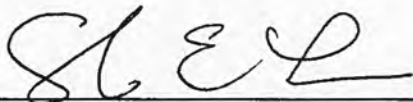



**VERIFICATION**

STATE OF OHIO                    )  
  )     SS:  
COUNTY OF HAMILTON        )

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

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

Subscribed and sworn to before me by Sarah E. Lawler on this 7<sup>th</sup> day of November, 2019.

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

My Commission Expires: July 8, 2022



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

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

**FIRST SUPPLEMENTAL 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 1<sup>st</sup> SUPP Attachment which includes detailed revenue and expense for the actual months of December 2018 through September 2019 and the forecasted months of October through November 2019. The forecasted months will be updated as the actual information becomes available.

**PERSON RESPONSIBLE:** Sarah E. Lawler

JUKE ENERGY KENTUCKY, INC.  
 CASE NO. 2019-00271  
 MONTHLY REVENUES AND EXPENSES BY ACCOUNT  
 BASE PERIOD

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	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
403002	Depr-Expense	DEPR	403	44,618,863	4,054,912	3,531,520	3,535,189	3,078,752	3,988,584	3,198,329	3,824,491	3,671,327	3,673,888	4,170,265	3,943,155	3,948,451
404200	Amort of Elec Plt - Software	DEPR	404	2,456,862	225,093	225,153	225,225	216,034	210,045	209,521	207,948	208,921	218,105	204,459	153,179	153,179
407115	Meter Amortization	AMORT	407	438,175	95,235	0	0	110,974	0	0	115,983	0	0	115,983	0	0
407305	Regulatory Debits	AMORT	407	5,611,787	487,474	487,474	487,474	487,474	487,474	487,474	422,000	474,807	475,353	475,353	419,715	419,715
407324	NC & MW Coal As Amort Exp	AMORT	407	10,680,054	272,372	440,914	465,523	380,482	353,336	611,094	1,791,033	1,843,540	1,625,718	1,571,070	662,486	662,486
407354	DSM Deferral - Electric	OTH	407	4,256,263	655,377	859,765	842,490	804,281	652,374	467,784	(477,062)	289,549	23,882	137,823	0	0
407407	Carrying Charges	OTH	407	(1,228,970)	(126,098)	(125,021)	(123,944)	(122,867)	(121,791)	(120,714)	(123,467)	(122,580)	(121,690)	(120,798)	0	0
408040	Taxes Property-Allocated	OTHX	408	87,105	3,415	7,548	7,548	7,548	7,548	7,548	7,548	7,548	7,548	7,548	7,879	7,879
408120	Franchise Tax - Non Electric	OTHX	408	11	0	0	11	0	0	0	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHX	408	10,330,508	792,369	481,693	908,083	908,083	908,083	908,117	908,083	908,083	908,083	908,083	895,874	895,874
408150	State Unemployment Tax	OTHX	408	5,083	45	4,236	8,499	(8,189)	1	86	77	141	177	10	0	0
408151	Federal Unemployment Tax	OTHX	408	4,226	676	4,343	(656)	(1,178)	931	1,086	1,057	(568)	(633)	(832)	0	0
408152	Employer FICA Tax	OTHX	408	870,661	80,614	90,965	66,982	117,659	80,931	80,244	77,460	73,950	114,692	87,164	0	0
408205	Highway Use Tax	OTHX	408	663	0	672	(664)	663	0	(8)	0	0	0	0	0	0
408470	Franchise Tax	OTHX	408	14,338	1,360	0	2,884	1,442	1,442	1,442	1,442	1,442	1,442	1,442	0	0
408700	Fed Social Security Tax-Elec	OTHX	408	5,600	16,500	0	0	(15,200)	0	0	13,700	0	0	(9,400)	0	0
408800	Federal Highway Use Tax-Elec	OTHX	408	562	0	0	4	3	0	0	0	551	4	0	0	0
408851	Sales & Use Tax Exp	OTHX	408	(1,572)	0	38	(1,893)	0	0	244	(21)	22	0	0	0	0
408960	Allocated Payroll Taxes	OTHX	408	1,162,445	294,963	97,739	84,980	47,093	81,868	75,338	32,376	71,962	45,945	12,799	158,712	158,670
