393 | - | - | - | (202,486) |
| 122 | Dec-26 | Actual | - | 21,972 | (202,486) | 3,262,879 | - | - | - | (202,486) |
| 123 | Jan-27 | Actual | - | 20,748 | (202,486) | 3,081,141 | - | - | - | (202,486) |
| 124 | Feb-27 | Actual | - | 19,516 | (202,486) | 2,898,171 | - | - | - | (202,486) |
| 125 | Mar-27 | Actual | - | 18,276 | (202,486) | 2,713,961 | - | - | - | (202,486) |
| 126 | Apr-27 | Actual | - | 17,027 | (202,486) | 2,528,502 | - | - | - | (202,486) |
| 127 | May-27 | Actual | - | 15,769 | (202,486) | 2,341,785 | - | - | - | (202,486) |
| 128 | Jun-27 | Actual | - | 14,504 | (202,486) | 2,153,803 | - | - | - | (202,486) |
| 129 | Jul-27 | Actual | - | 13,229 | (202,486) | 1,964,546 | - | - | - | (202,486) |
| 130 | Aug-27 | Actual | - | 11,946 | (202,486) | 1,774,006 | - | - | - | (202,486) |
| 131 | Sep-27 | Actual | - | 10,654 | (202,486) | 1,582,174 | - | - | - | (202,486) |
| 132 | Oct-27 | Actual | - | 9,354 | (202,486) | 1,389,042 | - | - | - | (202,486) |
| 133 | Nov-27 | Actual | - | 8,045 | (202,486) | 1,194,601 | - | - | - | (202,486) |
| 134 | Dec-27 | Actual | - | 6,726 | (202,486) | 998,841 | - | - | - | (202,486) |
| 135 | Jan-28 | Actual | - | 5,399 | (202,486) | 801,754 | - | - | - | (202,486) |
| 136 | Feb-28 | Actual | - | 4,063 | (202,486) | 603,331 | - | - | - | (202,486) |
| 137 | Mar-28 | Actual | - | 2,718 | (202,486) | 403,563 | - | - | - | (202,486) |
| 138 | Apr-28 | Actual | - | 1,409 | (202,486) | 202,486 | - | - | - | (202,486) |
| 139 | May-28 | Actual | - | - | (202,486) | - | - | - | - | (202,486) |
| | | \$ 16,256,244 | \$ (1,097,279) | \$ 9,139,355 | \$ (24,298,320) | | \$ 942,535 | \$ (942,535) | | (25,240,855) |

Monthly Amortization Amount

(524,301)

ES FORM 2.30

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Inventory and Expense of Emission Allowances

For the Expense Month Ending August 2018

| Total SO ₂ and NO _x Emission Allowances | | | | | |
|---|---------------------|-------------------------|-------------|------|------------------|
| | Beginning Inventory | Allocations / Purchases | Utilized | Sold | Ending Inventory |
| SO₂ Allowances - Acid Rain Program (a) | | | | | |
| Quantity | 111,128 | | 207 | - | 110,921 |
| Dollars | \$ 17,299.55 | \$ - | \$ 33.12 | \$ - | \$ 17,266.43 |
| \$/Allowance | \$ 0.155672 | \$ - | \$ 0.160000 | \$ - | \$ 0.155664 |
| NO_x Allowances - Annual | | | | | |
| Quantity | 5,708 | | 227 | - | 5,481 |
| Dollars | \$ 5,342.23 | \$ - | \$ 213.38 | \$ - | \$ 5,128.85 |
| \$/Allowance | \$ 0.935920 | \$ - | \$ 0.940000 | \$ - | \$ 0.935751 |
| NO_x Allowances - Seasonal | | | | | |
| Quantity | 1,149 | | 227 | - | 922 |
| Dollars | \$ 5,884.95 | \$ - | \$ 1,162 | \$ - | \$ 4,722.71 |
| \$/Allowance | \$ 5.121802 | \$ - | \$ 5.120000 | \$ - | \$ 5.122245 |
| Total Emission Allowances | | | | | |
| Quantity | 117,985 | - | 661 | - | 117,324 |
| Dollars | \$ 28,526.73 | \$ - | \$ 1,408.74 | \$ - | \$ 27,117.99 |

(a) Note: The SO₂ Allowances exclude the CSSO2G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

ES FORM 2.50

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Environmental Reagent Expenses

For the Expense Month of August 2018

| <u>Line No.</u> | <u>Expense Type</u> | <u>Account Number</u> | <u>East Bend Unit 2</u> | <u>Total</u> |
|-----------------|---------------------|-----------------------|-------------------------|---------------------|
| 1 | Ammonia | 502020 | \$ 50,645 | \$ 50,645 |
| 2 | Lime | 502040 | 1,154,185 | 1,154,185 |
| 3 | Hydrated Lime | 502040 | 73,798 | 73,798 |
| 4 | Total | | <u>\$ 1,278,628</u> | <u>\$ 1,278,628</u> |

ES FORM 3.00

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of August 2018

| Residential - Kentucky Jurisdictional Revenues | | | | | |
|---|----------------|-----|-----|----------------------------------|--|
| (1) | (2) | (3) | (4) | (5) | (6) |
| Month | Total Revenues | | | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge (2) - (5) |
| Sep-17 | \$ 10,036,825 | | | \$ - | \$ 10,036,825 |
| Oct-17 | 8,738,582 | | | - | 8,738,582 |
| Nov-17 | 8,584,302 | | | - | 8,584,302 |
| Dec-17 | 10,686,318 | | | - | 10,686,318 |
| Jan-18 | 16,073,289 | | | - | 16,073,289 |
| Feb-18 | 11,744,958 | | | - | 11,744,958 |
| Mar-18 | 9,705,373 | | | - | 9,705,373 |
| Apr-18 | 9,192,616 | | | - | 9,192,616 |
| May-18 | 9,225,511 | | | - | 9,225,511 |
| Jun-18 | 13,041,663 | | | 298,777 | 12,742,886 |
| Jul-18 | 15,332,757 | | | 383,577 | 14,949,180 |
| Aug-18 | \$ 12,716,657 | | | \$ 642,457 | \$ 12,074,200 |
| Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 11,146,170 |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 27,102,113 |
| Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month | | | | | 41.13% |

| Non-Residential - Kentucky Jurisdictional Revenues | | | | | | |
|---|----------------|--------------------------|----------------------|----------------------------------|--|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Month | Total Revenues | Base Rate Fuel Component | Fuel Clause Revenues | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge (2) - (5) | Total Non-Fuel Revenue (6) - (3) - (4) |
| Sep-17 | \$ 15,903,029 | \$ 5,373,508 | \$ (316,965) | \$ - | \$ 15,903,029 | \$ 10,846,486 |
| Oct-17 | 14,064,282 | 5,004,912 | (1,086,872) | - | 14,064,282 | 10,146,242 |
| Nov-17 | 14,457,057 | 4,776,618 | 92,796 | - | 14,457,057 | 9,587,643 |
| Dec-17 | 14,438,593 | 4,921,948 | (172,877) | - | 14,438,593 | 9,689,522 |
| Jan-18 | 16,089,643 | 5,218,344 | 546,874 | - | 16,089,643 | 10,324,425 |
| Feb-18 | 14,714,026 | 4,857,707 | 37,207 | - | 14,714,026 | 9,819,112 |
| Mar-18 | 14,704,676 | 4,684,206 | 731,789 | - | 14,704,676 | 9,288,681 |
| Apr-18 | 14,331,036 | 4,767,544 | 200,332 | - | 14,331,036 | 9,363,160 |
| May-18 | 16,761,608 | 4,821,687 | 2,218,031 | - | 16,761,608 | 9,721,890 |
| Jun-18 | 19,350,865 | 5,564,309 | 2,385,574 | 433,158 | 18,917,707 | 10,967,824 |
| Jul-18 | 20,520,965 | 5,713,914 | 3,024,833 | 514,138 | 20,006,827 | 11,268,080 |
| Aug-18 | \$ 17,980,988 | \$ 5,529,498 | \$ 628,882 | \$ 898,161 | \$ 17,082,827 | \$ 10,924,447 |
| Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 15,955,943 | \$ 10,162,293 |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 27,102,113 | |
| Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month | | | | | 58.87% | |

| | | | | |
|-------------|----|---|---|------|
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
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| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

