

**REQUEST:**

Provide the following expense account data:

- a. A schedule, in comparative form, showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in the utility's annual report. Show the percentage of increase or decrease of each year over the prior year.
- b. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by the utility since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities. Include all quantifiable realized and projected savings.

**RESPONSE:**

- a. Please see STAFF-DR-01-001(a) Attachment.
- b. The Company continually implements processes aimed at gaining efficiencies. Because these efforts related to efficiency may not be prompted by specific initiatives or programs, a comprehensive listing cannot be compiled. That said, Duke Energy Kentucky routinely files reports with the Commission that describe, among other things, efficiencies implemented through best practices. These reports are filed with the Commission and publicly available in the post-case correspondence in Case No. 2011-00124, available at

[http://psc.ky.gov/PSC\\_WebNet/ViewCaseFilings.aspx?case=2011-00124](http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?case=2011-00124)

The Company also made similar reporting filings with the Commission as part of commitments made in Case No. 2005-00228. These reports are available in both the case files and in the post case correspondence available here: [http://psc.ky.gov/PSC\\_WebNet/ViewCaseFilings.aspx?case=2005-00228](http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?case=2005-00228) and [http://psc.ky.gov/PSC\\_WebNet/ViewCaseFilings.aspx?case=2005-00228](http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?case=2005-00228).

In addition to the initiatives outlined in the documents referenced above, the following are some examples of cost-saving programs undertaken since the Company's last base electric rate case:

- **Distribution Contractor Crew Strategy** – This strategic initiative is intended to continually optimize the number of contractor construction crews with upcoming construction needs and negotiate optimal terms.
- **Enterprise Engineer of Choice** – An enterprise-wide team was chartered to lower Duke Energy's Total Cost of Operations for engineering services using an Enterprise Engineer of Choice (EEOC) model. This model was implemented with contracts effective June 1, 2018, and includes engineering services for Generation, Transmission, and Distribution.
- **Distribution Vehicle Reduction Effort** – An assessment of vehicle usage was completed to identify low usage vehicles in our fleet. As a result of this assessment, five vehicles were removed from our fleet of vehicles in Kentucky.

- **Reduction of Service Delivery Workforce** – In response to the completion of the AMI project in Kentucky the number of Service Delivery employees working meter orders was reduced.
- **Implemented Cascade Tool Process**- Standardized the truck tool inventory for all distribution line and service vehicles, thereby reducing the scope of bi-annual testing insulated tools and rubber goods. Also facilitated the ability to leverage tool inventories across the entire Midwest thus lowering overall Duke Energy Kentucky inventory levels.
- **Reduction of Physical Inspection Needs** - Utilization of “smart device” (SCADA) alarms to monitor equipment (substation/reclosers/capacitors) abnormalities rather than physical inspections. This started more than two years ago, but as more smart devices are installed, the more benefit is realized.
- **Efficiency in First Responder Troubleshooting** - Creation of self-healing teams, which have both a reliability benefit of isolating an outage to a smaller footprint, and a cost savings benefit of narrowing down the fault location for a first responder to a smaller area, allowing them to address the issue faster.
- **Transmission Equipment Programs** – Implemented the use of equipment and technologies to improve the efficiency of transmission operations and maintenance. Examples of this include drones, track-mounted bucket and line trucks, and all-terrain vehicles to reduce the time and cost to reach or assess difficult to access areas.

- **Generation Programs** - The Company is constantly seeking ways to reduce or minimize increases in the non-fuel O&M cost of operating its generating fleet. For example, over the past several years, through a program called SmartGen, Duke Energy has been installing instrumentation on critical equipment (boiler feed pumps, draft fans, transformers, etc.) for remote monitoring and diagnostics. Using this system, it is possible to use pattern recognition software to trend the mechanical or electrical performance of a piece of equipment and predict needed maintenance before failure occurs. This has proven to help avoid costly emergent maintenance and unplanned downtime. Within Power Production, efforts are underway to further investigate opportunities to leverage digital tools and technology. One of which is a mobile application to enable field personnel to complete work orders remotely in the field. Using this application, a worker can quickly and efficiently document an equipment issue or maintenance need. Another is a new work order prioritization tool that utilizes Machine Learning to systematically rank corrective maintenance activities. Historically, considerable time and effort were involved in reviewing and ranking each work order and this tool automates much of that process. Also, increased use of unmanned vehicle (drone) inspections are being trialed at our stations to help assess the condition of boiler tubes, ducts, stacks, etc. without erecting costly scaffold is proving to be beneficial. Not only does the use of this technology help offset cost through efficiency gains, it also lowers personnel safety risk exposure.

- PERSON RESPONSIBLE:**
- a. Christopher Jacobi/Danielle Weatherston
  - b. Amy Spiller (merger reports)  
Ash Norton (distribution/transmission)  
Michael Mosley (generation)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2019-00271  
COMPARISON OF ELECTRIC EXPENSE ACCOUNT BALANCES  
FOR THE BASE PERIOD  
AND THE MOST RECENT THREE CALENDAR YEARS

