

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

STAFF-DR-01-038

REQUEST:

Provide the information requested in Schedule J for budgeted and actual numbers of full- and part-time employees, regular wages, overtime wages, and total wages by employee group, by month, for the three most recent calendar years, the base period, and the forecasted test period. Explain any variance exceeding five percent.

RESPONSE:

Please see Schedule J in STAFF-DR-01-038 Attachment.

PERSON RESPONSIBLE: Renee H. Metzler

Duke Energy Kentucky, Inc.
Case No. 2019-00271
Schedule J
Monthly Payroll Variance Analysis

Labor dollars presented here include all wages and overtime charged to Kentucky Electric, regardless of account (Capital and O&M) or payroll company. Labor variances in 2016 are primarily driven by open positions, 2017 variances are primarily driven by more overtime than budgeted partially offset by open positions, and 2018 variances are primarily driven by more overtime than budgeted.

Employee counts are for Duke Energy Kentucky payroll company only. We do not budget number of employees; therefore, only actual employee counts are provided.

| Month | Employee Group | Number of Full-Time Employees | | Number of Part-Time Employees | | Monthly Budget | | | Monthly Actual | | | Variance Percent | | |
|--------|----------------|-------------------------------|--------|-------------------------------|--------|----------------|---------|-----------|----------------|---------|-----------|------------------|--------|--------|
| | | Budgeted | Actual | Budgeted | Actual | Reg. | OT | Total | Reg. | OT | Total | Reg. | OT | Total |
| Jan-16 | Union | | | | | | | | 1,033,899 | 191,482 | 1,225,381 | | | |
| Jan-16 | Non-Union | | | | | | | | 1,507,470 | 2,982 | 1,510,452 | | | |
| | | | 191 | | | 3,220,886 | 226,661 | 3,447,547 | 2,541,369 | 194,464 | 2,735,833 | -21.1% | -14.2% | -20.6% |
| Feb-16 | Union | | | | | | | | 923,271 | 130,259 | 1,053,530 | | | |
| Feb-16 | Non-Union | | | | | | | | 1,569,522 | 3,244 | 1,572,766 | | | |
| | | | 193 | | | 3,049,992 | 210,691 | 3,260,683 | 2,492,793 | 133,503 | 2,626,296 | -18.3% | -36.6% | -19.5% |
| Mar-16 | Union | | | | | | | | 913,747 | 176,772 | 1,090,519 | | | |
| Mar-16 | Non-Union | | | | | | | | 1,549,819 | 4,612 | 1,554,431 | | | |
| | | | 192 | | | 3,148,825 | 230,693 | 3,379,518 | 2,463,566 | 181,384 | 2,644,950 | -21.8% | -21.4% | -21.7% |
| Apr-16 | Union | | | | | | | | 1,421,586 | 519,246 | 1,940,832 | | | |
| Apr-16 | Non-Union | | | | | | | | 1,773,949 | 13,764 | 1,787,713 | | | |
| | | | 190 | | | 3,368,584 | 291,948 | 3,660,532 | 3,195,535 | 533,010 | 3,728,545 | -5.1% | 82.6% | 1.9% |
| May-16 | Union | | | | | | | | 917,798 | 253,782 | 1,171,580 | | | |
| May-16 | Non-Union | | | | | | | | 1,560,879 | 2,869 | 1,563,748 | | | |
| | | | 182 | | | 3,116,990 | 239,123 | 3,356,113 | 2,478,677 | 256,651 | 2,735,328 | -20.5% | 7.3% | -18.5% |
| Jun-16 | Union | | | | | | | | 878,766 | 223,991 | 1,102,757 | | | |
| Jun-16 | Non-Union | | | | | | | | 1,196,860 | 5,530 | 1,202,390 | | | |
| | | | 180 | | | 3,204,443 | 248,280 | 3,452,723 | 2,075,626 | 229,521 | 2,305,147 | -35.2% | -7.6% | -33.2% |
| Jul-16 | Union | | | | | | | | 988,242 | 208,510 | 1,196,752 | | | |
| Jul-16 | Non-Union | | | | | | | | 1,770,315 | 7,169 | 1,777,484 | | | |
| | | | 185 | | | 2,758,557 | 215,679 | 2,974,236 | 2,206,913 | 271,835 | 2,478,748 | -20.0% | 26.0% | -16.7% |
| Aug-16 | Union | | | | | | | | 857,158 | 195,293 | 1,052,451 | | | |
| Aug-16 | Non-Union | | | | | | | | 1,533,811 | 7,488 | 1,541,299 | | | |
| | | | 191 | | | 2,784,498 | 215,365 | 2,999,863 | 2,390,969 | 202,781 | 2,593,750 | -14.1% | -5.8% | -13.5% |
| Sep-16 | Union | | | | | | | | 1,355,902 | 356,792 | 1,712,694 | | | |
| Sep-16 | Non-Union | | | | | | | | 1,487,411 | 10,337 | 1,497,748 | | | |
| | | | 189 | | | 3,091,909 | 250,822 | 3,342,731 | 2,843,313 | 367,129 | 3,210,442 | -8.0% | 46.4% | -4.0% |
| Oct-16 | Union | | | | | | | | 856,409 | 211,261 | 1,067,670 | | | |
| Oct-16 | Non-Union | | | | | | | | 1,555,777 | 3,773 | 1,559,550 | | | |
| | | | 188 | | | 2,859,636 | 233,518 | 3,093,154 | 2,412,186 | 215,034 | 2,627,220 | -15.6% | -7.9% | -15.1% |

Duke Energy Kentucky, Inc.
Case No. 2019-00271
Schedule J
Monthly Payroll Variance Analysis

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| Month | Employee Group | Number of Full-Time Employees | | Number of Part-Time Employees | | Monthly Budget | | | Monthly Actual | | | Variance Percent | | |
|---------|----------------|-------------------------------|--------|-------------------------------|--------|----------------|-----------|------------|----------------|-----------|------------|------------------|--------|--------|
| | | Budgeted | Actual | Budgeted | Actual | Reg. | OT | Total | Reg. | OT | Total | Reg. | OT | Total |
| Nov-16 | Union | | | | | | | | 895,130 | 231,574 | 1,126,704 | | | |
| Nov-16 | Non-Union | | | | | | | | 1,052,818 | 5,498 | 1,058,316 | | | |
| | | 190 | | | | 2,734,393 | 200,295 | 2,934,688 | 1,947,948 | 237,072 | 2,185,020 | -28.8% | 18.4% | -25.5% |
| Dec-16 | Union | | | | | | | | 895,684 | 245,927 | 1,141,611 | | | |
| Dec-16 | Non-Union | | | | | | | | 1,129,755 | 6,892 | 1,136,647 | | | |
| | | 185 | | | | 2,724,063 | 205,974 | 2,930,037 | 2,025,439 | 252,819 | 2,278,258 | -25.6% | 22.7% | -22.2% |
| TD - 16 | Union | | | | | | | | 11,791,005 | 3,001,751 | 14,792,756 | | | |
| TD - 16 | Non-Union | | | | | | | | 17,283,329 | 73,452 | 17,356,781 | | | |
| | | | | | | 36,062,776 | 2,769,049 | 38,831,825 | 29,074,334 | 3,075,203 | 32,149,537 | -19.4% | 11.1% | -17.2% |
| Jan-17 | Union | | | | | | | | 1,150,940 | 184,390 | 1,335,330 | | | |
| Jan-17 | Non-Union | | | | | | | | 1,665,938 | 4,951 | 1,670,889 | | | |
| | | 188 | | | | 3,022,034 | 186,753 | 3,208,787 | 2,816,878 | 189,341 | 3,006,219 | -6.8% | 1.4% | -6.3% |
| Feb-17 | Union | | | | | | | | 955,366 | 193,672 | 1,149,038 | | | |
| Feb-17 | Non-Union | | | | | | | | 1,768,535 | 4,285 | 1,772,820 | | | |
| | | 192 | | | | 2,909,736 | 178,349 | 3,088,084 | 2,723,901 | 197,957 | 2,921,858 | -6.4% | 11.0% | -5.4% |
| Mar-17 | Union | | | | | | | | 1,385,390 | 444,712 | 1,830,102 | | | |
| Mar-17 | Non-Union | | | | | | | | 1,873,862 | 5,805 | 1,879,667 | | | |
| | | 192 | | | | 3,352,728 | 227,927 | 3,580,654 | 3,259,252 | 450,517 | 3,709,769 | -2.8% | 97.7% | 3.6% |
| Apr-17 | Union | | | | | | | | 896,706 | 175,871 | 1,072,576 | | | |
| Apr-17 | Non-Union | | | | | | | | 1,941,765 | 3,271 | 1,945,036 | | | |
| | | 192 | | | | 2,960,698 | 203,425 | 3,164,123 | 2,838,471 | 179,141 | 3,017,612 | -4.1% | -11.9% | -4.6% |
| May-17 | Union | | | | | | | | 901,793 | 414,381 | 1,316,175 | | | |
| May-17 | Non-Union | | | | | | | | 1,872,002 | 3,438 | 1,875,440 | | | |
| | | 201 | | | | 2,957,792 | 189,236 | 3,147,028 | 2,773,795 | 417,819 | 3,191,615 | -6.2% | 120.8% | 1.4% |
| Jun-17 | Union | | | | | | | | 895,452 | 226,032 | 1,121,484 | | | |
| Jun-17 | Non-Union | | | | | | | | 1,830,088 | 4,130 | 1,834,218 | | | |
| | | 200 | | | | 2,936,320 | 201,650 | 3,137,970 | 2,725,541 | 230,162 | 2,955,702 | -7.2% | 14.1% | -5.8% |

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|---------|----------------|-------------------------------|--------|-------------------------------|--------|----------------|-----------|------------|----------------|-----------|------------|------------------|-------|-------|
| | | Budgeted | Actual | Budgeted | Actual | Reg. | OT | Total | Reg. | OT | Total | Reg. | OT | Total |
| jl-17 | Union | | | | | | | | 930,362 | 280,505 | 1,210,867 | | | |
| jl-17 | Non-Union | | | | | | | | 1,932,039 | 32,733 | 1,964,772 | | | |
| | | | 202 | | | 2,979,721 | 191,220 | 3,170,942 | 2,862,401 | 313,237 | 3,175,639 | -3.9% | 63.8% | 0.1% |
| ug-17 | Union | | | | | | | | 904,717 | 240,620 | 1,145,336 | | | |
| ug-17 | Non-Union | | | | | | | | 1,984,826 | 10,116 | 1,994,941 | | | |
| | | | 223 | | 9 | 3,226,814 | 203,978 | 3,430,793 | 2,889,543 | 250,735 | 3,140,278 | -10.5% | 22.9% | -8.5% |
| ap-17 | Union | | | | | | | | 1,394,475 | 360,013 | 1,754,488 | | | |
| ap-17 | Non-Union | | | | | | | | 1,947,938 | 22,298 | 1,970,236 | | | |
| | | | 223 | | 9 | 3,350,708 | 243,164 | 3,593,871 | 3,342,413 | 382,311 | 3,724,724 | -0.2% | 57.2% | 3.6% |
| ct-17 | Union | | | | | | | | 1,055,926 | 228,600 | 1,284,526 | | | |
| ct-17 | Non-Union | | | | | | | | 1,933,870 | 4,246 | 1,938,117 | | | |
| | | | 222 | | 9 | 3,139,854 | 223,932 | 3,363,786 | 2,989,796 | 232,847 | 3,222,643 | -4.8% | 4.0% | -4.2% |
| ov-17 | Union | | | | | | | | 999,544 | 258,524 | 1,258,068 | | | |
| ov-17 | Non-Union | | | | | | | | 1,909,704 | 7,106 | 1,916,810 | | | |
| | | | 223 | | 9 | 3,020,480 | 191,670 | 3,212,150 | 2,909,248 | 265,630 | 3,174,878 | -3.7% | 38.6% | -1.2% |
| ec-17 | Union | | | | | | | | 960,251 | 228,832 | 1,189,083 | | | |
| ec-17 | Non-Union | | | | | | | | 1,848,512 | 5,983 | 1,854,495 | | | |
| | | | 222 | | 9 | 3,020,330 | 180,787 | 3,201,117 | 2,808,763 | 234,816 | 3,043,578 | -7.0% | 29.9% | -4.9% |
| FD - 17 | Union | | | | | | | | 12,430,922 | 3,236,151 | 15,667,073 | | | |
| FD - 17 | Non-Union | | | | | | | | 22,509,079 | 108,362 | 22,617,441 | | | |
| | | | | 45 | | 36,877,215 | 2,422,089 | 39,299,305 | 34,940,001 | 3,344,513 | 38,284,515 | -5.3% | 38.1% | -2.6% |
| n-18 | Union | | | | | | | | 1,025,408 | 202,087 | 1,227,495 | | | |
| n-18 | Non-Union | | | | | | | | 1,987,809 | 5,767 | 1,993,576 | | | |
| | | | 223 | | 9 | 3,007,966 | 157,537 | 3,165,503 | 3,013,217 | 207,853 | 3,221,070 | 0.2% | 31.9% | 1.8% |
| :b-18 | Union | | | | | | | | 468,360 | 109,261 | 577,622 | | | |
| :b-18 | Non-Union | | | | | | | | 2,509,869 | 149,767 | 2,659,636 | | | |
| | | | 218 | | 9 | 2,922,975 | 170,474 | 3,093,449 | 2,978,230 | 259,028 | 3,237,258 | 1.9% | 51.9% | 4.6% |
| ar-18 | Union | | | | | | | | 2,010,070 | 746,984 | 2,757,055 | | | |

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|--------|----------------|-------------------------------|--------|-------------------------------|--------|----------------|---------|-----------|----------------|-----------|-----------|------------------|--------|-------|
| | | Budgeted | Actual | Budgeted | Actual | Reg. | OT | Total | Reg. | OT | Total | Reg. | OT | Total |
| Mar-18 | Non-Union | | 216 | | 9 | 3,449,967 | 205,804 | 3,655,771 | 1,764,570 | (121,531) | 1,643,039 | 9.4% | 203.9% | 20.4% |
| Apr-18 | Union | | | | | | | | 1,094,141 | 320,135 | 1,414,276 | | | |
| Apr-18 | Non-Union | | 222 | | 9 | 3,076,731 | 189,305 | 3,266,037 | 2,206,122 | 14,760 | 2,220,882 | 7.3% | 76.9% | 11.3% |
| May-18 | Union | | | | | | | | 1,056,802 | 335,085 | 1,391,887 | | | |
| May-18 | Non-Union | | 220 | | 9 | 3,063,505 | 199,258 | 3,262,763 | 2,201,735 | 9,253 | 2,210,988 | 6.4% | 72.8% | 10.4% |