Source: PSM Schedule 2

Asset Energy = Non-native portion of DA Asset Energy (PJM BLI 1200, 1210, 1220) and RT Asset Energy (PJM BLI 1205, 1215, 1225, 1400, 1410, 1420)

| <u>Bill Period</u> | <u>Amount</u> | <u>12 Month Average</u> | <u>PSM</u> | |
|--------------------|---------------|-------------------------|--------------|------|
| 5/1/2017 | 1,173,611.46 | | 1,173,611.46 | 0.00 |
| 6/1/2017 | 593,771.89 | | 593,771.89 | 0.00 |
| 7/1/2017 | 415,058.79 | | 415,058.79 | 0.00 |
| 8/1/2017 | 447,589.45 | | 447,589.45 | 0.00 |
| 9/1/2017 | 1,077,979.15 | | 1,077,979.15 | 0.00 |
| 10/1/2017 | 2,400,518.78 | | 2,400,518.78 | 0.00 |
| 11/1/2017 | 1,648,921.22 | | 1,648,921.22 | 0.00 |
| 12/1/2017 | 647,230.19 | | 647,230.19 | 0.00 |
| 1/1/2018 | 1,989,969.08 | | 1,989,969.08 | 0.00 |
| 2/1/2018 | 220,839.74 | | 220,839.74 | 0.00 |
| 3/1/2018 | 58,321.90 | | 58,321.90 | 0.00 |
| 4/1/2018 | 592.38 | 889,534.00 | 592.38 | 0.00 |
| 5/1/2018 | 0.00 | 791,733.00 | 0.00 | 0.00 |
| 6/1/2018 | 567,725.60 | 789,562.00 | 567,725.60 | 0.00 |
| 7/1/2018 | 1,617,776.12 | 889,789.00 | 1,617,776.12 | 0.00 |
| 8/1/2018 | 459,147.96 | 890,752.00 | 459,147.96 | 0.00 |
| 9/1/2018 | | 873,731.00 | | 0.00 |
| 10/1/2018 | | 721,052.00 | | 0.00 |
| 11/1/2018 | | 617,956.00 | | 0.00 |
| 12/1/2018 | | 614,297.00 | | 0.00 |
| 1/1/2019 | | 417,772.00 | | 0.00 |
| 2/1/2019 | | 450,594.00 | | 0.00 |
| 3/1/2019 | | 529,048.00 | | 0.00 |
| 4/1/2019 | | 661,162.00 | | 0.00 |
| 5/1/2019 | | 881,550.00 | | 0.00 |
| 6/1/2019 | | 1,038,462.00 | | 0.00 |
| 7/1/2019 | | 459,148.00 | | 0.00 |
| 8/1/2019 | | #DIV/0! | | 0.00 |
| 9/1/2019 | | #DIV/0! | | 0.00 |
| 10/1/2019 | | #DIV/0! | | 0.00 |
| 11/1/2019 | | #DIV/0! | | 0.00 |
| 12/1/2019 | | #DIV/0! | | 0.00 |
| 1/1/2020 | | #DIV/0! | | 0.00 |
| 2/1/2020 | | #DIV/0! | | 0.00 |
| 3/1/2020 | | #DIV/0! | | 0.00 |
| 4/1/2020 | | #DIV/0! | | 0.00 |
| 5/1/2020 | | #DIV/0! | | 0.00 |
| 6/1/2020 | | #DIV/0! | | 0.00 |
| 7/1/2020 | | #DIV/0! | | 0.00 |
| 8/1/2020 | | #DIV/0! | | 0.00 |
| 9/1/2020 | | #DIV/0! | | 0.00 |
| 10/1/2020 | | #DIV/0! | | 0.00 |
| 11/1/2020 | | #DIV/0! | | 0.00 |
| 12/1/2020 | | #DIV/0! | | 0.00 |
| 1/1/2021 | | #DIV/0! | | 0.00 |
| 2/1/2021 | | #DIV/0! | | 0.00 |
| 3/1/2021 | | #DIV/0! | | 0.00 |
| 4/1/2021 | | #DIV/0! | | 0.00 |
| 5/1/2021 | | #DIV/0! | | 0.00 |
| 6/1/2021 | | #DIV/0! | | 0.00 |
| 7/1/2021 | | #DIV/0! | | 0.00 |
| 8/1/2021 | | #DIV/0! | | 0.00 |
| 9/1/2021 | | #DIV/0! | | 0.00 |
| 10/1/2021 | | #DIV/0! | | 0.00 |
| 11/1/2021 | | #DIV/0! | | 0.00 |
| 12/1/2021 | | #DIV/0! | | 0.00 |
| 1/1/2022 | | #DIV/0! | | 0.00 |
| 2/1/2022 | | #DIV/0! | | 0.00 |
| 3/1/2022 | | #DIV/0! | | 0.00 |
| 4/1/2022 | | #DIV/0! | | 0.00 |
| 5/1/2022 | | #DIV/0! | | 0.00 |
| 6/1/2022 | | #DIV/0! | | 0.00 |
| 7/1/2022 | | #DIV/0! | | 0.00 |
| 8/1/2022 | | #DIV/0! | | 0.00 |
| 9/1/2022 | | #DIV/0! | | 0.00 |
| 10/1/2022 | | #DIV/0! | | 0.00 |
| 11/1/2022 | | #DIV/0! | | 0.00 |
| 12/1/2022 | | #DIV/0! | | 0.00 |
| 1/1/2023 | | #DIV/0! | | 0.00 |
| 2/1/2023 | | #DIV/0! | | 0.00 |
| 3/1/2023 | | #DIV/0! | | 0.00 |
| 4/1/2023 | | #DIV/0! | | 0.00 |
| 5/1/2023 | | #DIV/0! | | 0.00 |
| 6/1/2023 | | #DIV/0! | | 0.00 |

| | | |
|-----------|---------|------|
| 7/1/2023 | #DIV/0! | 0.00 |
| 8/1/2023 | #DIV/0! | 0.00 |
| 9/1/2023 | #DIV/0! | 0.00 |
| 10/1/2023 | #DIV/0! | 0.00 |
| 11/1/2023 | #DIV/0! | 0.00 |
| 12/1/2023 | #DIV/0! | 0.00 |
| 1/1/2024 | #DIV/0! | 0.00 |
| 2/1/2024 | #DIV/0! | 0.00 |
| 3/1/2024 | #DIV/0! | 0.00 |
| 4/1/2024 | #DIV/0! | 0.00 |
| 5/1/2024 | #DIV/0! | 0.00 |
| 6/1/2024 | #DIV/0! | 0.00 |
| 7/1/2024 | #DIV/0! | 0.00 |
| 8/1/2024 | #DIV/0! | 0.00 |
| 9/1/2024 | #DIV/0! | 0.00 |
| 10/1/2024 | #DIV/0! | 0.00 |
| 11/1/2024 | #DIV/0! | 0.00 |
| 12/1/2024 | #DIV/0! | 0.00 |

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of September 2018

Residential (Total Revenue)

| | | | | |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m) | ES Form 1.10, Line 15 | = | \$ | 702,491 |
| Jurisdictional R(m) | ES Form 1.10, Line 16 | = | \$ | 11,316,510 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = | | 6.21% |

Non-Residential (Net Revenue)

| | | | | |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m) | ES Form 1.10, Line 15 | = | \$ | 997,220 |
| Jurisdictional R(m) | ES Form 1.10, Line 16 | | \$ | 10,212,770 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = | | 9.76% |

Effective Date for Billing: October 29, 2018

Submitted by: Theodore H. Czupik Jr.