KyPSC Case No. 2019-00271  
STAFF-DR-01-001(a) Attachment  
Page 1 of 1

Line No.	Account No.	Account Title	2017 vs. 2016		2018	2018 vs. 2017		Base Period	2018 vs. Base Period			
			2016	2017		Variance	% Change		Variance	% Change	Variance	% Change
403	1	403 Depreciation Expenses	30,121,128	32,250,753	2,129,625	7.07%	40,801,840	8,350,887	25.89%	44,259,704	3,658,064	9.01%
404	2	404 Amortization Expenses	1,784,085	2,401,945	617,850	34.63%	2,864,258	282,313	10.92%	2,285,528	(398,732)	(14.97)%
407	3	407 Regulatory Debits and Credits	1,158,505	(2,772,810)	(3,931,315)	(339.34)%	13,061,305	15,834,115	571.05%	15,689,616	2,628,311	20.12%
408	4	408 Taxes Other Than Income Taxes	9,877,833	10,857,358	1,179,523	12.10%	11,432,511	575,155	5.30%	12,586,874	1,154,463	10.10%
409	5	409 Current Income Taxes	(12,818,760)	(7,113,412)	5,505,368	43.83%	(18,806,106)	(9,692,694)	(138.28)%	(18,239,251)	(1,433,145)	(8.53)%
410	6	410 Deferred Income Taxes - Deferr	84,050,727	87,839,786	(18,410,941)	(19.53)%	80,637,887	(7,001,799)	(10.35)%	23,273,798	(37,364,189)	(61.82)%
411	7	411 Deferred Income Taxes - Writeb	(58,854,190)	(44,378,248)	14,475,942	24.60%	(35,181,520)	9,216,728	20.77%	(1,337)	35,180,183	100.00%
426	8	426 Sale of AR	328,921	464,205	135,284	41.13%	719,543	255,338	55.01%	856,799	(62,744)	(8.72)%
500	9	500 Supervision and Engineering	2,648,859	2,503,811	(145,048)	(5.48)%	2,487,177	(38,634)	(1.48)%	2,857,173	188,996	7.70%
501	10	501 Fuel - Miscellaneous	87,429,822	93,478,994	8,047,372	9.22%	59,244,893	(34,232,301)	(38.62)%	80,001,759	20,757,066	35.04%
502	11	502 Steam Expenses	11,031,966	12,131,869	1,099,901	9.97%	11,457,338	(874,531)	(5.56)%	14,372,304	2,914,966	25.44%
505	12	505 Electric Expenses	747,615	871,079	123,464	16.51%	933,344	82,285	7.15%	303,405	(828,939)	(67.49)%
506	13	506 Miscellaneous	2,316,551	2,262,237	(54,314)	(2.34)%	2,848,815	584,378	25.83%	2,420,817	(425,898)	(14.95)%
507	14	507 Rents	0	0	0	-	228	228	-	269	43	19.03%
509	15	509 Emission Allowance Expenses	71,079	19,444	(51,635)	(72.84)%	7,200	(12,244)	(82.97)%	1,316	(5,884)	(81.72)%
510	16	510 Supervision and Engineering	2,208,198	1,770,181	(438,035)	(19.78)%	2,237,531	487,370	26.40%	2,740,348	502,815	22.47%
511	17	511 Maintenance of Structures	2,508,787	4,731,213	2,222,416	88.58%	7,178,488	2,447,285	51.73%	7,854,288	475,788	6.03%
512	18	512 Maintenance of Boiler Plant	9,819,703	5,935,527	(3,884,176)	(38.30)%	11,208,645	5,271,118	88.81%	10,302,941	(905,704)	(8.80)%
513	19	513 Maintenance of Electric Plant	1,587,958	1,148,120	(439,838)	(27.70)%	6,224,144	5,078,024	442.12%	1,889,591	(4,534,553)	(72.85)%
514	20	514 Maintenance of Misc Steam Plan	4,121,309	2,382,209	(1,739,100)	(42.88)%	6,013,259	3,891,500	154.58%	2,725,514	(3,287,745)	(54.87)%
546	21	546 Supervision and Engineering	387,852	409,170	21,518	5.55%	392,525	(18,645)	(4.07)%	370,427	(22,098)	(5.63)%
547	22	547 Fuel	2,274,241	1,920,479	(353,762)	(15.58)%	8,541,559	8,821,800	344.78%	2,850,377	(5,691,182)	(68.63)%
548	23	548 Generating Expense	272,293	334,915	62,822	23.00%	342,235	7,320	2.18%	317,055	(68,379)	(7.36)%
549	24	549 Misc. Other Power Generation	1,036,079	985,091	(70,988)	(6.85)%	948,148	(18,945)	(1.78)%	816,480	(131,668)	(13.80)%
551	25	551 Supervision and Engineering	43,717	84,829	41,112	94.04%	206,662	121,833	143.82%	275,041	68,379	33.09%
552	26	552 Structures	458,636	280,302	(178,334)	(38.88)%	392,714	112,412	40.10%	510,538	117,822	30.00%
553	27	553 Generating & Electrical Equipme	2,545,842	2,387,546	(158,396)	(6.22)%	247,356	(2,140,190)	(89.84)%	1,891,365	1,644,009	864.83%
554	28	554 Miscellaneous Other Power Gen	188,372	296,814	108,242	57.48%	328,883	30,049	10.13%	248,469	(78,184)	(23.84)%
555	29	555 Electric Purchased Inter Co.	41,850,445	31,557,548	(10,092,899)	(24.23)%	75,625,984	44,067,538	139.84%	30,013,307	(45,811,177)	(60.31)%
556	30	556 Electric Systems Operations Def	1,080	1,248	168	15.37%	1,480	214	17.17%	81,600	80,140	419.18%
557	31	557 Electric Other Power Supply	13,422,745	6,225,805	(7,196,940)	(53.62)%	2,538,182	(3,687,623)	(59.23)%	8,737,377	8,189,195	244.24%
560	32	560 Supervision & Engineering	3,132	2,789	(343)	(10.95)%	2,518	(271)	(9.72)%	83,332	80,814	2415.17%
561	33	561 Load Dispatching	2,124,807	3,134,301	1,009,494	47.51%	(2,757,403)	(5,891,704)	(187.98)%	3,236,640	5,994,043	217.38%
562	34	562 Station Expense	107,358	111,250	3,892	3.63%	148,685	37,435	33.65%	136,977	(11,708)	(7.87)%
563	35	563 Overhead Lines	18,744	46,121	29,377	175.45%	33,532	(12,589)	(27.30)%	95,745	62,213	185.53%
566	36	566 Transmission of Electricity by Ot	15,553,806	12,797,078	(2,756,728)	(17.72)%	13,909,834	1,112,556	8.69%	18,742,325	2,832,891	20.36%
567	37	567 Miscellaneous Transmission	829,025	481,220	(147,805)	(23.50)%	486,517	5,297	1.10%	285,889	(2,008,640)	(41.24)%
567	38	567 Rents - Interco CG&E	1,888	0	(1,888)	(100.00)%	0	0	-	0	0	-
568	40	568 Structures	242,127	106,831	(135,296)	(55.88)%	184,787	57,936	54.23%	188,437	21,670	13.15%
570	41	570 Station Equipment	329,419	335,680	6,261	1.90%	255,031	(80,648)	(24.03)%	172,548	(82,485)	(32.34)%
571	42	571 Overhead Lines	409,859	230,761	(178,898)	(43.67)%	428,751	197,900	85.80%	595,839	167,088	38.97%
573	44	573 Miscellaneous	0	0	0	-	2,108	2,108	-	0	(2,108)	(100.00)%
575	45	575 Market Facilitation-Mntr&Comp	1,731,904	1,870,407	138,503	8.00%	1,689,718	(180,691)	(9.86)%	1,787,935	78,219	4.83%
580	46	580 Supervision & Engineering	73,050	45,381	(27,669)	(37.88)%	118,083	70,682	155.75%	225,155	109,092	93.99%
581	47	581 Load Dispatching	415,043	415,888	843	0.15%	545,581	(70,105)	(18.88)%	488,782	121,211	35.07%
582	48	582 Station Expenses	180,835	187,322	6,487	3.70%	81,654	(125,668)	(67.09)%	64,906	3,252	5.27%
583	49	583 Overhead Lines	457,035	171,789	(285,266)	(62.42)%	192,433	20,864	12.03%	112,335	(80,098)	(41.82)%
584	50	584 Underground Lines	384,842	405,387	20,545	5.34%	318,766	(88,631)	(21.37)%	568,711	247,955	77.79%
586	52	586 Meter Expense	423,752	837,430	413,678	97.62%	625,332	(212,098)	(25.33)%	227,248	(398,084)	(63.66)%
587	53	587 Customer Installations	1,078,774	923,309	(155,465)	(14.22)%	961,447	338,138	54.25%	1,221,173	259,726	27.01%
588	54	588 Miscellaneous Distribution	2,489,103	2,431,263	(57,840)	(2.31)%	2,539,530	108,267	4.45%	2,635,033	95,503	3.76%
589	55	589 Rents - Interco - CG&E	118,899	(28,173)	(144,872)	(124.14)%	(21,489)	6,704	23.80%	5,798	27,285	127.00%
590	56	590 Supervision & Engineering	0	0	0	-	84,317	84,317	-	109,735	25,418	30.15%
591	57	591 Structures	13,547	4,020	(9,527)	(70.33)%	8,247	4,227	105.15%	7,249	(998)	(12.10)%
592	58	592 Station Equipment	470,448	314,089	(156,359)	(33.24)%	302,347	(11,742)	(3.74)%	507,803	205,456	87.85%
593	59	593 Overhead Lines	5,718,388	10,809,885	5,193,507	90.85%	7,798,853	(3,111,042)	(28.52)%	8,778,776	979,923	12.56%
594	60	594 Underground Lines-Conduit	281,514	621,880	330,466	113.36%	258,978	(353,004)	(58.75)%	78,278	(190,700)	(70.80)%
595	61	595 Line Transformers	32,259	457,802	425,343	1318.53%	231,011	(228,591)	(48.52)%	212,865	(18,143)	(7.85)%
596	62	596 Street Lighting & Signal Systems	471,821	458,640	(12,981)	(2.75)%	352,595	(108,045)	(23.12)%	337,074	(15,521)	(4.40)%
597	63	597 Meters	334,178	334,385	207	0.08%	306,148	(28,238)	(8.44)%	401,947	95,798	31.29%
598	64	598 Miscellaneous Distr. Plant	0	0	0	-	6,587	6,587	-	0	(6,587)	(100.00)%
601	65	601 Supervision & Engineering	246,056	271,798	25,742	10.48%	271,402	(398)	(0.15)%	74,875	(196,427)	(72.37)%
602	66	602 Meter Reading Expense	844,843	803,388	(41,455)	(4.89)%	534,343	(380,043)	(40.85)%	482,883	(51,680)	(9.67)%
603	67	603 Customer Records & Collections	4,810,532	4,302,181	(508,371)	(10.57)%	4,195,865	(108,466)	(2.48)%	4,418,952	223,287	5.32%
604	68	604 Uncollectible Accounts	318,993	(35,309)	(352,102)	(111.22)%	(7,252)	28,257	79.58%	953,794	961,048	13252.15%
605	69	605 Miscellaneous Customers Accou	455	451	(4)	(0.88)%	381	(70)	(15.52)%	228	(153)	(40.16)%
606	70	606 Customer Assistance Activities	53	15	(38)	(71.70)%	21	6	40.00%	83	42	200.00%
609	71	609 Informational & Instructional Adv	6,539	4,829	(1,910)	(29.21)%	8,768	4,137	89.37%	3,414	(5,352)	(61.05)%
610	72	610 Misc. Cust. Serv. & Info.	886,454	587,857	(78,597)	(11.79)%	584,132	(3,725)	(0.83)%	564,886	(19,466)	(3.33)%
611	73	611 Supervision	0	1	1	-	28	25	2500.00%	8	(20)	(78.82)%
612	74	612 Demonstrating & Selling Exp	850,535	821,355	(29,180)	(3.43)%	1,170,705	349,350	42.53%	1,408,962	238,257	20.35%
613	75	613 Advertising	54,824	87,280	12,338	22.46%	41,852	(25,808)	(38.07)%	27,420	(14,232)	(34.17)%
620	76	620 Administrative & General Salarie	6,851,301	6,210,773	(440,618)	(6.82)%	7,548,822	1,338,049	21.51%	6,938,442	(608,380)	(8.06)%
621	77	621 Office Supplies & Expenses	2,085,251	2,473,918	388,667	18.84%	2,571,805	97,887	3.95%	2,588,064	28,459	1.03%
622	78	622 Administrative Expenses Transfe	678	33	(645)	(95.13)%	8	(25)	(75			

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

**STAFF-DR-01-002**

**REQUEST:**

Provide, in the format provided in Schedule A, a schedule showing a comparison of the balance in the revenue accounts for each month of the base period to the same month of the immediately preceding 12-month period for each revenue account or subaccount included in the utility's chart of accounts. Include appropriate footnotes to show the month each rate change was approved and the month the full impact of the change was recorded in the accounts.