409102	SIT Exp-Utility	FIT	409	(3,333,556)	(277,796)	(277,796)	(277,796)	(277,796)	(277,796)	(277,796)	(277,796)	(277,796)	(277,796)	(277,796)	(277,796)	(277,800)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	(14,485,159)	(1,207,097)	(1,207,097)	(1,207,097)	(1,207,097)	(1,207,097)	(1,207,097)	(1,207,097)	(1,207,097)	(1,207,097)	(1,207,097)	(1,207,097)	(1,207,092)
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0	0	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	18,235,238	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,605
410102	DSIT: Utility: Current Year	FIT	410	5,038,560	419,880	419,880	419,880	419,880	419,880	419,880	419,880	419,880	419,880	419,880	419,880	419,880
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411106	DFIT: Utility: Prior year	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	(1,337)	(111)	(111)	(111)	(111)	(111)	(111)	(111)	(111)	(111)	(111)	(111)	(116)
426891	IC Sale of AR Fees VIE	CO	426	812,823	68,753	80,714	86,161	75,154	79,765	81,632	81,483	70,253	67,467	64,285	28,023	29,133
440000	Residential	REV	440	137,529,770	12,609,557	14,245,202	13,898,083	11,471,832	9,398,011	8,627,659	11,487,026	13,524,273	12,261,118	12,108,304	9,107,159	8,791,546
440990	Residential Unbilled Rev	REV	440	582,268	298,567	(64,742)	(1,847,821)	(580,276)	(643,502)	1,602,033	515,438	532,541	(267,331)	238,337	(745,886)	1,544,912
442100	General Service	REV	442	125,768,389	10,390,781	10,980,544	10,692,622	9,578,093	9,641,799	9,926,842	11,841,214	11,973,020	10,837,929	10,819,429	9,805,647	9,280,669
442190	General Service Unbilled Rev	REV	442	52,513	(348,841)	(393,472)	(562,375)	196,793	(86,477)	997,660	(23,873)	84,470	300,730	(117,753)	(164,831)	168,482
442200	Industrial Service	REV	442	60,708,901	4,892,247	5,194,449	4,985,021	4,631,943	4,835,968	4,944,534	5,802,353	5,623,861	4,967,176	5,380,293	4,832,210	4,608,646
442290	Industrial Svc Unbilled Rev	REV	442	(226,613)	(92,428)	(253,110)	(279,620)	188,835	(45,338)	439,047	(154,799)	(10,455)	173,076	(208,772)	(74,381)	91,332
444000	Public St & Highway Lighting	REV	444	1,645,887	144,479	150,252	147,026	138,927	141,545	56,938	175,927	133,854	126,262	130,827	147,000	152,850
445000	Other Sales to Public Auth	REV	445	23,013,571	1,896,831	1,965,633	1,919,777	1,754,034	1,762,058	1,802,615	2,125,949	1,996,087	1,877,304	2,090,970	1,950,359	1,871,964
445090	OPA Unbilled	REV	445	(202,345)	(101,209)	(89,454)	(144,372)	63,847	(12,782)	221,475	(101,205)	13,740	60,830	(77,167)	(517)	(35,531)
447150	Sales For Resale - Outside	REV	447	15,946,005	3,995,930	849,952	198,510	2,227,591	(172,828)	757,416	1,668,798	1,331,416	789,905	2,742,163	944,542	612,610
448000	Interdepartmental Sales-Elec	REV	448	68,196	3,121	3,717	7,775	19,847	5,598	6,760	3,387	4,425	3,822	3,494	1,961	4,289
449100	Provisions For Rate Refunds	REV	449	904,625	(321,821)	111,711	306,914	365,977	429,883	963,925	457,183	(1,034,602)	(431,444)	56,899	0	0
449111	Tax Reform - Residential	REV	449	92,300	9,230	9,230	9,230	9,230	9,230	9,230	9,230	9,230	9,230	9,230	9,230	9,230
450100	Late Payment Fees	REV	450	0	0	0	0	0	0	0	0	0	0	0	0	0
451100	Misc Service Revenue	REV	451	228,759	4,895	19,503	21,393	17,159	20,450	21,492	26,352	20,459	20,081	7,391	24,792	24,792
454004	Rent - Joint Use	REV	454	700	0	0	0	0	700	0	0	0	0	0	0	0
454200	Pole & Line Attachments	REV	454	501,249	0	44,396	162,319	0	159,767	99,367	0	0	0	17,700	17,700	
454210	Foreign Pole Revenue	REV	454	250,671	0	0	0	0	0	250,671	0	0	0	0	0	0
454300	Tower Lease Revenues	REV	454	11,724	250	250	250	250	250	250	250	250	9,473	251	0	0