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|-------------------|----------------|-------------------------------|--------|-------------------------------|--------|----------------|-----------|------------|----------------|-----------|------------|------------------|--------|-------|
| | | Budgeted | Actual | Budgeted | Actual | Reg. | OT | Total | Reg. | OT | Total | Reg. | OT | Total |
| Jun-18 | Union | | | | | | | | 1,056,548 | 582,890 | 1,639,438 | | | |
| Jun-18 | Non-Union | | | | | | | | 2,125,263 | 10,142 | 2,135,405 | | | |
| | | | 200 | | | 3,049,891 | 173,642 | 3,223,533 | 3,181,811 | 593,032 | 3,774,843 | 4.3% | 241.5% | 17.1% |
| Jul-18 | Union | | | | | | | | 1,051,327 | 235,014 | 1,286,341 | | | |
| Jul-18 | Non-Union | | | | | | | | 2,033,535 | 5,753 | 2,039,288 | | | |
| | | | 199 | | | 3,210,877 | 171,966 | 3,382,843 | 3,084,862 | 240,767 | 3,325,629 | -3.9% | 40.0% | -1.7% |
| Aug-18 | Union | | | | | | | | 1,480,181 | 335,038 | 1,815,219 | | | |
| Aug-18 | Non-Union | | | | | | | | 1,938,452 | 14,864 | 1,953,316 | | | |
| | | | 204 | | | 3,645,034 | 212,943 | 3,857,977 | 3,418,633 | 349,902 | 3,768,535 | -6.2% | 64.3% | -2.3% |
| Sep-18 | Union | | | | | | | | 894,226 | 271,550 | 1,165,776 | | | |
| Sep-18 | Non-Union | | | | | | | | 2,127,913 | 9,412 | 2,137,325 | | | |
| | | | 201 | | | 3,231,389 | 167,237 | 3,398,626 | 3,022,139 | 280,962 | 3,303,102 | -6.5% | 68.0% | -2.8% |
| Oct-18 | Union | | | | | | | | 936,376 | 225,097 | 1,161,473 | | | |
| Oct-18 | Non-Union | | | | | | | | 2,051,027 | 6,047 | 2,057,074 | | | |
| | | | 201 | | | 3,196,664 | 157,856 | 3,354,520 | 2,987,403 | 231,144 | 3,218,547 | -6.5% | 46.4% | -4.1% |
| Nov-18 | Union | | | | | | | | 947,117 | 374,755 | 1,321,872 | | | |
| Nov-18 | Non-Union | | | | | | | | 2,027,048 | 16,138 | 2,043,185 | | | |
| | | | 196 | | | 3,094,766 | 164,808 | 3,259,575 | 2,974,165 | 390,893 | 3,365,058 | -3.9% | 137.2% | 3.2% |
| Dec-18 | Union | | | | | | | | 956,641 | 268,642 | 1,225,283 | | | |
| Dec-18 | Non-Union | | | | | | | | 2,015,001 | 8,539 | 2,023,540 | | | |
| | | | 196 | | | 3,045,085 | 168,414 | 3,213,499 | 2,971,642 | 277,181 | 3,248,823 | -2.4% | 64.6% | 1.1% |
| FD - 18 | Union | | | | | | | | 12,977,199 | 4,006,538 | 16,983,738 | | | |
| FD - 18 | Non-Union | | | | | | | | 24,988,343 | 128,911 | 25,117,254 | | | |
| | | | 45 | | | 37,994,850 | 2,139,246 | 40,134,096 | 37,965,542 | 4,135,450 | 42,100,992 | -0.1% | 93.3% | 4.9% |
| YTD Period | | | | | | | | | | | | | | |
| Dec-18 | Union | | | | | | | | 956,641 | 268,642 | 1,225,283 | | | |
| Dec-18 | Non-Union | | | | | | | | 2,015,001 | 8,539 | 2,023,540 | | | |
| | | | 196 | | | 3,045,085 | 168,414 | 3,213,499 | 2,971,642 | 277,181 | 3,248,823 | -2.4% | 64.6% | 1.1% |
| Jan-19 | Union | | | | | | | | 1,014,756 | 201,263 | 1,216,019 | | | |

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| Month | Employee Group | Number of Full-Time Employees | | Number of Part-Time Employees | | Monthly Budget | | | Monthly Actual | | | Variance Percent | | |
|--------|----------------|-------------------------------|--------|-------------------------------|--------|----------------|---------|-----------|----------------|-------|-----------|------------------|-------|-------|
| | | Budgeted | Actual | Budgeted | Actual | Reg. | OT | Total | Reg. | OT | Total | Reg. | OT | Total |
| Jan-19 | Non-Union | | 182 | | | 3,109,721 | 153,525 | 3,263,246 | 2,068,325 | 6,207 | 2,074,533 | -0.9% | 35.1% | 0.8% |

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|--------|----------------|-------------------------------|--------|-------------------------------|--------|----------------|---------|-----------|----------------|---------|-----------|------------------|--------|-------|
| | | Budgeted | Actual | Budgeted | Actual | Reg. | OT | Total | Reg. | OT | Total | Reg. | OT | Total |
| Feb-19 | Union | | | | | | | | 996,887 | 214,875 | 1,211,763 | | | |
| Feb-19 | Non-Union | | | | | | | | 2,079,517 | 6,397 | 2,085,914 | | | |
| | | | 177 | | | 3,070,288 | 153,768 | 3,224,057 | 3,076,404 | 221,273 | 3,297,676 | 0.2% | 43.9% | 2.3% |
| Mar-19 | Union | | | | | | | | 1,469,801 | 386,302 | 1,856,103 | | | |
| Mar-19 | Non-Union | | | | | | | | 2,218,164 | 9,320 | 2,227,484 | | | |
| | | | 172 | | | 3,598,741 | 231,661 | 3,830,402 | 3,687,965 | 395,622 | 4,083,587 | 2.5% | 70.8% | 6.6% |
| Apr-19 | Union | | | | | | | | 1,040,560 | 374,226 | 1,414,785 | | | |
| Apr-19 | Non-Union | | | | | | | | 2,124,769 | 8,020 | 2,132,790 | | | |
| | | | 176 | | | 3,235,945 | 170,416 | 3,406,361 | 3,165,329 | 382,246 | 3,547,575 | -2.2% | 124.3% | 4.1% |
| May-19 | Union | | | | | | | | 994,602 | 353,719 | 1,348,321 | | | |
| May-19 | Non-Union | | | | | | | | 2,090,891 | 8,322 | 2,099,213 | | | |
| | | | 176 | | | 3,170,825 | 169,352 | 3,340,178 | 3,085,493 | 362,041 | 3,447,534 | -2.7% | 113.8% | 3.2% |
| Jun-19 | Union | | | | | | | | | | | | | |
| Jun-19 | Non-Union | | | | | | | | | | | | | |
| | | | | | | 3,253,447 | 185,590 | 3,439,037 | | | | | | |
| Jul-19 | Union | | | | | | | | | | | | | |
| Jul-19 | Non-Union | | | | | | | | | | | | | |
| | | | | | | 3,196,000 | 174,521 | 3,370,521 | | | | | | |
| Aug-19 | Union | | | | | | | | | | | | | |
| Aug-19 | Non-Union | | | | | | | | | | | | | |
| | | | | | | 3,646,202 | 233,615 | 3,879,816 | | | | | | |
| Sep-19 | Union | | | | | | | | | | | | | |
| Sep-19 | Non-Union | | | | | | | | | | | | | |
| | | | | | | 3,311,311 | 182,622 | 3,493,933 | | | | | | |
| Oct-19 | Union | | | | | | | | | | | | | |
| Oct-19 | Non-Union | | | | | | | | | | | | | |
| | | | | | | 3,341,348 | 163,949 | 3,505,297 | | | | | | |
| Nov-19 | Union | | | | | | | | | | | | | |
| Nov-19 | Non-Union | | | | | | | | | | | | | |
| | | | | | | 3,288,730 | 186,480 | 3,475,210 | | | | | | |

Duke Energy Kentucky, Inc.
Case No. 2019-00271
Schedule J
Monthly Payroll Variance Analysis

abor dollars presented here include all wages and overtime charged to Kentucky Electric, regardless of account (Capital and O&M) or payroll company. Labor variances in 2016 are primarily driven by pen positions, 2017 variances are primarily driven by more overtime than budgeted partially offset by open positions, and 2018 variances are primarily driven by more overtime than budgeted.

mployee counts are for Duke Energy Kentucky payroll company only. We do not budget number of employees; therefore, only actual employee counts are provided.

| Month | Employee Group | Number of Full-Time Employees | | Number of Part-Time Employees | | Monthly Budget | | | Monthly Actual | | | Variance Percent | | |
|-------|----------------|-------------------------------|--------|-------------------------------|--------|----------------|---------|-----------|----------------|----|-------|------------------|----|-------|
| | | Budgeted | Actual | Budgeted | Actual | Reg. | OT | Total | Reg. | OT | Total | Reg. | OT | Total |
| ec-20 | Non-Union | | | | | 3,825,531 | 232,405 | 4,057,937 | | | | | | |
| in-21 | Union | | | | | | | | | | | | | |
| in-21 | Non-Union | | | | | 3,700,268 | 213,537 | 3,913,805 | | | | | | |

Duke Energy Kentucky, Inc.
Case No. 2019-00271
Schedule J
Monthly Payroll Variance Analysis

abor dollars presented here include all wages and overtime charged to Kentucky Electric, regardless of account (Capital and O&M) or payroll company. Labor variances in 2016 are primarily driven by open positions, 2017 variances are primarily driven by more overtime than budgeted partially offset by open positions, and 2018 variances are primarily driven by more overtime than budgeted.

mployee counts are for Duke Energy Kentucky payroll company only. We do not budget number of employees; therefore, only actual employee counts are provided.

| Month | Employee Group | Number of Full-Time Employees | | Number of Part-Time Employees | | Monthly Budget | | | Monthly Actual | | | Variance Percent | | |
|----------------|----------------|-------------------------------|--------|-------------------------------|--------|----------------|-----------|------------|----------------|----|-------|------------------|----|-------|
| | | Budgeted | Actual | Budgeted | Actual | Reg. | OT | Total | Reg. | OT | Total | Reg. | OT | Total |
| eb-21 | Union | | | | | | | | | | | | | |
| eb-21 | Non-Union | | | | | | | | | | | | | |
| | | | | | | 3,345,531 | 170,339 | 3,515,870 | | | | | | |
| 1ar-21 | Union | | | | | | | | | | | | | |
| 1ar-21 | Non-Union | | | | | | | | | | | | | |
| | | | | | | 3,667,890 | 208,255 | 3,876,145 | | | | | | |
| orecast Period | Union | | | | | | | | | | | | | |
| orecast Period | Non-Union | | | | | | | | | | | | | |
| | | | | | | 43,974,934 | 2,385,905 | 46,360,839 | | | | | | |

Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019

STAFF-DR-01-039

REQUEST:

For each employee group, state the amount, percentage increase, and effective dates for general wage increases and, separately, for merit increases granted or to be granted in the past two calendar years, the base period, and the forecasted test period.

RESPONSE:

On page 14 of Renee Metzler's direct testimony, a chart was provided showing the merit increases provided to the various employee groups for the calendar years 2015 through 2019. Each year, these increases are effective in the pay period that contains March 1. As stated in the testimony, employees' individual increases may vary relative to the budget to allow for individual differentiators based on performance and current pay levels relative to the market. The increase awarded to each employee, if any, is based on a combination of factors, including his/her individual performance rating, his/her performance relative to his/her peers, the position of his/her salary within the salary range for his/her job and the size of the merit budget. The merit budget has not yet been determined for the forecasted test period. The Company generally waits until the fourth quarter of each year to make that determination, so the most up-to-date economic and market-based factors may be taken into consideration. However, the Company has included a placeholder of 3 percent in its budgeting plans for merit increases based on recent historical trends. On pages 16 and 17 of the testimony, the general wage increases awarded to union employees have been

articulated and may also be referenced in the labor union contracts in Attachments RHM-4(a) through (d) and in STAFF-DR-01-037(a) Attachment.

PERSON RESPONSIBLE: Renee H. Metzler

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

STAFF-DR-01-040

REQUEST:

For the base period and three most recent calendar years, provide a schedule reflecting the job title, duties and responsibilities of each executive officer, the number of employees who report to each officer, and to whom each officer reports, and the percentage annual increase and the effective date of each increase. For employees elected to executive officer status since the test year in the utility's most recent rate case, provide the salaries for the persons they replaced.

RESPONSE:

Please see STAFF-DR-01-040(a) Attachment for schedules showing salary information and employee counts for current executives.

Please see STAFF-DR-01-040(b) Attachment for responsibilities by executive officer.

Please see STAFF-DR-01-040(c) Attachment for prior executive officers and salaries.

PERSON RESPONSIBLE: Renee H. Metzler

Executive Officer Job History

Anderson, Melissa H.

| Effective Date | Job Title | Change Percent | Annual Rate | STI Target % | LTI Target % | # Direct Reports | Reports To |
|----------------|--------------------------------|----------------|-------------|--------------|--------------|------------------|-------------|
| 3/1/2019 | EVP, Administration&ChiefHROff | 3.00% | \$538,274 | 80% | 150% | 560 | Good,Lynn J |
| 3/1/2018 | EVP, Administration&ChiefHROff | 2.50% | \$522,596 | 80% | 150% | 570 | Good,Lynn J |
| 3/1/2017 | EVP, Administration&ChiefHROff | 10.00% | \$509,850 | 80% | 150% | 515 | Good,Lynn J |
| 5/1/2016 | EVP, Administration&ChiefHROff | 3.00% | \$463,500 | 80% | 150% | 542 | Good,Lynn J |
| 3/1/2016 | SVP&ChiefHumanResourcesOff | 5.88% | \$450,000 | 80% | 150% | 252 | Good,Lynn J |
| 1/1/2016 | SVP&ChiefHumanResourcesOff | | \$425,000 | 80% | 150% | 260 | Good,Lynn J |
| 3/1/2015 | SVP&ChiefHumanResourcesOff | | \$425,000 | 70% | 150% | 259 | Good,Lynn J |

Esamann, Douglas F

| Effective Date | Job Title | Change Percent | Annual Rate | STI Target % | LTI Target % | # Direct Reports | Reports To |
|----------------|------------------------------|----------------|-------------|--------------|--------------|------------------|---------------|
| 3/1/2019 | EVP Energy Slns & Pres MW FL | 3.00% | \$644,729 | 80% | 250% | 1,448 | Good,Lynn J |
| 1/1/2019 | EVP Energy Slns & Pres MW FL | | \$625,950 | 80% | 250% | 1,198 | Good,Lynn J |
| 3/1/2018 | EVP Energy Slns & Pres MW FL | 7.00% | \$625,950 | 80% | 225% | 1,198 | Good,Lynn J |
| 3/1/2017 | EVP Energy Slns & Pres MW FL | 17.00% | \$585,000 | 80% | 225% | 1,090 | Good,Lynn J |
| 1/1/2017 | EVP Energy Slns & Pres MW FL | | \$500,000 | 80% | 225% | 1,082 | Good,Lynn J |
| 3/1/2016 | EVP & Pres, MW & FL Regions | 11.11% | \$500,000 | 80% | 200% | 3,111 | Good,Lynn J |
| 1/1/2016 | EVP & Pres, MW & FL Regions | | \$450,000 | 80% | 200% | 3,111 | Good,Lynn J |
| 6/1/2015 | EVP & Pres, MW & FL Regions | 18.88% | \$450,000 | 70% | 150% | 2,791 | Good,Lynn J |
| 3/1/2015 | State President-IN | 3.00% | \$378,540 | 45% | 75% | 35 | Trent,B Keith |