**RESPONSE:**

Please see STAFF-DR-01-002 Attachment.

**PERSON RESPONSIBLE:** Danielle Weatherston

DUKE ENERGY KENTUCKY, INC.  
 COMPARISON OF ELECTRIC REVENUE BALANCES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2017  
 AND THE TWELVE MONTHS ENDED JUNE 30, 2018

KyPSC Case No. 2019-00271  
 STAFF-DR-01-002 Attachment  
 Page 1 of 7

Account	Description	Total			
		Prior 12 Months	Recent 12 Months	Variance	% Change
440000	Residential	141,557,334	136,231,697	5,325,637	3.91%
440990	Residential Unbilled Rev	835,609	321,537	514,072	159.88%
442100	General Service	121,426,422	124,233,810	(2,807,388)	(2.26)%
442190	General Service Unbilled Rev	760,373	671,927	88,446	13.16%
442200	Industrial Service	57,362,477	60,377,953	(3,015,476)	(4.99)%
442290	Industrial Svc Unbilled Rev	268,435	142,005	126,430	89.03%
444000	Public St & Highway Lighting	1,601,935	1,669,754	(67,819)	(4.06)%
445000	Other Sales to Public Auth	22,417,243	22,788,978	(371,735)	(1.63)%
445090	OPA Unbilled	162,928	115,531	47,397	41.03%
447150	Sales For Resale - Outside	10,486,947	10,581,742	(94,795)	(0.90)%
448000	Interdepartmental Sales-Elec	83,812	68,449	15,363	22.44%
449100	Provisions For Rate Refunds	928,702	1,856,589	(927,887)	(49.98)%
449111	Tax reform - Retail	(489,200)	55,380	(544,580)	(983.35)%
451100	Misc Service Revenue	274,581	253,644	20,937	8.25%
454004	Rent - Joint Use	0	700	(700)	(100.00)%
454200	Pole & Line Attachments	117,581	472,682	(355,101)	(75.12)%
454300	Tower Lease Revenues	11,770	1,500	10,270	684.67%
454400	Other Electric Rents	936,059	1,004,421	(68,362)	(6.81)%
456025	RSG Rev - MISO Make Whole	2,637,913	222,994	2,414,919	1082.95%
456040	Sales Use Tax Coll Fee	600	300	300	100.00%
456075	Data Processing Service	964	480	484	100.83%
456100	Profit Or Loss On Sale Of M&S	(123)	0	(123)	-
456110	Transmission Charge PTP	51,501	101,218	(49,717)	(49.12)%
456111	Other Transmission Revenues	19,340,649	1,461,369	17,879,280	1223.46%
456610	Other Electric Revenues	(5,000)	0	(5,000)	-
456630	Gross Up-Contr In Aid Of Const	31,794	0	31,794	-
456970	Wheel Transmission Rev - ED	61,341	44,841	16,500	36.80%
457105	Scheduling & Dispatch Revenues	219,711	88,232	131,479	149.02%
457204	PJM Reactive Rev	2,478,395	1,860,784	617,611	33.19%

(1) Rates approved in Case No. 2017-00321 became effective May 1, 2018.

CHECK TOTAL	
383,560,753	364,628,517
383,560,753	364,628,517
0	0



DUKE ENERGY KENTUCKY, INC.  
 COMPARISON OF ELECTRIC REVENUE BALANCES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2017  
 AND THE TWELVE MONTHS ENDED JUNE 30, 2016

KyPSC Case No. 2019-00271  
 STAFF-DR-01-002 Attachment  
 Page 2 of 7

December			January		
2017	2018	Variance	2018	2019	Variance
10,686,318	12,609,557	(1,923,239)	16,073,289	14,245,202	1,828,087
2,183,729	298,567	1,885,162	(2,009,512)	(64,742)	(1,944,770)
8,577,400	10,390,781	(1,813,381)	9,911,332	10,980,544	(1,069,212)
144,604	(346,841)	491,445	(685,804)	(393,472)	(292,332)
4,176,862	4,892,247	(715,385)	4,281,321	5,194,449	(913,128)
(50,660)	(92,428)	41,768	(344,589)	(253,110)	(91,479)
133,921	144,479	(10,558)	114,155	150,252	(36,097)
1,550,244	1,896,831	(346,587)	1,782,835	1,965,633	(182,798)
14,000	(101,209)	115,209	(204,643)	(89,454)	(115,189)
2,916,988	3,995,930	(1,078,942)	2,471,241	849,952	1,621,289
34,180	3,121	31,059	4,231	3,717	514
(178,911)	(321,821)	142,910	(783,495)	111,711	(895,206)
0	9,230	(9,230)	(733,500)	9,230	(742,730)
32,409	4,895	27,514	18,855	19,503	(648)
0	0	0	0	0	0
0	0	0	117,581	44,396	73,185
240	250	(10)	240	250	(10)
75,595	79,471	(3,876)	75,590	76,972	(1,382)
21,304	29,566	(8,262)	288,300	9,950	288,350
50	50	0	50	50	0
124	80	44	40	80	(40)
0	0	0	0	0	0
3,749	5,751	(2,002)	6,591	5,618	973
1,074,294	381,360	692,934	10,301,239	796,494	9,504,745
(5,000)	0	(5,000)	0	0	0
0	0	0	0	0	0
4,548	5,030	(482)	5,247	5,301	(54)
18,116	13,456	4,660	25,560	17,568	7,992
156,769	136,304	20,465	156,769	157,006	(237)
31,570,873	34,034,657		40,882,923	33,843,100	
31,570,873	34,034,657		40,882,923	33,843,100	
0	0		0	0	

DUKE ENERGY KENTUCKY, INC.  
 COMPARISON OF ELECTRIC REVENUE BALANCES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2017  
 AND THE TWELVE MONTHS ENDED JUNE 30, 2016

KyPSC Case No. 2019-00271  
 STAFF-DR-01-002 Attachment  
 Page 3 of 7

February			March		
2018	2019	Variance	2018	2019	Variance
11,744,958	13,898,083	(2,153,125)	9,705,373	11,471,832	(1,766,459)
(604,918)	(1,847,821)	1,242,903	(1,147,167)	(580,276)	(566,891)
8,825,962	10,892,622	(1,866,660)	8,705,679	9,578,093	(872,414)
(198,544)	(562,375)	363,831	(7,895)	196,793	(204,688)
4,105,599	4,985,021	(879,422)	4,223,518	4,631,943	(408,425)
(115,938)	(279,620)	163,682	114,261	188,835	(74,574)
159,341	147,026	12,315	136,841	138,927	(2,086)
1,623,124	1,919,777	(296,653)	1,638,638	1,754,034	(115,396)
(47,975)	(144,372)	96,397	19,951	63,847	(43,896)
810,229	198,510	611,719	(4,456,795)	2,227,591	(6,684,386)
6,257	7,775	(1,518)	5,106	19,847	(14,741)
(164,907)	306,914	(471,821)	160,039	365,977	(205,938)
(658,892)	9,230	(668,122)	(617,230)	9,230	(626,460)
27,321	21,393	5,928	38,522	17,159	21,363
0	0	0	0	0	0
0	162,319	(162,319)	0	0	0
240	250	(10)	240	250	(10)
75,590	76,963	(1,373)	75,589	80,674	(5,085)
11,720	103,459	(91,739)	116,810	23,071	93,739
50	50	0	50	50	0
80	80	0	80	80	0
0	0	0	0	0	0
4,627	9,027	(4,400)	2,955	1,851	1,104
171,793	154,996	16,797	253,107	7,296	245,811
0	0	0	0	0	0
0	0	0	0	0	0
6,455	6,692	(237)	5,479	5,511	(32)
24,018	18,262	5,756	13,270	12,745	525
162,695	412	162,283	154,885	313,607	(158,722)
25,968,885	29,884,673		19,141,306	30,528,967	
25,968,885	29,884,673		19,141,306	30,528,967	
0	0		0	0	