DUKE ENERGY KENTUCKY, INC.  
 CASE NO. 2019-00271  
 MONTHLY REVENUES AND EXPENSES BY ACCOUNT  
 3ASE PERIOD

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
					Dec-18	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18
454400	Other Electric Rents	REV	454	981,009	79,471	76,972	76,963	80,674	80,674	80,665	87,459	80,599	80,599	80,599	88,167	88,167
456025	RSG Rev - MISO Make Whole	REV	456	1,057,035	29,566	9,950	103,459	23,071	56,948	0	(528)	328,981	260,675	244,913	0	0
456040	Sales Use Tax Coll Fee	REV	456	500	50	50	50	50	50	50	50	50	50	50	0	0
456075	Data Processing Service	REV	456	800	80	80	80	80	80	80	80	80	80	80	0	0
456100	Profit or Loss on Sale of M&S	REV	456	191	0	0	0	0	0	0	0	0	191	0	0	0
456110	Transmission Charge PTP	REV	456	73,092	5,751	5,618	9,027	1,851	2,932	3,541	3,527	5,970	5,398	5,311	12,083	12,083
456111	Other Transmission Revenues	REV	456	3,413,496	381,360	798,494	154,996	7,296	68,941	52,282	40,534	1,137,736	297,814	476,043	0	0
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0	0	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	54,918	5,030	5,301	6,692	5,511	5,712	4,343	3,944	4,137	4,980	5,184	2,042	2,042
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0	0	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	152,985	13,456	17,568	18,262	12,745	15,229	10,972	15,121	14,162	20,298	15,172	0	0
457204	PJM Reactive Rev	REV	457	1,860,727	136,304	157,006	412	313,807	156,960	155,995	156,769	156,769	156,636	156,769	156,750	156,750
500000	Suprvsn and Engrg - Steam Oper	PO	500	2,326,908	231,442	192,805	197,118	236,528	373,399	209,476	(74,405)	186,089	171,934	190,821	205,900	205,791
501110	Coal Consumed-Fossil Steam	Fuel	501	77,675,852	8,119,386	7,804,600	6,375,407	7,716,651	0	6,127,617	6,866,576	7,792,477	7,221,948	7,534,035	6,227,229	5,869,926
501150	Coal & Other Fuel Handling	PO	501	1,428,553	108,320	176,788	166,479	107,949	88,598	84,243	91,110	60,351	135,989	135,102	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	1,879	567	0	0	0	0	0	0	0	0	0	656	656
501190	Sale of Fly Ash-Expenses	PO	501	117,762	(146,893)	198,560	10,804	34,693	(130,386)	201,162	(8,213)	(105,695)	27,364	34,886	840	840
501310	Oil Consumed-Fossil Steam	Fuel	501	1,285,542	145,062	88,988	194,311	82,736	0	247,645	172,636	89,511	120,482	144,171	0	0
501350	Oil Handling Expense	PO	501	6,545	0	0	0	0	0	0	0	0	1,656	4,889	0	0
501996	Fuel Expense	Fuel	501	1,091,807	0	0	0	0	0	0	0	0	0	0	699,440	392,367
502020	Ammonia-Qualifying	PO	502	635,605	84,947	88,239	58,042	58,407	0	47,933	44,952	49,392	54,292	36,768	58,921	53,712
502040	COST OF LIME	PO	502	12,433,129	1,268,593	969,270	1,225,217	1,109,724	164,142	873,026	1,259,557	1,360,863	1,328,257	1,139,273	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	1,733,049	119,471	280,286	(218,352)	115,643	114,942	89,872	33,533	97,135	151,674	234,593	357,897	356,355
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	8,815	0	0	0	2,708	4,999	65	0	0	0	1,043	0	0
505000	Electric Expenses-Steam Oper	PO	505	114,356	15,981	(8,648)	3,263	521	1,434	4,918	1,493	1,892	350	2,388	45,355	45,409
506000	Misc Fossil Power Expenses	PO	506	2,250,782	1,112,960	42,327	111,197	134,292	157,520	127,094	(9,998)	110,437	181,000	38,414	140,193	105,348
507000	Steam Power Gen Op Rents	PO	507	763	26	0	13	72	158	0	247	51	75	121	0	0
509030	SO2 Emission Expense	EA	509	468	37	44	39	0	31	29	32	26	37	36	81	76
509212	Annual NOx Emission Expense	EA	509	1,072	148	208	114	0	74	86	121	103	116	102	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	2,348,895	195,309	228,919	214,581	198,019	78,031	145,616	172,843	190,402	188,373	176,956	279,809	280,037
510100	Suprvsn & Engrng-Steam Maint R	PM	510	46,937	7,936	4,470	5,344	3,691	2,977	3,011	4,617	5,084	5,581	4,226	0	0
511000	Maint of Structures-Steam	PM	511	7,864,712	739,230	670,253	733,617	814,915	668,392	190,556	633,947	497,746	788,984	843,026	642,989	641,057
512100	Maint of Boiler Plant-Other	PM	512	11,007,443	492,827	784,591	527,809	797,381	1,814,373	2,469,804	706,275	743,001	800,004	811,526	498,629	561,223
513100	Maint of Electric Plant-Other	PM	513	1,581,241	241,977	(66,517)	(20,844)	(33,023)	298,646	472,839	99,903	110,187	214,635	6,278	150,980	95,980
514000	Maintenance - Misc Steam Plant	PM	514	3,629,801	794,260	446,508	292,528	353,839	1,433,864	(866,309)	254,494	272,143	258,374	296,139	41,584	52,377
514300	Maintenance - Misc Steam Plant	PM	514	307	29	46	31	29	29	42	27	20	19	35	0	0
546000	Suprvsn and Engineering-CT Oper	PO	546	398,537	30,877	31,119	33,896	33,717	33,110	33,392	34,966	33,302	35,770	39,847	29,263	29,278
547100	Natural Gas	Fuel	547	4,407,950	0	617,000	104,975	219,783	115,810	86,432	268,640	1,696,953	513,332	785,025	0	0
547150	Natural Gas Handling-CT	PO	547	19,259	934	1,799	1,759	1,789	1,763	1,815	1,809	1,788	2,021	1,902	940	940
547200	Oil	Fuel	547	3,524,763	0	0	0	43	341,053	1,349,782	1,033,793	0	14,584	785,508	0	0
548100	Generation Expenses-Other CT	PO	548	15,385	0	171	2,798	189	1,396	568	2,417	3,187	1,857	1,840	482	480
548200	Prime Movers - Generators- CT	PO	548	360,630	18,839	19,113	21,979	30,295	4,830	9,218	19,086	43,573	67,187	60,328	33,069	33,113
549000	Misc-Power Generation Expenses	PO	549	864,880	106,543	71,912	87,217	59,155	128,893	110,912	(233)	74,112	91,045	58,151	37,550	39,623
551000	Suprvsn and Engineering-CT Maint	PM	551	228,074	28,009	15,818	17,724	16,895	13,076	18,125	19,535	13,393	14,568	15,497	27,905	27,931
552000	Maintenance of Structures-CT	PM	552	424,661	162,930	88,943	30,870	47,631	9,119	4,301	6,175	9,907	14,866	6,591	23,551	19,775
552220	Solar: Maint of Structures	PM	552	10,632	0	0	0	0	0	2,272	3,957	0	3,322	1,081	0	0
553000	Maint-Gentry and Elect Equip-CT	PM	553	1,820,596	38,547	44,121	161,231	51,200	74,540	(28,782)	44,204	13,899	79,130	218,997	966,866	156,643
554000	Misc Power Generation Plant-CT	PM	554	304,589	24,829	34,264	22,029	48,451	25,400	18,271	21,157	30,977	31,783	23,790	12,236	11,402
554220	Solar: Maint of Misc Gen Pnt	PM	554	3,059	0	0	0	0	0	0	1,978	0	0	1,081	0	0
555028	Purch Pwr - Non-native - net	PP	555	178,780	160,737	0	0	20,792	0	0	(89,495)	0	0	86,746	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	31,347,122	4,050,169	2,269,980	1,767,680	1,693,308	8,417,269	1,790,479	1,148,614	2,715,779	2,179,411	3,537,690	496,717	1,280,026
556000	System Cnts & Load Dispatching	OPS	556	21,437	3	1	0	(417)	0	0	0	16	0	8	12,253	9,572
557000	Other Expenses-Oper	OPS	557	2,716,302	561,025	1,834,204	824,943	(1,761,997)	1,560,148	1,031,423	638,074	(1,434,590)	(997,746)	(718,127)	589,474	589,471
557450	Commissions/Brokerage Expense	OPS	557	55,741	157	7,482	4,105	4,227	4,766	5,194	4,039	4,144	4,101	4,050	6,738	6,738