Title: Rates & Regulatory Strategy Manager

Date Submitted: October 19, 2018

ES FORM 1.10

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Calculation of Current Month Environmental Surcharge Factors

For the Expense Month of September 2018

| Line No. | E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery | Source | Environmental Compliance Plans |
|----------|--|-------------------|--------------------------------|
| 1 | Environmental Compliance Rate Base (RB) | ES Form 2.00 | \$ 35,134,603 |
| 2 | RB + 12 months | (1) x 12 | \$ 2,927,884 |
| 3 | Pretax Rate of Return (ROR) | ES Form 1.20 | 8.446% |
| 4 | Return on the Environmental Compliance Rate Base (RORB) | (2) x (3) | \$ 247,289 |
| 5 | Environmental Operating Expenses (OE) | ES Form 2.00 | + \$ 1,742,670 |
| 6 | Less: Proceeds from Emission Allowance Sales (EAS) | ES Form 2.00 | - \$ - |
| 7 | Sub-Total E(m) | (4) + (5) - (6) | \$ 1,989,959 |
| 8 | Jurisdictional Allocation Ratio for Expense Month | Line 18 | 96.93% |
| 9 | Jurisdictional E(m) | (7) x (8) | \$ 1,928,868 |
| 10 | Prior Period Adjustment (if necessary) | (A) | + \$ - |
| 11 | Adjustment for (Over)/Under Recovery | ES Form 2.00 | + \$ (229,157) |
| 12 | Total Adjusted Jurisdictional E(m) | (9) + (10) + (11) | \$ 1,699,711 |
| 13 | Jurisdictional E(m) to be Recovered in Rider PSM | (7) - (9) | \$ 61,091 |

Calculation of Environmental Surcharge Billing Factors

| | | Residential (Total Revenue) | Non-Residential (Net Revenue) |
|----|--|--------------------------------|----------------------------------|
| 14 | Revenues as a Percentage of 12 Month Average Total Revenues | 41.33% | 58.67% |
| 15 | Adjusted Jurisdictional E(m) - Allocated | \$ 702,491 | \$ 997,220 |
| 16 | <u>R(m)</u> Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue) Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue) | \$ 11,316,510 | \$ 10,212,770 |
| 17 | Jurisdictional E(m) / R(m) | 6.21% | 9.76% |

Calculation of Jurisdictional Allocation Ratio - 12 Month Average

| | | | | |
|----|------------------|-----------------|---------------|---------|
| 18 | Retail Revenue | ES Form 3.00 | \$ 27,383,027 | 96.93% |
| 19 | Sales for Resale | Company Records | \$ 867,673 | 3.07% |
| 20 | Total Revenue | | \$ 28,250,700 | 100.00% |

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

ES FORM 1.20

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Cost of Capital

| Line No. | Capital Structure | Ratio | Cost | Weighted Cost (A) | Gross up for Tax Rate (B) | Pre-Tax Rate of Return (A)x(B) |
|----------|-------------------|----------------|--------|-------------------|---------------------------|--------------------------------|
| 1 | Short-term Debt | 9.772% | 3.083% | 0.301% | | 0.301% |
| 2 | Long-term Debt | 40.977% | 4.243% | 1.739% | | 1.739% |
| 3 | Common Equity | <u>49.251%</u> | 9.725% | <u>4.790%</u> | 1.3373044 | <u>6.406%</u> |
| 4 | Total | 100.000% | | 6.830% | | 8.446% |

Note: Capital structure, cost of debt and tax rate gross-up factor as approved in Case No. 2017-00321. These rates are to remain constant until the Commission sets base rates in Duke Kentucky's next base rate case proceeding.

ES FORM 2.00

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Revenue Requirement of Environmental Compliance Costs

For the Expense Month of September 2018

| Line No. | Determination of Environmental Compliance Rate Base (RB) | Source | Amount |
|----------|--|--------------|---------------|
| 1 | Eligible Environmental Compliance Plant (Gross Plant) | ES Form 2.10 | \$ - |
| 2 | Eligible Environmental Compliance CWIP Excluding AFUDC | ES Form 2.10 | \$ 35,109,007 |
| 3 | Subtotal | | \$ 35,109,007 |
| 4 | <u>Additions:</u> | | |
| 5 | Inventory - Emission Allowances | ES Form 2.30 | \$ 25,596 |
| 6 | Subtotal | | \$ 25,596 |
| 7 | <u>Deductions:</u> | | |
| 8 | Accumulated Depreciation on Eligible Environmental Compliance Plant | ES Form 2.10 | \$ - |
| 9 | Accumulated Deferred Income Taxes on Eligible Environmental Compliance Plant | ES Form 2.10 | \$ - |
| 10 | Accumulated Deferred Investment Tax Credits (ITC) on Eligible Environmental Compliance Plant | ES Form 2.10 | \$ - |
| 11 | Subtotal | | \$ - |
| 12 | Environmental Compliance Rate Base | | \$ 35,134,603 |
| 13 | <u>Determination of Environmental Compliance Operating Expenses (OE)</u> | | |
| 14 | Monthly Depreciation Expense | ES Form 2.10 | \$ - |
| 15 | Monthly Taxes Other Than Income Taxes | ES Form 2.10 | \$ 501,146 |
| 16 | Monthly Amortization Expense | ES Form 2.20 | \$ 477,621 |
| 17 | Monthly Emission Allowance Expense | ES Form 2.30 | \$ 1,522 |
| 18 | Monthly Environmental Reagent Expense | ES Form 2.50 | \$ 762,381 |
| 19 | Total Environmental Compliance Operating Expense | | \$ 1,742,670 |
| 20 | <u>Proceeds from Emission Allowance Sales (EAS)</u> | | |
| 21 | SO ₂ Allowance Sales | | \$ - |
| 22 | NO _x Allowances Sales | | \$ - |
| 23 | Total Emission Allowance Sales | | \$ - |
| 24 | <u>(Over) / Under Recovery</u> | | |
| 25 | Adjusted Jurisdictional E(m) Authorized for Expense Month two Months Prior | | \$ 2,122,573 |
| 26 | Jurisdictional E(m) Revenue Recovered in Current Expense Month | | \$ 2,351,730 |
| 27 | (Over) / Under Recovery | | \$ (229,157) |

Note: (Over) recovery will be deducted from Jurisdictional E(m)
 Under recovery will be added to Jurisdictional E(m)

ES FORM 2.10

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Plant, Accumulated Depreciation, CWIP, ITC, ADIT
 Depreciation Expense, Taxes Other Than Income Taxes

For the Expense Month of September 2018

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|-------------|-------------------------------------|---|---|---|---|---|---|------------------------------|------------------------------|
| Project No. | Description | Gross Plant in-Service as of September-18 | Accumulated Depreciation as of September-18 | Net Plant in-Service as of September-18 | CWIP Excluding AFUDC as of September-18 | Accumulated Deferred ITC as of September-18 | Accumulated Deferred Tax Balance as of September-18 | Monthly Depreciation Expense | Monthly Property Tax Expense |
| | | | | (2)-(3) | | | | | |
| 1 | EB020290 Lined Retention Basin West | \$ - | \$ - | \$ - | \$ 8,874,718 | \$ - | \$ - | \$ - | \$ 126,678 |
| 2 | EB020745 Lined Retention Basin East | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | EB020298 East Bend SW/PW Reroute | \$ - | \$ - | \$ - | \$ 26,234,290 | \$ - | \$ - | \$ - | \$ 374,468 |
| 4 | | | | \$ - | | | | | |
| 5 | | | | \$ - | | | | | |
| 6 | | | | \$ - | | | | | |
| 7 | | | | \$ - | | | | | |
| 8 | | | | \$ - | | | | | |
| 9 | | | | \$ - | | | | | |
| 10 | | | | \$ - | | | | | |
| 11 | | | | \$ - | | | | | |
| 12 | | | | \$ - | | | | | |
| 13 | | | | \$ - | | | | | |
| 14 | | | | \$ - | | | | | |
| 15 | | | | \$ - | | | | | |
| | | \$ - | \$ - | \$ - | \$ 35,109,007 | \$ - | \$ - | \$ - | \$ 501,146 |

DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|---------------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 1 | 2015 Total | Actual \$ 3,858,084 | \$ (856,412) | \$ 20,378 | \$ - | \$ 3,022,050 | \$ - | \$ - | \$ - | \$ - |
| 2 | 2016 Total | Actual \$ 4,486,812 | \$ (107,052) | \$ 379,037 | \$ - | \$ 7,780,847 | \$ - | \$ - | \$ - | \$ - |
| 3 | Jan-17 | Actual \$ 358,148 | \$ - | \$ 43,243 | \$ - | \$ 8,182,238 | \$ - | \$ - | \$ - | \$ - |
| 4 | Feb-17 | Actual \$ 424,021 | \$ - | \$ 40,351 | \$ - | \$ 8,646,610 | \$ - | \$ - | \$ - | \$ - |
| 5 | Mar-17 | Actual \$ 692,184 | \$ (26,763) | \$ 44,724 | \$ - | \$ 9,356,755 | \$ - | \$ - | \$ - | \$ - |
| 6 | Apr-17 | Actual \$ 254,067 | \$ - | \$ 50,949 | \$ - | \$ 9,661,771 | \$ - | \$ - | \$ - | \$ - |
| 7 | May-17 | Actual \$ 608,377 | \$ - | \$ 56,141 | \$ - | \$ 10,326,289 | \$ - | \$ - | \$ - | \$ - |
| 8 | Jun-17 | Actual \$ 265,619 | \$ (26,763) | \$ 53,472 | \$ - | \$ 10,618,617 | \$ - | \$ - | \$ - | \$ - |
| 9 | Jul-17 | Actual \$ 220,636 | \$ - | \$ 51,558 | \$ - | \$ 10,890,811 | \$ - | \$ - | \$ - | \$ - |
| 10 | Aug-17 | Actual \$ 272,053 | \$ - | \$ 47,731 | \$ - | \$ 11,210,595 | \$ - | \$ - | \$ - | \$ - |
| 11 | Sep-17 | Actual \$ 233,743 | \$ (26,763) | \$ 44,389 | \$ - | \$ 11,461,964 | \$ - | \$ - | \$ - | \$ - |
| 12 | Oct-17 | Actual \$ 444,793 | \$ - | \$ 60,670 | \$ - | \$ 11,967,427 | \$ - | \$ - | \$ - | \$ - |
| 13 | Nov-17 | Actual \$ 525,770 | \$ - | \$ 68,573 | \$ - | \$ 12,561,770 | \$ - | \$ - | \$ - | \$ - |
| 14 | Dec-17 | Actual \$ 2,482,493 | \$ (26,763) | \$ 82,850 | \$ - | \$ 15,100,350 | \$ - | \$ - | \$ - | \$ - |
| 15 | Jan-18 | Actual \$ 510,525 | \$ - | \$ 91,185 | \$ - | \$ 15,702,060 | \$ - | \$ - | \$ - | \$ - |
| 16 | Feb-18 | Actual \$ 89,648 | \$ - | \$ 91,534 | \$ - | \$ 15,883,242 | \$ - | \$ - | \$ - | \$ - |
| 17 | Mar-18 | Actual \$ 396,977 | \$ (26,763) | \$ 93,696 | \$ - | \$ 16,347,152 | \$ - | \$ - | \$ - | \$ - |
| 18 | Apr-18 | Actual \$ 132,294 | \$ - | \$ 111,722 | \$ - | \$ 16,591,168 | \$ 173,000 | \$ - | \$ 173,000 | \$ - |
| 19 | May-18 | Actual \$ - | \$ - | \$ 112,480 | \$ - | \$ 16,703,648 | \$ 100,234 | \$ - | \$ 273,234 | \$ - |
| 20 | Jun-18 | Actual \$ - | \$ - | \$ 111,870 | \$ (202,486) | \$ 16,813,032 | \$ 150,901 | \$ (173,000) | \$ 251,135 | \$ (375,486) |
| 21 | Jul-18 | Actual \$ - | \$ - | \$ 111,255 | \$ (202,486) | \$ 16,521,801 | \$ 196,585 | \$ (100,234) | \$ 347,486 | \$ (302,720) |
| 22 | Aug-18 | Actual \$ - | \$ - | \$ 110,637 | \$ (202,486) | \$ 16,429,952 | \$ 321,815 | \$ (150,901) | \$ 518,400 | \$ (353,387) |
| 23 | Sep-18 | Actual \$ - | \$ - | \$ 110,014 | \$ (202,486) | \$ 16,337,480 | \$ 275,135 | \$ (196,585) | \$ 596,950 | \$ (399,071) |
| 24 | Oct-18 | Actual \$ - | \$ - | \$ 109,387 | \$ (202,486) | \$ 16,244,381 | \$ - | \$ (321,815) | \$ 275,135 | \$ (524,301) |
| 25 | Nov-18 | Actual \$ - | \$ - | \$ 108,756 | \$ (202,486) | \$ 16,150,651 | \$ - | \$ (275,135) | \$ - | \$ (477,621) |
| 26 | Dec-18 | Actual \$ - | \$ - | \$ 108,121 | \$ (202,486) | \$ 16,056,286 | \$ - | \$ - | \$ - | \$ (202,486) |
| 27 | Jan-19 | Actual \$ - | \$ - | \$ 107,481 | \$ (202,486) | \$ 15,961,281 | \$ - | \$ - | \$ - | \$ (202,486) |
| 28 | Feb-19 | Actual \$ - | \$ - | \$ 106,837 | \$ (202,486) | \$ 15,865,632 | \$ - | \$ - | \$ - | \$ (202,486) |
| 29 | Mar-19 | Actual \$ - | \$ - | \$ 106,188 | \$ (202,486) | \$ 15,769,334 | \$ - | \$ - | \$ - | \$ (202,486) |
| 30 | Apr-19 | Actual \$ - | \$ - | \$ 105,535 | \$ (202,486) | \$ 15,672,383 | \$ - | \$ - | \$ - | \$ (202,486) |
| 31 | May-19 | Actual \$ - | \$ - | \$ 104,878 | \$ (202,486) | \$ 15,574,775 | \$ - | \$ - | \$ - | \$ (202,486) |
| 32 | Jun-19 | Actual \$ - | \$ - | \$ 104,216 | \$ (202,486) | \$ 15,476,505 | \$ - | \$ - | \$ - | \$ (202,486) |
| 33 | Jul-19 | Actual \$ - | \$ - | \$ 103,550 | \$ (202,486) | \$ 15,377,569 | \$ - | \$ - | \$ - | \$ (202,486) |
| 34 | Aug-19 | Actual \$ - | \$ - | \$ 102,880 | \$ (202,486) | \$ 15,277,963 | \$ - | \$ - | \$ - | \$ (202,486) |
| 35 | Sep-19 | Actual \$ - | \$ - | \$ 102,204 | \$ (202,486) | \$ 15,177,681 | \$ - | \$ - | \$ - | \$ (202,486) |
| 36 | Oct-19 | Actual \$ - | \$ - | \$ 101,524 | \$ (202,486) | \$ 15,076,719 | \$ - | \$ - | \$ - | \$ (202,486) |
| 37 | Nov-19 | Actual \$ - | \$ - | \$ 100,840 | \$ (202,486) | \$ 14,975,073 | \$ - | \$ - | \$ - | \$ (202,486) |
| 38 | Dec-19 | Actual \$ - | \$ - | \$ 100,151 | \$ (202,486) | \$ 14,872,738 | \$ - | \$ - | \$ - | \$ (202,486) |
| 39 | Jan-20 | Actual \$ - | \$ - | \$ 99,457 | \$ (202,486) | \$ 14,769,709 | \$ - | \$ - | \$ - | \$ (202,486) |
| 40 | Feb-20 | Actual \$ - | \$ - | \$ 98,759 | \$ (202,486) | \$ 14,665,982 | \$ - | \$ - | \$ - | \$ (202,486) |
| 41 | Mar-20 | Actual \$ - | \$ - | \$ 98,055 | \$ (202,486) | \$ 14,561,551 | \$ - | \$ - | \$ - | \$ (202,486) |
| 42 | Apr-20 | Actual \$ - | \$ - | \$ 97,347 | \$ (202,486) | \$ 14,456,412 | \$ - | \$ - | \$ - | \$ (202,486) |
| 43 | May-20 | Actual \$ - | \$ - | \$ 96,635 | \$ (202,486) | \$ 14,350,561 | \$ - | \$ - | \$ - | \$ (202,486) |
| 44 | Jun-20 | Actual \$ - | \$ - | \$ 95,917 | \$ (202,486) | \$ 14,243,992 | \$ - | \$ - | \$ - | \$ (202,486) |
| 45 | Jul-20 | Actual \$ - | \$ - | \$ 95,194 | \$ (202,486) | \$ 14,136,700 | \$ - | \$ - | \$ - | \$ (202,486) |
| 46 | Aug-20 | Actual \$ - | \$ - | \$ 94,467 | \$ (202,486) | \$ 14,028,681 | \$ - | \$ - | \$ - | \$ (202,486) |
| 47 | Sep-20 | Actual \$ - | \$ - | \$ 93,735 | \$ (202,486) | \$ 13,919,930 | \$ - | \$ - | \$ - | \$ (202,486) |
| 48 | Oct-20 | Actual \$ - | \$ - | \$ 92,997 | \$ (202,486) | \$ 13,810,441 | \$ - | \$ - | \$ - | \$ (202,486) |
| 49 | Nov-20 | Actual \$ - | \$ - | \$ 92,255 | \$ (202,486) | \$ 13,700,210 | \$ - | \$ - | \$ - | \$ (202,486) |
| 50 | Dec-20 | Actual \$ - | \$ - | \$ 91,508 | \$ (202,486) | \$ 13,589,232 | \$ - | \$ - | \$ - | \$ (202,486) |