Fountain, David

| Effective Date | Job Title | Change Percent | Annual Rate | STI Target % | LTI Target % | # Direct Reports | Reports To |
|----------------|--|----------------|-------------|--------------|--------------|------------------|----------------------|
| 03/01/2019 | SVP, Legal, Chief Ethics & Comp Officer & Corp Secretary | 2.50% | \$418,842 | 50% | 95% | 95 | Janson, Julia Smoot |
| 11/1/2018 | SVP, Legal, Chief Ethics & Comp Officer & Corp Secretary | 5.10% | \$408,626 | 50% | 95% | 95 | Janson, Julia Smoot |
| 3/1/18 | State President-NC | 2.50% | \$388,626 | 50% | 95% | 92 | Yates, Lloyd Marques |
| 3/1/17 | State President-NC | 2.50% | \$379,148 | 50% | 95% | 90 | Yates, Lloyd Marques |
| 3/1/16 | State President-NC | 2.75% | \$369,900 | 50% | 94% | 91 | Yates, Lloyd Marques |
| 9/1/15 | State President-NC | 10.67% | \$360,000 | 45% | 75% | 91 | Yates, Lloyd Marques |

Executive Officer Job History

Good,Lynn J

| Effective Date | Job Title | Change Percent | Annual Rate | STI Target % | LTI Target % | # Direct Reports | Reports To |
|----------------|-------------------------------|----------------|-------------|--------------|--------------|------------------|------------|
| 3/1/2019 | Chairman, President & CEO | 3.00% | \$1,390,500 | 155% | 750% | 29,091 | |
| 3/1/2017 | Chairman, President & CEO | 3.85% | \$1,350,000 | 155% | 750% | 28,925 | |
| 1/1/2017 | Chairman, President & CEO | | \$1,300,000 | 155% | 750% | 28,719 | |
| 3/1/2016 | Chairman, President & CEO | 4.00% | \$1,300,000 | 150% | 700% | 27,698 | |
| 1/1/2016 | Chairman, President & CEO | | \$1,250,000 | 150% | 700% | 27,750 | |
| 6/25/2015 | Pres, CEO & Vice Chair of BOD | 4.17% | \$1,250,000 | 140% | 600% | 27,607 | |
| 3/1/2015 | Pres, CEO & Vice Chair of BOD | | \$1,200,000 | 125% | 450% | 27,281 | |

Jacobs, Dwight L

| Effective Date | Job Title | Change Percent | Annual Rate | STI Target % | LTI Target % | # Direct Reports | Reports To |
|----------------|---|----------------|-------------|--------------|--------------|------------------|----------------|
| 3/1/2019 | SVP, Chief Accounting Officer, Tax and Controller | 7.00% | \$333,713 | 45% | 75% | 214 | Young,Steven K |
| 1/1/2019 | SVP, Chief Accounting Officer, Tax and Controller | | \$311,881 | 45% | 75% | 222 | Young,Steven K |
| 6/1/2018 | SVP Chief Accounting Officer & Controller | | \$311,881 | 45% | 75% | 216 | Young,Steven K |
| 3/1/2018 | SVP Financial Planning & Analysis | 4.50% | \$311,881 | 45% | 75% | 258 | Young,Steven K |
| 3/1/2017 | SVP Financial Planning & Analysis | 7.12% | \$298,451 | 45% | 75% | 242 | Young,Steven K |
| 3/1/2016 | SVP Financial Planning & Analysis | 5.06% | \$278,614 | 45% | 75% | 269 | Young,Steven K |
| 3/1/2015 | SVP Global Risk Mgmt & Insurance & CRO | 3.20% | \$265,189 | 45% | 75% | 41 | Young,Steven K |

Jamil,Dhiaa M

| Effective Date | Job Title | Change Percent | Annual Rate | STI Target % | LTI Target % | # Direct Reports | Reports To |
|----------------|-------------------------------|----------------|-------------|--------------|--------------|------------------|-------------|
| 3/1/2019 | EVP & Chief Operating Officer | 4.00% | \$839,476 | 90% | 300% | 13,408 | Good,Lynn J |
| 1/1/2019 | EVP & Chief Operating Officer | | \$807,188 | 90% | 300% | 14,543 | Good,Lynn J |
| 3/1/2018 | EVP & Chief Operating Officer | 2.50% | \$807,188 | 80% | 275% | 14,543 | Good,Lynn J |
| 3/1/2017 | EVP & Chief Operating Officer | 5.00% | \$787,500 | 80% | 275% | 14,627 | Good,Lynn J |
| 3/1/2016 | EVP & Pres, Generation&Transm | 11.11% | \$750,000 | 80% | 275% | 14,216 | Good,Lynn J |
| 1/1/2016 | EVP&Pres,Regulated Generation | | \$675,000 | 80% | 275% | 14,292 | Good,Lynn J |
| 3/1/2015 | EVP&Pres,Regulated Generation | 3.85% | \$675,000 | 80% | 250% | 11,767 | Good,Lynn J |

Executive Officer Job History

Janson, Julia Smoot

| Effective Date | Job Title | Change Percent | Annual Rate | STI Target % | LTI Target % | # Direct Reports | Reports To |
|----------------|--|----------------|-------------|--------------|--------------|------------------|--------------|
| 3/1/2019 | EVP External Affairs & Chief Legal Officer | 4.00% | \$666,250 | 90% | 250% | 355 | Good, Lynn J |
| 1/1/2019 | EVP External Affairs & Chief Legal Officer | | \$640,625 | 90% | 250% | 318 | Good, Lynn J |
| 11/1/2018 | EVP External Affairs & Chief Legal Officer | | \$640,625 | 80% | 225% | 333 | Good, Lynn J |
| 3/1/2018 | EVP Ext Affairs, CLO & Corp Sec | 2.50% | \$640,625 | 80% | 225% | 333 | Good, Lynn J |
| 5/1/2017 | EVP Ext Affairs, CLO & Corp Sec | | \$625,000 | 80% | 225% | 330 | Good, Lynn J |
| 3/1/2017 | EVP & Chief Legal Officer | 19.05% | \$625,000 | 80% | 225% | 326 | Good, Lynn J |
| 3/1/2016 | EVP & Chief Legal Officer | 5.00% | \$525,000 | 80% | 225% | 364 | Good, Lynn J |
| 1/1/2016 | EVP & Chief Legal Officer | | \$500,000 | 80% | 225% | 170 | Good, Lynn J |
| 3/1/2015 | EVP & Chief Legal Officer | | \$500,000 | 80% | 200% | 243 | Good, Lynn J |

Newlin, Karl

| Effective Date | Job Title | Change Percent | Annual Rate | STI Target % | LTI Target % | # Direct Reports | Reports To |
|----------------|--|----------------|-------------|--------------|--------------|------------------|-----------------|
| 3/1/2019 | SVP Corporate Development & Treasurer | 2.50% | \$496,203 | 61% | 90% | 24 | Young, Steven K |
| 11/1/2018 | SVP Corporate Development & Treasurer | 3.00% | \$484,100 | 61% | 90% | 24 | Young, Steven K |
| 6/1/2018 | SVP Corporate Development | | \$470,000 | 61% | 75% | 4 | Young, Steven K |
| 3/1/2018 | SVP & Chief Comm Off Natural Gas | | \$470,000 | 61% | 75% | 727 | Young, Steven K |
| 10/1/2016 | SVP & Chief Commercial Officer, Natural Gas Business | 18.09% | \$470,000 | 61% | 75% | 585 | Young, Steven K |
| 12/21/2015 | Sr VP & CFO | 15.61% | \$456,187 | 61% | 75% | 83 | Young, Steven K |

Spiller, Amy

| Effective Date | Job Title | Change Percent | Annual Rate | STI Target % | LTI Target % | # Direct Reports | Reports To |
|----------------|-----------------------------------|----------------|-------------|--------------|--------------|------------------|-------------------------|
| 3/1/2019 | State President-OH/KY | 3.00% | \$275,396 | 45% | 60% | 24 | Esamann, Douglas F |
| 6/1/2018 | State President-OH/KY | 15.00% | \$267,375 | 45% | 60% | 22 | Esamann, Douglas F |
| 3/1/2018 | VP Government & Community Affairs | 3.33% | \$232,500 | 35% | 40% | 7 | Henning, James P |
| 1/16/2018 | VP Government & Community Affairs | 2.41% | \$225,000 | 35% | 40% | 7 | Henning, James P |
| 3/1/2017 | Deputy General Counsel | 2.50% | \$219,704 | 35% | 40% | 3 | Glenn, Robert Alexander |
| 3/1/2016 | Deputy General Counsel | 2.50% | \$214,346 | 35% | 40% | 3 | Ghartey-Tagoe, Kodwo |
| 3/1/2015 | Deputy General Counsel | 3.25% | \$209,118 | 35% | 40% | 3 | Ghartey-Tagoe, Kodwo |

Executive Officer Job History

Yates,Lloyd Marques

| Effective Date | Job Title | Change Percent | Annual Rate | STI Target % | LTI Target % | # Direct Reports | Reports To |
|----------------|--------------------------------|----------------|-------------|--------------|--------------|------------------|-------------|
| 3/1/2019 | EVP Cust&Delivery Ops&Pres Car | 3.00% | \$725,039 | 80% | 250% | 8,821 | Good,Lynn J |
| 1/1/2019 | EVP Cust&Delivery Ops&Pres Car | | \$703,921 | 80% | 250% | 8,396 | Good,Lynn J |
| 3/1/2018 | EVP Cust&Delivery Ops&Pres Car | 2.50% | \$703,921 | 80% | 225% | 8,396 | Good,Lynn J |
| 3/1/2017 | EVP Cust&Delivery Ops&Pres Car | 3.00% | \$686,753 | 80% | 225% | 8,078 | Good,Lynn J |
| 3/1/2016 | EVP Mkt Sol & Pres,Carolinas | 5.00% | \$666,750 | 80% | 225% | 5,814 | Good,Lynn J |
| 3/1/2015 | EVP Mkt Sol & Pres,Carolinas | 3.25% | \$635,000 | 80% | 225% | 4,914 | Good,Lynn J |

Yoho, Frank

| Effective Date | Job Title | Change Percent | Annual Rate | STI Target % | LTI Target % | # Direct Reports | Reports To |
|----------------|---------------------------------------|----------------|-------------|--------------|--------------|------------------|-------------|
| 3/1/2019 | EVP & President, Natural Gas | 3.00% | \$529,935 | 75% | 150% | 1,946 | Good,Lynn J |
| 3/1/2018 | EVP & President, Natural Gas | 5.00% | \$514,500 | 75% | 150% | 1,880 | Good,Lynn J |
| 1/1/2018 | EVP & President, Natural Gas | | \$490,000 | 75% | 150% | 1,872 | Good,Lynn J |
| 10/1/2016 | EVP & President, Natural Gas Business | 4.88% | \$490,000 | 65% | 150% | 1,922 | Good,Lynn J |
| 12/21/2015 | SVP, Chief Commercial Officer | | \$467,180 | 61% | 75% | 1,922 | Good,Lynn J |

Young, Steven K

| Effective Date | Job Title | Change Percent | Annual Rate | STI Target % | LTI Target % | # Direct Reports | Reports To |
|----------------|-----------|----------------|-------------|--------------|--------------|------------------|-------------|
| 3/1/2019 | EVP & CFO | 4.00% | \$738,738 | 90% | 250% | 2,542 | Good,Lynn J |
| 1/1/2019 | EVP & CFO | | \$710,325 | 90% | 250% | 2,521 | Good,Lynn J |
| 3/1/2018 | EVP & CFO | 2.50% | \$710,325 | 80% | 225% | 2,521 | Good,Lynn J |
| 3/1/2017 | EVP & CFO | 10.00% | \$693,000 | 80% | 225% | 2,395 | Good,Lynn J |
| 3/1/2016 | EVP & CFO | 5.00% | \$630,000 | 80% | 225% | 824 | Good,Lynn J |
| 3/1/2015 | EVP & CFO | 9.09% | \$600,000 | 80% | 225% | 787 | Good,Lynn J |

Executive Profile



Melissa H. Anderson
Executive Vice President
Administration and
Chief Human Resources Officer

Melissa Anderson serves as executive vice president, administration and chief human resources officer for Duke Energy. She is responsible for human resources policy and strategy, talent management and diversity, employee and labor relations, total rewards strategies and programs, and delivery of business partner services. Her administrative responsibilities include the real estate, land services, aviation and support services organizations.

Anderson joined Duke Energy in January 2015 from Domtar Inc., a Canada-based manufacturer of paper and personal care products. From 2010 to 2015, she served as senior vice president of human resources and corporate steward of talent for approximately 10,000 Domtar employees worldwide. She helped mold Domtar's successful evolution from a traditional pulp and paper manufacturer to an industry leader in fiber-based products, technology and services. In addition, she negotiated an innovative four-year contract with the United Steelworkers, which included the industry's first defined contribution pension plan.

Her prior corporate experience includes serving as vice president of human resources of global financing at IBM Corp. During her 17-year tenure with the Fortune 100 company, Anderson created and implemented talent strategies and led several successful cultural initiatives. She has also served as senior vice president of human resources and government relations for The Pantry Inc., from 2006 to 2010.

Anderson earned a Bachelor of Science degree in industrial relations from the University of North Carolina at Chapel Hill and a Master of Industrial and Labor Relations from Cornell University.

She serves on the boards of directors of the Society of Human Resource Management (SHRM) and the YMCA of Greater Charlotte. She is also a member of the Center for Executive Succession at the University of South Carolina's Darla Moore School of Business.

A native of Boone, N.C., Anderson and her husband, Daren, have a son and a daughter.

Duke Energy, one of the largest energy holding companies in the United States, supplies and delivers electric services to approximately 7.7 million customers in the Southeast and Midwest. The company also distributes natural gas services to approximately 1.6 million customers in the Carolinas, Ohio, Kentucky and Tennessee. Its commercial business operates a growing renewable energy portfolio across the United States. Headquartered in Charlotte, N.C., Duke Energy is a Fortune 150 company traded on the New York Stock Exchange under the symbol DUK.

Executive Profile



Douglas F. (Doug) Esamann

Executive Vice President
Energy Solutions

President
Midwest and Florida Regions

As executive vice president of energy solutions for Duke Energy, Doug Esamann is responsible for corporate and regulatory strategy, emerging technology and the company's regulated and commercial renewable energy operations. In addition, he has responsibility for the development, marketing and sales of customer products and services, customer communications across all channels and the company's economic development efforts. As president of the Midwest and Florida regions, he has responsibility for the profit/loss, strategic direction and performance of the company's regulated electric utilities in Indiana, Ohio, Kentucky and Florida.

Previously, Esamann served as president of Duke Energy Indiana, the state's largest electric utility, serving approximately 810,000 customers in 69 of the state's 92 counties. He was responsible for the company's regulatory, governmental relations, economic development and community affairs work in Indiana. He served in that role from November 2010 until June 2015.