DUKE ENERGY KENTUCKY, INC.  
 CASE NO. 2019-00271  
 MONTHLY REVENUES AND EXPENSES BY ACCOUNT  
 BASE PERIOD

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	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
912000	Demonstrating & Selling Exp	SE	912	1,263,697	120,918	100,813	86,547	98,680	106,445	114,037	101,855	93,795	86,408	89,735	129,542	134,922
913001	Advertising Expense	SE	913	18,851	2,452	1,006	1,907	(4,318)	2,770	2,033	1,234	1,941	1,493	1,143	3,595	3,595
920000	A & G Salaries	AGO	920	7,378,165	1,679,084	498,052	511,827	349,691	518,673	503,059	754,453	512,863	566,496	554,919	464,545	464,503
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	16,250	2,219	194	14	321	2,129	4,836	1,149	1,667	1,871	1,850	0	0
920300	Project Development Labor	AGO	920	171	0	0	0	0	0	0	0	0	0	0	78	93
921100	Employee Expenses	AGO	921	230,396	(15,645)	18,127	33,735	22,958	5,637	23,735	27,255	(45)	44,424	18,736	25,590	25,889
921101	Employee Exp - NC	AGO	921	42	1	0	0	0	0	0	0	0	0	41	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	567,530	66,206	59,479	31,947	81,307	17,656	26,866	66,714	17,912	20,521	55,748	61,713	61,461
921300	Telephone And Telegraph Exp	AGO	921	122	51	50	1	1	7	1	7	1	2	1	0	0
921400	Computer Services Expenses	AGO	921	216,642	(12,643)	34,574	9,634	3,999	9,987	5,363	111,343	11,862	2,363	25,765	9,060	5,335
921540	Computer Rent (Go Only)	AGO	921	115,833	5,085	38,675	(17,472)	10,865	12,816	12,756	12,895	13,561	13,799	12,261	296	296
921600	Other	AGO	921	441	59	20	33	99	56	35	5	13	2	1	59	59
921980	Office Supplies & Expenses	AGO	921	1,662,777	156,713	150,135	110,764	124,927	118,727	110,926	118,155	113,711	127,907	291,821	119,459	119,532
922000	Admin Expense Transfer	AGO	922	9	1	1	1	1	1	1	1	1	1	0	0	0
923000	Outside Services Employed	AGO	923	1,358,360	230,479	29,904	109,275	84,695	87,825	123,435	99,747	91,910	156,550	204,035	72,875	67,630
923980	Outside Services Employee &	AGO	923	(70,323)	(17,765)	(3,706)	(11,187)	205	(8,726)	(6,426)	(5,500)	(7,140)	(5,652)	(4,572)	73	73
924000	Property Insurance	AGO	924	1,778	(405)	268	268	(445)	268	268	1,275	398	268	(425)	20	20
924050	Inter-Co Prop Ins Exp	AGO	924	221,535	19,792	18,101	18,101	18,101	18,101	18,101	18,101	18,101	18,101	18,101	19,417	19,417
924980	Property Insurance For Corp.	AGO	924	149,733	12,793	12,370	12,370	12,370	12,370	12,370	12,370	12,370	12,370	12,370	12,805	12,805
925000	Injuries & Damages	AGO	925	544,811	77,148	34,714	37,577	40,350	37,069	29,294	56,113	63,057	31,158	56,991	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	233,366	21,125	19,249	19,249	19,249	19,249	19,249	19,249	19,249	19,249	19,249	19,500	19,500
925100	Accrued Inj and Damages	AGO	925	1,198	0	0	0	0	0	0	0	0	0	0	599	599
925200	Injuries And Damages-Other	AGO	925	6,807	601	646	685	522	499	421	497	532	508	496	700	700
925980	Injuries And Damages For Corp.	AGO	925	14,179	1,057	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	783	783
926000	EMPL PENSIONS AND BENEFITS	AGO	926	3,727,499	474,788	374,291	355,204	225,473	289,801	293,709	241,483	324,612	350,329	112,381	342,132	343,296
926430	Employees'Recreation Expense	AGO	926	299	8	1	2	0	1	3	0	1	0	1	141	141
926600	Employee Benefits-Transferred	AGO	926	2,093,088	(123,881)	254,395	233,644	11,093	219,553	232,683	350,993	274,685	125,166	83,110	214,049	217,598
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(972,054)	(68,081)	(63,226)	(118,964)	(91,095)	(91,095)	(91,095)	(91,095)	(64,335)	(64,335)	(64,335)	(82,199)	(82,199)
928006	State Reg Comm Proceeding	AGO	928	808,428	66,775	66,775	66,775	66,775	66,775	66,775	66,775	67,799	67,799	67,799	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-Enrgy To Exp	AGO	929	(45,191)	(4,836)	(3,730)	(5,517)	(5,424)	(5,320)	(3,690)	(3,648)	(4,140)	(4,590)	(4,296)	0	0
929500	Admin Exp Transf	AGO	929	(733,720)	(79,117)	(52,074)	(54,249)	(66,369)	(38,966)	(35,181)	(42,039)	(45,589)	(78,774)	(70,226)	(99,766)	(71,350)
930150	Miscellaneous Advertising Exp	AGO	930	46,822	15,188	(3,225)	607	13,088	2,989	4,061	2,837	3,210	4,994	3,591	(259)	(259)
930200	Misc General Expenses	AGO	930	774,556	41,340	54,696	78,368	87,757	62,936	66,890	65,163	62,372	78,915	48,205	74,227	73,687
930210	Industry Association Dues	AGO	930	36,489	0	38,489	0	0	0	0	0	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	25,122	0	(108)	(51)	11,943	0	11,385	(49)	(41)	43	2,000	0	0
930230	Dues To Various Organizations	AGO	930	27,042	78	2,784	285	8,200	2,220	168	157	6,386	0	0	5,472	1,292
930240	Director'S Expenses	AGO	930	56,607	7,073	6,371	(1,113)	392	6,026	23,622	215	8,974	36	15	2,498	2,498
930250	Buy/Sell Transf Employee Homes	AGO	930	6,121	1,253	(412)	439	376	628	2,039	(171)	1,006	1,009	(332)	143	143
930700	Research & Development	AGO	930	3,219	389	1,249	143	309	407	28	39	255	122	25	253	0
930940	General Expenses	AGO	930	1,411	223	86	134	119	101	31	292	171	194	60	0	0
931001	Rents-A&G	AGO	931	91,145	8,621	7,724	9,783	8,216	9,513	5,469	7,277	9,039	7,247	6,380	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	1,005,013	80,020	84,181	85,130	85,276	87,352	87,242	86,750	84,656	86,022	89,130	74,627	74,627
935100	Maint General Plant-Elec	AGM	935	6,627	1,302	6	12	6	7	18	(6)	0	5,241	8	16	17
935200	Cust Infor & Computer Control	AGM	935	2,034	2,023	1	9	0	0	(1)	0	(2)	(9)	13	0	0