ES FORM 2.20
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DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|---------------|-------------------|-------------------|----------------------|----------------------------------|-----------------------|-------------------|-----------------------------------|-----------------------|---------------------------------------|
| 51 | Jan-21 | Actual | - | 90,756 | (202,486) | 13,477,502 | - | - | - | (202,486) |
| 52 | Feb-21 | Actual | - | 89,998 | (202,486) | 13,365,014 | - | - | - | (202,486) |
| 53 | Mar-21 | Actual | - | 89,235 | (202,486) | 13,251,763 | - | - | - | (202,486) |
| 54 | Apr-21 | Actual | - | 88,468 | (202,486) | 13,137,745 | - | - | - | (202,486) |
| 55 | May-21 | Actual | - | 87,695 | (202,486) | 13,022,954 | - | - | - | (202,486) |
| 56 | Jun-21 | Actual | - | 86,916 | (202,486) | 12,907,384 | - | - | - | (202,486) |
| 57 | Jul-21 | Actual | - | 86,133 | (202,486) | 12,791,031 | - | - | - | (202,486) |
| 58 | Aug-21 | Actual | - | 85,344 | (202,486) | 12,673,889 | - | - | - | (202,486) |
| 59 | Sep-21 | Actual | - | 84,550 | (202,486) | 12,555,953 | - | - | - | (202,486) |
| 60 | Oct-21 | Actual | - | 83,750 | (202,486) | 12,437,217 | - | - | - | (202,486) |
| 61 | Nov-21 | Actual | - | 82,945 | (202,486) | 12,317,676 | - | - | - | (202,486) |
| 62 | Dec-21 | Actual | - | 82,135 | (202,486) | 12,197,325 | - | - | - | (202,486) |
| 63 | Jan-22 | Actual | - | 81,319 | (202,486) | 12,076,158 | - | - | - | (202,486) |
| 64 | Feb-22 | Actual | - | 80,498 | (202,486) | 11,954,170 | - | - | - | (202,486) |
| 65 | Mar-22 | Actual | - | 79,671 | (202,486) | 11,831,355 | - | - | - | (202,486) |
| 66 | Apr-22 | Actual | - | 78,838 | (202,486) | 11,707,707 | - | - | - | (202,486) |
| 67 | May-22 | Actual | - | 78,000 | (202,486) | 11,583,221 | - | - | - | (202,486) |
| 68 | Jun-22 | Actual | - | 77,156 | (202,486) | 11,457,891 | - | - | - | (202,486) |
| 69 | Jul-22 | Actual | - | 76,306 | (202,486) | 11,331,711 | - | - | - | (202,486) |
| 70 | Aug-22 | Actual | - | 75,451 | (202,486) | 11,204,676 | - | - | - | (202,486) |
| 71 | Sep-22 | Actual | - | 74,589 | (202,486) | 11,076,779 | - | - | - | (202,486) |
| 72 | Oct-22 | Actual | - | 73,722 | (202,486) | 10,948,015 | - | - | - | (202,486) |
| 73 | Nov-22 | Actual | - | 72,849 | (202,486) | 10,818,378 | - | - | - | (202,486) |
| 74 | Dec-22 | Actual | - | 71,971 | (202,486) | 10,687,863 | - | - | - | (202,486) |
| 75 | Jan-23 | Actual | - | 71,086 | (202,486) | 10,556,463 | - | - | - | (202,486) |
| 76 | Feb-23 | Actual | - | 70,195 | (202,486) | 10,424,172 | - | - | - | (202,486) |
| 77 | Mar-23 | Actual | - | 69,298 | (202,486) | 10,290,984 | - | - | - | (202,486) |
| 78 | Apr-23 | Actual | - | 68,395 | (202,486) | 10,156,893 | - | - | - | (202,486) |
| 79 | May-23 | Actual | - | 67,486 | (202,486) | 10,021,893 | - | - | - | (202,486) |
| 80 | Jun-23 | Actual | - | 66,571 | (202,486) | 9,885,978 | - | - | - | (202,486) |
| 81 | Jul-23 | Actual | - | 65,649 | (202,486) | 9,749,141 | - | - | - | (202,486) |
| 82 | Aug-23 | Actual | - | 64,722 | (202,486) | 9,611,377 | - | - | - | (202,486) |
| 83 | Sep-23 | Actual | - | 63,788 | (202,486) | 9,472,679 | - | - | - | (202,486) |
| 84 | Oct-23 | Actual | - | 62,847 | (202,486) | 9,333,040 | - | - | - | (202,486) |
| 85 | Nov-23 | Actual | - | 61,901 | (202,486) | 9,192,455 | - | - | - | (202,486) |
| 86 | Dec-23 | Actual | - | 60,948 | (202,486) | 9,050,917 | - | - | - | (202,486) |
| 87 | Jan-24 | Actual | - | 59,988 | (202,486) | 8,908,419 | - | - | - | (202,486) |
| 88 | Feb-24 | Actual | - | 59,022 | (202,486) | 8,764,955 | - | - | - | (202,486) |
| 89 | Mar-24 | Actual | - | 58,049 | (202,486) | 8,620,518 | - | - | - | (202,486) |
| 90 | Apr-24 | Actual | - | 57,070 | (202,486) | 8,475,102 | - | - | - | (202,486) |
| 91 | May-24 | Actual | - | 56,084 | (202,486) | 8,328,700 | - | - | - | (202,486) |
| 92 | Jun-24 | Actual | - | 55,092 | (202,486) | 8,181,306 | - | - | - | (202,486) |
| 93 | Jul-24 | Actual | - | 54,093 | (202,486) | 8,032,913 | - | - | - | (202,486) |
| 94 | Aug-24 | Actual | - | 53,087 | (202,486) | 7,883,514 | - | - | - | (202,486) |
| 95 | Sep-24 | Actual | - | 52,074 | (202,486) | 7,733,102 | - | - | - | (202,486) |
| 96 | Oct-24 | Actual | - | 51,054 | (202,486) | 7,581,670 | - | - | - | (202,486) |
| 97 | Nov-24 | Actual | - | 50,027 | (202,486) | 7,429,211 | - | - | - | (202,486) |
| 98 | Dec-24 | Actual | - | 48,994 | (202,486) | 7,275,719 | - | - | - | (202,486) |
| 99 | Jan-25 | Actual | - | 47,953 | (202,486) | 7,121,186 | - | - | - | (202,486) |