Prior to that, Esamann was senior vice president of corporate strategy for Duke Energy, where he led the company's strategy development and business planning efforts, including load forecasting and market fundamentals. Following the merger between Duke Energy and Cinergy in April 2006, Esamann served as group vice president of strategy and planning for Duke Energy's regulated utilities, with responsibility for integrated resource planning, environmental compliance planning, transactional support, customer market analytics, load research and renewable energy compliance.

With Cinergy, he served as senior vice president of energy portfolio strategy and management for Cinergy's commercial business unit, with responsibility for fuel management, environmental risk management, generation dispatch, power purchases and sales, portfolio analytics, load forecasting, generation asset planning, demand-side management planning and environmental compliance planning.

Esamann began his employment with Public Service Indiana (predecessor of PSI Energy) in 1979. In the course of his PSI/Cinergy career, he held a variety of leadership roles, including vice president and chief financial officer of the commercial business unit from 1999 until 2001, and president of PSI Energy from 2001 until 2004.

Esamann has been active on a number of community and industry boards. He currently serves as chairman of the board for Energy Systems Network, a nonprofit industry initiative focused on clean technology development. He is a member of the board of directors for the Electric Power Research Institute (EPRI). He also serves on the board of trustees for Discovery Place, a hands-on science and technology museum for visitors of all ages based in Charlotte, N.C.

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Executive Profile



David B. Fountain
Senior Vice President – Legal
Chief Ethics and Compliance Officer
and Corporate Secretary

David Fountain serves as senior vice president, legal, chief ethics and compliance officer and corporate secretary for Duke Energy. He oversees communications with the company's board of directors and ensures they are apprised of corporate governance and compliance matters. In addition, he has responsibility for internal audit services and corporate legal issues, such as employee relations, financings, mergers and acquisitions and disclosures. He is also responsible for fostering an accountable, transparent and ethical culture across the enterprise. He assumed his current position in November 2018.

Previously, Fountain served as Duke Energy's North Carolina President, serving approximately 3.3 million electric retail customers and 717,000 natural gas customers. He was responsible for the financial performance of Duke Energy's regulated utilities in North Carolina, advancing the company's rate and regulatory initiatives, managing state and local regulatory and government relations, and for community affairs and water strategy. Prior to that, he served as senior vice president of enterprise legal support for Duke Energy.

Fountain joined Carolina Power & Light in 2000 as an associate general counsel, providing support for the merger with Florida Progress, which formed Progress Energy. In 2003, Fountain was promoted to deputy general counsel, managing the group that provided advice and support for corporate governance and securities matters; wholesale power, natural gas and coal transactions; Federal Energy Regulatory Commission matters; nuclear compliance; and mergers, acquisitions and divestitures across the enterprise. In 2008, he assumed the role of general counsel for corporate services for Progress Energy. From 2009 until the close of the merger between Duke Energy and Progress Energy in July 2012, Fountain served as the vice president of Progress Energy's legal department. Before joining the company, Fountain practiced transactional and environmental law at the predecessor firm to McGuireWoods LLP in Charlotte, N.C.

Raised in Guilford County, N.C., Fountain earned Juris Doctor, Master of Business Administration and Bachelor of Arts degrees from the University of North Carolina at Chapel Hill. He currently serves on the UNC-Chapel Hill Board of Visitors and on the Energy Center Advisory Board for the UNC-Chapel Hill Kenan-Flagler Business School. He is also a member of the North Carolina Bar Association and a graduate of Leadership North Carolina.

Fountain currently serves as chair of the Alexander YMCA Advisory Board. He is the immediate past chair of both the N.C. Chamber and the Leadership North Carolina boards. He currently serves on the boards of the YMCA of the Triangle, the Shepherd's Table Soup Kitchen and the Dix Park Conservancy in Raleigh, N.C.

Fountain and his wife, Lucy, have three daughters and live in Raleigh, N.C.

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Duke Energy, one of the largest energy holding companies in the United States, supplies and delivers electric services to approximately 7.7 million customers in the Southeast and Midwest. The company also distributes natural gas services to approximately 1.6 million customers in the Carolinas, Ohio, Kentucky and Tennessee. Its commercial business operates a growing renewable energy portfolio across the United States. Headquartered in Charlotte, N.C., Duke Energy is a Fortune 150 company traded on the New York Stock Exchange under the symbol DUK.



Executive Profile



Lynn J. Good
Chairman, President
and Chief Executive Officer

Lynn Good is chairman, president and chief executive officer of Duke Energy, one of America's largest energy holding companies. Under her leadership, Duke Energy has intensified its focus on serving its customers and communities well today while leading the way to a cleaner, smarter energy future.

Before becoming CEO in 2013, she served as Duke Energy's chief financial officer and earlier led the company's commercial energy businesses during its initial development of renewable energy projects. She began her utility career in 2003 with Cincinnati-based Cinergy, which merged with Duke Energy three years later. Prior to 2003, she was a partner at two international accounting firms, including a long career with Arthur Andersen.

Fortune magazine lists Good as 11th among the "Most Powerful Women in Business," and Forbes magazine calls her one of "The World's 100 Most Powerful Women." In 2016, she became the first regulated utility CEO designated as a LinkedIn Influencer – an online thought-leadership program – and recently ranked 9th on the Brunswick "Top 100 Connected Leaders" Index.

Under Good's leadership, Duke Energy is embracing new technologies and smarter solutions to transform for the future. In 2017, Duke Energy unveiled a 10-year vision to build a smarter, more resilient energy grid, generate cleaner energy and expand the company's natural gas infrastructure. This strategy ensures customers have access to safe, reliable and clean energy while strengthening the company's environmental stewardship. Since 2005, the company has reduced carbon dioxide emissions by 31% and plans to reduce emissions by 40% by 2030.

Duke Energy has paid a quarterly cash dividend on its common stock for 93 consecutive years. The company has also been named to the Forbes list of "America's Best Employers" and recognized by Fortune as one of the "World's Most Admired Companies" in the electric and gas utilities industry.

Good currently serves on the boards of directors for Boeing, the Edison Electric Institute, the Institute of Nuclear Power Operations, the World Association of Nuclear Operators, the Business Roundtable and the Foundation of The Carolinas. She also serves on the advisory committee of the Bechtler Museum of Modern Art in Charlotte, N.C. Good holds Bachelor of Science degrees in systems analysis and accounting from Miami University in Oxford, Ohio. She and her husband, Brian, live in Charlotte.

Duke Energy, one of the largest energy holding companies in the United States, supplies and delivers electric services to approximately 7.7 million customers in the Southeast and Midwest. The company also distributes natural gas services to approximately 1.6 million customers in the Carolinas, Ohio, Kentucky and Tennessee. Its commercial business operates a growing renewable energy portfolio across the United States. Headquartered in Charlotte, N.C., Duke Energy is a Fortune 150 company traded on the New York Stock Exchange under the symbol DUK.



Executive Profile



Dwight L. Jacobs
Senior Vice President
Chief Accounting Officer
Tax and Controller

As senior vice president, chief accounting officer, tax and controller for Duke Energy, Dwight Jacobs oversees the accounting, tax, financial reporting and internal controls for the corporation.

Before assuming his current position in June 2018, Jacobs served as senior vice president of financial planning and analysis for Duke Energy. In this role, he was responsible for the business and financial planning functions of the enterprise, including oversight of the company's financial forecast. He also managed the design of policies, processes and systems that support the finance function.

Jacobs joined the company in 2002 and served in several leadership roles. He has served as Duke Energy's chief risk officer and led a revamping of the company's enterprise risk management practices and policies. Jacobs has served as vice president of rates and regulatory strategy for Duke Energy, where he led the regulatory activity, including rate cases, in the six states and 11 jurisdictions served by the company. He has also served as utility controller and held leadership roles in corporate accounting and reporting.

Before joining the company, Jacobs was an audit and business advisory partner with Arthur Andersen in Washington, D.C., where he started his career in 1988.

The Orangeburg, S.C., native earned a Bachelor of Science degree in business administration from the University of North Carolina at Chapel Hill (UNC). He is a graduate of the Advanced Management Program at the Wharton School of Business at the University of Pennsylvania. He completed the Advanced Risk Management Program at Loyola University Chicago's Quinlan School of Business. He is also a certified public accountant.

Jacobs serves as a business school adjunct professor at Queens University. He is a board member and former president of Communities in Schools. He serves on the board of visitors for UNC's Children's Hospital, and he is a founding member of the university's Alumni Committee on Racial and Ethnic Diversity. He has been a youth basketball coach, a teacher at Weddington United Methodist Church and a youth mentor.

He is married to the former Moira Farrell of Charlotte, N.C., and they have a daughter and a son.

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Executive Profile



Dhiaa M. Jamil
 Executive Vice President
 and Chief Operating Officer

Dhiaa Jamil is executive vice president and chief operating officer of Duke Energy, one of America's largest energy holding companies. Under his leadership, Duke Energy has intensified its focus on operational excellence leading the way to the highest levels of safety, optimized reliability and sustainable efficiency.

Jamil is Duke Energy's senior executive for the regulated utility responsible for generation, transmission, environment, health and safety, supply chain, project management and construction, as well as other related support functions. Under his leadership, Duke Energy is transforming for the future of energy. Since 2005, the company has reduced carbon dioxide emissions by 31% and plans to reduce emissions by 40% by 2030. In 2018, Duke Energy was named to the Dow Jones Sustainability Index for the 13th straight year. This strategy ensures customers have access to safe, reliable and clean energy while strengthening the company's environmental stewardship.

Jamil has over 35 years of experience in the energy industry. Previously, he served as president of the company's regulated generation and chief nuclear officer, where he was responsible for fleet integration and excellence strategy following the company's merger with Progress Energy. Earlier in his career, he held various leadership roles at the Oconee, McGuire and Catawba nuclear stations, including station manager and site vice president. He was named chief nuclear officer in 2008 and chief generation officer in 2009.

Jamil's service extends into the energy industry and the community. He is a recognized thought leader in the energy sector's business strategy. He is currently a member of the National Nuclear Training Accrediting Board and serves on the board of directors for Nuclear Electric Insurance Limited (NEIL) and the Nuclear Energy Institute. He also serves as a trustee of the Duke Energy Foundation. Previously, he served on various utilities' nuclear safety review boards.

Jamil received a Bachelor of Science degree in electrical engineering from the University of North Carolina at Charlotte. He has completed the Harvard Business School Advanced Management Program. He is also a registered professional engineer in North Carolina and South Carolina. Jamil received the Bonnie E. Cone Lifetime Achievement Award from his alma mater. He is recognized for helping to transform both UNC Charlotte and the Charlotte region through his work to lead the development of the Energy Production Infrastructure Center (EPIC). He currently serves as a member of the board of trustees at the university, advocating for students with financial needs and the region's economic development. Jamil resides in the Charlotte community.

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Executive Profile



Julie S. Janson
Executive Vice President
External Affairs
and Chief Legal Officer

Julie Janson is executive vice president, external affairs and chief legal officer for Duke Energy. She is the primary legal advisor to Duke Energy's board of directors and senior management, and she leads the Office of the General Counsel, which includes the company's legal, corporate governance and ethics and compliance functions. In addition, Janson oversees the corporate communications, federal government affairs, strategic policy and sustainability functions, stakeholder strategy and the Duke Energy Foundation.

Previously, Janson served as president of Duke Energy's utility operations in Ohio and Kentucky, serving approximately 1 million natural gas and electric customers in southwest Ohio and approximately 230,000 customers in six Northern Kentucky counties. Having led the Ohio/Kentucky utility operations since 2008, Janson assumed her current position in December 2012.

Prior to that, she served as senior vice president of ethics and compliance, and corporate secretary for Duke Energy, a position she held since 2006. Before that, she served as corporate secretary and chief compliance officer for Cinergy Corp. She was appointed chief compliance officer in 2004 and corporate secretary in 2000.

From 1998 to 2004, Janson served as senior counsel, providing advice on general corporate, corporate governance and securities-related matters. From 1996 to 1998, Janson served as counsel for Cinergy, providing research, advice and support for divestitures, mergers and acquisitions, and several internal clients including investor relations, shareholder services, corporate communications and government and regulatory affairs. She also served as corporate counsel to the international business unit. She was manager of investor relations for Cinergy from 1995 to 1996.

Prior to joining Cinergy, Janson was corporate attorney for The Cincinnati Gas & Electric Company (CG&E), playing a role in the merger of CG&E and PSI Energy, which formed Cinergy Corp. Before joining CG&E, she served as a law clerk with Adams, Brooking, Stepner, Woltermann & Dusing in Covington, Ky.

She earned a Juris Doctor degree from the University of Cincinnati College of Law. She also holds a Bachelor of Arts degree in American Studies from Georgetown College in Georgetown, Ky.

Janson is a member of the bar associations of Ohio and Kentucky, with legal experience that spans 30 years. She is a member of the DirectWomen Board Institute Class of 2011, a program designed to identify and promote accomplished female lawyers to serve on corporate boards of public companies.

(continued on next page)

Active in several community and professional activities, Janson currently serves on the Edison Electric Institute's Legal Committee, and she is a member of the executive committee and co-chairs the Economic Recruitment Subcommittee for the Charlotte Regional Business Alliance. She serves on the board of directors of Ohio National Mutual Holdings, Inc. and on the board of trustees for Queens University. She is also a member of the Commercial Club of Cincinnati and a trustee for the Duke Energy Foundation.

Janson chaired the Cincinnati Business Committee and co-chaired the Economic Development Task Force. She chaired the board of directors and the executive committee of the Cincinnati USA Regional Chamber and served as a director of the North Carolina Chamber Legal Institute Board. She was also a member of the board of directors and executive committee of the Ohio Business Roundtable, the Kentucky Chamber of Commerce and a member of the Vision 2015 CEO Roundtable in Northern Kentucky.

Janson served on the Climate Protection Steering Committee, appointed by the Cincinnati City Council, and was a board member of the Cincinnati Center City Development Corporation (3CDC), the University of Cincinnati Foundation and Cintrifuse. She served as vice chair of the 2012 World Choir Games and chaired the city of Cincinnati's 2010 Fine Arts Fund Campaign. She has also served on the boards of directors of Northern Kentucky Tri-County Economic Development Corporation (Tri-ED), Vision 2015 Regional Stewardship Council, United Way of Greater Cincinnati and Lighthouse Youth Services.

Janson and her husband, Chip, have two daughters.

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Duke Energy Executive Profile



Karl W. Newlin
Senior Vice President
Corporate Development
and Treasurer

Karl Newlin serves as senior vice president, corporate development and treasurer for Duke Energy. As treasurer, he is responsible for financing and capital markets activities, liability management, liquidity and cash management, long-term investments and managing Duke Energy's relationships with the major credit rating agencies. As head of corporate development, he is responsible for the company's corporate development activities, as well as mergers and acquisitions. He assumed his current position in November 2018.

Previously, Newlin served as senior vice president and chief commercial officer for Duke Energy's natural gas business. In this role, he led the gas commercial operations, which includes supply, wholesale marketing, transportation and pipeline services, field customer service, sales and delivery, and business development. He was named to this position following Duke Energy's acquisition of Piedmont Natural Gas in October 2016.

