

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

**IN THE MATTER OF THE ADJUSTMENT
OF THE ELECTRIC RATES OF DUKE ENERGY KENTUCKY, INC.**

CASE NO. 2019-00271

FILING REQUIREMENTS

VOLUME 10

Duke Energy Kentucky, Inc.
Case No. 2019-00271
Forecasted Test Period Filing Requirements
Table of Contents

Vol. #	Tab #	Filing Requirement	Description	Sponsoring Witness
1	1	KRS 278.180	30 days' notice of rates to PSC.	Amy B. Spiller
1	2	807 KAR 5:001 Section 7(1)	The original and 10 copies of application plus copy for anyone named as interested party.	Amy B. Spiller
1	3	807 KAR 5:001 Section 12(2)	<p>(a) Amount and kinds of stock authorized.</p> <p>(b) Amount and kinds of stock issued and outstanding.</p> <p>(c) Terms of preference of preferred stock whether cumulative or participating, or on dividends or assets or otherwise.</p> <p>(d) Brief description of each mortgage on property of applicant, giving date of execution, name of mortgagor, name of mortgagee, or trustee, amount of indebtedness authorized to be secured thereby, and the amount of indebtedness actually secured, together with any sinking fund provisions.</p> <p>(e) Amount of bonds authorized, and amount issued, giving the name of the public utility which issued the same, describing each class separately, and giving date of issue, face value, rate of interest, date of maturity and how secured, together with amount of interest paid thereon during the last fiscal year.</p> <p>(f) Each note outstanding, giving date of issue, amount, date of maturity, rate of interest, in whose favor, together with amount of interest paid thereon during the last fiscal year.</p> <p>(g) Other indebtedness, giving same by classes and describing security, if any, with a brief statement of the devolution or assumption of any portion of such indebtedness upon or by person or corporation if the original liability has been transferred, together with amount of interest paid thereon during the last fiscal year.</p> <p>(h) Rate and amount of dividends paid during the five (5) previous fiscal years, and the amount of capital stock on which dividends were paid each year.</p> <p>(i) Detailed income statement and balance sheet.</p>	Christopher M. Jacobi Danielle L. Weatherston
1	4	807 KAR 5:001 Section 14(1)	Full name, mailing address, and electronic mail address of applicant and reference to the particular provision of law requiring PSC approval.	Amy B. Spiller
1	5	807 KAR 5:001 Section 14(2)	If a corporation, the applicant shall identify in the application the state in which it is incorporated and the date of its incorporation, attest that it is currently in good standing in the state in which it is incorporated, and, if it is not a Kentucky corporation, state if it is authorized to transact business in Kentucky.	Amy B. Spiller

1	6	807 KAR 5:001 Section 14(3)	If a limited liability company, the applicant shall identify in the application the state in which it is organized and the date on which it was organized, attest that it is in good standing in the state in which it is organized, and, if it is not a Kentucky limited liability company, state if it is authorized to transact business in Kentucky.	Amy B. Spiller
1	7	807 KAR 5:001 Section 14(4)	If the applicant is a limited partnership, a certified copy of its limited partnership agreement and all amendments, if any, shall be annexed to the application, or a written statement attesting that its partnership agreement and all amendments have been filed with the commission in a prior proceeding and referencing the case number of the prior proceeding.	Amy B. Spiller
1	8	807 KAR 5:001 Section 16 (1)(b)(1)	Reason adjustment is required.	Amy B. Spiller William Don Wathen, Jr.
1	9	807 KAR 5:001 Section 16 (1)(b)(2)	Certified copy of certificate of assumed name required by KRS 365.015 or statement that certificate not necessary.	Amy B. Spiller
1	10	807 KAR 5:001 Section 16 (1)(b)(3)	New or revised tariff sheets, if applicable in a format that complies with 807 KAR 5:011 with an effective date not less than thirty (30) days from the date the application is filed	Jeff L. Kern
1	11	807 KAR 5:001 Section 16 (1)(b)(4)	Proposed tariff changes shown by present and proposed tariffs in comparative form or by indicating additions in italics or by underscoring and striking over deletions in current tariff.	Jeff L. Kern
1	12	807 KAR 5:001 Section 16 (1)(b)(5)	A statement that notice has been given in compliance with Section 17 of this administrative regulation with a copy of the notice.	Amy B. Spiller
1	13	807 KAR 5:001 Section 16(2)	If gross annual revenues exceed \$5,000,000, written notice of intent filed at least 30 days, but not more than 60 days prior to application. Notice shall state whether application will be supported by historical or fully forecasted test period.	Amy B. Spiller
1	14	807 KAR 5:001 Section 16(3)	Notice given pursuant to Section 17 of this administrative regulation shall satisfy the requirements of 807 KAR 5:051, Section 2.	Amy B. Spiller
1	15	807 KAR 5:001 Section 16(6)(a)	The financial data for the forecasted period shall be presented in the form of pro forma adjustments to the base period.	Christopher M. Jacobi
1	16	807 KAR 5:001 Section 16(6)(b)	Forecasted adjustments shall be limited to the twelve (12) months immediately following the suspension period.	Sarah E. Lawler Melissa B. Abernathy Christopher M. Jacobi
1	17	807 KAR 5:001 Section 16(6)(c)	Capitalization and net investment rate base shall be based on a thirteen (13) month average for the forecasted period.	Sarah E. Lawler
1	18	807 KAR 5:001 Section 16(6)(d)	After an application based on a forecasted test period is filed, there shall be no revisions to the forecast, except for the correction of mathematical errors, unless the revisions reflect statutory or regulatory enactments that could not, with reasonable diligence, have been included in the forecast on the date it was filed. There shall be no revisions filed within thirty (30) days of a scheduled hearing on the rate application.	Christopher M. Jacobi

1	19	807 KAR 5:001 Section 16(6)(e)	The commission may require the utility to prepare an alternative forecast based on a reasonable number of changes in the variables, assumptions, and other factors used as the basis for the utility's forecast.	Christopher M. Jacobi
1	20	807 KAR 5:001 Section 16(6)(f)	The utility shall provide a reconciliation of the rate base and capital used to determine its revenue requirements.	Sarah E. Lawler
1	21	807 KAR 5:001 Section 16(7)(a)	Prepared testimony of each witness supporting its application including testimony from chief officer in charge of Kentucky operations on the existing programs to achieve improvements in efficiency and productivity, including an explanation of the purpose of the program.	All Witnesses
1	22	807 KAR 5:001 Section 16(7)(b)	Most recent capital construction budget containing at minimum 3 year forecast of construction expenditures.	Christopher M. Jacobi James Michael Mosley Ash M. Norton
1	23	807 KAR 5:001 Section 16(7)(c)	Complete description, which may be in prefiled testimony form, of all factors used to prepare forecast period. All econometric models, variables, assumptions, escalation factors, contingency provisions, and changes in activity levels shall be quantified, explained, and properly supported.	Christopher M. Jacobi
1	24	807 KAR 5:001 Section 16(7)(d)	Annual and monthly budget for the 12 months preceding filing date, base period and forecasted period.	Christopher M. Jacobi
1	25	807 KAR 5:001 Section 16(7)(e)	Attestation signed by utility's chief officer in charge of Kentucky operations providing: 1. That forecast is reasonable, reliable, made in good faith and that all basic assumptions used have been identified and justified; and 2. That forecast contains same assumptions and methodologies used in forecast prepared for use by management, or an identification and explanation for any differences; and 3. That productivity and efficiency gains are included in the forecast.	Amy B. Spiller
1	26	807 KAR 5:001 Section 16(7)(f)	For each major construction project constituting 5% or more of annual construction budget within 3 year forecast, following information shall be filed: 1. Date project began or estimated starting date; 2. Estimated completion date; 3. Total estimated cost of construction by year exclusive and inclusive of Allowance for Funds Used During construction ("AFUDC") or Interest During construction Credit; and 4. Most recent available total costs incurred exclusive and inclusive of AFUDC or Interest During Construction Credit.	Christopher M. Jacobi James Michael Mosley Ash M. Norton
1	27	807 KAR 5:001 Section 16(7)(g)	For all construction projects constituting less than 5% of annual construction budget within 3 year forecast, file aggregate of information requested in paragraph (f) 3 and 4 of this subsection.	Christopher M. Jacobi James Michael Mosley Ash M. Norton

1	28	807 KAR 5:001 Section 16(7)(h)	Financial forecast for each of 3 forecasted years included in capital construction budget supported by underlying assumptions made in projecting results of operations and including the following information: 1. Operating income statement (exclusive of dividends per share or earnings per share); 2. Balance sheet; 3. Statement of cash flows; 4. Revenue requirements necessary to support the forecasted rate of return; 5. Load forecast including energy and demand (electric); 6. Access line forecast (telephone); 7. Mix of generation (electric); 8. Mix of gas supply (gas); 9. Employee level; 10. Labor cost changes; 11. Capital structure requirements; 12. Rate base; 13. Gallons of water projected to be sold (water); 14. Customer forecast (gas, water); 15. MCF sales forecasts (gas); 16. Toll and access forecast of number of calls and number of minutes (telephone); and 17. A detailed explanation of any other information provided.	Christopher M. Jacobi John A. Verderame Benjamin W. B. Passty
1	29	807 KAR 5:001 Section 16(7)(i)	Most recent FERC or FCC audit reports.	Danielle L. Weatherston
1	30	807 KAR 5:001 Section 16(7)(j)	Prospectuses of most recent stock or bond offerings.	Christopher M. Jacobi
1	31	807 KAR 5:001 Section 16(7)(k)	Most recent FERC Form 1 (electric), FERC Form 2 (gas), or PSC Form T (telephone).	Danielle L. Weatherston
2	32	807 KAR 5:001 Section 16(7)(l)	Annual report to shareholders or members and statistical supplements for the most recent 2 years prior to application filing date.	Christopher M. Jacobi
3	33	807 KAR 5:001 Section 16(7)(m)	Current chart of accounts if more detailed than Uniform System of Accounts charts.	Danielle L. Weatherston
3	34	807 KAR 5:001 Section 16(7)(n)	Latest 12 months of the monthly managerial reports providing financial results of operations in comparison to forecast.	Danielle L. Weatherston
3	35	807 KAR 5:001 Section 16(7)(o)	Complete monthly budget variance reports, with narrative explanations, for the 12 months prior to base period, each month of base period, and subsequent months, as available.	Danielle L. Weatherston Christopher M. Jacobi
3-9	36	807 KAR 5:001 Section 16(7)(p)	SEC's annual report for most recent 2 years, Form 10-Ks and any Form 8-Ks issued during prior 2 years and any Form 10-Qs issued during past 6 quarters.	Danielle L. Weatherston
9	37	807 KAR 5:001 Section 16(7)(q)	Independent auditor's annual opinion report, with any written communication which indicates the existence of a material weakness in internal controls.	Danielle L. Weatherston
9	38	807 KAR 5:001 Section 16(7)(r)	Quarterly reports to the stockholders for the most recent 5 quarters.	Christopher M. Jacobi

10	39	807 KAR 5:001 Section 16(7)(s)	Summary of latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities adopting PSC's average depreciation rates shall identify current and base period depreciation rates used by major plant accounts. If information has been filed in another PSC case, refer to that case's number and style.	John J. Spanos
10	40	807 KAR 5:001 Section 16(7)(t)	List all commercial or in-house computer software, programs, and models used to develop schedules and work papers associated with application. Include each software, program, or model; its use; identify the supplier of each; briefly describe software, program, or model; specifications for computer hardware and operating system required to run program	Sarah E. Lawler
10	41	807 KAR 5:001 Section 16(7)(u)	If utility had any amounts charged or allocated to it by affiliate or general or home office or paid any monies to affiliate or general or home office during the base period or during previous 3 calendar years, file: 1. Detailed description of method of calculation and amounts allocated or charged to utility by affiliate or general or home office for each allocation or payment; 2. method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted test period; 3. Explain how allocator for both base and forecasted test period was determined; and 4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during base period is reasonable.	Jeffrey R. Setser
10	42	807 KAR 5:001 Section 16(7)(v)	If gas, electric or water utility with annual gross revenues greater than \$5,000,000, cost of service study based on methodology generally accepted in industry and based on current and reliable data from single time period.	James E. Ziolkowski
10	43	807 KAR 5:001 Section 16(7)(w)	Local exchange carriers with fewer than 50,000 access lines need not file cost of service studies, except as specifically directed by PSC. Local exchange carriers with more than 50,000 access lines shall file: 1. Jurisdictional separations study consistent with Part 36 of the FCC's rules and regulations; and 2. Service specific cost studies supporting pricing of services generating annual revenue greater than \$1,000,000 except local exchange access: a. Based on current and reliable data from single time period; and b. Using generally recognized fully allocated, embedded, or incremental cost principles.	N/A
10	44	807 KAR 5:001 Section 16(8)(a)	Jurisdictional financial summary for both base and forecasted periods detailing how utility derived amount of requested revenue increase.	Sarah E. Lawler

10	45	807 KAR 5:001 Section 16(8)(b)	Jurisdictional rate base summary for both base and forecasted periods with supporting schedules which include detailed analyses of each component of the rate base.	Sarah E. Lawler Melissa B. Abernathy Christopher M. Jacobi John R. Panizza James E. Ziolkowski Danielle L. Weatherston
10	46	807 KAR 5:001 Section 16(8)(c)	Jurisdictional operating income summary for both base and forecasted periods with supporting schedules which provide breakdowns by major account group and by individual account.	Sarah E. Lawler
10	47	807 KAR 5:001 Section 16(8)(d)	Summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.	Sarah E. Lawler Melissa B. Abernathy Christopher M. Jacobi James E. Ziolkowski
10	48	807 KAR 5:001 Section 16(8)(e)	Jurisdictional federal and state income tax summary for both base and forecasted periods with all supporting schedules of the various components of jurisdictional income taxes.	John R. Panizza
10	49	807 KAR 5:001 Section 16(8)(f)	Summary schedules for both base and forecasted periods (utility may also provide summary segregating items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures for country club; charitable contributions; marketing, sales, and advertising; professional services; civic and political activities; employee parties and outings; employee gifts; and rate cases.	Sarah E. Lawler
10	50	807 KAR 5:001 Section 16(8)(g)	Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.	Sarah E. Lawler Renee H. Metzler
10	51	807 KAR 5:001 Section 16(8)(h)	Computation of gross revenue conversion factor for forecasted period.	Sarah E. Lawler
10	52	807 KAR 5:001 Section 16(8)(i)	Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for 5 calendar years prior to application filing date, base period, forecasted period, and 2 calendar years beyond forecast period.	Danielle L. Weatherston Christopher M. Jacobi
10	53	807 KAR 5:001 Section 16(8)(j)	Cost of capital summary for both base and forecasted periods with supporting schedules providing details on each component of the capital structure.	Christopher M. Jacobi
10	54	807 KAR 5:001 Section 16(8)(k)	Comparative financial data and earnings measures for the 10 most recent calendar years, base period, and forecast period.	Melissa B. Abernathy Christopher M. Jacobi Danielle L. Weatherston
10	55	807 KAR 5:001 Section 16(8)(l)	Narrative description and explanation of all proposed tariff changes.	Jeff L. Kern
10	56	807 KAR 5:001 Section 16(8)(m)	Revenue summary for both base and forecasted periods with supporting schedules which provide detailed billing analyses for all customer classes.	Jeff L. Kern
10	57	807 KAR 5:001 Section 16(8)(n)	Typical bill comparison under present and proposed rates for all customer classes.	Jeff L. Kern
10	58	807 KAR 5:001 Section 16(9)	The commission shall notify the applicant of any deficiencies in the application within thirty (30) days of the application's submission. An application shall not be accepted for filing until the utility has cured all noted deficiencies.	William Don Wathen, Jr.

10	59	807 KAR 5:001 Section 16(10)	Request for waivers from the requirements of this section shall include the specific reasons for the request. The commission shall grant the request upon good cause shown by the utility.	Legal
10	60	807 KAR 5:001 Section (17)(1)	<p>(1) Public postings.</p> <p>(a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.</p> <p>(b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:</p> <ol style="list-style-type: none"> 1. A copy of the public notice; and 2. A hyperlink to the location on the commission's Web site where the case documents are available. <p>(c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.</p>	Amy B. Spiller
10	61	807 KAR 5:001 Section 17(2)	<p>(2) Customer Notice.</p> <p>(a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.</p> <p>(b) If a utility has more than twenty (20) customers, it shall provide notice by:</p> <ol style="list-style-type: none"> 1. Including notice with customer bills mailed no later than the date the application is submitted to the commission; 2. Mailing a written notice to each customer no later than the date the application is submitted to the commission; 3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or 4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission. <p>(c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.</p>	Amy B. Spiller

10	62	807 KAR 5:001 Section 17(3)	<p>(3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:</p> <p>(a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;</p> <p>(b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or</p> <p>(c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.</p>	Amy B. Spiller
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10	63	807 KAR 5:001 Section 17(4)	<p>(4) Notice Content. Each notice issued in accordance with this section shall contain:</p> <p>(a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;</p> <p>(b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;</p> <p>(c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;</p> <p>(d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;</p> <p>(e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);</p> <p>(f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at http://psc.ky.gov;</p> <p>(g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;</p> <p>(h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;</p> <p>(i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and</p> <p>(j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.</p>	Jeff L. Kern
10	64	807 KAR 5:001 Section 17(5)	(5) Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all the required information.	N/A

11	-	807 KAR 5:001 Section 16(8)(a) through (k)	Schedule Book (Schedules A-K)	Various
12	-	807 KAR 5:001 Section 16(8)(l) through (n)	Schedule Book (Schedules L-N)	Jeff L. Kern
13	-	-	Work Papers	Various
14	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 1 of 4)	Various
15	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 2 of 4)	Various
16	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 3 of 4)	Various
17	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 4 of 4)	Various
18-19	-	KRS 278.2205(6)	Cost Allocation Manual	Legal

**DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(7)(s)**

807 KAR 5:001, SECTION 16(7)(s)

Description of Filing Requirement:

A summary of the utility's latest depreciation study with schedules by major plant accounts, except that telecommunications utilities that have adopted the commission's average depreciation rates shall provide a schedule that identifies the current and test period depreciation rates used by major plant accounts. If the required information has been filed in another commission case, a reference to that case's number shall be sufficient.

Response:

See Attachment JJS-1 attached to John Spanos' testimony.

Witness Responsible: John J. Spanos

**DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(7)(t)**

807 KAR 5:001, SECTION 16(7)(t)

Description of Filing Requirement:

A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. The list shall include:

1. Each software, program or model;
2. What the software, program or model was used for;
3. The supplier of each software, program or model;
4. A brief description of the software, program or model;
5. The specifications for the computer hardware and the operating system required to run the program.

Response:

See attached.

Witness Responsible: Sarah E. Lawler

Supplier	Oracle Hyperion	PowerPlan Consultants	SAS
Software / Program / Model	12.1.3	PowerPlan Version 2015.1.3.0 PowerTax	9.3 Enterprise Guide 5.1
Description and Use in Application	This application suite was used to create the budget data and forecast data used in the development of the base and forecasted test year.	This application is used to maintain records of fixed assets including book and tax depreciation and associated deferred taxes.	This application is used to query billing data from the Company's billing system.
Hardware Specifications	Intel 2 GHz processor or greater 24x Intel(R) Xeon(R) CPU E5-2690 v2 @ 3.00GHz CPU	2 Intel Xeon CPU E5-2680 @ 2.70GHz (4vCPU) 8GB of RAM	Intel 2 GHz processor or greater
Operating System Specifications	Linux version 2.6.32-431.29.2e16.x86_64 Red Hat Enterprise Linux Server release 6.3	Windows Server 2008 R2 SP1	Windows XP or Windows 7

Supplier	PeopleSoft	SAP Analytics Software	Power Costs Inc.
Software / Program / Model	PeopleSoft version 9.1	Business Objects 4.1	GenTrader
Description and Use in Application	This application is used for the Company's accounting system.	This application is used to query accounting data from the Company's accounting system.	This application is used to forecast the economic dispatch of the Company's generating fleet and projects market dispatch generation sales, power purchases to meet forecasted load, fuel consumption, and emissions.
Hardware Specifications	4 Intel Xeon CPU's with 12 GB of RAM on the application server and 2 Intel Xeon CPU's with 6GB of RAM on the webservice.	4 CPU cores operating at 2GHz or faster with 8GB of RAM	Intel 2 GHz processor or greater
Operating System Specifications	Windows Server 2008 R2	Windows Server 2003 x64 or higher	Windows XP or Windows 7

Supplier	UI Planner	Microsoft Office 2010	Adobe Acrobat
Software / Program / Model	UI Planner 10.04.2	Microsoft Word 2010 32Bit Microsoft Excel 2010 32Bit Microsoft Access 2010 32Bit	Adobe Acrobat Pro XI Version 11.0.20
Description and Use in Application	UI Planner was used to create the budget data and forecast data used in the development of the base and forecast test year.	This suite of products were used to prepare various documents utilized in this filing.	This application is used to preserve and secure the layout of documents created in other applications.
Hardware Specifications	Intel Core i7 64 bit processor 2.7 Ghz, 16 Gb. Memory, 125 Gb HD	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater
Operating System Specifications	Windows XP or Windows 7	Microsoft Windows 7 Enterprise or greater	Microsoft Windows 7 Enterprise or greater

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(7)(u)

807 KAR 5:001, SECTION 16(7)(u)

Description of Filing Requirement:

If the utility had any amounts charged or allocated to it by an affiliate or general or home office or paid monies to an affiliate or a general or home office during the base period or during the previous three (3) calendar years, the utility shall file:

- (1) a detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment;
- (2) the method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period;
- (3) an explanation of how the allocator for both the base period and the forecasted test period were determined; and
- (4) all facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period is reasonable.

Response:

See attached.

Witness Responsible: Jeffrey R. Setser

Duke Energy Kentucky

Basis for Allocating Duke Energy Business Services Costs to Affiliated
For those Items Which Cannot be Charge Direct

DEBS provides a variety of administrative, management, and support services to Duke Energy and its affiliates pursuant to two agreements: the Utility Service Agreement and the Non-Utility Service Agreement. Under the Utility Service Agreement, DEBS provides service to and on behalf of duke energy's utility operating companies, including Duke Energy Kentucky. Under the Non-Utility Service Agreement, DEBS provides services to and on behalf of Duke Energy's non-utility companies. These affiliate companies receiving services from DEBS are referred to as "Client Companies."

Under the provisions of these agreement (as amended September 1, 2008), the service that DEBS may provide to the Client Companies are grouped into the following Functions:

Utility Service Agreement

Information Systems
Meters
Transportation
System Maintenance
Marketing and Customer Relations
Transmission & Distr. Engineering & Contr.
Power Engineering and Construction
Human Resources
Supply Chain
Facilities
Accounting
Power and Gas Planning Operations
Public Affairs
Legal
Rates
Finance
Rights of Way
Internal Auditing
Environmental, Health and Safety
Fuels
Investor Relations
Planning
Executive
Nuclear Development

Non-Utility Service Agreement

Information Systems
Meters
Transportation
Human Resources
Facilities
Accounting
Public Affairs
Legal
Finance
Internal Auditing
Investor Relations
Planning
Executive
Energy-Related Facility Maintenance
Engineering and Construction
Marketing and Customer Relations
Supply Chain
Fuels
Environmental, Health and Safety
Rates
Rights of Way
Energy-Related System Operations

The above mentioned service agreements provide the bases of how costs for services will be assigned, distributed or allocated between companies. To the extent costs are allocated, these agreements specify the appropriate allocation methods for services provided by each of the above mentioned Functions. The current allocation methods (Ratios) include:

Utility Service Agreement

Sales Ratio
Electric Peak Load Ratio
Number of Customers Ratio
Number of Employees Ratio
Construction Expenditures Ratio
Miles of Distribution Lines Ratio
Circuit Miles of Electric Trans. Lines Ratio
Million of Instructions Per Second (MIPS) Ratio
Revenues Ratio
Inventory Ratio
Procurement Spending Ratio
Square Footage Ratio
Gross Margin Ratio
Labor Dollars Ratio
Number of PC Work Stations Ratio
Number of Information Servers Ratio
Total Property, Plant and Equipment Ratio
Generating Unit MW Capability Ratio
Number of Meters Ratio
O&M Expenditures Ratio

Non-Utility Service Agreement

Revenues Ratio
Number of Employees Ratio
Construction Expenditures Ratio
Million of Instructions Per Second (MIPS) Ratio
Sales Ratio
Electric Peak Load Ratio
Number of Customers Ratio
Inventory Ratio
Procurement Spending Ratio
Square Footage Ratio
Gross Margin Ratio
Labor Dollars Ratio
Number of PC Work Stations Ratio
Number of Information Servers Ratio
Total Property, Plant and Equipment Ratio
Generating Unit MW Capability Ratio

Depending on the type of service provided, the cost may be allocated using a single Ratio, or it may be allocated using a weighted average of two or more Ratios. Each of the service agreements provides an example of how a weighted average ratio is calculated.

Supplemental Information

Amounts assigned to DE Kentucky from the service companies during the year ended December 31, 2016, 2017, 2018, the base period, and the forecasted test period are provided by the method of assignment in the attached Schedule FR16(7)-u 2(a) of 5

Duke Energy Kentucky
Analysis of Amounts Allocated to Duke Energy Kentucky from DEBS
Summarized by Allocation Basis

	Years Ended			Base Period (1)	Forecasted Test Period (2)
	December 31,				
	2016	2017	2018		
Circuit Miles	247,653	281,737	368,813	485,206	402,381
Circuit Miles and Electric Peak Load	9,499	2,449	1,443	8,666	26,630
Construction	1,220,435	2,242,629	2,004,276	1,437,562	966,792
CPU Seconds (MIPS)	181,457	197,955	182,823	186,896	180,433
Customers	2,866,422	3,082,933	4,959,180	4,674,695	2,103,905
Customers and Employees	58,867	48,091	42,938	42,991	42,940
Electric Peak Load	6,211	2,464	1,488	10,152	19,002
Employees	817,104	689,045	662,961	634,929	716,427
Generation Capacity	1,016,397	1,381,673	1,310,192	1,771,060	2,966,300
Interest	62,198	111,262	287,924	161,576	-
Procurement	800,275	629,878	748,047	810,973	520,636
Sales	66,021	103,463	97,614	87,269	6,553
Servers	594,695	490,033	557,089	167,081	(178,252)
Square Footage	87,876	87,526	83,380	81,886	67,318
Three Factor Formula	6,479,170	5,890,978	6,252,245	6,912,433	5,973,096
Workstations	413,782	466,946	578,233	748,137	811,976
	\$ 14,928,064	\$ 15,709,062	\$ 18,138,645	\$ 18,221,512	\$ 14,626,137

(1) Base period represents December 2018 - May 2019 Actuals and June 2019 - November 2019 Budget.

(2) Forecasted test period represents April 2020 - March 2021.

Duke Energy Kentucky

Basis for Allocating Charges Between Duke Energy Ohio
And Duke Energy Kentucky for Those Items Which Cannot Be Charged Direct

Certain of the Duke Energy Ohio departments provide services to Duke Energy Ohio and Duke Energy Kentucky. To the extent that the charges from those departments cannot be direct charged to a particular company, they are allocated. The bases for such allocations is determined by a review of the work activities performed by each department. The costs associated with each activity are distributed to the appropriate company based on a quantitative measure related to the work being performed. The primary quantitative measure is the Number of Customers Ratio.

Various departments of the Duke Energy Ohio provide services to the Duke Energy Ohio and Duke Energy Kentucky. Whenever possible, the costs of these services are charged direct to the company for which the services were performed. In some cases, however, there is no reasonable bases for direct charging an expense to either Duke Energy Ohio or Duke Energy Kentucky, so the expense must be allocated between the two companies. Examples of such expenses are the Marketing Department's expense for preparing bill inserts for both Duke Energy Ohio and Duke Energy Kentucky customers and the Customer Services Department's expense for credit and collection activity provided to both Duke Energy Ohio and Duke Energy Kentucky. These are activities that benefit both Duke Energy Ohio and Duke Energy Kentucky, but cannot be directly charged to either one, so the cost of these activities is allocated between the two companies.

Most costs can be directly charged, such that the need to allocate costs only arises for a small percentage of Duke Energy Kentucky's total costs. When costs must be allocated, the functional activities of each department are matched with the allocation method that most closely related to the nature of the work performed. Departments are provided an allocation code to pool the costs to be allocated. The various pools will be allocated between gas and electric based on the above methods when costs cannot be directly charged. The amounts allocated by Duke Energy Ohio to Duke Energy Kentucky during the years ended December 31, 2016, 2017, 2018, for the base period and forecasted test period are provide by allocation code in the attached Schedule FR 16(7)-u-3a of 5.

The allocation codes provided in the attached Schedule FR 16(7)-u-3(a) of 5 are based on the primary quantitative measure listed above. Each department is responsible for periodically reviewing the activities it performs and for determining a quantitative measure for allocating its common costs, based on the nature of the work being performed. In so doing, the goal is to select the quantitative measure that most closely related to the nature of the work performed, such that quantitative measure used to allocate common costs is reasonable.

For the majority of costs, Duke Energy Ohio department general managers select the Number of Retail Gas and Electric Customers as the method for allocating common costs, which as of December 31, 2016 was split approximately 83% - Duke Energy Ohio and 17% Duke Energy Kentucky.

<u>Allocation Code (1)</u>	<u>Years Ended</u>			<u>Dec 18 - May 19</u> <u>Base Period (2)</u>
	<u>December 31,</u>			
	<u>2016</u>	<u>2017</u>	<u>2018</u>	
COK1	\$ 100,666	\$ 42,275	\$ 62,411	\$ 41,367
COK3	(72,312)	110,407	137,316	81,565
MOK4	-	-	-	-
	<u>\$ 28,354</u>	<u>\$ 152,681</u>	<u>\$ 199,727</u>	<u>\$ 122,932</u>

(1) These codes allocate between Duke Energy Ohio and Duke Energy Kentucky based on number gas and electric customers (COK1 and COK3) and total gas sales (MOK4)

Duke Energy Kentucky

Basis for Allocating Charges Between Duke Energy Carolina, Duke Energy Progress And
Duke Energy Kentucky For Costs Which Cannot Be Charged Direct

Under the Operating Company Services Agreement, Duke Energy Kentucky and its utility affiliates are permitted to provide and receive services to and from each other in the normal course of conducting business at the providing company's fully embedded costs. Services provided to Duke Energy Kentucky from its utility affiliate companies in 2018 include but are not limited to the following Functions:

Electric System Maintenance	Power Engineering and Construction
Electric System Engineering and Construction	Power Planning and Operations
Customer Operations and Marketing Relations	Procurement (including Fuel)
Environmental Health & Safety	Coal Combustion Support

In 2013 DEBS employees engaged in core utility functions that primarily supported the Carolina utilities were transferred to either Duke Energy Carolina or Duke Energy Progress. While these employees primarily support the Carolinas, they also provide support to other jurisdictions including Duke Energy Kentucky. This has resulted in an increase in affiliate charges from the Carolinas that was previously incurred from DEBS. The allocation methods utilized during the year ended December 31, 2018 are as follows:

1. Number of Customers Ratio
2. Generating Unit MW Capability Ratio
3. Construction Expenditures Ratio
4. Sales Ratio
5. Electric Peak Load Ratio
6. Circuit Miles of Electric Lines Ratio
7. Weighted Average of Circuit Miles and Electric Peak Load

The majority of common costs can be directly charged. A portion of the common costs are allocated to Duke Energy's utilities from the Carolina's including Duke Energy Kentucky. When costs must be allocated, the functional activities of each department are matched with the allocation method that most closely related to the nature of the work performed. Departments are provided an allocation code to pool the costs to be allocated. The amounts allocated from Duke Energy Carolina and Duke Energy Progress to Duke Energy Kentucky during the years ended December 31, 2016, 2017, 2018, for the base period and forecasted test period are provided by allocation method in the attached Schedule FR 16(7)-u-4a of 5.

The majority of common costs are allocated from the Carolinas to other Duke utilities including Duke Energy Kentucky using the number of customers ratio as the allocation method.

Duke Energy Kentucky

Analysis of Amounts Allocated to Duke Energy Kentucky from DE Carolinas and DE Progress (Utility to Utility allocations)

Summarized by Allocation Basis

	Years Ended			Base Period (1)	Forecasted Test Period (2)
	December 31,				
	2016	2017	2018		
Circuit Miles	48,272	83,049	164,993	221,401	133,290
Circuit Miles and Electric Peak Load	16,585	16,281	18,704	16,831	
Construction	216,191	157,528	87,322	159,630	60,303
Customers	1,473,830	1,456,182	1,018,873	827,341	1,171,317
Electric Peak Load	41,649	25,169	19,147	14,097	15,025
Generation Capacity	58,191	136,653	399,132	784,641	913,571
Sales	23,243	16,663	11,739	12,405	12,668
	\$ 1,877,961	\$ 1,891,526	\$ 1,719,910	\$ 2,036,344	\$ 2,306,175

(1) Base period represents December 2018 - May 2019 Actuals and June 2019 - November 2019 Budget.

(2) Forecasted test period represents April 2020 - March 2021

Duke Energy Kentucky

Basis for Allocating Customer and Administrative and General Charges Between Gas and Electric
Expense
For Those Items Which Cannot Be Charged Direct

To the extent that Duke Energy Kentucky's Customer and Administrative and General (A&G) costs cannot be directly charged to gas and/or electric expense, they are allocated using a subset of the bases specified in the Utility Service Agreement. Department costs are then distributed based on quantitative measures associated with the activity performed. The allocation methods utilized during the year ended December 31, 2018 are as follows:

8. Labor Dollars Ratio
9. Number of Customers Ratio
10. Total Property, Plant and Equipment Ratio (PPE)
11. Three Factor Formula
12. Revenues Ratio

The Three Factor Formula uses a weighted average of the three ratios. The Three Factor Formula shown above uses 34% PPE, 33% Labor Dollars Ratio and 33% Gross margin Ratio to allocate gas and electric charges.

The functional activities of each department are matched with the allocation method that most closely related to the nature of the work performed. Departments are provided an allocation code to pool the costs to be allocated. The various pools will be allocated between gas and electric based on the above methods when costs cannot be directly charged. The amounts allocated by the Duke Energy Kentucky to gas and electric during the year ended December 31, 2016, 2017, 2018, the base period and forecast test period are provided by allocation code in the attached Schedule FR 16(7)-u-5(a) of 5.

Example of Customer and A&G departments that could allocate gas / electric costs include: Meter Reading and Planning.

Duke Energy Kentucky
Customer and Administrative and General Charges Allocated between Gas and Electric Expense Accounts
For the Years Ended December 31, 2016, 2017, 2018, and Base Period

Account Number	Account Description	12/31/2016			12/31/2017			12/31/2018			Base Period (1)		
		Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	Total
0901000	Supervision - Cust Accts	246,056.36	404,391.89	650,448.25	271,797.92	587,612.49	859,410.41	271,401.86	412,906.50	684,308.36	58,972.11	104,881.46	163,853.57
0902000	Meter Reading Expense	844,642.68	618,439.42	1,463,082.10	903,385.85	467,970.45	1,371,356.30	534,343.00	295,334.69	829,677.69	209,591.62	43,090.47	252,682.09
0903000	Cust Records and Collection Exp	3,318,245.31	1,670,543.16	4,988,788.47	2,939,822.27	1,596,918.32	4,536,740.59	3,010,125.16	1,904,093.26	4,914,218.42	1,388,866.22	938,004.10	2,326,870.32
0903100	Cust Contracts and Orders - Local	183,594.11	154,923.82	338,517.93	201,119.08	146,347.19	347,466.27	148,881.34	135,236.39	284,117.73	103,977.29	74,806.06	178,783.35
0903200	Cust Billing and Acct	1,221,672.98	866,210.95	2,087,883.93	1,044,128.55	704,051.22	1,748,179.77	971,295.48	682,018.15	1,653,313.63	569,652.46	372,687.92	942,340.38
0903300	Cust Collecting - Local	215,142.60	137,471.16	352,613.76	243,934.27	134,350.94	378,285.21	210,983.75	141,226.08	352,209.83	134,063.31	74,092.65	208,155.96
0903400	Cust Receiv and Collect Exp - Edp	37,718.56	21,500.06	59,218.62	40,455.07	28,192.88	68,647.95	43,090.68	29,839.54	72,930.22	15,480.16	80,535.17	96,015.33
0903750	Common - Operating - Cust Accts	884.18	-	884.18	-	-	-	-	-	-	-	-	-
0903891	IC Collection Agent Revenue	(166,863.22)	(52,261.18)	(219,124.40)	(167,466.73)	(41,422.80)	(208,889.53)	(188,743.49)	(50,323.62)	(239,067.11)	(100,198.30)	(28,117.34)	(128,315.64)
0904000	Uncollectible Accounts	-	-	-	(162,175.06)	(1,391.00)	(163,566.06)	-	-	-	-	-	-
0904001	Bad Debt Expense	316,592.99	185,695.23	502,288.22	126,665.65	5,310.83	131,976.48	(7,251.98)	8,110.81	858.83	115.82	-	115.82
0904003	Cust Acctg-Loss On Sale-A/R	-	-	-	-	-	-	-	-	-	-	-	-
0904891	IC Loss on Sale of AR with VIE	-	-	-	-	-	-	-	-	-	-	-	-
0905000	Misc Customer Accts Expenses	454.85	317.68	772.53	451.26	314.74	766.00	380.53	265.21	645.74	227.78	159.23	387.01
0908000	Cust Asst Exp-Conservation Programs - Rec	22.40	14.02	36.42	11.92	0.36	12.28	8.85	9.62	18.47	54.07	41.62	95.69
0908140	Economic Development	-	-	-	-	-	-	-	-	-	-	-	-
0908150	Commer/Indust Assistance Exp	-	-	-	-	-	-	-	-	-	-	-	-
0908160	Cust Assist Exp - General	30.40	166,840.46	166,870.86	-	139,341.48	139,341.48	-	162,521.23	162,521.23	-	82,576.34	82,576.34
0909650	Misc Advertising Expenses	6,494.57	184.39	6,678.96	4,624.78	1,308.73	5,933.51	8,765.82	3,846.88	12,612.70	3,413.33	1,511.23	4,924.56
0910000	Misc Cust Serv/Inform Exp	373,538.11	217,063.82	590,601.93	367,729.41	189,447.18	557,176.59	402,753.48	188,106.20	590,859.68	167,282.97	77,060.90	244,343.87
0910100	Exp - Rs Reg Prod/Svcs - Cstaccts	291,626.23	121,191.13	412,817.36	219,488.09	121,122.03	340,610.12	181,021.72	60,721.44	241,743.16	93,565.02	57,367.47	150,932.49
0911000	Supervision	-	-	-	1.18	18.79	19.97	26.03	468.03	494.06	5.91	105.41	111.32
0912000	Demonstrating and Selling Exp	849,983.23	90,030.81	940,014.04	820,325.02	98,658.80	918,983.82	1,169,567.15	164,365.11	1,333,932.26	626,524.35	107,601.69	734,126.04
0913001	Advertising Expense	54,913.25	3,764.27	58,677.52	67,256.41	7,301.79	74,558.20	41,164.32	5,916.94	47,081.26	5,403.67	(157.68)	5,245.99
0920000	A and G Salaries	5,518,017.48	1,520,866.28	7,038,883.76	5,046,214.51	1,363,533.23	6,409,747.74	6,264,878.29	2,565,977.25	8,830,855.54	3,369,022.96	1,316,800.97	4,685,823.93
0920100	Salaries & Wages - Proj Supt - NCRC Rec	0.50	-	0.50	132.89	-	132.89	2,383.39	-	2,383.39	9,622.83	5.06	9,627.89
0920300	Project Development Labor	-	-	-	-	-	-	7,654.18	-	7,654.18	-	-	-
0921100	Employee Expenses	210,757.88	99,206.02	309,963.90	207,181.41	90,583.26	297,764.67	233,182.51	109,663.66	342,846.16	69,322.62	36,411.72	105,734.34
0921101	Employee Exp - NC	10.88	2.30	13.18	1.83	0.42	2.25	3.70	13.58	17.28	0.86	0.08	0.94
0921110	Relocation Expenses	71.61	3,768.71	3,840.32	47.64	984.31	1,031.95	4.03	380.39	384.42	2.87	0.54	3.41
0921200	Office Expenses	334,721.63	101,055.45	435,777.08	407,354.04	155,719.69	563,073.73	374,307.82	165,816.63	540,124.45	225,745.56	56,992.89	282,738.45
0921300	Telephone and Telegraph Exp	7.98	65.91	73.89	252.23	63.74	315.97	662.39	363.37	698.76	110.58	23.01	133.59
0921400	Computer Services Expenses	238,093.55	164,400.71	402,494.26	323,288.90	158,735.80	482,024.70	227,058.96	174,527.85	401,586.81	52,684.25	38,836.63	91,520.88
0921540	Computer Rent (Go Only)	76,153.09	113,090.46	189,243.55	48,631.89	108,155.92	156,787.81	59,711.53	204,092.09	263,803.62	57,071.86	120,048.46	177,120.32
0921600	Other	729.85	488.56	1,218.41	1,167.59	823.74	1,991.33	915.15	631.02	1,546.17	290.88	199.30	490.18
0921800	Off Supplies & Exp - Proj Supt - NCRC Rec	2.49	0.52	3.01	-	-	-	-	-	-	-	-	-
0921900	Office Supply And Exp-Partner	4.38	0.80	5.18	-	-	-	-	-	-	-	-	-
0921980	Office Supplies and Expenses	1,060,464.58	369,553.34	1,430,017.92	1,306,015.50	439,178.78	1,745,194.28	1,465,219.09	498,637.01	1,963,856.10	772,188.67	259,013.54	1,031,202.21
0922000	Admin Exp Transfer	677.48	474.71	1,152.19	32.54	330.68	363.22	8.39	150.23	158.62	6.99	113.48	120.47
0922100	Admin Exp Transf - Construction	0.30	0.05	0.35	-	-	-	-	-	-	-	-	-
0923000	Outside Services Employed	1,170,848.35	411,385.01	1,582,233.36	1,387,196.62	957,207.08	2,344,403.70	1,191,074.52	2,042,128.39	3,233,202.91	422,198.48	716,474.95	1,138,673.43
0923100	Outside Svcs Cont -Proj Supt - NCRC Rec	-	-	-	-	-	-	36.40	-	36.40	-	-	-
0923980	Outside Services Employee and	(15,479.45)	(11,995.06)	(27,474.51)	(24,994.81)	(19,058.70)	(44,053.51)	(57,078.21)	(42,626.62)	(99,704.83)	(47,604.84)	(33,711.28)	(81,316.12)
0924000	Property Insurance	0.65	8.45	9.10	-	-	-	-	-	-	-	-	0.00
0924050	Intercompany Property Insurance Exp	183,934.80	68,065.20	252,000.00	189,375.84	71,724.12	261,099.96	237,500.04	3,500.04	241,000.08	110,296.27	1,667.07	111,963.34
0924980	Property Insurance For Corp.	-	-	-	-	-	-	-	-	-	-	-	(0.00)
0925000	Injuries and Damages	200,940.62	65,878.43	266,819.05	257,939.63	139,956.32	397,895.95	460,158.88	16,794.60	476,953.48	256,152.28	7,071.83	263,224.11
0925051	Intercompany Gen Liab Expense	659,099.64	243,900.36	903,000.00	723,196.68	273,903.36	997,100.04	253,500.00	61,200.00	314,700.00	117,369.60	41,918.75	159,288.35
0925200	Injuries and Damages - Other	5,718.26	1,991.26	7,709.52	2,653.24	892.25	3,545.49	2,629.59	901.56	3,531.15	1,359.86	455.23	1,815.09
0925300	Environmental Inj and Damages	1,526.31	195,183.40	196,709.71	-	2,836.72	2,836.72	-	81,962.37	81,962.37	-	(15,055.90)	(15,055.90)
0925980	Injuries and Damages For Corp.	-	-	-	-	-	-	-	-	-	-	-	0.00
0926000	Employee Benefits	3,740,712.07	1,037,923.88	4,778,635.95	3,702,370.93	1,154,545.10	4,856,916.03	4,415,280.67	1,645,829.17	6,061,109.84	1,971,251.45	664,230.94	2,635,482.39
0926420	Employees' Tuition Refund	-	-	-	-	-	-	3.02	-	3.02	-	-	-

0926430	Employees'Recreation Expense	119.17	69.07	188.24	34.98	24.38	59.36	187.80	130.91	318.71	15.43	10.78	26.21
0926490	Other Employee Benefits	348.39	-	348.39	-	-	-	-	-	-	-	-	-
0926600	Employee Benefits - Transferred	1,896,125.50	481,779.16	2,377,904.66	1,990,157.27	546,267.49	2,536,424.76	2,205,256.06	647,511.92	2,852,767.98	725,539.65	246,960.71	972,500.36
0926999	Non Service Cost (ASU 2017-07)	-	-	-	-	-	-	(913,413.54)	(347,162.70)	(1,260,576.24)	(417,578.32)	(137,529.68)	(555,108.00)
0928000	Regulatory Expenses (Go)	85.92	15.62	101.54	-	-	-	-	-	-	-	-	-
0928006	State Reg Comm Proceeding	699,804.24	218,015.08	917,819.32	698,688.19	194,195.25	892,883.44	820,053.88	186,988.10	1,007,041.98	400,650.06	102,646.76	503,296.82
0929000	Duplicate Chrgs - Enrgy To Exp	(53,622.56)	(28,189.76)	(81,812.32)	(50,944.43)	(40,717.32)	(91,661.75)	(64,014.77)	(53,301.61)	(117,316.38)	(28,517.85)	(40,673.15)	(69,191.00)
0929500	Admin Exp Transf	(617,518.74)	(242,271.57)	(859,790.31)	(696,484.28)	(225,771.01)	(922,255.29)	(897,475.23)	(242,951.89)	(1,140,427.12)	(325,955.53)	(142,909.70)	(468,865.23)
0930150	Miscellaneous Advertising Exp	51.26	28.29	79.55	7,475.89	3,138.15	10,614.04	53,093.06	20,819.74	73,912.80	25,905.25	9,877.86	35,783.11
0930200	Misc General Expenses	(189,578.37)	34,474.69	(155,103.68)	(165,216.23)	(47,990.53)	(213,206.76)	(383,438.10)	48,861.68	(334,576.42)	(33,512.74)	(49,889.50)	(83,402.24)
0930210	Industry Association Dues	41,499.36	22,345.81	63,845.17	40,461.82	21,983.19	62,445.01	36,429.85	19,328.51	55,758.36	36,489.18	19,697.70	56,186.88
0930220	Exp of Servicing Securities	11,500.00	-	11,500.00	23,500.00	-	23,500.00	41,500.00	-	41,500.00	23,500.00	-	23,500.00
0930230	Dues To Various Organizations	29,652.75	17,837.35	47,490.10	17,831.52	10,237.24	28,068.76	30,535.35	20,383.25	50,918.60	11,214.35	12,229.00	23,443.35
0930240	Director'S Expenses	0.17	1.11	1.28	0.08	8.15	8.23	0.04	7.16	7.20	0.02	0.52	0.54
0930250	Buy\Sell Transf Employee Homes	19,484.66	4,723.32	24,207.98	23,389.28	5,923.75	29,313.03	6,561.67	1,634.55	8,196.22	3,201.63	2,381.01	5,582.64
0930600	Leased Circuit Charges - Other	0.17	-	0.17	37.09	-	37.09	73.46	-	73.46	0.08	0.81	0.89
0930700	Research and Development	5,977.50	2,080.86	8,058.36	4,844.12	1,176.01	6,020.13	3,446.90	711.70	4,158.60	2,524.86	676.87	3,201.73
0930940	General Expenses	988.60	365.07	1,353.67	413.82	266.42	680.24	401.65	612.01	1,013.66	238.33	126.81	365.14
0931001	Rents - AandG	224,197.65	283,163.71	507,361.36	123,799.35	139,775.44	263,574.79	67,564.92	62,244.19	129,809.11	19,914.74	37,518.31	57,433.05
0931008	A and G Rents IC	867,484.00	266,847.00	1,134,331.00	801,586.87	277,546.33	1,079,133.20	913,835.77	276,676.41	1,190,512.18	509,201.00	154,890.00	664,091.00
0932000	Maintenance of General Plant	6.93	4,698.45	4,705.38	-	2,085.42	2,085.42	-	10,668.12	10,668.12	-	39,261.32	39,261.32
0935100	Maint General Plant-Elec	16,127.58	-	16,127.58	17,931.96	-	17,931.96	646.61	-	646.61	1,351.04	6.79	1,357.83
0935200	Cust Infor and Computer Control	107.38	966.61	1,073.99	13.58	377.89	391.47	2,120.39	4,254.95	6,375.34	2,031.46	2,038.78	4,070.24
		24,134,606.08	10,058,585.71	34,193,191.79	23,337,134.92	9,974,096.49	33,311,231.41	23,860,273.81	12,331,695.04	36,191,968.85	11,620,304.46	5,455,065.97	17,075,370.43

(1) Base Period represents December 2018 - May 2019 Actuals

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(7)(v)

807 KAR 5:001, SECTION 16(7)(v)

Description of Filing Requirement:

If the utility provides electric, gas or water utility service and has annual gross revenues greater than \$5,000,000, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period.

Response:

See attached Schedules FR 16(7)(v)-1 through FR 16(7)(v)-25 which contain the cost of service studies. See attached Work Paper FR-16(7)(v), for work papers supporting the cost of service study.