DUKE ENERGY KENTUCKY, INC.  
 COMPARISON OF ELECTRIC REVENUE BALANCES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2017  
 AND THE TWELVE MONTHS ENDED JUNE 30, 2016

KyPSC Case No. 2019-00271  
 STAFF-DR-01-002 Attachment  
 Page 4 of 7

2018	April		2018 <sup>(1)</sup>	May	
	2019	Variance		2019	Variance
9,192,616	9,398,011	(205,395)	9,225,513	8,627,659	597,854
(279,968)	(643,502)	363,534	2,215,657	1,602,033	613,624
8,531,638	9,641,799	(1,110,161)	9,918,317	9,926,642	(8,325)
230,268	(86,477)	316,745	706,147	997,660	(291,513)
4,072,833	4,835,968	(763,135)	4,897,146	4,944,534	(47,388)
174,937	(45,338)	220,275	371,605	439,047	(67,442)
132,847	141,545	(8,698)	144,432	56,938	87,494
1,593,718	1,762,058	(168,340)	1,801,713	1,802,615	(902)
81,786	(12,782)	94,568	176,325	221,475	(45,150)
312,549	(172,828)	485,377	581,765	757,416	(175,651)
3,556	5,598	(2,042)	2,830	6,760	(3,930)
366,336	429,883	(63,547)	(189,595)	963,925	(1,153,520)
0	9,230	(9,230)	0	9,230	(9,230)
23,225	20,450	2,775	18,245	21,492	(3,247)
0	700	(700)	0	0	0
0	0	0	0	159,767	(159,767)
240	250	(10)	240	250	(10)
75,589	80,674	(5,085)	75,589	80,665	(5,076)
126,015	56,948	69,067	455,041	0	455,041
50	50	0	50	50	0
80	80	0	80	80	0
0	0	0	0	0	0
2,549	2,932	(383)	3,687	3,541	146
165,777	68,941	96,836	542,642	52,282	490,360
0	0	0	0	0	0
0	0	0	0	0	0
4,947	5,712	(765)	4,284	4,343	(59)
21,567	15,229	6,338	15,613	10,972	4,641
178,510	156,960	21,550	156,769	155,995	774
25,011,665	25,672,091		31,124,095	30,845,371	
25,011,665	25,672,091		31,124,095	30,845,371	
0	0		0	0	

DUKE ENERGY KENTUCKY, INC.  
 COMPARISON OF ELECTRIC REVENUE BALANCES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2017  
 AND THE TWELVE MONTHS ENDED JUNE 30, 2016

KyPSC Case No. 2019-00271  
 STAFF-DR-01-002 Attachment  
 Page 5 of 7

June			July		
2018	2019	Variance	2018	2019	Variance
13,041,663	10,171,612	2,870,051	15,332,757	12,862,454	2,470,303
792,224	1,456,077	(663,853)	(632,639)	1,192,015	(1,824,654)
11,694,570	10,438,983	1,255,587	12,461,177	11,403,272	1,057,905
664,391	687,669	(23,278)	(476,404)	194,585	(670,989)
5,408,732	5,297,772	110,960	5,721,662	5,451,038	270,624
58,512	74,355	(15,843)	(258,197)	22,632	(280,829)
68,888	145,209	(76,321)	172,506	149,760	22,746
2,178,677	1,881,587	297,090	2,165,620	2,019,334	146,286
49,096	119,917	(70,821)	(115,052)	255	(115,307)
1,826,427	232,933	1,593,494	2,023,215	443,098	1,580,117
7,616	3,562	4,054	3,721	5,096	(1,375)
1,445,654	0	1,445,654	(396,079)	0	(396,079)
0	0	0	0	0	0
19,703	24,792	(5,089)	16,863	24,792	(7,929)
0	0	0	0	0	0
0	17,700	(17,700)	0	17,700	(17,700)
240	0	240	240	0	240
83,173	88,167	(4,994)	75,626	88,167	(12,541)
680,532	0	680,532	331,343	0	331,343
50	0	50	50	0	50
80	0	80	80	0	80
0	0	0	0	0	0
2,873	12,083	(9,210)	1,563	12,083	(10,520)
1,887,103	0	1,887,103	2,512,231	0	2,512,231
0	0	0	0	0	0
0	0	0	0	0	0
4,745	2,042	2,703	5,101	2,042	3,059
20,269	0	20,269	15,279	0	15,279
156,769	156,750	19	255,861	156,750	99,111
40,091,987	30,811,210		39,216,524	34,045,073	
40,091,987	30,811,210		39,216,524	34,045,073	
0	0		0	0	

DUKE ENERGY KENTUCKY, INC.  
 COMPARISON OF ELECTRIC REVENUE BALANCES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2017  
 AND THE TWELVE MONTHS ENDED JUNE 30, 2016

KyPSC Case No. 2019-00271  
 STAFF-DR-01-002 Attachment  
 Page 6 of 7

August			September		
2018	2019	Variance	2018	2019	Variance
12,716,657	12,977,446	(260,789)	13,028,154	12,071,136	957,018
398,920	(278,944)	677,864	(818,122)	(1,610,894)	792,772
10,818,720	11,072,614	(253,894)	11,211,512	11,022,144	189,368
459,977	296,868	163,109	64,752	(316,134)	380,886
5,095,383	5,245,383	(150,000)	5,170,969	5,458,542	(287,573)
179,492	274,053	(94,561)	25,455	(203,372)	228,827
114,770	147,534	(32,764)	139,798	148,234	(8,436)
1,952,114	1,928,955	23,159	2,112,117	2,035,841	76,276
91,544	98,687	(7,143)	(8,616)	(4,785)	(3,831)
528,619	127,774	400,845	650,558	364,214	286,344
3,927	4,596	(669)	5,067	2,127	2,940
364,825	0	364,825	465,316	0	465,316
0	0	0	0	0	0
18,739	24,792	(6,053)	17,525	24,792	(7,267)
0	0	0	0	0	0
0	17,700	(17,700)	0	17,700	(17,700)
9,108	0	9,108	242	0	242
77,370	88,167	(10,797)	77,055	88,167	(11,112)
224,626	0	224,626	109,533	0	109,533
50	0	50	50	0	50
80	0	80	80	0	80
(123)	0	(123)	0	0	0
7,988,994	12,083	7,976,911	(7,978,362)	12,083	(7,990,445)
1,395,821	0	1,395,821	501,873	0	501,873
0	0	0	0	0	0
31,794	0	31,794	0	0	0
5,329	2,042	3,287	5,127	2,042	3,085
19,328	0	19,328	18,383	0	18,383
257,637	156,750	100,887	268,198	156,750	111,448
42,753,701	32,196,500		25,066,664	29,268,587	
42,753,701	32,196,500		25,066,664	29,268,587	
0	0		0	0	

DUKE ENERGY KENTUCKY, INC.  
 COMPARISON OF ELECTRIC REVENUE BALANCES  
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2017  
 AND THE TWELVE MONTHS ENDED JUNE 30, 2016

KyPSC Case No. 2019-00271  
 STAFF-DR-01-002 Attachment  
 Page 7 of 7

October			November		
2018	2019	Variance	2018	2019	Variance
11,048,100	9,107,159	1,940,941	9,761,936	8,791,546	970,390
(1,082,120)	(745,888)	(336,232)	1,819,525	1,544,912	274,613
10,935,066	9,805,647	1,129,419	9,835,049	9,280,669	554,380
(119,795)	(164,831)	45,036	(21,324)	168,482	(189,806)
5,306,913	4,832,210	474,703	4,901,539	4,608,846	292,693
162,622	(74,381)	237,003	(49,065)	91,332	(140,397)
105,755	147,000	(41,245)	178,681	152,850	25,831
2,128,530	1,950,359	178,171	1,889,913	1,871,954	17,959
106,453	(517)	106,970	59	(35,531)	35,590
1,179,745	944,542	235,203	1,642,406	612,610	1,029,796
3,319	1,961	1,358	4,002	4,289	(287)
(799,714)	0	(799,714)	639,233	0	639,233
1,511,192	0	1,511,192	9,230	0	9,230
21,095	24,792	(3,697)	22,079	24,792	(2,713)
0	0	0	0	0	0
0	17,700	(17,700)	0	17,700	(17,700)
250	0	250	250	0	250
77,072	88,167	(11,095)	92,221	88,167	4,054
229,287	0	229,287	33,402	0	33,402
50	0	50	50	0	50
80	0	80	80	0	80
0	0	0	0	0	0
5,215	12,083	(6,868)	7,060	12,083	(5,023)
444,290	0	444,290	90,479	0	90,479
0	0	0	0	0	0
0	0	0	0	0	0
5,303	2,042	3,261	4,776	2,042	2,734
14,188	0	14,188	14,120	0	14,120
267,701	156,750	110,951	305,832	156,750	149,082
31,550,597	26,104,795		31,181,533	27,393,493	
31,550,597	26,104,795		31,181,533	27,393,493	
0	0		0	0	

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

**STAFF-DR-01-003**

**REQUEST:**

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

**RESPONSE:**

See STAFF-DR-01-003 Attachment which includes detailed revenue and expense for the actual months of December 2018 through July 2019 and the forecasted months of August through November 2019. The forecasted months will be updated as the actual information becomes available.