ES FORM 2.20
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DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 100 | Feb-25 | Actual | - | 46,906 | (202,486) | 6,965,606 | - | - | - | (202,486) |
| 101 | Mar-25 | Actual | - | 45,851 | (202,486) | 6,808,971 | - | - | - | (202,486) |
| 102 | Apr-25 | Actual | - | 44,789 | (202,486) | 6,651,274 | - | - | - | (202,486) |
| 103 | May-25 | Actual | - | 43,720 | (202,486) | 6,492,508 | - | - | - | (202,486) |
| 104 | Jun-25 | Actual | - | 42,643 | (202,486) | 6,332,665 | - | - | - | (202,486) |
| 105 | Jul-25 | Actual | - | 41,560 | (202,486) | 6,171,739 | - | - | - | (202,486) |
| 106 | Aug-25 | Actual | - | 40,469 | (202,486) | 6,009,722 | - | - | - | (202,486) |
| 107 | Sep-25 | Actual | - | 39,370 | (202,486) | 5,846,606 | - | - | - | (202,486) |
| 108 | Oct-25 | Actual | - | 38,265 | (202,486) | 5,682,385 | - | - | - | (202,486) |
| 109 | Nov-25 | Actual | - | 37,151 | (202,486) | 5,517,050 | - | - | - | (202,486) |
| 110 | Dec-25 | Actual | - | 36,030 | (202,486) | 5,350,594 | - | - | - | (202,486) |
| 111 | Jan-26 | Actual | - | 34,902 | (202,486) | 5,183,010 | - | - | - | (202,486) |
| 112 | Feb-26 | Actual | - | 33,766 | (202,486) | 5,014,290 | - | - | - | (202,486) |
| 113 | Mar-26 | Actual | - | 32,622 | (202,486) | 4,844,426 | - | - | - | (202,486) |
| 114 | Apr-26 | Actual | - | 31,470 | (202,486) | 4,673,410 | - | - | - | (202,486) |
| 115 | May-26 | Actual | - | 30,311 | (202,486) | 4,501,235 | - | - | - | (202,486) |
| 116 | Jun-26 | Actual | - | 29,144 | (202,486) | 4,327,893 | - | - | - | (202,486) |
| 117 | Jul-26 | Actual | - | 27,968 | (202,486) | 4,153,375 | - | - | - | (202,486) |
| 118 | Aug-26 | Actual | - | 26,785 | (202,486) | 3,977,674 | - | - | - | (202,486) |
| 119 | Sep-26 | Actual | - | 25,594 | (202,486) | 3,800,782 | - | - | - | (202,486) |
| 120 | Oct-26 | Actual | - | 24,395 | (202,486) | 3,622,691 | - | - | - | (202,486) |
| 121 | Nov-26 | Actual | - | 23,188 | (202,486) | 3,443,393 | - | - | - | (202,486) |
| 122 | Dec-26 | Actual | - | 21,972 | (202,486) | 3,262,879 | - | - | - | (202,486) |
| 123 | Jan-27 | Actual | - | 20,748 | (202,486) | 3,081,141 | - | - | - | (202,486) |
| 124 | Feb-27 | Actual | - | 19,516 | (202,486) | 2,898,171 | - | - | - | (202,486) |
| 125 | Mar-27 | Actual | - | 18,276 | (202,486) | 2,713,961 | - | - | - | (202,486) |
| 126 | Apr-27 | Actual | - | 17,027 | (202,486) | 2,528,502 | - | - | - | (202,486) |
| 127 | May-27 | Actual | - | 15,769 | (202,486) | 2,341,785 | - | - | - | (202,486) |
| 128 | Jun-27 | Actual | - | 14,504 | (202,486) | 2,153,803 | - | - | - | (202,486) |
| 129 | Jul-27 | Actual | - | 13,229 | (202,486) | 1,964,546 | - | - | - | (202,486) |
| 130 | Aug-27 | Actual | - | 11,946 | (202,486) | 1,774,006 | - | - | - | (202,486) |
| 131 | Sep-27 | Actual | - | 10,654 | (202,486) | 1,582,174 | - | - | - | (202,486) |
| 132 | Oct-27 | Actual | - | 9,354 | (202,486) | 1,389,042 | - | - | - | (202,486) |
| 133 | Nov-27 | Actual | - | 8,045 | (202,486) | 1,194,601 | - | - | - | (202,486) |
| 134 | Dec-27 | Actual | - | 6,726 | (202,486) | 998,841 | - | - | - | (202,486) |
| 135 | Jan-28 | Actual | - | 5,399 | (202,486) | 801,754 | - | - | - | (202,486) |
| 136 | Feb-28 | Actual | - | 4,063 | (202,486) | 603,331 | - | - | - | (202,486) |
| 137 | Mar-28 | Actual | - | 2,718 | (202,486) | 403,563 | - | - | - | (202,486) |
| 138 | Apr-28 | Actual | - | 1,409 | (202,486) | 202,486 | - | - | - | (202,486) |
| 139 | May-28 | Actual | - | - | (202,486) | - | - | - | - | (202,486) |
| | | \$ 16,256,244 | \$ (1,097,279) | \$ 9,139,355 | \$ (24,298,320) | | \$ 1,217,670 | \$ (1,217,670) | | (25,515,990) |

Monthly Amortization Amount

(477,621)

ES FORM 2.30

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Inventory and Expense of Emission Allowances

For the Expense Month Ending September 2018

| Total SO ₂ and NO _x Emission Allowances | | | | | |
|---|---------------------|-------------------------|-------------|------|------------------|
| | Beginning Inventory | Allocations / Purchases | Utilized | Sold | Ending Inventory |
| SO₂ Allowances - Acid Rain Program (a) | | | | | |
| Quantity | 110,921 | | 204 | - | 110,717 |
| Dollars | \$ 17,266.43 | \$ - | \$ 32.64 | \$ - | \$ 17,233.79 |
| \$/Allowance | \$ 0.155664 | \$ - | \$ 0.160000 | \$ - | \$ 0.155656 |
| NO_x Allowances - Annual | | | | | |
| Quantity | 5,481 | | 245 | - | 5,236 |
| Dollars | \$ 5,128.85 | \$ - | \$ 230.30 | \$ - | \$ 4,898.55 |
| \$/Allowance | \$ 0.935751 | \$ - | \$ 0.940000 | \$ - | \$ 0.935552 |
| NO_x Allowances - Seasonal | | | | | |
| Quantity | 922 | | 246 | - | 676 |
| Dollars | \$ 4,722.71 | \$ - | \$ 1,259.52 | \$ - | \$ 3,463.19 |
| \$/Allowance | \$ 5.122245 | \$ - | \$ 5.120000 | \$ - | \$ 5.123062 |
| Total Emission Allowances | | | | | |
| Quantity | 117,324 | - | 695 | - | 116,629 |
| Dollars | \$ 27,117.99 | \$ - | \$ 1,522.46 | \$ - | \$ 25,595.53 |

(a) Note: The SO₂ Allowances exclude the CSSO2G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

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DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Environmental Reagent Expenses