Witness Responsible: James E. Ziolkowski

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-1
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		1,949,359,835	1,279,398,113	76,508,933	593,452,789	1,949,359,835	0
3	TOTAL DEPRECIATION RESERVE		(795,436,883)	(621,319,437)	(21,904,808)	(152,212,638)	(795,436,883)	0
4	TOTAL RATE BASE ADJUSTMENTS		(207,495,126)	(103,526,176)	(12,553,352)	(91,415,598)	(207,495,126)	0
5	TOTAL RATE BASE		946,427,826	554,552,500	42,050,773	349,824,553	946,427,826	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		211,034,080	154,356,686	25,891,183	30,786,211	211,034,080	0
9	TOTAL DEPRECIATION EXPENSE		58,197,795	41,854,661	1,721,955	14,621,179	58,197,795	0
10	TOTAL OTHER TAX & MISC EXPENSE		14,578,329	8,383,949	689,091	5,505,289	14,578,329	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		283,810,204	204,595,296	28,302,229	50,912,679	283,810,204	0
12	NET FED INCOME TAX EXP ALLOWABLE		7,123,621	3,982,227	1,976,280	1,164,936	7,123,443	178
13	NET STATE INCOME TAX EXP ALLOWABLE		2,461,566	1,178,769	257,560	1,025,228	2,461,557	9
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		293,395,391	209,756,292	30,536,069	53,102,843	293,395,204	187
17								
18	RETURN ON RATE BASE		63,514,771	37,216,018	2,821,961	23,476,792	63,514,771	0
19	TOTAL OTHER OPERATING REVENUES		(1,695,053)	0	(169,516)	(1,525,537)	(1,695,053)	0
20	TOTAL ELECTRIC COST OF SERVICE		355,215,109	246,972,310	33,188,514	75,054,098	355,214,922	187

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-1
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION 3	TRANSMISSION 4	DISTRIBUTION 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	835,340,554	835,340,554	0	0	835,340,554	0
3	PRODUCTION OTHER	K201	373,451,984	373,451,984	0	0	373,451,984	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		1,208,792,538	1,208,792,538	0	0	1,208,792,538	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	72,371,702	0	72,371,702	0	72,371,702	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		72,371,702	0	72,371,702	0	72,371,702	0
12								
13	TOTAL PROD & TRANS PLANT		1,281,164,240	1,208,792,538	72,371,702	0	1,281,164,240	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	90,976,376	0	0	90,976,376	90,976,376	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	33,009,975	0	0	33,009,975	33,009,975	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	15,106,661	0	0	15,106,661	15,106,661	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	12,624,115	0	0	12,624,115	12,624,115	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	3,414,764	0	0	3,414,764	3,414,764	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	75,222,822	0	0	75,222,822	75,222,822	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	16,426,781	0	0	16,426,781	16,426,781	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	30,629,852	0	0	30,629,852	30,629,852	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	6,804,493	0	0	6,804,493	6,804,493	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	56,141,307	0	0	56,141,307	56,141,307	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	17,434,066	0	0	17,434,066	17,434,066	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	9,617,808	0	0	9,617,808	9,617,808	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	5,451,847	0	0	5,451,847	5,451,847	0
29	TRANSFORMERS DEMAND RELATED	K215	47,116,092	0	0	47,116,092	47,116,092	0
30	TRANSFORMERS CUSTOMER RELATED	K405	15,311,023	0	0	15,311,023	15,311,023	0
31	SERVICES	K217	21,226,508	0	0	21,226,508	21,226,508	0
32	METERS	K407	22,573,919	0	5,192	22,568,727	22,573,919	0
33	STREET LIGHTS	K401	5,595,857	0	0	5,595,857	5,595,857	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	94,687,831	0	947	94,686,884	94,687,831	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		579,372,097	0	6,139	579,365,958	579,372,097	0
38								
39	TOTAL TRANS & DIST PLANT		651,743,799	0	72,377,841	579,365,958	651,743,799	0
40	TOTAL GROSS PTD PLANT		1,860,536,337	1,208,792,538	72,377,841	579,365,958	1,860,536,337	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	16,704,047	16,704,047	0	0	16,704,047	0
44	PRODUCTION - ENERGY	K301	19,517,654	19,517,654	0	0	19,517,654	0
45	TRANSMISSION	K202	2,639,608	0	2,639,608	0	2,639,608	0
46	DISTRIBUTION - DEMAND	K201	8,865,387	8,865,387	0	0	8,865,387	0
47	DISTRIBUTION - CUSTOMER	K405	1,946,061	0	0	1,946,061	1,946,061	0
48	CUSTOMER ACCOUNTING	A308	6,615,123	0	(1,588)	6,616,711	6,615,123	0
49	CUSTOMER SERVICE & INFORMATION	A310	432,753	0	0	432,753	432,753	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		56,720,633	45,087,088	2,638,020	8,995,525	56,720,633	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	9,454,192	9,454,192	0	0	9,454,192	0
56	PRODUCTION - ENERGY	K301	11,046,644	11,046,644	0	0	11,046,644	0
57	TRANSMISSION	K202	1,493,971	0	1,493,971	0	1,493,971	0
58	DISTRIBUTION - DEMAND	K201	5,017,651	5,017,651	0	0	5,017,651	0
59	DISTRIBUTION - CUSTOMER	K405	1,101,435	0	0	1,101,435	1,101,435	0
60	CUSTOMER ACCOUNTING	A308	3,744,042	0	(899)	3,744,941	3,744,042	0
61	CUSTOMER SERVICE & INFORMATION	A310	244,930	0	0	244,930	244,930	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		32,102,865	25,518,487	1,493,072	5,091,306	32,102,865	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		1,949,359,835	1,279,398,113	76,508,933	593,452,789	1,949,359,835	0

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
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 WITNESS RESPONSIBLE:
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION 3	TRANSMISSION 4	DISTRIBUTION 5		
1	PRODUCTION PLANT	Schedule 3						
2	PRODUCTION STEAM	K201	401,160,304	401,160,304	0	0	401,160,304	0
3	PRODUCTION OTHER	K201	184,221,788	184,221,788	0	0	184,221,788	0
4	ADJUSTMENT	K201	1,553,366	1,553,366	0	0	1,553,366	0
5	TOTAL PROD DEPREC RESERVE		586,935,458	586,935,458	0	0	586,935,458	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	19,959,025	0	19,959,025	0	19,959,025	0
10	ADJUSTMENT	K202	(70,176)	0	(70,176)	0	(70,176)	0
11	TOTAL TRANS DEPREC RESERVE		19,888,849	0	19,888,849	0	19,888,849	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		606,824,307	586,935,458	19,888,849	0	606,824,307	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	18,483,835	0	0	18,483,835	18,483,835	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	15,103,464	0	0	15,103,464	15,103,464	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	6,911,939	0	0	6,911,939	6,911,939	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	5,776,068	0	0	5,776,068	5,776,068	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,562,400	0	0	1,562,400	1,562,400	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	22,430,547	0	0	22,430,547	22,430,547	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	4,898,270	0	0	4,898,270	4,898,270	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	9,133,457	0	0	9,133,457	9,133,457	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	2,029,018	0	0	2,029,018	2,029,018	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	16,606,325	0	0	16,606,325	16,606,325	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	5,156,912	0	0	5,156,912	5,156,912	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	2,844,900	0	0	2,844,900	2,844,900	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	1,612,630	0	0	1,612,630	1,612,630	0
29	TRANSFORMERS DEMAND RELATED	K215	20,506,142	0	0	20,506,142	20,506,142	0
30	TRANSFORMERS CUSTOMER RELATED	K405	6,663,753	0	0	6,663,753	6,663,753	0
31	SERVICES	K217	11,659,391	0	0	11,659,391	11,659,391	0
32	METERS	K407	4,965,805	0	1,142	4,964,663	4,965,805	0
33	STREET LIGHTS	K401	4,073,494	0	0	4,073,494	4,073,494	0
34	ADJUSTMENT	K209	467,132	0	5	467,127	467,132	0
35	CONSTRUCTION NOT CLASSIFIED	K209	1,525,727	0	15	1,525,712	1,525,727	0
36	RWIP	K215	(17,119,217)	0	0	(17,119,217)	(17,119,217)	0
37	TOTAL DIST DEPREC RESERVE		145,291,992	0	1,162	145,290,830	145,291,992	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		165,180,841	0	19,890,011	145,290,830	165,180,841	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		752,116,299	586,935,458	19,890,011	145,290,830	752,116,299	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	5,383,063	5,383,063	0	0	5,383,063	0
44	PRODUCTION - ENERGY	K301	6,289,780	6,289,780	0	0	6,289,780	0
45	TRANSMISSION	K202	850,643	0	850,643	0	850,643	0
46	DISTRIBUTION - DEMAND	K201	2,856,969	2,856,969	0	0	2,856,969	0
47	DISTRIBUTION - CUSTOMER	K405	627,139	0	0	627,139	627,139	0
48	CUSTOMER ACCOUNTING	A308	2,131,797	0	(512)	2,132,309	2,131,797	0
49	CUSTOMER SERVICE & INFORMATION	A310	139,459	0	0	139,459	139,459	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	325,445	209,987	15,136	100,322	325,445	0
52	GENERAL & INTANG PLANT		18,604,295	14,739,799	865,267	2,999,229	18,604,295	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	7,273,485	7,273,485	0	0	7,273,485	0
56	PRODUCTION - ENERGY	K301	8,498,622	8,498,622	0	0	8,498,622	0
57	TRANSMISSION	K202	1,149,371	0	1,149,371	0	1,149,371	0
58	DISTRIBUTION - DEMAND	K201	3,860,278	3,860,278	0	0	3,860,278	0
59	DISTRIBUTION - CUSTOMER	K405	847,378	0	0	847,378	847,378	0
60	CUSTOMER ACCOUNTING	A308	2,880,440	0	(691)	2,881,131	2,880,440	0
61	CUSTOMER SERVICE & INFORMATION	A310	188,435	0	0	188,435	188,435	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	18,280	11,795	850	5,635	18,280	0
64	COMMON & OTHER PLANT IN SERVICE		24,716,289	19,644,180	1,149,530	3,922,579	24,716,289	0
65								
66	TOTAL DEPRECIATION RESERVE		795,436,883	621,319,437	21,904,808	152,212,638	795,436,883	0

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
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 WITNESS RESPONSIBLE:
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION 3	TRANSMISSION 4	DISTRIBUTION 5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION STEAM		434,180,250	434,180,250	0	0	434,180,250	0
3	PRODUCTION OTHER		189,230,196	189,230,196	0	0	189,230,196	0
4	ADJUSTMENT		(1,553,366)	(1,553,366)	0	0	(1,553,366)	0
5	NET PRODUCTION PLANT		621,857,080	621,857,080	0	0	621,857,080	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		52,412,677	0	52,412,677	0	52,412,677	0
10	ADJUSTMENT		70,176	0	70,176	0	70,176	0
11	NET TRANSMISSION PLANT		52,482,853	0	52,482,853	0	52,482,853	0
12								
13	NET PROD & TRANS PLANT		674,339,933	621,857,080	52,482,853	0	674,339,933	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K201	72,492,541	0	0	72,492,541	72,492,541	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	17,906,511	0	0	17,906,511	17,906,511	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	8,194,722	0	0	8,194,722	8,194,722	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	6,848,047	0	0	6,848,047	6,848,047	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,852,364	0	0	1,852,364	1,852,364	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	52,792,275	0	0	52,792,275	52,792,275	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	11,528,511	0	0	11,528,511	11,528,511	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	21,496,395	0	0	21,496,395	21,496,395	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	4,775,475	0	0	4,775,475	4,775,475	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	39,534,982	0	0	39,534,982	39,534,982	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	12,277,154	0	0	12,277,154	12,277,154	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	6,772,908	0	0	6,772,908	6,772,908	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	3,839,217	0	0	3,839,217	3,839,217	0
29	TRANSFORMERS DEMAND RELATED		26,609,950	0	0	26,609,950	26,609,950	0
30	TRANSFORMERS CUSTOMER RELATED		8,647,270	0	0	8,647,270	8,647,270	0
31	SERVICES		9,567,117	0	0	9,567,117	9,567,117	0
32	METERS		17,608,114	0	4,050	17,604,064	17,608,114	0
33	STREET LIGHTS		1,522,363	0	0	1,522,363	1,522,363	0
34	ADJUSTMENT		(467,132)	0	(5)	(467,127)	(467,132)	0
35	CONSTRUCTION NOT CLASSIFIED		93,162,104	0	932	93,161,172	93,162,104	0
36	RWIP		17,119,217	0	0	17,119,217	17,119,217	0
37	NET DISTRIBUTION PLANT		434,080,105	0	4,977	434,075,128	434,080,105	0
38								
39	NET PTD PLANT		486,562,958	0	52,487,830	434,075,128	486,562,958	0
40	NET TRANS & DIST PLANT		1,108,420,038	621,857,080	52,487,830	434,075,128	1,108,420,038	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		11,320,984	11,320,984	0	0	11,320,984	0
44	PRODUCTION - ENERGY		13,227,874	13,227,874	0	0	13,227,874	0
45	TRANSMISSION		1,788,965	0	1,788,965	0	1,788,965	0
46	DISTRIBUTION - DEMAND		6,008,418	6,008,418	0	0	6,008,418	0
47	DISTRIBUTION - CUSTOMER		1,318,922	0	0	1,318,922	1,318,922	0
48	CUSTOMER ACCOUNTING		4,483,326	0	(1,076)	4,484,402	4,483,326	0
49	CUSTOMER SERVICE & INFORMATION		293,294	0	0	293,294	293,294	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(325,445)	(209,987)	(15,136)	(100,322)	(325,445)	0
52	NET GENERAL & INTANG PLANT		36,116,338	30,347,289	1,772,753	5,996,296	36,116,338	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		2,180,707	2,180,707	0	0	2,180,707	0
56	PRODUCTION - ENERGY		2,548,022	2,548,022	0	0	2,548,022	0
57	TRANSMISSION		344,600	0	344,600	0	344,600	0
58	DISTRIBUTION - DEMAND		1,157,373	1,157,373	0	0	1,157,373	0
59	DISTRIBUTION - CUSTOMER		254,057	0	0	254,057	254,057	0
60	CUSTOMER ACCOUNTING		863,602	0	(208)	863,810	863,602	0
61	CUSTOMER SERVICE & INFORMATION		56,495	0	0	56,495	56,495	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(18,280)	(11,795)	(850)	(5,635)	(18,280)	0
64	COMMON & OTHER PLANT IN SERVICE		7,386,576	5,874,307	343,542	1,168,727	7,386,576	0
65								
66	NET ELECTRIC PLANT IN SERVICE		1,153,922,952	858,078,676	54,604,125	441,240,151	1,153,922,952	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
				3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)	Schedule 5						
4	LIBERALIZED DEPRECIATION	NP29	68,331,279	38,969,329	3,233,436	26,128,514	68,331,279	0
5	LEASED METERS	NP29	1,549,912	883,915	73,342	592,655	1,549,912	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	68,227,370	38,910,069	3,228,519	26,088,782	68,227,370	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(381,694)	0	(2,569)	(379,125)	(381,694)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	64,381,629	36,716,843	3,046,539	24,618,247	64,381,629	0
13	TOTAL ACCOUNT 282		202,108,496	115,480,156	9,579,267	77,049,073	202,108,496	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(3,666,482)	(2,090,995)	(173,498)	(1,401,989)	(3,666,482)	0
17	DEFERRED PLANT COSTS	NP29	714,287	407,358	33,800	273,129	714,287	0
18	MISCELLANEOUS	OM39	10,906,524	7,977,359	1,338,121	1,591,044	10,906,524	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	1,308,623	957,166	160,555	190,902	1,308,623	0
25	PENSION EXPENSE	A315	6,884,317	4,441,967	320,190	2,122,160	6,884,317	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		16,147,269	11,692,855	1,679,168	2,775,246	16,147,269	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	63,555,450	36,245,673	3,007,444	24,302,333	63,555,450	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		63,555,450	36,245,673	3,007,444	24,302,333	63,555,450	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		281,811,215	163,418,684	14,265,879	104,126,652	281,811,215	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	70,274	0	473	69,801	70,274	0
4	CASH FLOW HEDGE	A315	276,611	178,478	12,865	85,268	276,611	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	2,841,332	1,833,313	132,150	875,869	2,841,332	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	9,119,839	5,884,393	424,164	2,811,282	9,119,839	0
18	DEFERRED TAX	A315	4,155,837	2,681,471	193,288	1,281,078	4,155,837	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	450,495	290,672	20,953	138,870	450,495	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	632,806	360,890	29,944	241,972	632,806	0
24	OPERATING LEASE OBLIGATION	NP29	2,341,678	1,335,459	110,808	895,411	2,341,678	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		19,888,872	12,564,676	924,645	6,399,551	19,888,872	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	948,688	541,037	44,892	362,759	948,688	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		948,688	541,037	44,892	362,759	948,688	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		20,837,560	13,105,713	969,537	6,762,310	20,837,560	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
				3	4	5		
1	NET ORIGINAL COST RATE BASE		892,949,297	507,765,705	41,307,783	343,875,809	892,949,297	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	18,759,249	12,187,884	729,735	5,841,630	18,759,249	0
7	FUEL	K301	19,518,014	19,518,014	0	0	19,518,014	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		38,277,263	31,705,898	729,735	5,841,630	38,277,263	0
10	TOTAL MATERIALS & SUPPLIES		38,277,263	31,705,898	729,735	5,841,630	38,277,263	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	280,124	159,755	13,255	107,114	280,124	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(44,086)	(44,086)	0	0	(44,086)	0
16	TOTAL PREPAYMENTS		236,038	115,669	13,255	107,114	236,038	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		14,965,228	14,965,228	0	0	14,965,228	0
19	TOTAL WORKING CASH		14,965,228	14,965,228	0	0	14,965,228	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		53,478,529	46,786,795	742,990	5,948,744	53,478,529	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(281,811,215)	(163,418,684)	(14,265,879)	(104,126,652)	(281,811,215)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		20,837,560	13,105,713	969,537	6,762,310	20,837,560	0
31	TOTAL WORKING CAPITAL		53,478,529	46,786,795	742,990	5,948,744	53,478,529	0
32	TOTAL RATE BASE ADJUSTMENTS		(207,495,126)	(103,526,176)	(12,553,352)	(91,415,598)	(207,495,126)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		1,153,922,952	658,078,676	54,604,125	441,240,151	1,153,922,952	0
36	TOTAL RATE BASE ADJUSTMENTS		(207,495,126)	(103,526,176)	(12,553,352)	(91,415,598)	(207,495,126)	0
37	TOTAL RATE BASE		946,427,826	554,552,500	42,050,773	349,824,553	946,427,826	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	0.06711
40	RETURN ON RATE BASE		63,514,771	37,216,018	2,822,027	23,476,726	63,514,771	0
41								
42	ELECTRIC RATE BASE	RB99	946,427,826	554,552,500	42,049,788	349,825,538	946,427,826	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0	0	0	0.06711	

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LINE NO.	O&M EXPENSES	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION 3	TRANSMISSION 4	DISTRIBUTION 5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	100,379,685	100,379,685	0	0	100,379,685	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	40,683,654	40,683,654	0	0	40,683,654	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		141,063,339	141,063,339	0	0	141,063,339	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		141,063,339	141,063,339	0	0	141,063,339	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	23,151,925	0	23,151,925	0	23,151,925	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		23,151,925	0	23,151,925	0	23,151,925	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	1,826,852	0	1,826,852	0	1,826,852	0
26	TOTAL REGIONAL MARKET O&M		1,826,852	0	1,826,852	0	1,826,852	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	621,124	621,124	0	0	621,124	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	5,171,363	0	0	5,171,363	5,171,363	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	1,129,296	0	0	1,129,296	1,129,296	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	2,105,718	0	0	2,105,718	2,105,718	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	467,790	0	0	467,790	467,790	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	674,043	0	0	674,043	674,043	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	209,317	0	0	209,317	209,317	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	115,473	0	0	115,473	115,473	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	65,456	0	0	65,456	65,456	0
39	TRANSFORMERS DEMAND RELATED	K203	271,379	0	0	271,379	271,379	0
40	TRANSFORMERS CUSTOMER RELATED	K401	88,189	0	0	88,189	88,189	0
41	OTHER MAINTENANCE	K203	1,892,935	0	0	1,892,935	1,892,935	0
42	LOAD DISPATCH	K215	578,857	0	0	578,857	578,857	0
43	METERS	K407	1,076,097	0	248	1,075,849	1,076,097	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	430,143	0	0	430,143	430,143	0
45	OTHER OPERATIONS	K203	722,843	0	0	722,843	722,843	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	2,227,726	0	0	2,227,726	2,227,726	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		17,847,749	621,124	248	17,226,377	17,847,749	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	5,122,347	0	0	5,122,347	5,122,347	0
52	UNCOLLECTIBLE EXP	K411	1,554,931	0	10,465	1,544,466	1,554,931	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(2,199,572)	0	(14,803)	(2,184,769)	(2,199,572)	0
55	CREDIT CARD FEES	K407	492,981	0	113	492,868	492,981	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	433,029	0	2,914	430,115	433,029	0
58	ELIMINATE MISC EXPENSE	K405	(1,190)	0	0	(1,190)	(1,190)	0
59	TOTAL CUSTOMER ACCT EXPENSE		5,402,526	0	(1,311)	5,403,837	5,402,526	0

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				PRODUCTION	TRANSMISSION	DISTRIBUTION		
		Schedule 6.1		3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	604,867	0	0	604,867	604,867	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		604,867	0	0	604,867	604,867	0
5								
6	SALES							
7	SALES EXPENSE	K405	1,497,140	0	0	1,497,140	1,497,140	0
8	TOTAL SALES EXPENSE		1,497,140	0	0	1,497,140	1,497,140	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	9,286,338	9,286,338	0	0	9,286,338	0
12	PRODUCTION - ENERGY RELATED	E349	10,850,517	10,850,517	0	0	10,850,517	0
13	TRANSMISSION	T349	1,467,447	0	1,467,447	0	1,467,447	0
14	DISTRIBUTION	D349	6,010,445	209,224	60	5,801,161	6,010,445	0
15	CUSTOMER ACCOUNTING	C319	3,677,568	0	(883)	3,678,451	3,677,568	0
16	CUSTOMER SERVICE & INFORMATION	C331	240,582	0	0	240,582	240,582	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		31,532,897	20,346,079	1,466,624	9,720,194	31,532,897	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	135,335	87,323	6,294	41,718	135,335	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(9,302,212)	(6,002,066)	(432,646)	(2,867,500)	(9,302,212)	0
22	ELIMINATE DSM	A315	(130,286)	(84,064)	(6,060)	(40,162)	(130,286)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(567,560)	(366,207)	(26,397)	(174,956)	(567,560)	0
25	ELIMINATE MISC EXPENSES	A315	(547,465)	(353,240)	(25,463)	(168,762)	(547,465)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSA MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(1,580,476)	(1,019,770)	(73,508)	(487,198)	(1,580,476)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	99,449	64,168	4,625	30,656	99,449	0
33	TOTAL ADMIN. & GENERAL		19,639,682	12,672,223	913,469	6,053,990	19,639,682	0
34								
35	TOTAL O & M EXPENSE		211,034,080	154,356,686	25,891,183	30,786,211	211,034,080	0

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				PRODUCTION	TRANSMISSION	DISTRIBUTION		
				3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	37,535,245	37,535,245	0	0	37,535,245	0
3	TOTAL PRODUCTION DEPREC EXP.		37,535,245	37,535,245	0	0	37,535,245	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	1,469,491	0	1,469,491	0	1,469,491	0
7	TOTAL TRANSMISSION DEP. EXP.		1,469,491	0	1,469,491	0	1,469,491	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	13,767,842	0	138	13,767,704	13,767,842	0
11	TOTAL DIST. DEPREC EXP.		13,767,842	0	138	13,767,704	13,767,842	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	5,388,657	4,290,341	250,626	847,690	5,388,657	0
15	TOTAL GENERAL DEPREC EXP.		5,388,657	4,290,341	250,626	847,690	5,388,657	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	36,560	29,075	1,700	5,785	36,560	0
19	TOTAL COM & OTHER DEPREC EXP.		36,560	29,075	1,700	5,785	36,560	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		58,197,795	41,854,661	1,721,955	14,621,179	58,197,795	0

DUKE ENERGY KENTUCKY, INC.
 FUNCTIONAL ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
				3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	13,645,092	7,781,796	645,686	5,217,610	13,645,092	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		13,645,092	7,781,796	645,686	5,217,610	13,645,092	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	1,882,313	1,214,525	87,546	580,242	1,882,313	0
9	ELIMINATE DSM	A315	(37,033)	(23,895)	(1,722)	(11,416)	(37,033)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(1,001,304)	(646,071)	(46,571)	(308,662)	(1,001,304)	0
12	TOTAL MISCELLANEOUS TAXES		843,976	544,559	39,253	260,164	843,976	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	89,261	57,594	4,152	27,515	89,261	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		89,261	57,594	4,152	27,515	89,261	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		14,578,329	8,383,949	689,091	5,505,289	14,578,329	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		211,034,080	154,356,686	25,891,183	30,786,211	211,034,080	0
23	TOTAL DEPRECIATION EXPENSE		58,197,795	41,854,661	1,721,955	14,621,179	58,197,795	0
24	TOTAL OTHER TAX & MISC EXPENSE		14,578,329	8,383,949	689,091	5,505,289	14,578,329	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		283,810,204	204,595,296	28,302,229	50,912,679	283,810,204	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	18,775,174	11,001,177	834,181	6,939,816	18,775,174	0
4	TOTAL INTEREST EXPENSE		18,775,174	11,001,177	834,181	6,939,816	18,775,174	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(13,803,383)	(9,927,117)	(408,442)	(3,467,824)	(13,803,383)	0
8	PERMANENT DIFFERENCES	A357	(421,237)	(271,799)	(19,592)	(129,846)	(421,237)	0
9	TEMPORARY DIFFERENCES	DE49	84,226,157	60,573,768	2,492,252	21,160,137	84,226,157	0
10	TOTAL OTHER DEDUCTIONS		70,001,537	50,374,852	2,064,218	17,562,467	70,001,537	0
11								
12	NET DEDUCTIONS AND ADDITIONS		88,776,711	61,376,029	2,898,399	24,502,283	88,776,711	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	13,964,732	10,214,084	1,713,333	2,037,175	13,964,592	140
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(107,523)	(107,523)	0	0	(107,523)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(3,693,881)	(2,383,440)	(171,802)	(1,138,639)	(3,693,881)	0
20	TOTAL FED DEF IT (410 & 411)		10,163,328	7,723,121	1,541,531	898,536	10,163,188	140
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	428	244	20	164	428	0
24	TOTAL AMORTIZED ITC		428	244	20	164	428	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		10,163,328	7,723,121	1,541,531	898,536	10,163,188	140
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(428)	(244)	(20)	(164)	(428)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		10,162,900	7,722,877	1,541,511	898,372	10,162,760	140
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		63,514,771	37,216,018	2,821,961	23,476,792	63,514,771	0
38	NET DEDUCTIONS AND ADDITIONS		(88,776,711)	(61,376,029)	(2,898,399)	(24,502,283)	(88,776,711)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		10,162,900	7,722,877	1,541,511	898,372	10,162,760	140
40	TOTAL STATE PROV DEF IT (410 & 411)		3,665,560	2,365,166	170,485	1,129,909	3,665,560	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(11,433,480)	(14,071,968)	1,635,558	1,002,790	(11,433,620)	140
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX	Rounding added	(3,039,279)	(3,740,650)	434,769	266,564	(3,039,317)	38
46	TOTAL FEDERAL TAX ADJUSTMENTS		10,162,900	7,722,877	1,541,511	898,372	10,162,760	140
47	NET FED INCOME TAX ALLOWABLE		7,123,621	3,982,227	1,976,280	1,164,936	7,123,443	178
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(3,039,279)	(3,740,650)	434,769	266,564	(3,039,317)	38
53	NET FED INCOME TAX PAYABLE		(3,039,279)	(3,740,650)	434,769	266,564	(3,039,317)	38

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION 3	TRANSMISSION 4	DISTRIBUTION 5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	252,512	0	3	252,509	252,512	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	215,037	0	2	215,035	215,037	0
5	RENTS	D249	1,058,004	0	11	1,057,993	1,058,004	0
6	TRANSMISSION CHARGE PTP	T229	144,996	0	144,996	0	144,996	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	24,504	0	24,504	0	24,504	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		1,695,053	0	169,516	1,525,537	1,695,053	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		283,810,204	204,595,296	28,302,229	50,912,679	283,810,204	0
14	RETURN ON RATE BASE		63,514,771	37,216,018	2,821,961	23,476,792	63,514,771	0
15	NET FED INCOME TAX ALLOWABLE		7,123,621	3,982,227	1,976,280	1,164,936	7,123,443	178
16	NET STATE INCOME TAX ALLOWABLE		2,461,566	1,178,769	257,560	1,025,228	2,461,557	9
17	TOTAL OTHER OPERATING REVENUES		(1,695,053)	0	(169,516)	(1,525,537)	(1,695,053)	0
18	SUBTOTAL B		355,215,109	246,972,310	33,188,514	75,054,098	355,214,922	(187)
19								
20	TOTAL OTHER OPERATING REVENUES		1,695,053	0	169,516	1,525,537	1,695,053	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		1,695,053	0	169,516	1,525,537	1,695,053	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		355,215,109	246,972,310	33,188,514	75,054,098	355,214,922	(187)
31								
32	PROPOSED REVENUES		355,094,168	229,120,961	16,515,430	109,457,777	355,094,168	0
33	TOTAL ELECTRIC COST OF SERVICE		(355,215,109)	(246,972,310)	(33,188,514)	(75,054,098)	(355,214,922)	(187)
34	EXCESS REVENUES		(120,941)	(17,851,349)	(16,673,084)	34,403,679	(120,754)	(187)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(30,145)	(4,449,517)	(4,155,785)	8,575,157	(30,145)	0
37	EXCESS RETURN		(90,796)	(13,401,832)	(12,517,299)	25,828,522	(90,609)	(187)

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
					PRODUCTION	TRANSMISSION	DISTRIBUTION		
					3	4	5		
1	<u>DEMAND ENERGY & SPEC. ASSIGN</u>		1	2					
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		717,751	717,751	0	0	717,751	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		717,751	0	717,751	0	717,751	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,514,633	0	0	1,514,633	1,514,633	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
8	DISTRIBUTION LINE - OVERHEAD - PRIMARY	External		731,338	0	0	731,338	731,338	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	DISTRIBUTION LINE - OVERHEAD - SECONDARY	External		731,338	0	0	731,338	731,338	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		484,684,266	0	5,192	484,679,074	484,684,266	0
13	RATIO TO TOTAL ELECTRIC		K209	1.00000	0.00000	0.00001	0.99999	1.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		731,338	0	0	731,338	731,338	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		143,810	0	0	143,810	143,810	0
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	TOTAL KWH	External		4,261,970,981	4,261,970,981	0	0	4,261,970,981	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,261,970,981	0	0	4,261,970,981	4,261,970,981	0
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22	TOTAL KWH LESS LIGHTING	External		4,243,371,852	4,243,371,852	0	0	4,243,371,852	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	0	0	1	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	1	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		142,392	0	0	142,392	142,392	0
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	METERS	External		15,813,241	0	3,619	15,809,622	15,813,241	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.00000	0.00023	0.99977	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		156,470	0	0	156,470	156,470	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		5,781,024	0	38,893	5,742,131	5,781,024	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.00000	0.00673	0.99327	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,244,213,606	4,244,213,606	0	0	4,244,213,606	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
38									
39	PRESENT REVENUES	CS09	R600	309,580,654	215,243,962	28,924,788	65,411,904	309,580,654	0
40	PROPOSED REVENUES	A357	R602	355,094,168	229,120,961	16,515,430	109,457,777	355,094,168	0

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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
					PRODUCTION	TRANSMISSION	DISTRIBUTION		
Schedule 12.1			1	2	3	4	5		
1	PRESENT REVENUES	Internal		309,580,654	215,243,962	28,924,788	65,411,904	309,580,654	0
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.69528	0.09343	0.21129	1.00000	0.00000
3	PROPOSED REVENUES	Internal		355,094,168	229,120,961	16,515,430	109,457,777	355,094,168	0
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.64524	0.04651	0.30825	1.00000	0.00000
5									
6	WEIGHTED RATIOS								
7	GROSS ELECTRIC PLANT IN SERVICE								
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	0.94351	0.05649	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.00000	0.00001	0.99999	1.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.00000	0.11105	0.88895	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.64970	0.03890	0.31140	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.79490	0.04651	0.15859	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.79490	0.04651	0.15859	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.65632	0.03925	0.30443	1.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.78110	0.02754	0.19136	1.00000	0.00000
18									
19	NET ELECTRIC PLANT								
20	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	1.00000	0.00000	0.00001	0.99999	1.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.56103	0.04735	0.39162	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.79618	0.04651	0.15731	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.79527	0.04651	0.15822	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.57030	0.04732	0.38238	1.00000	0.00000
28									
29	WORKING CAPITAL								
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.82833	0.01906	0.15261	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.49004	0.05616	0.45380	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.87487	0.01389	0.11124	1.00000	0.00000
35									
36	RATE BASE								
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.56864	0.04626	0.38510	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.58594	0.04443	0.36963	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000

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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
					PRODUCTION	TRANSMISSION	DISTRIBUTION		
					3	4	5		
1	WEIGHTED O & M EXPENSE RATIOS		1	2					
	Schedule 12.2								
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.03480	0.00001	0.96518	0.99999	0.00001
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00673	0.99327	1.00000	0.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	(0.00024)	1.00024	1.00000	0.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.73142	0.12269	0.14588	0.99999	0.00001
12									
13	A & G EXPENSES								
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	1.00000	0.00000	0.00000		
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.03481	0.00001	0.96518	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	(0.00024)	1.00024	1.00000	0.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.64523	0.04651	0.30826	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.64524	0.04651	0.30825	1.00000	0.00000
23									
24	DEPRECIATION EXPENSES								
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00001	0.99999	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.79618	0.04651	0.15731	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.79527	0.04650	0.15823	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.71918	0.02959	0.25123	1.00000	0.00000
31									
32	OTHER TAXES & MISC EXPENSES								
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.57030	0.04732	0.38238	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.64523	0.04651	0.30826	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.57509	0.04727	0.37764	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.72089	0.09972	0.17939	1.00000	0.00000
37									
38	TOTAL COST OF SERVICE								
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.69528	0.09343	0.21129	1.00000	0.00000
40									
41	WAGES & SALARIES (K600-K639)								
42	WTD RATIOS	Internal	K669						

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		1,279,398,113	1,248,833,815	30,564,298	0	1,279,398,113	0
3	TOTAL DEPRECIATION RESERVE		(621,319,437)	(606,412,759)	(14,906,678)	0	(621,319,437)	0
4	TOTAL RATE BASE ADJUSTMENTS		(103,526,176)	(119,634,581)	16,108,405	0	(103,526,176)	0
5	TOTAL RATE BASE		554,552,500	522,786,475	31,766,025	0	554,552,500	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		154,356,686	6,535,297	147,821,389	0	154,356,686	0
9	TOTAL DEPRECIATION EXPENSE		41,854,661	39,987,839	1,866,822	0	41,854,661	0
10	TOTAL OTHER TAX & MISC EXPENSE		8,383,949	7,877,692	506,257	0	8,383,949	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		204,595,296	54,400,828	150,194,468	0	204,595,296	0
12	NET FED INCOME TAX EXP ALLOWABLE		3,982,227	(6,963,119)	10,945,346	0	3,982,227	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,178,769	(682,691)	1,861,459	0	1,178,768	1
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		209,756,292	46,755,018	163,001,273	0	209,756,291	1
17								
18	RETURN ON RATE BASE		37,216,018	35,084,284	2,131,734	0	37,216,018	0
19	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0
20	TOTAL ELECTRIC COST OF SERVICE		246,972,310	81,839,302	165,133,007	0	246,972,309	1

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	835,340,554	835,340,554	0	0	835,340,554	0
3	PRODUCTION OTHER	K201	373,451,984	373,451,984	0	0	373,451,984	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		1,208,792,538	1,208,792,538	0	0	1,208,792,538	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
12								
13	TOTAL PROD & TRANS PLANT		1,208,792,538	1,208,792,538	0	0	1,208,792,538	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0
38								
39	TOTAL TRANS & DIST PLANT		0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT		1,208,792,538	1,208,792,538	0	0	1,208,792,538	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	16,704,047	16,704,047	0	0	16,704,047	0
44	PRODUCTION - ENERGY	K301	19,517,654	0	19,517,654	0	19,517,654	0
45	TRANSMISSION	K202	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	8,865,387	8,865,387	0	0	8,865,387	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		45,087,088	25,569,434	19,517,654	0	45,087,088	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	9,454,192	9,454,192	0	0	9,454,192	0
56	PRODUCTION - ENERGY	K301	11,046,644	0	11,046,644	0	11,046,644	0
57	TRANSMISSION	K202	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	5,017,651	5,017,651	0	0	5,017,651	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		25,518,487	14,471,843	11,046,644	0	25,518,487	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		1,279,398,113	1,248,833,815	30,564,298	0	1,279,398,113	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	401,160,304	401,160,304	0	0	401,160,304	0
3	PRODUCTION OTHER	K201	184,221,788	184,221,788	0	0	184,221,788	0
4	ADJUSTMENT	K201	1,553,366	1,553,366	0	0	1,553,366	0
5	TOTAL PROD DEPREC RESERVE		586,935,458	586,935,458	0	0	586,935,458	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		586,935,458	586,935,458	0	0	586,935,458	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		586,935,458	586,935,458	0	0	586,935,458	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	5,383,063	5,383,063	0	0	5,383,063	0
44	PRODUCTION - ENERGY	K301	6,289,780	0	6,289,780	0	6,289,780	0
45	TRANSMISSION	K202	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	2,856,969	2,856,969	0	0	2,856,969	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	209,987	98,001	111,986	0	209,987	0
52	GENERAL & INTANG PLANT		14,739,799	8,338,033	6,401,766	0	14,739,799	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	7,273,485	7,273,485	0	0	7,273,485	0
56	PRODUCTION - ENERGY	K301	8,498,622	0	8,498,622	0	8,498,622	0
57	TRANSMISSION	K202	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	3,860,278	3,860,278	0	0	3,860,278	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	11,795	5,505	6,290	0	11,795	0
64	COMMON & OTHER PLANT IN SERVICE		19,644,180	11,139,268	8,504,912	0	19,644,180	0
65								
66	TOTAL DEPRECIATION RESERVE		621,319,437	606,412,759	14,906,678	0	621,319,437	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION STEAM		434,180,250	434,180,250	0	0	434,180,250	0
3	PRODUCTION OTHER		189,230,196	189,230,196	0	0	189,230,196	0
4	ADJUSTMENT		(1,553,366)	(1,553,366)	0	0	(1,553,366)	0
5	NET PRODUCTION PLANT		621,857,080	621,857,080	0	0	621,857,080	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0
12								
13	NET PROD & TRANS PLANT		621,857,080	621,857,080	0	0	621,857,080	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0
32	METERS		0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		0	0	0	0	0	0
38								
39	NET PTD PLANT		0	0	0	0	0	0
40	NET TRANS & DIST PLANT		621,857,080	621,857,080	0	0	621,857,080	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		11,320,984	11,320,984	0	0	11,320,984	0
44	PRODUCTION - ENERGY		13,227,874	0	13,227,874	0	13,227,874	0
45	TRANSMISSION		0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		6,008,418	6,008,418	0	0	6,008,418	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(209,987)	(98,001)	(111,986)	0	(209,987)	0
52	NET GENERAL & INTANG PLANT		30,347,289	17,231,401	13,115,888	0	30,347,289	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		2,180,707	2,180,707	0	0	2,180,707	0
56	PRODUCTION - ENERGY		2,548,022	0	2,548,022	0	2,548,022	0
57	TRANSMISSION		0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		1,157,373	1,157,373	0	0	1,157,373	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(11,795)	(5,505)	(6,290)	0	(11,795)	0
64	COMMON & OTHER PLANT IN SERVICE		5,874,307	3,332,575	2,541,732	0	5,874,307	0
65								
66	NET ELECTRIC PLANT IN SERVICE		658,078,676	642,421,056	15,657,620	0	658,078,676	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
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 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	38,969,329.00	38,042,249	927,080	0	38,969,329	0
5	LEASED METERS	NP29	883,915.00	862,887	21,028	0	883,915	0
6	CONTRIB AID CONSTR	D249	0.00	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	38,910,069.00	37,984,398	925,671	0	38,910,069	0
8	AFUDC IN DEBT	NP29	0.00	0	0	0	0	0
9	CASUALTY LOSS	K411	0.00	0	0	0	0	0
10	NON-CASH OVERHEADS	G229	0.00	0	0	0	0	0
11	PLANT FAS 109	NP29	0.00	0	0	0	0	0
12	MISCELLANEOUS	NP29	36,716,843.00	35,843,349	873,494	0	36,716,843	0
13	TOTAL ACCOUNT 282		115,480,156.00	112,732,883	2,747,273	0	115,480,156	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(2,090,995)	(2,041,250)	(49,745)	0	(2,090,995)	0
17	DEFERRED PLANT COSTS	NP29	407,358	397,667	9,691	0	407,358	0
18	MISCELLANEOUS	OM39	7,977,359	337,761	7,639,598	0	7,977,359	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	957,166	40,526	916,640	0	957,166	0
25	PENSION EXPENSE	A315	4,441,967	2,073,066	2,368,901	0	4,441,967	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		11,692,855	807,770	10,885,085	0	11,692,855	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	36,245,673	35,383,388	862,285	0	36,245,673	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		36,245,673	35,383,388	862,285	0	36,245,673	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		163,418,684	148,924,041	14,494,643	0	163,418,684	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 5.1							
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	178,478	83,296	95,182	0	178,478	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	1,833,313	855,607	977,706	0	1,833,313	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	5,884,393	2,746,246	3,138,147	0	5,884,393	0
18	DEFERRED TAX	A315	2,681,471	1,251,443	1,430,028	0	2,681,471	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	290,672	135,657	155,015	0	290,672	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	360,890	352,304	8,586	0	360,890	0
24	OPERATING LEASE OBLIGATION	NP29	1,335,459	1,303,688	31,771	0	1,335,459	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		12,564,676	6,728,241	5,836,435	0	12,564,676	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	541,037	528,166	12,871	0	541,037	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		541,037	528,166	12,871	0	541,037	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		13,105,713	7,256,407	5,849,306	0	13,105,713	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET ORIGINAL COST RATE BASE		507,765,705	500,753,422	7,012,283	0	507,765,705	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	12,187,884	6,911,871	5,276,013	0	12,187,884	0
7	FUEL	K301	19,518,014	0	19,518,014	0	19,518,014	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		31,705,898	6,911,871	24,794,027	0	31,705,898	0
10	TOTAL MATERIALS & SUPPLIES		31,705,898	6,911,871	24,794,027	0	31,705,898	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	159,755	155,954	3,801	0	159,755	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(44,086)	0	(44,086)	0	(44,086)	0
16	TOTAL PREPAYMENTS		115,669	155,954	(40,285)	0	115,669	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		14,965,228	14,965,228	0	0	14,965,228	0
19	TOTAL WORKING CASH		14,965,228	14,965,228	0	0	14,965,228	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		46,786,795	22,033,053	24,753,742	0	46,786,795	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(163,418,684)	(148,924,041)	(14,494,643)	0	(163,418,684)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		13,105,713	7,256,407	5,849,306	0	13,105,713	0
31	TOTAL WORKING CAPITAL		46,786,795	22,033,053	24,753,742	0	46,786,795	0
32	TOTAL RATE BASE ADJUSTMENTS		(103,526,176)	(119,634,581)	16,108,405	0	(103,526,176)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		658,078,676	642,421,056	15,657,620	0	658,078,676	0
36	TOTAL RATE BASE ADJUSTMENTS		(103,526,176)	(119,634,581)	16,108,405	0	(103,526,176)	0
37	TOTAL RATE BASE		554,552,500	522,786,475	31,766,025	0	554,552,500	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	
40	RETURN ON RATE BASE		37,216,019	35,084,200	2,131,819	0	37,216,019	0
41								
42	ELECTRIC RATE BASE	RB99	554,552,500	522,787,733	31,764,767	0	554,552,500	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6						
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	100,379,685	0	100,379,685	0	100,379,685	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	40,683,654	0	40,683,654	0	40,683,654	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		141,063,339	0	141,063,339	0	141,063,339	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		141,063,339	0	141,063,339	0	141,063,339	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	0	0	0	0	0	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	0	0	0	0	0	0
26	TOTAL REGIONAL MARKET O&M		0	0	0	0	0	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	621,124	621,124	0	0	621,124	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0
43	METERS	K407	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	0	0	0	0	0	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	0	0	0	0	0	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		621,124	621,124	0	0	621,124	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	0	0	0	0	0	0
52	UNCOLLECTIBLE EXP	K411	0	0	0	0	0	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	0	0	0	0	0	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		0	0	0	0	0	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 6.1		3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0
5								
6	SALES							
7	SALES EXPENSE	K405	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	9,286,338	9,286,338	0	0	9,286,338	0
12	PRODUCTION - ENERGY RELATED	E349	10,850,517	0	10,850,517	0	10,850,517	0
13	TRANSMISSION	T349	0	0	0	0	0	0
14	DISTRIBUTION	D349	209,224	209,224	0	0	209,224	0
15	CUSTOMER ACCOUNTING	C319	0	0	0	0	0	0
16	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		20,346,079	9,495,562	10,850,517	0	20,346,079	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	87,323	40,754	46,569	0	87,323	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(6,002,066)	(2,801,164)	(3,200,902)	0	(6,002,066)	0
22	ELIMINATE DSM	A315	(84,064)	(39,233)	(44,831)	0	(84,064)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(366,207)	(170,909)	(195,298)	0	(366,207)	0
25	ELIMINATE MISC EXPENSES	A315	(353,240)	(164,857)	(188,383)	0	(353,240)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(1,019,770)	(475,927)	(543,843)	0	(1,019,770)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	64,168	29,947	34,221	0	64,168	0
33	TOTAL ADMIN. & GENERAL		12,672,223	5,914,173	6,758,050	0	12,672,223	0
34								
35	TOTAL O & M EXPENSE		154,356,686	6,535,297	147,821,389	0	154,356,686	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	37,535,245	37,535,245	0	0	37,535,245	0
3	TOTAL PRODUCTION DEPREC EXP.		37,535,245	37,535,245	0	0	37,535,245	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	0	0	0	0	0	0
11	TOTAL DIST. DEPREC EXP.		0	0	0	0	0	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	4,290,341	2,436,099	1,854,242	0	4,290,341	0
15	TOTAL GENERAL DEPREC EXP.		4,290,341	2,436,099	1,854,242	0	4,290,341	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	29,075	16,495	12,580	0	29,075	0
19	TOTAL COM & OTHER DEPREC EXP.		29,075	16,495	12,580	0	29,075	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		41,854,661	39,987,839	1,866,822	0	41,854,661	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 8		3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	7,781,796	7,596,667	185,129	0	7,781,796	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		7,781,796	7,596,667	185,129	0	7,781,796	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	1,214,525	566,819	647,706	0	1,214,525	0
9	ELIMINATE DSM	A315	(23,895)	(11,152)	(12,743)	0	(23,895)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(646,071)	(301,521)	(344,550)	0	(646,071)	0
12	TOTAL MISCELLANEOUS TAXES		544,559	254,146	290,413	0	544,559	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	57,594	26,879	30,715	0	57,594	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		57,594	26,879	30,715	0	57,594	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		8,383,949	7,877,692	506,257	0	8,383,949	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		154,356,686	6,535,297	147,821,389	0	154,356,686	0
23	TOTAL DEPRECIATION EXPENSE		41,854,661	39,987,839	1,866,822	0	41,854,661	0
24	TOTAL OTHER TAX & MISC EXPENSE		8,383,949	7,877,692	506,257	0	8,383,949	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		204,595,296	54,400,828	150,194,468	0	204,595,296	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	11,001,177	10,371,030	630,147	0	11,001,177	0
4	TOTAL INTEREST EXPENSE		11,001,177	10,371,030	630,147	0	11,001,177	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(9,927,117)	(9,484,368)	(442,749)	0	(9,927,117)	0
8	PERMANENT DIFFERENCES	A357	(271,799)	(126,849)	(144,950)	0	(271,799)	0
9	TEMPORARY DIFFERENCES	DE49	60,573,768	57,872,178	2,701,590	0	60,573,768	0
10	TOTAL OTHER DEDUCTIONS		50,374,852	48,260,961	2,113,891	0	50,374,852	0
11								
12	NET DEDUCTIONS AND ADDITIONS		61,376,029	58,631,991	2,744,038	0	61,376,029	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	10,214,084	432,464	9,781,620	0	10,214,084	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(107,523)	(107,523)	0	0	(107,523)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(2,383,440)	(1,112,351)	(1,271,089)	0	(2,383,440)	0
20	TOTAL FED DEF IT (410 & 411)		7,723,121	(787,410)	8,510,531	0	7,723,121	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZED ITC	NP29	244	238	6	0	244	0
24	TOTAL AMORTIZED ITC		244	238	6	0	244	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		7,723,121	(787,410)	8,510,531	0	7,723,121	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(244)	(238)	(6)	0	(244)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		7,722,877	(787,648)	8,510,525	0	7,722,877	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		37,216,018	35,084,284	2,131,734	0	37,216,018	0
38	NET DEDUCTIONS AND ADDITIONS		(61,376,029)	(58,631,991)	(2,744,038)	0	(61,376,029)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		7,722,877	(787,648)	8,510,525	0	7,722,877	0
40	TOTAL STATE PROV DEF IT (410 & 411)		2,365,166	1,103,823	1,261,343	0	2,365,166	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(14,071,968)	(23,231,532)	9,159,564	0	(14,071,968)	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		(3,740,650)	(6,175,471)	2,434,821	0	(3,740,650)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		7,722,877	(787,648)	8,510,525	0	7,722,877	0
47	NET FED INCOME TAX ALLOWABLE		3,982,227	(6,963,119)	10,945,346	0	3,982,227	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(3,740,650)	(6,175,471)	2,434,821	0	(3,740,650)	0
53	NET FED INCOME TAX PAYABLE		(3,740,650)	(6,175,471)	2,434,821	0	(3,740,650)	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES	Schedule 10						
2	MISC SERVICE REVENUE	D249	0	0	0	0	0	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		0	0	0	0	0	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		204,595,296	54,400,828	150,194,468	0	204,595,296	0
14	RETURN ON RATE BASE		37,216,018	35,084,284	2,131,734	0	37,216,018	0
15	NET FED INCOME TAX ALLOWABLE		3,982,227	(6,963,119)	10,945,346	0	3,982,227	0
16	NET STATE INCOME TAX ALLOWABLE		1,178,769	(682,691)	1,861,459	0	1,178,768	1
17	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0
18	SUBTOTAL B		246,972,310	81,839,302	165,133,007	0	246,972,309	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		0	0	0	0	0	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		246,972,310	81,839,302	165,133,007	0	246,972,309	(1)
31								
32	PROPOSED REVENUES		229,120,961	106,930,752	122,190,209	0	229,120,961	0
33	TOTAL ELECTRIC COST OF SERVICE		(246,972,310)	(81,839,302)	(165,133,007)	0	(246,972,309)	(1)
34	EXCESS REVENUES		(17,851,349)	25,091,450	(42,942,798)	0	(17,851,348)	(1)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(4,449,469)	6,254,073	(10,703,542)	0	(4,449,469)	0
37	EXCESS RETURN		(13,401,880)	18,837,376	(32,239,256)	0	(13,401,880)	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
	Schedule 12		1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN								
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		717,751	717,751	0	0	717,751	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		717,751	717,751	0	0	717,751	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,514,633	1,514,633	0	0	1,514,633	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		731,338	731,338	0	0	731,338	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		731,338	731,338	0	0	731,338	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		0	0	0	0	0	0
13	RATIO TO TOTAL ELECTRIC		K209	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		731,338	731,338	0	0	731,338	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		143,810	0	0	143,810	143,810	0
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	TOTAL KWH	External		4,261,970,981	0	4,261,970,981	0	4,261,970,981	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,261,970,981	0	4,261,970,981	0	4,261,970,981	0
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22	TOTAL KWH LESS LIGHTING	External		4,243,371,852	0	4,243,371,852	0	4,243,371,852	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	1	0	0	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		142,392	0	0.00000	142,392	142,392	0
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	METERS	External		15,813,241	0	0	15,813,241	15,813,241	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		156,470	0	0	156,470	156,470	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		5,781,024	0	0	5,781,024	5,781,024	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,244,213,606	0	4,244,213,606	0	4,244,213,606	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
38									
39	PRESENT REVENUES	CS09	R600	215,243,962	71,325,468	143,918,493	1	215,243,962	0
40	PROPOSED REVENUES	A357	R602	229,120,961	106,930,752	122,190,209	0	229,120,961	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
	Schedule 12.1		1	2	3	4	5		
1	PRESENT REVENUES	Internal		215,243,962	71,325,468	143,918,493	1	215,243,962	0
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.33137	0.66863	0.00000	1.00000	0.00000
3	PROPOSED REVENUES	Internal		229,120,961	106,930,752	122,190,209	0	229,120,961	0
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.46670	0.53330	0.00000	1.00000	0.00000
5									
6	WEIGHTED RATIOS								
7	GROSS ELECTRIC PLANT IN SERVICE								
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.56711	0.43289	0.00000	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.56711	0.43289	0.00000	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.97611	0.02389	0.00000	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.97601	0.02399	0.00000	1.00000	0.00000
18									
19	NET ELECTRIC PLANT								
20	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.56781	0.43219	0.00000	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.56731	0.43269	0.00000	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.97621	0.02379	0.00000	1.00000	0.00000
28									
29	WORKING CAPITAL								
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.21800	0.78200	0.00000	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	1.34828	(0.34828)	0.00000	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.47092	0.52908	0.00000	1.00000	0.00000
35									
36	RATE BASE								
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.98619	0.01381	0.00000	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.94272	0.05728	0.00000	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000

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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
	Schedule 12.2		1	2	3	4	5		
1	WEIGHTED O & M EXPENSE RATIOS								
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.04234	0.95766	0.00000	1.00000	0.00000
12									
13	A & G EXPENSES								
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.46670	0.53330	0.00000	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.46670	0.53330	0.00000	1.00000	0.00000
23									
24	DEPRECIATION EXPENSES								
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.56781	0.43219	0.00000	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.56733	0.43267	0.00000	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.95540	0.04460	0.00000	1.00000	0.00000
31									
32	OTHER TAXES & MISC EXPENSES								
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.97621	0.02379	0.00000	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.46670	0.53330	0.00000	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.93962	0.06038	0.00000	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.26589	0.73411	0.00000	1.00000	0.00000
37									
38	TOTAL COST OF SERVICE								
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.33137	0.66863	0.00000	1.00000	0.00000