**PERSON RESPONSIBLE:** Sarah E. Lawler





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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
					Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
457105	Scheduling & Dispatch Revenues	REV	457	117,515	13,456	17,568	18,262	12,745	15,229	10,972	15,121	14,162	0	0	0	0
457204	PJM Reactive Rev	REV	457	1,860,822	136,304	157,006	412	313,607	156,960	155,995	156,789	156,789	156,750	156,750	156,750	156,750
500000	Suprvsn and Engrg - Steam Oper	PO	500	2,371,165	231,442	192,805	197,115	236,528	373,399	209,476	(74,405)	186,099	202,329	204,683	205,900	205,791
501110	Coal Consumed-Fossil Steam	Fuel	501	76,573,322	8,119,386	7,804,600	8,375,407	7,716,651	0	6,127,617	6,886,576	7,792,477	7,246,055	6,407,398	6,227,229	5,869,926
501150	Coal & Other Fuel Handling	PO	501	1,447,481	108,320	176,788	166,479	107,949	88,598	84,243	91,110	60,351	153,081	136,918	136,797	136,847
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0	0	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	3,191	567	0	0	0	0	0	0	0	656	656	656	656
501190	Sale of Fly Ash-Expenses	PO	501	57,192	(146,893)	198,560	10,804	34,693	(130,386)	201,162	(8,213)	(105,895)	840	840	840	840
501310	Oil Consumed-Fossil Steam	Fuel	501	1,020,889	145,062	88,988	194,311	82,736	0	247,645	172,636	89,511	0	0	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0	0	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	1,435,855	0	0	0	0	0	0	0	0	95,139	248,909	699,440	392,367
502020	Ammonia-Qualifying	PO	502	664,276	84,947	88,239	58,042	58,407	0	47,933	44,952	49,392	63,125	56,606	58,921	53,712
502040	COMST OF LIME	PO	502	11,810,151	1,288,593	969,270	1,225,217	1,109,724	164,142	873,026	1,259,557	1,360,883	972,469	872,063	907,730	827,477
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0	0	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	2,159,581	119,471	280,286	(218,352)	115,843	114,942	89,872	33,533	97,135	456,623	356,176	357,897	356,355
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	7,772	0	0	0	2,708	4,999	65	0	0	0	0	0	0
505000	Electric Expenses-Steam Oper	PO	505	219,650	15,981	(8,648)	3,263	521	1,434	4,918	1,493	1,892	62,548	45,484	45,355	45,409
506000	Misc Fossil Power Expenses	PO	506	2,258,441	1,112,960	42,327	111,197	134,292	157,520	127,094	(9,998)	110,437	111,536	115,537	140,193	105,346
507000	Steam Power Gen Op Rents	PO	507	567	26	0	13	72	158	0	247	51	0	0	0	0
509030	SO2 Emission Expense	EA	509	573	37	44	39	0	31	29	32	26	95	83	81	76
509212	Annual NOx Emission Expense	EA	509	854	148	208	114	0	74	86	121	103	0	0	0	0
510000	Suprvsn and Engrg-Steam Maint	PM	510	2,533,551	195,309	228,919	214,581	198,019	78,031	145,616	172,843	190,402	270,173	279,812	279,809	280,037
510100	Suprvsn & Engrg-Steam Maint R	PM	510	37,130	7,936	4,470	5,344	3,691	2,977	3,011	4,617	5,084	0	0	0	0
511000	Maint of Structures-Steam	PM	511	7,529,719	739,230	670,253	733,517	814,915	668,392	190,556	633,947	497,746	654,250	642,767	642,989	641,057
512100	Maint of Boiler Plant-Other	PM	512	10,485,634	492,827	784,591	527,809	797,381	1,814,373	2,489,804	706,275	743,001	590,868	498,852	498,829	561,223
513100	Maint of Electric Plant-Other	PM	513	10,600,721	241,977	(56,517)	(20,644)	(33,023)	298,646	472,839	99,903	110,167	95,980	144,413	150,980	95,980
514000	Maintenance - Misc Steam Plant	PM	514	3,168,934	794,260	446,508	292,528	353,639	1,433,864	(866,308)	254,484	272,143	52,645	41,001	41,584	52,377
514300	Maintenance - Misc Steam Plant	PM	514	253	29	46	31	29	29	42	27	20	0	0	0	0
546000	Suprvsn and Engineering-CT Oper	PO	546	381,683	30,877	31,119	33,986	33,717	33,110	33,392	34,966	33,302	29,456	29,307	29,263	29,278
547100	Natural Gas	Fuel	547	3,109,593	0	617,000	104,975	219,783	115,810	86,432	268,640	1,696,953	0	0	0	0
547150	Natural Gas Handling-CT	PO	547	1,216	934	1,799	1,759	1,789	1,763	1,815	1,809	1,788	940	940	940	940
547200	Oil	Fuel	547	2,724,671	0	0	43	341,053	1,349,782	1,033,793	0	0	0	0	0	0
548100	Generation Expenses-Other CT	PO	548	12,749	0	171	2,798	189	1,396	568	2,417	3,187	480	581	482	480
548200	Prime Movers - Generators- CT	PO	548	308,250	18,839	19,113	21,979	30,295	4,830	9,218	19,086	43,573	41,962	33,173	33,089	33,113
549000	Misc-Power Generation Expenses	PO	549	798,512	106,543	71,912	87,217	59,155	128,893	110,912	(233)	74,112	40,582	42,236	37,550	39,623
551000	Suprvsn and Engineering-CT Maint	PM	551	253,987	28,009	15,616	17,724	16,695	13,076	18,125	19,535	13,393	28,011	27,967	27,905	27,931
552000	Maintenance of Structures-CT	PM	552	472,749	162,830	88,943	30,870	47,631	9,119	4,301	6,175	9,907	25,978	43,569	23,551	19,775
552220	Solar: Maint of Structures	PM	552	6,229	0	0	0	0	0	2,272	3,957	0	0	0	0	0
553000	Maint-Genit and Elect Equip-CT	PM	553	1,903,306	38,547	44,121	161,231	51,200	74,540	(28,782)	44,204	13,899	7,607	373,230	966,868	156,643
554000	Misc Power Generation Plant-CT	PM	554	274,009	24,829	34,264	22,029	48,451	25,400	18,271	21,157	30,977	13,207	11,786	12,236	11,402
554220	Solar: Maint of Misc Gen Plt	PM	554	1,978	0	0	0	0	0	0	1,978	0	0	0	0	0
555028	Purch Pwr - Non-native - nel	PP	555	92,034	160,737	0	0	20,792	0	0	(89,495)	0	0	0	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0	0	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	29,009,142	4,050,169	2,269,980	1,767,680	1,893,308	8,417,269	1,790,479	1,148,614	2,715,779	1,759,771	1,619,350	496,717	1,280,026
556000	System Cnts & Load Dispatching	OPS	556	40,916	3	1	0	(417)	0	0	1	16	9,684	8,803	12,253	9,572
557000	Other Expenses-Oper	OPS	557	5,611,255	561,025	1,834,204	824,943	(1,761,997)	1,560,148	1,031,423	638,074	(1,434,590)	589,610	589,474	589,474	589,471
557450	Commissions/Brokerage Expense	OPS	557	61,066	157	7,482	4,105	4,227	4,766	5,194	4,039	4,144	6,738	6,738	6,738	6,738
557451	EA & Coal Broker Fees	OPS	557	430	0	142	288	0	0	0	0	0	0	0	0	0
557980	Retail Deferred Fuel Expenses	Fuel	557	2,327,304	83,497	1,039,725	(77,979)	7,850	(1,718,267)	481,043	2,377,157	(645,451)	(14,895)	639,764	(448)	155,306
560000	Supervsn and Engrg-Trans Oper	TO	560	43,781	200	734	219	270	289	342	307	548	10,213	10,213	10,213	10,213
561100	Load Dispatch-Reliability	TO	561	102,300	7,863	8,113	10,514	9,020	7,640	7,680	7,845	7,869	8,667	8,726	9,952	8,611
561200	Load Dispatch-Mntnr/Opr/TmSvs	TO	561	400,553	40,532	41,526	46,928	38,752	37,473	38,543	36,567	36,719	20,557	20,614	21,842	20,500
561300	Load Dispatch - TransSvs&Sch	TO	561	80,561	5,406	5,129	6,377	5,008	5,005	5,094	4,926	4,940	9,347	9,406	10,632	9,291
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	1,835,496	172,731	197,687	46,906	350,377	193,998	186,688	190,896	197,113	100,000	100,000	100,000	100,000
561800	ReliabilityPlanning&StdsDev	TO	561	1,247,789	150,167	149,967	156,568	156,284	156,142	156,142	158,919	163,600	0	0	0	0
562000	Station Expenses	TO	562	142,448	6,428	7,660	7,603	19,314	11,470	23,407	11,645	13,168	12,513	10,046	9,549	9,445
563000	Overhead Line Expenses-Trans	TO	563	77,805	2,060	478	491	716	2,657	10,269	9,048	9,247	19,354	18,921	2,293	2,271
565000	Transm of Elec By Others	TO	565	16,665,002	1,400,744	1,268,500	1,152,339	1,382,319	1,345,254	1,219,137	1,459,468	1,454,553	1,495,672	1,495,672	1,495,672	1,495,672
566000	Misc Trans Exp-Other	TO	566	265,426	(30,316)	12,496	10,436	44,627	46,281	9,905	10,775	45,089	21,810	20,875	52,557	20,911
566100	Misc Trans-Trans Lines Related	TO	566	2,084	0	29	0	173	0	2	0	0	470	470	470	470
569000	Maint of Structures-Trans	TM	569	18,712	94	423	362	0	232	702	1,190	745	4,785	3,493	3,357	3,329
569100	Maint of Computer Hardware	TM	569	0	0	0	0	0	0	0	0	394	0	0	0	0
569200	Maint of Computer Software	TM	569	176,704	18,102	18,413	18,685	18,287	16,548	12,638	17,001	16,906	10,036	10,036	10,036	10,036
570100	Maint Stat Equip-Other- Trans	TM	570	94,034	4,741	969	1,620	534	2,320	1,877	6,161	2,191	23,652	17,171	16,471	16,327
570200	Main-Cir BrksTranf Mtrs-Trans	TM	570	71,532	6,010	3,562	8,271	11,103	10,013	14,727	4,841	13,005	0	0	0	0
571000	Maint of Overhead Lines-Trans	TM	571	471,110	(18,945)	4,169	20,073	44,413	73,745	81,916	(15,255)	48,270	80,649	54,988	54,882	42,205