For the Expense Month of September 2018

| <u>Line No.</u> | <u>Expense Type</u> | <u>Account Number</u> | <u>East Bend Unit 2</u> | <u>Total</u> |
|-----------------|---------------------|-----------------------|-------------------------|-------------------|
| 1 | Ammonia | 502020 | \$ 39,726 | \$ 39,726 |
| 2 | Lime | 502040 | 681,514 | 681,514 |
| 3 | Hydrated Lime | 502040 | 41,141 | 41,141 |
| 4 | Total | | <u>\$ 762,381</u> | <u>\$ 762,381</u> |

ES FORM 3.00

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of September 2018

| Residential - Kentucky Jurisdictional Revenues | | | | | |
|---|----------------|-----|-----|----------------------------------|--|
| (1) | (2) | (3) | (4) | (5) | (6) |
| Month | Total Revenues | | | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge (2) - (5) |
| Oct-17 | \$ 8,738,582 | | | \$ - | \$ 8,738,582 |
| Nov-17 | 8,584,302 | | | - | 8,584,302 |
| Dec-17 | 10,686,318 | | | - | 10,686,318 |
| Jan-18 | 16,073,289 | | | - | 16,073,289 |
| Feb-18 | 11,744,958 | | | - | 11,744,958 |
| Mar-18 | 9,705,373 | | | - | 9,705,373 |
| Apr-18 | 9,192,616 | | | - | 9,192,616 |
| May-18 | 9,225,511 | | | - | 9,225,511 |
| Jun-18 | 13,041,663 | | | 298,777 | 12,742,886 |
| Jul-18 | 15,332,757 | | | 383,577 | 14,949,180 |
| Aug-18 | 12,716,657 | | | 642,457 | 12,074,200 |
| Sep-18 | \$ 13,028,155 | | | \$ 947,252 | \$ 12,080,903 |
| Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 11,316,510 |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 27,383,027 |
| Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month | | | | | 41.33% |

| Non-Residential - Kentucky Jurisdictional Revenues | | | | | | |
|---|----------------|--------------------------|----------------------|----------------------------------|--|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Month | Total Revenues | Base Rate Fuel Component | Fuel Clause Revenues | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge (2) - (5) | Total Non-Fuel Revenue (6) - (3) - (4) |
| Oct-17 | \$ 14,064,282 | \$ 5,004,912 | \$ (1,086,872) | \$ - | \$ 14,064,282 | \$ 10,146,242 |
| Nov-17 | 14,457,057 | 4,776,618 | 92,796 | - | 14,457,057 | 9,587,643 |
| Dec-17 | 14,438,593 | 4,921,948 | (172,877) | - | 14,438,593 | 9,689,522 |
| Jan-18 | 16,089,643 | 5,218,344 | 546,874 | - | 16,089,643 | 10,324,425 |
| Feb-18 | 14,714,026 | 4,857,707 | 37,207 | - | 14,714,026 | 9,819,112 |
| Mar-18 | 14,704,676 | 4,684,206 | 731,789 | - | 14,704,676 | 9,288,681 |
| Apr-18 | 14,331,036 | 4,767,544 | 200,332 | - | 14,331,036 | 9,363,160 |
| May-18 | 16,761,608 | 4,821,687 | 2,218,031 | - | 16,761,608 | 9,721,890 |
| Jun-18 | 19,350,865 | 5,564,309 | 2,385,574 | 433,158 | 18,917,707 | 10,967,824 |
| Jul-18 | 20,520,965 | 5,713,914 | 3,024,833 | 514,138 | 20,006,827 | 11,268,080 |
| Aug-18 | 17,980,988 | 5,529,498 | 628,882 | 898,161 | 17,082,827 | 10,924,447 |
| Sep-18 | \$ 18,634,396 | \$ 5,702,447 | \$ 75,261 | \$ 1,404,478 | \$ 17,229,918 | \$ 11,452,210 |
| Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 16,066,517 | \$ 10,212,770 |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month | | | | | \$ 27,383,027 | |
| Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month | | | | | 58.67% | |

| | | | | |
|-------------|----|---|---|------|
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |

| | | | | |
|-------------|----|---|---|------|
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |
| Industrial | 4 | 0 | 0 | TRUE |
| Lighting | 15 | 0 | 0 | TRUE |
| OPA | 16 | 0 | 0 | TRUE |
| Residential | 0 | 0 | 0 | TRUE |
| Commercial | 2 | 0 | 0 | TRUE |

Source: PSM Schedule 2
 Asset Energy = Non-native portion of DA Asset Energy (PJM BLI 1200, 1210, 1220) and RT Asset Energy (PJM BLI 1205, 1215, 1225, 1400, 1410, 1420)

| <u>Bill Period</u> | <u>Amount</u> | <u>12 Month Average</u> | <u>PSM</u> | |
|--------------------|---------------|-------------------------|--------------|------|
| 5/1/2017 | 1,173,611.46 | | 1,173,611.46 | 0.00 |
| 6/1/2017 | 593,771.89 | | 593,771.89 | 0.00 |
| 7/1/2017 | 415,058.79 | | 415,058.79 | 0.00 |
| 8/1/2017 | 447,589.45 | | 447,589.45 | 0.00 |
| 9/1/2017 | 1,077,979.15 | | 1,077,979.15 | 0.00 |
| 10/1/2017 | 2,400,518.78 | | 2,400,518.78 | 0.00 |
| 11/1/2017 | 1,648,921.22 | | 1,648,921.22 | 0.00 |
| 12/1/2017 | 647,230.19 | | 647,230.19 | 0.00 |
| 1/1/2018 | 1,989,969.08 | | 1,989,969.08 | 0.00 |
| 2/1/2018 | 220,839.74 | | 220,839.74 | 0.00 |
| 3/1/2018 | 58,321.90 | | 58,321.90 | 0.00 |
| 4/1/2018 | 0.00 | 889,484.00 | 0.00 | 0.00 |
| 5/1/2018 | 0.00 | 791,683.00 | 0.00 | 0.00 |
| 6/1/2018 | 567,725.60 | 789,513.00 | 567,725.60 | 0.00 |
| 7/1/2018 | 1,617,776.12 | 889,739.00 | 1,617,776.12 | 0.00 |
| 8/1/2018 | 461,630.53 | 890,909.00 | 461,630.53 | 0.00 |
| 9/1/2018 | 799,142.54 | 867,673.00 | 799,142.54 | 0.00 |
| 10/1/2018 | | 728,323.00 | | 0.00 |
| 11/1/2018 | | 636,264.00 | | 0.00 |
| 12/1/2018 | | 635,045.00 | | 0.00 |
| 1/1/2019 | | 465,680.00 | | 0.00 |
| 2/1/2019 | | 500,657.00 | | 0.00 |
| 3/1/2019 | | 574,379.00 | | 0.00 |
| 4/1/2019 | | 689,255.00 | | 0.00 |
| 5/1/2019 | | 861,569.00 | | 0.00 |
| 6/1/2019 | | 959,516.00 | | 0.00 |
| 7/1/2019 | | 630,387.00 | | 0.00 |
| 8/1/2019 | | 799,143.00 | | 0.00 |
| 9/1/2019 | | #DIV/0! | | 0.00 |
| 10/1/2019 | | #DIV/0! | | 0.00 |
| 11/1/2019 | | #DIV/0! | | 0.00 |
| 12/1/2019 | | #DIV/0! | | 0.00 |
| 1/1/2020 | | #DIV/0! | | 0.00 |
| 2/1/2020 | | #DIV/0! | | 0.00 |
| 3/1/2020 | | #DIV/0! | | 0.00 |
| 4/1/2020 | | #DIV/0! | | 0.00 |
| 5/1/2020 | | #DIV/0! | | 0.00 |
| 6/1/2020 | | #DIV/0! | | 0.00 |
| 7/1/2020 | | #DIV/0! | | 0.00 |
| 8/1/2020 | | #DIV/0! | | 0.00 |
| 9/1/2020 | | #DIV/0! | | 0.00 |
| 10/1/2020 | | #DIV/0! | | 0.00 |
| 11/1/2020 | | #DIV/0! | | 0.00 |
| 12/1/2020 | | #DIV/0! | | 0.00 |
| 1/1/2021 | | #DIV/0! | | 0.00 |
| 2/1/2021 | | #DIV/0! | | 0.00 |
| 3/1/2021 | | #DIV/0! | | 0.00 |
| 4/1/2021 | | #DIV/0! | | 0.00 |
| 5/1/2021 | | #DIV/0! | | 0.00 |
| 6/1/2021 | | #DIV/0! | | 0.00 |
| 7/1/2021 | | #DIV/0! | | 0.00 |
| 8/1/2021 | | #DIV/0! | | 0.00 |
| 9/1/2021 | | #DIV/0! | | 0.00 |
| 10/1/2021 | | #DIV/0! | | 0.00 |
| 11/1/2021 | | #DIV/0! | | 0.00 |
| 12/1/2021 | | #DIV/0! | | 0.00 |
| 1/1/2022 | | #DIV/0! | | 0.00 |
| 2/1/2022 | | #DIV/0! | | 0.00 |
| 3/1/2022 | | #DIV/0! | | 0.00 |
| 4/1/2022 | | #DIV/0! | | 0.00 |
| 5/1/2022 | | #DIV/0! | | 0.00 |
| 6/1/2022 | | #DIV/0! | | 0.00 |
| 7/1/2022 | | #DIV/0! | | 0.00 |
| 8/1/2022 | | #DIV/0! | | 0.00 |
| 9/1/2022 | | #DIV/0! | | 0.00 |
| 10/1/2022 | | #DIV/0! | | 0.00 |
| 11/1/2022 | | #DIV/0! | | 0.00 |
| 12/1/2022 | | #DIV/0! | | 0.00 |
| 1/1/2023 | | #DIV/0! | | 0.00 |