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
			1	2	3	4	5	6	7	8	9	10	11	12	13	
1	NET INCOME COMPUTATION	Schedule 1														
2	GROSS ELECTRIC PLANT IN SERVICE		1,248,833,815	562,949,308	337,984,384	1,623,484	6,406,518	87,419	188,517,635	111,408,464	5,382,474	52,788,205	1,548,553	137,371	1,248,833,815	0
3	TOTAL DEPRECIATION RESERVE		(606,412,759)	(273,414,339)	(164,092,154)	(788,204)	(3,110,378)	(42,442)	(81,815,677)	(54,089,053)	(2,613,203)	(25,628,786)	(751,827)	(66,694)	(606,412,759)	0
4	TOTAL RATE BASE ADJUSTMENTS		(119,634,581)	(52,491,470)	(33,086,284)	(158,898)	(627,064)	(6,560)	(16,496,700)	(10,905,672)	(526,842)	(5,188,080)	(151,559)	(13,452)	(119,634,581)	0
5	TOTAL RATE BASE		522,786,475	237,043,499	140,805,946	676,382	2,669,076	36,417	70,205,258	48,413,739	2,242,429	21,991,337	645,167	57,225	522,786,475	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		6,535,297	6,122,557	203,378	972	3,865	58	101,409	67,019	3,257	31,789	922	91	6,535,297	0
9	TOTAL DEPRECIATION EXPENSE		39,987,839	18,018,227	10,825,964	52,008	205,211	2,799	5,397,789	3,568,535	172,396	1,690,872	49,609	4,399	39,987,839	0
10	TOTAL OTHER TAX & MISC EXPENSE		7,877,692	3,686,031	2,066,471	9,933	39,050	535	1,029,975	680,814	32,862	322,577	9,587	837	7,877,692	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		54,400,828	27,826,815	13,094,843	62,913	248,126	3,392	6,529,173	4,316,368	208,535	2,045,218	60,118	5,327	54,400,828	0
12	NET FED INCOME TAX EXP ALLOWABLE		(6,963,118)	(3,433,666)	(1,739,223)	(8,374)	(32,911)	(446)	(867,254)	(573,305)	(27,677)	(271,567)	(7,992)	(703)	(6,963,118)	0
13	NET STATE INCOME TAX EXP ALLOWABLE		(682,691)	308,175	(488,275)	(2,349)	(9,246)	(127)	(243,463)	(180,957)	(7,765)	(76,245)	(2,239)	(200)	(682,691)	0
14	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		48,755,019	24,701,324	10,867,345	52,190	205,969	2,819	5,418,456	3,582,106	173,093	1,697,406	49,897	4,424	48,755,019	0
17																
18	RETURN ON RATE BASE		35,084,285	15,907,915	9,448,601	45,259	179,281	2,456	4,711,469	3,114,783	150,512	1,475,996	43,154	3,850	35,084,285	0
19	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL ELECTRIC COST OF SERVICE		81,839,304	40,609,239	20,316,946	97,449	385,250	5,275	10,129,925	6,696,889	323,605	3,173,402	93,041	8,283	81,839,304	0

LINE NO.	DESCRIPTION	SCHEDULE	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		3	4	5	6	7	8	9	10	11	12	13					
1	PRODUCTION PLANT	Schedule 2															
2	PRODUCTION STEAM		K201	835,340,554	376,554,815	226,076,568	1,085,943	4,285,297	58,474	112,720,854	74,520,731	3,600,318	35,309,845	1,035,822	91,887	835,340,554	0
3	PRODUCTION OTHER		K201	373,451,984	168,344,685	101,071,045	485,488	1,915,809	26,142	50,393,611	33,315,651	1,809,578	15,785,815	463,080	41,080	373,451,984	0
4	ADJUSTMENT		K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE			1,208,792,538	544,899,500	327,147,613	1,571,431	6,201,106	84,616	163,114,465	107,836,382	5,209,896	51,095,660	1,498,902	132,967	1,208,792,538	0
6	TRANSMISSION PLANT																
8	MAIN STEP-UP TRANSFORMERS		K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION		K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT		K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE			0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL PROD & TRANS PLANT			1,208,792,538	544,899,500	327,147,613	1,571,431	6,201,106	84,616	163,114,465	107,836,382	5,209,896	51,095,660	1,498,902	132,967	1,208,792,538	0
14	DISTRIBUTION PLANT																
16	SUBSTATIONS		K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		K208	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES		K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS		K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS		K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT		K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED		K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP		K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE			0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	TOTAL TRANS & DIST PLANT			0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	TOTAL GROSS PTD PLANT			1,208,792,538	544,899,500	327,147,613	1,571,431	6,201,106	84,616	163,114,465	107,836,382	5,209,896	51,095,660	1,498,902	132,967	1,208,792,538	0
41	GENERAL & INTANGIBLE PLANT																
43	PRODUCTION - DEMAND		K201	16,704,047	7,529,852	4,520,783	21,715	85,692	1,169	2,254,044	1,490,168	71,094	706,080	20,713	1,837	16,704,047	0
44	PRODUCTION - ENERGY		K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION		K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		K201	8,865,387	3,996,340	2,399,328	11,525	45,479	621	1,198,295	790,891	38,210	374,740	10,993	975	8,865,387	0
47	DISTRIBUTION - CUSTOMER		K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION		A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES		A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE			25,569,434	11,526,192	6,920,111	33,240	131,171	1,790	3,450,339	2,281,049	110,204	1,080,820	31,706	2,812	25,569,434	0
53	COMMON & OTHER PLANT																
54	COMMON & OTHER PLANT																
55	PRODUCTION - DEMAND		K201	9,454,192	4,261,760	2,558,683	12,290	48,500	662	1,275,749	843,406	40,748	399,629	11,723	1,040	9,454,192	0
56	PRODUCTION - ENERGY		K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION		K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		K201	5,017,651	2,261,856	1,357,977	6,523	25,741	351	677,082	447,625	21,626	212,096	6,222	552	5,017,651	0
59	DISTRIBUTION - CUSTOMER		K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION		A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES		A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT		A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE			14,471,843	6,523,616	3,916,660	18,813	74,241	1,013	1,952,831	1,291,033	62,374	611,725	17,945	1,692	14,471,843	0
65	TOTAL COMMON & OTHER PLANT			14,471,843	6,523,616	3,916,660	18,813	74,241	1,013	1,952,831	1,291,033	62,374	611,725	17,945	1,692	14,471,843	0
66	GROSS ELECTRIC PLANT IN SERVICE			1,248,833,815	562,949,308	337,984,384	1,623,484	6,406,518	87,419	168,517,635	111,406,464	5,382,474	52,788,205	1,548,553	137,371	1,248,833,815	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-3
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
 PAGE 3 OF 18

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	PRODUCTION PLANT	Schedule 3														
2	PRODUCTION STEAM	K201	401,160,304	180,835,042	106,570,025	521,508	2,057,952	28,081	54,132,571	35,787,511	1,729,001	16,957,046	497,439	44,128	401,160,304	0
3	PRODUCTION OTHER	K201	184,221,788	83,043,497	49,857,785	239,488	945,058	12,896	24,858,888	16,434,426	793,996	7,787,055	228,435	20,264	184,221,788	0
4	ADJUSTMENT	K201	1,553,366	700,226	420,403	2,019	7,969	109	209,611	138,576	6,695	65,861	1,926	171	1,553,366	0
5	TOTAL PROD DEPREC RESERVE		586,935,458	264,578,765	156,848,213	763,015	3,010,979	41,086	79,201,070	52,360,513	2,529,692	24,809,762	727,800	64,563	586,935,458	0
6	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL PROD & TRANS DEPREC RESERVE		586,935,458	264,578,765	156,848,213	763,015	3,010,979	41,086	79,201,070	52,360,513	2,529,692	24,809,762	727,800	64,563	586,935,458	0
14	DISTRIBUTION PLANT															
16	SUBSTATIONS	K216	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	TOTAL TRANS & DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		586,935,458	264,578,765	156,848,213	763,015	3,010,979	41,086	79,201,070	52,360,513	2,529,692	24,809,762	727,800	64,563	586,935,458	0
41	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	5,383,063	2,426,577	1,456,872	6,998	27,815	377	726,391	480,223	23,201	227,542	6,675	592	5,383,063	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	2,856,969	1,287,865	773,210	3,714	14,656	200	385,519	254,870	12,314	120,764	3,543	314	2,856,969	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A309	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A316	98,001	96,816	584	3	11	0	291	193	9	91	3	0	98,001	0
52	GENERAL & INTANG PLANT		8,338,033	3,811,258	2,230,666	10,715	42,282	577	1,112,201	735,286	35,524	348,397	10,221	906	8,338,033	0
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	7,273,485	3,278,741	1,958,496	9,456	37,313	509	981,484	648,868	31,349	307,450	9,019	800	7,273,485	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	3,860,278	1,740,136	1,044,746	5,018	19,803	270	520,906	344,375	16,638	163,174	4,787	425	3,860,278	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A316	5,505	5,439	33	0	1	0	16	11	0	5	0	0	5,505	0
64	COMMON & OTHER PLANT IN SERVICE		11,139,268	5,024,316	3,013,275	14,474	57,117	779	1,502,406	993,254	47,967	470,629	13,806	1,225	11,139,268	0
65	TOTAL DEPRECIATION RESERVE		606,412,759	273,414,339	164,092,154	788,204	3,110,378	42,442	81,815,677	54,089,053	2,613,203	25,628,788	751,827	66,694	606,412,759	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-40271
 DATA: 12 MONTHS ACTUAL & 6 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-1617(v)-3
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL	RS	DS	GSFL	EH	SP	DT SEC	DT PRI	DP	TT	LT	OTHER	TOTAL	ALL
			PRODUCTION DEMAND	RESIDENTIAL	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	PRIMARY DISTRIBUTION	TRANSMISSION TIME OF DAY	LIGHTING	WATER PUMPING
		Schedule 4	3	4	5	6	7	8	9	10	11	12	13			
1	PRODUCTION PLANT															
2	PRODUCTION STEAM		434,180,250	195,719,773	117,506,543	554,435	2,227,345	30,383	58,588,283	38,733,220	1,871,317	18,352,799	538,383	47,759	434,180,250	0
3	PRODUCTION OTHER		189,230,196	85,301,168	51,213,260	246,000	970,751	13,246	25,534,723	16,881,225	815,582	7,998,760	234,645	20,616	189,230,196	0
4	ADJUSTMENT		(1,553,366)	(700,226)	(420,403)	(2,019)	(7,969)	(109)	(209,811)	(138,576)	(6,695)	(65,661)	(1,926)		(1,553,366)	0
5	NET PRODUCTION PLANT		621,857,080	280,320,735	188,299,400	808,416	3,190,127	43,530	83,913,395	55,475,869	2,680,204	26,285,898	771,102	68,404	621,857,080	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	NET PROD & TRANS PLANT		621,857,080	280,320,735	188,299,400	808,416	3,190,127	43,530	83,913,395	55,475,869	2,680,204	26,285,898	771,102	68,404	621,857,080	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	NET PTD PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	NET TRANS & DIST PLANT		621,857,080	280,320,735	188,299,400	808,416	3,190,127	43,530	83,913,395	55,475,869	2,680,204	26,285,898	771,102	68,404	621,857,080	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND		11,320,984	5,103,275	3,063,911	14,717	56,077	792	1,527,653	1,009,945	48,793	478,538	14,038	1,245	11,320,984	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		6,008,418	2,708,475	1,626,118	7,811	30,823	421	810,778	536,011	25,896	253,976	7,450	661	6,008,418	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		(98,001)	(96,816)	(584)	(3)	(11)	0	(291)	(193)	(9)	(61)	(3)	0	(98,001)	0
52	NET GENERAL & INTANG PLANT		17,231,401	7,714,934	4,689,445	22,525	88,889	1,213	2,338,138	1,545,753	74,680	732,423	21,485	1,906	17,231,401	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND		2,180,707	983,019	590,187	2,834	11,187	153	294,285	194,540	9,399	92,179	2,704	240	2,180,707	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		1,157,373	521,720	313,231	1,505	5,938	81	156,176	103,250	4,988	48,922	1,435	127	1,157,373	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT		(5,505)	(5,439)	(33)	0	(1)	0	(16)	(11)	0	(5)	0	0	(5,505)	0
64	COMMON & OTHER PLANT IN SERVICE		3,332,575	1,499,300	903,385	4,339	17,124	234	450,425	297,779	14,387	141,086	4,139	367	3,332,575	0
65																
66	NET ELECTRIC PLANT IN SERVICE		642,421,056	289,534,969	173,892,230	835,280	3,296,140	44,977	86,701,958	57,319,411	2,769,271	27,159,417	796,726	70,677	642,421,056	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-40271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-3
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 5		3	4	5	6	7	8	9	10	11	12	13		
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	38,042,249	17,145,642	10,297,276	49,455	195,157	2,663	5,134,182	3,394,129	163,962	1,608,426	47,172	4,185	38,042,249	0
5	LEASED METERS	NP29	862,887	388,903	233,566	1,122	4,427	60	116,455	76,967	3,719	36,483	1,070	95	862,887	0
6	CONTRIB AID CONSTR	D248	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	37,984,398	17,119,568	10,281,617	49,360	194,800	2,659	5,126,374	3,388,968	163,713	1,605,960	47,101	4,178	37,984,398	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	35,843,349	16,154,597	9,702,078	46,596	183,876	2,509	4,837,418	3,197,944	154,485	1,515,457	44,446	3,943	35,843,349	0
13	TOTAL ACCOUNT 282		112,732,883	50,808,710	30,514,537	146,553	578,320	7,891	15,214,429	10,058,028	485,879	4,768,346	136,789	12,401	112,732,883	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP29	(2,041,250)	(919,990)	(552,526)	(2,654)	(10,472)	(143)	(275,487)	(182,120)	(8,798)	(86,304)	(2,531)	(225)	(2,041,250)	0
17	DEFERRED PLANT COSTS	NP29	397,667	179,228	107,641	517	2,040	28	53,689	35,480	1,714	16,813	493	44	397,667	0
18	MISCELLANEOUS	OM39	337,781	316,432	10,511	51	199	3	5,242	3,462	169	1,642	47	3	337,781	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D248	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AM METERS RETIRED EARLY	OM39	40,526	37,968	1,261	6	24	0	629	415	20	197	6	0	40,526	0
25	PENSION EXPENSE	A315	2,073,066	2,048,003	12,355	62	228	0	6,157	4,084	187	1,928	62	0	2,073,066	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		807,770	1,661,641	(420,758)	(2,018)	(7,981)	(112)	(209,790)	(138,678)	(6,708)	(65,724)	(1,923)	(178)	807,770	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ADIT	NP29	35,383,388	15,947,294	9,577,575	45,998	181,517	2,477	4,775,342	3,156,906	152,502	1,496,010	43,875	3,892	35,383,388	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		35,383,388	15,947,294	9,577,575	45,998	181,517	2,477	4,775,342	3,156,906	152,502	1,496,010	43,875	3,892	35,383,388	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		148,924,041	68,417,645	39,671,354	190,533	751,656	10,256	19,779,981	13,076,255	631,673	6,196,632	181,741	16,115	148,924,041	0

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	OP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 5.1	3	4	5	6	7	8	9	10	11	12	13			
1	OTHER ACCUMULATED DEFERRED INCOME TAXES															
2	ACCUM DEF INC TAXES (190)															
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	83,296	82,292	496	2	9	0	247	164	7	77	2	0	83,296	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	855,607	845,262	5,099	26	94	0	2,541	1,686	77	796	26	0	855,607	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	MISCELLANEOUS	A315	2,746,246	2,713,045	16,368	82	302	0	8,156	5,410	247	2,554	82	0	2,746,246	0
18	DEFERRED TAX	A315	1,251,443	1,236,311	7,459	38	138	0	3,717	2,485	113	1,164	38	0	1,251,443	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	135,657	134,017	809	4	15	0	403	267	12	126	4	0	135,657	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	352,304	158,783	95,362	468	1,807	25	47,547	31,433	1,518	14,895	437	39	352,304	0
24	OPERATING LEASE OBLIGATION	NP29	1,303,688	587,572	352,882	1,695	6,688	91	175,946	116,315	5,619	55,120	1,617	143	1,303,688	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		6,728,241	5,757,282	478,475	2,305	9,053	116	238,557	157,740	7,593	74,732	2,206	182	6,728,241	0
27																
28	OTHER															
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	528,166	238,045	142,964	687	2,709	37	71,281	47,123	2,276	22,331	655	58	528,166	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OTHER		528,166	238,045	142,964	687	2,709	37	71,281	47,123	2,276	22,331	655	58	528,166	0
33																
34	CONSTRUCTION WORK IN PROGRESS															
35	PRODUCTION	P129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		7,256,407	5,995,327	621,439	2,992	11,762	153	309,838	204,863	9,869	97,063	2,861	240	7,256,407	0

LINE NO.	WORKING CAPITAL	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
Schedule 6.2			3	4	5	6	7	8	9	10	11	12	13			
1	NET ORIGINAL COST RATE BASE		500,753,422	227,112,851	134,842,315	647,739	2,556,046	34,874	67,231,815	44,448,019	2,147,467	21,058,848	617,846	54,802	500,753,422	0
2																
3	WORKING CAPITAL															
4																
5	PLANT MATERIALS & SUPPLIES															
6	OTHER MATERIALS & SUPPLIES	PD29	6,911,871	3,115,733	1,870,629	8,985	35,458	484	932,688	616,608	29,790	292,165	8,571	760	6,911,871	0
7	FUEL	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		6,911,871	3,115,733	1,870,629	8,985	35,458	484	932,688	616,608	29,790	292,165	8,571	760	6,911,871	0
10	TOTAL MATERIALS & SUPPLIES		6,911,871	3,115,733	1,870,629	8,985	35,458	484	932,688	616,608	29,790	292,165	8,571	760	6,911,871	0
11																
12	PREPAYMENTS															
13	INSURANCE GENERAL	NP29	155,954	70,288	42,214	203	800	11	21,048	13,914	672	6,594	193	17	155,954	0
14	EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		155,954	70,288	42,214	203	800	11	21,048	13,914	672	6,594	193	17	155,954	0
17																
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/6	NP29	14,965,228	6,744,827	4,050,788	19,455	76,772	1,048	2,019,707	1,335,198	64,500	632,730	18,557	1,646	14,965,228	0
19	TOTAL WORKING CASH		14,965,228	6,744,827	4,050,788	19,455	76,772	1,048	2,019,707	1,335,198	64,500	632,730	18,557	1,646	14,965,228	0
20																
21	MISCELLANEOUS WORKING CAPITAL															
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	TOTAL WORKING CAPITAL		22,033,053	9,930,848	5,963,631	28,643	113,030	1,543	2,973,443	1,965,720	94,962	931,489	27,321	2,423	22,033,053	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(148,924,041)	(68,417,645)	(39,671,354)	(190,533)	(751,856)	(10,256)	(19,779,981)	(13,076,255)	(631,673)	(6,196,632)	(181,741)	(16,115)	(148,924,041)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		7,256,407	5,995,327	621,439	2,992	11,762	153	309,838	204,863	9,869	97,063	2,861	240	7,256,407	0
31	TOTAL WORKING CAPITAL		22,033,053	9,930,848	5,963,631	28,643	113,030	1,543	2,973,443	1,965,720	94,962	931,489	27,321	2,423	22,033,053	0
32	TOTAL RATE BASE ADJUSTMENTS		(119,634,581)	(52,491,470)	(33,086,284)	(158,898)	(627,064)	(8,560)	(16,496,700)	(10,905,672)	(526,842)	(5,168,080)	(151,559)	(13,452)	(119,634,581)	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE		642,421,056	289,534,969	173,892,230	835,280	3,296,140	44,977	86,701,958	57,319,411	2,769,271	27,159,417	796,726	70,677	642,421,056	0
36	TOTAL RATE BASE ADJUSTMENTS		(119,634,581)	(52,491,470)	(33,086,284)	(158,898)	(627,064)	(8,560)	(16,496,700)	(10,905,672)	(526,842)	(5,168,080)	(151,559)	(13,452)	(119,634,581)	0
37	TOTAL RATE BASE		522,786,475	237,043,499	140,805,946	676,382	2,669,076	36,417	70,205,258	46,413,739	2,242,429	21,991,337	645,167	57,225	522,786,475	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0
40	RETURN ON RATE BASE		35,078,972	15,905,617	9,448,079	45,395	179,096	2,444	4,710,773	3,114,362	150,467	1,475,619	43,291	3,840	35,078,972	0
41																
42	ELECTRIC RATE BASE	RB99	522,787,733	237,042,414	140,807,648	674,366	2,671,445	36,595	70,205,165	46,413,095	2,242,759	21,993,680	643,029	57,507	522,787,733	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0
44	RETURN ON RATE BASE		38,084,285	15,907,915	9,449,601	45,259	179,281	2,456	4,711,469	3,114,783	150,512	1,475,996	43,154	3,859	38,084,285	0

LINE NO.	O&M EXPENSES	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 6.1		3	4	5	6	7	8	9	10	11	12	13		
1	CUSTOMER SERVICE & INFORMATION															
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	SALES															
7	SALES EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9																
10	ADMINISTRATIVE & GENERAL															
11	PRODUCTION - DEMAND RELATED	P349	9,286,338	9,286,338	0	0	0	0	0	0	0	0	0	0	9,286,338	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TRANSMISSION	T349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DISTRIBUTION	D349	209,224	94,314	56,624	272	1,073	15	28,233	18,865	902	8,844	259	23	209,224	0
15	CUSTOMER ACCOUNTING	C319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		9,495,562	9,380,652	56,624	272	1,073	15	28,233	18,665	902	8,844	259	23	9,495,562	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	40,754	40,262	243	1	4	0	121	80	4	38	1	0	40,754	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	RIDER DSM ELIMINATION	A315	(2,801,164)	(2,767,299)	(16,695)	(84)	(308)	0	(8,319)	(5,518)	(252)	(2,625)	(84)	0	(2,801,164)	0
22	ELIMINATE DSM	A315	(39,233)	(38,759)	(234)	(1)	(4)	0	(117)	(77)	(4)	(36)	(1)	0	(39,233)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(170,909)	(168,842)	(1,019)	(5)	(19)	0	(508)	(337)	(15)	(159)	(5)	0	(170,909)	0
25	ELIMINATE MISC EXPENSES	A315	(164,857)	(162,863)	(983)	(5)	(18)	0	(490)	(325)	(15)	(153)	(5)	0	(164,857)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ANNUALIZE KYSPC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(475,927)	(470,172)	(2,837)	(14)	(52)	0	(1,414)	(938)	(43)	(443)	(14)	0	(475,927)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	29,947	29,585	178	1	3	0	89	59	3	28	1	0	29,947	0
33	TOTAL ADMIN & GENERAL		5,914,173	5,842,564	38,277	165	679	15	17,595	11,609	580	5,514	152	23	5,914,173	0
34																
35	TOTAL O & M EXPENSE		6,535,297	6,122,557	203,378	972	3,865	58	101,409	67,019	3,257	31,769	922	91	6,535,297	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-40271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-3
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
 PAGE 10 OF 18

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 7		3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION DEPRECIATION															
2	PRODUCTION DEPRECIATION	P229	37,535,245	16,920,137	10,158,539	48,796	192,556	2,627	5,065,006	3,348,519	161,777	1,586,615	46,544	4,129	37,535,245	0
3	TOTAL PRODUCTION DEPREC EXP.		37,535,245	16,920,137	10,158,539	48,796	192,556	2,627	5,065,006	3,348,519	161,777	1,586,615	46,544	4,129	37,535,245	0
4																
5	TRANSMISSION DEPRECIATION															
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9	DISTRIBUTION DEPRECIATION															
10	DISTRIBUTION DEPRECIATION	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL DIST. DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	GENERAL DEPRECIATION															
14	GENERAL DEPRECIATION	G229	2,436,099	1,090,667	662,984	3,191	12,570	171	330,554	218,542	10,548	103,559	3,045	268	2,436,099	0
15	TOTAL GENERAL DEPREC EXP.		2,436,099	1,090,667	662,984	3,191	12,570	171	330,554	218,542	10,548	103,559	3,045	268	2,436,099	0
16																
17	COMMON AND OTHER DEPRECIATION															
18	COMMON DEPRECIATION	C229	16,495	7,423	4,471	21	85	1	2,229	1,474	71	698	20	2	16,495	0
19	TOTAL COM & OTHER DEPREC EXP.		16,495	7,423	4,471	21	85	1	2,229	1,474	71	698	20	2	16,495	0
20																
21																
22	TOTAL DEPRECIATION EXPENSE		39,987,839	18,018,227	10,825,994	52,006	205,211	2,799	5,397,789	3,568,535	172,396	1,690,872	49,609	4,399	39,987,839	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-3
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
 PAGE 11 OF 18

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 8		3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP29	7,596,667	3,423,816	2,056,266	9,876	38,971	532	1,025,246	677,775	32,742	321,187	9,420	836	7,596,667	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		7,596,667	3,423,816	2,056,266	9,876	38,971	532	1,025,246	677,775	32,742	321,187	9,420	836	7,596,667	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	566,819	559,967	3,378	17	62	0	1,683	1,117	51	527	17	0	566,819	0
9	ELIMINATE DSM	A315	(11,152)	(11,019)	(66)	0	(1)	0	(33)	(22)	(1)	(10)	0	0	(11,152)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(301,521)	(297,876)	(1,797)	(9)	(33)	0	(896)	(594)	(27)	(280)	(9)	0	(301,521)	0
12	TOTAL MISCELLANEOUS TAXES		254,146	251,072	1,515	8	28	0	754	501	23	237	8	0	254,146	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT. EXP ON INCREASE	K902	26,879	11,143	7,690	49	51	3	3,975	2,538	117	1,153	159	1	26,879	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		26,879	11,143	7,690	49	51	3	3,975	2,538	117	1,153	159	1	26,879	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		7,877,692	3,686,031	2,065,471	9,933	39,050	535	1,029,975	680,814	32,862	322,577	9,587	837	7,877,692	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		6,535,297	6,122,557	203,378	972	3,965	58	101,409	67,019	3,257	31,769	922	91	6,535,297	0
23	TOTAL DEPRECIATION EXPENSE		39,967,839	18,018,227	10,825,994	52,008	205,211	2,799	5,397,789	3,568,535	172,396	1,690,872	49,609	4,399	39,967,839	0
24	TOTAL OTHER TAX & MISC EXPENSE		7,877,692	3,686,031	2,065,471	9,933	39,050	535	1,029,975	680,814	32,862	322,577	9,587	837	7,877,692	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		54,400,828	27,828,815	13,094,843	62,913	248,126	3,392	6,529,173	4,316,368	208,535	2,045,218	60,118	5,327	54,400,828	0

LINE NO.		ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	FEDERAL INCOME TAX BASED ON RETURN	Schedule 9		3	4	5	6	7	8	9	10	11	12	13		
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB99	10,371,030	4,702,432	2,793,333	13,379	52,996	726	1,392,726	920,740	44,492	436,309	12,756	1,141	10,371,030	0
4	TOTAL INTEREST EXPENSE		10,371,030	4,702,432	2,793,333	13,379	52,996	726	1,392,726	920,740	44,492	436,309	12,756	1,141	10,371,030	0
5																
6	OTHER DEDUCTIONS															
7	DEPRIC EXCESS TAX-BOOK	DE40	(9,484,368)	(4,273,655)	(2,567,703)	(12,330)	(48,655)	(664)	(1,280,295)	(846,365)	(40,878)	(400,899)	(11,761)	(1,043)	(9,484,368)	0
8	PERMANENT DIFFERENCES	A357	(126,849)	(125,313)	(756)	(4)	(14)	0	(378)	(249)	(13)	(118)	(4)	0	(126,849)	0
9	TEMPORARY DIFFERENCES	DE49	57,872,178	26,077,203	15,667,735	75,234	296,884	4,051	7,812,165	5,164,513	249,429	2,446,836	71,762	6,366	57,872,178	0
10	TOTAL OTHER DEDUCTIONS		48,260,961	21,678,235	13,099,276	62,900	248,215	3,387	6,531,492	4,317,879	208,538	2,045,719	59,997	5,323	48,260,961	0
11	NET DEDUCTIONS AND ADDITIONS		58,631,991	26,380,667	15,892,609	76,279	301,211	4,113	7,924,218	5,238,619	253,030	2,482,028	72,753	6,464	58,631,991	0
12																
13																
14	FED DEFERRED INCOME TAX (410 & 411)															
15	DEFERRED INCOME TAXES - NET	OM38	432,464	405,154	13,458	65	255	4	6,712	4,433	216	2,102	61	4	432,464	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(107,523)	(48,469)	(29,100)	(140)	(552)	(8)	(14,509)	(9,592)	(463)	(4,545)	(133)	(12)	(107,523)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(1,112,351)	(1,098,893)	(6,630)	(33)	(122)	0	(3,315)	(2,190)	(111)	(1,034)	(33)	0	(1,112,351)	0
20	TOTAL FED DEF IT (410 & 411)		(787,410)	(742,208)	(22,272)	(108)	(419)	(4)	(11,112)	(7,339)	(358)	(3,477)	(105)	(8)	(787,410)	0
21																
22	AMORT INV TAX CREDIT															
23	AMORTIZE ITC	NP28	238	109	64	0	1	0	32	21	1	10	0	0	238	0
24	TOTAL AMORTIZED ITC		238	109	64	0	1	0	32	21	1	10	0	0	238	0
25																
26	OTHER FEDERAL TAX CREDITS															
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30																
31	PRELIMINARY SUMMARY															
32	TOTAL FED DEF IT (410 & 411)		(787,410)	(742,208)	(22,272)	(108)	(419)	(4)	(11,112)	(7,339)	(358)	(3,477)	(105)	(8)	(787,410)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(238)	(109)	(64)	0	(1)	0	(32)	(21)	(1)	(10)	0	0	(238)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(787,648)	(742,317)	(22,336)	(108)	(420)	(4)	(11,144)	(7,360)	(358)	(3,487)	(105)	(8)	(787,648)	0
35																
36	FEDERAL INCOME TAX COMPUTATION															
37	RETURN ON RATE BASE		35,084,285	15,907,915	9,449,601	45,259	179,281	2,456	4,711,469	3,114,783	150,512	1,475,996	43,154	3,859	35,084,285	0
38	NET DEDUCTIONS AND ADDITIONS		(58,631,991)	(26,380,667)	(15,892,609)	(76,279)	(301,211)	(4,113)	(7,924,218)	(5,238,619)	(253,030)	(2,482,028)	(72,753)	(6,464)	(58,631,991)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(787,648)	(742,317)	(22,336)	(108)	(420)	(4)	(11,144)	(7,360)	(358)	(3,487)	(105)	(8)	(787,648)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		1,103,823	1,090,468	6,579	33	121	0	3,289	2,163	110	1,027	33	0	1,103,823	0
41	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		(23,231,531)	(10,124,601)	(6,458,765)	(31,095)	(122,226)	(1,661)	(3,220,504)	(2,129,033)	(102,767)	(1,008,462)	(29,671)	(2,613)	(23,231,531)	0
43																
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
45	PRELIM FED INCOME TAX		(6,175,470)	(2,691,349)	(1,716,887)	(8,266)	(32,491)	(442)	(856,110)	(565,945)	(27,318)	(268,080)	(7,887)	(695)	(6,175,470)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(787,648)	(742,317)	(22,336)	(108)	(420)	(4)	(11,144)	(7,360)	(358)	(3,487)	(105)	(8)	(787,648)	0
47	NET FED INCOME TAX ALLOWABLE		(6,963,118)	(3,433,666)	(1,739,223)	(8,374)	(32,911)	(446)	(867,254)	(573,305)	(27,677)	(271,567)	(7,992)	(703)	(6,963,118)	0
48																
49	INCOME TAX BASED ON RETURN															
50	FEDERAL INCOME TAX PAYABLE															
51	PRELIM FEDERAL INCOME TAX		(6,175,470)	(2,691,349)	(1,716,887)	(8,266)	(32,491)	(442)	(856,110)	(565,945)	(27,318)	(268,080)	(7,887)	(695)	(6,175,470)	0
52	NET FED INCOME TAX PAYABLE		(6,175,470)	(2,691,349)	(1,716,887)	(8,266)	(32,491)	(442)	(856,110)	(565,945)	(27,318)	(268,080)	(7,887)	(695)	(6,175,470)	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-3
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
 PAGE 14 OF 18

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 10	3	4	5	6	7	8	9	10	11	12	13			
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC INC & REV TAX		54,400,828	27,826,815	13,064,843	62,913	248,126	3,382	6,529,173	4,316,368	208,535	2,045,218	60,118	5,327	54,400,828	0
14	RETURN ON RATE BASE		35,064,285	15,907,915	9,449,001	45,259	179,281	2,456	4,711,469	3,114,783	150,512	1,475,096	43,154	3,859	35,064,285	0
15	NET FED INCOME TAX ALLOWABLE		(6,963,118)	(3,433,666)	(1,739,223)	(8,374)	(32,911)	(446)	(667,254)	(573,305)	(27,677)	(271,567)	(7,992)	(703)	(6,963,118)	0
16	NET STATE INCOME TAX ALLOWABLE		(682,691)	308,175	(488,275)	(2,349)	(9,246)	(127)	(243,463)	(160,957)	(7,765)	(76,245)	(2,239)	(200)	(682,691)	0
17	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	SUBTOTAL B		81,839,304	40,699,239	20,316,946	97,449	385,250	5,275	10,129,925	6,696,889	323,605	3,173,402	93,041	6,283	81,839,304	0
19																
20	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		81,839,304	40,699,239	20,316,946	97,449	385,250	5,275	10,129,925	6,696,889	323,605	3,173,402	93,041	6,283	81,839,304	0
31																
32	PROPOSED REVENUES		106,930,752	106,636,890	637,307	3,208	11,762	0	318,654	209,584	10,863	99,446	3,208	0	106,930,752	0
33	TOTAL ELECTRIC COST OF SERVICE		(81,839,304)	(40,699,239)	(20,316,946)	(97,449)	(385,250)	(5,275)	(10,129,925)	(6,696,889)	(323,605)	(3,173,402)	(93,041)	(6,283)	(81,839,304)	0
34	EXCESS REVENUES		25,091,448	65,937,651	(19,679,639)	(94,241)	(373,488)	(5,275)	(9,811,271)	(6,487,305)	(312,912)	(3,073,956)	(89,833)	(8,263)	25,091,448	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		6,254,073	16,208,219	(4,905,173)	(23,480)	(93,082)	(1,315)	(2,445,471)	(1,616,968)	(77,994)	(766,187)	(22,391)	(2,065)	6,254,073	0
37	EXCESS RETURN		18,837,375	48,819,432	(14,774,466)	(70,751)	(280,396)	(3,960)	(7,365,800)	(4,870,337)	(234,918)	(2,307,769)	(67,442)	(6,218)	18,837,375	0

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
1	DEMAND ENERGY & SPEC. ASSIGN		Schedule 12															
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		717,751	323,558	194,251	933	3,682	51	96,851	64,029	3,090	30,336	891	79	717,751	0	
3	RATIO TO TOTAL ELECTRIC	K201		1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000	
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		717,751	323,558	194,251	933	3,682	51	96,851	64,029	3,090	30,336	891	79	717,751	0	
5	RATIO TO TOTAL ELECTRIC	K202		1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000	
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,514,633	899,439	321,857	1,158	10,653	109	138,051	84,382	5,887	45,755	7,098	444	1,514,633	0	
7	RATIO TO TOTAL ELECTRIC	K203		1.00000	0.59385	0.21250	0.00076	0.00703	0.00007	0.09114	0.05571	0.00375	0.03021	0.00469	0.00029	1.00000	0.00000	
8	DISTRIBUTION LINE - PRIMARY	External		731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0	
9	RATIO TO TOTAL ELECTRIC	K205		1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000	
10	DISTRIBUTION LINE - SECONDARY	External		731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0	
11	RATIO TO TOTAL ELECTRIC	K208		1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000	
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	RATIO TO TOTAL ELECTRIC	K209		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0	
15	RATIO TO TOTAL ELECTRIC	K215		1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000	
16	WEIGHTED CUSTOMER SERVICE	External		143,810	128,431	12,968	172	412	14	930	222	60	66	468	11	143,754	56	
17	RATIO TO TOTAL ELECTRIC	K217		1.00000	0.89306	0.09017	0.00120	0.00286	0.00010	0.00647	0.00154	0.00042	0.00046	0.00325	0.00008	0.99961	0.00039	
18	TOTAL KWH	External		4,261,970,981	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	246,755,000	18,599,129	479,245	4,261,970,981	0	
19	RATIO TO TOTAL ELECTRIC	K301		1.00000	0.37746	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.00790	0.00436	0.00011	1.00000	0.00000	
20	DISTRIBUTION KWH	External		4,261,970,981	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	246,755,000	18,599,129	479,245	4,247,471,675	14,499,306	
21	RATIO TO TOTAL ELECTRIC	K303		1.00000	0.37746	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.00790	0.00436	0.00011	0.99959	0.00041	
22	TOTAL KWH LESS LIGHTING	External		4,243,371,852	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	246,755,000	0	479,245	4,243,371,852	0	
23	RATIO TO TOTAL ELECTRIC	K305		1.00000	0.37911	0.27050	0.00151	0.00430	0.00007	0.16574	0.11511	0.00540	0.00000	0.00000	0.00011	1.00000	0.00000	
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	0	0	0	0	0	0	0	0	1	0	
25	RATIO TO TOTAL ELECTRIC	K307		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
26	ASSIGN 100% TO LIGHTING	External		1	0	0	0	0	0	0	0	0	0	1	0	1	0	
27	RATIO TO TOTAL ELECTRIC	K401		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000	
28	DISTRIBUTION CUSTOMERS	External		142,392	128,431	12,972	172	103	14	159	37	10	11	468	11	142,388	4	
29	RATIO TO TOTAL ELECTRIC	K406		1.00000	0.90195	0.09110	0.00121	0.00072	0.00010	0.00112	0.00026	0.00007	0.00008	0.00329	0.00008	0.99998	0.00002	
30	METERS	External		15,813,241	12,782,441	2,892,747	0	22,593	3,451	102,877	0	3,805	3,619	0	2,208	15,813,241	0	
31	RATIO TO TOTAL ELECTRIC	K407		1.00000	0.80833	0.18293	0.00000	0.00140	0.00022	0.00651	0.00000	0.00024	0.00023	0.00000	0.00014	1.00000	0.00000	
32	WEIGHTED CUSTOMER	External		156,470	128,431	25,940	172	206	28	1,089	37	40	37	468	22	156,470	0	
33	RATIO TO TOTAL ELECTRIC	K409		1.00000	0.82079	0.16578	0.00110	0.00132	0.00018	0.00696	0.00024	0.00026	0.00024	0.00299	0.00014	1.00000	0.00000	
34	UNCOLLECTIBLE ACCOUNT 904	External		5,781,024	5,267,443	249,786	1,597	1,864	82	125,741	82,815	3,765	38,893	5,192	46	5,781,024	0	
35	KWH SALES LESS RTP	External		1.00000	0.91115	0.04321	0.00029	0.00001	0.00244	0.01433	0.00065	0.00063	0.00000	0.00000	0.00000	1.00000	0.00000	
36	KWH SALES LESS RTP	External		4,244,213,606	1,608,724,299	1,146,956,890	6,420,710	18,228,802	298,034	700,898,249	488,455,966	22,905,598	246,755,000	18,599,129	479,245	4,244,213,606	0	
37	RATIO TO TOTAL ELECTRIC	K302		1.00000	0.37905	0.27024	0.00151	0.00429	0.00007	0.16514	0.11509	0.00540	0.00000	0.00011	0.00438	1.00000	0.00000	
38																		
39	PRESENT REVENUES	CS09	R600	71,325,468	35,392,199	17,706,843	84,930	335,757	4,597	8,828,541	5,836,545	282,032	2,765,717	81,088	7,219	71,325,468	0	
40	PROPOSED REVENUES	A367	R602	106,930,752	106,636,890	637,307	3,208	11,782	0	318,654	209,584	10,693	99,446	3,208	0	106,930,752	0	

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-3
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
 PAGE 17 OF 18

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
Schedule 12.1				1	3	4	5	6	7	8	9	10	11	12	13		
1	PRESENT REVENUES	Internal		309,580,854	123,883,637	90,318,223	577,046	600,937	29,960	46,910,116	29,943,872	1,361,377	14,062,168	1,876,470	16,848	309,580,854	0
2	RATIO TO TOTAL ELECTRIC	Internal	K901	1.00000	0.40017	0.29174	0.00186	0.00194	0.00010	0.15153	0.09672	0.00440	0.04542	0.00606	0.00005	1.00000	0.00000
3	PROPOSED REVENUES	Internal		355,094,168	147,195,469	101,595,371	648,414	676,300	33,717	52,516,255	33,522,516	1,546,768	15,232,520	2,104,877	18,961	355,094,168	0
4	RATIO TO TOTAL ELECTRIC	Internal	K902	1.00000	0.41453	0.28611	0.00183	0.00190	0.00009	0.14790	0.09440	0.00436	0.04290	0.00593	0.00005	1.00000	0.00000
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P128	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT28	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD28	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G128	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C128	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.45087	0.27059	0.00130	0.00513	0.00007	0.13492	0.08920	0.00431	0.04226	0.00124	0.00011	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL48	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D248	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT28	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G228	1.00000	0.44771	0.27215	0.00131	0.00515	0.00007	0.13969	0.08971	0.00433	0.04251	0.00125	0.00011	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.44899	0.27108	0.00130	0.00514	0.00007	0.13516	0.08935	0.00432	0.04234	0.00124	0.00011	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.45070	0.27068	0.00130	0.00513	0.00007	0.13496	0.08922	0.00431	0.04228	0.00124	0.00011	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W689	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.45070	0.27068	0.00130	0.00513	0.00007	0.13496	0.08922	0.00431	0.04228	0.00124	0.00011	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	0.45070	0.27068	0.00130	0.00513	0.00007	0.13496	0.08922	0.00431	0.04228	0.00124	0.00011	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.45072	0.27067	0.00130	0.00513	0.00007	0.13495	0.08922	0.00431	0.04228	0.00124	0.00011	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB28	1.00000	0.45355	0.26928	0.00129	0.00510	0.00007	0.13426	0.08878	0.00429	0.04206	0.00123	0.00011	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.45342	0.26934	0.00129	0.00511	0.00007	0.13429	0.08878	0.00429	0.04207	0.00123	0.00011	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-4
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6	7	8	9	10	11	12	13		
1	NET INCOME COMPUTATION	Schedule 1														
2	GROSS ELECTRIC PLANT IN SERVICE		30,564,298	11,536,800	8,231,577	46,152	130,816	2,139	5,043,415	3,502,974	164,130	1,769,673	133,260	3,362	30,564,298	0
3	TOTAL DEPRECIATION RESERVE		(14,906,678)	(5,626,810)	(4,014,744)	(22,509)	(63,801)	(1,043)	(2,459,762)	(1,708,495)	(80,052)	(862,829)	(64,993)	(1,640)	(14,906,678)	0
4	TOTAL RATE BASE ADJUSTMENTS		16,108,405	6,074,508	4,334,983	24,322	68,891	1,127	2,857,586	1,844,440	86,401	944,196	70,182	1,769	16,108,405	0
5	TOTAL RATE BASE		31,756,025	11,984,498	8,551,816	47,965	135,906	2,223	5,241,239	3,638,919	170,479	1,851,040	138,449	3,491	31,756,025	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		147,821,389	55,963,967	39,907,998	223,210	633,748	10,348	24,465,665	16,992,289	796,946	8,224,379	646,578	16,261	147,821,389	0
9	TOTAL DEPRECIATION EXPENSE		1,866,822	704,631	502,754	2,819	7,960	131	308,044	213,957	10,025	108,127	8,139	205	1,866,822	0
10	TOTAL OTHER TAX & MISC EXPENSE		506,257	192,558	137,050	775	2,096	36	83,038	57,501	2,693	28,199	2,257	54	506,257	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		150,194,468	56,861,156	40,547,802	226,804	643,834	10,515	24,796,747	17,263,747	809,664	8,360,705	656,974	16,520	150,194,468	0
12	NET FED INCOME TAX EXP ALLOWABLE		10,945,346	4,144,070	2,955,007	18,528	46,957	796	1,807,090	1,258,211	59,000	608,680	47,833	1,204	10,945,346	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,861,459	704,796	502,965	2,811	7,966	130	307,331	213,987	10,035	103,478	8,135	205	1,861,459	0
14	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		163,001,273	61,710,022	44,005,374	246,143	698,777	11,411	26,911,168	18,735,945	878,699	9,072,863	712,942	17,929	163,001,273	0
17																
18	RETURN ON RATE BASE		2,131,734	804,241	573,884	3,219	9,124	149	351,736	244,190	11,447	124,216	9,294	234	2,131,734	0
19	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL ELECTRIC COST OF SERVICE		165,133,007	62,514,263	44,579,258	249,362	707,901	11,560	27,262,904	18,980,135	890,146	9,197,079	722,236	18,163	165,133,007	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
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FR-16(7)(v)-4
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
 PAGE 2 OF 18

LINE NO.		ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT	Schedule 2														
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K208	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K208	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL TRANS & DIST PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	19,517,654	7,367,133	5,256,495	29,472	83,536	1,366	3,220,808	2,236,918	104,810	1,130,072	85,097	2,147	19,517,654	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		19,517,654	7,367,133	5,256,495	29,472	83,536	1,366	3,220,808	2,236,918	104,810	1,130,072	85,097	2,147	19,517,654	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	11,046,644	4,169,667	2,975,082	16,680	47,280	773	1,822,807	1,266,056	59,320	639,601	48,163	1,215	11,046,644	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		11,046,644	4,169,667	2,975,082	16,680	47,280	773	1,822,807	1,266,056	59,320	639,601	48,163	1,215	11,046,644	0
65																
66	GROSS ELECTRIC PLANT IN SERVICE		30,564,298	11,536,800	8,231,577	46,152	130,816	2,139	5,043,415	3,502,974	164,130	1,769,673	133,260	3,362	30,564,298	0

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 3	3	4	5	6	7	8	9	10	11	12	13			
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL PROD & TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	TOTAL TRANS & DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	6,289,790	2,374,140	1,693,964	9,498	26,920	440	1,037,877	720,872	33,776	364,178	27,423	692	6,289,790	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	111,986	42,398	30,233	169	480	8	18,489	12,873	604	6,231	489	12	111,986	0
52	GENERAL & INTANG PLANT		6,401,766	2,416,538	1,724,197	9,667	27,400	448	1,056,366	733,745	34,380	370,409	27,912	704	6,401,766	0
53	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	8,498,822	3,207,889	2,288,849	12,833	36,374	595	1,402,358	974,027	45,638	492,070	37,054	935	8,498,822	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	6,250	2,383	1,698	9	27	0	1,038	723	34	350	27	1	6,250	0
64	COMMON & OTHER PLANT IN SERVICE		8,504,912	3,210,272	2,290,547	12,842	36,401	595	1,403,396	974,750	45,672	492,420	37,081	936	8,504,912	0
65	TOTAL DEPRECIATION RESERVE		14,906,678	5,626,810	4,014,744	22,509	63,801	1,043	2,459,762	1,708,495	80,052	862,829	64,993	1,640	14,906,678	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-40271
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 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-4
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 4		3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	NET PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DISTRIBUTION PLANT															
16	SUBSTATIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	NET PTD PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	NET TRANS & DIST PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	GENERAL & INTANGIBLE PLANT															
42	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY		13,227,874	4,992,993	3,562,531	19,974	56,616	926	2,182,731	1,516,046	71,034	765,894	57,674	1,455	13,227,874	0
45	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		(111,986)	(42,388)	(30,233)	(169)	(482)	(6)	(18,489)	(12,873)	(624)	(6,231)	(489)	(12)	(111,986)	0
52	NET GENERAL & INTANG PLANT		13,115,888	4,950,595	3,532,298	19,805	56,136	918	2,164,242	1,503,173	70,430	759,663	57,185	1,443	13,115,888	0
53	COMMON & OTHER PLANT															
54	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY		2,548,022	961,778	686,233	3,847	10,906	178	420,448	292,029	13,682	147,531	11,109	280	2,548,022	0
57	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT		(6,290)	(2,383)	(1,696)	(9)	(27)	0	(1,038)	(723)	(34)	(350)	(27)	(1)	(6,290)	0
64	COMMON & OTHER PLANT IN SERVICE		2,541,732	959,395	684,536	3,838	10,879	178	419,411	291,306	13,648	147,181	11,082	279	2,541,732	0
65	NET ELECTRIC PLANT IN SERVICE		15,657,620	5,909,990	4,216,833	23,643	67,015	1,096	2,583,653	1,794,479	84,076	906,844	68,267	1,722	15,657,620	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-4
 WITNESS RESPONSIBLE:
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LINE NO.	DESCRIPTION	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6	7	8	9	10	11	12	13		
1	RATE BASE ADJUSTMENTS	Schedule 5														
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	927,080	348,918	249,681	1,400	3,968	65	152,977	106,253	4,978	53,696	4,042	102	927,080	0
5	LEASED METERS	NP29	21,028	7,937	5,563	32	90	1	3,470	2,410	113	1,218	92	2	21,028	0
6	CONTRIB AID CONSTR	D248	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	925,671	348,354	249,302	1,398	3,962	65	152,745	106,091	4,971	53,615	4,036	102	925,671	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	873,484	329,692	235,249	1,319	3,739	61	144,135	100,111	4,691	50,593	3,808	96	873,484	0
13	TOTAL ACCOUNT 282		2,747,273	1,036,931	739,695	4,149	11,759	192	453,327	314,865	14,753	159,122	11,978	302	2,747,273	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP28	(49,745)	(18,778)	(13,397)	(75)	(213)	(3)	(8,208)	(5,701)	(267)	(2,881)	(217)	(5)	(49,745)	0
17	DEFERRED PLANT COSTS	NP29	9,691	3,658	2,610	15	41	1	1,599	1,111	52	561	42	1	9,691	0
18	MISCELLANEOUS	OM39	7,639,598	2,852,352	2,062,462	11,536	32,774	535	1,281,298	878,172	41,177	425,067	33,365	840	7,639,598	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	916,640	347,040	247,465	1,384	3,932	64	151,337	105,368	4,941	51,002	4,006	101	916,640	0
25	PENSION EXPENSE	A315	2,368,901	896,865	639,532	3,577	10,163	166	391,106	272,305	12,768	131,606	10,352	261	2,368,901	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		10,885,085	4,121,137	2,938,672	16,437	46,697	763	1,797,132	1,251,255	58,671	605,555	47,568	1,198	10,885,085	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ACIT	NP29	862,285	325,460	232,231	1,302	3,691	60	142,286	98,826	4,630	49,944	3,760	95	862,285	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		862,285	325,460	232,231	1,302	3,691	60	142,286	98,826	4,630	49,944	3,760	95	862,285	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		14,494,643	5,483,528	3,910,798	21,888	62,147	1,015	2,392,745	1,664,946	78,054	814,621	63,306	1,585	14,494,643	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-4
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
			3	4	5	6	7	8	9	10	11	12	13			
1	OTHER ACCUMULATED DEFERRED INCOME TAXES	Schedule 5.1														
2	ACCUM DEF INC TAXES (190)															
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	95,182	36,036	25,896	144	408	7	15,715	10,941	513	5,296	416	10	95,182	0
5	RESERVED FOR FUTURE USE	NP28	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP28	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP28	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	977,706	370,160	263,951	1,476	4,194	68	161,419	112,387	5,270	54,400	4,273	108	977,706	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	MISCELLANEOUS	A315	3,138,147	1,188,101	847,206	4,739	13,463	220	518,108	360,730	16,915	174,606	13,714	345	3,138,147	0
18	DEFERRED TAX	A315	1,430,028	541,408	386,065	2,159	6,135	100	236,098	164,382	7,708	79,967	6,249	157	1,430,028	0
19	NET OPERATING LOSS	NP28	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP28	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	155,015	58,669	41,849	234	665	11	25,593	17,819	836	8,625	677	17	155,015	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP28	8,586	3,241	2,312	13	37	1	1,417	984	46	497	37	1	8,586	0
24	OPERATING LEASE OBLIGATION	NP28	31,771	11,991	8,557	48	136	2	5,243	3,641	171	1,840	139	3	31,771	0
25	INJURIES & DAMAGES	NP28	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		5,836,435	2,209,626	1,575,636	8,813	25,038	409	963,593	670,884	31,459	324,831	25,505	641	5,836,435	0
27																
28	OTHER															
29	RESERVED FOR FUTURE USE	NP28	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP28	12,871	4,860	3,466	19	55	1	2,124	1,475	69	745	56	1	12,871	0
31	RESERVED FOR FUTURE USE	NP28	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OTHER		12,871	4,860	3,466	19	55	1	2,124	1,475	69	745	56	1	12,871	0
33																
34	CONSTRUCTION WORK IN PROGRESS															
35	PRODUCTION	P129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		5,849,306	2,214,486	1,579,102	8,832	25,093	410	965,717	672,359	31,528	325,576	25,561	642	5,849,306	0