DUKE ENERGY KENTUCKY, INC.  
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Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
					Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-18	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
Revenues		REV		374,471,323	34,034,657	33,843,100	29,884,673	30,528,967	25,672,091	30,845,371	34,490,224	35,931,053	31,564,882	34,178,017	26,104,795	27,393,493
<u>Operating Expenses</u>																
Fuel Expense	Fuel			88,839,049	8,347,945	9,550,313	6,596,714	8,027,063	(1,261,404)	8,292,519	10,738,802	8,933,490	7,457,363	8,812,422	6,925,223	6,417,599
Purchased Power	PP			31,525,902	4,210,906	2,269,980	1,767,680	1,714,100	8,417,269	1,790,479	1,059,119	2,715,779	2,179,411	3,624,436	496,717	1,280,026
Other Power Supply	OPS			2,794,660	561,185	1,841,829	829,336	(1,758,187)	1,564,914	1,036,617	642,114	(1,430,430)	(993,645)	(713,319)	608,465	605,781
Emission Allowances	EA			1,540	185	252	153	0	105	115	153	129	153	138	81	76
<u>Operation</u>																
Production	PO			22,716,837	2,952,607	2,063,741	1,701,430	1,925,682	944,798	1,783,694	1,396,321	1,916,287	2,250,451	1,980,366	1,955,593	1,835,867
Customer Accounts	CO			5,647,277	464,317	503,899	457,370	605,913	370,369	451,122	386,658	352,630	462,289	371,756	620,100	600,854
Customer Service & Information	CSI			531,186	51,653	40,477	33,993	50,773	49,632	38,183	38,842	47,624	35,504	41,416	56,030	47,059
Sales Expense	SE			1,282,548	123,370	101,819	88,454	94,362	109,215	116,070	103,089	95,736	87,901	90,878	133,137	138,517
Transmission	TO			21,370,228	1,755,815	1,692,519	1,438,381	2,006,860	1,805,309	1,657,209	1,890,196	1,932,826	1,849,201	1,951,348	1,713,180	1,677,384
Regional Marketing	RMO			1,886,547	113,961	201,424	161,724	150,269	122,723	128,706	153,176	186,238	197,480	174,470	148,188	148,188
Distribution	DO			5,206,630	625,938	432,107	393,360	391,003	438,098	241,201	687,582	153,818	608,859	305,136	435,322	494,406
A&G	AGO			19,611,136	2,645,722	1,687,833	1,528,156	1,097,242	1,466,549	1,549,715	1,980,092	1,600,387	1,585,399	1,542,180	1,454,281	1,473,580
Other	OTH			3,027,293	529,279	734,744	718,546	681,414	530,583	347,070	(600,529)	166,969	(97,808)	17,025	0	0
<u>Maintenance</u>																
Production	PM			29,270,947	2,725,883	2,261,214	1,985,120	2,298,828	4,418,447	2,429,746	1,969,112	1,886,759	2,399,641	2,405,223	2,644,549	1,846,425
Transmission	TM			731,659	10,002	27,536	48,991	74,337	102,858	111,860	13,938	81,511	79,168	24,815	84,746	71,897
Regional Marketing	RMM			0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	DM			10,043,890	830,808	738,614	809,504	1,242,146	881,754	819,405	975,317	687,781	966,285	777,014	726,241	589,021
A&G	AGM			8,661	3,325	7	21	6	7	17	(6)	(2)	5,232	21	16	17
Operation & Maintenance Expense				121,334,839	12,832,680	10,485,934	9,365,050	10,618,835	11,240,342	9,683,998	8,993,788	9,108,364	10,429,602	9,681,648	9,971,383	8,923,215
Total Operating Expense				244,495,990	25,952,901	24,148,308	18,558,933	18,601,811	18,961,226	20,803,728	21,433,976	19,327,332	19,072,884	21,405,325	18,002,869	17,226,697
Depreciation Expense	DEPR			47,075,725	4,280,005	3,756,673	3,760,414	3,294,786	4,198,629	3,407,850	4,032,439	3,880,248	3,891,993	4,374,724	4,096,334	4,101,630
Amortization of Deferred Expenses	AMORT			16,730,016	855,081	928,388	952,997	978,930	840,810	1,098,568	2,329,016	2,318,347	2,101,071	2,162,406	1,082,201	1,082,201
Taxes Other Than Income Taxes	OTHTX			12,479,630	1,189,942	887,234	1,075,774	1,057,963	1,080,807	1,074,097	1,041,722	1,063,131	1,077,258	1,006,814	1,062,465	1,062,423
Income Taxes	FIT			5,453,746	454,479	454,479	454,479	454,479	454,479	454,479	454,479	454,479	454,479	454,479	454,479	454,477
Operating Income				48,236,216	1,302,249	3,868,018	5,082,076	6,140,998	(863,860)	4,006,649	5,198,592	8,887,516	4,967,197	4,774,269	1,406,447	3,466,065
Operating Income - Before Income Taxes				53,689,982	1,756,728	4,322,497	5,536,555	6,595,477	(409,381)	4,461,128	5,653,071	9,341,995	5,421,676	5,228,748	1,860,926	3,920,542