Newlin joined Piedmont Natural Gas in 2010 to manage Piedmont's strategic planning functions, new business development activities and joint venture investments. In November 2011, he was appointed to the position of chief financial officer, assuming responsibility for Piedmont's accounting, controller, finance, treasurer, investor relations, insurance, credit policy, risk management and state regulatory affairs areas.

Prior to joining Piedmont Natural Gas, Newlin served as managing director of investment banking for Merrill Lynch & Co. in its New York and Los Angeles offices. He has extensive experience in the energy industry, leading teams in corporate financings and business transactions for natural gas distribution and midstream companies, electric utilities, independent power producers and clean energy companies.

Newlin earned his Bachelor of Business Administration degree from Southern Methodist University and his MBA from UCLA Anderson School of Management. He is a chartered financial analyst.

Newlin serves on the board of trustees of the Mint Museum and is a former board chair of the Arts & Science Council. In 2014, he was named "CFO of the Year" by the Charlotte Business Journal.

Newlin and his wife, Shannon, have two children.

Duke Energy, one of the largest energy holding companies in the United States, supplies and delivers electric services to approximately 7.5 million customers in the Southeast and Midwest. The company also distributes natural gas services to approximately 1.6 million customers in the Carolinas, Ohio, Kentucky and Tennessee. Its commercial business operates a growing renewable energy portfolio across the United States. Headquartered in Charlotte, N.C., Duke Energy is a Fortune 125 company traded on the New York Stock Exchange under the symbol DUK.



Executive Profile



Amy B. Spiller
State President
Ohio and Kentucky

Amy Spiller is president of Duke Energy's utility operations in Ohio and Kentucky, which serves approximately 860,000 electric customers and 538,000 natural gas customers. She is accountable for advancing the company's rate and regulatory initiatives, and managing the government relations, economic development and community affairs functions throughout the region.

Prior to assuming her current role in June 2018, Amy was vice president of government and community affairs for Duke Energy Ohio. In this role, she was responsible for state government and regulatory policies, strategies and relationships impacting Duke Energy Ohio's interests and those of its electric and natural gas customers. Amy also led the company's local community relations efforts with key stakeholders in southwest Ohio.

Amy previously spent 10 years as deputy general counsel, where she helped shape and guide Duke Energy's regulatory strategic planning in Ohio and Kentucky. She was also responsible for advancing the company's rate and regulatory initiatives before the Kentucky Public Service Commission and Public Utilities Commission of Ohio. Amy joined Cinergy, a predecessor to Duke Energy, in 2003 as an associate general counsel focused on litigation.

From 1993 to 2003, she rose from associate to partner at an insurance defense law firm in Cincinnati. Amy previously worked for a legal publishing company in northeast Ohio. She is a member of the Ohio and Kentucky bar associations and admitted to a variety of federal courts, including the United States Supreme Court.

Amy serves on the boards of directors of the Cincinnati USA Regional Chamber, Cintrifuse, Cincinnati USA Convention & Visitors Bureau, Northern Kentucky Regional Alliance and REDI Cincinnati, the region's economic development initiative. She is also a member of the Cincinnati Business Committee, board member of Red Bike, Cincinnati's nonprofit bike-share system, and the board of managers of the Cincinnati Center City Development Corp. Amy is a past board member of Accountability and Credibility Together and the Cincinnati Youth Collaborative, and was a member of the steering committee for the Greater Cincinnati Minority Counsel Program. She is a graduate of the Cincinnati USA Regional Chamber's WE Lead program and, in 2015, was inducted into the Hall of Fame of Duke Energy's Business Women's Network employee resource group in Cincinnati.

A native of northern Michigan, Amy earned a bachelor's degree in economics and management from Albion College in Michigan and a law degree from Wake Forest University in Winston-Salem, N.C. She and her husband, Keith, have lived in Cincinnati for 25 years.

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Executive Profile



Lloyd M. Yates
Executive Vice President
Customer and Delivery Operations

President
Carolinas Region

Lloyd Yates serves as executive vice president of customer and delivery operations and president of Duke Energy's Carolinas Region. He is responsible for aligning customer-focused products and services to deliver a personalized end-to-end customer experience that positions Duke Energy for long-term growth. In addition, he has responsibility for the profit/loss, strategic direction and performance of the company's regulated utilities in North Carolina and South Carolina.

Yates has more than 35 years of experience in the energy industry, including the areas of nuclear generation, fossil generation and energy delivery. He previously served as executive vice president of regulated utilities for Duke Energy, where he had responsibility for the company's utility operations in six states. He also had responsibility for federal government affairs, as well as environmental and energy policy at the state and federal levels. As executive vice president of customer operations for Duke Energy, he led the transmission, distribution, customer services, gas operations and grid modernization functions to approximately 7.2 million electric customers and 500,000 natural gas customers.

Prior to the Duke Energy/Progress Energy merger in July 2012, Yates served as president and chief executive officer for Progress Energy Carolinas. He was promoted to that position in July 2007, after serving for more than two years as senior vice president of energy delivery for Progress Energy Carolinas. Prior to that, he served as vice president of transmission for Progress Energy Carolinas. Yates joined Progress Energy predecessor, Carolina Power & Light, in 1998, and served for five years as vice president of fossil generation. Before joining Progress Energy, he worked for PECO Energy for 16 years in several line operations and management positions.

Yates earned a bachelor's degree in mechanical engineering from the University of Pittsburgh and a master's degree in business administration from St. Joseph's University in Philadelphia. He attended the Advanced Management Program at the University of Pennsylvania Wharton School and the Executive Management Program at the Harvard Business School.

Yates serves on several community, state and industry boards. In 2014, he was elected president and chairman of the Association of Edison Illuminating Companies. He is also a director for Marsh & McLennan Companies Inc., a global professional services firm. Yates and his wife, Monica, have two daughters.

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Executive Profile



Franklin H. (Frank) Yoho
Executive Vice President and President
Natural Gas Business

As executive vice president and president of Duke Energy's natural gas business, Frank Yoho oversees all of the company's natural gas operations in North Carolina, South Carolina, Ohio, Kentucky and Tennessee.

Prior to Duke Energy's acquisition of Piedmont Natural Gas in October 2016, Yoho served as senior vice president and chief commercial officer for Piedmont Natural Gas. In this role, he was responsible for sales and marketing, transportation services, supply planning, gas supply, wholesale marketing, field customer service and customer service.

Before joining Piedmont in 2002, Yoho served as vice president of business development for CT Communications and senior vice president, marketing and gas supply, for the former Public Service Company of North Carolina (PSNC), now a division of SCANA Corporation.

Yoho received his MBA from Ohio State University and a bachelor's degree in economics from Washington and Jefferson College.

Yoho currently serves on the board of the American Gas Association, and is a board member and former chair of the Southern Gas Association. He is a member of the advisory board for the Energy Production and Infrastructure Center (EPIC) at UNC Charlotte. Yoho is also a former member of the board of trustees for the Institute of Gas Technology.

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Executive Profile



Steven K. Young
Executive Vice President
and Chief Financial Officer

Steve Young is executive vice president and chief financial officer for Duke Energy. He leads the financial function, which includes the controller's office, treasury, tax, risk management and insurance, as well as corporate development. These duties include accounting, cash management and overseeing risk control policies. Young also oversees the company's information technology, cybersecurity and physical security organizations.

Young joined Duke Power in 1980 as a financial assistant. After a series of promotions within the controller's department, he was named manager of bulk power agreements in system planning and operating in 1991, and manager of the rate department in 1993. In April 1998, Young was appointed vice president of rates and regulatory affairs, with responsibility for Duke Power's regulatory strategies and policies in rate, financial and accounting matters. He was also accountable for the company's interaction with the utility commissions of North Carolina and South Carolina, and the Federal Energy Regulatory Commission. He was named senior vice president and chief financial officer for Duke Power in February 2003, group vice president and chief financial officer in March 2004, and vice president and controller in June 2005.

In December 2006, Young was named senior vice president and controller for Duke Energy. In addition to maintaining that role at the close of the merger between Duke Energy and Progress Energy in July 2012, he also became the company's chief accounting officer. He was named executive vice president and chief financial officer of Duke Energy in August 2013. In early 2016, Young also assumed responsibility for Duke Energy's newly formed business transformation and technology function.

Young earned a Bachelor of Arts degree in business administration from the University of North Carolina at Chapel Hill. He also completed the Advanced Management Program at the Wharton School of Business and the Reactor Technology Course for Utility Executives at the Massachusetts Institute of Technology.

Young is a certified public accountant and a certified managerial accountant in North Carolina. He is a member of the American Institute of Certified Public Accountants, Institute of Managerial Accountants and National Association of Accountants. He is also a member of the Edison Electric Institute CFO Committee. Young serves as a member of the boards of directors for the Bechtler Museum of Art and the Charlotte Sports Foundation. He is also a member of the Regional Campaign Committee of the United Way of Central Carolinas.

Young was born in 1958. He and his wife, Lilly, have a daughter and a son.

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| New to Role | Role | Effective Date | Replaced | Last Date in Role | Salary as of Last Date in Role |
|----------------|--|----------------|-----------------------|-------------------|--------------------------------|
| Amy B Spiller | State President-OH/KY | 6/1/2018 | James P Henning | 5/31/2018 | \$ 302,732 |
| Dwight Jacobs | SVP ChiefAcctingOff&Controller | 6/1/2018 | William E Currens, Jr | 5/31/2018 | \$ 330,842 |
| Karl Newlin | SVP Corporate Development & Treasurer | 11/1/2018 | Stephen G De May | 10/31/2018 | \$ 387,367 |
| Stephen De May | State President NC | 11/1/2018 | David Fountain | 10/31/2018 | \$ 388,626 |
| David Fountain | SVP, Legal, Chief Ethics & Comp Officer & Corp Secretary | 11/1/2018 | Julie Janson * | 10/31/2018 | \$ 640,625 |

* Julie Janson remains EVP Ext Affairs and Chief Legal Officer. However, Corporate Secretary moved to David Fountain.

REQUEST:

Provide, in the format provided in Schedule K, the following information for the utility's compensation and benefits, for the three most recent calendar years and the base period. Provide the information individually for each corporate officer and by category for Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly. Provide the amounts, in gross dollars, separately for total company operations and jurisdictional operations.

- a. Regular salary or wages.
- b. Overtime pay.
- c. Excess vacation payout.
- d. Standby/Dispatch pay.
- e. Bonus and incentive pay.
- f. Any other forms of incentives, including stock options or forms of deferred compensation (specify).
- g. Other amounts paid and reported on the employees' W-2 (specify).
- h. Healthcare benefit cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- i. Dental benefits cost.

- (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- j. Vision benefits cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- k. Life insurance cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- l. Accidental death and disability benefits.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- m. Defined Benefit Retirement cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- n. Defined Contribution – 401(k) or similar plan cost. Provide the amount paid by the utility.
- o. Cost of any other benefit available to an employee, including fringe benefits (specify).

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment only)

See STAFF-DR-01-041 Confidential Attachment.

PERSON RESPONSIBLE: Renee H. Metzler

CONFIDENTIAL PROPRIETARY TRADE SECRET

Duke Energy Kentucky, Inc.
 Case No. 2016-00271
 Salary & Benefit Data by Employee

Year 2017

| Employee Name | Title | Regular | Overtime | Extra Non-Product Payroll | Bonus | Other | Sub-Total | Health Benefits Cost | | Dental Benefits | | Vision | | Life Insurance | | AD&D | | Deferred Benefit Measurement (401K) | | Other Benefits | | Sick/Prod | |
|--------------------------------|--|------------------|-----------------|---------------------------|------------------|-----------------|------------------|----------------------|----------|-----------------|----------|--------|----------|----------------|----------|--------|----------|-------------------------------------|----------|----------------|----------|-----------|----------|
| | | | | | | | | Dollar | Employee | Dollar | Employee | Dollar | Employee | Dollar | Employee | Dollar | Employee | Dollar | Employee | Dollar | Employee | Dollar | Employee |
| Corporate Officers | | | | | | | | | | | | | | | | | | | | | | | |
| Michael M. Anderson | SVP, Administration/Chief HR Officer | \$ 7,705,735.33 | \$ - | \$ - | \$ 8,811,708.65 | \$ 1,511,641.19 | \$ 7,711,116.84 | | | | | | | | | | | | | | | | |
| Andrew B. Berwick | SVP, Business Development | \$ 501,125.00 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| William T. Conway, P | SVP, Operations/General Manager | \$ 395,825.00 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Stephen G. Dinkley | SVP, Gas and Transmission | \$ 700,000.00 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| David J. Edwards | SVP, Distribution | \$ 700,000.00 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Lyron J. Giddens | Chairman, President & CEO | \$ 2,200,000.00 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| James P. Harbeck | Senior President/CHRO | \$ 700,000.00 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Edna M. Harrell | SVP & CHIEF Operating Officer | \$ 783,850.00 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| John J. Javets | SVP, Gas Affairs/CEO & Corp Sec | \$ 608,333.40 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| A. R. Kaufman | Senior Director | | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| John M. Keith | SVP, Gas Operations/Chief Safety Officer | | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Frank Webb | SVP & President, Nuclear Div | \$ 628,119.20 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Steven E. Young | SVP & CEO | \$ 882,000.00 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Allocated to Kentucky | | | | | | | | | | | | | | | | | | | | | | | |
| Michael M. Anderson | SVP, Administration/Chief HR Officer | \$ 3,514.88 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| William T. Conway, P | SVP, Business Development | \$ 3,009.23 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Stephen G. Dinkley | SVP, Gas and Transmission | \$ 5,879.58 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Lyron J. Giddens | Chairman, President & CEO | \$ 21,894.58 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| James P. Harbeck | Senior President/CHRO | \$ 8,190.39 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Edna M. Harrell | SVP & CHIEF Operating Officer | \$ 6,355.83 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| John J. Javets | SVP, Gas Affairs/CEO & Corp Sec | \$ 4,755.21 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| A. R. Kaufman | Senior Director | \$ 7,899.22 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| John M. Keith | SVP, Gas Operations/Chief Safety Officer | \$ 7,025.75 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Frank Webb | SVP & President, Nuclear Div | \$ 56,447.37 | \$ - | \$ - | \$ 127,547.93 | \$ 84,184.23 | \$ 310,179.53 | | | | | | | | | | | | | | | | |
| Steven E. Young | SVP & CEO | \$ 215,055.84 | \$ - | \$ - | \$ 17,874.83 | \$ - | \$ 232,930.67 | | | | | | | | | | | | | | | | |
| Managers | | | | | | | | | | | | | | | | | | | | | | | |
| CT Parke/Regional Staff Amount | | \$ 215,055.84 | \$ - | \$ - | \$ 17,874.83 | \$ - | \$ 232,930.67 | | | | | | | | | | | | | | | | |
| CT Parke/Regional Staff Amount | | \$ 215,055.84 | \$ - | \$ - | \$ 17,874.83 | \$ - | \$ 232,930.67 | | | | | | | | | | | | | | | | |
| Supervisors | | | | | | | | | | | | | | | | | | | | | | | |
| CT Parke/Regional Staff Amount | | \$ 424,645.80 | \$ - | \$ - | \$ 47,180.74 | \$ - | \$ 471,826.54 | | | | | | | | | | | | | | | | |
| CT Parke/Regional Staff Amount | | \$ 424,645.80 | \$ - | \$ - | \$ 47,180.74 | \$ - | \$ 471,826.54 | | | | | | | | | | | | | | | | |
| Employees | | | | | | | | | | | | | | | | | | | | | | | |
| CT Parke/Regional Staff Amount | | \$ 424,645.80 | \$ - | \$ - | \$ 47,180.74 | \$ - | \$ 471,826.54 | | | | | | | | | | | | | | | | |
| CT Parke/Regional Staff Amount | | \$ 424,645.80 | \$ - | \$ - | \$ 47,180.74 | \$ - | \$ 471,826.54 | | | | | | | | | | | | | | | | |
| Non-Employee | | | | | | | | | | | | | | | | | | | | | | | |
| CT Parke/Regional Staff Amount | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | |
| CT Parke/Regional Staff Amount | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | |
| Union | | | | | | | | | | | | | | | | | | | | | | | |
| CT Parke/Regional Staff Amount | | \$ 13,613,124.01 | \$ 3,987,476.89 | \$ 4,982.46 | \$ 478,234.65 | \$ 186,799.17 | \$ 17,615,587.14 | | | | | | | | | | | | | | | | |
| CT Parke/Regional Staff Amount | | \$ 13,613,124.01 | \$ 3,987,476.89 | \$ 4,982.46 | \$ 478,234.65 | \$ 186,799.17 | \$ 17,615,587.14 | | | | | | | | | | | | | | | | |
| Total Amount | | | | | | | | | | | | | | | | | | | | | | | |
| CT Parke/Regional Staff Amount | | \$ 22,133,178.40 | \$ 3,992,476.89 | \$ 4,982.46 | \$ 14,447,764.79 | \$ 6,652,708.33 | \$ 45,637,282.18 | | | | | | | | | | | | | | | | |
| CT Parke/Regional Staff Amount | | \$ 22,133,178.40 | \$ 3,992,476.89 | \$ 4,982.46 | \$ 14,447,764.79 | \$ 6,652,708.33 | \$ 45,637,282.18 | | | | | | | | | | | | | | | | |