LINE NO.	WORKING CAPITAL	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 5.2	3	4	5	6	7	8	9	10	11	12	13			
1	NET ORIGINAL COST RATE BASE		7,012,283	2,640,948	1,885,137	10,587	29,961	491	1,156,625	801,892	37,552	417,799	30,522	769	7,012,283	0
2																
3	WORKING CAPITAL															
4																
5	PLANT MATERIALS & SUPPLIES															
6	OTHER MATERIALS & SUPPLIES	PD28	5,276,013	1,991,465	1,420,936	7,967	22,581	369	870,595	604,664	28,332	305,481	23,003	580	5,276,013	0
7	FUEL	K301	19,518,014	7,367,269	5,256,592	29,472	83,537	1,366	3,220,687	2,236,950	104,812	1,130,083	85,099	2,147	19,518,014	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		24,794,027	9,358,754	6,677,528	37,439	106,118	1,735	4,091,262	2,841,644	133,144	1,435,574	108,102	2,727	24,794,027	0
10	TOTAL MATERIALS & SUPPLIES		24,794,027	9,358,754	6,677,528	37,439	106,118	1,735	4,091,262	2,841,644	133,144	1,435,574	108,102	2,727	24,794,027	0
11																
12	PREPAYMENTS															
13	INSURANCE GENERAL	NP28	3,801	1,435	1,024	6	16	0	627	436	20	220	17	0	3,801	0
14	EXCISE TAX	NP28	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(44,096)	(16,839)	(11,873)	(67)	(189)	(3)	(7,275)	(5,053)	(237)	(2,553)	(192)	(9)	(44,096)	0
16	TOTAL PREPAYMENTS		(40,285)	(15,204)	(10,849)	(61)	(173)	(3)	(6,648)	(4,617)	(217)	(2,333)	(175)	(5)	(40,285)	0
17																
18	AUTO CALC (O&M-ELECTRIC FUEL COST)B		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21	MISCELLANEOUS WORKING CAPITAL															
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D248	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	TOTAL WORKING CAPITAL		24,753,742	9,343,550	6,666,679	37,378	105,945	1,732	4,084,614	2,837,027	132,927	1,433,241	107,927	2,722	24,753,742	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(14,494,643)	(5,483,528)	(3,910,798)	(21,888)	(62,147)	(1,015)	(2,362,745)	(1,584,946)	(78,054)	(814,621)	(63,306)	(1,595)	(14,494,643)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		5,849,306	2,214,496	1,579,102	8,832	25,093	410	965,717	672,359	31,528	325,576	25,561	642	5,849,306	0
31	TOTAL WORKING CAPITAL		24,753,742	9,343,550	6,666,679	37,378	105,945	1,732	4,084,614	2,837,027	132,927	1,433,241	107,927	2,722	24,753,742	0
32	TOTAL RATE BASE ADJUSTMENTS		16,108,405	6,074,508	4,334,983	24,322	68,891	1,127	2,657,586	1,844,440	86,401	944,196	70,182	1,769	16,108,405	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE		15,657,620	5,909,990	4,216,833	23,643	67,015	1,096	2,583,653	1,794,479	84,078	906,844	68,267	1,722	15,657,620	0
36	TOTAL RATE BASE ADJUSTMENTS		16,108,405	6,074,508	4,334,983	24,322	68,891	1,127	2,657,586	1,844,440	86,401	944,196	70,182	1,769	16,108,405	0
37	TOTAL RATE BASE		31,766,025	11,984,498	8,551,816	47,965	135,906	2,223	5,241,239	3,638,919	170,479	1,851,040	138,448	3,491	31,766,025	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0
40	RETURN ON RATE BASE		2,131,500	804,161	573,827	3,216	9,119	149	351,687	244,171	11,439	124,205	9,280	234	2,131,500	0
41																
42	ELECTRIC RATE BASE	RB99	31,764,767	11,983,893	8,551,393	47,965	135,963	2,224	5,241,167	3,638,654	170,577	1,850,933	138,494	3,494	31,764,767	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0
44	RETURN ON RATE BASE		2,131,734	804,241	573,884	3,219	9,124	149	351,736	244,190	11,447	124,216	9,294	234	2,131,734	0

LINE NO.	O&M EXPENSES	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 6.1		3	4	5	6	7	8	9	10	11	12	13		
1	CUSTOMER SERVICE & INFORMATION															
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	SALES															
7	SALES EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9																
10	ADMINISTRATIVE & GENERAL															
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	10,850,517	4,108,005	2,929,314	16,384	46,549	760	1,791,420	1,247,267	58,484	603,723	47,417	1,194	10,850,517	0
13	TRANSMISSION	T349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DISTRIBUTION	D349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CUSTOMER ACCOUNTING	C319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		10,850,517	4,108,005	2,929,314	16,384	46,549	760	1,791,420	1,247,267	58,484	603,723	47,417	1,194	10,850,517	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	46,569	17,631	12,572	70	200	3	7,889	5,353	251	2,591	204	5	46,569	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	RIDER DSM ELIMINATION	A315	(3,200,902)	(1,211,861)	(864,149)	(4,833)	(13,732)	(224)	(528,469)	(367,944)	(17,253)	(178,098)	(13,968)	(352)	(3,200,902)	0
22	ELIMINATE DSM	A315	(44,831)	(16,973)	(12,103)	(58)	(192)	(3)	(7,402)	(5,153)	(242)	(2,494)	(195)	(5)	(44,831)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(195,298)	(73,939)	(52,725)	(295)	(838)	(14)	(32,244)	(22,450)	(1,053)	(10,866)	(853)	(21)	(195,298)	0
25	ELIMINATE MISC EXPENSES	A315	(188,383)	(71,322)	(50,858)	(284)	(808)	(13)	(31,102)	(21,655)	(1,015)	(10,482)	(823)	(21)	(188,383)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ANNUALIZE KYSPC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(543,843)	(205,903)	(148,821)	(821)	(2,333)	(38)	(89,788)	(62,515)	(2,931)	(30,259)	(2,377)	(60)	(543,843)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	34,221	12,956	9,239	52	147	2	5,650	3,934	184	1,904	150	4	34,221	0
33	TOTAL ADMIN. & GENERAL		6,758,050	2,558,596	1,824,470	10,205	28,993	473	1,115,754	776,837	36,425	376,019	29,534	744	6,758,050	0
34																
35	TOTAL O & M EXPENSE		147,821,389	55,963,867	39,907,998	223,210	633,748	10,348	24,405,665	16,992,289	796,946	8,224,379	646,578	16,261	147,821,389	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 9 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 7		3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																
5	TRANSMISSION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9	DISTRIBUTION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	DISTRIBUTION DEPRECIATION	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL DIST. DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	GENERAL DEPRECIATION		1,854,242	699,884	499,366	2,800	7,936	130	305,968	212,515	9,957	107,368	8,084	204	1,854,242	0
14	GENERAL DEPRECIATION	G229	1,854,242	699,884	499,366	2,800	7,936	130	305,968	212,515	9,957	107,368	8,084	204	1,854,242	0
15	TOTAL GENERAL DEPREC EXP.		1,854,242	699,884	499,366	2,800	7,936	130	305,968	212,515	9,957	107,368	8,084	204	1,854,242	0
16																
17	COMMON AND OTHER DEPRECIATION		12,580	4,747	3,388	19	54	1	2,076	1,442	68	729	55	1	12,580	0
18	COMMON DEPRECIATION	C229	12,580	4,747	3,388	19	54	1	2,076	1,442	68	729	55	1	12,580	0
19	TOTAL COM & OTHER DEPREC EXP.		12,580	4,747	3,388	19	54	1	2,076	1,442	68	729	55	1	12,580	0
20																
21																
22	TOTAL DEPRECIATION EXPENSE		1,866,822	704,631	502,754	2,819	7,990	131	308,044	213,957	10,025	108,127	8,139	205	1,866,822	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-4
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV	Schedule 8														
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP29	185,129	69,875	49,859	280	792	13	30,548	21,218	994	10,723	807	20	185,129	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		185,129	69,875	49,859	280	792	13	30,548	21,218	994	10,723	807	20	185,129	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	647,706	245,223	174,861	978	2,779	45	105,936	74,454	3,491	36,038	2,830	71	647,706	0
9	ELIMINATE DSM	A315	(12,743)	(4,824)	(3,442)	(19)	(55)	(1)	(2,104)	(1,465)	(69)	(709)	(56)	(1)	(12,743)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(344,550)	(130,447)	(93,018)	(520)	(1,478)	(24)	(56,885)	(38,606)	(1,857)	(19,171)	(1,506)	(38)	(344,550)	0
12	TOTAL MISCELLANEOUS TAXES		290,413	109,952	78,403	439	1,246	20	47,947	33,383	1,565	16,158	1,268	32	290,413	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT. EXP ON INCREASE	K902	30,715	12,731	8,788	56	58	3	4,543	2,900	134	1,318	182	2	30,715	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		30,715	12,731	8,788	56	58	3	4,543	2,900	134	1,318	182	2	30,715	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		506,257	192,558	137,050	775	2,096	36	83,038	57,501	2,693	28,199	2,257	54	506,257	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		147,821,389	55,963,967	39,907,998	223,210	633,746	10,348	24,405,665	16,992,289	796,946	8,224,379	646,578	16,261	147,821,389	0
23	TOTAL DEPRECIATION EXPENSE		1,866,822	704,631	502,754	2,819	7,990	131	308,044	213,957	10,025	108,127	8,139	205	1,866,822	0
24	TOTAL OTHER TAX & MISC EXPENSE		506,257	192,558	137,050	775	2,096	36	83,038	57,501	2,693	28,199	2,257	54	506,257	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		150,194,468	56,861,156	40,547,802	226,804	643,834	10,515	24,796,747	17,263,747	809,664	8,360,705	656,974	16,520	150,194,468	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 9	3	4	5	6	7	8	9	10	11	12	13			
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB99	630,147	237,736	169,642	952	2,697	44	103,974	72,183	3,384	36,719	2,747	69	630,147	0
4	TOTAL INTEREST EXPENSE		630,147	237,736	169,642	952	2,697	44	103,974	72,183	3,384	36,719	2,747	69	630,147	0
5																
6	OTHER DEDUCTIONS															
7	DEPREC EXCESS TAX-BOOK	DE49	(442,749)	(167,115)	(119,237)	(669)	(1,895)	(31)	(73,058)	(50,743)	(2,378)	(25,644)	(1,930)	(49)	(442,749)	0
8	PERMANENT DIFFERENCES	A357	(144,950)	(54,879)	(39,132)	(219)	(622)	(10)	(23,931)	(16,862)	(781)	(8,065)	(633)	(16)	(144,950)	0
9	TEMPORARY DIFFERENCES	DE49	2,701,590	1,019,716	727,565	4,079	11,563	189	445,759	309,629	14,508	156,476	11,779	297	2,701,590	0
10	TOTAL OTHER DEDUCTIONS		2,113,891	797,722	569,196	3,191	9,046	148	348,800	242,224	11,349	122,767	9,216	232	2,113,891	0
11																
12	NET DEDUCTIONS AND ADDITIONS		2,744,038	1,036,458	738,838	4,143	11,743	192	452,774	314,407	14,733	159,486	11,963	301	2,744,038	0
13																
14	FED DEFERRED INCOME TAX (410 & 411)															
15	DEFERRED INCOME TAXES - NET	OM39	9,781,620	3,703,322	2,640,744	14,770	41,963	685	1,614,945	1,124,307	52,723	544,249	42,746	1,076	9,781,620	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - SAL DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(1,271,089)	(481,234)	(343,156)	(1,919)	(5,453)	(89)	(209,857)	(146,112)	(6,851)	(70,723)	(5,565)	(140)	(1,271,089)	0
20	TOTAL FED DEF IT (410 & 411)		8,510,531	3,222,088	2,297,588	12,851	36,510	596	1,405,088	978,285	45,872	473,526	37,191	936	8,510,531	0
21																
22	AMORT INV TAX CREDIT															
23	AMORTIZE ITC	NP29	6	2	2	0	0	0	1	1	0	0	0	0	6	0
24	TOTAL AMORTIZED ITC		6	2	2	0	0	0	1	1	0	0	0	0	6	0
25																
26	OTHER FEDERAL TAX CREDITS															
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30																
31	PRELIMINARY SUMMARY															
32	TOTAL FED DEF IT (410 & 411)		8,510,531	3,222,088	2,297,588	12,851	36,510	596	1,405,088	978,285	45,872	473,526	37,191	936	8,510,531	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(6)	(2)	(2)	0	0	0	(1)	(1)	0	0	0	0	(6)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		8,510,525	3,222,086	2,297,586	12,851	36,510	596	1,405,087	978,284	45,872	473,526	37,191	936	8,510,525	0
35																
36	FEDERAL INCOME TAX COMPUTATION															
37	RETURN ON RATE BASE		2,131,734	804,241	573,894	3,219	9,124	149	351,736	244,190	11,447	124,215	9,294	234	2,131,734	0
38	NET DEDUCTIONS AND ADDITIONS		(2,744,038)	(1,036,458)	(738,838)	(4,143)	(11,743)	(192)	(452,774)	(314,407)	(14,733)	(159,486)	(11,963)	(301)	(2,744,038)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		8,510,525	3,222,086	2,297,586	12,851	36,510	596	1,405,087	978,284	45,872	473,526	37,191	936	8,510,525	0
40	TOTAL STATE PROV DEF IT (410 & 411)		1,261,343	477,544	340,525	1,905	5,411	88	208,246	144,991	6,799	70,181	5,512	139	1,261,343	0
41	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		9,159,564	3,468,413	2,473,157	13,832	39,302	641	1,512,297	1,063,058	49,385	508,437	40,034	1,006	9,159,564	0
43																
44	FIT FACTOR K190(-)K190		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
45	PRELIM FED INCOME TAX		2,434,821	921,984	657,421	3,677	10,447	170	402,003	279,927	13,128	135,154	10,642	268	2,434,821	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		8,510,525	3,222,086	2,297,586	12,851	36,510	596	1,405,087	978,284	45,872	473,526	37,191	936	8,510,525	0
47	NET FED INCOME TAX ALLOWABLE		10,945,346	4,144,070	2,955,007	16,528	46,967	766	1,807,090	1,258,211	59,000	608,680	47,833	1,204	10,945,346	0
48																
49	INCOME TAX BASED ON RETURN															
50	FEDERAL INCOME TAX PAYABLE															
51	PRELIM FEDERAL INCOME TAX		2,434,821	921,984	657,421	3,677	10,447	170	402,003	279,927	13,128	135,154	10,642	268	2,434,821	0
52																
53	NET FED INCOME TAX PAYABLE		2,434,821	921,984	657,421	3,677	10,447	170	402,003	279,927	13,128	135,154	10,642	268	2,434,821	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 10	3	4	5	6	7	8	9	10	11	12	13			
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K491	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC INC & REV TAX		150,194,468	56,861,156	40,547,802	226,804	643,834	10,515	24,796,747	17,263,747	809,664	8,360,705	656,974	16,520	150,194,468	0
14	RETURN ON RATE BASE		2,131,734	804,241	573,864	3,219	9,124	149	351,736	244,190	11,447	124,216	9,294	234	2,131,734	0
15	NET FED INCOME TAX ALLOWABLE		10,945,346	4,144,070	2,955,007	16,528	46,967	786	1,807,980	1,258,211	59,000	608,680	47,833	1,204	10,945,346	0
16	NET STATE INCOME TAX ALLOWABLE		1,861,459	704,796	502,565	2,811	7,986	130	307,331	213,987	10,035	103,478	8,135	205	1,861,459	0
17	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	SUBTOTAL B		165,133,007	62,514,263	44,579,258	249,362	707,901	11,560	27,262,904	18,980,135	890,146	9,197,079	722,236	18,163	165,133,007	0
19																
20	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		165,133,007	62,514,263	44,579,258	249,362	707,901	11,560	27,262,904	18,980,135	890,146	9,197,079	722,236	18,163	165,133,007	0
31																
32	PROPOSED REVENUES		122,190,209	46,261,213	32,987,891	184,507	524,196	8,553	20,173,604	14,045,765	658,605	6,798,663	533,971	13,441	122,190,209	0
33	TOTAL ELECTRIC COST OF SERVICE		(165,133,007)	(62,514,263)	(44,579,258)	(249,362)	(707,901)	(11,560)	(27,262,904)	(18,980,135)	(890,146)	(9,197,079)	(722,236)	(18,163)	(165,133,007)	0
34	EXCESS REVENUES		(42,942,798)	(16,253,050)	(11,591,367)	(64,855)	(183,705)	(3,007)	(7,089,300)	(4,934,370)	(231,541)	(2,398,416)	(188,265)	(4,722)	(42,942,798)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(10,703,542)	(4,051,093)	(2,888,211)	(16,185)	(45,789)	(749)	(1,787,016)	(1,229,897)	(57,712)	(597,808)	(46,925)	(1,177)	(10,703,542)	0
37	EXCESS RETURN		(32,239,256)	(12,201,957)	(8,702,358)	(48,690)	(137,918)	(2,258)	(5,322,284)	(3,704,473)	(173,829)	(1,800,608)	(141,340)	(3,545)	(32,239,256)	0

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-0027
 QATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-4
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
 PAGE 16 OF 18

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
1	DEMAND ENERGY & SPEC_ASSIGN																	
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		717,751	323,558	194,251	933	3,682	51	95,851	64,029	3,090	30,336	891	79	717,751	0	
3	RATIO TO TOTAL ELECTRIC	K201		1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000	
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		717,751	323,558	194,251	933	3,682	51	96,851	64,029	3,090	30,336	891	79	717,751	0	
5	RATIO TO TOTAL ELECTRIC	K202		1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000	
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,514,633	899,439	321,857	1,158	10,653	109	138,051	84,382	5,687	45,755	7,098	444	1,514,633	0	
7	RATIO TO TOTAL ELECTRIC	K203		1.00000	0.58385	0.21250	0.00276	0.00703	0.00007	0.09114	0.05711	0.00375	0.03021	0.00469	0.00029	1.00000	0.00000	
8	DISTRIBUTION LINE - PRIMARY	External		731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0	
9	RATIO TO TOTAL ELECTRIC	K205		1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000	
10	DISTRIBUTION LINE - SECONDARY	External		731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0	
11	RATIO TO TOTAL ELECTRIC	K206		1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000	
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	RATIO TO TOTAL ELECTRIC	K209		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0	
15	RATIO TO TOTAL ELECTRIC	K215		1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000	
16	WEIGHTED CUSTOMER SERVICE	External		143,810	128,431	12,968	172	412	14	930	222	66	66	11	468	143,754	56	
17	RATIO TO TOTAL ELECTRIC	K217		1.00000	0.89306	0.09017	0.00120	0.00286	0.00010	0.00547	0.00154	0.00042	0.00046	0.00035	0.00008	0.99961	0.00039	
18	TOTAL KWH	External		4,261,970,981	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	246,755,000	18,599,129	479,245	4,261,970,981	0	
19	RATIO TO TOTAL ELECTRIC	K301		1.00000	0.37746	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.00579	0.00436	0.00011	1.00000	0.00000	
20	DISTRIBUTION KWH	External		4,261,970,981	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	232,255,694	18,599,129	479,245	4,247,471,675	14,499,306	
21	RATIO TO TOTAL ELECTRIC	K303		1.00000	0.37746	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.00548	0.00436	0.00011	0.99859	0.00341	
22	TOTAL KWH LESS LIGHTING	External		4,243,371,852	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	246,755,000	0	479,245	4,243,371,852	0	
23	RATIO TO TOTAL ELECTRIC	K305		1.00000	0.37911	0.27050	0.00151	0.00430	0.00007	0.16574	0.11511	0.00540	0.00515	0.00000	0.00011	1.00000	0.00000	
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	0	0	0	0	0	0	0	0	1	0	
25	RATIO TO TOTAL ELECTRIC	K307		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
26	ASSIGN 100% TO LIGHTING	External		1	0	0	0	0	0	0	0	0	0	1	0	1	0	
27	RATIO TO TOTAL ELECTRIC	K401		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000	
28	DISTRIBUTION CUSTOMERS	External		142,392	126,431	12,972	172	412	14	158	37	10	11	468	11	142,388	4	
29	RATIO TO TOTAL ELECTRIC	K405		1.00000	0.90195	0.09110	0.00121	0.00072	0.00010	0.00112	0.00026	0.00007	0.00028	0.00329	0.00008	0.99996	0.00002	
30	METERS	External		15,813,241	12,782,441	2,892,747	0	22,093	3,451	102,877	0	3,805	3,819	0	2,208	15,813,241	0	
31	RATIO TO TOTAL ELECTRIC	K407		1.00000	0.80833	0.18293	0.00000	0.00140	0.00022	0.00561	0.00000	0.00024	0.00023	0.00000	0.00014	1.00000	0.00000	
32	WEIGHTED CUSTOMER	External		156,470	128,431	26,940	172	206	28	1,089	37	40	37	468	22	156,470	0	
33	RATIO TO TOTAL ELECTRIC	K409		1.00000	0.82079	0.16576	0.00110	0.00132	0.00018	0.00895	0.00024	0.00026	0.00024	0.00289	0.00014	1.00000	0.00000	
34	UNCOLLECTIBLE ACCOUNT 904	External		5,781,024	5,267,443	248,766	1,597	1,864	62	129,741	82,815	3,765	38,893	5,192	46	5,781,024	0	
35	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.91115	0.04321	0.00028	0.00029	0.00001	0.02244	0.01433	0.00065	0.00573	0.00090	0.00001	1.00000	0.00000	
36	KWH SALES LESS RTP	External		4,244,213,606	1,608,724,299	1,146,956,860	6,420,710	18,228,802	298,034	700,889,246	486,455,966	22,905,598	232,255,694	18,599,129	479,245	4,244,213,606	0	
37	RATIO TO TOTAL ELECTRIC	K302		1.00000	0.37905	0.27024	0.00151	0.00429	0.00007	0.16514	0.11509	0.00540	0.00542	0.00011	1.00000	0.00000		
38																		
39	PRESENT REVENUES	CS09	R800	143,918,493	54,483,102	38,852,194	217,327	616,957	10,075	23,760,459	15,541,771	775,790	8,015,537	629,451	15,830	143,918,493	0	
40	PROPOSED REVENUES	A357	R602	122,190,209	46,261,213	32,987,691	184,507	524,196	8,553	20,173,604	14,045,765	668,605	6,798,663	533,971	13,441	122,190,209	0	

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-4
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
 PAGE 17 OF 18

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	PRESENT REVENUES	Internal		309,580,654	123,883,637	90,318,223	577,046	800,937	29,960	46,910,116	29,943,872	1,361,377	14,062,168	1,876,470	16,848	309,580,654	0
2	RATIO TO TOTAL ELECTRIC	K901		1.00000	0.40017	0.29174	0.00186	0.00194	0.00010	0.15153	0.09672	0.00440	0.04542	0.00606	0.00005	1.00000	0.00000
3	PROPOSED REVENUES	Internal		355,094,168	147,195,469	101,595,371	649,414	676,300	33,717	52,518,255	33,522,516	1,546,768	15,232,520	2,104,877	18,951	355,094,168	0
4	RATIO TO TOTAL ELECTRIC	K902		1.00000	0.41453	0.28611	0.00183	0.00190	0.00009	0.14790	0.09440	0.00436	0.04290	0.00593	0.00005	1.00000	0.00000
5																	
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.37746	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05790	0.00436	0.00011	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.37746	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05790	0.00436	0.00011	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.37746	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05790	0.00436	0.00011	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD TOTAL DEPR RES RATIOS	Internal	DR19	1.00000	0.37747	0.26933	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05788	0.00436	0.00011	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.37745	0.26931	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05792	0.00436	0.00011	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.37745	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05791	0.00436	0.00011	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.37744	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05792	0.00436	0.00011	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W689	1.00000	0.37746	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05790	0.00436	0.00011	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.37743	0.26931	0.00151	0.00428	0.00007	0.16502	0.11461	0.00539	0.05791	0.00434	0.00012	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WCT9	1.00000	0.37746	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05790	0.00436	0.00011	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.37652	0.26883	0.00151	0.00427	0.00007	0.16494	0.11436	0.00536	0.05858	0.00435	0.00011	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.37727	0.26921	0.00151	0.00428	0.00007	0.16500	0.11455	0.00537	0.05827	0.00436	0.00011	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
Schedule 12.2				1	3	4	5	6	7	8	9	10	11	12	13		
1	WEIGHTED O & M EXPENSE RATIOS																
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P348	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.37860	0.26997	0.00151	0.00429	0.00007	0.16510	0.11495	0.00539	0.05564	0.00437	0.00011	1.00000	0.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P458	1.00000	0.37860	0.26997	0.00151	0.00429	0.00007	0.16510	0.11495	0.00539	0.05564	0.00437	0.00011	1.00000	0.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T348	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.37860	0.26997	0.00151	0.00429	0.00007	0.16510	0.11495	0.00539	0.05564	0.00437	0.00011	1.00000	0.00000
12																	
13	A & G EXPENSES																
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.37860	0.26997	0.00151	0.00429	0.00007	0.16510	0.11495	0.00539	0.05564	0.00437	0.00011	1.00000	0.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.37860	0.26997	0.00151	0.00429	0.00007	0.16510	0.11495	0.00539	0.05564	0.00437	0.00011	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.37860	0.26997	0.00151	0.00429	0.00007	0.16510	0.11495	0.00539	0.05564	0.00437	0.00011	1.00000	0.00000
23																	
24	DEPRECIATION EXPENSES																
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.37745	0.26931	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05792	0.00436	0.00011	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.37734	0.26932	0.00151	0.00428	0.00008	0.16502	0.11463	0.00541	0.05795	0.00437	0.00008	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.37745	0.26931	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05792	0.00436	0.00011	1.00000	0.00000
31																	
32	OTHER TAXES & MISC EXPENSES																
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.37744	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05792	0.00436	0.00011	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.37860	0.26997	0.00151	0.00429	0.00007	0.16510	0.11495	0.00539	0.05564	0.00437	0.00011	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L559	1.00000	0.38036	0.27071	0.00153	0.00414	0.00007	0.16402	0.11358	0.00532	0.05570	0.00446	0.00011	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.37858	0.26967	0.00151	0.00429	0.00007	0.16510	0.11494	0.00539	0.05567	0.00437	0.00011	1.00000	0.00000
37																	
38	TOTAL COST OF SERVICE																
39	WTD TOTAL COST OF SERVICE	Internal	CS08	1.00000	0.37857	0.26996	0.00151	0.00429	0.00007	0.16510	0.11494	0.00539	0.05569	0.00437	0.00011	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
 PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2018-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Schedule 12.1		1		3	4	5	6	7	8	9	10	11	12	13		
1	PRESENT REVENUES	Internal		309,580,654	123,883,637	90,318,223	577,046	800,937	29,960	46,910,116	29,943,872	1,361,377	14,062,168	1,876,470	16,848	309,580,654	0
2	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.40017	0.29174	0.00186	0.00194	0.00010	0.15153	0.09672	0.00440	0.04542	0.00606	0.00005	1.00000	0.00000
3	PROPOSED REVENUES	Internal		365,094,168	147,195,469	101,595,371	649,414	676,300	33,717	52,518,255	33,522,516	1,546,768	15,232,520	2,104,877	16,961	365,094,168	0
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.41453	0.28611	0.00183	0.00190	0.00009	0.14790	0.09440	0.00436	0.04290	0.00593	0.00005	1.00000	0.00000
5																	
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W689	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W699	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
39	WTD CWP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		76,508,933	76,505,281	0	3,652	76,508,933	0
3	TOTAL DEPRECIATION RESERVE		(21,904,808)	(21,904,857)	0	49	(21,904,808)	0
4	TOTAL RATE BASE ADJUSTMENTS		(12,553,352)	(12,554,929)	0	1,577	(12,553,352)	0
5	TOTAL RATE BASE		42,050,773	42,045,495	0	5,278	42,050,773	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		25,891,183	25,892,761	0	(1,578)	25,891,183	0
9	TOTAL DEPRECIATION EXPENSE		1,721,955	1,721,968	0	(13)	1,721,955	0
10	TOTAL OTHER TAX & MISC EXPENSE		689,091	689,070	0	21	689,091	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		28,302,229	28,303,799	0	(1,570)	28,302,229	0
12	NET FED INCOME TAX EXP ALLOWABLE		1,976,280	1,976,243	0	37	1,976,280	0
13	NET STATE INCOME TAX EXP ALLOWABLE		257,560	257,645	0	(85)	257,560	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		30,536,069	30,537,687	0	(1,618)	30,536,069	0
17								
18	RETURN ON RATE BASE		2,821,961	2,821,594	0	367	2,821,961	0
19	TOTAL OTHER OPERATING REVENUES		(169,516)	(169,500)	0	(16)	(169,516)	0
20	TOTAL ELECTRIC COST OF SERVICE		33,188,514	33,189,781	0	(1,267)	33,188,514	0

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
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 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	72,371,702	72,371,702	0	0	72,371,702	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		72,371,702	72,371,702	0	0	72,371,702	0
12								
13	TOTAL PROD & TRANS PLANT		72,371,702	72,371,702	0	0	72,371,702	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0
32	METERS	K407	5,192	0	0	5,192	5,192	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	947	0	0	947	947	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		6,139	0	0	6,139	6,139	0
38								
39	TOTAL TRANS & DIST PLANT		72,377,841	72,371,702	0	6,139	72,377,841	0
40	TOTAL GROSS PTD PLANT		72,377,841	72,371,702	0	6,139	72,377,841	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
45	TRANSMISSION	K202	2,639,608	2,639,608	0	0	2,639,608	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	(1,588)	0	0	(1,588)	(1,588)	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		2,638,020	2,639,608	0	(1,588)	2,638,020	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
57	TRANSMISSION	K202	1,493,971	1,493,971	0	0	1,493,971	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	(899)	0	0	(899)	(899)	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		1,493,072	1,493,971	0	(899)	1,493,072	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		76,508,933	76,505,281	0	3,652	76,508,933	0

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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 3		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	19,959,025	19,959,025	0	0	19,959,025	0
10	ADJUSTMENT	K202	(70,176)	(70,176)	0	0	(70,176)	0
11	TOTAL TRANS DEPREC RESERVE		19,888,849	19,888,849	0	0	19,888,849	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		19,888,849	19,888,849	0	0	19,888,849	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0
32	METERS	K407	1,142	0	0	1,142	1,142	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	5	0	0	5	5	0
35	CONSTRUCTION NOT CLASSIFIED	K209	15	0	0	15	15	0
36	RWIP	K215	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		1,162	0	0	1,162	1,162	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		19,890,011	19,888,849	0	1,162	19,890,011	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		19,890,011	19,888,849	0	1,162	19,890,011	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
45	TRANSMISSION	K202	850,643	850,643	0	0	850,643	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	(512)	0	0	(512)	(512)	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	15,136	15,144	0	(8)	15,136	0
52	GENERAL & INTANG PLANT		865,267	865,787	0	(520)	865,267	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
57	TRANSMISSION	K202	1,149,371	1,149,371	0	0	1,149,371	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	(691)	0	0	(691)	(691)	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	850	850	0	0	850	0
64	COMMON & OTHER PLANT IN SERVICE		1,149,530	1,150,221	0	(691)	1,149,530	0
65								
66	TOTAL DEPRECIATION RESERVE		21,904,808	21,904,857	0	(49)	21,904,808	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION STEAM		0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		52,412,677	52,412,677	0	0	52,412,677	0
10	ADJUSTMENT		70,176	70,176	0	0	70,176	0
11	NET TRANSMISSION PLANT		52,482,853	52,482,853	0	0	52,482,853	0
12								
13	NET PROD & TRANS PLANT		52,482,853	52,482,853	0	0	52,482,853	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0
32	METERS		4,050	0	0	4,050	4,050	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(5)	0	0	(5)	(5)	0
35	CONSTRUCTION NOT CLASSIFIED		932	0	0	932	932	0
36	RWIP		0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		4,977	0	0	4,977	4,977	0
38								
39	NET PTD PLANT		52,487,830	52,482,853	0	4,977	52,487,830	0
40	NET TRANS & DIST PLANT		52,487,830	52,482,853	0	4,977	52,487,830	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		0	0	0	0	0	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0
45	TRANSMISSION		1,788,965	1,788,965	0	0	1,788,965	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		(1,076)	0	0	(1,076)	(1,076)	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(15,136)	(15,144)	0	8	(15,136)	0
52	NET GENERAL & INTANG PLANT		1,772,753	1,773,821	0	(1,068)	1,772,753	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		0	0	0	0	0	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0
57	TRANSMISSION		344,600	344,600	0	0	344,600	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		(208)	0	0	(208)	(208)	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(850)	(850)	0	0	(850)	0
64	COMMON & OTHER PLANT IN SERVICE		343,542	343,750	0	(208)	343,542	0
65								
66	NET ELECTRIC PLANT IN SERVICE		54,604,125	54,600,424	0	3,701	54,604,125	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5						
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	3,233,436	3,233,210	0	226	3,233,436	0
5	LEASED METERS	NP29	73,342	73,337	0	5	73,342	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	3,228,519	3,228,293	0	226	3,228,519	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(2,569)	0	0	(2,569)	(2,569)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	3,046,539	3,046,326	0	213	3,046,539	0
13	TOTAL ACCOUNT 282		9,579,267	9,581,166	0	(1,899)	9,579,267	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(173,498)	(173,486)	0	(12)	(173,498)	0
17	DEFERRED PLANT COSTS	NP29	33,800	33,798	0	2	33,800	0
18	MISCELLANEOUS	OM39	1,338,121	1,338,201	0	(80)	1,338,121	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	160,555	160,565	0	(10)	160,555	0
25	PENSION EXPENSE	A315	320,190	320,369	0	(179)	320,190	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		1,679,168	1,679,447	0	(279)	1,679,168	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	3,007,444	3,007,233	0	211	3,007,444	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		3,007,444	3,007,233	0	211	3,007,444	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		14,265,879	14,267,846	0	(1,967)	14,265,879	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
		Schedule 5.1						
3	UNCOLLECTIBLE ACCTS	K411	473	0	0	473	473	0
4	CASH FLOW HEDGE	A315	12,865	12,872	0	(7)	12,865	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	132,150	132,224	0	(74)	132,150	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	424,164	424,402	0	(238)	424,164	0
18	DEFERRED TAX	A315	193,288	193,396	0	(108)	193,288	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	20,953	20,965	0	(12)	20,953	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	29,944	29,942	0	2	29,944	0
24	OPERATING LEASE OBLIGATION	NP29	110,808	110,800	0	8	110,808	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		924,645	924,601	0	44	924,645	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	44,892	44,889	0	3	44,892	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		44,892	44,889	0	3	44,892	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		969,537	969,490	0	47	969,537	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET ORIGINAL COST RATE BASE		41,307,783	41,302,068	0	5,715	41,307,783	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	729,735	730,173	0	(438)	729,735	0
7	FUEL	K301	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		729,735	730,173	0	(438)	729,735	0
10	TOTAL MATERIALS & SUPPLIES		729,735	730,173	0	(438)	729,735	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	13,255	13,254	0	1	13,255	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		13,255	13,254	0	1	13,255	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		742,990	743,427	0	(437)	742,990	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(14,265,879)	(14,267,846)	0	1,967	(14,265,879)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		969,537	969,490	0	47	969,537	0
31	TOTAL WORKING CAPITAL		742,990	743,427	0	(437)	742,990	0
32	TOTAL RATE BASE ADJUSTMENTS		(12,553,352)	(12,554,929)	0	1,577	(12,553,352)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		54,604,125	54,600,424	0	3,701	54,604,125	0
36	TOTAL RATE BASE ADJUSTMENTS		(12,553,352)	(12,554,929)	0	1,577	(12,553,352)	0
37	TOTAL RATE BASE		42,050,773	42,045,495	0	5,278	42,050,773	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	
40	RETURN ON RATE BASE		2,821,607	2,821,253	0	354	2,821,607	0
41								
42	ELECTRIC RATE BASE	RB99	42,049,788	42,044,322	0	5,466	42,049,788	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	
44	RETURN ON RATE BASE		2,821,961	2,821,594	0	367	2,821,961	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M	Schedule 6						
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	0	0	0	0	0	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	0	0	0	0	0	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	23,151,925	23,151,925	0	0	23,151,925	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		23,151,925	23,151,925	0	0	23,151,925	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	1,826,852	1,826,852	0	0	1,826,852	0
26	TOTAL REGIONAL MARKET O&M		1,826,852	1,826,852	0	0	1,826,852	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0
43	METERS	K407	248	0	0	248	248	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	0	0	0	0	0	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	0	0	0	0	0	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		248	0	0	248	248	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	0	0	0	0	0	0
52	UNCOLLECTIBLE EXP	K411	10,465	0	0	10,465	10,465	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(14,803)	0	0	(14,803)	(14,803)	0
55	CREDIT CARD FEES	K407	113	0	0	113	113	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	2,914	0	0	2,914	2,914	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		(1,311)	0	0	(1,311)	(1,311)	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0
5								
6	SALES							
7	SALES EXPENSE	K405	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0
13	TRANSMISSION	T349	1,467,447	1,467,447	0	0	1,467,447	0
14	DISTRIBUTION	D349	60	0	0	60	60	0
15	CUSTOMER ACCOUNTING	C319	(883)	0	0	(883)	(883)	0
16	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		1,466,624	1,467,447	0	(823)	1,466,624	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	6,294	6,298	0	(4)	6,294	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(432,646)	(432,888)	0	242	(432,646)	0
22	ELIMINATE DSM	A315	(6,060)	(6,063)	0	3	(6,060)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(26,397)	(26,412)	0	15	(26,397)	0
25	ELIMINATE MISC EXPENSES	A315	(25,463)	(25,477)	0	14	(25,463)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(73,508)	(73,549)	0	41	(73,508)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	4,625	4,628	0	(3)	4,625	0
33	TOTAL ADMIN. & GENERAL		913,469	913,984	0	(515)	913,469	0
34								
35	TOTAL O & M EXPENSE		25,891,183	25,892,761	0	(1,578)	25,891,183	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	1,469,491	1,469,491	0	0	1,469,491	0
7	TOTAL TRANSMISSION DEP. EXP.		1,469,491	1,469,491	0	0	1,469,491	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	138	0	0	138	138	0
11	TOTAL DIST. DEPREC EXP.		138	0	0	138	138	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	250,626	250,776	0	(150)	250,626	0
15	TOTAL GENERAL DEPREC EXP.		250,626	250,776	0	(150)	250,626	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	1,700	1,701	0	(1)	1,700	0
19	TOTAL COM & OTHER DEPREC EXP.		1,700	1,701	0	(1)	1,700	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		1,721,955	1,721,968	0	(13)	1,721,955	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 8						
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	645,686	645,641	0	45	645,686	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		645,686	645,641	0	45	645,686	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	87,546	87,595	0	(49)	87,546	0
9	ELIMINATE DSM	A315	(1,722)	(1,723)	0	1	(1,722)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(46,571)	(46,597)	0	26	(46,571)	0
12	TOTAL MISCELLANEOUS TAXES		39,253	39,275	0	(22)	39,253	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	4,152	4,154	0	(2)	4,152	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		4,152	4,154	0	(2)	4,152	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		689,091	689,070	0	21	689,091	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		25,891,183	25,892,761	0	(1,578)	25,891,183	0
23	TOTAL DEPRECIATION EXPENSE		1,721,955	1,721,968	0	(13)	1,721,955	0
24	TOTAL OTHER TAX & MISC EXPENSE		689,091	689,070	0	21	689,091	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		28,302,229	28,303,799	0	(1,570)	28,302,229	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	834,181	834,073	0	108	834,181	0
4	TOTAL INTEREST EXPENSE		834,181	834,073	0	108	834,181	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(408,442)	(408,446)	0	4	(408,442)	0
8	PERMANENT DIFFERENCES	A357	(19,592)	(19,603)	0	11	(19,592)	0
9	TEMPORARY DIFFERENCES	DE49	2,492,252	2,492,277	0	(25)	2,492,252	0
10	TOTAL OTHER DEDUCTIONS		2,064,218	2,064,228	0	(10)	2,064,218	0
11								
12	NET DEDUCTIONS AND ADDITIONS		2,898,399	2,898,301	0	98	2,898,399	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	1,713,333	1,713,436	0	(103)	1,713,333	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(171,802)	(171,898)	0	96	(171,802)	0
20	TOTAL FED DEF IT (410 & 411)		1,541,531	1,541,538	0	(7)	1,541,531	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	20	20	0	0	20	0
24	TOTAL AMORTIZED ITC		20	20	0	0	20	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		1,541,531	1,541,538	0	(7)	1,541,531	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(20)	(20)	0	0	(20)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		1,541,511	1,541,518	0	(7)	1,541,511	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		2,821,961	2,821,594	0	367	2,821,961	0
38	NET DEDUCTIONS AND ADDITIONS		(2,898,399)	(2,898,301)	0	(98)	(2,898,399)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		1,541,511	1,541,518	0	(7)	1,541,511	0
40	TOTAL STATE PROV DEF IT (410 & 411)		170,485	170,580	0	(95)	170,485	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		1,635,558	1,635,391	0	167	1,635,558	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		434,769	434,725	0	44	434,769	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		1,541,511	1,541,518	0	(7)	1,541,511	0
47	NET FED INCOME TAX ALLOWABLE		1,976,280	1,976,243	0	37	1,976,280	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		434,769	434,725	0	44	434,769	0
53	NET FED INCOME TAX PAYABLE		434,769	434,725	0	44	434,769	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	3	0	0	3	3	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	2	0	0	2	2	0
5	RENTS	D249	11	0	0	11	11	0
6	TRANSMISSION CHARGE PTP	T229	144,996	144,996	0	0	144,996	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	24,504	24,504	0	0	24,504	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		169,516	169,500	0	16	169,516	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		28,302,229	28,303,799	0	(1,570)	28,302,229	0
14	RETURN ON RATE BASE		2,821,961	2,821,594	0	367	2,821,961	0
15	NET FED INCOME TAX ALLOWABLE		1,976,280	1,976,243	0	37	1,976,280	0
16	NET STATE INCOME TAX ALLOWABLE		257,560	257,645	0	(85)	257,560	0
17	TOTAL OTHER OPERATING REVENUES		(169,516)	(169,500)	0	(16)	(169,516)	0
18	SUBTOTAL B		33,188,514	33,189,781	0	(1,267)	33,188,514	0
19								
20	TOTAL OTHER OPERATING REVENUES		169,516	169,500	0	16	169,516	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		169,516	169,500	0	16	169,516	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		33,188,514	33,189,781	0	(1,267)	33,188,514	0
31								
32	PROPOSED REVENUES		16,515,430	16,524,679	0	(9,249)	16,515,430	0
33	TOTAL ELECTRIC COST OF SERVICE		(33,188,514)	(33,189,781)	0	1,267	(33,188,514)	0
34	EXCESS REVENUES		(16,673,084)	(16,665,102)	0	(7,982)	(16,673,084)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(4,155,785)	(4,153,795)	0	(1,990)	(4,155,785)	0
37	EXCESS RETURN		(12,517,299)	(12,511,307)	0	(5,992)	(12,517,299)	0

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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
	Schedule 12		1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN								
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		717,751	717,751	0	0	717,751	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		717,751	717,751	0	0	717,751	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,514,633	1,514,633	0	0	1,514,633	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		731,338	731,338	0	0	731,338	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		731,338	731,338	0	0	731,338	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		5,192	0	0	5,192	5,192	0
13	RATIO TO TOTAL ELECTRIC		K209	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		731,338	731,338	0	0	731,338	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		143,810	0	0	143,810	143,810	0
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	TOTAL KWH	External		4,261,970,981	0	4,261,970,981	0	4,261,970,981	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,261,970,981	0	4,261,970,981	0	4,261,970,981	0
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22	TOTAL KWH LESS LIGHTING	External		4,243,371,852	0	4,243,371,852	0	4,243,371,852	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	1	0	0	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		142,392	0	0.00000	142,392	142,392	0
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	METERS	External		15,813,241	0	0	15,813,241	15,813,241	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		156,470	0	0	156,470	156,470	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		5,781,024	0	0	5,781,024	5,781,024	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,244,213,606	0	4,244,213,606	0	4,244,213,606	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
38									
39	PRESENT REVENUES	CS09	R600	28,924,788	28,925,892	0	(1,104)	28,924,788	0
40	PROPOSED REVENUES	A357	R602	16,515,430	16,524,679	0	(9,249)	16,515,430	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2019-00271
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
	Schedule 12.1		1	2	3	4	5		
1	PRESENT REVENUES	Internal		28,924,788	28,925,892	0	(1,104)	28,924,788	0
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	1.00004	0.00000	(0.00004)	1.00000	0.00000
3	PROPOSED REVENUES	Internal		16,515,430	16,524,679	0	(9,249)	16,515,430	0
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	1.00056	0.00000	(0.00056)	1.00000	0.00000
5									
6	<u>WEIGHTED RATIOS</u>								
7	GROSS ELECTRIC PLANT IN SERVICE								
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	1.00000	1.00000	(1.00000)
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.99992	0.00000	0.00008	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	1.00060	0.00000	(0.00060)	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	1.00060	0.00000	(0.00060)	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.99995	0.00000	0.00005	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	0.00000	0.00000	0.00000	1.00000	1.00000	(1.00000)
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
18									
19	NET ELECTRIC PLANT								
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	1.00000	1.00000	(1.00000)
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.99991	0.00000	0.00009	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	1.00060	0.00000	(0.00060)	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	1.00061	0.00000	(0.00061)	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.99993	0.00000	0.00007	1.00000	0.00000
28									
29	WORKING CAPITAL								
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	1.00060	0.00000	(0.00060)	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.99992	0.00000	0.00008	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	1.00059	0.00000	(0.00059)	1.00000	0.00000
35									
36	RATE BASE								
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.99986	0.00000	0.00014	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.99987	0.00000	0.00013	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
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 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-6
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
			1	2	3	4	5		
	Schedule 12.2								
1	WEIGHTED O & M EXPENSE RATIOS								
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	1.00006	0.00000	(0.00006)	1.00000	0.00000
12									
13	A & G EXPENSES								
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	1.00056	0.00000	(0.00056)	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	1.00056	0.00000	(0.00056)	1.00000	0.00000
23									
24	DEPRECIATION EXPENSES								
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	1.00060	0.00000	(0.00060)	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	1.00059	0.00000	(0.00059)	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	1.00001	0.00000	(0.00001)	1.00000	0.00000
31									
32	OTHER TAXES & MISC EXPENSES								
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.99993	0.00000	0.00007	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	1.00056	0.00000	(0.00056)	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.99997	0.00000	0.00003	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	1.00006	0.00000	(0.00006)	1.00000	0.00000
37									
38	TOTAL COST OF SERVICE								
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	1.00004	0.00000	(0.00004)	1.00000	0.00000
40									
41	WAGES & SALARIES (K600-K639)								
42	WTD RATIOS	Internal	K669						

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6	7	8	9	10	11	12	13		
1	NET INCOME COMPUTATION	Schedule 1														
2	GROSS ELECTRIC PLANT IN SERVICE		76,505,281	34,487,052	20,705,389	99,456	392,472	5,356	10,323,622	6,825,036	329,738	3,233,678	94,867	8,415	76,505,281	0
3	TOTAL DEPRECIATION RESERVE		(21,904,857)	(9,874,268)	(5,928,332)	(28,477)	(112,372)	(1,533)	(2,855,842)	(1,954,133)	(94,410)	(925,519)	(27,162)	(2,409)	(21,904,857)	0
4	TOTAL RATE BASE ADJUSTMENTS		(12,554,929)	(5,659,506)	(3,397,866)	(16,321)	(64,406)	(878)	(1,694,164)	(1,120,025)	(54,113)	(530,699)	(15,568)	(1,383)	(12,554,929)	0
5	TOTAL RATE BASE		42,045,495	18,953,278	11,379,191	54,658	215,694	2,945	5,673,616	3,750,878	181,215	1,777,260	52,137	4,623	42,045,495	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		25,892,761	11,671,938	7,007,617	33,661	132,830	1,813	3,493,969	2,309,863	111,598	1,094,488	32,106	2,848	25,892,761	0
9	TOTAL DEPRECIATION EXPENSE		1,721,968	776,229	466,033	2,238	8,833	121	232,363	153,617	7,422	72,787	2,135	190	1,721,968	0
10	TOTAL OTHER TAX & MISC EXPENSE		689,070	310,469	186,554	896	3,521	48	83,036	61,493	2,971	29,129	875	76	689,070	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		28,303,799	12,758,636	7,660,204	36,797	145,184	1,982	3,819,368	2,525,003	121,991	1,196,404	35,116	3,114	28,303,799	0
12	NET FED INCOME TAX EXP ALLOWABLE		1,976,242	890,850	534,851	2,569	10,138	139	266,674	176,300	8,517	83,536	2,451	217	1,976,242	0
13	NET STATE INCOME TAX EXP ALLOWABLE		257,645	116,141	69,729	335	1,322	18	34,767	22,984	1,110	10,890	320	29	257,645	0
14	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		30,537,686	13,765,627	8,264,764	36,701	156,644	2,139	4,120,809	2,724,287	131,618	1,290,830	37,887	3,360	30,537,686	0
17																
18	RETURN ON RATE BASE		2,821,594	1,271,918	763,636	3,668	14,475	198	380,746	251,714	12,161	119,269	3,499	310	2,821,594	0
19	TOTAL OTHER OPERATING REVENUES		(169,500)	(76,405)	(45,874)	(220)	(870)	(12)	(22,873)	(15,121)	(731)	(7,165)	(210)	(19)	(169,500)	0
20	TOTAL ELECTRIC COST OF SERVICE		33,189,780	14,961,140	8,982,546	43,149	170,249	2,325	4,478,682	2,960,880	143,048	1,402,934	41,176	3,651	33,189,780	0

LINE NO.	DESCRIPTION	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	PRODUCTION PLANT	Schedule 2														
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	72,371,702	32,623,716	19,586,677	94,083	371,267	5,066	9,765,837	6,456,280	311,922	3,059,152	89,741	7,961	72,371,702	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		72,371,702	32,623,716	19,586,677	94,083	371,267	5,066	9,765,837	6,456,280	311,922	3,059,152	89,741	7,961	72,371,702	0
12																
13	TOTAL PROD & TRANS PLANT		72,371,702	32,623,716	19,586,677	94,083	371,267	5,066	9,765,837	6,456,280	311,922	3,059,152	89,741	7,961	72,371,702	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K216	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL TRANS & DIST PLANT		72,371,702	32,623,716	19,586,677	94,083	371,267	5,066	9,765,837	6,456,280	311,922	3,059,152	89,741	7,961	72,371,702	0
40	TOTAL GROSS PTD PLANT		72,371,702	32,623,716	19,586,677	94,083	371,267	5,066	9,765,837	6,456,280	311,922	3,059,152	89,741	7,961	72,371,702	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	2,639,606	1,189,883	714,384	3,431	13,541	185	356,189	235,479	11,377	111,576	3,273	290	2,639,606	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		2,639,606	1,189,883	714,384	3,431	13,541	185	356,189	235,479	11,377	111,576	3,273	290	2,639,606	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	1,493,971	673,453	404,328	1,942	7,664	105	201,596	133,277	6,439	63,150	1,853	164	1,493,971	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		1,493,971	673,453	404,328	1,942	7,664	105	201,596	133,277	6,439	63,150	1,853	164	1,493,971	0
65																
66	GROSS ELECTRIC PLANT IN SERVICE		76,505,281	34,487,052	20,705,389	99,456	392,472	5,356	10,323,622	6,825,036	329,738	3,233,878	94,867	6,415	76,505,281	0

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 3		3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	19,959,025	8,997,129	5,401,711	25,947	102,390	1,397	2,693,271	1,780,545	86,023	843,668	24,749	2,195	19,959,025	0
10	ADJUSTMENT	K202	(70,176)	(31,635)	(18,992)	(91)	(365)	(5)	(9,470)	(6,260)	(302)	(2,986)	(87)	(9)	(70,176)	0
11	TOTAL TRANS DEPREC RESERVE		19,888,849	8,965,494	5,382,719	25,856	102,030	1,392	2,683,801	1,774,285	85,721	840,702	24,662	2,187	19,888,849	0
12	TOTAL PROD & TRANS DEPREC RESERVE		19,888,849	8,965,494	5,382,719	25,856	102,030	1,392	2,683,801	1,774,285	85,721	840,702	24,662	2,187	19,888,849	0
13																
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K216	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL TRANS & DIST DEPREC RESERVE		19,888,849	8,965,494	5,382,719	25,856	102,030	1,392	2,683,801	1,774,285	85,721	840,702	24,662	2,187	19,888,849	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		19,888,849	8,965,494	5,382,719	25,856	102,030	1,392	2,683,801	1,774,285	85,721	840,702	24,662	2,187	19,888,849	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	850,643	383,451	230,218	1,106	4,364	60	114,786	75,896	3,666	35,957	1,055	94	850,643	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	15,144	6,825	4,099	20	78	1	2,044	1,351	65	640	19	2	15,144	0
52	GENERAL & INTANG PLANT		865,787	390,276	234,317	1,126	4,442	61	116,830	77,237	3,731	36,597	1,074	96	865,787	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	1,149,371	516,115	311,066	1,494	5,896	80	155,096	102,535	4,954	48,584	1,425	126	1,149,371	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	850	383	230	1	4	0	115	76	4	36	1	0	850	0
64	COMMON & OTHER PLANT IN SERVICE		1,150,221	516,498	311,296	1,495	5,900	80	155,211	102,611	4,958	48,620	1,426	126	1,150,221	0
65																
66	TOTAL DEPRECIATION RESERVE		21,904,857	9,874,268	5,928,332	28,477	112,372	1,533	2,955,842	1,954,133	94,410	925,919	27,162	2,409	21,904,857	0

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(vi)-7
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
 PAGE 4 OF 18