**FIRST SUPPLEMENTAL STAFF-DR-01-014**

**REQUEST:**

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

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

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

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

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

how the estimate was determined, along with all supporting workpapers and calculations.

- d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in parts (a) and (b) above, and a cumulative total of cost incurred to date for each category. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of public hearing.

**RESPONSE:**

- a. Please see STAFF-DR-01-014 1<sup>st</sup> SUPP Attachment 1 (Section A: Expenses incurred to date) for a detailed schedule of actual expenses incurred to date in the categories prescribed in the data request.
- b. Objection to the extent this request includes information that is protected under the doctrine of attorney client privilege. Without waiving said objection, please see STAFF-DR-01-014 1<sup>st</sup> SUPP Attachment 1 (Section A: Expenses incurred to date) for the requested details of actual rate case expenses incurred to date and STAFF-DR-01-014 1<sup>st</sup> SUPP Attachment 2 - Invoices contains supporting invoice documentation for non-privileged expenses incurred to date. There have been no new supporting contracts and letters of arrangement since the original data request response. All actual costs incurred to date have occurred during the base period.
- c. STAFF-DR-01-014 1<sup>st</sup> SUPP Attachment 1 also includes estimated remaining costs to be incurred (Section B: Itemized estimates of total costs to be incurred) with a total estimated cost to be incurred for this case. Estimates for the depreciation study, demolition study and rate of return were based on information received from the

expert witnesses. The other expenses were estimated by reviewing the actual expenses incurred in the Company's most recent two rate cases filed with this Commission and applying professional judgement and knowledge of the issues involved in this case. A comparison of the current case estimate with the actual and estimated expenses of the prior two cases is included in the filing on Schedule F-6.

- d. Monthly updates of actual costs incurred in conjunction with this rate case will be included along with the monthly financial statements filed with the Commission through the month of the public hearing.