Notes:
 (1) Includes actuals for 1/1/2017 - 12/31/2017
 (2) Certain costs for benefits are not recorded by employee or group of employees. All employees are eligible to enroll in the same plan options and tier.
 (3) Amounts above represent costs for active employees of Duke Energy Kentucky (DEX - electric and gas). Certain officers, who are former company employees, will have benefit cost that are allocated to Kentucky. Because of the benefit noted in (1), these costs are not represented in the table above.
 (4) Other benefits include long-term disability coverage, commuter benefits, Employee Assistance Program, Service and retirement awards.
 (5) Employee costs are noted above, specifically for medical, do not account for out-of-pocket costs to the employee related to medical deductible.

CONFIDENTIAL PROPRIETARY TRADE SECRET

Duke Energy Kentucky, Inc.
 Case No: 2019-00271
 Salary & Benefit Data by Employee

Year 2018

| Employee Name | Title | Regular | Overtime | Excess Vacation Payout | Standby | Bonus | Other | Sub-Total | Health Benefits Cost | | Dental Benefits | | Vision | | Life Insurance | | ADSO | | Defined Benefit Retirement (401k) | | Other Benefits | | Subtotal | |
|--|--|----------------------|-----------------|------------------------|-------------|---------------------|----------------------|----------------------|----------------------|---------------|-----------------|--------------|--------|--------------|----------------|---------------|-------------|--------------|-----------------------------------|-----------------|----------------|--------------|-----------------|-----------------|
| | | | | | | | | | Date | Employee | Date | Employee | Date | Employee | Date | Employee | Date | Employee | Date | Employee | Date | Employee | Date | Employee |
| Corporate Officers | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Amount | | \$ 6,306,391.61 | \$ - | \$ - | \$ - | \$ 6,712,413.28 | \$ 13,562,017.08 | \$ 28,580,822.17 | | | | | | | | | | | | | | | | |
| Melissa H Anderson | EVP, Administration&ChiefROB | \$ 520,471.80 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| William E Carrans, Jr | SVP ChiefAccounting&Controller | \$ 326,686.80 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Stephen G DeMay | SVP, Tax and Treasurer | \$ 386,112.00 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Douglas F Easmore | SVP Energy Svcs & Prgs Mktg FL | \$ 418,115.00 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| David Fountain | SVP, Legal, Chief Ethics & Comp Officer & Corp Sec | \$ 390,379.96 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Lynn J Good | Chairman, President & CEO | \$ 1,350,000.00 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| James P Henning | State President-OUVEY | \$ 317,407.76 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Olivia M Jamel | EVP & Chief Operating Officer | \$ 803,906.80 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Julia S Janson | EVP Ext Affairs,CLO & Corp Sec | \$ 638,020.69 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Lloyd M Yates | EVP Cust&Delivery Oper&Prgm Car | \$ 761,029.24 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Frank Yoho | EVP & President, Natural Gas | \$ 520,416.68 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Steven K Young | EVP & CFO | \$ 707,437.60 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Amy B Spillen | State President-OUVEY | \$ 251,373.12 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Dwight L Jacobs | SVP ChiefAccounting&Controller | \$ 309,643.28 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Karl Newlin | SVP, Corporate Development and Treasurer | \$ 472,350.16 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| S Allocated to Kentucky | | | | | | | | | | | | | | | | | | | | | | | | |
| Melissa H Anderson | EVP, Administration&ChiefROB | \$ 3,851.49 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| William E Carrans, Jr | SVP ChiefAccounting&Controller | \$ 3,332.21 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Stephen G DeMay | SVP, Tax and Treasurer | \$ 3,286.95 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Douglas F Easmore | SVP Energy Svcs & Prgs Mktg FL | \$ 12,815.80 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| David Fountain | SVP, Legal, Chief Ethics & Comp Officer & Corp Sec | \$ 6,236.32 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Lynn J Good | Chairman, President & CEO | \$ 11,370.00 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| James P Henning | State President-OUVEY | \$ 21,112.86 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Olivia M Jamel | EVP & Chief Operating Officer | \$ 16,640.87 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Julia S Janson | EVP Ext Affairs,CLO & Corp Sec | \$ 6,507.81 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Lloyd M Yates | EVP Cust&Delivery Oper&Prgm Car | \$ 14,511.94 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Frank Yoho | EVP & President, Natural Gas | \$ 1,301.54 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Steven K Young | EVP & CFO | \$ 7,215.86 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Amy B Spillen | State President-OUVEY | \$ 292.27 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Dwight L Jacobs | SVP ChiefAccounting&Controller | \$ 3,154.36 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| Karl Newlin | SVP, Corporate Development and Treasurer | \$ 2,810.48 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | |
| EV Jurisdictional Retail Amount | | \$ 118,862.87 | \$ - | \$ - | \$ - | \$ 86,613.16 | \$ 165,806.07 | \$ 371,282.30 | | | | | | | | | | | | | | | | |
| Managers | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Amount | | \$ 187,814.40 | \$ - | \$ 4,160.81 | \$ - | \$ 34,938.96 | \$ 2,080.41 | \$ 228,994.67 | | | | | | | | | | | | | | | | |
| EV Jurisdictional Retail Amount | | \$ 187,814.40 | \$ - | \$ 4,160.81 | \$ - | \$ 34,938.96 | \$ 2,080.41 | \$ 228,994.67 | | | | | | | | | | | | | | | | |
| Separators | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Amount | | \$ 853,713.41 | \$ - | \$ - | \$ - | \$ 101,068.97 | \$ 576.23 | \$ 955,358.61 | | | | | | | | | | | | | | | | |
| EV Jurisdictional Retail Amount | | \$ 853,713.41 | \$ - | \$ - | \$ - | \$ 101,068.97 | \$ 576.23 | \$ 955,358.61 | | | | | | | | | | | | | | | | |
| Exempt | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Amount | | \$ 337,942.44 | \$ 344.95 | \$ - | \$ - | \$ 35,764.52 | \$ - | \$ 374,051.91 | | | | | | | | | | | | | | | | |
| EV Jurisdictional Retail Amount | | \$ 337,942.44 | \$ 344.95 | \$ - | \$ - | \$ 35,764.52 | \$ - | \$ 374,051.91 | | | | | | | | | | | | | | | | |
| Non-Exempt | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Amount | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | |
| EV Jurisdictional Retail Amount | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | |
| Union | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Amount | | \$ 11,595,686.83 | \$ 4,977,370.38 | \$ 8,053.08 | \$ - | \$ 501,430.03 | \$ 117,012.31 | \$ 18,195,474.63 | | | | | | | | | | | | | | | | |
| EV Jurisdictional Retail Amount | | \$ 11,595,686.83 | \$ 4,977,370.38 | \$ 8,053.08 | \$ - | \$ 501,430.03 | \$ 117,012.31 | \$ 18,195,474.63 | | | | | | | | | | | | | | | | |
| Total Amount | | \$ 23,381,470.93 | \$ 4,977,715.33 | \$ 12,213.89 | \$ - | \$ 7,385,820.76 | \$ 13,681,686.03 | \$ 49,338,708.99 | \$ 2,281,882.83 | \$ 949,557.73 | \$ 89,265.00 | \$ 74,471.78 | \$ - | \$ 24,324.51 | \$ 19,594.47 | \$ 113,307.16 | \$ 2,231.50 | \$ 18,116.43 | \$ 1,072,364.41 | \$ 2,074,024.43 | \$ 77,769.07 | \$ 36,574.60 | \$ 3,643,107.28 | \$ 3,288,426.63 |
| EV Jurisdictional Retail Amount | | \$ 15,093,942.04 | \$ 4,977,715.33 | \$ 12,213.89 | \$ - | \$ 59,820.64 | \$ 295,475.02 | \$ 21,129,166.92 | \$ 2,281,882.83 | \$ 949,557.73 | \$ 89,265.00 | \$ 74,471.78 | \$ - | \$ 24,324.51 | \$ 19,594.47 | \$ 113,307.16 | \$ 2,231.50 | \$ 18,116.43 | \$ 1,072,364.41 | \$ 2,074,024.43 | \$ 77,769.07 | \$ 36,574.60 | \$ 3,643,107.28 | \$ 3,288,426.63 |

Labour Dollars.
 (1) Includes actuals for 1/1/2018 - 12/31/2018

- Benefit Costs:
 (1) Employer costs for benefits are not recorded by employee or group of employee. All employees are eligible to enroll in the same plan options and tier.
 (2) Amounts above represent costs for active employees of Duke Energy Kentucky (EX - electric and gas). Certain officers, who are service company employees, will have benefit costs that are allocated to Kentucky. Because of the items noted in (1), these costs are not represented in the table above.
 (3) Other benefits include long-term disability coverage, commuter benefits, tuition reimbursement, Employee Assistance Program, service and retirement awards.
 (4) Employee costs noted above, specifically for medical, do not account for out-of-pocket costs to the employee related to meeting deductible.

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

STAFF-DR-01-042

REQUEST:

For each benefit listed on Item 41 above for which an employee is required to pay part of the cost, provide a detailed explanation as to how the employee contribution rate was determined.

RESPONSE:

Please see Renee H. Metzler's direct testimony beginning on page 37 under "What Portion of the Health and Insurance Costs of Benefits Do Employees Pay?"

PERSON RESPONSIBLE: Renee H. Metzler

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

PUBLIC STAFF-DR-01-043

REQUEST:

Provide a listing of all health care plan categories, dental plan categories, and vision plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees (e.g., single, family). Include the associated employee contribution rates and employer contribution rates of the total premium cost for each category, and each plan's deductible(s) amounts.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment only)

Please see STAFF-DR-01-043 Confidential Attachment.

PERSON RESPONSIBLE: Renee H. Metzler

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-01-043 CONFIDENTIAL
ATTACHMENT**

FILED UNDER SEAL

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

STAFF-DR-01-044

REQUEST:

Provide each medical insurance policy that the utility currently maintains.

RESPONSE:

Duke Energy does not provide insurance to employees through an insurance carrier. See STAFF-DR-01-044(a) through (f) Attachments, which are the self-insured Summary Plan Descriptions for group medical plans.