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 4		3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	PRODUCTION STEAM		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION		52,412,677	23,626,587	14,184,966	68,136	269,877	3,669	7,072,566	4,675,735	225,899	2,215,464	64,992	5,766	52,412,677	0
10	ADJUSTMENT		70,176	31,835	18,992	91	360	5	9,470	6,260	302	2,966	87	8	70,176	0
11	NET TRANSMISSION PLANT		52,482,853	23,658,222	14,203,958	68,227	269,237	3,674	7,082,036	4,681,995	226,201	2,218,450	65,079	5,774	52,482,853	0
12																
13	NET PROD & TRANS PLANT		52,482,853	23,658,222	14,203,958	68,227	269,237	3,674	7,082,036	4,681,995	226,201	2,218,450	65,079	5,774	52,482,853	0
14																
15	DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SUBSTATIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	NET PTD PLANT		52,482,853	23,658,222	14,203,958	68,227	269,237	3,674	7,082,036	4,681,995	226,201	2,218,450	65,079	5,774	52,482,853	0
40	NET TRANS & DIST PLANT		52,482,853	23,658,222	14,203,958	68,227	269,237	3,674	7,082,036	4,681,995	226,201	2,218,450	65,079	5,774	52,482,853	0
41																
42	GENERAL & INTANGIBLE PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION		1,788,965	806,432	484,166	2,325	9,177	125	241,403	159,593	7,711	75,619	2,218	196	1,788,965	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		(15,144)	(6,825)	(4,099)	(20)	(78)	(1)	(2,044)	(1,351)	(65)	(640)	(19)	(2)	(15,144)	0
52	NET GENERAL & INTANG PLANT		1,773,821	799,607	480,067	2,305	9,099	124	239,359	158,242	7,646	74,979	2,199	194	1,773,821	0
53																
54	COMMON & OTHER PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION		344,600	155,336	93,262	448	1,768	25	46,500	30,742	1,485	14,566	426	38	344,600	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT		(850)	(383)	(220)	(1)	(4)	0	(115)	(76)	(4)	(36)	(1)	0	(850)	0
64	COMMON & OTHER PLANT IN SERVICE		343,750	154,955	93,032	447	1,764	25	46,385	30,666	1,481	14,530	427	38	343,750	0
65																
66	NET ELECTRIC PLANT IN SERVICE		54,600,424	24,612,784	14,777,057	70,979	290,100	3,823	7,367,780	4,870,903	235,328	2,307,959	67,705	6,006	54,600,424	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2019-00271
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-7
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 5		3	4	5	6	7	8	9	10	11	12	13		
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	3,233,210	1,457,467	875,036	4,203	16,566	226	436,289	288,435	13,935	136,688	4,009	356	3,233,210	0
5	LEASED METERS	NP29	73,337	33,060	19,848	95	376	5	9,896	6,542	316	3,100	91	8	73,337	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	3,228,293	1,455,250	873,705	4,197	16,561	226	435,626	287,996	13,914	136,460	4,003	355	3,228,293	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	3,046,326	1,373,223	824,458	3,960	15,628	213	411,071	271,763	13,130	128,768	3,777	335	3,046,326	0
13	TOTAL ACCOUNT 282		9,581,166	4,319,000	2,593,047	12,455	49,151	670	1,292,882	854,736	41,295	404,996	11,880	1,054	9,581,166	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP29	(173,486)	(78,204)	(46,952)	(226)	(890)	(12)	(23,410)	(15,477)	(748)	(7,333)	(215)	(19)	(173,486)	0
17	DEFERRED PLANT COSTS	NP29	33,798	15,235	9,147	44	173	2	4,561	3,015	146	1,429	42	4	33,798	0
18	MISCELLANEOUS	OM39	1,338,201	603,233	362,171	1,740	6,865	94	180,577	119,381	5,768	56,566	1,859	147	1,338,201	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	160,565	72,379	43,455	209	824	11	21,667	14,324	692	6,787	199	18	160,565	0
25	PENSION EXPENSE	A315	320,369	144,417	86,705	416	1,643	22	43,231	28,580	1,381	13,542	397	35	320,369	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		1,679,447	757,060	454,526	2,183	8,615	117	226,626	149,823	7,239	70,991	2,082	185	1,679,447	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ADIT	NP29	3,007,233	1,355,600	813,878	3,909	15,427	211	405,796	268,275	12,961	127,116	3,729	331	3,007,233	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		3,007,233	1,355,600	813,878	3,909	15,427	211	405,796	268,275	12,961	127,116	3,729	331	3,007,233	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		14,267,846	6,431,860	3,861,451	18,547	73,193	998	1,925,304	1,272,834	81,495	603,103	17,691	1,570	14,267,846	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2019-00271
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-19(7)(M)-7
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
PAGE 6 OF 18

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 5.1		3	4	5	6	7	8	9	10	11	12	13		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES															
2	ACCU DEF INC TAXES (190)															
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	12,872	5,803	3,484	17	66	1	1,737	1,148	55	544	16	1	12,872	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	132,224	59,804	35,785	172	678	9	17,842	11,796	570	5,589	164	15	132,224	0
11	POST RETIREMENT BENEFITS	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	MISCELLANEOUS	A316	424,402	191,312	114,860	552	2,177	30	57,289	37,861	1,829	17,939	526	47	424,402	0
18	DEFERRED TAX	A315	193,396	87,176	52,341	251	992	14	26,097	17,253	834	8,175	240	21	193,396	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A316	20,965	9,452	5,674	27	108	1	2,829	1,870	90	886	26	2	20,965	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	23,942	13,497	8,104	39	154	2	4,040	2,671	129	1,266	37	3	23,942	0
24	OPERATING LEASE OBLIGATION	NP28	110,800	49,947	29,987	144	568	8	14,951	9,884	478	4,684	137	12	110,800	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		924,601	416,793	250,235	1,202	4,743	65	124,765	82,483	3,965	39,083	1,146	101	924,601	0
27																
28	OTHER															
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	44,889	20,236	12,149	58	230	3	6,057	4,005	193	1,897	56	5	44,889	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OTHER		44,889	20,236	12,149	58	230	3	6,057	4,005	193	1,897	56	5	44,889	0
33																
34	CONSTRUCTION WORK IN PROGRESS															
35	PRODUCTION	P129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		969,490	437,029	262,384	1,260	4,973	68	130,822	96,488	4,178	40,980	1,202	106	969,490	0

LINE NO.	WORKING CAPITAL	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 5.2		3	4	5	6	7	8	9	10	11	12	13		
1	NET ORIGINAL COST RATE BASE		41,302,068	18,618,153	11,177,990	53,692	211,880	2,893	5,573,298	3,684,557	178,011	1,745,836	51,216	4,542	41,302,068	0
2	WORKING CAPITAL															
3	PLANT MATERIALS & SUPPLIES															
4	OTHER MATERIALS & SUPPLIES	PD29	730,173	329,148	197,614	949	3,746	51	98,530	65,139	3,147	30,864	905	80	730,173	0
5	FUEL	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL PLANT MATS. & SUPPLIES		730,173	329,148	197,614	949	3,746	51	98,530	65,139	3,147	30,864	905	80	730,173	0
8	TOTAL MATERIALS & SUPPLIES		730,173	329,148	197,614	949	3,746	51	98,530	65,139	3,147	30,864	905	80	730,173	0
9	PREPAYMENTS															
10	INSURANCE GENERAL	NP29	13,254	5,977	3,587	17	68	1	1,788	1,182	57	560	16	1	13,254	0
11	EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	COLLATERAL ASSET	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL PREPAYMENTS		13,254	5,977	3,587	17	68	1	1,788	1,182	57	560	16	1	13,254	0
14	AUTO CALC (O&M-ELECTRIC FUEL COST)B		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL WORKING CASH		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	MISCELLANEOUS WORKING CAPITAL															
17	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	PIPP UNCOLLECTIBLES	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TOTAL WORKING CAPITAL		743,427	335,125	201,201	966	3,814	52	100,318	66,321	3,204	31,424	921	81	743,427	0
22	PRELIMINARY SUMMARY															
23	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(14,267,848)	(6,431,860)	(3,861,451)	(18,547)	(73,193)	(996)	(1,925,304)	(1,272,834)	(61,495)	(603,103)	(17,691)	(1,570)	(14,267,848)	0
24	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		969,490	437,029	262,384	1,260	4,973	68	130,622	86,488	4,178	40,960	1,202	106	969,490	0
25	TOTAL WORKING CAPITAL		743,427	335,125	201,201	966	3,814	52	100,318	66,321	3,204	31,424	921	81	743,427	0
26	TOTAL RATE BASE ADJUSTMENTS		(12,554,929)	(5,659,506)	(3,397,868)	(16,321)	(64,406)	(878)	(1,694,164)	(1,120,025)	(64,113)	(530,699)	(15,568)	(1,383)	(12,554,929)	0
27	RATE BASE CALCULATION															
28	NET ELECTRIC PLANT IN SERVICE		54,600,424	24,612,784	14,777,057	70,979	280,100	3,823	7,367,789	4,870,903	235,328	2,307,959	67,705	6,006	54,600,424	0
29	TOTAL RATE BASE ADJUSTMENTS		(12,554,929)	(5,659,506)	(3,397,868)	(16,321)	(64,406)	(878)	(1,694,164)	(1,120,025)	(64,113)	(530,699)	(15,568)	(1,383)	(12,554,929)	0
30	TOTAL RATE BASE		42,045,495	18,953,278	11,379,191	54,658	215,694	2,945	5,673,616	3,750,878	181,215	1,777,260	52,137	4,623	42,045,495	0
31	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0
32	RETURN ON RATE BASE		2,821,253	1,271,764	763,544	3,688	14,473	198	380,700	251,684	12,160	119,254	3,496	310	2,821,253	0
33	ELECTRIC RATE BASE	RB99	42,044,322	18,952,740	11,378,875	54,658	215,687	2,943	5,673,461	3,750,774	181,211	1,777,213	52,135	4,625	42,044,322	0
34	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0
35	RETURN ON RATE BASE		2,821,594	1,271,918	763,636	3,688	14,475	198	380,746	251,714	12,161	119,269	3,499	310	2,821,594	0

LINE NO.	O&M EXPENSES	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6	7	8	9	10	11	12	13		
1	CUSTOMER SERVICE & INFORMATION	Schedule 6.1														
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	SALES															
7	SALES EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9																
10	ADMINISTRATIVE & GENERAL															
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TRANSMISSION	T349	1,467,447	661,495	397,150	1,908	7,528	103	198,017	130,911	6,325	62,029	1,820	161	1,467,447	0
14	DISTRIBUTION	D349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CUSTOMER ACCOUNTING	C319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	CUSTOMER SERVICE & INFORMATION	C321	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		1,467,447	661,495	397,150	1,908	7,528	103	198,017	130,911	6,325	62,029	1,820	161	1,467,447	0
19	RATE CASE EXPENSE ADJUSTMENT	A316	6,298	2,840	1,704	8	32	0	850	562	27	286	8	1	6,298	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A316	(432,888)	(195,136)	(117,157)	(563)	(2,221)	(30)	(58,414)	(38,618)	(1,866)	(18,298)	(537)	(48)	(432,888)	0
22	ELIMINATE DSM	A316	(6,063)	(2,733)	(1,641)	(8)	(31)	0	(818)	(541)	(26)	(258)	(8)	(1)	(6,063)	0
23	DSM DEFERRAL - ELECTRIC	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A316	(26,412)	(11,907)	(7,148)	(34)	(135)	(2)	(3,564)	(2,356)	(114)	(1,116)	(33)	(3)	(26,412)	0
25	ELIMINATE MISC EXPENSES	A316	(25,477)	(11,483)	(6,895)	(33)	(131)	(2)	(3,438)	(2,273)	(110)	(1,077)	(32)	(3)	(25,477)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ANNUALIZE KYPSM MAINT TAX	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A316	(73,549)	(33,155)	(19,905)	(96)	(377)	(5)	(9,925)	(6,561)	(317)	(3,109)	(91)	(8)	(73,549)	0
29	CREDIT CARD FEES	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A316	4,628	2,084	1,253	6	24	0	625	413	20	196	6	1	4,628	0
33	TOTAL ADMIN. & GENERAL		913,984	412,005	247,361	1,188	4,689	64	123,333	81,537	3,939	38,635	1,133	100	913,984	0
34																
35	TOTAL O & M EXPENSE		25,892,761	11,671,938	7,007,617	33,661	132,830	1,813	3,493,969	2,309,893	111,598	1,094,488	32,106	2,948	25,892,761	0

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-7
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION DEPRECIATION	Schedule 7														
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																
5	TRANSMISSION DEPRECIATION															
6	TRANSMISSION DEPRECIATION	T229	1,469,491	662,418	397,703	1,910	7,538	103	198,293	131,093	6,334	62,115	1,822	162	1,469,491	0
7	TOTAL TRANSMISSION DEP. EXP.		1,469,491	662,418	397,703	1,910	7,538	103	198,293	131,093	6,334	62,115	1,822	162	1,469,491	0
8																
9	DISTRIBUTION DEPRECIATION															
10	DISTRIBUTION DEPRECIATION	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL DIST. DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	GENERAL DEPRECIATION															
14	GENERAL DEPRECIATION	G229	250,776	113,044	67,870	326	1,286	18	33,840	22,372	1,081	10,600	311	28	250,776	0
15	TOTAL GENERAL DEPREC EXP.		250,776	113,044	67,870	326	1,286	18	33,840	22,372	1,081	10,600	311	28	250,776	0
16																
17	COMMON AND OTHER DEPRECIATION															
18	COMMON DEPRECIATION	C229	1,701	767	460	2	9	0	230	152	7	72	2	0	1,701	0
19	TOTAL COM & OTHER DEPREC EXP.		1,701	767	460	2	9	0	230	152	7	72	2	0	1,701	0
20																
21																
22	TOTAL DEPRECIATION EXPENSE		1,721,968	776,229	466,033	2,238	8,833	121	232,363	153,617	7,422	72,787	2,135	190	1,721,968	0

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 8		3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP29	645,641	291,042	174,736	839	3,312	45	87,123	57,598	2,783	27,291	801	71	645,641	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		645,641	291,042	174,736	839	3,312	45	87,123	57,598	2,783	27,291	801	71	645,641	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	87,595	39,485	23,707	114	449	6	11,820	7,814	378	3,703	109	10	87,595	0
9	ELIMINATE DSM	A315	(1,723)	(777)	(469)	(2)	(9)	0	(233)	(154)	(7)	(73)	(2)	0	(1,723)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(46,597)	(21,004)	(12,611)	(61)	(239)	(3)	(6,288)	(4,157)	(201)	(1,970)	(58)	(5)	(46,597)	0
12	TOTAL MISCELLANEOUS TAXES		39,275	17,704	10,630	51	201	3	5,299	3,503	170	1,660	49	5	39,275	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT. EXP ON INCREASE	K902	4,154	1,723	1,188	8	8	0	614	392	18	178	25	0	4,154	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		4,154	1,723	1,188	8	8	0	614	392	18	178	25	0	4,154	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		689,070	310,469	186,554	898	3,521	48	93,036	61,493	2,971	29,129	875	76	689,070	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		25,892,761	11,671,938	7,007,617	33,661	132,830	1,813	3,493,969	2,309,893	111,598	1,094,488	32,106	2,948	25,892,761	0
23	TOTAL DEPRECIATION EXPENSE		1,721,968	776,229	466,033	2,238	8,833	121	232,363	153,617	7,422	72,787	2,136	190	1,721,968	0
24	TOTAL OTHER TAX & MISC EXPENSE		689,070	310,469	186,554	898	3,521	48	93,036	61,493	2,971	29,129	875	76	689,070	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		28,303,799	12,758,636	7,660,204	36,797	145,184	1,982	3,819,368	2,525,003	121,991	1,196,404	35,116	3,114	28,303,799	0

LINE NO.		ALLO	TOTAL DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	FEDERAL INCOME TAX BASED ON RETURN	Schedule 9		3	4	5	6	7	8	9	10	11	12	13		
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB89	834,073	375,983	225,734	1,084	4,279	58	112,550	74,408	3,595	35,256	1,034	92	834,073	0
4	TOTAL INTEREST EXPENSE		834,073	375,983	225,734	1,084	4,279	58	112,550	74,408	3,595	35,256	1,034	92	834,073	0
5																
6	OTHER DEDUCTIONS															
7	DEPREC EXCESS TAX-BOOK	DE49	(408,446)	(184,120)	(110,542)	(531)	(2,095)	(29)	(55,115)	(36,437)	(1,760)	(17,265)	(506)	(45)	(408,446)	0
8	PERMANENT DIFFERENCES	A357	(19,803)	(8,838)	(5,305)	(25)	(101)	(1)	(2,645)	(1,749)	(84)	(829)	(24)	(2)	(19,803)	0
9	TEMPORARY DIFFERENCES	DE49	2,492,277	1,123,466	874,510	3,240	12,785	174	336,308	222,336	10,742	106,349	3,650	274	2,492,277	0
10	TOTAL OTHER DEDUCTIONS		2,064,228	930,511	556,863	2,684	10,589	144	279,547	184,150	8,886	87,255	2,560	227	2,064,228	0
11																
12	NET DEDUCTIONS AND ADDITIONS		2,898,301	1,306,494	784,397	3,768	14,868	202	391,097	258,958	12,493	122,511	3,594	319	2,898,301	0
13																
14	FED DEFERRED INCOME TAX (410 & 411)															
15	DEFERRED INCOME TAXES - NET	OM39	1,713,498	772,363	463,724	2,227	8,790	120	231,211	152,858	7,385	72,427	2,125	188	1,713,498	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(171,898)	(77,498)	(46,522)	(223)	(882)	(12)	(23,196)	(15,335)	(741)	(7,286)	(213)	(19)	(171,898)	0
20	TOTAL FED DEF IT (410 & 411)		1,541,538	694,894	417,202	2,004	7,908	108	208,015	137,521	6,644	65,161	1,912	169	1,541,538	0
21																
22	AMORT INV TAX CREDIT															
23	AMORTIZE ITC	NP29	20	9	5	0	0	0	3	2	0	1	0	0	20	0
24	TOTAL AMORTIZED ITC		20	9	5	0	0	0	3	2	0	1	0	0	20	0
25																
26	OTHER FEDERAL TAX CREDITS															
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30																
31	PRELIMINARY SUMMARY															
32	TOTAL FED DEF IT (410 & 411)		1,541,538	694,894	417,202	2,004	7,908	108	208,015	137,521	6,644	65,161	1,912	169	1,541,538	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(20)	(9)	(5)	0	0	0	(3)	(2)	0	(1)	0	0	(20)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		1,541,518	694,885	417,197	2,004	7,908	108	208,012	137,519	6,644	65,160	1,912	169	1,541,518	0
35																
36	FEDERAL INCOME TAX COMPUTATION															
37	RETURN ON RATE BASE		2,821,594	1,271,918	763,636	3,668	14,475	198	380,746	251,714	12,161	119,269	3,499	310	2,821,594	0
38	NET DEDUCTIONS AND ADDITIONS		(2,898,301)	(1,306,494)	(784,397)	(3,768)	(14,868)	(202)	(391,097)	(258,958)	(12,493)	(122,511)	(3,594)	(319)	(2,898,301)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		1,541,518	694,885	417,197	2,004	7,908	108	208,012	137,519	6,644	65,160	1,912	169	1,541,518	0
40	TOTAL STATE PROV DEF IT (410 & 411)		170,580	76,894	46,166	222	875	12	23,018	15,217	735	7,210	212	19	170,580	0
41	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		1,635,391	737,203	442,502	2,126	8,390	116	220,679	145,892	7,047	69,128	2,029	179	1,635,391	0
43																
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
45	PRELIM FED INCOME TAX		434,724	195,965	117,654	565	2,230	31	58,662	38,781	1,873	18,376	539	48	434,724	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		1,541,518	694,885	417,197	2,004	7,908	108	208,012	137,519	6,644	65,160	1,912	169	1,541,518	0
47	NET FED INCOME TAX ALLOWABLE		1,976,242	890,850	534,851	2,569	10,138	139	266,674	176,300	8,517	83,536	2,451	217	1,976,242	0
48																
49	INCOME TAX BASED ON RETURN															
50	FEDERAL INCOME TAX PAYABLE															
51	PRELIM FEDERAL INCOME TAX		434,724	195,965	117,654	565	2,230	31	58,662	38,781	1,873	18,376	539	48	434,724	0
52																
53	NET FED INCOME TAX PAYABLE		434,724	195,965	117,654	565	2,230	31	58,662	38,781	1,873	18,376	539	48	434,724	0

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
			3	4	5	6	7	8	9	10	11	12	13			
1	OTHER OPERATING REVENUES	Schedule 10														
2	MISC SERVICE REVENUE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TRANSMISSION CHARGE PTP	T229	144,996	65,361	39,242	188	744	10	19,566	12,935	625	5,129	180	16	144,996	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	24,504	11,044	6,532	32	129	2	3,307	2,186	106	1,036	30	3	24,504	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		169,500	76,405	45,874	220	870	12	22,873	15,121	731	7,165	210	19	169,500	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC INC & REV TAX		28,303,799	12,758,636	7,660,204	36,797	145,194	1,982	3,819,368	2,525,003	121,991	1,196,404	35,116	3,114	28,303,799	0
14	RETURN ON RATE BASE		2,821,594	1,271,918	763,636	3,668	14,475	198	380,746	251,714	12,161	119,269	3,499	310	2,821,594	0
15	NET FED INCOME TAX ALLOWABLE		1,976,242	890,850	534,851	2,569	10,138	139	266,674	176,300	8,517	83,536	2,451	217	1,976,242	0
16	NET STATE INCOME TAX ALLOWABLE		257,645	116,141	69,729	335	1,322	18	34,767	22,984	1,110	10,890	320	26	257,645	0
17	TOTAL OTHER OPERATING REVENUES		(169,500)	(76,405)	(45,874)	(220)	(870)	(12)	(22,873)	(15,121)	(731)	(7,165)	(210)	(19)	(169,500)	0
18	SUBTOTAL B		33,189,780	14,961,140	8,982,546	43,149	170,249	2,325	4,478,682	2,960,680	143,048	1,402,934	41,176	3,651	33,189,780	0
19																
20	TOTAL OTHER OPERATING REVENUES		169,500	76,405	45,874	220	870	12	22,873	15,121	731	7,165	210	19	169,500	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		169,500	76,405	45,874	220	870	12	22,873	15,121	731	7,165	210	19	169,500	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		33,189,780	14,961,140	8,982,546	43,149	170,249	2,325	4,478,682	2,960,680	143,048	1,402,934	41,176	3,651	33,189,780	0
31																
32	PROPOSED REVENUES		16,524,679	7,448,994	4,472,238	21,482	84,772	1,157	2,228,840	1,474,167	71,221	698,498	20,491	1,818	16,524,679	0
33	TOTAL ELECTRIC COST OF SERVICE		(33,189,780)	(14,961,140)	(8,982,546)	(43,149)	(170,249)	(2,325)	(4,478,682)	(2,960,680)	(143,048)	(1,402,934)	(41,176)	(3,651)	(33,189,780)	0
34	EXCESS REVENUES		(16,665,101)	(7,512,146)	(4,510,307)	(21,667)	(85,477)	(1,168)	(2,249,842)	(1,486,513)	(71,827)	(704,436)	(20,685)	(1,833)	(16,665,101)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(4,153,795)	(1,872,411)	(1,124,198)	(5,401)	(21,306)	(291)	(660,526)	(370,565)	(17,903)	(175,561)	(5,156)	(457)	(4,153,795)	0
37	EXCESS RETURN		(12,511,306)	(5,639,735)	(3,386,108)	(16,266)	(64,172)	(677)	(1,688,316)	(1,116,146)	(53,924)	(528,855)	(15,529)	(1,376)	(12,511,306)	0

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-7
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
				1	3	4	5	6	7	8	9	10	11	12	13		
1	DEMAND ENERGY & SPEC. ASSIGN		Schedule 12														
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External	K201	717,751	323,558	194,251	933	3,682	51	96,851	84,029	3,090	30,336	891	79	717,751	0.00000
3	RATIO TO TOTAL ELECTRIC			1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External	K202	717,751	323,558	194,251	933	3,682	51	96,851	84,029	3,090	30,336	891	79	717,751	0.00000
5	RATIO TO TOTAL ELECTRIC			1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External	K203	1,514,633	899,439	321,857	1,158	10,653	109	138,051	84,382	5,687	45,755	7,098	444	1,514,633	0.00000
7	RATIO TO TOTAL ELECTRIC			1.00000	0.59385	0.21250	0.00076	0.00703	0.00007	0.09114	0.05671	0.00375	0.03021	0.00469	0.00029	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External	K205	731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0.00000
9	RATIO TO TOTAL ELECTRIC			1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External	K208	731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0.00000
11	RATIO TO TOTAL ELECTRIC			1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00000
13	RATIO TO TOTAL ELECTRIC			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External	K215	731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0.00000
15	RATIO TO TOTAL ELECTRIC			1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External	K217	143,810	128,431	12,968	172	412	14	930	222	66	66	468	11	143,754	56
17	RATIO TO TOTAL ELECTRIC			1.00000	0.89306	0.09017	0.00120	0.00286	0.00010	0.00647	0.00154	0.00042	0.00046	0.00325	0.00008	0.99961	0.00039
18	TOTAL KWH	External	K301	4,261,970,981	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	246,755,000	18,599,129	479,245	4,261,970,981	0.00000
19	RATIO TO TOTAL ELECTRIC			1.00000	0.37746	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05790	0.00496	0.00011	1.00000	0.00000
20	DISTRIBUTION KWH	External	K303	4,261,970,981	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	246,755,000	18,599,129	479,245	4,247,471,675	14,499,306
21	RATIO TO TOTAL ELECTRIC			1.00000	0.37746	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05496	0.00496	0.00011	0.99659	0.00341
22	TOTAL KWH LESS LIGHTING	External	K305	4,243,371,852	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	246,755,000	0	479,245	4,243,371,852	0.00000
23	RATIO TO TOTAL ELECTRIC			1.00000	0.37911	0.27050	0.00151	0.00430	0.00007	0.16574	0.11511	0.00540	0.05815	0.00000	0.00011	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External	K307	1	1	0	0	0	0	0	0	0	0	0	0	1	0
25	RATIO TO TOTAL ELECTRIC			1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External	K401	1	0	0	0	0	0	0	0	0	0	1	0	1	0
27	RATIO TO TOTAL ELECTRIC			1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External	K405	142,392	128,431	12,972	172	103	14	159	37	10	11	468	11	142,388	4
29	RATIO TO TOTAL ELECTRIC			1.00000	0.90195	0.09110	0.00121	0.00072	0.00010	0.00112	0.00026	0.00007	0.00008	0.00329	0.00008	0.99998	0.00002
30	METERS	External	K407	15,813,241	12,782,441	2,892,747	0	22,093	3,451	102,877	0	3,805	3,819	0	2,208	15,813,241	0
31	RATIO TO TOTAL ELECTRIC			1.00000	0.80633	0.18283	0.00000	0.00140	0.00022	0.00651	0.00000	0.00024	0.00023	0.00000	0.00014	1.00000	0.00000
32	WEIGHTED CUSTOMER	External	K409	156,470	128,431	25,940	172	206	28	1,089	37	40	22	468	22	156,470	0
33	RATIO TO TOTAL ELECTRIC			1.00000	0.82079	0.16578	0.00110	0.00132	0.00018	0.00696	0.00024	0.00026	0.00024	0.00299	0.00014	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External	K411	5,781,024	5,267,443	249,786	1,597	1,694	82	129,741	82,815	3,765	38,893	5,192	46	5,781,024	0
35	RATIO TO TOTAL ELECTRIC			1.00000	0.91115	0.04321	0.00028	0.00029	0.00001	0.02244	0.01433	0.00065	0.00673	0.00090	0.00001	1.00000	0.00000
36	KWH SALES LESS RTP	External	K302	4,244,213,806	1,608,724,299	1,146,958,880	6,420,710	18,228,802	298,034	700,889,249	488,455,966	22,905,598	232,255,694	18,599,129	479,245	4,244,213,806	0
37	RATIO TO TOTAL ELECTRIC			1.00000	0.37905	0.27024	0.00151	0.00429	0.00007	0.16514	0.11509	0.00540	0.05472	0.00438	0.00011	1.00000	0.00000
38																	
39	PRESENT REVENUES	CS09	R900	28,925,892	13,039,084	7,828,559	37,606	146,377	2,026	3,903,306	2,580,496	124,671	1,222,699	35,866	3,182	28,925,892	0
40	PROPOSED REVENUES	A357	R602	16,524,579	7,448,594	4,472,239	21,482	84,772	1,157	2,229,840	1,474,167	71,221	698,458	20,491	1,818	16,524,579	0

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
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 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-7
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Schedule 12.1		1		3	4	5	6	7	8	9	10	11	12	13		
1	PRESENT REVENUES	Internal		309,580,654	123,883,637	90,318,223	577,046	600,937	29,960	46,910,116	29,943,872	1,361,377	14,062,188	1,876,470	16,848	309,580,654	0
2	RATIO TO TOTAL ELECTRIC	Internal	K901	1.00000	0.40017	0.29174	0.00186	0.00194	0.00010	0.15153	0.09672	0.00440	0.04642	0.00606	0.00005	1.00000	0.00000
3	PROPOSED REVENUES	Internal		355,094,168	147,195,469	101,595,371	648,414	676,300	33,717	52,518,255	33,522,516	1,546,768	15,232,520	2,104,877	18,961	355,094,168	0
4	RATIO TO TOTAL ELECTRIC	Internal	K902	1.00000	0.41453	0.28611	0.00183	0.00190	0.00009	0.14780	0.09440	0.00436	0.04290	0.00693	0.00005	1.00000	0.00000
5																	
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	P129	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.45095	0.27064	0.00128	0.00513	0.00008	0.13490	0.08918	0.00430	0.04225	0.00121	0.00008	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W748	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1		Schedule 12.1	1	3	4	5	6	7	8	9	10	11	12	13			
1	PRESENT REVENUES	Internal		309,590,654	123,883,637	90,318,223	577,046	600,937	29,960	46,910,116	29,943,872	1,361,377	14,062,168	1,876,470	16,848	309,590,654	0
2	RATIO TO TOTAL ELECTRIC	Internal	K901	1.00000	0.40017	0.29174	0.00186	0.00194	0.00010	0.15153	0.09672	0.00440	0.04542	0.00696	0.00005	1.00000	0.00000
3	PROPOSED REVENUES	Internal		355,094,168	147,195,469	101,595,371	648,414	676,300	33,717	52,518,255	33,522,516	1,546,768	15,232,520	2,104,877	18,961	355,094,168	0
4	RATIO TO TOTAL ELECTRIC	Internal	K902	1.00000	0.41453	0.28611	0.00183	0.00190	0.00009	0.14790	0.09440	0.00436	0.04290	0.00593	0.00005	1.00000	0.00000
5																	
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W689	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OGRB RATIOS	Internal	RB29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
			1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	NET INCOME COMPUTATION	Schedule 1														
2	GROSS ELECTRIC PLANT IN SERVICE		3,852	2,677	1,044	0	8	1	(19)	(36)	(2)	(19)	(3)	1	3,852	0
3	TOTAL DEPRECIATION RESERVE		49	174	(175)	0	(2)	0	21	18	2	9	2	0	49	0
4	TOTAL RATE BASE ADJUSTMENTS		1,577	1,549	(88)	1	1	0	55	39	1	19	1	0	1,577	0
5	TOTAL RATE BASE		5,278	4,400	780	1	7	1	57	21	1	9	0	1	5,278	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		(1,578)	(1,481)	(7)	0	0	0	(43)	(28)	(2)	(15)	(2)	0	(1,578)	0
9	TOTAL DEPRECIATION EXPENSE		(13)	(27)	20	0	0	0	(3)	(2)	0	(1)	0	0	(13)	0
10	TOTAL OTHER TAX & MISC EXPENSE		21	12	10	0	0	0	0	(1)	0	0	0	0	21	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		(1,570)	(1,496)	23	0	0	0	(46)	(31)	(2)	(16)	(2)	0	(1,570)	0
12	NET FED INCOME TAX EXP ALLOWABLE		37	31	4	0	0	0	1	0	0	1	0	0	37	0
13	NET STATE INCOME TAX EXP ALLOWABLE		(85)	(78)	(2)	0	0	0	(3)	(1)	0	(1)	0	0	(85)	0
14	RESERVED	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		(1,618)	(1,543)	25	0	0	0	(48)	(32)	(2)	(16)	(2)	0	(1,618)	0
17																
18	RETURN ON RATE BASE		367	307	54	0	0	0	4	1	0	1	0	0	367	0
19	TOTAL OTHER OPERATING REVENUES		(16)	(13)	(3)	0	0	0	0	0	0	0	0	0	(16)	0
20	TOTAL ELECTRIC COST OF SERVICE		(1,267)	(1,249)	76	0	0	0	(44)	(31)	(2)	(15)	(2)	0	(1,267)	0

LINE NO.	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
NO.	GROSS ELECTRIC PLANT IN SERVICE	3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT													
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0
6														
7	TRANSMISSION PLANT													
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0
12														
13	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0
14														
15	DISTRIBUTION PLANT													
16	SUBSTATIONS	K216	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K208	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K208	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	5,192	4,197	950	0	7	1	34	0	1	1	0	5,192
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	947	767	173	0	1	0	6	0	0	0	0	947
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		6,139	4,964	1,123	0	8	1	40	0	1	1	0	6,139
38														
39	TOTAL TRANS & DIST PLANT		6,139	4,964	1,123	0	8	1	40	0	1	1	0	6,139
40	TOTAL GROSS PTD PLANT		6,139	4,964	1,123	0	8	1	40	0	1	1	0	6,139
41														
42	GENERAL & INTANGIBLE PLANT													
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	(1,588)	(1,460)	(50)	0	0	0	(38)	(23)	(2)	(13)	(2)	(1,588)
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		(1,588)	(1,460)	(50)	0	0	0	(38)	(23)	(2)	(13)	(2)	(1,588)
53														
54	COMMON & OTHER PLANT													
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	(899)	(827)	(29)	0	0	0	(21)	(13)	(1)	(7)	(1)	(899)
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		(899)	(827)	(29)	0	0	0	(21)	(13)	(1)	(7)	(1)	(899)
65														
66	GROSS ELECTRIC PLANT IN SERVICE		3,652	2,677	1,044	0	8	1	(19)	(36)	(2)	(19)	(3)	3,652

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-20271
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 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-9
 WITNESS RESPONSIBLE:
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER	
Schedule 3																	
1	PRODUCTION PLANT																
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	TRANSMISSION PLANT																
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	TOTAL PROD & TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14																	
15	DISTRIBUTION PLANT																
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	METERS	K407	1,142	924	208	0	2	0	7	0	0	0	0	0	1,142	0	
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	ADJUSTMENT	K209	5	4	1	0	0	0	0	0	0	0	0	0	5	0	
35	CONSTRUCTION NOT CLASSIFIED	K209	15	12	3	0	0	0	0	0	0	0	0	0	15	0	
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	TOTAL DIST DEPREC RESERVE		1,162	940	213	0	2	0	7	0	0	0	0	0	1,162	0	
38																	
39	TOTAL TRANS & DIST DEPREC RESERVE		1,162	940	213	0	2	0	7	0	0	0	0	0	1,162	0	
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		1,162	940	213	0	2	0	7	0	0	0	0	0	1,162	0	
41																	
42	GENERAL & INTANGIBLE PLANT																
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
48	CUSTOMER ACCOUNTING	A308	(512)	(470)	(16)	0	0	0	(12)	(8)	(1)	(4)	(1)	0	(512)	0	
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
51	ADJUSTMENT	A315	(8)	(8)	0	0	0	0	0	0	0	0	0	0	(8)	0	
52	GENERAL & INTANG PLANT		(520)	(478)	(16)	0	0	0	(12)	(8)	(1)	(4)	(1)	0	(520)	0	
53																	
54	COMMON & OTHER PLANT																
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
60	CUSTOMER ACCOUNTING	A308	(691)	(636)	(22)	0	0	0	(16)	(10)	(1)	(5)	(1)	0	(691)	0	
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
64	COMMON & OTHER PLANT IN SERVICE		(691)	(636)	(22)	0	0	0	(16)	(10)	(1)	(5)	(1)	0	(691)	0	
65																	
66	TOTAL DEPRECIATION RESERVE		(49)	(174)	175	0	2	0	(21)	(16)	(2)	(5)	(2)	0	(49)	0	

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
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 WITNESS RESPONSIBLE:
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 4		3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	NET PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS		4,050	3,273	741	0	5	1	27	0	1	1	0	1	4,050	0
33	STREET LIGHTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT		(5)	(4)	(1)	0	0	0	0	0	0	0	0	0	(5)	0
35	CONSTRUCTION NOT CLASSIFIED		932	755	170	0	1	0	6	0	0	0	0	0	932	0
36	RWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		4,977	4,024	910	0	6	1	33	0	1	1	0	1	4,977	0
38																
39	NET PTD PLANT		4,977	4,024	910	0	6	1	33	0	1	1	0	1	4,977	0
40	NET TRANS & DIST PLANT		4,977	4,024	910	0	6	1	33	0	1	1	0	1	4,977	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		(1,076)	(990)	(34)	0	0	0	(26)	(15)	(1)	(9)	(1)	0	(1,076)	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		8	8	0	0	0	0	0	0	0	0	0	0	8	0
52	NET GENERAL & INTANG PLANT		(1,068)	(982)	(34)	0	0	0	(26)	(15)	(1)	(9)	(1)	0	(1,068)	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		(208)	(191)	(7)	0	0	0	(5)	(3)	0	(2)	0	0	(208)	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		(208)	(191)	(7)	0	0	0	(5)	(3)	0	(2)	0	0	(208)	0
65																
66	NET ELECTRIC PLANT IN SERVICE		3,701	2,851	899	0	6	1	2	(18)	0	(10)	(1)	1	3,701	0

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 5		3	4	5	6	7	8	9	10	11	12	13		
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	226	175	53	0	0	0	0	(1)	0	(1)	0	0	228	0
5	LEASED METERS	NP29	5	4	1	0	0	0	0	0	0	0	0	0	5	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	226	175	53	0	0	0	0	(1)	0	(1)	0	0	226	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(2,569)	(2,340)	(111)	(1)	(1)	0	(59)	(37)	(2)	(17)	(2)	0	(2,569)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	213	165	50	0	0	0	0	(1)	0	(1)	0	0	213	0
13	TOTAL ACCOUNT 282		(1,899)	(1,821)	46	(1)	(1)	0	(58)	(40)	(2)	(20)	(2)	0	(1,899)	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP29	(12)	(9)	(3)	0	0	0	0	0	0	0	0	0	(12)	0
17	DEFERRED PLANT COSTS	NP29	2	2	0	0	0	0	0	0	0	0	0	0	2	0
18	MISCELLANEOUS	OH39	(80)	(76)	0	0	0	0	(2)	(1)	0	(1)	0	0	(80)	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OH39	(10)	(10)	0	0	0	0	0	0	0	0	0	0	(10)	0
25	PENSION EXPENSE	A315	(179)	(165)	(4)	0	0	0	(5)	(3)	0	(2)	0	0	(179)	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		(279)	(268)	(7)	0	0	0	(7)	(4)	0	(3)	0	0	(279)	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ADIT	NP29	211	163	50	0	0	0	0	(1)	0	(1)	0	0	211	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		211	163	50	0	0	0	0	(1)	0	(1)	0	0	211	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		(1,967)	(1,916)	89	(1)	(1)	0	(65)	(45)	(2)	(24)	(2)	0	(1,967)	0

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL	RS	DS	GSFL	EH	SP	DT SEC	DT PRI	DP	TT	LT	OTHER	TOTAL	ALL
			TRANSMISSION CUSTOMER	RESIDENTIAL	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	PRIMARY DISTRIBUTION	PRIMARY DISTRIBUTION	TRANSMISSION TIME OF DAY	LIGHTING	WATER PUMPING	AT ISSUE
			3	4	5	6	7	8	9	10	11	12	13			
1	OTHER ACCUMULATED DEFERRED INCOME TAXES	Schedule 5.1														
2	ACCUM DEF INC TAXES (190)															
3	UNCOLLECTIBLE ACCTS	K411	473	432	20	0	0	0	11	7	0	3	0	0	473	0
4	CASH FLOW HEDGE	A315	(7)	(7)	0	0	0	0	0	0	0	0	0	0	(7)	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	(74)	(88)	(2)	0	0	0	(2)	(1)	0	(1)	0	0	(74)	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(238)	(221)	(5)	0	0	0	(6)	(4)	0	(2)	0	0	(238)	0
18	DEFERRED TAX	A315	(108)	(100)	(2)	0	0	0	(3)	(2)	0	(1)	0	0	(108)	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	(12)	(12)	0	0	0	0	0	0	0	0	0	0	(12)	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	2	2	0	0	0	0	0	0	0	0	0	0	2	0
24	OPERATING LEASE OBLIGATION	NP29	8	6	2	0	0	0	0	0	0	0	0	0	8	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		44	32	13	0	0	0	0	0	0	(1)	0	0	44	0
27																
28	OTHER															
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	3	2	1	0	0	0	0	0	0	0	0	0	3	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OTHER		3	2	1	0	0	0	0	0	0	0	0	0	3	0
33																
34	CONSTRUCTION WORK IN PROGRESS															
35	PRODUCTION	P129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		47	34	14	0	0	0	0	0	0	(1)	0	0	47	0

LINE NO.	WORKING CAPITAL	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 6.2	3	4	5	6	7	8	9	10	11	12	13			
1	NET ORIGINAL COST RATE BASE		5,715	4,801	794	1	7	1	67	27	2	13	1	1	5,715	0
2																
3	WORKING CAPITAL															
4																
5	PLANT MATERIALS & SUPPLIES															
6	OTHER MATERIALS & SUPPLIES	PD29	(438)	(402)	(14)	0	0	0	(10)	(6)	(1)	(4)	(1)	0	(438)	0
7	FUEL	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		(438)	(402)	(14)	0	0	0	(10)	(6)	(1)	(4)	(1)	0	(438)	0
10	TOTAL MATERIALS & SUPPLIES		(438)	(402)	(14)	0	0	0	(10)	(6)	(1)	(4)	(1)	0	(438)	0
11																
12	PREPAYMENTS															
13	INSURANCE GENERAL	NP29	1	1	0	0	0	0	0	0	0	0	0	0	1	0
14	EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		1	1	0	0	0	0	0	0	0	0	0	0	1	0
17																
18	AUTO CALC (O&M-ELECTRIC FUEL COST)8		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21	MISCELLANEOUS WORKING CAPITAL															
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	TOTAL WORKING CAPITAL		(437)	(401)	(14)	0	0	0	(10)	(6)	(1)	(4)	(1)	0	(437)	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		1,967	1,916	(89)	1	1	0	65	45	2	24	2	0	1,967	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		47	34	14	0	0	0	0	0	0	(1)	0	0	47	0
31	TOTAL WORKING CAPITAL		(437)	(401)	(14)	0	0	0	(10)	(6)	(1)	(4)	(1)	0	(437)	0
32	TOTAL RATE BASE ADJUSTMENTS		1,577	1,549	(89)	1	1	0	55	39	1	19	1	0	1,577	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE		3,701	2,851	899	0	6	1	2	(18)	0	(10)	(1)	1	3,701	0
36	TOTAL RATE BASE ADJUSTMENTS		1,577	1,549	(89)	1	1	0	55	39	1	19	1	0	1,577	0
37	TOTAL RATE BASE		5,278	4,400	780	1	7	1	57	21	1	9	0	1	5,278	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0
40	RETURN ON RATE BASE		354	296	52	0	0	0	4	1	0	1	0	0	354	0
41																
42	ELECTRIC RATE BASE	RB99	5,466	4,557	808	1	7	1	59	22	1	9	0	1	5,466	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0
44	RETURN ON RATE BASE		367	307	54	0	0	0	4	1	0	1	0	0	367	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2019-00271
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-9
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
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LINE NO.	O&M EXPENSES	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 8		3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION O&M															
2	ENERGY RELATED PRODUCTION O&M															
3	FUEL	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	MISO TRANSMISSION CHARGES - ACCT 595	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																
11	DEMAND RELATED & OTHER PROD O&M															
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	TRANSMISSION O & M															
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	REGIONAL MARKET O&M															
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL REGIONAL MARKET O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27																
28	DISTRIBUTION O & M															
29	SUBSTATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	METERS	K407	248	201	45	0	0	0	2	0	0	0	0	0	248	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		248	201	45	0	0	0	2	0	0	0	0	0	248	0
49																
50	CUSTOMER ACCOUNTING															
51	CUSTOMER ACCOUNTING EXPENSE	K409	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	UNCOLLECTIBLE EXP	K411	10,465	9,536	452	3	3	0	235	150	7	70	9	0	10,465	0
53	METER READING	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(14,803)	(13,468)	(540)	(4)	(4)	0	(332)	(212)	(10)	(100)	(13)	0	(14,803)	0
55	CREDIT CARD FEES	K407	113	91	21	0	0	0	1	0	0	0	0	0	113	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	SALE OF AVR	K411	2,914	2,654	126	1	1	0	65	42	2	20	3	0	2,914	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		(1,311)	(1,207)	(41)	0	0	0	(31)	(20)	(1)	(10)	(1)	0	(1,311)	0

LINE NO.	O&M EXPENSES	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6	7	8	9	10	11	12	13		
1	CUSTOMER SERVICE & INFORMATION	Schedule 6.1														
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	SALES															
7	SALES EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9																
10	ADMINISTRATIVE & GENERAL															
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TRANSMISSION	T349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DISTRIBUTION	D349	60	49	11	0	0	0	0	0	0	0	0	0	60	0
15	CUSTOMER ACCOUNTING	C319	(883)	(812)	(28)	0	0	0	(21)	(13)	(1)	(7)	(1)	0	(883)	0
16	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	SALES	S316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		(823)	(763)	(17)	0	0	0	(21)	(13)	(1)	(7)	(1)	0	(823)	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	(4)	(4)	0	0	0	0	0	0	0	0	0	0	(4)	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	242	225	5	0	0	0	6	4	0	2	0	0	242	0
22	ELIMINATE DSM	A315	3	3	0	0	0	0	0	0	0	0	0	0	3	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	15	15	0	0	0	0	0	0	0	0	0	0	15	0
25	ELIMINATE MISC EXPENSES	A315	14	14	0	0	0	0	0	0	0	0	0	0	14	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ANNUALIZE KYPSR MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	41	38	1	0	0	0	1	1	0	0	0	0	41	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRERD EXPENSES	A315	(3)	(3)	0	0	0	0	0	0	0	0	0	0	(3)	0
33	TOTAL ADMIN. & GENERAL		(515)	(475)	(11)	0	0	0	(14)	(8)	(1)	(5)	(1)	0	(515)	0
34																
35	TOTAL O & M EXPENSE		(1,578)	(1,481)	(7)	0	0	0	(43)	(26)	(2)	(15)	(2)	0	(1,578)	0

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-18(7)(v)-9
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 8		3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP28	45	34	11	0	0	0	0	0	0	0	0	0	45	0
4	ANNUALIZE PROPERTY TAX	NP28	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		45	34	11	0	0	0	0	0	0	0	0	0	45	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	(49)	(46)	(1)	0	0	0	(1)	(1)	0	0	0	0	(49)	0
9	ELIMINATE DSM	A315	1	1	0	0	0	0	0	0	0	0	0	0	1	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	ELIMINATE ESM	A315	26	24	1	0	0	0	1	0	0	0	0	0	26	0
12	TOTAL MISCELLANEOUS TAXES		(22)	(21)	0	0	0	0	0	(1)	0	0	0	0	(22)	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT. EXP ON INCREASE	K902	(2)	(1)	(1)	0	0	0	0	0	0	0	0	0	(2)	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		(2)	(1)	(1)	0	0	0	0	0	0	0	0	0	(2)	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		21	12	10	0	0	0	0	(1)	0	0	0	0	21	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		(1,578)	(1,461)	(7)	0	0	0	(43)	(26)	(2)	(15)	(7)	0	(1,578)	0
23	TOTAL DEPRECIATION EXPENSE		(13)	(27)	20	0	0	0	(3)	(2)	0	(1)	0	0	(13)	0
24	TOTAL OTHER TAX & MISC EXPENSE		21	12	10	0	0	0	0	(1)	0	0	0	0	21	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		(1,570)	(1,496)	23	0	0	0	(46)	(31)	(2)	(16)	(2)	0	(1,570)	0

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2018-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 9		3	4	5	6	7	8	9	10	11	12	13		
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB99	108	91	16	0	0	0	1	0	0	0	0	0	108	0
4	TOTAL INTEREST EXPENSE		108	91	16	0	0	0	1	0	0	0	0	0	108	0
5																
6	OTHER DEDUCTIONS															
7	DEPREC EXCESS TAX-BOOK	DE49	4	8	(6)	0	0	0	1	1	0	0	0	0	4	0
8	PERMANENT DIFFERENCES	A357	11	11	0	0	0	0	0	0	0	0	0	0	11	0
9	TEMPORARY DIFFERENCES	DE49	(25)	(51)	38	0	0	0	(6)	(4)	0	(2)	0	0	(25)	0
10	TOTAL OTHER DEDUCTIONS		(10)	(32)	32	0	0	0	(5)	(3)	0	(2)	0	0	(10)	0
11	NET DEDUCTIONS AND ADDITIONS		98	59	48	0	0	0	(4)	(3)	0	(2)	0	0	98	0
12																
13																
14	FED DEFERRED INCOME TAX (410 & 411)															
15	DEFERRED INCOME TAXES - NET	OM39	(103)	(97)	0	0	0	0	(3)	(2)	0	(1)	0	0	(103)	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	96	89	2	0	0	0	3	1	0	1	0	0	96	0
20	TOTAL FED DEF IT (410 & 411)		(7)	(8)	2	0	0	0	0	(1)	0	0	0	0	(7)	0
21																
22	AMORT INV TAX CREDIT															
23	AMORTIZE ITC	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25																
26	OTHER FEDERAL TAX CREDITS															
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30																
31	PRELIMINARY SUMMARY															
32	TOTAL FED DEF IT (410 & 411)		(7)	(8)	2	0	0	0	0	(1)	0	0	0	0	(7)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(7)	(8)	2	0	0	0	0	(1)	0	0	0	0	(7)	0
35																
36	FEDERAL INCOME TAX COMPUTATION															
37	RETURN ON RATE BASE		367	307	54	0	0	0	4	1	0	1	0	0	367	0
38	NET DEDUCTIONS AND ADDITIONS		(98)	(59)	(48)	0	0	0	4	3	0	2	0	0	(98)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(7)	(8)	2	0	0	0	0	(1)	0	0	0	0	(7)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		(95)	(85)	(2)	0	0	0	(3)	(1)	0	(1)	0	0	(95)	0
41	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		167	152	6	0	0	0	5	2	0	2	0	0	167	0
43																
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		44	39	2	0	0	0	1	1	0	1	0	0	44	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(7)	(8)	2	0	0	0	0	(1)	0	0	0	0	(7)	0
47	NET FED INCOME TAX ALLOWABLE		37	31	4	0	0	0	1	0	0	1	0	0	37	0
48																
49	INCOME TAX BASED ON RETURN															
50	FEDERAL INCOME TAX PAYABLE															
51	PRELIM FEDERAL INCOME TAX		44	39	2	0	0	0	1	1	0	1	0	0	44	0
52	NET FED INCOME TAX PAYABLE		44	39	2	0	0	0	1	1	0	1	0	0	44	0

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-06271
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 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 10		3	4	5	6	7	8	9	10	11	12	13		
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE	D249	3	2	1	0	0	0	0	0	0	0	0	0	3	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	2	2	0	0	0	0	0	0	0	0	0	0	2	0
5	RENTS	D249	11	9	2	0	0	0	0	0	0	0	0	0	11	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		16	13	3	0	0	0	0	0	0	0	0	0	16	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC INC & REV TAX		(1,570)	(1,496)	23	0	0	0	(46)	(31)	(2)	(18)	(2)	0	(1,570)	0
14	RETURN ON RATE BASE		367	307	54	0	0	0	4	1	0	1	0	0	367	0
15	NET FED INCOME TAX ALLOWABLE		37	31	4	0	0	0	1	0	0	1	0	0	37	0
16	NET STATE INCOME TAX ALLOWABLE		(85)	(78)	(2)	0	0	0	(3)	(1)	0	(1)	0	0	(85)	0
17	TOTAL OTHER OPERATING REVENUES		(16)	(13)	(3)	0	0	0	0	0	0	0	0	0	(16)	0
18	SUBTOTAL B		(1,267)	(1,249)	76	0	0	0	(44)	(31)	(2)	(15)	(2)	0	(1,267)	0
19																
20	TOTAL OTHER OPERATING REVENUES		16	13	3	0	0	0	0	0	0	0	0	0	16	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		16	13	3	0	0	0	0	0	0	0	0	0	16	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		(1,267)	(1,249)	76	0	0	0	(44)	(31)	(2)	(15)	(2)	0	(1,267)	0
31																
32	PROPOSED REVENUES		(9,249)	(8,530)	(198)	0	0	0	(251)	(144)	(18)	(90)	(18)	0	(9,249)	0
33	TOTAL ELECTRIC COST OF SERVICE		1,267	1,249	(76)	0	0	0	44	31	2	15	2	0	1,267	0
34	EXCESS REVENUES		(7,982)	(7,281)	(274)	0	0	0	(207)	(113)	(16)	(75)	(16)	0	(7,982)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(1,590)	(1,815)	(68)	0	0	0	(52)	(28)	(4)	(19)	(4)	0	(1,590)	0
37	EXCESS RETURN		(5,992)	(5,466)	(205)	0	0	0	(155)	(85)	(12)	(56)	(12)	0	(5,992)	0