**PERSON RESPONSIBLE:** Sarah E. Lawler

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants											
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Demolition Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total		
<b>A) EXPENSES INCURRED TO DATE</b>																	
<b>Total Actual Costs to Date through July 2019</b>						0.00	0.00	4,195.54	12,951.81	31,000.00	0.00	0.00	0.00	0.00	0.00	48,147.35	
<b>August 2019</b>																	
APACR41775	27-Jun-19	14-Aug-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	2.00	\$275.00				550.00							550.00	
APACR41775	27-Jun-19	14-Aug-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	3.00	\$165.00				495.00							495.00	
APACR41774	6-Aug-19	5-Sep-19	Goss Samford   Professional Legal Services	5.20	\$245.00			1,210.24								1,210.24	
APACR41774	6-Aug-19	5-Sep-19	Goss Samford   Professional Legal Services	10.30	\$175.00			1,712.43								1,712.43	
APACR41775	23-Jul-19	14-Aug-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	17.00	\$275.00				4,675.00							4,675.00	
APACR41775	23-Jul-19	14-Aug-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	27.00	\$175.00				4,725.00							4,725.00	
APACR41775	23-Jul-19	14-Aug-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	1.00	\$165.00				165.00							165.00	
APACR41775	23-Jul-19	14-Aug-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	0.50	\$115.00				57.50							57.50	
<b>Total August 2019</b>						0.00	0.00	2,922.67	10,667.50	0.00	0.00	0.00	0.00	0.00	0.00	13,590.17	
<b>Total Actual Costs to Date</b>						0.00	0.00	7,118.21	23,619.31	31,000.00	0.00	0.00	0.00	0.00	0.00	61,737.52	
<b>September 2019</b>																	
APACR53092	13-Jun-19	12-Sep-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	7.00	\$275.00				1,925.00							1,925.00	
APACR53092	13-Jun-19	12-Sep-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	9.50	\$175.00				1,662.50							1,662.50	
APACR53092	13-Jun-19	12-Sep-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	8.00	\$165.00				1,320.00							1,320.00	
APACR53092	13-Jun-19	12-Sep-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	0.50	\$115.00				57.50							57.50	
APACR53460	11-Sep-19	12-Sep-19	Goss Samford   Professional Legal Services	24.20	\$245.00			5,832.54								5,832.54	
APACR53460	11-Sep-19	12-Sep-19	Goss Samford   Professional Legal Services	40.70	\$175.00			6,766.38								6,766.38	
APACR53460	11-Sep-19	12-Sep-19	Goss Samford   Professional Legal Services	N/A	N/A			126.56								126.56	
APACR56543	29-Aug-19	4-Oct-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	12.00	275.00				3,300.00							3,300.00	
APACR56543	29-Aug-19	4-Oct-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	18.50	175.00				3,237.50							3,237.50	
APACR56543	29-Aug-19	4-Oct-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	7.00	115.00				805.00							805.00	
APACR56543	16-Sep-19	4-Oct-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	2.00	275.00				550.00							550.00	
APACR56543	16-Sep-19	4-Oct-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	2.50	115.00				287.50							287.50	
APACR56543	16-Sep-19	4-Oct-19	Gannett Fleming Valuation and Rate Consultants, LLC   Consulting Work	N/A	N/A				80.72							80.72	
<b>Total September 2019</b>						0.00	0.00	12,525.48	13,225.72	0.00	0.00	0.00	0.00	0.00	0.00	25,751.20	
<b>Total Actual Costs to Date</b>						0.00	0.00	19,643.69	36,845.03	31,000.00	0.00	0.00	0.00	0.00	0.00	87,488.72	
<b>B) ITEMIZED ESTIMATE OF TOTAL COSTS TO BE INCURRED</b>																	
			Professional Legal Services	1,223.96	210.00			257,031.31								257,031.31	
			Depreciation Study   Consulting Work	136.21	170.00			23,154.97								23,154.97	
			Non Hour Based Costs	N/A	N/A				39,000.00	0.00	210,000.00	50,000.00	10,000.00			309,000.00	
<b>Total Estimate Costs to be incurred</b>						0.00	0.00	257,031.31	23,154.97	39,000.00	0.00	210,000.00	50,000.00	10,000.00		589,186.28	
<b>TOTAL PROJECTED EXPENSES ASSOCIATED WITH THE RATE CASE</b>						0.00	0.00	276,675.00	60,000.00	70,000.00	0.00	210,000.00	50,000.00	10,000.00		676,675.00	



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# INVOICE

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

Duke Energy Kentucky  
Attn: [REDACTED] Mgr., Asset Acctg  
Mailcode DEC 42A  
550 South Tryon  
Charlotte, NC 28202

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

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

**Project:** 065108  
**Invoice No:** 065108\*4441  
**Invoice Date:** June 27, 2019

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

**Invoice Period:** April 27, 2019 through May 24, 2019

**Project Manager :** John J. Spanos [REDACTED]@gfnet.com 717 [REDACTED]  
Depreciation Study - Electric

**Summary of Current Charges**

Phase 000	- DEPRECIATION STUDY - ELECTRIC	\$ 1,045.00
	Total Charges	\$ 1,045.00
	<b>Total Due This Invoice .....</b>	<b>\$1,045.00</b>



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Project: 065108  
Invoice No: 065108\*4441  
Invoice Date: June 27, 2019

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

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Phase 000 -- Depreciation Study - Electric

<b>Labor Costs</b>			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	3.00	\$ 165.00	\$ 495.00
John J. Spanos	2.00	275.00	550.00
			<hr/>
	<b>Total Labor Costs</b>		<b>\$ 1,045.00</b>
	<b>Total Phase -- 000</b>		<b>\$ 1,045.00</b>



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## Gannett Fleming Valuation and Rate Consultants, LLC