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
					Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
575700	Market Facilitation-Mntr&Comp	RMO	575	1,810,973	113,961	201,424	161,724	150,269	122,723	128,706	153,176	186,238	148,188	148,188	148,188	148,188
580000	Supervsn and Engrng-Dist Oper	DO	580	162,159	7,410	5,077	10,337	8,858	12,388	8,081	9,333	(14,661)	28,834	28,834	28,834	28,834
581004	Load Dispatch-Dist of Elec	DO	581	438,189	26,290	25,997	47,580	25,996	26,082	28,262	68,166	27,824	38,563	39,286	44,602	39,741
582100	Station Expenses-Other-Dist	DO	582	52,392	6,338	1,588	1,342	1,291	2,199	2,524	964	2,245	10,899	7,942	7,569	7,491
583100	Overhead Line Exps-Other-Dist	DO	583	129,633	6,128	276	0	920	9,854	(19,731)	110,146	2,080	9,973	8,753	821	813
583200	Transf Set Rem Reset Test-Dist	DO	583	68,822	3,995	4,359	4,423	7,452	6,049	4,311	4,071	3,750	8,349	7,313	7,375	7,375
584000	Underground Line Expenses-Dist	DO	584	518,106	3,983	32,717	3,112	21,791	21,362	9,886	78,085	19,922	76,003	69,122	68,892	113,231
586000	Meter Expenses-Dist	DO	586	324,757	38,179	29,370	28,913	52,475	37,615	41,696	50,570	46,939	0	0	0	0
587000	Cust Install Exp-Other Dist	DO	587	1,069,177	79,280	63,217	60,380	70,853	49,151	55,167	72,981	62,950	172,580	125,993	126,999	129,626
588100	Misc Distribution Exp-Other	DO	588	2,517,230	454,155	268,578	232,908	206,922	268,225	111,300	297,911	1,026	210,443	147,837	150,430	167,495
588300	Load Mang-Gen and Control-Dist	DO	588	16,577	0	0	0	0	0	0	0	0	0	16,577	0	0
589000	Rents-Dist Oper	DO	589	2,894	180	1,928	4,365	(5,555)	5,173	(295)	(4,645)	1,743	0	0	0	0
590000	Supervsn and Engrng-Dist Maint	DM	590	108,332	6,376	7,817	7,215	7,469	7,595	7,548	9,092	8,808	11,587	10,940	11,008	10,877
591000	Maintenance of Structures-Dist	DM	591	5,175	0	5	262	0	319	0	0	0	1,475	1,074	1,025	1,015
592100	Maint Station Equip-Other-Dist	DM	592	264,861	4,898	5,914	6,380	20,650	1,120	5,929	4,839	7,702	67,208	48,264	46,194	45,763
592200	Cir Brkrs Trnsf Mtrs Rely-Dist	DM	592	192,075	27,747	26,287	26,466	31,395	21,297	28,346	14,801	15,738	0	0	0	0
593000	Maint Overhd Lines-Other-Dist	DM	593	3,537,782	340,504	274,482	315,642	495,991	(9,300)	225,186	437,817	326,988	325,404	359,253	291,392	154,425
593100	Right-of-Way Maintenance-Dist	DM	593	5,058,496	379,168	366,996	405,615	610,135	781,394	499,764	378,275	270,076	413,977	413,886	270,268	268,942
594000	Maint-Underground Lines-Dist	DM	594	123,520	19,117	1,072	11,016	8,399	(2,464)	14,876	46,228	11,287	4,252	4,595	2,896	2,246
595100	Maint Line Transfrs-Other-Dist	DM	595	160,522	10,012	11,273	2,021	7,571	3,096	4,629	3,072	1,314	29,473	29,349	29,579	29,133
596000	Maint-StreetLighting/Signt-Dist	DM	596	341,352	21,239	22,642	11,746	27,738	46,500	5,108	56,424	17,246	28,813	31,229	34,963	37,704
597000	Maintenance of Meters-Dist	DM	597	378,040	21,747	22,126	23,141	32,798	32,197	28,019	24,769	28,626	48,134	38,631	38,916	38,916
901000	Supervision-Cust Accts	CO	901	72,493	16,863	11,884	8,847	7,748	6,723	6,908	(1,291)	4,143	2,667	2,667	2,667	2,667
902000	Meter Reading Expense	CO	902	515,452	22,336	34,831	26,956	47,789	37,508	40,208	69,911	48,240	59,630	42,681	42,681	42,681
903000	Cust Records & Collection Exp	CO	903	2,661,121	236,407	296,631	143,167	269,342	220,801	222,541	153,407	231,253	234,026	218,108	227,087	208,351
903100	Cust Contracts & Orders-Local	CO	903	346,090	19,863	13,415	106,049	3,474	(54,837)	16,014	18,872	14,189	55,366	51,776	53,305	48,584
903200	Cust Billing & Acct	CO	903	882,344	83,400	67,759	77,812	202,043	68,496	70,144	54,259	(19,890)	77,803	67,037	69,361	64,120
903300	Cust Collecting-Local	CO	903	317,468	30,106	16,373	25,626	16,902	21,521	23,536	21,135	18,569	38,855	35,129	36,998	32,718
903400	Cust Receiv & Collect Exp-Edp	CO	903	45,326	3,947	2,706	2,352	1,433	3,562	1,479	4,240	5,674	6,511	5,725	5,750	5,750
903891	IC Collection Agent Revenue	CO	903	(130,640)	(18,862)	(20,276)	(17,779)	(16,277)	(13,288)	(13,716)	(14,971)	(15,471)	0	0	0	0
904001	BAD DEBT EXPENSE	CO	904	(945)	1,465	(197)	(1,846)	(1,700)	54	2,340	1,865	(2,928)	0	0	0	0
904003	Cust Acctg-Loss On Sale-A/R	CO	904	643,173	0	0	0	0	0	0	0	0	184,238	137,832	154,253	166,850
905000	Misc Customer Accts Expenses	CO	905	299	39	59	25	5	64	36	41	30	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	120	0	10	0	0	11	42	40	17	0	0	0	0
909650	Misc Advertising Expenses	CSI	909	3,414	1,838	1,041	0	435	0	0	0	0	0	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	338,257	32,861	27,484	24,175	29,511	26,090	27,416	29,216	29,677	27,460	29,425	27,373	27,569
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	208,783	16,849	11,941	9,818	20,827	23,531	10,725	9,586	17,930	19,495	19,934	28,657	19,490
911000	Supervision	CSI	911	6	5	1	0	0	0	0	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	1,346,424	120,918	100,813	86,547	96,880	106,445	114,037	101,855	93,795	129,749	129,121	129,542	134,922
913001	Advertising Expense	SE	913	23,405	2,452	1,006	1,907	(4,318)	2,770	2,033	1,234	1,941	3,595	3,595	3,595	3,595
920000	A & G Salaries	AGO	920	7,032,146	1,679,084	488,052	511,827	349,691	518,673	503,059	754,453	512,883	472,389	303,007	464,545	464,503
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	12,529	2,219	194	14	321	2,129	4,836	1,149	1,667	0	0	0	0
920300	Project Development Labor	AGO	920	365	0	0	0	0	0	0	0	0	94	100	78	93
921100	Employee Expenses	AGO	921	219,799	(15,645)	18,127	33,735	22,958	5,637	23,735	27,255	(45)	25,007	27,556	25,590	25,889
921101	Employee Exp - NC	AGO	921	1	1	0	1	0	0	0	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	2	1	0	1	0	0	0	0	0	0	0	0	0
921200	Office Expenses	AGO	921	632,203	66,206	59,479	31,947	81,307	17,656	26,886	66,714	17,912	59,836	81,106	61,713	61,461
921300	Telephone And Telegraph Exp	AGO	921	119	51	50	1	1	7	1	7	1	0	0	0	0
921400	Computer Services Expenses	AGO	921	199,471	(12,643)	34,574	9,634	3,999	9,987	5,363	111,343	11,882	6,069	4,888	9,060	5,335
921540	Computer Rent (Go Only)	AGO	921	90,368	5,085	38,675	(17,472)	10,865	12,816	12,756	12,895	13,561	297	298	296	296
921600	Other	AGO	921	566	59	20	33	59	56	35	5	13	59	59	59	59
921880	Office Supplies & Expenses	AGO	921	1,481,736	156,713	150,135	110,764	124,927	118,727	110,926	118,155	113,711	119,122	119,565	119,459	119,532
922000	Admin Expense Transfer	AGO	922	8	1	1	1	1	1	1	1	1	0	0	0	0
923000	Outside Services Employed	AGO	923	1,166,252	230,479	29,904	109,275	84,695	87,825	123,435	99,747	91,910	65,326	103,151	72,875	67,630
923980	Outside Services Employee &	AGO	923	(59,953)	(17,765)	(3,706)	(11,187)	205	(8,726)	(6,426)	(5,500)	(7,140)	73	73	73	73
924000	Property Insurance	AGO	924	1,975	(405)	268	268	(445)	268	268	1,275	398	20	20	20	20
924050	Inter-Co Prop Ins Exp	AGO	924	224,167	19,792	18,101	18,101	18,101	18,101	18,101	18,101	18,101	18,101	18,101	18,101	18,101
924980	Property Insurance For Corp.	AGO	924	150,603	12,793	12,370	12,370	12,370	12,370	12,370	12,370	12,370	12,805	12,805	12,805	12,805
925000	Injuries & Damages	AGO	925	538,002	77,148	34,714	37,577	40,350	37,069	29,294	56,113	63,057	40,670	40,670	40,670	40,670
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0	0	0	0	0	0	0	0
925051	INTER-CO GEN LIAB EXP	AGO	925	233,868	21,125	19,249	19,249	19,249	19,249	19,249	19,249	19,249	19,500	19,500	19,500	19,500
925100	Accrued Inj and Damages	AGO	925	2,396	0	0	0	0	0	0	0	0	599	599	599	599
925200	Injuries And Damages-Other	AGO	925	7,203	601	646	685	522	499	421	497	532	700	700	700	700
925980	Injuries And Damages For Corp.	AGO	925	13,177	1,057	1,284	1,284	1,284	1,284	1,284	1,284	1,284	783	783	783	783
926000	EMPL PENSIONS AND BENEFITS	AGO	926	3,888,616	474,788	374,291	355,204	225,473	289,801	293,709	241,483	324,612	343,915	278,112	342,132	343,296
926430	Employees'Recreation Expense	AGO	926	580	8	1	2	0	1	3	0	1	141	141	141	141