PERSON RESPONSIBLE: Renee H. Metzler

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

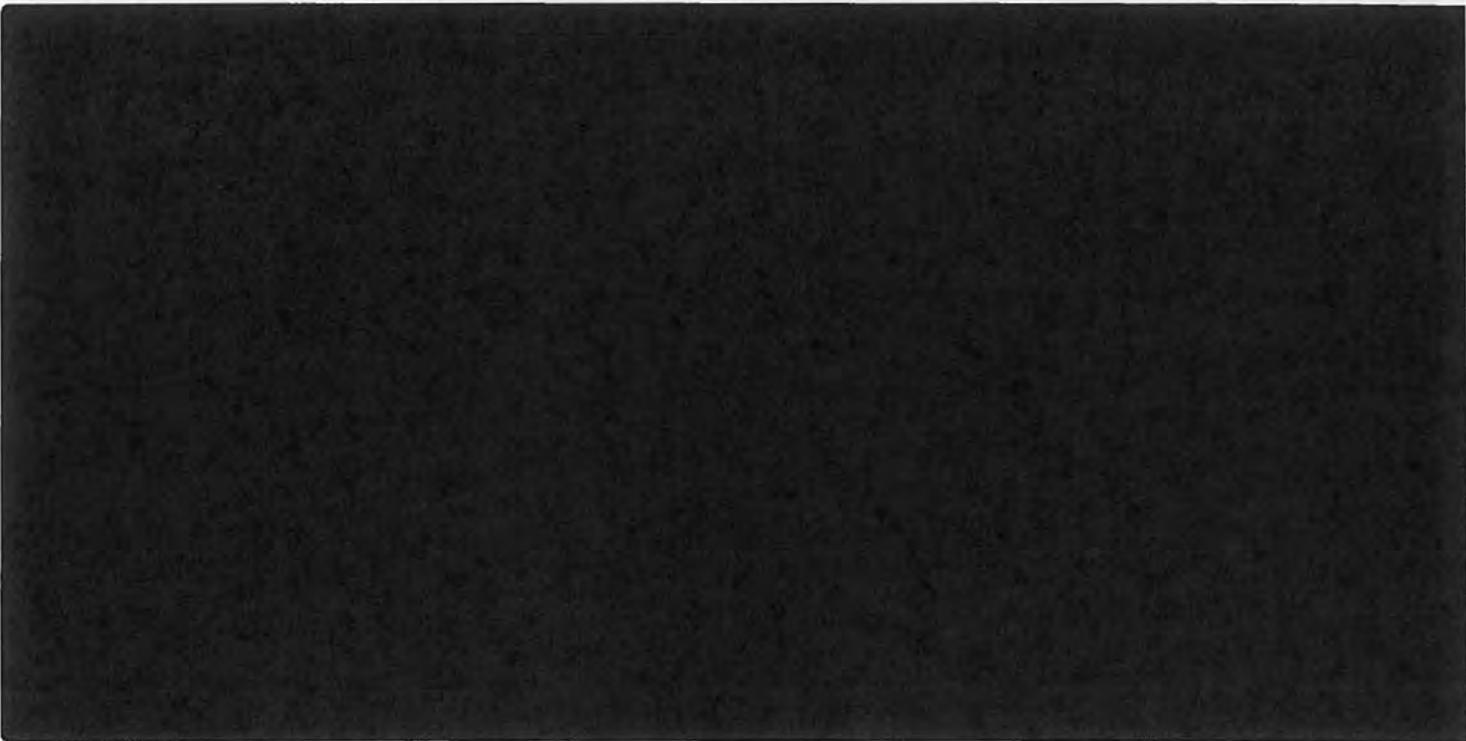
PUBLIC STAFF-DR-01-045

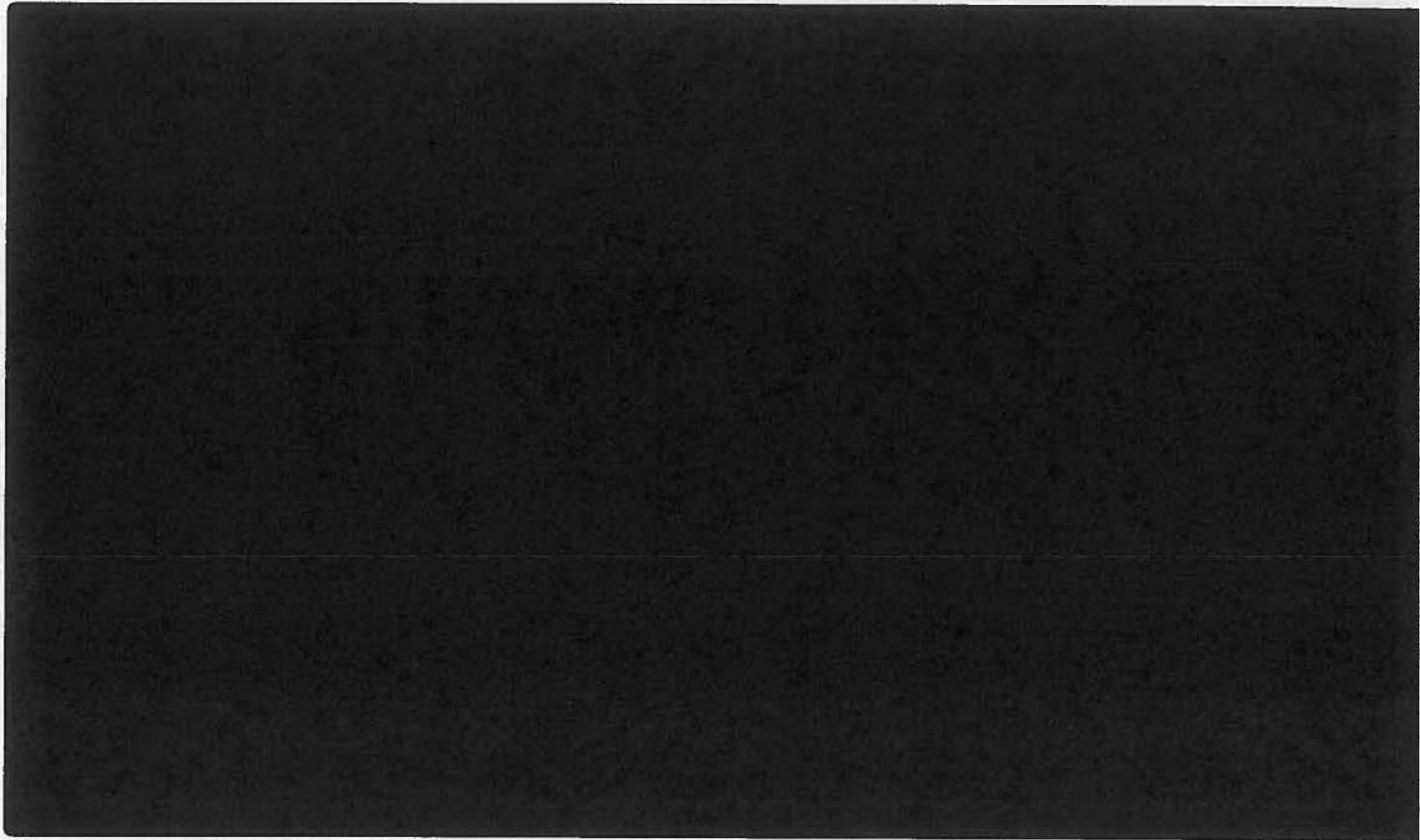
REQUEST:

Provide a listing of all life insurance plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each plan category.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET





PERSON RESPONSIBLE: Renee H. Metzler

PUBLIC STAFF-DR-01-046

REQUEST:

Provide a listing of all retirement plans available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates, if any, and employer contribution rates of the total cost for each plan category.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET

[REDACTED]

| | | | | |
|------------|------------|------------|------------|------------|
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |

Employees who newly retire from Duke Energy and enroll in Duke Energy's coverage pay the full cost of coverage. The 2019 full monthly cost rates are in the chart above. When the employee retires, if he is part of a closed group eligible for a subsidy, the retiree may be eligible for credits to an HRA until attainment of age 65. Amounts credited to the HRA can be used to help pay for the cost of retiree healthcare coverage through Duke Energy or otherwise. [REDACTED]

[REDACTED]

[REDACTED] This

HRA benefit also has been negotiated with each of our unions, resulting in effective dates beyond January 1, 2015 for certain unions.

PERSON RESPONSIBLE: Renee H. Metzler

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

STAFF-DR-01-047

REQUEST:

Concerning employee fringe benefits:

- a. Provide a detailed list of all fringe benefits available to the utility's employees.
Indicate any fringe benefits that are limited to management employees.
- b. Provide comparative cost information for the 12 months preceding the base period and the base period. Explain any changes in fringe benefits occurring over this 24-month period.

RESPONSE:

See STAFF-DR-01-047 Attachment.

PERSON RESPONSIBLE: Renee H. Metzler

to compete with other employers for qualified talent. Based on Duke Energy's reviews of the competitiveness and reasonableness of its benefit programs and employee costs, Duke Energy routinely determines if any changes should be made.

PERSON RESPONSIBLE: Renee H. Metzler

Fringe Benefits Comparative Cost

| | 12 Month Preceding | Base Period | Variance | |
|--------------|-------------------------------|------------------------|------------------|------------------|
| | 12.1.2017 - 11.30.2018 | 12.1.2018 - 11.30.2019 | | |
| 1B110 | Qualified Pension | 1,064,508 | 922,035 | (142,474) |
| 1B112 | Employee Savings Active | 847,097 | 896,942 | 49,845 |
| 1B114 | OPEB Active | 129,906 | 116,015 | (13,892) |
| 1B210 | Medical Active | 1,592,326 | 1,524,409 | (67,917) |
| 1B212 | Dental Active | 63,156 | 81,878 | 18,722 |
| 1B214 | Misc Other Fees | 27,129 | 9,025 | (18,104) |
| 1B216 | Long Term Disability | 53,146 | 54,630 | 1,484 |
| 1B218 | FAS112 Offset | 373,723 | 192,780 | (180,942) |
| 1B310 | Service/Safety Awards | 7,648 | 22,452 | 14,804 |
| 1B312 | Other Work/Family Benefits | 1,681 | 10,326 | 8,644 |
| 1B410 | Tuition Reimbursement | 8,466 | 9,358 | 892 |
| 1B510 | Basic Life | 19,668 | 20,197 | 529 |
| 1B512 | Accidental Death & Dismember. | 2,138 | 1,686 | (452) |
| Total | | 4,190,592 | 3,861,732 | (328,860) |

A) The schedule above represents employee benefit costs for employees of DEK for the time period requested. None of these benefits are limited to management employees. This schedule does not represent benefits offered only to executives

B) Refer to schedule above. The main driver of the favorable variance for the 24 month period in question is Long Term Disability Medical Expense (FAS112) due to favorable claims experience

REQUEST:

State whether the utility, through an outside consultant or otherwise, performed a study or survey to compare its wages, salaries, benefits, and other compensation to those of other utilities in the region, or to other local or regional enterprises.

- a. If comparisons were performed, provide the results of the study or survey, including all workpapers and discuss the results of such comparisons. State whether any adjustments to wages, salaries, benefits, and other compensation in the rate application are consistent with the results of such comparisons.
- b. If comparisons were not performed, explain why such comparisons were not performed.

RESPONSE:

As discussed throughout the direct testimony of Renee Metzler, Duke Energy places a priority on attracting and retaining a diverse, high-performing workforce. An important way we do this is by providing a comprehensive, competitive total rewards package of pay and benefits that includes base pay, incentive pay opportunities and benefits. Duke Energy employs a market-based compensation strategy by using annual compensation surveys to establish salary ranges and ensure jobs are paid competitively in base and in total direct compensation (base + incentives) as compared to jobs at companies that are similar to Duke Energy in size and revenue. Duke Energy participates in a variety

of third party salary surveys on an annual basis and data from these surveys is analyzed to determine overall competitiveness of pay for jobs throughout the Companies. Duke Energy's survey documents are voluminous in nature and are considered to be proprietary by the vendor and subject to licensing agreements. As a result, to the extent permitted by these vendors, the Company will make available for the Commission's review, any of the surveys at a time and place that is convenient to the Commission and the Company.

In Section V of the testimony provided by Renee Metzler, the application of the salary survey data is described and how it directly relates to ensuring the competitiveness of the Company's compensation programs. In addition, the results of several studies regarding annual merit increases, the attraction and retention of employees, the financial cost of turnover, short-term incentive plan design and the prevalence of long-term incentives have been included in the Direct Testimony as Attachments RHM-1 through 3(b) and RHM-6 through 7.

In Section VIII of the testimony provided by Renee Metzler, benefit program benchmarking is described. Duke Energy routinely examines its benefits to confirm how we compare with national trends among comparable employers, and we consider the most effective ways to serve our diverse workforce who reside in over 25 states. We benchmark our programs against other large employers from both the utility industry and general industry, so that we are positioned to attract and retain qualified employees needed to support our customers. Duke Energy leverages its consultants, vendor partners and nationally recognized surveys to evaluate the competitiveness of its benefits and costs. This ensures Duke Energy's benefit plans and employee contributions are in line with its utility industry and general industry peers, making them reasonable and necessary in order

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

**PUBLIC STAFF-DR-01-049
(As to Attachments (b) – (d) only)**

REQUEST:

Regarding the utility's employee compensation policy:

- a. Provide the utility's written compensation policy as approved by the Board of Directors.
- b. Provide a narrative description of the compensation policy, including the reasons for establishing the policy and the utility's objectives for the policy.
- c. Explain whether the compensation policy was developed with the assistance of an outside consultant. If the compensation policy was developed or reviewed by a consultant, provide any study or report provided by the consultant.
- d. Explain when the utility's compensation policy was last reviewed or given consideration by the Board of Directors.
- e. Explain whether the utility's expenses for wages, salaries, benefits, and other compensation included in the base period and any adjustments to the base period, are compliant with the Board of Director's compensation policy.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET
(As to Attachments (b) – (d) only)

- a. The Compensation Committee of the Board of Directors establishes and reviews the overall compensation philosophy of the Corporation, confirms that our policies

and philosophy do not encourage excessive or inappropriate risk-taking by our employees, reviews and approves the salaries and other compensation of certain employees, including all executive officers of Duke Energy, reviews and approves compensatory agreements with executive officers, approves equity grants and reviews the effectiveness of, and approves changes to, compensation programs. Please see STAFF-DR-01-049(a) Attachment to reference the Compensation Committee Charter.

- b. Our compensation philosophy is described on pages 6-12 of Renee Metzler's direct testimony.
- c. The Compensation Committee has engaged FW Cook as its independent compensation consultant. The compensation consultant generally attends each committee meeting and provides advice to the committee at the meetings, including reviewing and commenting on market compensation data used to establish the compensation of the executive officers and directors. The consultant has been instructed that it shall provide completely independent advice to the Compensation Committee and is not permitted to provide any services to Duke Energy other than at the direction of the Compensation Committee. Please see STAFF-DR-01-049(b) – (d) Confidential Attachments for annual studies conducted by FW Cook in 2019. This information will be provided to all parties upon the execution of a Confidentiality Agreement.
- d. Annually, our compensation philosophy is described in detail in the Compensation Discussion and Analysis (CD&A) of the proxy statement. The Compensation

Committee discusses the CD&A with management and, based on such review and discussions, recommends that the CD&A be included in the proxy statement.

- e. The utility's expenses for wages, salaries, benefits, and other compensation included in the base period and any adjustments to the base period, are components of the Board of Director's compensation program and the Company's Total Rewards compensation program which includes: (1) the establishment of a fair market value for all jobs; (2) annual pay reviews to recognize individual performance; (3) annual short-term cash incentive awards that reward eligible employees with cash bonuses when pre-established goals are achieved; (4) long-term incentive (LTI) opportunities to attract and retain high-performing leaders; and (5) recognition awards given when employees make significant contributions to business operations due to exceptional personal initiative, dedication, perseverance or a uniquely effective approach to work.

PERSON RESPONSIBLE: Renee H. Metzler

**CHARTER OF THE
COMPENSATION COMMITTEE
OF THE
BOARD OF DIRECTORS
OF
DUKE ENERGY CORPORATION**

(Amended and Restated as of May 2, 2013)

I. General Focus

The Compensation Committee (the "Committee") shall discharge the responsibilities of the Board of Directors (the "Board") with respect to the Corporation's compensation programs and compensation of the Corporation's executives.

II. Structure and Operations

The Committee shall be comprised of three or more members of the Board, each of whom is determined by the Board to be "independent" under the rules of the New York Stock Exchange, Inc. ("NYSE"). At least two members must satisfy the requirements of a "non-employee director" for purposes of Rule 16b-3 under the Securities Exchange Act of 1934, as amended, and the requirements of an "outside director" for purposes of Section 162(m) of the Internal Revenue Code. The Board shall select members based upon their knowledge and experience in compensation matters and with care to avoid any conflicts of interest.

Each member of the Committee shall be appointed by the Board and shall serve until such member's successor is duly elected and qualified or until such member's earlier resignation or removal. The members of the Committee may be removed, with or without cause, by majority vote of the Board.

The Board shall elect the Chair of the Committee. The Chair will approve the agendas for Committee meetings.

In fulfilling its responsibilities, the Committee shall be entitled to delegate any or all of its responsibilities to a subcommittee of the Committee, including to a subcommittee comprised solely of one director. The Committee also shall be entitled to delegate its authority to one or more directors (whether or not such directors serve on the Committee) as the Committee deems appropriate, provided, however, that the Committee shall not delegate any power or authority required by law, regulation or listing standard to be exercised by the Committee as a whole.

III. Meetings

The Committee shall meet as frequently as circumstances dictate. The Chair of the Committee or a majority of the members of the Committee may call a special meeting of the Committee.