Duke Energy Kentucky LLC  
Attn: [REDACTED] Manager, Asset Accounting  
550 South Tryon, DEC 42A  
Charlotte, NC 28202

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

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

Project: 065108  
Invoice No: 065108\*4513  
Invoice Date: July 23, 2019

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

Invoice Period: May 25, 2019 through June 28, 2019

Project Manager : John J. Spanos [REDACTED]@gfnet.com 717 [REDACTED]  
Depreciation Study - Electric

### Summary of Current Charges

Phase 000	- DEPRECIATION STUDY - ELECTRIC	\$ 9,622.50
	Total Charges	\$ 9,622.50
	<b>Total Due This Invoice .....</b>	<b>\$9,622.50</b>



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Project: 065108  
Invoice No: 065108\*4513  
Invoice Date: July 23, 2019

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

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Phase 000 -- Depreciation Study - Electric

<b>Labor Costs</b>			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	27.00	\$ 175.00	\$ 4,725.00
Associate Analyst	1.00	165.00	165.00
John J. Spanos	17.00	275.00	4,675.00
Support Staff	0.50	115.00	57.50
			<hr/>
	<b>Total Labor Costs</b>		<b>\$ 9,622.50</b>
	<b>Total Phase -- 000</b>		<b>\$ 9,622.50</b>





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## Gannett Fleming Valuation and Rate Consultants, LLC

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

**Project:** 065108  
**Invoice No:** 065108\*4394  
**Invoice Date:** June 13, 2019

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

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

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

**Invoice Period: March 30, 2019 through April 26, 2019**

**Project Manager :** John J. Spanos [REDACTED]@gfnet.com 717 [REDACTED]  
Depreciation Study - Electric

### Summary of Current Charges

Phase 000	- DEPRECIATION STUDY - ELECTRIC	\$ 4,965.00
	Total Charges	<u>\$ 4,965.00</u>
	<b>Total Due This Invoice .....</b>	<b>\$4,965.00</b>



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Project: 065108  
Invoice No: 065108\*4394  
Invoice Date: June 13, 2019

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

Phase 000 – Depreciation Study - Electric

**Labor Costs**

**Labor Classification**

**Hours**

**Rate**

**Amount**

Analyst	9.50	\$ 175.00	\$ 1,662.50
Associate Analyst	8.00	165.00	1,320.00
John J. Spanos	7.00	275.00	1,925.00
Support Staff	0.50	115.00	57.50

**Total Labor Costs** **\$ 4,965.00**

**Total Phase – 000** **\$ 4,965.00**



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# INVOICE

## Gannett Fleming Valuation and Rate Consultants, LLC

Duke Energy Kentucky LLC  
Attn: [REDACTED] Manager, Asset Accounting  
550 South Tryon, DEC 42A  
Charlotte, NC 28202

**Project:** 065108  
**Invoice No:** 065108\*4603  
**Invoice Date:** August 29, 2019

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

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

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

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717 [REDACTED] to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of you not confirming authenticity of requested changes to payment instructions [REDACTED] "poster hacks" to your system.

**Invoice Period: June 29, 2019 through August 2, 2019**

**Project Manager :** John J. Spanos [REDACTED]@gfnet.com 717 [REDACTED]

Depreciation Study - Electric

### Summary of Current Charges

Phase 000	- DEPRECIATION STUDY - ELECTRIC	\$ 7,342.50
	Total Charges	\$ 7,342.50
	<b>Total Due This Invoice .....</b>	<b>\$7,342.50</b>



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**Project:** 065108  
**Invoice No:** 065108\*4603  
**Invoice Date:** August 29, 2019

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

Phase 000 -- Depreciation Study - Electric

**Labor Costs**

**Labor Classification**

**Hours**

**Rate**

**Amount**

Analyst	18.50	\$ 175.00	\$ 3,237.50
John J. Spanos	12.00	275.00	3,300.00
Support Staff	7.00	115.00	805.00

**Total Labor Costs** **\$ 7,342.50**

**Total Phase -- 000** **\$ 7,342.50**



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# INVOICE

## Gannett Fleming Valuation and Rate Consultants, LLC

Duke Energy Kentucky LLC  
Attn: [REDACTED] Manager, Asset Accounting  
550 South Tryon, DEC 42A  
Charlotte, NC 28202

**Project:** 065108  
**Invoice No:** 065108\*4674  
**Invoice Date:** September 16, 2019

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

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

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

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717 [REDACTED] to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "spoofing" or "phishing" to your system.

**Invoice Period: August 3, 2019 through August 30, 2019**

**Project Manager :** John J. Spanos [REDACTED]@gfnet.com 717 [REDACTED]

Depreciation Study - Electric

### Summary of Current Charges

Phase 000	- DEPRECIATION STUDY - ELECTRIC	\$ 918.22
	Total Charges	<u>\$ 918.22</u>
	<b>Total Due This Invoice .....</b>	<b>\$918.22</b>



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Project: 065108  
Invoice No: 065108\*4674  
Invoice Date: September 16, 2019

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

Phase 000 -- Depreciation Study - Electric

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
John J. Spanos	2.00	\$ 275.00	\$ 550.00
Support Staff	2.50	115.00	287.50

**Total Labor Costs \$ 837.50**

**Expenses**

Copying, Reproduction & Fax Service			80.72
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**Total Expenses \$ 80.72**

**Total Phase -- 000 \$ 918.22**