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
					Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	
926600	Employee Benefits-Transferred	AGO	926	2,379,248	(123,881)	254,395	233,644	11,093	219,553	232,683	350,993	274,685	282,027	212,409	214,049	217,598	
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(1,007,782)	(68,081)	(63,226)	(118,964)	(91,095)	(91,095)	(91,095)	(91,095)	(64,335)	(82,199)	(82,199)	(82,199)	(82,199)	
928006	State Reg Comm Proceeding	AGO	928	810,436	66,775	66,775	66,775	66,775	66,775	66,775	66,775	67,799	68,803	68,803	68,803	68,803	
928053	Travel Expense	AGO	928	(55)	(76)	0	0	0	0	2	0	19	0	0	0	0	
929000	Duplicate Chrgs-Energy To Exp	AGO	929	(36,305)	(4,836)	(3,730)	(5,517)	(5,424)	(5,320)	(3,690)	(3,648)	(4,140)	0	0	0	0	
929500	Admin Exp Transf	AGO	929	(769,244)	(79,117)	(52,074)	(54,249)	(66,369)	(38,966)	(35,181)	(42,039)	(45,589)	(97,415)	(87,109)	(99,786)	(71,350)	
930150	Miscellaneous Advertising Exp	AGO	930	38,111	15,188	(3,225)	607	13,088	2,989	4,061	2,837	3,210	(259)	133	(259)	(259)	
930200	Misc General Expenses	AGO	930	797,564	41,340	54,696	78,368	67,757	62,936	66,890	65,163	62,372	76,695	73,433	74,227	73,687	
930210	Industry Association Dues	AGO	930	36,489	0	36,489	0	0	0	0	0	0	0	0	0	0	
930220	Exp of Servicing Securities	AGO	930	23,079	0	(108)	(51)	11,943	0	11,385	(49)	(41)	0	0	0	0	
930230	Dues To Various Organizations	AGO	930	29,975	78	2,784	285	8,200	2,220	168	157	6,386	2,108	825	5,472	1,292	
930240	Director'S Expenses	AGO	930	61,552	7,073	6,371	(1,113)	392	6,026	23,622	215	8,974	2,498	2,498	2,498	2,498	
930250	Buy/Sell Transf Employee Homes	AGO	930	5,730	1,253	(412)	439	376	628	2,039	(171)	1,006	143	143	143	143	
930700	Research & Development	AGO	930	3,072	389	1,249	143	309	407	28	39	255	0	0	253	0	
930940	General Expenses	AGO	930	1,157	223	86	134	119	101	31	292	171	0	0	0	0	
931001	Rents-A&G	AGO	931	89,381	8,621	7,724	8,783	8,216	9,513	5,469	7,277	9,039	5,936	5,937	5,938	5,938	
931003	Lease Amortization Expense	AGO	931	9,471	0	9,429	9,429	(9,387)	0	0	0	0	0	0	0	0	
931008	A&G Rents-IC	AGO	931	979,115	80,020	84,181	85,130	85,276	87,352	87,242	86,750	84,656	74,627	74,627	74,627	74,627	
935100	Maint General Plant-Elec	AGM	935	1,424	1,302	6	12	6	7	18	(6)	0	30	16	16	17	
935200	Cust Infor & Computer Control	AGM	935	2,030	2,023	1	9	0	0	(1)	0	(2)	0	0	0	0	