All non-management directors who are not members of the Committee may attend meetings of the Committee, but may not vote. Additionally, the Committee may invite to its meetings any director, member(s) of management of the Corporation and such other persons as it deems appropriate in order to carry out its responsibilities. The Committee may also exclude from its meetings any person it deems appropriate in order to carry out its responsibilities.

A majority of the Committee members, but not less than two, will constitute a quorum. A majority of the Committee members present at any Committee meeting at which a quorum is present may act on behalf of the Committee. The Committee may meet by telephone or videoconference and may take action by unanimous written consent.

The Committee shall appoint a person, who need not be a member, to act as secretary, and minutes of the Committee's proceedings shall be kept in minute books provided for that purpose. The agenda of each Committee meeting will be prepared by the secretary and, whenever reasonably practicable, circulated to each Committee member prior to each meeting.

IV. Responsibilities and Duties

The following functions shall be the common recurring activities of the Committee in carrying out its responsibilities outlined in Section I of this Charter. These functions should serve as a guide with the understanding that the Committee may carry out additional functions and adopt additional policies and procedures as may be appropriate in light of changing business, legislative, regulatory, legal or other conditions. The Committee shall also carry out any other responsibilities and duties delegated to it by the Board from time to time related to the purposes of the Committee outlined in Section I of this Charter.

The Committee, in discharging its oversight role, is empowered to study or investigate any matter of interest or concern that the Committee deems appropriate and shall have the sole authority to retain or terminate outside counsel or other experts for this purpose, including the sole authority to approve the fees payable to such counsel or experts and any other terms of retention.

Setting Compensation for Executive Officers and Directors

1. Establish and review the overall compensation philosophy of the Corporation.
2. Based upon input from the Corporate Governance Committee regarding the performance of the Chief Executive Officer and other executive officers, review and approve the annual salary, bonus, stock options and other benefits, direct and indirect, of the Chief Executive Officer and other executive officers.
3. In connection with executive compensation programs:
 - (i) Review and recommend to the full Board, or approve, new executive compensation programs;

- (ii) Review on a periodic basis the operations of the Corporation's executive compensation programs to determine whether they are properly coordinated and achieving their intended purpose(s), including whether the Corporation's compensation programs encourage excessive risk-taking and discuss, at least annually, the relationship between risk management policies and practices and compensation, and evaluate compensation policies and practices that could mitigate any such risk;
 - (iii) Review on a periodic basis the aggregate amount of compensation paid or potentially payable to the Chief Executive Officer and other executive officers through the use of tally sheets or such other method as the Committee may determine; and
 - (iv) Take steps to modify any executive compensation program that yields payments and benefits that are not reasonably related to executive and corporate performance.
 - (v) The Committee shall consider the results of shareholder advisory votes regarding named executive officer compensation when evaluating and determining executive compensation (and shall recommend the frequency with which the Corporation shall conduct future shareholder advisory votes regarding executive compensation).
4. Review and recommend to the full Board compensation of directors.
 5. Review and make recommendations to the full Board, or approve, any contracts or other transactions with executive officers of the Corporation, including consulting arrangements, employment contracts and severance or termination arrangements, or any revisions thereto. Notwithstanding any other provision of this Charter, the Committee shall review and make recommendations to the Board for approval of any consulting arrangement, employment contract, severance or termination arrangement with the Chief Executive Officer, or any revision thereto.
 6. Review and approve annual performance goals for performance-based compensation that is intended to be tax deductible under Section 162(m) of the Internal Revenue Code and determine whether the performance goals and objectives are attained.

Monitoring Incentive and Equity-Based Compensation Plans

7. Review the Corporation's executive compensation plans, including incentive-compensation and equity-based plans, in light of the goals and objectives of these plans, and amend, or recommend that the Board amend, these plans if the Committee deems it appropriate.

8. Administer any short-term incentive plan covering executive officers of the Corporation; determine whether performance targets have been met and determine the amounts and terms of any awards.
9. Review and recommend for Board approval all equity compensation plans to be submitted for shareholder approval under the NYSE listing standards; provided, however, that any equity compensation plan that satisfies an exception to the NYSE's listing standards shall not be required to be approved by the Corporation's shareholders.
10. Review and make recommendations to the Board, or approve, all awards of shares, share options or other awards pursuant to the Corporation's equity-based plans; provided that the authority to issue such awards to employees who are not executive officers may be delegated as above described.

Reports

11. Review and discuss with management the Corporation's compensation discussion and analysis ("CD&A"), and based on that review and discussion, recommend to the Board that the CD&A be included in the Corporation's annual proxy statement or annual report on Form 10-K, and prepare the Compensation Committee Report in accordance with the rules and regulations of the Securities and Exchange Commission for inclusion in the Corporation's annual proxy statement or annual report on Form 10-K.
12. Report regularly to the Board (i) following meetings of the Committee, (ii) with respect to such other matters as are relevant to the Committee's discharge of its responsibilities and (iii) with respect to such recommendations as the Committee may deem appropriate. The report to the Board may take the form of an oral report by the Chair or any other member of the Committee designated by the Committee to make such report.
13. Maintain minutes or other records of meetings and activities of the Committee.

Advisors

14. The Committee has the sole authority to select, oversee and terminate compensation consultants, legal counsel or other advisors to advise the Committee, and to approve the terms of any such engagement and the fees of any such compensation consultant, legal counsel or other advisor. In selecting a compensation consultant, legal counsel or other advisor, the Committee shall take into account factors (including factors related to the independence of such compensation consultant, legal counsel or other advisor) it considers appropriate or as may be required by applicable law or NYSE listing standards. The Committee shall receive appropriate funding from the Corporation for the payment of compensation to the compensation consultants, legal counsel or other advisors retained by the Committee pursuant to the provisions of this Charter.

V. Annual Performance Evaluation

The Committee shall perform a review and evaluation, at least annually, of the performance of the Committee and its members, including a review of the compliance of the Committee with this Charter. In addition, the Committee shall review and reassess, at least annually, the adequacy of this Charter and recommend to the Board any modifications to this Charter that the Committee considers necessary or valuable. The Committee shall conduct such evaluations and reviews in such manner as it deems appropriate.

2019-00271

STAFF-DR-01-049

CONFIDENTIAL

ATTACHMENT B

**IS BEING FILED UNDER
SEAL OF A PETITION FOR
CONFIDENTIAL
TREATMENT**

2019-00271

STAFF-DR-01-049

CONFIDENTIAL

ATTACHMENT C

**IS BEING FILED UNDER
SEAL OF A PETITION FOR
CONFIDENTIAL
TREATMENT**

2019-00271

STAFF-DR-01-049

CONFIDENTIAL

ATTACHMENT D

**IS BEING FILED UNDER
SEAL OF A PETITION FOR**

CONFIDENTIAL

TREATMENT

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

STAFF-DR-01-050

REQUEST:

To the extent not provided in the responses above, provide all wage, compensation, or employee benefits studies, analyses, or surveys conducted since the utility's last rate case or that are currently utilized by the utility.

RESPONSE:

While Duke Energy does not conduct actual surveys or studies, we participate in and utilize a variety of salary and benefit surveys and ad hoc analyses conducted by third parties on an annual basis. As noted in the response to STAFF-DR-01-048, the documents are voluminous in nature and are considered to be proprietary by the vendor and subject to licensing agreements. As a result, to the extent permitted by these vendors, the Company will make available for the Commission's review, any of the surveys at a time and place that is convenient to the Commission and the Company.

PERSON RESPONSIBLE: Renee H. Metzler

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

STAFF-DR-01-051

REQUEST:

Provide the average number of customers on the utility's system (actual and projected), by rate schedule, for the base period and the three most recent calendar years.

RESPONSE:

Please see STAFF-DR-01-051 Attachment.

PERSON RESPONSIBLE: Jeff L. Kern

Duke Energy Kentucky, Inc.
 Average Monthly Customer Bills
 2016 - 2018 and Base Period

| Rate Schedule | 2016 | 2017 | 2018 | Actual Dec 18 - May 19 | Forecast Jun 19 -Nov 19 | Base Period Dec 18 - Nov 19 |
|---------------|---------|---------|---------|------------------------------|-------------------------------|-----------------------------------|
| RS | 127,845 | 129,056 | 130,123 | 129,353 | 129,424 | 129,389 |
| DS | 13,005 | 13,129 | 13,135 | 12,949 | 13,111 | 13,030 |
| EH | 67 | 68 | 67 | 105 | 34 | 70 |
| GSFL * | 45 | 45 | 45 | 45 | 45 | 45 |
| SP | 16 | 15 | 15 | 16 | 15 | 16 |
| DP | 10 | 10 | 10 | 10 | 10 | 10 |
| DT | 186 | 190 | 190 | 192 | 195 | 194 |
| TT | 13 | 13 | 13 | 13 | 13 | 13 |
| WS | 11 | 11 | 11 | 11 | 11 | 11 |
| SL ** | 11,680 | 11,506 | 11,437 | 11,326 | 11,326 | 11,326 |
| TL ** | 7,869 | 7,949 | 7,966 | 7,992 | 7,992 | 7,992 |
| UOLS ** | 992 | 7,588 | 7,570 | 7,481 | 7,484 | 7,483 |
| NSU ** | 767 | 767 | 767 | 766 | 766 | 766 |
| SC ** | 172 | 172 | 172 | 172 | 172 | 172 |
| SE ** | 2,091 | 2,093 | 2,091 | 2,086 | 2,086 | 2,086 |
| LED ** | - | - | - | - | - | - |

* GSFL count is the average number of Fixed Load Locations that were charged the minimum bill.

** Lighting schedules values represent average monthly number of fixtures.

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

STAFF-DR-01-052

REQUEST:

Provide a schedule, in the format provided in Schedule L, of electric operations net income, per kWh sold, per company books for the base period and the three calendar years preceding the base period.

RESPONSE:

Refer to Schedule I-1, page 2 of 2, of Duke Energy Kentucky's Application in this proceeding [Vol. 10, Tab 52].

PERSON RESPONSIBLE: Danielle Weatherston

**Duke Energy Kentucky
Case No. 2019-00271
Staff's First Set Data Requests
Date Received: August 28, 2019**

STAFF-DR-01-053

REQUEST:

Provide, in the format provided in Schedule M, comparative operating statistics for electric operations.

RESPONSE:

See STAFF-DR-01-053 Attachment.

PERSON RESPONSIBLE: Danielle Weatherston

DUKE ENERGY KENTUCKY, INC.

Comparative Operating Statistics - Electric Operations
 For the Calendar Years 2016 through 2018
 (Total Company)

Three Most Recent Calendar Years

| Line No. | Item (a) | 2016 | | 2017 | | 2018 | |
|----------|---|------------------|------------|------------------|------------|------------------|------------|
| | | Cost (b) | % Inc. (c) | Cost (d) | % Inc. (e) | Cost (f) | % Inc. (g) |
| 1 | Cost per KWH of Electricity Generated | \$0.034 | (2.86)% | \$0.031 | (8.82)% | \$0.041 | 32.26% |
| | Cost (Total Production Expense) | \$127,477,156.00 | (17.21)% | \$132,122,186.00 | 3.64% | \$119,803,572.00 | (9.32)% |
| | KWH - Net Generation | \$3,698,956,000 | (16.97)% | 4,282,997,000 | 15.79% | 2,909,186,000 | (32.08)% |
| 2 | Cost per KWH of Electricity Purchased | \$0.033 | (2.94)% | \$0.033 | - | \$0.037 | 12.12% |
| | Cost | \$41,650,445.00 | 27.89% | \$31,557,546.00 | (24.23)% | \$75,625,084 | 139.64% |
| | KWH | \$1,269,783,000 | 32.70% | 952,209,000 | (25.01)% | 2,057,021,000 | 116.03% |
| 3 | Cost per KWH of Electricity Sold | \$0.042 | (8.70)% | \$0.042 | - | \$0.047 | 11.90% |
| | Cost | \$169,127,601.00 | (9.34)% | \$163,679,732.00 | (3.22)% | \$195,428,656.00 | 19.40% |
| | KWH | 4,065,161,000 | 0.54% | 3,939,176,967 | (3.10)% | 4,157,605,000 | 5.55% |
| 4 | Transmission Maintenance Cost per transmission mile | \$981,205 | 13.46% | \$673,272 | (31.38)% | \$850,657 | 26.35% |
| | | \$9,171.86 | 13.46% | \$6,293.44 | (31.38)% | \$7,951.55 | 26.35% |
| 5 | Distribution Maintenance Cost per distribution mile | \$7,329,955 | (2.00)% | \$13,100,609 | 78.73% | \$9,359,082 | (28.56)% |
| | | \$2,493.25 | (2.23)% | \$4,456.11 | 78.73% | \$3,241.71 | (27.25)% |
| 6 | Sales Promotion Expense per Customer | \$905,459 | (0.37)% | \$888,616 | (1.86)% | \$1,212,383 | 36.43% |
| | | \$6.47 | (1.37)% | \$6.29 | (2.74)% | \$8.51 | 35.36% |
| 7 | Administration & General Expense per Customer | \$19,369,738 | (6.57)% | \$19,496,653 | 0.66% | \$20,261,581 | 3.92% |
| | | \$138.34 | (7.51)% | \$138.01 | (0.24)% | \$142.29 | 3.11% |
| 8 | Average Employee | N/A | N/A | N/A | N/A | N/A | N/A |
| 9 | Depreciation Expense: | \$30,121,128 | (0.57)% | \$32,250,753 | 7.07% | \$40,601,640 | 25.89% |
| | in Service | \$1.96 | (8.84)% | \$2.04 | 4.08% | \$2.41 | 18.14% |
| 11 | Rents: | \$1,278,827 | 51.78% | \$963,526 | (24.66)% | \$1,015,683 | 5.41% |
| | per \$100 of Average Gross Plant in Service | \$0.09 | 46.55% | \$0.06 | (27.06)% | \$0.06 | (1.61)% |
| 13 | Property taxes: | \$7,505,468 | 8.50% | \$8,926,693 | 18.94% | \$9,562,575 | 7.12% |
| | per \$100 of Average Net Plant in Service | 0.95 | 1.06% | 1.06 | 11.58% | 0.96 | (9.43)% |
| 15 | Payroll taxes: | N/A | N/A | N/A | N/A | N/A | N/A |
| 16 | Charged to Expense | N/A | N/A | N/A | N/A | N/A | N/A |
| 17 | Interest Expense: | \$ 11,908,609 | | \$ 11,651,734 | | \$ 14,778,588 | |
| | per \$100 of Average Debt Outstanding | N/A | N/A | N/A | N/A | N/A | N/A |
| 19 | per \$100 of Average Plant Investment | 1.51 | N/A | 1.38 | N/A | 1.49 | N/A |
| | per KWH sold | \$0.003 | 7.41% | \$0.003 | 3.45% | \$0.004 | 20.00% |
| 21 | Meter reading expense: | \$844,643 | (9.18)% | \$903,386 | 6.95% | \$534,343 | (40.85)% |
| | per Meter | \$6.03 | (10.09)% | \$6.40 | 6.00% | \$3.75 | (41.31)% |

(1) Duke Energy Kentucky does not allocate interest expense between gas and electric operations. Therefore, interest expense per \$100 was not calculated.