| | | |
|-----------|---------|------|
| 2/1/2023 | #DIV/0! | 0.00 |
| 3/1/2023 | #DIV/0! | 0.00 |
| 4/1/2023 | #DIV/0! | 0.00 |
| 5/1/2023 | #DIV/0! | 0.00 |
| 6/1/2023 | #DIV/0! | 0.00 |
| 7/1/2023 | #DIV/0! | 0.00 |
| 8/1/2023 | #DIV/0! | 0.00 |
| 9/1/2023 | #DIV/0! | 0.00 |
| 10/1/2023 | #DIV/0! | 0.00 |
| 11/1/2023 | #DIV/0! | 0.00 |
| 12/1/2023 | #DIV/0! | 0.00 |
| 1/1/2024 | #DIV/0! | 0.00 |
| 2/1/2024 | #DIV/0! | 0.00 |
| 3/1/2024 | #DIV/0! | 0.00 |
| 4/1/2024 | #DIV/0! | 0.00 |
| 5/1/2024 | #DIV/0! | 0.00 |
| 6/1/2024 | #DIV/0! | 0.00 |
| 7/1/2024 | #DIV/0! | 0.00 |
| 8/1/2024 | #DIV/0! | 0.00 |
| 9/1/2024 | #DIV/0! | 0.00 |
| 10/1/2024 | #DIV/0! | 0.00 |
| 11/1/2024 | #DIV/0! | 0.00 |
| 12/1/2024 | #DIV/0! | 0.00 |
| | #DIV/0! | 0.00 |

Duke Energy Kentucky
Case No. 2019-00147
STAFF First Set Data Requests
Date Received: June 3, 2019

STAFF-DR-01-002

REQUEST:

For the period under review, provide a calculation of any additional over- or under-recovery amount Duke Kentucky believes needs to be recognized and, if any, propose an amortization period. Provide the schedule and all supporting calculations and documentation in Excel spreadsheet format, with formulas intact and unprotected and all rows and columns accessible.

RESPONSE:

Duke Energy Kentucky does not believe that any additional over- or under-recovery amounts need to be recognized for the period under review. As shown on the bottom of Form 2.00 of each monthly filing, any over-recovery of net jurisdictional E(m) is deducted from the current expense month net jurisdictional E(m) and any under-recovery of net jurisdictional E(m) is added to the current expense month net jurisdictional E(m). This over- or under- recovery is reflected on Line 11 of Form 1.10 of each monthly filing.

As discussed in the Direct Testimony of Theodore Czupik filed contemporaneously with this discovery response, the Company has recently discovered that it has incorrectly calculated monthly property tax expense on FORM 2.10 in each of its monthly Rider ESM filings for the expense months of April 2018 through April 2019, which includes the six months of the review period. The Company promptly notified the Commission Staff as soon as it discovered the error. After discussion with the Commission Staff, an adjustment will be included on Line 10 of Form 1.10, for the expense months of May, June, and July

of 2019, to credit customers the jurisdictional (native) portion of the over-collection of property tax expenses. The non-jurisdictional (non-native) portion of the over-collection of property tax expenses will be refunded to customers in Rider PSM.

PERSON RESPONSIBLE: Theodore H. Czupik Jr.

STAFF-DR-01-003

REQUEST:

Provide the actual average residential customer's monthly usage for the 12 months ending November 30, 2018. Based on this usage amount, provide the dollar impact any additional over- or under-recovery will have on the average residential customer's monthly bill for the requested amortization period.

RESPONSE:

The average residential customer used an average of 1,018 kWh per month for the 12 months ending November 2018. As indicated in the response to STAFF-DR-01-002, Duke Energy Kentucky does not believe that there is any additional over- or under-recovery during the review period. Therefore, there is no impact on the bill of the average residential customer.

As discussed in the Direct Testimony of Theodore Czubik filed contemporaneously with this discovery response, the Company has recently discovered that it has incorrectly calculated monthly property tax expense on FORM 2.10 in each of its monthly Rider ESM filings for the expense months of April 2018 through April 2019, which includes the six months of the review period. The Company promptly notified the Commission Staff as soon as it discovered the error. After discussion with the Commission Staff, an adjustment will be included on Line 10 of Form 1.10, for the expense months of May, June and July of 2019, to credit customers the jurisdictional (native) portion of the over-collection of

property tax expenses. Based on the average residential customer usage of 1,018 kWh, it is estimated that the monthly impact on a residential customer's bill would be \$6.12.

PERSON RESPONSIBLE: Theodore H. Czupik Jr.

REQUEST:

Refer to ES Form 2.30, Inventory and Expense of Emission Allowances, for each of the expense months covered by the applicable billing period.

- a. For the sulfur dioxide emission allowance inventory, explain the reason(s) for all purchases of allowances reported during these expense months.
- b. For the nitrogen oxide emission allowance inventory, explain the reason(s) for all purchases of allowances reporting during these expense months.
- c. For each month in the six-month review period, explain how any purchases of allowances comply with Duke Kentucky's emissions allowance strategy plan.
- d. For each month in the six-month review period, provide the calculation that supports the total cost of allowances utilized that is then carried to ES Form 2.00. Provide the schedule and all supporting calculations and documentation in Excel spreadsheet format, with formulas intact and unprotected and all rows and columns accessible.
- e. Provide an explanation for any fluctuations in the monthly average cost of allowances determined in 4.d.

RESPONSE:

- a. Duke Energy Kentucky has not purchased sulfur dioxide emission allowances during the expense months included in the review period.

- b. Duke Energy Kentucky has not purchased nitrogen oxide emission allowances during the expense months included in the review period. The 60 units on Form 2.30 of the Company's June expense month filing represent zero cost current vintage new units allocated to the Company by the EPA.
- c. N/A.
- d. Please see Form 2.30 in the Excel files provided in response to STAFF-DR-01-001.
- e. There have not been any fluctuations in the monthly average cost of allowances.

PERSON RESPONSIBLE: Theodore H. Czupik Jr.