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
					Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
Revenues		REV		370,193,511	34,034,657	33,843,100	29,884,673	30,528,967	25,672,091	30,845,371	34,490,224	35,931,053	32,196,500	29,268,587	26,104,795	27,393,493
<b>Operating Expenses</b>																
Fuel Expense		Fuel		87,191,634	8,347,945	9,550,313	6,596,714	8,027,063	(1,261,404)	8,292,519	10,738,802	8,933,490	7,326,299	7,296,071	6,926,223	6,417,599
Purchased Power		PP		29,101,176	4,210,906	2,269,980	1,767,680	1,714,100	8,417,269	1,790,479	1,059,119	2,715,779	1,759,771	1,619,350	496,717	1,280,026
Other Power Supply		OPS		5,713,667	561,185	1,841,829	829,336	(1,758,187)	1,564,914	1,036,617	642,114	(1,430,430)	606,032	606,011	608,465	605,781
Emission Allowances		EA		1,427	185	252	153	0	105	115	153	129	95	83	81	76
<b>Operation</b>																
Production		PO		22,517,877	2,952,607	2,063,741	1,701,430	1,925,682	944,798	1,793,694	1,396,321	1,916,287	2,136,657	1,895,200	1,955,593	1,835,867
Customer Accounts		CO		6,095,250	484,317	503,899	457,370	605,913	370,369	451,122	386,658	352,630	691,246	590,772	620,100	600,854
Customer Service & Information		CSI		550,580	51,653	40,477	33,993	50,773	49,632	38,183	38,842	47,624	46,955	49,359	56,030	47,059
Sales Expense		SE		1,369,829	123,370	101,819	88,454	94,362	109,215	116,070	103,089	95,736	133,344	132,716	133,137	138,517
Transmission		TO		20,963,225	1,755,815	1,692,519	1,438,381	2,006,860	1,805,309	1,657,209	1,890,196	1,932,826	1,698,603	1,694,943	1,713,180	1,677,384
Regional Marketing		RMO		1,810,973	113,961	201,424	161,724	150,269	122,723	128,706	153,176	186,238	148,188	148,188	148,188	148,188
Distribution		DO		5,299,836	625,938	432,107	393,360	391,003	438,098	241,201	687,582	153,618	555,644	451,657	435,322	494,406
A&G		AGO		19,285,393	2,645,722	1,687,833	1,528,156	1,097,242	1,466,549	1,549,715	1,980,082	1,600,387	1,519,786	1,282,050	1,454,281	1,473,580
Other		OTH		3,108,076	529,279	734,744	718,546	681,414	530,583	347,070	(600,529)	166,969	0	0	0	0
<b>Maintenance</b>																
Production		PM		28,268,200	2,725,883	2,281,214	1,985,120	2,298,828	4,418,447	2,429,746	1,969,112	1,886,759	1,738,720	2,063,397	2,644,549	1,846,425
Transmission		TM		832,488	10,002	27,536	48,991	74,337	102,858	111,860	13,938	81,511	119,122	85,688	84,746	71,897
Regional Marketing		RMM		0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution		DM		10,168,155	830,808	738,614	809,504	1,242,146	881,754	819,405	975,317	687,781	930,323	937,241	726,241	589,021
A&G		AGM		3,454	3,325	7	21	6	7	17	(6)	(2)	30	16	16	17
Operation & Maintenance Expense				120,273,434	12,832,680	10,485,934	9,365,050	10,618,835	11,240,342	9,683,998	8,993,788	9,108,364	8,718,618	9,331,227	9,971,383	8,923,215
Total Operating Expense				242,281,338	25,952,901	24,148,308	18,558,933	18,601,811	19,961,226	20,803,728	21,433,976	19,327,332	19,410,815	18,852,742	18,002,869	17,226,697
Depreciation Expense		DEPR		46,653,497	4,280,005	3,756,673	3,760,414	3,294,788	4,198,629	3,407,850	4,032,439	3,880,248	3,921,559	3,922,930	4,096,334	4,101,630
Amortization of Deferred Expenses		AMORT		14,630,941	855,081	928,388	952,997	978,930	840,810	1,098,588	2,329,016	2,318,347	1,082,201	1,082,201	1,082,201	1,082,201
Taxes Other Than Income Taxes		OTHTX		12,557,142	1,189,942	687,234	1,075,774	1,057,983	1,080,807	1,074,097	1,041,722	1,063,131	1,096,493	1,065,091	1,062,465	1,062,423
Income Taxes		FIT		5,548,619	462,385	462,385	462,385	462,385	462,385	462,385	462,385	462,385	462,385	462,385	462,385	462,384
Operating Income				48,521,974	1,294,343	3,860,112	5,074,170	6,133,092	(871,766)	3,998,743	5,190,686	8,879,610	6,223,047	3,883,238	1,398,541	3,458,158
Operating Income - Before Income Taxes				54,070,593	1,756,728	4,322,497	5,536,555	6,595,477	(409,381)	4,461,128	5,853,071	9,341,995	6,685,432	4,345,623	1,860,926	3,920,542

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

**STAFF-DR-01-004**

**REQUEST:**

Provide the utility's cash account balances at the beginning of the most recent calendar year and at the end of each month through the date of this request.

**RESPONSE:**

Please see STAFF-DR-01-004 Attachment.

**PERSON RESPONSIBLE:** Danielle Weatherston

Duke Energy Kentucky, Inc.  
 Cash Account  
 Jan 2018 to July 2019

Account	January 1, 2018	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019
131088 Cash - Wells Fargo 1157	\$ 9,991.58	\$ 14,491.58	\$ 14,491.58	\$ 15,114.90	\$ 13,698.10	\$ 10,000.00	\$ 11,759.00	\$ 10,375.00	\$ 10,375.00	\$ 10,000.00	\$ 10,000.00	\$ 12,805.00	\$ 10,026.25	\$ 10,000.00	\$ 10,000.00	\$ 32,208.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 16,253.00
0131100 - Cash - Various Banks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0131124 - Cash PNC 8836	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(6.84)	-	-	-	-	-
0131147 - Cash PNC 4135	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0131155 - Cash PNC 0655	-	6,961,285.44	7,709,884.91	7,670,435.39	5,751,940.20	5,781,441.27	63,534.57	7,589,588.19	7,552,193.72	1,477,779.40	6,805,642.61	3,464,030.20	5,206,851.89	4,250,717.55	5,449,300.16	5,987,770.66	7,094,929.90	3,178,474.53	865,164.49	7,070,393.57
0131156 - Cash PNC 3728	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	269,561.06
0131157 - Cash PNC 3648	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,793.05
0131158 - Cash Fifth Third 0926	432,949.66	518,408.17	498,928.93	498,928.93	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0131159 - Cash JPM Chase 9831	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0131160 - Cash JPM Chase 7095	37,490.33	16,810.80	(59,288.82)	-	456,523.67	260,078.84	272,102.16	295,790.87	239,306.91	263,987.31	217,049.19	205,589.01	657,133.39	350,631.30	575,986.45	322,860.09	333,109.59	274,183.86	210,843.65	320,745.93
0131202 - Cash BOA 7084	1,206,714.28	755,827.11	1,173,383.89	25,000.00	460,014.48	1,224,243.83	922,326.13	1,012,247.66	575,906.31	1,312,212.00	306,142.16	1,394,265.92	1,898,698.97	1,368,162.31	1,336,617.44	1,106,839.07	1,149,274.13	608,146.56	377,626.86	1,015,697.88
0131210 - Cash Curr Asset HFS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash	\$ 1,687,145.85	\$ 8,266,823.10	\$ 9,337,400.49	\$ 8,209,479.22	\$ 6,682,176.45	\$ 7,275,763.94	\$ 1,269,721.86	\$ 8,908,001.72	\$ 8,377,781.94	\$ 3,063,978.71	\$ 7,338,833.96	\$ 5,076,690.13	\$ 7,772,710.50	\$ 5,979,511.16	\$ 7,371,897.21	\$ 7,449,677.82	\$ 8,587,313.62	\$ 4,070,804.95	\$ 1,463,635.00	\$ 8,702,444.49
0135000 - Working Funds - Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0135101 - Oth Dep - Petty Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash	\$ 1,687,145.85	\$ 8,266,823.10	\$ 9,337,400.49	\$ 8,209,479.22	\$ 6,682,176.45	\$ 7,275,763.94	\$ 1,269,721.86	\$ 8,908,001.72	\$ 8,377,781.94	\$ 3,063,978.71	\$ 7,338,833.96	\$ 5,076,690.13	\$ 7,772,710.50	\$ 5,979,511.16	\$ 7,371,897.21	\$ 7,449,677.82	\$ 8,587,313.62	\$ 4,070,804.95	\$ 1,463,635.00	\$ 8,702,444.49