DUKE ENERGY KENTUCKY, INC.
 TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
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 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 12		1	2	3	4	5	6	7	8	9	10	11	12	13	
1	DEMAND ENERGY & SPEC. ASSIGN																
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		717,751	323,558	194,251	933	3,682	51	96,851	64,029	3,090	30,336	891	79	717,751	0
3	RATIO TO TOTAL ELECTRIC	K201		1.00000	0.45078	0.27094	0.00130	0.00513	0.00007	0.13484	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		717,751	323,558	194,251	933	3,682	51	96,851	64,029	3,090	30,336	891	79	717,751	0
5	RATIO TO TOTAL ELECTRIC	K202		1.00000	0.45078	0.27094	0.00130	0.00513	0.00007	0.13484	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,514,633	889,439	321,857	1,158	10,653	109	138,051	84,382	5,687	45,755	7,098	444	1,514,633	0
7	RATIO TO TOTAL ELECTRIC	K203		1.00000	0.59385	0.21250	0.00076	0.00703	0.00007	0.09114	0.05571	0.00375	0.03021	0.00469	0.00029	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0
9	RATIO TO TOTAL ELECTRIC	K205		1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00469	0.00000	0.00628	0.00011	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0
11	RATIO TO TOTAL ELECTRIC	K206		1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00469	0.00000	0.00628	0.00011	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		5,192	4,197	950	0	7	1	34	0	1	0	1	0	5,192	0
13	RATIO TO TOTAL ELECTRIC	K209		1.00000	0.80837	0.18297	0.00000	0.00135	0.00019	0.00655	0.00000	0.00019	0.00019	0.00000	0.00019	1.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0
15	RATIO TO TOTAL ELECTRIC	K215		1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00469	0.00000	0.00628	0.00011	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		143,810	128,431	12,968	172	412	14	930	222	80	66	468	11	143,754	56
17	RATIO TO TOTAL ELECTRIC	K217		1.00000	0.89308	0.09017	0.00120	0.00286	0.00010	0.00647	0.00154	0.00042	0.00046	0.00325	0.00008	0.99981	0.00039
18	TOTAL KWH	External		4,261,970,981	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	246,755,000	18,599,129	479,245	4,291,970,981	0
19	RATIO TO TOTAL ELECTRIC	K301		1.00000	0.37746	0.26832	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05790	0.00436	0.00011	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,261,970,981	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	232,255,694	18,599,129	479,245	4,247,471,675	14,499,306
21	RATIO TO TOTAL ELECTRIC	K303		1.00000	0.37746	0.26832	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05449	0.00436	0.00011	0.99659	0.00341
22	TOTAL KWH LESS LIGHTING	External		4,243,371,852	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	246,755,000	0	479,245	4,243,371,852	0
23	RATIO TO TOTAL ELECTRIC	K305		1.00000	0.37911	0.27050	0.00151	0.00430	0.00007	0.16574	0.11511	0.00540	0.05815	0.00000	0.00011	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	0	0	0	0	0	0	0	0	1	0
25	RATIO TO TOTAL ELECTRIC	K307		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	0	0	0	0	0	0	0	1	0	1	0
27	RATIO TO TOTAL ELECTRIC	K401		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		142,392	128,431	12,972	172	103	14	159	37	10	11	468	11	142,388	4
29	RATIO TO TOTAL ELECTRIC	K405		1.00000	0.90195	0.09110	0.00121	0.00072	0.00010	0.00112	0.00026	0.00007	0.00008	0.00008	0.00008	0.99998	0.00002
30	METERS	External		15,813,241	12,782,441	2,892,747	0	22,955	3,451	102,877	0	3,605	3,619	0	2,208	15,813,241	0
31	RATIO TO TOTAL ELECTRIC	K407		1.00000	0.80833	0.18293	0.00000	0.00140	0.00022	0.00651	0.00000	0.00024	0.00023	0.00000	0.00014	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		156,470	128,431	25,940	172	206	28	1,089	37	40	37	468	22	156,470	0
33	RATIO TO TOTAL ELECTRIC	K409		1.00000	0.82079	0.16578	0.00110	0.00132	0.00018	0.00696	0.00024	0.00024	0.00024	0.00299	0.00014	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		5,781,024	5,267,443	249,788	1,397	1,664	82	129,741	82,815	3,765	38,893	5,192	46	5,781,024	0
35	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.91115	0.04321	0.00028	0.00029	0.00001	0.02244	0.01433	0.00065	0.00573	0.00090	0.00001	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,244,213,806	1,608,724,299	1,148,956,890	6,420,710	18,228,802	298,034	700,889,249	488,455,966	22,905,598	232,255,694	18,599,129	479,245	4,244,213,806	0
37	RATIO TO TOTAL ELECTRIC	K302		1.00000	0.37905	0.27024	0.00151	0.00429	0.00007	0.16514	0.11509	0.00540	0.05472	0.00438	0.00011	1.00000	0.00000
38	PRESENT REVENUES	CS09	R600	(1,104)	(1,068)	66	0	0	0	(38)	(27)	(2)	(13)	(2)	0	(1,104)	0
39	PROPOSED REVENUES	A357	R602	(9,249)	(8,530)	(198)	0	0	0	(251)	(144)	(18)	(90)	(18)	0	(9,249)	0

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	PRESENT REVENUES	Internal		309,580,654	123,883,637	90,318,223	577,046	600,937	29,960	46,910,116	29,943,872	1,361,377	14,062,168	1,876,470	16,848	309,580,654	0
2	RATIO TO TOTAL ELECTRIC	K901		1.00000	0.40017	0.29174	0.00186	0.00194	0.00010	0.15153	0.09672	0.00440	0.04542	0.00606	0.00005	1.00000	0.00000
3	PROPOSED REVENUES	Internal		355,094,168	147,195,469	101,595,371	649,414	676,300	33,717	52,518,255	33,522,516	1,546,768	15,232,520	2,104,877	18,961	355,094,168	0
4	RATIO TO TOTAL ELECTRIC	K902		1.00000	0.41463	0.28611	0.00183	0.00190	0.00009	0.14790	0.09440	0.00436	0.04290	0.00593	0.00005	1.00000	0.00000
5																	
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.18293	0.00000	0.00130	0.00016	0.00652	0.00000	0.00016	0.00016	0.00000	0.00016	0.00000	0.19139
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.80861	0.18293	0.00000	0.00130	0.00016	0.00652	0.00000	0.00016	0.00016	0.00000	0.00016	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.91939	0.03149	0.00000	0.00000	0.00000	0.02393	0.01448	0.00126	0.00619	0.00126	0.00000	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.91939	0.03226	0.00000	0.00000	0.00000	0.02336	0.01446	0.00111	0.00779	0.00111	0.00000	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.73303	0.28587	0.00000	0.00219	0.00027	(0.00520)	(0.00986)	(0.00055)	(0.00520)	(0.00082)	0.00027	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	0.00000	0.00000	0.18330	0.00000	0.00172	0.00000	0.00602	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19104
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	3.55102	(3.57143)	0.00000	(0.04082)	0.00000	0.42857	0.36735	0.04082	0.18367	0.04082	0.00000	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	FL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.18284	0.00000	0.00121	0.00020	0.00663	0.00000	0.00020	0.00020	0.00000	0.00020	0.00000	0.19146
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.80852	0.18284	0.00000	0.00121	0.00020	0.00663	0.00000	0.00020	0.00020	0.00000	0.00020	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.91947	0.03184	0.00000	0.00000	0.00000	0.02434	0.01444	0.00094	0.00843	0.00094	0.00000	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.91827	0.03365	0.00000	0.00000	0.00000	0.02404	0.01442	0.00000	0.00962	0.00000	0.00000	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.77033	0.23480	0.00000	0.00162	0.00027	0.00054	(0.00486)	0.00000	(0.00270)	(0.00027)	0.00027	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W699	1.00000	0.91782	0.03196	0.00000	0.00000	0.00000	0.02283	0.01370	0.00228	0.00913	0.00228	0.00000	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.91762	0.03204	0.00000	0.00000	0.00000	0.02288	0.01373	0.00229	0.00915	0.00229	0.00000	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.84011	0.13893	0.00017	0.00122	0.00017	0.01172	0.00472	0.00035	0.00227	0.00017	0.00017	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.83364	0.14778	0.00019	0.00133	0.00019	0.01090	0.00398	0.00019	0.00171	0.00000	0.00019	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 1		3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		593,452,789	424,757,089	0	168,695,700	593,452,789	0
3	TOTAL DEPRECIATION RESERVE		(152,212,638)	(95,277,063)	0	(56,935,575)	(152,212,638)	0
4	TOTAL RATE BASE ADJUSTMENTS		(91,415,598)	(73,685,281)	0	(17,730,317)	(91,415,598)	0
5	TOTAL RATE BASE		349,824,553	255,794,745	0	94,029,808	349,824,553	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		30,786,211	16,646,457	0	14,139,754	30,786,211	0
9	TOTAL DEPRECIATION EXPENSE		14,621,179	10,443,201	0	4,177,978	14,621,179	0
10	TOTAL OTHER TAX & MISC EXPENSE		5,505,289	4,047,171	0	1,458,118	5,505,289	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		50,912,679	31,136,829	0	19,775,850	50,912,679	0
12	NET FED INCOME TAX EXP ALLOWABLE		1,164,936	736,404	0	428,532	1,164,936	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,025,228	454,755	0	570,473	1,025,228	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		53,102,843	32,327,988	0	20,774,855	53,102,843	0
17								
18	RETURN ON RATE BASE		23,476,792	17,243,939	0	6,232,853	23,476,792	0
19	TOTAL OTHER OPERATING REVENUES		(1,525,537)	(1,158,127)	0	(367,410)	(1,525,537)	0
20	TOTAL ELECTRIC COST OF SERVICE		75,054,098	48,413,800	0	26,640,298	75,054,098	0

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
12								
13	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	90,976,376	90,976,376	0	0	90,976,376	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	33,009,975	33,009,975	0	0	33,009,975	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K406	15,106,661	0	0	15,106,661	15,106,661	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	12,624,115	12,624,115	0	0	12,624,115	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	3,414,764	0	0	3,414,764	3,414,764	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	75,222,822	75,222,822	0	0	75,222,822	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K406	16,426,781	0	0	16,426,781	16,426,781	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	30,629,852	30,629,852	0	0	30,629,852	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	6,804,493	0	0	6,804,493	6,804,493	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	58,141,307	58,141,307	0	0	58,141,307	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K406	17,434,066	0	0	17,434,066	17,434,066	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	9,817,808	9,817,808	0	0	9,817,808	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	5,451,847	0	0	5,451,847	5,451,847	0
29	TRANSFORMERS DEMAND RELATED	K215	47,116,092	47,116,092	0	0	47,116,092	0
30	TRANSFORMERS CUSTOMER RELATED	K406	15,311,023	0	0	15,311,023	15,311,023	0
31	SERVICES	K217	21,226,508	0	0	21,226,508	21,226,508	0
32	METERS	K407	22,568,727	0	0	22,568,727	22,568,727	0
33	STREET LIGHTS	K401	5,595,857	0	0	5,595,857	5,595,857	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	94,686,884	69,418,742	0	25,268,142	94,686,884	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		579,365,958	424,757,089	0	154,608,869	579,365,958	0
38								
39	TOTAL TRANS & DIST PLANT		579,365,958	424,757,089	0	154,608,869	579,365,958	0
40	TOTAL GROSS PTD PLANT		579,365,958	424,757,089	0	154,608,869	579,365,958	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	1,946,061	0	0	1,946,061	1,946,061	0
48	CUSTOMER ACCOUNTING	A308	6,616,711	0	0	6,616,711	6,616,711	0
49	CUSTOMER SERVICE & INFORMATION	A310	432,753	0	0	432,753	432,753	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		8,995,525	0	0	8,995,525	8,995,525	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	1,101,435	0	0	1,101,435	1,101,435	0
60	CUSTOMER ACCOUNTING	A308	3,744,941	0	0	3,744,941	3,744,941	0
61	CUSTOMER SERVICE & INFORMATION	A310	244,930	0	0	244,930	244,930	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		5,091,306	0	0	5,091,306	5,091,306	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		593,452,789	424,757,089	0	168,695,700	593,452,789	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		0	0	0	0	0	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	18,483,835	18,483,835	0	0	18,483,835	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	15,103,464	15,103,464	0	0	15,103,464	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K406	6,911,939	0	0	6,911,939	6,911,939	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	5,776,068	5,776,068	0	0	5,776,068	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	1,562,400	0	0	1,562,400	1,562,400	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	22,430,547	22,430,547	0	0	22,430,547	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K406	4,898,270	0	0	4,898,270	4,898,270	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	9,133,457	9,133,457	0	0	9,133,457	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	2,029,018	0	0	2,029,018	2,029,018	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	16,606,325	16,606,325	0	0	16,606,325	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K406	5,156,912	0	0	5,156,912	5,156,912	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	2,844,900	2,844,900	0	0	2,844,900	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	1,612,630	0	0	1,612,630	1,612,630	0
29	TRANSFORMERS DEMAND RELATED	K215	20,506,142	20,506,142	0	0	20,506,142	0
30	TRANSFORMERS CUSTOMER RELATED	K406	6,863,753	0	0	6,863,753	6,863,753	0
31	SERVICES	K217	11,659,391	0	0	11,659,391	11,659,391	0
32	METERS	K407	4,964,663	0	0	4,964,663	4,964,663	0
33	STREET LIGHTS	K401	4,073,494	0	0	4,073,494	4,073,494	0
34	ADJUSTMENT	K209	467,127	342,469	0	124,658	467,127	0
35	CONSTRUCTION NOT CLASSIFIED	K209	1,525,712	1,118,560	0	407,152	1,525,712	0
36	RWIP	K215	(17,119,217)	(17,119,217)	0	0	(17,119,217)	0
37	TOTAL DIST DEPREC RESERVE		145,290,830	95,226,550	0	50,064,280	145,290,830	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		145,290,830	95,226,550	0	50,064,280	145,290,830	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		145,290,830	95,226,550	0	50,064,280	145,290,830	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	627,139	0	0	627,139	627,139	0
48	CUSTOMER ACCOUNTING	A308	2,132,309	0	0	2,132,309	2,132,309	0
49	CUSTOMER SERVICE & INFORMATION	A310	139,459	0	0	139,459	139,459	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	100,322	47,827	0	52,495	100,322	0
52	GENERAL & INTANG PLANT		2,999,229	47,827	0	2,951,402	2,999,229	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	847,378	0	0	847,378	847,378	0
60	CUSTOMER ACCOUNTING	A308	2,881,131	0	0	2,881,131	2,881,131	0
61	CUSTOMER SERVICE & INFORMATION	A310	188,435	0	0	188,435	188,435	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	5,635	2,686	0	2,949	5,635	0
64	COMMON & OTHER PLANT IN SERVICE		3,922,579	2,686	0	3,919,893	3,922,579	0
65								
66	TOTAL DEPRECIATION RESERVE		152,212,638	95,277,063	0	56,935,575	152,212,638	0

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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION STEAM		0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0
12								
13	NET PROD & TRANS PLANT		0	0	0	0	0	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		72,492,541	72,492,541	0	0	72,492,541	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		17,906,511	17,906,511	0	0	17,906,511	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		8,194,722	0	0	8,194,722	8,194,722	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		6,848,047	6,848,047	0	0	6,848,047	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		1,852,364	0	0	1,852,364	1,852,364	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		52,792,275	52,792,275	0	0	52,792,275	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		11,528,511	0	0	11,528,511	11,528,511	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		21,496,395	21,496,395	0	0	21,496,395	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		4,775,475	0	0	4,775,475	4,775,475	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		39,534,982	39,534,982	0	0	39,534,982	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		12,277,154	0	0	12,277,154	12,277,154	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		6,772,908	6,772,908	0	0	6,772,908	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		3,839,217	0	0	3,839,217	3,839,217	0
29	TRANSFORMERS DEMAND RELATED		26,609,950	26,609,950	0	0	26,609,950	0
30	TRANSFORMERS CUSTOMER RELATED		8,647,270	0	0	8,647,270	8,647,270	0
31	SERVICES		9,567,117	0	0	9,567,117	9,567,117	0
32	METERS		17,604,064	0	0	17,604,064	17,604,064	0
33	STREET LIGHTS		1,522,363	0	0	1,522,363	1,522,363	0
34	ADJUSTMENT		(467,127)	(342,469)	0	(124,658)	(467,127)	0
35	CONSTRUCTION NOT CLASSIFIED		93,161,172	68,300,182	0	24,860,990	93,161,172	0
36	RWIP		17,119,217	17,119,217	0	0	17,119,217	0
37	NET DISTRIBUTION PLANT		434,075,128	329,530,539	0	104,544,589	434,075,128	0
38								
39	NET PTD PLANT		434,075,128	329,530,539	0	104,544,589	434,075,128	0
40	NET TRANS & DIST PLANT		434,075,128	329,530,539	0	104,544,589	434,075,128	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		0	0	0	0	0	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0
45	TRANSMISSION		0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		4,484,402	0	0	4,484,402	4,484,402	0
49	CUSTOMER SERVICE & INFORMATION		293,294	0	0	293,294	293,294	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(100,322)	(47,827)	0	(52,495)	(100,322)	0
52	NET GENERAL & INTANG PLANT		4,677,374	(47,827)	0	4,725,201	4,677,374	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		0	0	0	0	0	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0
57	TRANSMISSION		0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		863,810	0	0	863,810	863,810	0
61	CUSTOMER SERVICE & INFORMATION		56,495	0	0	56,495	56,495	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(5,635)	(2,686)	0	(2,949)	(5,635)	0
64	COMMON & OTHER PLANT IN SERVICE		914,670	(2,686)	0	917,356	914,670	0
65								
66	NET ELECTRIC PLANT IN SERVICE		439,667,172	329,480,026	0	110,187,146	439,667,172	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	26,128,514	19,580,447	0	6,548,067	26,128,514	0
5	LEASED METERS	NP29	592,655	444,130	0	148,525	592,655	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	26,088,782	19,550,672	0	6,538,110	26,088,782	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(379,125)	0	0	(379,125)	(379,125)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	24,618,247	18,448,668	0	6,169,579	24,618,247	0
13	TOTAL ACCOUNT 282		77,049,073	58,023,917	0	19,025,156	77,049,073	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(1,401,989)	(1,050,637)	0	(351,352)	(1,401,989)	0
17	DEFERRED PLANT COSTS	NP29	273,129	204,680	0	68,449	273,129	0
18	MISCELLANEOUS	OM39	1,591,044	860,293	0	730,751	1,591,044	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	190,902	103,223	0	87,679	190,902	0
25	PENSION EXPENSE	A315	2,122,160	1,011,697	0	1,110,463	2,122,160	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		2,775,246	1,129,256	0	1,645,990	2,775,246	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	24,302,333	18,211,925	0	6,090,408	24,302,333	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		24,302,333	18,211,925	0	6,090,408	24,302,333	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		104,126,652	77,365,098	0	26,761,554	104,126,652	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	69,801	0	0	69,801	69,801	0
4	CASH FLOW HEDGE	A315	85,268	40,650	0	44,618	85,268	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	875,869	417,553	0	458,316	875,869	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	2,811,282	1,340,222	0	1,471,060	2,811,282	0
18	DEFERRED TAX	A315	1,281,078	610,728	0	670,350	1,281,078	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	138,870	66,203	0	72,667	138,870	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	241,972	181,331	0	60,641	241,972	0
24	OPERATING LEASE OBLIGATION	NP29	895,411	671,012	0	224,399	895,411	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		6,399,551	3,327,699	0	3,071,852	6,399,551	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	362,759	271,848	0	90,911	362,759	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		362,759	271,848	0	90,911	362,759	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		6,762,310	3,599,547	0	3,162,763	6,762,310	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET ORIGINAL COST RATE BASE		342,302,830	255,714,475	0	86,588,355	342,302,830	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	5,841,630	0	0	5,841,630	5,841,630	0
7	FUEL	K301	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		5,841,630	0	0	5,841,630	5,841,630	0
10	TOTAL MATERIALS & SUPPLIES		5,841,630	0	0	5,841,630	5,841,630	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	107,114	80,270	0	26,844	107,114	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		107,114	80,270	0	26,844	107,114	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		5,948,744	80,270	0	5,868,474	5,948,744	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(104,126,652)	(77,365,098)	0	(26,761,554)	(104,126,652)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		6,762,310	3,599,547	0	3,162,763	6,762,310	0
31	TOTAL WORKING CAPITAL		5,948,744	80,270	0	5,868,474	5,948,744	0
32	TOTAL RATE BASE ADJUSTMENTS		(91,415,598)	(73,685,281)	0	(17,730,317)	(91,415,598)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		439,667,172	329,480,026	0	110,187,146	439,667,172	0
36	TOTAL RATE BASE ADJUSTMENTS		(91,415,598)	(73,685,281)	0	(17,730,317)	(91,415,598)	0
37	TOTAL RATE BASE		348,251,574	255,794,745	0	92,456,829	348,251,574	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	
40	RETURN ON RATE BASE		23,367,681	17,163,827	0	6,203,853	23,367,680	0
41								
42	ELECTRIC RATE BASE	RB99	349,825,538	256,950,356	0	92,875,182	349,825,538	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	
44	RETURN ON RATE BASE		23,476,792	17,243,939	0	6,232,853	23,476,792	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6						
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	0	0	0	0	0	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	0	0	0	0	0	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	0	0	0	0	0	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	0	0	0	0	0	0
26	TOTAL REGIONAL MARKET O&M		0	0	0	0	0	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	5,171,363	5,171,363	0	0	5,171,363	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K406	1,129,296	0	0	1,129,296	1,129,296	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	2,105,718	2,105,718	0	0	2,105,718	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K406	467,790	0	0	467,790	467,790	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	674,043	674,043	0	0	674,043	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K406	209,317	0	0	209,317	209,317	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	115,473	115,473	0	0	115,473	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K406	65,456	0	0	65,456	65,456	0
39	TRANSFORMERS DEMAND RELATED	K203	271,379	271,379	0	0	271,379	0
40	TRANSFORMERS CUSTOMER RELATED	K401	88,189	0	0	88,189	88,189	0
41	OTHER MAINTENANCE	K203	1,892,935	1,892,935	0	0	1,892,935	0
42	LOAD DISPATCH	K215	578,857	578,857	0	0	578,857	0
43	METERS	K407	1,075,849	0	0	1,075,849	1,075,849	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	430,143	0	0	430,143	430,143	0
45	OTHER OPERATIONS	K203	722,843	722,843	0	0	722,843	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	2,227,726	2,227,726	0	0	2,227,726	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		17,226,377	13,760,337	0	3,466,040	17,226,377	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	5,122,347	0	0	5,122,347	5,122,347	0
52	UNCOLLECTIBLE EXP	K411	1,544,466	0	0	1,544,466	1,544,466	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(2,184,769)	0	0	(2,184,769)	(2,184,769)	0
55	CREDIT CARD FEES	K407	492,868	0	0	492,868	492,868	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	430,115	0	0	430,115	430,115	0
58	ELIMINATE MISC EXPENSE	K405	(1,190)	0	0	(1,190)	(1,190)	0
59	TOTAL CUSTOMER ACCT EXPENSE		5,403,837	0	0	5,403,837	5,403,837	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 6.1		3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	604,867	0	0	604,867	604,867	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		604,867	0	0	604,867	604,867	0
5								
6	SALES							
7	SALES EXPENSE	K405	1,497,140	0	0	1,497,140	1,497,140	0
8	TOTAL SALES EXPENSE		1,497,140	0	0	1,497,140	1,497,140	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0
13	TRANSMISSION	T349	0	0	0	0	0	0
14	DISTRIBUTION	D349	5,801,161	4,633,909	0	1,167,252	5,801,161	0
15	CUSTOMER ACCOUNTING	C319	3,678,451	0	0	3,678,451	3,678,451	0
16	CUSTOMER SERVICE & INFORMATION	C331	240,582	0	0	240,582	240,582	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		9,720,194	4,633,909	0	5,086,285	9,720,194	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	41,718	19,888	0	21,830	41,718	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(2,867,500)	(1,367,023)	0	(1,500,477)	(2,867,500)	0
22	ELIMINATE DSM	A315	(40,162)	(19,146)	0	(21,016)	(40,162)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(174,956)	(83,407)	0	(91,549)	(174,956)	0
25	ELIMINATE MISC EXPENSES	A315	(168,762)	(80,454)	0	(88,308)	(168,762)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSK MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(487,198)	(232,262)	0	(254,936)	(487,198)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	30,656	14,615	0	16,041	30,656	0
33	TOTAL ADMIN. & GENERAL		6,053,990	2,886,120	0	3,167,870	6,053,990	0
34								
35	TOTAL O & M EXPENSE		30,786,211	16,646,457	0	14,139,754	30,786,211	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	13,767,704	10,451,890	0	3,315,814	13,767,704	0
11	TOTAL DIST. DEPREC EXP.		13,767,704	10,451,890	0	3,315,814	13,767,704	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	847,690	(8,672)	0	856,362	847,690	0
15	TOTAL GENERAL DEPREC EXP.		847,690	(8,672)	0	856,362	847,690	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	5,785	(17)	0	5,802	5,785	0
19	TOTAL COM & OTHER DEPREC EXP.		5,785	(17)	0	5,802	5,785	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		14,621,179	10,443,201	0	4,177,978	14,621,179	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	5,217,610	3,910,025	0	1,307,585	5,217,610	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		5,217,610	3,910,025	0	1,307,585	5,217,610	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	580,242	276,619	0	303,623	580,242	0
9	ELIMINATE DSM	A315	(11,416)	(5,442)	0	(5,974)	(11,416)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(308,662)	(147,148)	0	(161,514)	(308,662)	0
12	TOTAL MISCELLANEOUS TAXES		260,164	124,029	0	136,135	260,164	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	27,515	13,117	0	14,398	27,515	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		27,515	13,117	0	14,398	27,515	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		5,505,289	4,047,171	0	1,458,118	5,505,289	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		30,786,211	16,646,457	0	14,139,754	30,786,211	0
23	TOTAL DEPRECIATION EXPENSE		14,621,179	10,443,201	0	4,177,978	14,621,179	0
24	TOTAL OTHER TAX & MISC EXPENSE		5,505,289	4,047,171	0	1,458,118	5,505,289	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		50,912,679	31,136,829	0	19,775,850	50,912,679	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	6,939,816	5,097,364	0	1,842,452	6,939,816	0
4	TOTAL INTEREST EXPENSE		6,939,816	5,097,364	0	1,842,452	6,939,816	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(3,467,824)	(2,476,893)	0	(990,931)	(3,467,824)	0
8	PERMANENT DIFFERENCES	A357	(129,846)	(61,901)	0	(67,945)	(129,846)	0
9	TEMPORARY DIFFERENCES	DE49	21,160,137	15,113,628	0	6,046,509	21,160,137	0
10	TOTAL OTHER DEDUCTIONS		17,562,467	12,574,834	0	4,987,633	17,562,467	0
11								
12	NET DEDUCTIONS AND ADDITIONS		24,502,283	17,672,198	0	6,830,085	24,502,283	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	2,037,175	1,101,521	0	935,654	2,037,175	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(1,138,639)	(542,823)	0	(595,816)	(1,138,639)	0
20	TOTAL FED DEF IT (410 & 411)		898,536	558,698	0	339,838	898,536	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	164	123	0	41	164	0
24	TOTAL AMORTIZED ITC		164	123	0	41	164	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		898,536	558,698	0	339,838	898,536	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(164)	(123)	0	(41)	(164)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		898,372	558,575	0	339,797	898,372	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		23,476,792	17,243,939	0	6,232,853	23,476,792	0
38	NET DEDUCTIONS AND ADDITIONS		(24,502,283)	(17,672,198)	0	(6,830,085)	(24,502,283)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		898,372	558,575	0	339,797	898,372	0
40	TOTAL STATE PROV DEF IT (410 & 411)		1,129,909	538,662	0	591,247	1,129,909	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		1,002,790	668,978	0	333,812	1,002,790	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		266,564	177,829	0	88,735	266,564	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		898,372	558,575	0	339,797	898,372	0
47	NET FED INCOME TAX ALLOWABLE		1,164,936	736,404	0	428,532	1,164,936	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		266,564	177,829	0	88,735	266,564	0
53	NET FED INCOME TAX PAYABLE		266,564	177,829	0	88,735	266,564	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	252,509	191,695	0	60,814	252,509	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	215,035	163,246	0	51,789	215,035	0
5	RENTS	D249	1,057,993	803,186	0	254,807	1,057,993	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		1,525,537	1,158,127	0	367,410	1,525,537	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		50,912,679	31,136,829	0	19,775,850	50,912,679	0
14	RETURN ON RATE BASE		23,476,792	17,243,939	0	6,232,853	23,476,792	0
15	NET FED INCOME TAX ALLOWABLE		1,164,936	736,404	0	428,532	1,164,936	0
16	NET STATE INCOME TAX ALLOWABLE		1,025,228	454,755	0	570,473	1,025,228	0
17	TOTAL OTHER OPERATING REVENUES		(1,525,537)	(1,158,127)	0	(367,410)	(1,525,537)	0
18	SUBTOTAL B		75,054,098	48,413,800	0	26,640,298	75,054,098	0
19								
20	TOTAL OTHER OPERATING REVENUES		1,525,537	1,158,127	0	367,410	1,525,537	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		1,525,537	1,158,127	0	367,410	1,525,537	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		75,054,098	48,413,800	0	26,640,298	75,054,098	0
31								
32	PROPOSED REVENUES		109,457,777	52,181,806	0	57,275,971	109,457,777	0
33	TOTAL ELECTRIC COST OF SERVICE		(75,054,098)	(48,413,800)	0	(26,640,298)	(75,054,098)	0
34	EXCESS REVENUES		34,403,679	3,768,006	0	30,635,673	34,403,679	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		8,575,157	939,180	0	7,635,977	8,575,157	0
37	EXCESS RETURN		25,828,522	2,828,826	0	22,999,696	25,828,522	0

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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
				Schedule 12	1	2	3	4	5
1	<u>DEMAND ENERGY & SPEC. ASSIGN</u>								
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		717,751			717,751	0	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		717,751			717,751	0	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,514,633			1,514,633	0	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		731,338			731,338	0	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		731,338			731,338	0	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		484,679,074			355,338,347	0	129,340,727
13	RATIO TO TOTAL ELECTRIC		K209	1.00000	0.73314	0.00000	0.00000	0.26686	1.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		731,338			731,338	0	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		143,810			0	0	143,810
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	TOTAL KWH	External		4,261,970,981			4,261,970,981	0	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.00000	1.00000	0.00000	0.00000	1.00000
20	DISTRIBUTION KWH	External		4,261,970,981			0	0	4,261,970,981
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
22	TOTAL KWH LESS LIGHTING	External		4,243,371,852			0	0	4,243,371,852
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1			1	0	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000
26	ASSIGN 100% TO LIGHTING	External		1			0	0	1
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		142,392,000			0	0	142,392
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28A	DISTRIBUTION CUSTOMERS	External		142,377,00000			0	0	142,377
29A	RATIO TO TOTAL ELECTRIC		K406	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	METERS	External		15,813,241			0	0	15,813,241
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		156,470			0	0	156,470
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		5,781,024			0	0	5,781,024
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,244,213,606			0	0	4,244,213,606
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
38									
39	PRESENT REVENUES	CS09	R600	65,411,904			42,194,083	0	23,217,821
40	PROPOSED REVENUES	A357	R602	109,457,777			52,181,806	0	57,275,971

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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
				1	2	3	4	5	
	Schedule 12.1								
1	PRESENT REVENUES	Internal		65,411,904	42,194,083	0	23,217,821	65,411,904	0
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.64505	0.00000	0.35495	1.00000	0.00000
3	PROPOSED REVENUES	Internal		109,457,777	52,181,806	0	57,275,971	109,457,777	0
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.47673	0.00000	0.52327	1.00000	0.00000
5									
6	WEIGHTED RATIOS								
7	GROSS ELECTRIC PLANT IN SERVICE								
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.73314	0.00000	0.26686	1.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.73314	0.00000	0.26686	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.71574	0.00000	0.28426	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.65542	0.00000	0.34458	1.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.62595	0.00000	0.37405	1.00000	0.00000
18									
19	NET ELECTRIC PLANT								
20	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	1.00000	0.71130	0.00000	0.28870	1.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	1.00000	0.75916	0.00000	0.24084	1.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.75916	0.00000	0.24084	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	(0.01023)	0.00000	1.01023	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	(0.00294)	0.00000	1.00294	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.74939	0.00000	0.25061	1.00000	0.00000
28									
29	WORKING CAPITAL								
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.74939	0.00000	0.25061	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.01349	0.00000	0.98651	1.00000	0.00000
35									
36	RATE BASE								
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.74704	0.00000	0.25296	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.73451	0.00000	0.26549	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
	Schedule 12.2		1	2	3	4	5		
1	WEIGHTED O & M EXPENSE RATIOS								
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.79879	0.00000	0.20121	1.00000	0.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.54071	0.00000	0.45929	1.00000	0.00000
12									
13	A & G EXPENSES								
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	0.00000	0.00000	0.00000		
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.79879	0.00000	0.20121	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.47673	0.00000	0.52327	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.47673	0.00000	0.52327	1.00000	0.00000
23									
24	DEPRECIATION EXPENSES								
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.75916	0.00000	0.24084	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	(0.01023)	0.00000	1.01023	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	(0.00294)	0.00000	1.00294	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.71425	0.00000	0.28575	1.00000	0.00000
31									
32	OTHER TAXES & MISC EXPENSES								
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.74939	0.00000	0.25061	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.47673	0.00000	0.52327	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.73514	0.00000	0.26486	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.61157	0.00000	0.38843	1.00000	0.00000
37									
38	TOTAL COST OF SERVICE								
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.64505	0.00000	0.35495	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6	7	8	9	10	11	12	13		
1	NET INCOME COMPUTATION	Schedule 1														
2	GROSS ELECTRIC PLANT IN SERVICE		424,757,089	199,393,720	117,755,408	547,937	2,582,524	29,733	60,137,106	39,608,600	1,987,863	0	2,667,474	46,724	424,757,089	0
3	TOTAL DEPRECIATION RESERVE		(95,277,063)	(44,752,107)	(26,399,957)	(122,842)	(578,981)	(6,884)	(13,482,325)	(8,879,976)	(445,665)	(46)	(598,025)	(10,475)	(95,277,063)	0
4	TOTAL RATE BASE ADJUSTMENTS		(73,685,281)	(34,561,757)	(20,442,772)	(95,154)	(447,831)	(5,159)	(10,443,225)	(6,878,870)	(345,023)	5,616	(463,036)	(6,071)	(73,685,281)	0
5	TOTAL RATE BASE		255,794,745	120,079,856	70,912,679	329,941	1,555,712	17,813	36,211,556	23,849,754	1,197,175	5,570	1,606,411	28,178	255,794,745	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		16,546,457	8,584,214	4,214,372	18,186	107,081	1,165	2,044,697	1,320,010	72,140	186,932	94,703	2,957	16,546,457	0
9	TOTAL DEPRECIATION EXPENSE		10,443,201	4,897,846	2,897,525	13,483	63,546	732	1,479,753	974,622	48,914	(8)	65,638	1,150	10,443,201	0
10	TOTAL OTHER TAX & MISC EXPENSE		4,047,171	1,904,601	1,119,287	5,204	24,596	284	570,835	375,722	18,899	1,956	25,359	454	4,047,171	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		31,136,829	15,386,661	8,231,184	36,873	195,233	2,181	4,065,285	2,670,354	139,947	188,880	185,680	4,561	31,136,829	0
12	NET FED INCOME TAX EXP ALLOWABLE		736,404	387,324	182,463	776	4,781	51	87,540	56,277	3,143	9,799	141	736,404	0	0
13	NET STATE INCOME TAX EXP ALLOWABLE		454,755	242,331	111,060	463	2,981	32	52,727	33,745	1,912	6,927	2,484	93	454,755	0
14	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		32,327,968	16,016,316	8,524,737	38,112	202,985	2,264	4,235,552	2,760,376	145,002	205,606	192,243	4,795	32,327,968	0
17																
18	RETURN ON RATE BASE		17,243,938	8,095,165	4,780,365	22,245	104,843	1,207	2,441,052	1,607,825	80,702	345	108,292	1,897	17,243,938	0
19	TOTAL OTHER OPERATING REVENUES		(1,158,127)	(543,660)	(321,068)	(1,494)	(7,042)	(80)	(163,967)	(107,996)	(5,420)	0	(7,273)	(127)	(1,158,127)	0
20	TOTAL ELECTRIC COST OF SERVICE		48,413,799	23,567,821	12,984,034	58,863	300,786	3,381	6,512,637	4,260,205	220,284	205,951	283,262	6,565	48,413,799	0

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 2		3	4	5	6	7	8	9	10	11	12	13			
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	90,976,376	42,707,041	25,221,381	117,360	553,136	6,368	12,880,435	8,483,547	425,769	0	571,332	10,007	90,976,376	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	33,009,975	15,495,872	9,151,355	42,563	200,701	2,311	4,873,552	3,078,160	154,487	0	207,303	3,631	33,009,975	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	12,624,115	5,926,138	3,499,783	16,285	76,755	894	1,787,322	1,177,199	59,081	0	79,279	1,389	12,624,115	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	75,222,822	35,311,849	20,854,023	97,037	457,355	5,286	10,550,047	7,014,528	352,043	0	472,399	8,275	75,222,822	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	30,629,852	14,378,571	8,491,514	39,513	186,230	2,144	4,336,574	2,856,234	143,348	0	192,355	3,368	30,629,852	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	56,141,307	26,354,414	15,564,055	72,422	341,339	3,930	7,948,466	5,235,177	262,741	0	352,567	6,176	56,141,307	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	9,617,808	4,514,888	2,668,345	12,407	58,476	573	1,361,689	896,861	45,011	0	60,400	1,058	9,617,808	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	47,116,092	22,117,707	13,061,994	60,780	286,466	3,288	6,670,695	4,393,576	220,503	0	295,869	5,183	47,116,092	0
30	TRANSFORMERS CUSTOMER RELATED	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	68,418,742	32,587,240	19,244,958	89,550	422,086	4,859	9,828,305	6,473,298	324,880	0	435,950	7,636	68,418,742	0
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		424,757,089	199,393,720	117,755,408	547,937	2,582,524	29,733	60,137,106	39,608,600	1,987,863	0	2,667,474	46,724	424,757,089	0
38																
39	TOTAL TRANS & DIST PLANT		424,757,089	199,393,720	117,755,408	547,937	2,582,524	29,733	60,137,106	39,608,600	1,987,863	0	2,667,474	46,724	424,757,089	0
40	TOTAL GROSS PTD PLANT		424,757,089	199,393,720	117,755,408	547,937	2,582,524	29,733	60,137,106	39,608,600	1,987,863	0	2,667,474	46,724	424,757,089	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
65																
66	GROSS ELECTRIC PLANT IN SERVICE		424,757,089	199,393,720	117,755,408	547,937	2,582,524	29,733	60,137,106	39,608,600	1,987,863	0	2,667,474	46,724	424,757,089	0

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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 WITNESS RESPONSIBLE:
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 3		3	4	5	6	7	8	9	10	11	12	13			
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	18,483,835	8,676,867	5,124,274	23,844	112,362	1,294	2,616,941	1,723,618	86,504	0	116,078	2,033	18,483,835	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	15,103,464	7,090,021	4,187,133	19,483	91,820	1,057	2,138,348	1,408,308	70,684	0	94,850	1,061	15,103,464	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K208	5,776,068	2,711,461	1,601,299	7,451	35,118	404	817,776	538,618	27,032	0	36,274	635	5,776,068	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	22,430,547	10,529,571	6,218,421	28,936	136,378	1,570	3,175,717	2,091,649	104,975	0	140,884	2,467	22,430,547	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K208	9,133,457	4,287,519	2,532,068	11,762	55,531	639	1,293,115	851,695	42,745	0	57,358	1,005	9,133,457	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	16,606,325	7,795,908	4,603,771	21,422	100,966	1,162	2,351,123	1,548,540	77,718	0	104,288	1,827	16,606,325	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	2,844,900	1,335,481	788,692	3,670	17,297	196	402,781	265,267	13,314	0	17,866	313	2,844,900	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	20,506,142	9,626,197	5,684,918	26,453	124,677	1,435	2,903,260	1,912,198	95,969	0	128,779	2,256	20,506,142	0
30	TRANSFORMERS CUSTOMER RELATED	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	342,469	160,754	94,843	442	2,082	24	48,407	31,935	1,603	0	2,151	36	342,469	0
35	CONSTRUCTION NOT CLASSIFIED	K209	1,118,560	525,985	310,098	1,443	6,801	78	158,366	104,306	5,235	0	7,025	123	1,118,560	0
36	RWIP	K215	(17,119,217)	(8,036,273)	(4,745,951)	(22,084)	(104,025)	(1,198)	(2,423,739)	(1,596,367)	(80,118)	0	(107,509)	(1,683)	(17,119,217)	0
37	TOTAL DIST DEPREC RESERVE		95,226,550	44,702,201	26,399,656	122,841	578,976	6,664	13,482,175	8,879,877	445,661	0	598,024	10,475	95,226,550	0
38																
39	TOTAL TRANS & DIST DEPREC RESERVE		95,226,550	44,702,201	26,399,656	122,841	578,976	6,664	13,482,175	8,879,877	445,661	0	598,024	10,475	95,226,550	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		95,226,550	44,702,201	26,399,656	122,841	578,976	6,664	13,482,175	8,879,877	445,661	0	598,024	10,475	95,226,550	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	47,827	47,251	285	1	5	0	142	94	4	44	1	0	47,827	0
52	GENERAL & INTANG PLANT		47,827	47,251	285	1	5	0	142	94	4	44	1	0	47,827	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	2,686	2,656	16	0	0	0	8	5	0	2	0	0	2,686	0
64	COMMON & OTHER PLANT IN SERVICE		2,686	2,656	16	0	0	0	8	5	0	2	0	0	2,686	0
65																
66	TOTAL DEPRECIATION RESERVE		95,277,063	44,752,107	26,399,957	122,842	578,981	6,664	13,482,325	8,879,976	445,665	46	598,025	10,475	95,277,063	0

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 4		3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	NET PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS		72,492,541	34,030,174	20,097,107	93,516	440,754	5,074	10,263,494	6,759,929	339,285	0	455,254	7,974	72,492,541	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		17,506,511	8,405,851	4,964,222	23,100	108,872	1,254	2,535,204	1,669,762	83,803	0	112,453	1,970	17,906,511	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		6,848,047	3,214,677	1,898,484	8,834	41,637	480	969,546	638,581	32,049	0	43,005	754	6,848,047	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		52,792,275	24,782,278	14,635,602	68,102	320,977	3,696	7,474,330	4,922,879	247,068	0	331,535	5,808	52,792,275	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		21,496,395	10,091,052	5,958,446	27,731	130,659	1,505	3,043,459	2,004,536	100,603	0	134,597	2,354	21,496,395	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		39,534,982	18,558,906	10,960,284	51,000	240,373	2,769	5,597,363	3,686,637	185,023	0	248,279	4,349	39,534,982	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		6,772,908	3,179,407	1,877,653	8,737	41,179	474	958,908	631,574	31,697	0	42,534	745	6,772,908	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		26,609,950	12,481,510	7,377,076	34,327	161,789	1,863	3,767,436	2,481,378	124,534	0	167,110	2,927	26,609,950	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT		(342,469)	(160,754)	(94,943)	(442)	(2,062)	(24)	(48,487)	(31,935)	(1,803)	0	(2,151)	(38)	(342,469)	0
35	CONSTRUCTION NOT CLASSIFIED		68,300,152	32,062,155	18,534,860	88,107	415,255	4,781	9,659,039	6,368,992	319,645	0	428,925	7,513	68,300,152	0
36	RWIP		17,115,217	8,036,273	4,745,961	22,084	104,085	1,198	2,423,739	1,595,367	80,118	0	107,509	1,883	17,115,217	0
37	NET DISTRIBUTION PLANT		329,530,539	154,691,519	91,355,752	425,096	2,003,548	23,069	46,654,931	30,728,723	1,542,202	0	2,069,450	36,249	329,530,539	0
38																
39	NET PTD PLANT		329,530,539	154,691,519	91,355,752	425,096	2,003,548	23,069	46,654,931	30,728,723	1,542,202	0	2,069,450	36,249	329,530,539	0
40	NET TRANS & DIST PLANT		329,530,539	154,691,519	91,355,752	425,096	2,003,548	23,069	46,654,931	30,728,723	1,542,202	0	2,069,450	36,249	329,530,539	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		(47,827)	(47,251)	(285)	(1)	(5)	0	(142)	(94)	(4)	(44)	(1)	0	(47,827)	0
52	NET GENERAL & INTANG PLANT		(47,827)	(47,251)	(285)	(1)	(5)	0	(142)	(94)	(4)	(44)	(1)	0	(47,827)	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT		(2,686)	(2,655)	(16)	0	0	0	(6)	(5)	0	(2)	0	0	(2,686)	0
64	COMMON & OTHER PLANT IN SERVICE		(2,686)	(2,655)	(16)	0	0	0	(6)	(5)	0	(2)	0	0	(2,686)	0
65																
66	NET ELECTRIC PLANT IN SERVICE		329,480,026	154,641,613	91,355,451	425,095	2,003,543	23,069	46,654,781	30,728,624	1,542,198	(46)	2,069,449	36,249	329,480,026	0

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY	GSFL SECONDARY	EH SECONDARY	SP SECONDARY	DT SEC SECONDARY	DT PRI PRIMARY	DP PRIMARY	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 6	3	4	5	6	7	8	9	10	11	12	13			
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	19,580,447	9,190,279	5,429,071	25,259	119,049	1,371	2,772,591	1,826,072	91,636	0	122,965	2,154	19,580,447	0
5	LEASED METERS	NP29	444,130	208,456	123,144	573	2,700	31	82,889	41,420	2,079	0	2,789	46	444,130	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	19,550,672	9,176,303	5,420,815	25,220	118,868	1,369	2,769,375	1,823,296	91,497	0	122,778	2,151	19,550,672	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	18,448,668	8,659,067	5,115,262	23,799	112,168	1,291	2,612,331	1,720,523	86,340	0	115,858	2,029	18,448,668	0
13	TOTAL ACCOUNT 282		58,023,917	27,234,105	16,088,292	74,851	352,785	4,062	8,216,186	5,411,311	271,552	0	364,300	6,383	58,023,917	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP29	(1,050,637)	(463,127)	(291,310)	(1,355)	(6,398)	(74)	(148,770)	(97,982)	(4,917)	0	(6,598)	(116)	(1,050,637)	0
17	DEFERRED PLANT COSTS	NP29	204,850	96,069	56,752	204	1,244	14	28,583	19,088	958	0	1,285	23	204,850	0
18	MISCELLANEOUS	OM39	860,293	443,636	217,800	938	5,532	60	105,670	68,221	3,725	9,661	4,895	155	860,293	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D248	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	103,223	53,229	26,133	113	664	7	12,679	8,186	447	1,159	587	19	103,223	0
25	PENSION EXPENSE	A315	1,011,697	521,711	258,131	1,103	6,505	71	124,267	80,228	4,381	11,361	5,757	182	1,011,697	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		1,129,256	621,518	265,506	1,063	7,557	78	122,829	77,741	4,594	22,181	5,926	263	1,129,256	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ADIT	NP29	18,211,925	8,547,949	5,049,620	23,493	110,729	1,275	2,578,809	1,698,444	85,232	0	114,371	2,003	18,211,925	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		18,211,925	8,547,949	5,049,620	23,493	110,729	1,275	2,578,809	1,698,444	85,232	0	114,371	2,003	18,211,925	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		77,365,098	36,403,572	21,403,418	99,407	471,071	5,415	10,917,824	7,187,496	361,378	22,181	464,687	8,649	77,365,098	0

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 6.1		3	4	5	6	7	8	9	10	11	12	13		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES															
2	ACCUM DEF INC TAXES (190)															
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	40,650	20,964	10,291	44	251	3	4,993	3,224	176	455	231	7	40,650	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	417,553	215,324	105,712	455	2,655	29	51,288	33,112	1,608	4,659	2,375	75	417,553	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	MISCELLANEOUS	A315	1,340,222	691,125	339,304	1,461	8,516	94	164,619	106,280	5,803	15,051	7,526	241	1,340,222	0
16	DEFERRED TAX	A315	610,728	314,940	154,618	696	3,927	43	75,016	48,431	2,644	5,858	3,475	110	610,728	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	66,203	34,136	16,761	72	426	5	8,132	5,250	267	743	377	12	66,203	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	161,331	85,139	50,276	234	1,102	13	25,676	16,511	849	0	1,139	25	161,331	0
24	OPERATING LEASE OBLIGATION	NP29	671,012	314,946	166,051	866	4,080	47	95,015	62,579	3,140	0	4,214	74	671,012	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		3,327,699	1,676,546	863,015	3,798	21,099	234	424,739	275,787	14,707	27,797	19,438	539	3,327,699	0
27																
28	OTHER															
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	271,848	127,594	75,375	351	1,653	19	36,494	25,353	1,272	0	1,707	30	271,848	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OTHER		271,848	127,594	75,375	351	1,653	19	36,494	25,353	1,272	0	1,707	30	271,848	0
33																
34	CONSTRUCTION WORK IN PROGRESS															
35	PRODUCTION	P128	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TRANSMISSION	T128	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		3,599,547	1,804,140	938,390	4,149	22,752	253	463,233	301,140	15,979	27,797	21,145	569	3,599,547	0

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-11
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
 PAGE 7 OF 18

LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 5.2		3	4	5	6	7	8	9	10	11	12	13		
1	NET ORIGINAL COST RATE BASE		255,714,475	120,042,181	70,890,423	329,837	1,555,224	17,907	36,200,190	23,842,268	1,196,799	5,570	1,605,907	28,169	255,714,475	0
2																
3	WORKING CAPITAL															
4																
5	PLANT MATERIALS & SUPPLIES															
6	OTHER MATERIALS & SUPPLIES	PD29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FUEL	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL MATERIALS & SUPPLIES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	PREPAYMENTS															
13	INSURANCE GENERAL	NP29	80,270	37,675	22,256	104	488	6	11,366	7,466	376	0	504	9	80,270	0
14	EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		80,270	37,675	22,256	104	488	6	11,366	7,466	376	0	504	9	80,270	0
17																
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21	MISCELLANEOUS WORKING CAPITAL															
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	TOTAL WORKING CAPITAL		80,270	37,675	22,256	104	488	6	11,366	7,466	376	0	504	9	80,270	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(77,365,098)	(36,403,572)	(21,403,418)	(99,407)	(471,071)	(5,415)	(10,917,824)	(7,187,496)	(361,378)	(22,181)	(484,687)	(8,845)	(77,365,098)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		3,599,547	1,804,140	938,390	4,149	22,752	253	463,233	301,140	15,979	27,797	21,145	599	3,599,547	0
31	TOTAL WORKING CAPITAL		80,270	37,675	22,256	104	488	6	11,366	7,466	376	0	504	9	80,270	0
32	TOTAL RATE BASE ADJUSTMENTS		(73,685,281)	(34,561,757)	(20,442,772)	(95,154)	(447,831)	(5,155)	(10,443,225)	(6,878,870)	(345,023)	5,616	(463,038)	(8,071)	(73,685,281)	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE		329,480,026	154,641,813	91,355,451	425,095	2,003,543	23,098	46,654,781	30,728,624	1,542,198	(46)	2,069,449	36,249	329,480,026	0
36	TOTAL RATE BASE ADJUSTMENTS		(73,685,281)	(34,561,757)	(20,442,772)	(95,154)	(447,831)	(5,155)	(10,443,225)	(6,878,870)	(345,023)	5,616	(463,038)	(8,071)	(73,685,281)	0
37	TOTAL RATE BASE		255,794,745	120,079,856	70,912,679	329,941	1,555,712	17,913	36,211,556	23,849,754	1,197,175	5,570	1,606,411	28,178	255,794,745	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0
40	RETURN ON RATE BASE		17,163,827	8,067,399	4,758,241	22,139	104,388	1,202	2,429,795	1,600,318	80,330	374	107,750	1,891	17,163,827	0
41																
42	ELECTRIC RATE BASE	RB99	256,950,356	120,625,344	71,231,778	331,466	1,562,258	17,987	36,373,892	23,958,051	1,202,528	5,139	1,613,648	28,265	256,950,356	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0
44	RETURN ON RATE BASE		17,243,938	8,095,165	4,780,365	22,245	104,843	1,207	2,441,052	1,607,825	80,702	345	108,292	1,897	17,243,938	0

LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 6.1		3	4	5	6	7	8	9	10	11	12	13		
1	CUSTOMER SERVICE & INFORMATION															
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	SALES															
7	SALES EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9																
10	ADMINISTRATIVE & GENERAL															
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TRANSMISSION	T349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DISTRIBUTION	D349	4,633,909	2,389,614	1,173,167	5,051	29,796	324	569,183	367,469	20,065	52,039	26,367	834	4,633,909	0
15	CUSTOMER ACCOUNTING	C319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	CUSTOMER SERVICE & INFORMATION	C319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		4,633,909	2,389,614	1,173,167	5,051	29,796	324	569,183	367,469	20,065	52,039	26,367	834	4,633,909	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	19,888	10,256	5,035	22	128	1	2,443	1,577	86	223	113	4	19,888	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(1,367,023)	(704,947)	(346,089)	(1,490)	(8,790)	(96)	(167,911)	(108,405)	(5,919)	(15,352)	(7,778)	(246)	(1,367,023)	0
22	ELIMINATE DSM	A315	(19,146)	(9,874)	(4,847)	(21)	(123)	(1)	(2,352)	(1,518)	(83)	(215)	(109)	(3)	(19,146)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(83,407)	(43,011)	(21,116)	(91)	(536)	(6)	(10,245)	(6,614)	(361)	(937)	(475)	(15)	(83,407)	0
25	ELIMINATE MISC EXPENSES	A315	(80,454)	(41,489)	(20,369)	(88)	(517)	(6)	(9,882)	(6,380)	(348)	(903)	(456)	(14)	(80,454)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ANNUALIZE KYSPC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(232,262)	(119,773)	(58,902)	(253)	(1,493)	(16)	(28,529)	(18,418)	(1,006)	(2,608)	(1,322)	(42)	(232,262)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	14,615	7,537	3,700	16	94	1	1,795	1,159	63	164	83	3	14,615	0
33	TOTAL ADMIN. & GENERAL		2,886,120	1,488,313	730,679	3,146	16,559	201	354,502	228,870	12,497	32,411	16,421	521	2,886,120	0
34																
35	TOTAL O & M EXPENSE		16,646,457	8,584,214	4,214,372	18,166	107,081	1,185	2,044,697	1,320,010	72,140	186,932	94,703	2,957	16,646,457	0

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-11
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTRIBUTION DEMAND	R6 RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 7		3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																
5	TRANSMISSION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9	DISTRIBUTION DEPRECIATION		10,451,890	4,906,430	2,897,577	13,483	63,547	732	1,479,779	974,639	48,915	0	65,638	1,150	10,451,890	0
10	DISTRIBUTION DEPRECIATION	D249	10,451,890	4,906,430	2,897,577	13,483	63,547	732	1,479,779	974,639	48,915	0	65,638	1,150	10,451,890	0
11	TOTAL DIST. DEPREC EXP.		10,451,890	4,906,430	2,897,577	13,483	63,547	732	1,479,779	974,639	48,915	0	65,638	1,150	10,451,890	0
12																
13	GENERAL DEPRECIATION		(8,672)	(8,567)	(52)	0	(1)	0	(26)	(17)	(1)	(8)	0	0	(8,672)	0
14	GENERAL DEPRECIATION	G229	(8,672)	(8,567)	(52)	0	(1)	0	(26)	(17)	(1)	(8)	0	0	(8,672)	0
15	TOTAL GENERAL DEPREC EXP.		(8,672)	(8,567)	(52)	0	(1)	0	(26)	(17)	(1)	(8)	0	0	(8,672)	0
16																
17	COMMON AND OTHER DEPRECIATION		(17)	(17)	0	0	0	0	0	0	0	0	0	0	(17)	0
18	COMMON DEPRECIATION	C229	(17)	(17)	0	0	0	0	0	0	0	0	0	0	(17)	0
19	TOTAL COM & OTHER DEPREC EXP.		(17)	(17)	0	0	0	0	0	0	0	0	0	0	(17)	0
20																
21																
22	TOTAL DEPRECIATION EXPENSE		10,443,201	4,897,846	2,897,525	13,483	63,546	732	1,479,753	974,622	48,914	(8)	65,638	1,150	10,443,201	0

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 8		3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP29	3,910,025	1,835,208	1,084,133	5,044	23,773	274	553,660	364,649	18,299	0	24,555	430	3,910,025	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		3,910,025	1,835,208	1,084,133	5,044	23,773	274	553,660	364,649	18,299	0	24,555	430	3,910,025	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	276,619	142,646	70,032	302	1,779	19	33,977	21,936	1,198	3,106	1,574	50	276,619	0
9	ELIMINATE DSM	A315	(5,442)	(2,806)	(1,378)	(6)	(35)	0	(668)	(432)	(24)	(61)	(31)	(1)	(5,442)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(147,148)	(75,884)	(37,253)	(160)	(946)	(10)	(18,074)	(11,659)	(637)	(1,652)	(637)	(26)	(147,148)	0
12	TOTAL MISCELLANEOUS TAXES		124,029	63,956	31,401	136	798	9	15,235	9,835	537	1,393	706	23	124,029	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT. EXP ON INCREASE	K902	13,117	5,437	3,753	24	25	1	1,940	1,238	57	563	78	1	13,117	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		13,117	5,437	3,753	24	25	1	1,940	1,238	57	563	78	1	13,117	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		4,047,171	1,904,601	1,119,287	5,204	24,596	284	570,835	375,722	18,893	1,956	25,339	454	4,047,171	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		16,646,457	8,584,214	4,214,372	18,186	107,061	1,165	2,044,697	1,320,010	72,140	186,932	94,703	2,957	16,646,457	0
23	TOTAL DEPRECIATION EXPENSE		10,443,201	4,897,946	2,897,525	13,463	63,546	732	1,479,753	974,622	48,914	(6)	65,638	1,150	10,443,201	0
24	TOTAL OTHER TAX & MISC EXPENSE		4,047,171	1,904,601	1,119,287	5,204	24,596	284	570,835	375,722	18,893	1,956	25,339	454	4,047,171	0
25	TOTAL OPER EXP EXCL. INCOME & REV TAX		31,136,829	15,386,661	8,231,184	36,873	195,223	2,181	4,095,285	2,670,354	139,947	188,680	165,680	4,561	31,136,829	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 9		3	4	5	6	7	8	9	10	11	12	13		
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB99	5,097,364	2,392,957	1,413,091	6,576	30,982	357	721,583	475,278	23,856	102	32,011	561	5,097,364	0
4	TOTAL INTEREST EXPENSE		5,097,364	2,392,957	1,413,091	6,576	30,982	357	721,583	475,278	23,856	102	32,011	561	5,097,364	0
5	OTHER DEDUCTIONS															
7	DEPREX EXCESS TAX-BOOK	DE49	(2,476,893)	(1,161,638)	(687,239)	(3,195)	(15,060)	(173)	(350,976)	(231,168)	(11,592)	0	(15,580)	(272)	(2,476,893)	0
8	PERMANENT DIFFERENCES	A357	(61,901)	(31,923)	(15,671)	(67)	(398)	(4)	(7,803)	(4,909)	(288)	(695)	(352)	(11)	(61,901)	0
9	TEMPORARY DIFFERENCES	DE49	15,113,628	7,088,140	4,193,427	19,497	91,891	1,058	2,141,801	1,410,555	70,732	0	95,065	1,662	15,113,628	0
10	TOTAL OTHER DEDUCTIONS		12,574,834	5,894,579	3,490,517	16,235	76,433	881	1,783,022	1,174,478	58,872	(695)	79,133	1,379	12,574,834	0
11	NET DEDUCTIONS AND ADDITIONS		17,572,198	8,287,536	4,903,608	22,811	107,425	1,238	2,504,605	1,649,756	82,728	(593)	111,144	1,940	17,572,198	0
14	FED DEFERRED INCOME TAX (410 & 411)															
15	DEFERRED INCOME TAXES - NET	OM39	1,101,521	568,031	278,872	1,201	7,083	77	135,300	87,351	4,770	12,370	6,268	198	1,101,521	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(542,823)	(279,923)	(137,426)	(592)	(3,490)	(38)	(66,675)	(43,046)	(2,350)	(6,096)	(3,089)	(98)	(542,823)	0
20	TOTAL FED DEF IT (410 & 411)		558,698	288,108	141,446	609	3,593	39	68,625	44,305	2,420	6,274	3,179	100	558,698	0
21	AMORT INV TAX CREDIT															
22	AMORTIZE ITC	NP29	123	58	34	0	1	0	17	11	1	0	1	0	123	0
23	TOTAL AMORTIZED ITC		123	58	34	0	1	0	17	11	1	0	1	0	123	0
24	OTHER FEDERAL TAX CREDITS															
26	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	PRELIMINARY SUMMARY															
31	TOTAL FED DEF IT (410 & 411)		558,698	288,108	141,446	609	3,593	39	68,625	44,305	2,420	6,274	3,179	100	558,698	0
32	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(123)	(58)	(34)	0	(1)	0	(17)	(11)	(1)	0	(1)	0	(123)	0
33	TOTAL FEDERAL TAX ADJUSTMENTS		558,575	288,050	141,412	609	3,592	39	68,608	44,294	2,419	6,274	3,178	100	558,575	0
34	FEDERAL INCOME TAX COMPUTATION															
35	RETURN ON RATE BASE		17,243,938	8,085,165	4,780,365	22,245	104,843	1,207	2,441,052	1,607,825	80,702	345	106,292	1,897	17,243,938	0
36	NET DEDUCTIONS AND ADDITIONS		(17,672,198)	(8,287,536)	(4,903,608)	(22,811)	(107,425)	(1,238)	(2,504,605)	(1,649,756)	(82,728)	593	(111,144)	(1,940)	(17,672,198)	0
37	TOTAL FEDERAL TAX ADJUSTMENTS		558,575	288,050	141,412	609	3,592	39	68,608	44,294	2,419	6,274	3,178	100	558,575	0
38	TOTAL STATE PROV DEF IT (410 & 411)		538,662	277,777	136,373	587	3,464	38	66,164	42,716	2,332	6,049	3,065	97	538,662	0
39	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	BASE FOR FIT COMPUATION		668,977	373,456	154,542	630	4,474	46	71,219	45,079	2,725	13,261	3,391	154	668,977	0
41	FIT FACTOR K190(I-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
42	PRELIM FED INCOME TAX		177,829	99,274	41,081	167	1,189	12	18,932	11,983	724	3,525	901	41	177,829	0
43	TOTAL FEDERAL TAX ADJUSTMENTS		558,575	288,050	141,412	609	3,592	39	68,608	44,294	2,419	6,274	3,178	100	558,575	0
44	NET FED INCOME TAX ALLOWABLE		736,404	387,324	182,493	776	4,781	51	87,540	56,277	3,143	9,799	4,079	141	736,404	0
45	INCOME TAX BASED ON RETURN															
46	FEDERAL INCOME TAX PAYABLE		177,829	99,274	41,081	167	1,189	12	18,932	11,983	724	3,525	901	41	177,829	0
47	PRELIM FEDERAL INCOME TAX		177,829	99,274	41,081	167	1,189	12	18,932	11,983	724	3,525	901	41	177,829	0
48	NET FED INCOME TAX PAYABLE		177,829	99,274	41,081	167	1,189	12	18,932	11,983	724	3,525	901	41	177,829	0

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-18(7)(iv)-11
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 10	3	4	5	6	7	8	9	10	11	12	13			
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE	D249	191,695	89,987	53,144	247	1,166	13	27,140	17,876	897	0	1,204	21	191,695	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	163,246	76,632	45,257	211	953	11	23,112	15,223	764	0	1,025	18	163,246	0
5	RENTS	D249	803,186	377,041	222,657	1,036	4,863	56	113,715	74,897	3,759	0	5,044	88	803,186	0
6	TRANSMISSION CHARGE PTP	T228	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T228	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		1,158,127	543,660	321,068	1,494	7,042	80	163,967	107,996	5,420	0	7,273	127	1,158,127	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC INC & REV TAX		31,136,829	15,386,661	8,231,184	36,873	195,223	2,181	4,095,285	2,670,354	139,947	188,680	185,680	4,561	31,136,829	0
14	RETURN ON RATE BASE		17,243,938	8,095,165	4,780,365	22,245	104,843	1,207	2,441,052	1,607,825	80,702	345	108,292	1,897	17,243,938	0
15	NET FED INCOME TAX ALLOWABLE		736,404	387,324	182,493	776	4,781	51	87,540	56,277	3,143	9,799	4,079	141	736,404	0
16	NET STATE INCOME TAX ALLOWABLE		454,755	242,331	111,060	463	2,981	32	52,727	33,745	1,912	6,927	2,484	93	454,755	0
17	TOTAL OTHER OPERATING REVENUES		(1,158,127)	(543,660)	(321,068)	(1,494)	(7,042)	(80)	(163,967)	(107,996)	(5,420)	0	(7,273)	(127)	(1,158,127)	0
18	SUBTOTAL B		48,413,799	23,567,821	12,984,034	58,863	300,786	3,391	6,512,637	4,260,205	220,284	205,951	293,262	6,565	48,413,799	0
19																
20	TOTAL OTHER OPERATING REVENUES		1,158,127	543,660	321,068	1,494	7,042	80	163,967	107,996	5,420	0	7,273	127	1,158,127	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		1,158,127	543,660	321,068	1,494	7,042	80	163,967	107,996	5,420	0	7,273	127	1,158,127	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29																
30	TOTAL ELECTRIC COST OF SERVICE		48,413,799	23,567,821	12,984,034	58,863	300,786	3,391	6,512,637	4,260,205	220,284	205,951	293,262	6,565	48,413,799	0
31																
32	PROPOSED REVENUES		52,181,806	26,909,114	13,210,868	58,878	395,529	3,653	6,409,491	4,138,017	225,947	586,002	296,914	9,393	52,181,806	0
33	TOTAL ELECTRIC COST OF SERVICE		(48,413,799)	(23,567,821)	(12,984,034)	(58,863)	(300,786)	(3,391)	(6,512,637)	(4,260,205)	(220,284)	(205,951)	(293,262)	(6,565)	(48,413,799)	0
34	EXCESS REVENUES		3,768,007	3,341,293	226,834	(1,985)	34,743	262	(103,146)	(122,188)	5,663	390,051	3,652	2,828	3,768,007	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		839,180	832,820	56,539	(495)	8,660	65	(25,709)	(30,455)	1,412	94,728	910	705	839,180	0
37	EXCESS RETURN		2,828,827	2,508,473	170,295	(1,490)	26,083	197	(77,437)	(91,733)	4,251	285,323	2,742	2,123	2,828,827	0

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
				1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	DEMAND ENERGY & SPEC. ASSIGN																
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		717,751	323,558	194,251	933	3,682	51	96,851	64,029	3,090	30,336	891	79	717,751	0
3	RATIO TO TOTAL ELECTRIC	K201		1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		717,751	323,558	194,251	933	3,682	51	96,851	64,029	3,090	30,336	891	79	717,751	0
5	RATIO TO TOTAL ELECTRIC	K202		1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,514,633	899,439	321,957	1,158	10,653	109	139,051	84,362	5,687	45,755	7,058	444	1,514,633	0
7	RATIO TO TOTAL ELECTRIC	K203		1.00000	0.59385	0.21250	0.00076	0.00703	0.00007	0.09114	0.05571	0.00375	0.03021	0.00469	0.00029	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0
9	RATIO TO TOTAL ELECTRIC	K205		1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0
11	RATIO TO TOTAL ELECTRIC	K206		1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		355,339,347	166,806,490	98,510,450	458,387	2,160,458	24,874	50,308,801	33,135,302	1,662,983	0	2,231,534	39,088	355,339,347	0
13	RATIO TO TOTAL ELECTRIC	K209		1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0
15	RATIO TO TOTAL ELECTRIC	K216		1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		143,810	128,431	12,968	172	412	14	930	222	80	66	468	11	143,754	56
17	RATIO TO TOTAL ELECTRIC	K217		1.00000	0.89306	0.99017	0.00120	0.05286	0.00010	0.00647	0.00154	0.00042	0.00046	0.00325	0.00008	0.99991	0.00039
18	TOTAL KWH	External		4,261,970,981	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	246,755,000	18,599,129	479,245	4,261,970,981	0
19	RATIO TO TOTAL ELECTRIC	K301		1.00000	0.37746	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05790	0.00435	0.00011	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,261,970,981	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	232,255,694	18,599,129	479,245	4,247,471,675	14,499,306
21	RATIO TO TOTAL ELECTRIC	K303		1.00000	0.37746	0.26932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05449	0.00436	0.00011	0.99589	0.00341
22	TOTAL KWH LESS LIGHTING	External		4,243,371,852	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	246,755,000	0	479,245	4,243,371,852	0
23	RATIO TO TOTAL ELECTRIC	K305		1.00000	0.37911	0.27050	0.00151	0.00430	0.00007	0.16574	0.11511	0.00540	0.05815	0.00000	0.00011	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	0	0	0	0	0	0	0	0	0	0	0	1	0
25	RATIO TO TOTAL ELECTRIC	K307		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	0	0	0	0	0	0	0	1	0	1	0
27	RATIO TO TOTAL ELECTRIC	K401		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		142,392	128,431	12,972	172	103	14	159	37	10	15	468	11	142,392	0
29	RATIO TO TOTAL ELECTRIC	K405		1.00000	0.90194	0.09110	0.00121	0.00072	0.00010	0.00112	0.00026	0.00007	0.00011	0.00329	0.00008	1.00000	0.00000
29A	DISTRIBUTION CUSTOMERS	External		142,377	128,431	12,972	172	103	14	159	37	10	0	468	11	142,377	0
29A	RATIO TO TOTAL ELECTRIC	K406		1.00000	0.90205	0.09110	0.00121	0.00072	0.00010	0.00112	0.00026	0.00007	0.00000	0.00329	0.00008	1.00000	0.00000
30	METERS	External		15,813,241	12,782,441	2,892,747	0	22,093	3,451	102,877	0	3,805	3,619	0	2,208	15,813,241	0
31	RATIO TO TOTAL ELECTRIC	K407		1.00000	0.80833	0.18293	0.00000	0.00140	0.00022	0.00651	0.00000	0.00024	0.00023	0.00000	0.00014	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		156,470	128,431	25,940	172	206	28	1,089	37	40	37	468	22	156,470	0
33	RATIO TO TOTAL ELECTRIC	K409		1.00000	0.82079	0.16578	0.00110	0.00132	0.00018	0.00586	0.00024	0.00025	0.00029	0.00014	0.00000	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		5,781,024	5,287,443	248,786	1,597	1,664	82	129,741	92,815	3,765	5,192	46	5,781,024	0	
35	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.91115	0.04321	0.00028	0.00029	0.00001	0.02244	0.01433	0.00095	0.00073	0.00090	0.00001	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,244,213,606	1,608,724,299	1,146,956,880	6,420,710	18,228,802	298,034	700,889,249	488,455,966	22,905,598	232,255,694	18,599,129	479,245	4,244,213,606	0
37	RATIO TO TOTAL ELECTRIC	K302		1.00000	0.37905	0.27024	0.00151	0.00429	0.00007	0.16514	0.11509	0.00540	0.05472	0.00438	0.00011	1.00000	0.00000
38	PRESENT REVENUES	C509	R600	42,194,083	20,540,086	11,315,976	51,301	262,144	2,955	5,675,059	3,712,897	191,984	179,492	255,587	5,722	42,194,083	0
39	PROPOSED REVENUES	A357	R802	52,181,606	26,809,114	13,210,868	56,878	335,529	3,653	6,409,491	4,138,017	225,947	586,002	296,914	9,393	52,181,606	0

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	PRESENT REVENUES	Internal		309,580,854	123,883,637	90,318,223	577,046	800,937	29,960	46,910,116	29,943,872	1,361,377	14,062,168	1,876,470	16,848	309,580,654	0
2	RATIO TO TOTAL ELECTRIC	K9D1		1.00000	0.40017	0.29174	0.00186	0.00194	0.00010	0.15153	0.09672	0.00440	0.04542	0.00806	0.00005	1.00000	0.00000
3	PROPOSED REVENUES	Internal		355,094,168	147,195,469	101,595,371	648,414	878,300	33,717	52,518,255	33,522,516	1,546,768	15,232,520	2,104,877	18,961	355,094,168	0
4	RATIO TO TOTAL ELECTRIC	K9O2		1.00000	0.41453	0.28511	0.00183	0.00190	0.00009	0.14790	0.09440	0.00436	0.04280	0.00593	0.00005	1.00000	0.00000
5																	
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	P729	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	GI29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	CO29	1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	GI29	1.00000	0.88796	0.00596	0.00002	0.00010	0.00000	0.00297	0.00008	0.00092	0.00002	0.00002	0.00000	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	CO29	1.00000	0.88846	0.00596	0.00000	0.00000	0.00000	0.00298	0.00186	0.00074	0.00000	0.00000	0.00000	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.46936	0.27727	0.00129	0.00608	0.00007	0.14160	0.09326	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.46936	0.27726	0.00130	0.00608	0.00007	0.14160	0.09326	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIOS	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.46936	0.27726	0.00130	0.00608	0.00007	0.14160	0.09326	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.46945	0.27722	0.00129	0.00608	0.00007	0.14156	0.09324	0.00468	0.00002	0.00628	0.00011	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.46945	0.27722	0.00129	0.00608	0.00007	0.14156	0.09324	0.00468	0.00002	0.00628	0.00011	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

LINE NO.	ALLOCATORS	SOURCE	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	WEIGHTED O & M EXPENSE RATIOS															
2	WTD PROD DEMAND O&M EXP RATIOS	Internal P349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal E349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal P459	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal T349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal D349	1.00000	0.51568	0.25317	0.00109	0.00643	0.00007	0.12283	0.07930	0.00433	0.01123	0.00569	0.00018	1.00000	0.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal C311	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS	Internal S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS	Internal OM39	1.00000	0.51568	0.25317	0.00109	0.00643	0.00007	0.12283	0.07930	0.00433	0.01123	0.00569	0.00018	1.00000	0.00000
12																
13	A & G EXPENSES															
14	WTD PROD DEMAND A&G EXP RATIOS	Internal A300	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal A302	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal A304	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal A306	1.00000	0.51568	0.25317	0.00109	0.00643	0.00007	0.12283	0.07930	0.00433	0.01123	0.00569	0.00018	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal A308	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal A310	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS	Internal A312	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal A315	1.00000	0.51568	0.25317	0.00109	0.00643	0.00007	0.12283	0.07930	0.00433	0.01123	0.00569	0.00018	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal A357	1.00000	0.51568	0.25317	0.00109	0.00643	0.00007	0.12283	0.07930	0.00433	0.01123	0.00569	0.00018	1.00000	0.00000
23																
24	DEPRECIATION EXPENSES															
25	WTD PRODUCTION DEPREC RATIOS	Internal P489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal T489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal D489	1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09326	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal G489	1.00000	0.99799	0.00500	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	(0.00001)
29	WTD COM & OTHER DEP EXP RATIOS	Internal C489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal DE49	1.00000	0.46900	0.27746	0.00129	0.00608	0.00007	0.14170	0.09333	0.00468	0.00000	0.00629	0.00011	1.00000	(0.00001)
31																
32	OTHER TAXES & MISC EXPENSES															
33	WTD R. E. & PROP TAX RATIOS	Internal L529	1.00000	0.46936	0.27727	0.00129	0.00608	0.00007	0.14160	0.09326	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal L899	1.00000	0.51565	0.25317	0.00110	0.00643	0.00007	0.12283	0.07930	0.00433	0.01123	0.00569	0.00019	0.99999	0.00001
35	WTD OTHER TAX RATIOS	Internal L599	1.00000	0.47060	0.27856	0.00129	0.00608	0.00007	0.14105	0.09284	0.00467	0.00048	0.00626	0.00011	1.00001	(0.00001)
36	WTD OP EXP EX IT & REV RATIOS	Internal OP89	1.00000	0.49416	0.26436	0.00118	0.00627	0.00007	0.13153	0.08576	0.00449	0.00607	0.00596	0.00015	1.00000	0.00000
37																
38	TOTAL COST OF SERVICE															
39	WTD TOTAL COST OF SERVICE	Internal CS89	1.00000	0.46680	0.26819	0.00122	0.00621	0.00007	0.13452	0.08600	0.00455	0.00425	0.00606	0.00014	1.00000	0.00000

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Schedule 12.1																		
1	PRESENT REVENUES	Internal		309,580,654	123,883,637	90,318,223	577,046	600,937	29,960	46,910,116	29,943,872	1,361,377	14,062,168	1,876,470	16,848	309,580,654	0	
2	RATIO TO TOTAL ELECTRIC	Internal	K901	1.00000	0.40017	0.29174	0.00186	0.00194	0.00010	0.15153	0.09672	0.00440	0.04542	0.00606	0.00005	1.00000	0.00000	
3	PROPOSED REVENUES	Internal		355,094,168	147,195,469	101,595,371	648,414	676,300	33,717	52,518,255	33,522,516	1,546,768	15,232,520	2,104,877	18,961	355,094,168	0	
4	RATIO TO TOTAL ELECTRIC	Internal	K902	1.00000	0.41453	0.28611	0.00183	0.00190	0.00009	0.14790	0.09440	0.00436	0.04290	0.00593	0.00005	1.00000	0.00000	
5																		
6	WEIGHTED RATIOS																	
7	GROSS ELECTRIC PLANT IN SERVICE																	
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
18																		
19	NET ELECTRIC PLANT																	
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
21	WTD NET TRANS PLANT RATIOS	Internal	T229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
28																		
29	WORKING CAPITAL																	
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W689	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
31	WTD PREPAYMENTS RATIOS	Internal	W688	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
35																		
36	RATE BASE																	
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL	RS	DS	GSFL	EH	SP	DT SEC	DT PRI	DP	TT	LT	OTHER	TOTAL	ALL
			DISTRIBUTION CUSTOMER	RESIDENTIAL	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	PRIMARY DISTRIBUTION	PRIMARY DISTRIBUTION	TRANSMISSION TIME OF DAY	LIGHTING	WATER PUMPING	AT ISSUE
		Schedule 1	3	4	5	6	7	8	9	10	11	12	13			
1	NET INCOME COMPUTATION															
2	GROSS ELECTRIC PLANT IN SERVICE		168,695,700	142,500,760	18,052,194	161,142	196,057	20,455	516,485	61,385	26,464	18,294	7,127,187	15,277	168,695,700	0
3	TOTAL DEPRECIATION RESERVE		(56,935,575)	(46,651,942)	(5,676,621)	(56,779)	(69,910)	(6,348)	(175,561)	(24,473)	(9,527)	(6,718)	(4,252,640)	(4,836)	(56,935,575)	0
4	TOTAL RATE BASE ADJUSTMENTS		(17,730,317)	(15,339,433)	(1,715,632)	(15,888)	(19,849)	(2,085)	(31,877)	(2,971)	(2,145)	649	(599,670)	(1,416)	(17,730,317)	0
5	TOTAL RATE BASE		94,029,808	80,509,385	10,659,741	88,475	106,298	12,022	309,027	33,941	14,792	12,225	2,274,877	9,025	94,029,808	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		14,139,754	11,405,717	1,974,022	13,399	15,804	2,199	62,152	(1,374)	2,495	458	663,441	1,641	14,139,754	0
9	TOTAL DEPRECIATION EXPENSE		4,177,978	3,571,494	487,919	3,982	4,748	545	13,941	1,080	661	382	92,823	402	4,177,978	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,458,118	1,236,621	169,753	1,371	1,670	195	6,629	1,765	287	750	38,741	136	1,458,118	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		19,775,850	16,213,832	2,631,694	18,752	22,023	2,939	82,922	1,471	3,443	1,560	795,006	2,179	19,775,850	0
12	NET FED INCOME TAX EXP ALLOWABLE		428,532	341,267	52,070	396	389	69	1,535	98	69	54	32,570	55	428,532	0
13	NET STATE INCOME TAX EXP ALLOWABLE		570,473	453,659	88,935	540	587	100	3,094	(122)	117	17	23,375	71	570,473	0
14	RESERVED	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		20,774,855	17,008,748	2,772,699	19,686	23,069	3,108	87,551	1,417	3,629	1,661	850,950	2,305	20,774,855	0
17																
18	RETURN ON RATE BASE		6,232,853	5,336,569	706,619	5,859	7,043	810	20,506	2,244	997	810	150,773	623	6,232,853	0
19	TOTAL OTHER OPERATING REVENUES		(367,410)	(315,575)	(39,670)	(339)	(411)	(44)	(1,073)	(136)	(55)	(41)	(10,034)	(33)	(367,410)	0
20	TOTAL ELECTRIC COST OF SERVICE		26,640,298	22,029,742	3,439,648	25,209	29,731	3,874	106,984	3,525	4,571	2,430	991,689	2,895	26,640,298	0

LINE NO.			TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	PRODUCTION PLANT	Schedule 2														
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K406	15,106,661	13,626,963	1,376,217	18,279	10,877	1,511	16,919	3,928	1,057	0	49,701	1,209	15,106,661	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	3,414,764	3,080,287	311,085	4,132	2,459	341	3,825	888	239	0	11,235	273	3,414,764	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K406	16,426,781	14,817,778	1,496,480	19,876	11,827	1,643	18,398	4,271	1,150	0	54,044	1,314	16,426,781	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	6,804,493	6,137,995	618,889	8,233	4,899	680	7,621	1,769	476	0	22,367	544	6,804,493	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K406	17,434,066	15,726,400	1,568,243	21,095	12,553	1,743	19,525	4,533	1,220	0	57,358	1,395	17,434,066	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	5,451,847	4,917,839	496,863	6,597	3,925	545	6,106	1,417	382	0	17,937	436	5,451,847	0
29	TRANSFORMERS DEMAND RELATED	K216	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K406	15,311,023	13,811,309	1,394,834	18,526	11,024	1,531	17,148	3,981	1,072	0	50,373	1,225	15,311,023	0
31	SERVICES	K217	21,226,508	18,964,823	1,913,994	25,472	60,708	2,123	137,336	32,689	8,915	9,764	68,986	1,698	21,226,508	0
32	METERS	K407	22,568,727	18,242,990	4,128,497	0	31,596	4,965	146,522	0	5,416	5,191	0	3,160	22,568,727	0
33	STREET LIGHTS	K401	5,595,857	0	0	0	0	0	0	0	0	0	5,595,857	0	5,595,857	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	25,268,142	21,358,150	2,603,377	23,752	29,311	3,032	73,025	10,360	3,790	3,032	1,159,039	2,274	25,268,142	0
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		154,608,869	130,684,524	15,929,279	145,962	179,179	18,114	446,826	63,836	23,717	17,987	7,085,917	13,528	154,608,869	0
38																
39	TOTAL TRANS & DIST PLANT		154,608,869	130,684,524	15,929,279	145,962	179,179	18,114	446,826	63,836	23,717	17,987	7,085,917	13,528	154,608,869	0
40	TOTAL GROSS PTD PLANT		154,608,869	130,684,524	15,929,279	145,962	179,179	18,114	446,826	63,836	23,717	17,987	7,085,917	13,528	154,608,869	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	1,948,061	1,755,229	177,286	2,355	1,401	195	2,180	506	136	214	6,403	156	1,948,061	0
48	CUSTOMER ACCOUNTING	A308	6,616,711	5,400,031	1,138,934	6,815	9,065	1,257	41,818	(2,184)	1,568	(66)	18,527	926	6,616,711	0
49	CUSTOMER SERVICE & INFORMATION	A310	432,753	390,315	39,424	524	312	43	485	113	30	48	1,424	35	432,753	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		8,995,525	7,545,575	1,355,644	9,694	10,778	1,495	44,463	(1,565)	1,754	196	26,354	1,117	8,995,525	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	1,101,435	993,428	100,341	1,333	793	110	1,294	295	77	121	3,624	88	1,101,435	0
60	CUSTOMER ACCOUNTING	A308	3,744,941	3,056,320	644,617	3,857	5,131	712	23,658	(1,236)	869	(37)	10,486	524	3,744,941	0
61	CUSTOMER SERVICE & INFORMATION	A310	244,930	220,913	22,313	296	178	24	274	64	17	27	806	20	244,930	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		5,091,306	4,270,661	767,271	5,486	6,100	846	25,176	(866)	993	111	14,916	632	5,091,306	0
65																
66	GROSS ELECTRIC PLANT IN SERVICE		168,695,700	142,500,760	18,052,194	161,142	196,057	20,455	516,485	61,365	26,464	18,294	7,127,187	15,277	168,695,700	0

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT	Schedule 3														
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL PROD & TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DISTRIBUTION PLANT															
16	SUBSTATIONS	K216	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K408	6,911,939	6,234,915	629,678	8,363	4,977	691	7,741	1,797	484	0	22,740	553	6,911,939	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K408	1,562,400	1,409,363	142,335	1,891	1,125	156	1,750	406	109	0	5,140	125	1,562,400	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	4,898,270	4,416,484	446,232	5,927	3,527	490	5,496	1,274	343	0	16,115	382	4,898,270	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	2,029,018	1,830,275	184,844	2,455	1,461	203	2,273	528	142	0	6,675	162	2,029,018	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K408	5,156,912	4,651,791	469,795	6,240	3,713	516	5,776	1,341	361	0	16,966	413	5,156,912	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	1,612,630	1,454,673	148,911	1,161	161	161	1,806	419	113	0	5,306	129	1,612,630	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K406	6,663,753	6,011,039	607,069	8,063	4,798	666	7,463	1,733	466	0	21,924	533	6,663,753	0
31	SERVICES	K217	11,659,391	10,417,084	1,051,327	13,991	33,346	1,186	75,466	17,855	4,897	5,363	37,893	933	11,659,391	0
32	METERS	K407	4,964,663	4,013,085	908,186	0	6,951	1,092	32,320	0	1,192	-1,142	0	695	4,964,663	0
33	STREET LIGHTS	K401	4,073,494	0	0	0	0	0	0	0	0	0	4,073,494	0	4,073,494	0
34	ADJUSTMENT	K209	124,658	105,388	12,844	117	145	15	390	51	19	15	5,713	11	124,658	0
35	CONSTRUCTION NOT CLASSIFIED	K208	407,152	344,148	41,949	383	472	49	1,177	167	61	49	18,660	37	407,152	0
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		50,064,280	40,890,225	4,641,169	49,381	61,676	5,205	141,588	25,671	8,187	6,569	4,230,626	3,983	50,064,280	0
38	TOTAL TRANS & DIST DEPREC RESERVE		50,064,280	40,890,225	4,641,169	49,381	61,676	5,205	141,588	25,671	8,187	6,569	4,230,626	3,983	50,064,280	0
39	TOTAL GROSS PTD PLANT DEPREC RESERVE		50,064,280	40,890,225	4,641,169	49,381	61,676	5,205	141,588	25,671	8,187	6,569	4,230,626	3,983	50,064,280	0
41	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	627,139	565,642	57,192	759	452	63	702	163	44	69	2,063	50	627,139	0
48	CUSTOMER ACCOUNTING	A308	2,132,309	1,740,221	367,034	2,196	2,921	405	13,476	(704)	512	(21)	5,970	299	2,132,309	0
49	CUSTOMER SERVICE & INFORMATION	A310	139,459	125,784	12,705	169	100	14	156	36	10	15	459	11	139,459	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	52,495	42,113	8,038	50	64	9	275	(10)	10	1	1,938	7	52,495	0
52	GENERAL & INTANG PLANT	A315	2,951,402	2,473,760	444,909	3,174	3,537	481	14,609	(615)	576	64	10,430	367	2,951,402	0
53	COMMON & OTHER PLANT															
54	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - CUSTOMER	K405	847,378	764,285	77,196	1,025	610	85	949	220	59	93	2,788	66	847,378	0
59	CUSTOMER ACCOUNTING	A308	2,861,131	2,351,350	495,929	2,968	3,947	547	18,209	(951)	691	(29)	8,067	403	2,861,131	0
60	CUSTOMER SERVICE & INFORMATION	A310	188,435	169,907	17,166	228	136	19	211	49	13	21	620	15	188,435	0
61	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	ADJUSTMENT	A315	2,949	2,365	452	3	4	1	15	(1)	1	0	109	0	2,949	0
63	COMMON & OTHER PLANT IN SERVICE		3,919,893	3,287,957	590,743	4,224	4,697	652	19,384	(683)	764	85	11,584	486	3,919,893	0
64	TOTAL DEPRECIATION RESERVE		56,935,575	46,651,942	5,676,821	56,779	69,910	6,348	175,581	24,473	9,527	6,718	4,252,840	4,836	56,935,575	0

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL	RS	DS	GSFL	EH	SP	DT SEC	DT PRI	DP	TT	LT	OTHER	TOTAL	ALL
			DISTRIBUTION CUSTOMER	RESIDENTIAL	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	PRIMARY DISTRIBUTION	PRIMARY DISTRIBUTION	TRANSMISSION TIME OF DAY	LIGHTING	WATER PUMPING
		Schedule 4	3	4	5	6	7	8	9	10	11	12	13			
1	PRODUCTION PLANT															
2	PRODUCTION STEAM		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	NET PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		8,194,722	7,392,048	746,539	9,916	5,900	820	9,178	2,131	573	0	28,961	856	8,194,722	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		1,852,364	1,570,924	168,750	2,241	1,334	185	2,075	482	130	0	6,095	148	1,852,364	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		11,528,511	10,369,294	1,050,248	13,949	8,300	1,153	12,912	2,997	807	0	37,929	922	11,528,511	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		4,775,475	4,307,720	435,045	5,778	3,438	477	5,348	1,241	334	0	15,712	382	4,775,475	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		12,277,154	11,074,609	1,118,448	14,655	8,840	1,227	13,750	3,192	859	0	40,392	962	12,277,154	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		3,839,217	3,463,156	349,752	4,646	2,764	384	4,300	998	269	0	12,631	307	3,839,217	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		8,647,270	7,800,270	787,766	10,463	6,226	865	9,885	2,248	606	0	28,449	692	8,647,270	0
31	SERVICES		9,567,117	8,547,739	852,667	11,481	27,362	957	61,900	14,734	4,018	4,401	31,093	765	9,567,117	0
32	METERS		17,604,064	14,229,895	3,220,311	0	24,645	3,873	114,602	0	4,224	4,049	0	2,465	17,604,064	0
33	STREET LIGHTS		1,522,363	0	0	0	0	0	0	0	0	0	1,522,363	0	1,522,363	0
34	ADJUSTMENT		(124,858)	(105,368)	(12,844)	(117)	(145)	(15)	(380)	(51)	(19)	(15)	(5,713)	(11)	(124,858)	0
35	CONSTRUCTION NOT CLASSIFIED		24,860,990	21,014,002	2,561,426	23,969	28,839	2,983	71,848	10,193	3,729	2,983	1,139,379	2,237	24,860,990	0
36	RWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		104,544,589	89,794,299	11,268,110	96,581	117,503	12,909	305,238	38,165	15,530	11,418	2,855,291	9,545	104,544,589	0
38																
39	NET PTD PLANT		104,544,589	89,794,299	11,268,110	96,581	117,503	12,909	305,238	38,165	15,530	11,418	2,855,291	9,545	104,544,589	0
40	NET TRANS & DIST PLANT		104,544,589	89,794,299	11,268,110	96,581	117,503	12,909	305,238	38,165	15,530	11,418	2,855,291	9,545	104,544,589	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER		1,318,522	1,189,587	126,154	1,596	949	132	1,478	343	92	145	4,340	106	1,318,522	0
48	CUSTOMER ACCOUNTING		4,484,402	3,859,810	771,900	4,619	6,144	852	28,342	(1,480)	1,076	(45)	12,557	627	4,484,402	0
49	CUSTOMER SERVICE & INFORMATION		293,294	264,531	26,719	395	212	29	329	77	20	335	965	24	293,294	0
50	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		(52,495)	(42,113)	(8,038)	(50)	(64)	(9)	(275)	10	(10)	(1)	(1,938)	(7)	(52,495)	0
52	NET GENERAL & INTANG PLANT		6,044,123	5,071,815	910,735	6,520	7,241	1,004	29,874	(1,050)	1,178	132	15,924	750	6,044,123	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER		254,057	229,143	23,145	308	183	25	285	66	18	28	836	20	254,057	0
60	CUSTOMER ACCOUNTING		863,810	704,970	148,888	899	1,184	165	5,459	(285)	208	(8)	2,419	121	863,810	0
61	CUSTOMER SERVICE & INFORMATION		56,495	50,956	5,147	68	40	5	83	15	4	6	186	5	56,495	0
62	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT		(2,949)	(2,365)	(452)	(3)	(4)	(1)	(15)	1	(1)	0	(109)	0	(2,949)	0
64	COMMON & OTHER PLANT IN SERVICE		1,171,413	982,704	178,528	1,262	1,403	194	5,792	(203)	229	26	3,332	146	1,171,413	0
65																
66	NET ELECTRIC PLANT IN SERVICE		111,760,125	95,848,818	12,375,373	104,363	125,147	14,107	340,904	36,912	16,937	11,576	2,874,547	10,441	111,760,125	0

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00211
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-167(H)-13
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
 PAGE 5 OF 18

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 5	3	4	5	6	7	8	9	10	11	12	13			
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	6,548,067	5,815,885	725,067	6,090	7,399	851	19,972	2,161	982	655	168,416	589	6,548,067	0
5	LEASED METERS	NP29	148,525	127,382	16,446	138	168	19	453	49	22	15	3,820	13	148,525	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	6,538,110	5,607,345	723,965	6,080	7,388	850	19,941	2,158	981	654	168,160	588	6,538,110	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(379,125)	(345,439)	(16,382)	(106)	(110)	(4)	(8,508)	(5,433)	(246)	(2,552)	(341)	(4)	(379,125)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	6,169,579	5,291,278	683,157	5,738	6,972	802	18,817	2,036	925	617	158,682	555	6,169,579	0
13	TOTAL ACCOUNT 282		19,025,156	16,296,451	2,132,253	17,940	21,817	2,518	50,675	971	2,864	(811)	498,737	1,741	19,025,156	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP29	(351,352)	(301,332)	(38,905)	(327)	(387)	(46)	(1,072)	(116)	(53)	(35)	(9,037)	(32)	(351,352)	0
17	DEFERRED PLANT COSTS	NP29	68,448	58,704	7,579	64	77	9	209	23	10	7	1,761	6	68,448	0
18	MISCELLANEOUS	OM39	730,751	589,445	102,020	694	804	117	3,215	(73)	132	22	34,287	88	730,751	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	87,679	70,724	12,241	83	96	14	386	(9)	16	3	4,114	11	87,679	0
25	PENSION EXPENSE	A315	1,110,463	890,880	170,034	1,055	1,344	189	5,808	(211)	222	11	40,987	144	1,110,463	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		1,645,990	1,308,421	252,969	1,569	1,924	283	8,546	(386)	327	8	72,112	217	1,645,990	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ADIT	NP29	6,090,408	5,223,377	674,391	5,864	6,882	792	18,576	2,010	914	609	156,645	548	6,090,408	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		6,090,408	5,223,377	674,391	5,864	6,882	792	18,576	2,010	914	609	156,645	548	6,090,408	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		26,761,554	22,828,249	3,059,613	25,173	30,623	3,593	77,797	2,595	3,905	6	727,494	2,506	26,761,554	0

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL	RS	DS	GSFL	EH	SP	DT SEC	DT PRI	DP	TT	LT	OTHER	TOTAL	ALL
			DISTRIBUTION CUSTOMER	RESIDENTIAL	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	PRIMARY DISTRIBUTION	PRIMARY DISTRIBUTION	TRANSMISSION TIME OF DAY	LIGHTING	WATER PUMPING	AT ISSUE
			3	4	5	6	7	8	9	10	11	12	13			
1	OTHER ACCUMULATED DEFERRED INCOME TAXES	Schedule 5.1														
2	ACCUM DEF INC TAXES (190)															
3	UNCOLLECTIBLE ACCTS	K411	69,801	63,599	3,016	20	20	1	1,566	1,000	45	470	63	1	69,801	0
4	CASH FLOW HEDGE	A316	44,618	35,795	6,832	42	54	8	233	(8)	9	0	1,647	6	44,618	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	RETIREMENT PLAN	A316	458,316	367,688	70,177	435	555	78	2,397	(87)	92	5	16,916	60	458,316	0
11	POST RETIREMENT BENEFITS	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	INCENTIVE PLAN	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	MISCELLANEOUS	A316	1,471,060	1,180,172	225,249	1,398	1,780	250	7,694	(280)	294	15	54,297	191	1,471,060	0
18	DEFERRED TAX	A316	670,350	537,794	102,644	637	811	114	3,506	(127)	134	7	24,743	87	670,350	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A316	72,667	58,298	11,127	69	88	12	380	(14)	15	1	2,682	9	72,667	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	60,641	52,008	6,715	56	69	8	185	20	9	6	1,560	5	60,641	0
24	OPERATING LEASE OBLIGATION	NP29	224,399	192,453	24,848	209	254	29	684	74	34	22	5,772	20	224,399	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		3,071,852	2,487,807	450,606	2,966	3,631	500	16,645	578	632	526	107,680	379	3,071,852	0
27																
28	OTHER															
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	90,911	77,968	10,067	85	103	12	277	30	14	9	2,338	8	90,911	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OTHER		90,911	77,968	10,067	85	103	12	277	30	14	9	2,338	8	90,911	0
33																
34	CONSTRUCTION WORK IN PROGRESS															
35	PRODUCTION	P129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		3,162,763	2,565,775	460,675	2,951	3,734	512	16,922	608	646	535	110,018	387	3,162,763	0

LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 6.2		3	4	5	6	7	8	9	10	11	12	13		
1	NET ORIGINAL COST RATE BASE		88,161,334	75,586,344	9,776,435	82,141	99,258	11,026	280,029	34,925	13,676	12,105	2,257,071	8,322	88,161,334	0
2																
3	WORKING CAPITAL															
4																
5	PLANT MATERIALS & SUPPLIES															
6	OTHER MATERIALS & SUPPLIES	PD29	5,841,630	4,900,017	880,334	6,309	7,010	993	28,916	(993)	1,110	117	17,116	701	5,841,630	0
7	FUEL	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		5,841,630	4,900,017	880,334	6,309	7,010	993	28,916	(993)	1,110	117	17,116	701	5,841,630	0
10	TOTAL MATERIALS & SUPPLIES		5,841,630	4,900,017	880,334	6,309	7,010	993	28,916	(993)	1,110	117	17,116	701	5,841,630	0
11																
12	PREPAYMENTS															
13	INSURANCE GENERAL	NP29	26,844	23,024	2,972	25	30	3	82	9	4	3	690	2	26,844	0
14	EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		26,844	23,024	2,972	25	30	3	82	9	4	3	690	2	26,844	0
17																
18	AUTO CALC (O&M-ELECTRIC FUEL COST)8		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21	MISCELLANEOUS WORKING CAPITAL															
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	TOTAL WORKING CAPITAL		5,868,474	4,923,041	883,306	6,334	7,040	996	28,998	(984)	1,114	120	17,806	703	5,868,474	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(26,761,554)	(22,828,249)	(3,059,613)	(25,173)	(30,623)	(3,593)	(77,797)	(2,565)	(3,905)	(6)	(727,494)	(2,506)	(26,761,554)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		3,162,763	2,565,775	460,675	2,951	3,734	512	15,522	808	646	535	110,018	387	3,162,763	0
31	TOTAL WORKING CAPITAL		5,868,474	4,923,041	883,306	6,334	7,040	996	28,998	(984)	1,114	120	17,806	703	5,868,474	0
32	TOTAL RATE BASE ADJUSTMENTS		(17,730,317)	(15,339,433)	(1,715,632)	(15,888)	(19,849)	(2,085)	(31,877)	(2,971)	(2,145)	649	(599,670)	(1,416)	(17,730,317)	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE		111,760,125	95,848,818	12,375,373	104,363	126,147	14,107	340,904	36,912	16,937	11,576	2,874,547	10,441	111,760,125	0
36	TOTAL RATE BASE ADJUSTMENTS		(17,730,317)	(15,339,433)	(1,715,632)	(15,888)	(19,849)	(2,085)	(31,877)	(2,971)	(2,145)	649	(599,670)	(1,416)	(17,730,317)	0
37	TOTAL RATE BASE		94,029,808	80,509,385	10,659,741	88,475	106,298	12,022	309,027	33,941	14,792	12,225	2,274,877	9,025	94,029,808	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0
40	RETURN ON RATE BASE		6,309,400	5,402,178	715,269	5,937	7,133	807	20,736	2,277	993	820	152,644	806	6,309,400	0
41																
42	ELECTRIC RATE BASE	RB99	92,875,182	79,519,730	10,529,259	87,303	104,949	12,074	305,559	33,435	14,860	12,074	2,246,651	9,288	92,875,182	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0
44	RETURN ON RATE BASE		6,232,853	5,336,589	706,619	5,859	7,043	810	20,506	2,244	997	810	150,773	623	6,232,853	0

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-13
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 6	3	4	5	6	7	8	9	10	11	12	13			
1	PRODUCTION O&M															
2	ENERGY RELATED PRODUCTION O&M															
3	FUEL	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	MISO TRANSMISSION CHARGES - ACCT 556	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																
11	DEMAND RELATED & OTHER PROD O&M															
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	TRANSMISSION O & M															
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	REGIONAL MARKET O&M															
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL REGIONAL MARKET O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27																
28	DISTRIBUTION O & M															
29	SUBSTATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K406	1,129,296	1,016,682	102,879	1,366	813	113	1,265	294	79	3,715	90	1,129,296	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K406	467,790	421,969	42,616	566	337	47	524	122	33	1,539	37	467,790	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K406	209,317	188,614	19,069	253	151	21	234	54	15	689	17	209,317	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K406	65,456	59,045	5,963	79	47	7	73	17	5	215	5	65,456	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	88,189	0	0	0	0	0	0	0	0	88,189	0	88,189	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	METERS	K407	1,075,849	869,641	196,605	0	1,506	237	7,004	0	258	247	0	151	1,075,849	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	430,143	0	0	0	0	0	0	0	0	430,143	0	430,143	0	0
45	OTHER OPERATIONS	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		3,466,040	2,558,151	367,332	2,264	2,854	425	9,100	487	390	247	524,490	300	3,466,040	0
49																
50	CUSTOMER ACCOUNTING															
51	CUSTOMER ACCOUNTING EXPENSE	K409	5,122,347	4,204,371	949,183	5,635	6,761	922	35,652	1,229	1,332	1,229	15,316	717	5,122,347	0
52	UNCOLLECTIBLE EXP	K411	1,544,466	1,407,242	66,736	432	448	15	34,658	22,132	1,004	10,394	1,360	15	1,544,466	0
53	METER READING	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(2,184,769)	(1,930,652)	(94,404)	(612)	(634)	(22)	(49,026)	(31,308)	(1,420)	(14,703)	(1,966)	(22)	(2,184,769)	0
55	CREDIT CARD FEES	K407	492,698	396,401	90,160	0	690	108	3,209	0	118	113	0	69	492,698	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	SALE OF A/R	K411	430,115	391,899	18,585	120	125	4	9,652	6,164	280	2,696	387	4	430,115	0
58	ELIMINATE MISC EXPENSE	K405	(1,190)	(1,075)	(108)	(1)	(1)	0	(1)	0	0	0	(4)	0	(1,190)	0
59	TOTAL CUSTOMER ACCT EXPENSE		5,403,837	4,410,186	930,152	5,574	7,389	1,027	34,144	(1,783)	1,314	(72)	15,123	783	5,403,837	0

LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
			Schedule 8.1													
1	CUSTOMER SERVICE & INFORMATION															
2	TOTAL CUST SERVICE & INFO	K405	604,867	545,555	55,103	732	436	60	677	157	42	67	1,990	48	604,867	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		604,867	545,555	55,103	732	436	60	677	157	42	67	1,990	48	604,867	0
5																
6	SALES															
7	SALES EXPENSE	K405	1,497,140	1,350,329	136,389	1,812	1,078	150	1,677	389	105	165	4,926	120	1,497,140	0
8	TOTAL SALES EXPENSE		1,497,140	1,350,329	136,389	1,812	1,078	150	1,677	389	105	165	4,926	120	1,497,140	0
9																
10	ADMINISTRATIVE & GENERAL															
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E348	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TRANSMISSION	T349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DISTRIBUTION	D348	1,167,252	861,514	123,705	759	957	140	3,070	163	128	32	176,629	105	1,167,252	0
15	CUSTOMER ACCOUNTING	C319	3,678,451	3,022,057	633,172	3,789	5,039	699	23,248	(1,214)	883	(37)	10,300	515	3,678,451	0
16	CUSTOMER SERVICE & INFORMATION	C311	240,582	216,991	21,917	291	173	24	269	63	17	26	792	19	240,582	0
17	SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		5,086,285	4,060,562	778,794	4,830	6,189	663	26,587	(968)	1,028	71	187,721	639	5,086,285	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	21,830	17,513	3,343	21	26	4	114	(4)	4	0	806	3	21,830	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(1,500,477)	(1,203,773)	(229,753)	(1,425)	(1,816)	(255)	(7,847)	285	(300)	(15)	(55,383)	(195)	(1,500,477)	0
22	ELIMINATE DSM	A315	(21,016)	(16,860)	(3,218)	(20)	(25)	(4)	(110)	4	(4)	0	(776)	(3)	(21,016)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(91,549)	(73,445)	(14,018)	(87)	(111)	(16)	(479)	17	(18)	(1)	(3,379)	(12)	(91,549)	0
25	ELIMINATE MISC EXPENSES	A315	(88,308)	(70,846)	(13,522)	(84)	(107)	(15)	(462)	17	(18)	(1)	(3,259)	(11)	(88,308)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ANNUALIZE KYSPC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(254,936)	(204,525)	(39,036)	(242)	(306)	(43)	(1,333)	48	(51)	(3)	(9,410)	(33)	(254,936)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	16,041	12,870	2,456	15	19	3	84	(3)	3	0	592	2	16,041	0
33	TOTAL ADMIN. & GENERAL		3,167,870	2,541,496	486,046	3,017	3,847	537	16,554	(624)	644	51	116,912	390	3,167,870	0
34																
35	TOTAL O & M EXPENSE		14,139,754	11,405,717	1,974,022	13,369	15,604	2,199	62,152	(1,374)	2,495	458	663,441	1,641	14,139,754	0

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
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 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-13
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 7		3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	PRODUCTION DEPRECIATION	P228	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																
5	TRANSMISSION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TRANSMISSION DEPRECIATION	T228	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9	DISTRIBUTION DEPRECIATION		3,315,814	2,848,019	358,008	3,051	3,714	398	9,682	1,227	497	365	90,555	298	3,315,814	0
10	DISTRIBUTION DEPRECIATION	D248	3,315,814	2,848,019	358,008	3,051	3,714	398	9,682	1,227	497	365	90,555	298	3,315,814	0
11	TOTAL DIST. DEPREC EXP.		3,315,814	2,848,019	358,008	3,051	3,714	398	9,682	1,227	497	365	90,555	298	3,315,814	0
12																
13	GENERAL DEPRECIATION		856,362	718,507	129,037	925	1,028	146	4,230	(146)	163	17	2,252	103	856,362	0
14	GENERAL DEPRECIATION	G228	856,362	718,507	129,037	925	1,028	146	4,230	(146)	163	17	2,252	103	856,362	0
15	TOTAL GENERAL DEPREC EXP.		856,362	718,507	129,037	925	1,028	146	4,230	(146)	163	17	2,252	103	856,362	0
16																
17	COMMON AND OTHER DEPRECIATION		5,802	4,868	874	6	7	1	29	(1)	1	0	16	1	5,802	0
18	COMMON DEPRECIATION	C228	5,802	4,868	874	6	7	1	29	(1)	1	0	16	1	5,802	0
19	TOTAL COM & OTHER DEPREC EXP.		5,802	4,868	874	6	7	1	29	(1)	1	0	16	1	5,802	0
20																
21																
22	TOTAL DEPRECIATION EXPENSE		4,177,978	3,571,494	487,919	3,982	4,749	545	13,941	1,080	661	382	92,823	402	4,177,978	0

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
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FR-16(7)(v)-13
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 8	3	4	5	6	7	8	9	10	11	12	13			
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP29	1,307,585	1,121,436	144,789	1,216	1,478	170	3,988	432	196	131	33,631	118	1,307,585	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,307,585	1,121,436	144,789	1,216	1,478	170	3,988	432	196	131	33,631	118	1,307,585	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	303,623	243,585	46,491	288	367	52	1,588	(58)	61	3	11,207	39	303,623	0
9	ELIMINATE DSM	A315	(5,974)	(4,792)	(915)	(6)	(7)	(1)	(31)	1	(1)	0	(221)	(1)	(5,974)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(161,514)	(129,578)	(24,731)	(153)	(195)	(27)	(845)	31	(32)	(2)	(5,961)	(21)	(161,514)	0
12	TOTAL MISCELLANEOUS TAXES		136,135	109,215	20,845	129	165	24	712	(26)	28	1	5,025	17	136,135	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT. EXP ON INCREASE	K802	14,398	5,970	4,119	26	27	1	2,129	1,359	63	618	85	1	14,398	0
16	RESERVED FOR FUTURE USE	K802	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		14,398	5,970	4,119	26	27	1	2,129	1,359	63	618	85	1	14,398	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		1,458,118	1,236,621	169,753	1,371	1,670	195	6,829	1,765	287	750	38,741	136	1,458,118	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		14,139,754	11,405,717	1,974,022	13,399	15,604	2,199	62,152	(1,374)	2,495	458	663,441	1,641	14,139,754	0
23	TOTAL DEPRECIATION EXPENSE		4,177,978	3,571,494	487,919	3,982	4,749	545	13,941	1,060	661	382	92,823	402	4,177,978	0
24	TOTAL OTHER TAX & MISC EXPENSE		1,458,118	1,236,621	169,753	1,371	1,670	195	6,829	1,765	287	750	38,741	136	1,458,118	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		19,775,850	16,213,832	2,631,694	18,752	22,023	2,939	82,922	1,471	3,443	1,590	795,005	2,179	19,775,850	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 9	3	4	5	6	7	8	9	10	11	12	13			
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB99	1,842,452	1,577,506	208,879	1,732	2,082	240	6,062	663	295	240	44,589	184	1,842,452	0
4	TOTAL INTEREST EXPENSE		1,842,452	1,577,506	208,879	1,732	2,082	240	6,062	663	295	240	44,589	184	1,842,452	0
5																
6	OTHER DEDUCTIONS															
7	DEPREX EXCESS TAX-SOOK	DE49	(990,931)	(847,077)	(115,721)	(841)	(1,130)	(129)	(3,310)	(258)	(159)	(88)	(22,018)	(99)	(990,931)	0
8	PERMANENT DIFFERENCES	A367	(87,945)	(54,511)	(10,403)	(85)	(82)	(12)	(355)	14	(14)	(1)	(2,308)	(8)	(87,945)	0
9	TEMPORARY DIFFERENCES	DE49	6,046,529	5,186,739	706,111	5,744	6,893	786	20,195	1,572	967	544	134,353	605	6,046,529	0
10	TOTAL OTHER DEDUCTIONS		4,987,633	4,267,151	579,987	4,738	5,681	645	16,530	1,328	794	454	109,827	498	4,987,633	0
11	NET DEDUCTIONS AND ADDITIONS		6,830,085	5,844,657	788,866	6,470	7,763	885	22,592	1,991	1,088	694	154,396	682	6,830,085	0
12																
13	FED DEFERRED INCOME TAX (410 & 411)															
14	DEFERRED INCOME TAXES - NET	OM39	935,654	754,727	130,627	889	1,029	150	4,117	(94)	168	28	43,901	112	935,654	0
15	AMORT OF DEFERRED MERGER COST	A367	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A367	(595,816)	(478,012)	(91,225)	(566)	(721)	(101)	(3,118)	119	(119)	(12)	(21,992)	(71)	(595,816)	0
19	TOTAL FED DEF IT (410 & 411)		339,838	278,715	39,402	323	308	49	1,001	25	49	16	21,909	41	339,838	0
20																
21	AMORT INV TAX CREDIT															
22	AMORTIZE ITC	NP29	41	35	5	0	0	0	0	0	0	0	1	0	41	0
23	TOTAL AMORTIZED ITC		41	35	5	0	0	0	0	0	0	0	1	0	41	0
24																
25	OTHER FEDERAL TAX CREDITS															
26	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29																
30																
31	PRELIMINARY SUMMARY															
32	TOTAL FED DEF IT (410 & 411)		339,838	278,715	39,402	323	308	49	1,001	25	49	16	21,909	41	339,838	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(41)	(35)	(5)	0	0	0	0	0	0	0	(1)	0	(41)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		339,797	278,680	39,397	323	308	49	1,001	25	49	16	21,908	41	339,797	0
35																
36	FEDERAL INCOME TAX COMPUTATION															
37	RETURN ON RATE BASE		6,232,853	5,336,569	706,619	5,859	7,043	810	20,506	2,244	997	810	150,773	623	6,232,853	0
38	NET DEDUCTIONS AND ADDITIONS		(6,830,085)	(5,844,657)	(788,866)	(6,470)	(7,763)	(885)	(22,592)	(1,991)	(1,089)	(694)	(154,396)	(682)	(6,830,085)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		339,797	278,680	39,397	323	308	49	1,001	25	49	16	21,908	41	339,797	0
40	TOTAL STATE PROV DEF IT (410 & 411)		591,247	474,345	90,526	562	715	101	3,962	(118)	118	12	21,823	71	591,247	0
41	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		333,812	242,937	47,676	274	303	75	2,007	190	75	144	40,106	53	333,812	0
43																
44	FIT FACTOR K190(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
45	PRELIM FED INCOME TAX		88,735	64,577	12,673	73	81	20	534	43	20	38	10,662	14	88,735	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		339,797	278,680	39,397	323	308	49	1,001	25	49	16	21,908	41	339,797	0
47	NET FED INCOME TAX ALLOWABLE		428,532	341,257	62,070	396	389	69	1,535	68	69	54	32,570	55	428,532	0
48																
49	INCOME TAX BASED ON RETURN															
50	FEDERAL INCOME TAX PAYABLE															
51	PRELIM FEDERAL INCOME TAX		88,735	64,577	12,673	73	81	20	534	43	20	38	10,662	14	88,735	0
52	NET FED INCOME TAX PAYABLE		88,735	64,577	12,673	73	81	20	534	43	20	38	10,662	14	88,735	0

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL	RS	DS	GSFL	EH	SP	DT SEC	DT PRI	DP	TT	LT	OTHER	TOTAL	ALL
			DISTRIBUTION CUSTOMER	RESIDENTIAL	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	SECONDARY DISTRIBUTION	PRIMARY DISTRIBUTION	PRIMARY DISTRIBUTION	TRANSMISSION TIME OF DAY	LIGHTING	WATER PUMPING
		Schedule 10	3	4	5	6	7	8	9	10	11	12	13			
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE	D249	60,814	52,234	6,566	56	68	7	178	23	9	7	1,661	5	60,814	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	51,789	44,482	5,592	48	58	6	151	19	8	6	1,414	5	51,789	0
5	RENTS	D249	254,807	218,859	27,512	234	285	31	744	94	38	28	6,959	23	254,807	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		367,410	315,575	39,670	338	411	44	1,073	136	55	41	10,034	33	367,410	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC ING & REV TAX		19,775,850	16,213,632	2,631,894	18,752	22,023	2,939	82,922	1,471	3,443	1,590	795,005	2,179	19,775,850	0
14	RETURN ON RATE BASE		6,232,853	5,336,569	706,619	5,859	7,043	810	20,506	2,244	997	810	150,775	623	6,232,853	0
15	NET FED INCOME TAX ALLOWABLE		428,532	341,257	52,070	396	399	69	1,535	68	69	54	32,570	55	428,532	0
16	NET STATE INCOME TAX ALLOWABLE		570,473	453,659	86,935	540	687	100	3,094	(122)	117	17	23,375	71	570,473	0
17	TOTAL OTHER OPERATING REVENUES		(367,410)	(315,575)	(39,670)	(338)	(411)	(44)	(1,073)	(136)	(55)	(41)	(10,034)	(33)	(367,410)	0
18	SUBTOTAL B		26,640,298	22,029,742	3,439,648	25,209	29,731	3,874	106,984	3,525	4,571	2,430	991,689	2,895	26,640,298	0
19																
20	TOTAL OTHER OPERATING REVENUES		367,410	315,575	39,670	338	411	44	1,073	136	55	41	10,034	33	367,410	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		367,410	315,575	39,670	338	411	44	1,073	136	55	41	10,034	33	367,410	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		26,640,298	22,029,742	3,439,648	25,209	29,731	3,874	106,984	3,525	4,571	2,430	991,689	2,895	26,640,298	0
31																
32	PROPOSED REVENUES		57,275,971	45,951,366	8,769,524	54,412	69,304	9,737	299,553	(11,455)	11,455	1,146	2,114,056	5,873	57,275,971	0
33	TOTAL ELECTRIC COST OF SERVICE		(26,640,298)	(22,029,742)	(3,439,648)	(25,209)	(29,731)	(3,874)	(106,984)	(3,525)	(4,571)	(2,430)	(991,689)	(2,895)	(26,640,298)	0
34	EXCESS REVENUES		30,635,673	23,921,624	5,329,876	29,203	39,573	5,863	192,569	(14,980)	5,884	(1,284)	1,122,367	3,978	30,635,673	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		7,635,977	5,962,492	1,328,478	7,279	9,864	1,461	47,998	(3,734)	1,716	(320)	279,751	992	7,635,977	0
37	EXCESS RETURN		22,999,696	17,959,132	4,001,398	21,924	29,709	4,402	144,571	(11,246)	5,168	(964)	842,616	2,986	22,999,696	0

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-167(V)-13
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
 PAGE 16 OF 18

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1				3	4	5	6	7	8	9	10	11	12	13			
1	DEMAND ENERGY & SPEC. ASSIGN		Schedule 12	1													
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		717,751	323,558	194,251	933	3,662	51	96,851	64,029	3,090	30,336	891	79	717,751	0
3	RATIO TO TOTAL ELECTRIC			1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		717,751	323,558	194,251	933	3,662	51	96,851	64,029	3,090	30,336	891	79	717,751	0
5	RATIO TO TOTAL ELECTRIC			1.00000	0.45078	0.27064	0.00130	0.00513	0.00007	0.13494	0.08921	0.00431	0.04227	0.00124	0.00011	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,514,833	899,438	321,857	1,158	10,653	109	138,051	84,382	5,687	45,755	7,399	444	1,514,833	0
7	RATIO TO TOTAL ELECTRIC			1.00000	0.58385	0.21250	0.00076	0.00703	0.00007	0.09114	0.05571	0.00375	0.03021	0.00469	0.00029	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0
9	RATIO TO TOTAL ELECTRIC			1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0
11	RATIO TO TOTAL ELECTRIC			1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		129,340,727	109,326,374	13,325,902	122,210	149,898	15,082	373,801	53,476	19,927	14,965	5,927,878	11,254	129,340,727	0
13	RATIO TO TOTAL ELECTRIC			1.00000	0.84526	0.10303	0.00084	0.00116	0.00012	0.00289	0.00041	0.00015	0.00012	0.00009	0.00000	1.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		731,338	343,307	202,748	945	4,447	53	103,544	68,199	3,420	0	4,595	80	731,338	0
15	RATIO TO TOTAL ELECTRIC			1.00000	0.46943	0.27723	0.00129	0.00608	0.00007	0.14158	0.09325	0.00468	0.00000	0.00628	0.00011	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		143,810	128,431	12,968	172	412	14	930	222	60	66	468	11	143,754	56
17	RATIO TO TOTAL ELECTRIC			1.00000	0.89306	0.09017	0.00120	0.00286	0.00010	0.00647	0.00154	0.00042	0.00046	0.00325	0.00008	0.99961	0.00039
18	TOTAL KWH	External		4,261,970,981	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	246,755,000	18,599,129	479,245	4,261,970,981	0
19	RATIO TO TOTAL ELECTRIC			1.00000	0.37746	0.25932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05790	0.00436	0.00011	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,261,970,981	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	246,755,000	18,599,129	479,245	4,247,471,675	14,499,306
21	RATIO TO TOTAL ELECTRIC			1.00000	0.37746	0.25932	0.00151	0.00428	0.00007	0.16501	0.11461	0.00537	0.05449	0.00436	0.00011	0.99659	0.00341
22	TOTAL KWH LESS LIGHTING	External		4,243,371,852	1,608,724,299	1,147,823,576	6,420,710	18,228,802	298,034	703,280,622	488,455,966	22,905,598	246,755,000	0	479,245	4,243,371,852	0
23	RATIO TO TOTAL ELECTRIC			1.00000	0.37911	0.27050	0.00151	0.00430	0.00007	0.16574	0.11511	0.00540	0.05815	0.00000	0.00011	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	0	0	0	0	0	0	0	1	0	0
25	RATIO TO TOTAL ELECTRIC			1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	0	0	0	0	0	0	0	1	0	1	0
27	RATIO TO TOTAL ELECTRIC			1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		142,392	128,431	12,972	172	103	14	159	37	10	15	468	11	142,392	0
29	RATIO TO TOTAL ELECTRIC			1.00000	0.90194	0.09110	0.00121	0.00072	0.00010	0.00112	0.00026	0.00007	0.00011	0.00329	0.00008	1.00000	0.00000
28A	DISTRIBUTION CUSTOMERS	External		142,377	128,431	12,972	172	103	14	159	37	10	15	468	11	142,377	0
29A	RATIO TO TOTAL ELECTRIC			1.00000	0.90205	0.09110	0.00121	0.00072	0.00010	0.00112	0.00026	0.00007	0.00000	0.00329	0.00008	1.00000	0.00000
30	METERS	External		15,813,241	12,782,441	2,892,747	0	22,058	3,451	102,877	0	3,805	3,619	0	2,208	15,813,241	0
31	RATIO TO TOTAL ELECTRIC			1.00000	0.80833	0.18933	0.00000	0.00140	0.00022	0.00651	0.00000	0.00024	0.00023	0.00000	0.00014	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		156,470	128,431	25,940	172	206	28	1,089	37	40	37	468	22	156,470	0
33	RATIO TO TOTAL ELECTRIC			1.00000	0.82079	0.16578	0.00110	0.00132	0.00018	0.00696	0.00024	0.00026	0.00024	0.00299	0.00014	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 804	External		5,781,024	5,267,443	249,786	1,597	1,664	82	129,741	82,815	3,795	38,893	5,192	46	5,781,024	0
35	RATIO TO TOTAL ELECTRIC			1.00000	0.91115	0.04321	0.00028	0.00029	0.00001	0.02244	0.01433	0.00065	0.00673	0.00090	0.00001	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,244,213,606	1,608,724,299	1,146,956,890	6,420,710	18,228,802	298,034	700,889,249	488,455,966	22,905,598	232,255,694	18,599,129	479,245	4,244,213,606	0
37	RATIO TO TOTAL ELECTRIC			1.00000	0.37905	0.27024	0.00151	0.00429	0.00007	0.16514	0.11509	0.00540	0.05472	0.00438	0.00011	1.00000	0.00000
38	PRESENT REVENUES	CS08	R600	23,217,821	19,199,583	2,997,757	21,970	25,911	3,376	93,240	3,072	3,984	2,118	864,287	2,523	23,217,821	0
39	PROPOSED REVENUES	A357	R602	57,275,971	45,951,366	8,769,524	54,412	60,304	9,737	295,553	(11,455)	11,456	1,146	2,114,056	6,873	57,275,971	0

DUKE ENERGY KENTUCKY, INC.
 DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-0271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-13
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
 PAGE 17 OF 18

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Schedule 12.1	1														
1	PRESENT REVENUES	Internal		309,580,654	123,883,637	90,318,223	577,046	600,937	29,960	46,910,116	29,943,872	1,361,377	14,062,166	1,876,470	16,848	309,580,654	0
2	RATIO TO TOTAL ELECTRIC	Internal	K901	1.00000	0.40017	0.29174	0.00186	0.00194	0.00010	0.15153	0.09672	0.00440	0.04542	0.00606	0.00005	1.00000	0.00000
3	PROPOSED REVENUES	Internal		355,094,168	147,195,469	101,595,371	649,414	676,300	33,717	52,518,255	33,522,516	1,546,768	15,232,520	2,104,877	18,961	355,094,168	0
4	RATIO TO TOTAL ELECTRIC	Internal	K902	1.00000	0.41453	0.28611	0.00183	0.00190	0.00009	0.14790	0.09440	0.00436	0.04290	0.00593	0.00005	1.00000	0.00000
5																	
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.84526	0.10303	0.00094	0.00116	0.00012	0.00289	0.00041	0.00015	0.00012	0.04583	0.00009	1.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.84526	0.10303	0.00094	0.00116	0.00012	0.00289	0.00041	0.00015	0.00012	0.04583	0.00009	1.00000	0.00000
13	WTD GROSS PROD PLT RATIOS	Internal	PD29	1.00000	0.83881	0.15070	0.00108	0.00120	0.00017	0.00495	(0.00017)	0.00019	0.00002	0.00293	0.00012	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.83881	0.15070	0.00108	0.00120	0.00017	0.00494	(0.00017)	0.00020	0.00002	0.00293	0.00012	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.84472	0.10701	0.00096	0.00116	0.00012	0.00306	0.00036	0.00016	0.00011	0.04225	0.00009	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.81677	0.09270	0.00099	0.00123	0.00010	0.00283	0.00051	0.00016	0.00013	0.08450	0.00008	1.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.81938	0.09971	0.00100	0.00123	0.00011	0.00308	0.00043	0.00017	0.00012	0.07469	0.00008	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	1.00000	0.90205	0.09110	0.00121	0.00072	0.00010	0.00112	0.00026	0.00007	0.00000	0.00329	0.00008	1.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	1.00000	0.85892	0.10797	0.00092	0.00112	0.00012	0.00292	0.00037	0.00015	0.00011	0.02731	0.00009	1.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.85892	0.10797	0.00092	0.00112	0.00012	0.00292	0.00037	0.00015	0.00011	0.02731	0.00009	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.83914	0.15068	0.00108	0.00120	0.00017	0.00494	(0.00017)	0.00019	0.00002	0.00293	0.00012	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.83890	0.15070	0.00108	0.00120	0.00017	0.00494	(0.00017)	0.00020	0.00002	0.00294	0.00012	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.85764	0.11073	0.00093	0.00113	0.00013	0.00305	0.00033	0.00015	0.00010	0.02572	0.00009	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.83881	0.15070	0.00108	0.00120	0.00017	0.00495	(0.00017)	0.00019	0.00002	0.00293	0.00012	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.85771	0.11071	0.00093	0.00112	0.00011	0.00305	0.00034	0.00015	0.00011	0.02570	0.00007	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	W779	1.00000	0.83890	0.15062	0.00108	0.00120	0.00017	0.00494	(0.00017)	0.00019	0.00002	0.00303	0.00012	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.85735	0.11089	0.00093	0.00113	0.00013	0.00318	0.00040	0.00016	0.00014	0.02560	0.00009	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.85620	0.11337	0.00094	0.00113	0.00013	0.00329	0.00036	0.00016	0.00013	0.02419	0.00010	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
1	WEIGHTED O & M EXPENSE RATIOS																	
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P458	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.73806	0.10598	0.00065	0.00062	0.00012	0.00023	0.00014	0.00011	0.00007	0.15132	0.00009	0.99999	0.00001	1.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.91115	0.04321	0.00028	0.00029	0.00001	0.02344	0.01433	0.00055	0.00673	0.00590	0.00001	1.00000	0.00000	1.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.81612	0.17213	0.00103	0.00137	0.00019	0.02632	(0.00033)	0.00024	(0.00001)	0.00280	0.00014	1.00000	0.00000	1.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.90194	0.09110	0.00121	0.00072	0.00010	0.00112	0.00026	0.00007	0.00011	0.00329	0.00008	1.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.90194	0.09110	0.00121	0.00072	0.00010	0.00112	0.00026	0.00007	0.00011	0.00329	0.00008	1.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.80664	0.13661	0.00095	0.00110	0.00016	0.00440	(0.00010)	0.00018	0.00003	0.04892	0.00012	1.00001	(0.00001)	1.00000
12																		
13	A & G EXPENSES																	
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.73807	0.10598	0.00065	0.00062	0.00012	0.00263	0.00014	0.00011	0.00007	0.15132	0.00009	1.00000	0.00000	1.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.81612	0.17213	0.00103	0.00137	0.00019	0.00632	(0.00033)	0.00024	(0.00001)	0.00280	0.00014	1.00000	0.00000	1.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.90194	0.09110	0.00121	0.00072	0.00010	0.00112	0.00026	0.00007	0.00011	0.00329	0.00008	1.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.90194	0.09110	0.00121	0.00072	0.00010	0.00112	0.00026	0.00007	0.00011	0.00329	0.00008	1.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.80227	0.13912	0.00095	0.00121	0.00017	0.00523	(0.00019)	0.00020	0.00001	0.03891	0.00013	1.00001	(0.00001)	1.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.80227	0.13911	0.00095	0.00121	0.00017	0.00523	(0.00020)	0.00020	0.00002	0.03891	0.00012	0.99999	0.00001	1.00000
23																		
24	DEPRECIATION EXPENSES																	
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.85892	0.10797	0.00092	0.00112	0.00012	0.00252	0.00037	0.00015	0.00011	0.02731	0.00009	1.00000	0.00000	1.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.83914	0.15066	0.00108	0.00129	0.00017	0.00494	(0.00017)	0.00019	0.00002	0.00263	0.00012	1.00000	0.00000	1.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.83902	0.15064	0.00103	0.00121	0.00017	0.00500	(0.00017)	0.00017	0.00000	0.00276	0.00017	1.00000	0.00000	1.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.85484	0.11678	0.00095	0.00114	0.00013	0.00334	0.00026	0.00016	0.00009	0.02222	0.00010	1.00001	(0.00001)	1.00000
31																		
32	OTHER TAXES & MISC EXPENSES																	
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.85764	0.11073	0.00093	0.00113	0.00013	0.00305	0.00033	0.00015	0.00010	0.02572	0.00009	1.00000	0.00000	1.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.80226	0.15312	0.00095	0.00121	0.00018	0.00523	(0.00019)	0.00021	0.00001	0.03891	0.00012	1.00001	(0.00001)	1.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.84800	0.11642	0.00094	0.00115	0.00013	0.00468	0.00121	0.00020	0.00051	0.02857	0.00009	0.99999	0.00001	1.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.81988	0.13308	0.00095	0.00111	0.00015	0.00419	0.00007	0.00017	0.00008	0.04020	0.00011	0.99998	0.00001	1.00000
37																		
38	TOTAL COST OF SERVICE																	
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.82693	0.12911	0.00095	0.00112	0.00015	0.00402	0.00013	0.00017	0.00009	0.03723	0.00011	1.00000	0.00000	1.00000

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2019-00271
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-1617(v)-14
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
PAGE 1 OF 15

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 1		3	4	5	6	7	8	9	10	11	12	13		
1	NET INCOME COMPUTATION															
2	GROSS ELECTRIC PLANT IN SERVICE		1,949,359,835	950,870,317	502,729,996	2,478,171	9,708,395	145,103	244,538,244	161,406,423	7,850,667	57,810,031	11,571,338	211,150	1,949,359,835	0
3	TOTAL DEPRECIATION RESERVE		(795,436,883)	(380,319,292)	(206,112,183)	(1,018,811)	(3,935,444)	(58,030)	(100,889,166)	(66,656,112)	(3,242,855)	(27,424,291)	(5,894,645)	(86,054)	(795,436,883)	0
4	TOTAL RATE BASE ADJUSTMENTS		(207,485,126)	(101,976,109)	(54,307,680)	(261,938)	(1,060,258)	(15,552)	(26,008,325)	(17,063,059)	(841,721)	(4,748,299)	(1,159,652)	(22,553)	(207,485,126)	0
5	TOTAL RATE BASE		946,427,826	468,574,916	242,310,153	1,197,422	4,682,693	71,521	117,540,753	77,687,252	3,806,091	25,637,441	4,717,041	102,543	946,427,826	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		211,034,080	93,746,912	53,307,380	289,428	893,128	15,583	30,107,849	20,687,809	968,434	9,538,011	1,437,748	23,798	211,034,080	0
9	TOTAL DEPRECIATION EXPENSE		58,197,795	27,968,400	15,180,245	74,530	290,329	4,328	7,431,887	4,911,809	239,418	1,872,159	218,344	6,346	58,197,795	0
10	TOTAL OTHER TAX & MISC EXPENSE		14,578,329	7,330,292	3,678,125	18,181	70,933	1,098	1,783,713	1,177,294	57,726	382,611	76,799	1,557	14,578,329	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		283,810,204	129,045,604	72,165,750	382,139	1,254,390	21,009	39,323,449	26,776,912	1,283,578	11,792,781	1,732,891	31,701	283,810,204	0
12	NET FED INCOME TAX EXP ALLOWABLE		7,123,621	2,329,866	1,985,202	11,895	29,354	579	1,295,586	917,551	43,052	430,503	78,941	914	7,123,443	178
13	NET STATE INCOME TAX EXP ALLOWABLE		2,461,566	1,825,024	284,012	1,800	3,730	153	154,453	109,636	5,409	45,096	32,075	196	2,461,556	10
14	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		293,395,391	133,200,494	74,434,964	395,834	1,287,474	21,741	40,773,488	27,804,099	1,332,039	12,268,350	1,843,907	32,813	293,395,203	188
17																
18	RETURN ON RATE BASE		63,514,771	31,416,115	16,274,159	80,250	314,766	4,820	7,905,513	5,220,757	255,819	1,720,637	315,012	6,923	63,514,771	0
19	TOTAL OTHER OPERATING REVENUES		(1,695,053)	(935,653)	(406,615)	(2,052)	(9,323)	(136)	(187,913)	(133,253)	(5,206)	(7,298)	(17,517)	(1,179)	(1,695,053)	0
20	TOTAL ELECTRIC COST OF SERVICE		355,215,109	183,680,956	90,302,508	474,032	1,553,917	26,425	48,491,089	32,901,603	1,581,852	13,981,781	2,141,422	30,557	355,214,921	188
21	ADJUSTMENT FOR INTERCLASS SUBSIDIZATION	96.00%	0	(16,364,083)	11,122,981	152,639	(728,486)	6,648	3,894,045	753,624	(34,649)	1,250,801	(36,671)	(16,848)	0	0
22	REQUESTED REVENUES (COST OF SERVICE ADJUSTED FOR SUBSIDIES)		355,215,109	147,316,873	101,425,489	626,671	866,431	33,073	52,385,133	33,655,227	1,547,003	15,232,582	2,104,731	22,708	355,214,921	188
23	PROPOSED REVENUES		355,094,188	147,195,469	101,595,371	649,414	676,300	33,717	52,518,255	33,522,516	1,546,768	15,232,520	2,104,877	18,961	355,094,188	0
24	DIFFERENCE (REQUESTED LESS PROPOSED)		120,941	121,404	(169,882)	(22,743)	189,131	(644)	(133,122)	132,711	235	62	(146)	3,747	120,753	188
25																
26	TOTAL RETURN EARNED		63,423,927	32,855,994	(6,417,284)	(35,023)	(111,926)	2,324	(6,403,908)	(4,573,265)	(197,445)	(2,632,262)	936,647	893	63,424,115	(188)
27	RATE OF RETURN EARNED		0.06701	0.17889	(0.02646)	(0.02309)	(0.02386)	0.03236	(0.05436)	(0.05879)	(0.05180)	(0.10267)	0.19642	0.00855	0.06701	0.00000
28	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.00000
29	RETURN EARNED ON COMMON EQUITY		0.09788	0.32589	(0.09591)	(0.10177)	(0.09052)	0.02864	(0.15375)	(0.16293)	(0.14844)	(0.25391)	0.37239	(0.02312)	0.03788	0.00000
30	ALLOWED RETURN ON COMMON EQUITY		0.09806	0.09806	0.09806	0.09806	0.09806	0.09806	0.09806	0.09806	0.09806	0.09806	0.09806	0.09806	0.09806	0.00000
31																
32	PRESENT REVENUES (Schedule M)		309,580,854	123,883,637	90,318,223	577,046	600,937	29,860	46,810,116	29,943,872	1,361,377	14,062,168	1,876,470	16,848	309,580,854	0
33	REVENUE INCREASE JUSTIFIED		45,634,465	39,797,319	(15,715)	(103,014)	992,980	(3,535)	1,580,972	2,957,731	220,275	(80,387)	264,932	22,709	45,634,267	188
34	PER UNIT PRES REV		0.14741	0.32125	(0.00017)	(0.17852)	1.65239	(0.11799)	0.03370	0.09878	0.15180	(0.00572)	0.14119	1.34788	0.14741	0.00000
35	REVENUE INCREASE REQUESTED		45,513,514	23,311,832	11,277,148	72,368	75,383	3,757	5,608,139	3,578,444	185,391	1,170,352	228,407	2,113	45,513,514	0
36	PER UNIT PRES REV		0.14702	0.18818	0.12468	0.12541	0.12541	0.12540	0.11955	0.11951	0.13618	0.08323	0.12172	0.12542	0.14702	0.00000

DUKE ENERGY KENTUCKY, INC.
 TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-18(7)(v)-14
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 5		3	4	5	6	7	8	9	10	11	12	13		
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	68,331,279	33,759,366	17,576,184	86,407	342,159	5,176	8,516,011	5,617,049	275,493	1,799,444	346,604	7,386	68,331,279	0
5	LEASED METERS	NP29	1,549,912	765,742	399,668	1,950	7,761	116	193,163	127,408	6,249	40,816	7,862	167	1,549,912	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	68,227,370	33,708,025	17,549,457	86,275	341,639	5,169	8,503,001	5,608,508	275,076	1,796,708	346,076	7,374	68,227,370	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(381,694)	(347,779)	(16,493)	(107)	(111)	(4)	(8,566)	(5,470)	(248)	(2,569)	(343)	(4)	(381,694)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	64,381,629	31,808,022	16,560,254	81,412	322,383	4,876	8,023,772	5,292,376	259,571	1,695,434	326,571	6,958	64,381,629	0
13	TOTAL ACCOUNT 282		202,108,496	99,693,376	52,068,070	255,947	1,013,931	15,333	25,227,441	16,639,871	816,141	5,329,833	1,026,772	21,881	202,108,496	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP29	(3,666,482)	(1,811,440)	(943,093)	(4,637)	(18,360)	(278)	(456,947)	(301,390)	(14,783)	(96,553)	(19,598)	(397)	(3,666,482)	0
17	DEFERRED PLANT COSTS	NP29	714,287	352,896	183,729	904	3,575	54	89,021	58,717	2,880	18,810	3,623	78	714,287	0
18	MISCELLANEOUS	OM39	10,906,524	4,845,022	2,754,964	14,959	46,174	809	1,556,000	1,069,162	50,971	482,957	74,273	1,233	10,906,524	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AM METERS RETIRED EARLY	OM39	1,308,623	581,330	330,555	1,795	5,540	96	186,658	128,284	6,116	59,148	8,912	149	1,308,623	0
25	PENSION EXPENSE	A315	6,884,317	4,501,711	1,164,753	6,213	19,883	448	570,564	384,983	18,939	158,646	57,555	622	6,884,317	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		16,147,269	8,469,519	3,490,908	19,234	56,812	1,129	1,946,336	1,339,750	64,123	633,008	125,765	1,685	16,147,269	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ADIT	D249	63,555,450	31,389,843	16,347,745	80,366	318,246	4,815	7,920,809	5,224,460	256,239	1,673,678	322,380	6,869	63,555,450	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		63,555,450	31,389,843	16,347,745	80,366	318,246	4,815	7,920,809	5,224,460	256,239	1,673,678	322,380	6,869	63,555,450	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		281,811,215	139,562,738	71,906,723	395,547	1,388,669	21,277	35,093,586	23,204,081	1,136,503	7,636,519	1,474,917	30,435	281,811,215	0

DUKE ENERGY KENTUCKY, INC.
 TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-0071
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-14
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 8.1		3	4	5	6	7	8	9	10	11	12	13		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES															
2	ACCUM DEF INC TAXES (190)															
3	UNCOLLECTIBLE ACCTS	K411	70,274	64,031	3,036	20	20	1	1,577	1,007	45	473	63	1	70,274	0
4	CASH FLOW HEDGE	A315	276,611	180,883	46,799	249	798	19	22,925	15,469	760	6,373	2,312	24	276,611	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D246	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	2,841,332	1,857,970	480,722	2,564	8,206	184	235,485	158,893	7,817	65,478	23,755	258	2,841,332	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	MISCELLANEOUS	A315	9,119,839	5,963,534	1,542,982	8,232	26,340	594	755,840	509,997	25,088	210,163	76,245	824	9,119,839	0
18	DEFERRED TAX	A315	4,155,837	2,717,531	703,125	3,751	12,003	271	344,431	232,402	11,433	95,770	34,745	375	4,155,837	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	450,495	294,582	76,220	406	1,302	29	37,337	25,192	1,240	10,381	3,786	40	450,495	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	632,806	312,640	162,771	800	3,169	49	78,865	52,019	2,551	16,664	3,210	68	632,806	0
24	OPERATING LEASE OBLIGATION	NP29	2,341,678	1,156,915	602,327	2,962	11,726	177	291,839	192,493	9,442	61,666	11,879	252	2,341,678	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		19,886,872	12,548,086	3,617,982	18,984	63,564	1,324	1,768,299	1,187,472	58,376	466,968	155,975	1,642	19,886,872	0
27																
28	OTHER															
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	948,688	468,705	244,022	1,200	4,750	72	118,233	77,986	3,824	24,982	4,812	102	948,688	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OTHER		948,688	468,705	244,022	1,200	4,750	72	118,233	77,986	3,824	24,982	4,812	102	948,688	0
33																
34	CONSTRUCTION WORK IN PROGRESS															
35	PRODUCTION	P129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION	D148	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		20,837,560	13,016,791	3,862,004	20,184	68,314	1,396	1,866,532	1,265,458	62,200	491,950	160,787	1,944	20,837,560	0

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2019-00271
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-10(7)(v)-14
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 5.2		3	4	5	6	7	8	9	10	11	12	13		
1	NET ORIGINAL COST RATE BASE		892,949,297	444,005,078	228,573,094	1,123,997	4,452,376	67,192	110,442,024	72,811,688	3,573,509	23,241,171	4,562,563	96,605	892,949,297	0
2	WORKING CAPITAL															
3																
4																
5	PLANT MATERIALS & SUPPLIES															
6	OTHER MATERIALS & SUPPLIES	PD29	18,759,249	10,335,981	4,369,499	24,210	68,795	1,897	1,930,719	1,265,432	62,378	628,633	49,594	2,121	18,759,249	0
7	FUEL	K301	19,518,014	7,367,269	5,256,592	29,472	83,537	1,366	3,220,667	2,236,990	104,812	1,130,093	85,099	2,147	19,518,014	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		38,277,263	17,703,250	9,626,091	53,682	152,332	3,263	5,151,386	3,522,392	167,190	1,758,716	134,693	4,268	38,277,263	0
10	TOTAL MATERIALS & SUPPLIES		38,277,263	17,703,250	9,626,091	53,682	152,332	3,263	5,151,386	3,522,392	167,190	1,758,716	134,693	4,268	38,277,263	0
11																
12	PREPAYMENTS															
13	INSURANCE GENERAL	NP29	280,124	138,400	72,053	355	1,402	21	34,911	23,027	1,129	7,377	1,420	29	280,124	0
14	EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(44,096)	(16,639)	(11,873)	(67)	(189)	(3)	(7,275)	(5,053)	(237)	(2,553)	(192)	(5)	(44,096)	0
16	TOTAL PREPAYMENTS		236,038	121,761	60,180	288	1,213	18	27,636	17,974	892	4,824	1,228	24	236,038	0
17																
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8	NP29	14,965,228	6,744,827	4,050,786	19,455	76,772	1,048	2,019,707	1,335,198	64,500	632,730	18,557	1,646	14,965,228	0
19	TOTAL WORKING CASH		14,965,228	6,744,827	4,050,786	19,455	76,772	1,048	2,019,707	1,335,198	64,500	632,730	18,557	1,646	14,965,228	0
20																
21	MISCELLANEOUS WORKING CAPITAL															
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	TOTAL WORKING CAPITAL		53,478,529	24,569,838	13,737,059	73,425	230,317	4,329	7,198,729	4,875,564	232,582	2,396,270	154,478	5,938	53,478,529	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(281,811,215)	(139,562,738)	(71,906,723)	(355,547)	(1,388,889)	(21,277)	(35,093,586)	(23,204,081)	(1,136,503)	(7,636,519)	(1,474,917)	(30,435)	(281,811,215)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		20,837,560	13,016,791	3,862,004	20,184	68,314	1,396	1,886,532	1,265,458	62,200	491,950	160,787	1,944	20,837,560	0
31	TOTAL WORKING CAPITAL		53,478,529	24,569,838	13,737,059	73,425	230,317	4,329	7,198,729	4,875,564	232,582	2,396,270	154,478	5,938	53,478,529	0
32	TOTAL RATE BASE ADJUSTMENTS		(207,495,126)	(101,976,109)	(54,307,660)	(261,938)	(1,090,258)	(15,552)	(26,008,325)	(17,063,059)	(841,721)	(4,748,299)	(1,159,652)	(22,553)	(207,495,126)	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE		1,153,922,952	570,551,025	296,617,813	1,459,360	5,772,951	87,073	143,649,078	94,750,311	4,647,812	30,385,740	5,876,693	125,096	1,153,922,952	0
36	TOTAL RATE BASE ADJUSTMENTS		(207,495,126)	(101,976,109)	(54,307,660)	(261,938)	(1,090,258)	(15,552)	(26,008,325)	(17,063,059)	(841,721)	(4,748,299)	(1,159,652)	(22,553)	(207,495,126)	0
37	TOTAL RATE BASE		946,427,826	468,574,916	242,310,153	1,197,422	4,682,693	71,521	117,640,753	77,687,252	3,806,091	25,637,441	4,717,041	102,543	946,427,826	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0.06710	0
40	RETURN ON RATE BASE		63,514,771	31,441,375	16,259,012	80,347	314,208	4,800	7,693,695	5,212,813	255,389	1,720,273	316,513	6,881	63,505,306	9,465
41																
42	ELECTRIC RATE BASE	RB99	946,427,826	468,128,678	242,499,761	1,195,789	4,690,299	71,824	117,799,323	77,794,031	3,811,936	25,639,048	4,693,957	103,180	946,427,826	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0.06711	0
44	RETURN ON RATE BASE		63,514,771	31,416,115	16,274,159	80,250	314,766	4,820	7,905,513	5,220,757	255,819	1,720,637	315,012	6,923	63,514,771	0

DUKE ENERGY KENTUCKY, INC.
 TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-167(V)-14
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	O&M EXPENSES	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 6	3	4	5	6	7	8	9	10	11	12	13			
1	PRODUCTION O&M															
2	ENERGY RELATED PRODUCTION O&M															
3	FUEL	K302		0	0	0	0	0	0	0	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	100,379,685	38,048,920	27,126,606	151,573	430,629	7,027	15,576,701	11,552,698	542,050	5,492,776	438,663	11,042	100,379,685	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	40,683,654	15,356,451	10,956,922	61,432	174,126	2,848	6,713,210	4,662,754	218,471	2,355,584	177,361	4,475	40,683,654	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		141,063,339	53,405,371	38,083,528	213,005	604,755	9,875	23,289,911	16,215,452	760,521	7,848,360	617,044	15,517	141,063,339	0
10																
11	DEMAND RELATED & OTHER PROD O&M															
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	TOTAL PRODUCTION O&M		141,063,339	53,405,371	38,083,528	213,005	604,755	9,875	23,289,911	16,215,452	760,521	7,848,360	617,044	15,517	141,063,339	0
16																
17	TRANSMISSION O & M															
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	23,151,925	10,436,424	6,265,837	30,098	118,769	1,621	3,124,121	2,065,383	99,785	978,632	28,708	2,547	23,151,925	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		23,151,925	10,436,424	6,265,837	30,098	118,769	1,621	3,124,121	2,065,383	99,785	978,632	28,708	2,547	23,151,925	0
23																
24	REGIONAL MARKET O&M															
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	1,826,852	823,509	494,419	2,375	9,372	128	246,515	162,973	7,874	77,221	2,265	201	1,826,852	0
26	TOTAL REGIONAL MARKET O&M		1,826,852	823,509	494,419	2,375	9,372	128	246,515	162,973	7,874	77,221	2,265	201	1,826,852	0
27																
28	DISTRIBUTION O & M															
29	SUBSTATIONS	K201	621,124	279,993	168,101	807	3,186	43	83,814	55,410	2,677	26,255	770	66	621,124	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	5,171,363	2,427,592	1,433,657	6,671	31,442	362	732,162	482,230	24,202	0	32,476	569	5,171,363	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K406	1,129,296	1,018,662	1,028,879	1,366	813	113	1,265	294	79	0	3,715	90	1,129,296	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K205	2,105,718	968,487	583,768	2,716	12,803	147	298,128	196,368	9,855	0	13,224	232	2,105,718	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K406	467,790	421,369	42,616	566	337	47	524	122	33	0	1,539	37	467,790	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	674,043	316,415	186,665	870	4,098	47	95,431	62,855	3,155	0	4,233	74	674,043	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K406	209,317	168,814	19,069	253	151	21	234	54	15	0	889	17	209,317	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	115,473	54,206	32,013	149	702	8	16,349	10,768	540	0	725	13	115,473	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K406	65,456	59,045	5,963	79	47	7	73	17	5	0	215	5	65,456	0
39	TRANSFORMERS DEMAND RELATED	K203	271,379	161,158	57,668	206	1,908	19	24,733	15,119	1,018	8,198	1,273	79	271,379	0
40	TRANSFORMERS CUSTOMER RELATED	K401	88,189	0	0	0	0	0	0	0	0	0	88,189	0	88,189	0
41	OTHER MAINTENANCE	K203	1,892,935	1,124,118	402,249	1,439	13,307	133	172,522	106,456	7,069	57,166	8,878	549	1,892,935	0
42	LOAD DISPATCH	K215	578,857	271,732	160,477	747	3,519	41	81,955	53,978	3,636	2,709	0	64	578,857	0
43	METERS	K407	1,076,097	669,842	196,850	0	1,506	237	7,006	0	258	247	0	151	1,076,097	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	430,143	0	0	0	0	0	0	0	0	0	430,143	0	430,143	0
45	OTHER OPERATIONS	K203	722,843	429,259	153,604	549	5,082	51	65,880	40,270	2,711	21,837	3,390	210	722,843	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	2,227,726	1,322,934	473,392	1,693	15,661	156	203,035	124,107	8,304	67,360	10,448	646	2,227,726	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		17,847,749	9,934,246	4,019,171	18,111	94,562	1,432	1,783,111	1,147,037	62,710	181,023	603,542	2,804	17,847,749	0
49																
50	CUSTOMER ACCOUNTING															
51	CUSTOMER ACCOUNTING EXPENSE	K409	5,122,347	4,204,371	849,183	5,635	6,761	922	35,652	1,229	1,332	1,229	15,316	717	5,122,347	0
52	UNCOLLECTIBLE EXP	K411	1,554,931	1,416,778	67,188	435	451	15	34,893	22,262	1,011	10,464	1,399	15	1,554,931	0
53	METER READING	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(2,199,572)	(2,004,140)	(95,044)	(616)	(638)	(22)	(49,368)	(31,520)	(1,430)	(14,803)	(1,979)	(22)	(2,199,572)	0
55	CREDIT CARD FEES	K407	482,981	398,492	90,181	0	690	108	3,210	0	118	113	0	69	482,981	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	SALE OF A/R	K411	433,029	394,553	18,711	121	126	4	9,717	6,206	282	2,915	390	4	433,029	0
58	ELIMINATE MISC EXPENSE	K405	(1,190)	(1,075)	(108)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(4)	(1)	(1,190)	0
59	TOTAL CUSTOMER ACCT EXPENSE		5,402,526	4,408,879	930,111	5,574	7,389	1,027	34,113	(1,803)	1,313	(82)	15,122	783	5,402,526	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	O&M EXPENSES	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 6.1		3	4	5	6	7	8	9	10	11	12	13		
1	CUSTOMER SERVICE & INFORMATION															
2	TOTAL CUST SERVICE & INFO	K405	604,867	545,555	55,103	732	436	60	677	157	42	67	1,990	48	604,867	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		604,867	545,555	55,103	732	436	60	677	157	42	67	1,990	48	604,867	0
5																
6	SALES															
7	SALES EXPENSE	K405	1,497,140	1,350,329	136,389	1,812	1,078	150	1,677	389	105	165	4,926	120	1,497,140	0
8	TOTAL SALES EXPENSE		1,497,140	1,350,329	136,389	1,812	1,078	150	1,677	389	105	165	4,926	120	1,497,140	0
9																
10	ADMINISTRATIVE & GENERAL															
11	PRODUCTION - DEMAND RELATED	P349	9,286,338	9,286,338	0	0	0	0	0	0	0	0	0	0	9,286,338	0
12	PRODUCTION - ENERGY RELATED	E349	10,850,517	4,108,005	2,929,314	16,384	46,549	760	1,791,420	1,247,267	58,484	603,723	47,417	1,194	10,850,517	0
13	TRANSMISSION	T349	1,467,447	661,495	397,150	1,808	7,528	103	196,017	130,911	6,325	62,029	1,820	161	1,467,447	0
14	DISTRIBUTION	D349	6,010,445	3,345,491	1,353,507	6,062	31,825	479	600,486	380,297	21,095	60,965	203,255	962	6,010,445	0
15	CUSTOMER ACCOUNTING	C319	3,677,568	3,001,245	633,144	3,789	5,039	696	23,227	(1,227)	882	(44)	10,299	515	3,677,568	0
16	CUSTOMER SERVICE & INFORMATION	C331	240,582	216,991	21,917	291	173	24	269	63	17	26	792	19	240,582	0
17	SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		31,532,897	20,619,565	5,335,032	28,454	91,115	2,065	2,613,419	1,763,311	86,803	726,699	263,583	2,851	31,532,897	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	135,335	88,498	22,897	122	390	8	11,217	7,568	372	3,118	1,132	13	135,335	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(9,302,212)	(6,082,791)	(1,573,837)	(8,395)	(28,667)	(605)	(770,954)	(620,196)	(25,590)	(214,366)	(77,770)	(941)	(9,302,212)	0
22	ELIMINATE DSM	A315	(130,286)	(65,196)	(22,043)	(118)	(375)	(8)	(10,799)	(7,285)	(359)	(3,001)	(1,060)	(12)	(130,286)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(567,560)	(371,129)	(96,026)	(512)	(1,639)	(38)	(47,040)	(31,740)	(1,561)	(13,079)	(4,745)	(51)	(567,560)	0
25	ELIMINATE MISC EXPENSES	A315	(547,465)	(357,989)	(92,627)	(494)	(1,581)	(36)	(46,374)	(30,816)	(1,506)	(12,616)	(4,577)	(49)	(547,465)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ANNUALIZE KYSPC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(1,580,476)	(1,033,487)	(267,400)	(1,426)	(4,563)	(102)	(130,988)	(88,383)	(4,348)	(36,422)	(13,214)	(143)	(1,580,476)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	99,449	65,028	16,826	90	287	6	8,242	5,562	273	2,292	832	10	99,449	0
33	TOTAL ADMIN. & GENERAL		19,639,682	12,842,499	3,322,822	17,721	58,767	1,280	1,627,724	1,098,221	54,084	452,625	164,151	1,778	19,639,682	0
34																
35	TOTAL O & M EXPENSE		211,034,060	93,746,912	53,307,380	289,426	893,128	15,583	30,107,849	20,667,809	986,434	9,538,011	1,437,748	23,798	211,034,060	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 7		3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION DEPRECIATION															
2	PRODUCTION DEPRECIATION	P229	37,535,245	16,920,137	10,158,539	48,796	192,556	2,627	5,065,006	3,348,519	151,777	1,586,615	46,544	4,129	37,535,245	0
3	TOTAL PRODUCTION DEPREC EXP.		37,535,245	16,920,137	10,158,539	48,796	192,556	2,627	5,065,006	3,348,519	151,777	1,586,615	46,544	4,129	37,535,245	0
4																
5	TRANSMISSION DEPRECIATION															
6	TRANSMISSION DEPRECIATION	T229	1,469,491	662,418	397,703	1,910	7,538	103	198,293	131,093	6,334	62,115	1,822	162	1,469,491	0
7	TOTAL TRANSMISSION DEP. EXP.		1,469,491	662,418	397,703	1,910	7,538	103	198,293	131,093	6,334	62,115	1,822	162	1,469,491	0
8																
9	DISTRIBUTION DEPRECIATION															
10	DISTRIBUTION DEPRECIATION	D249	13,767,842	7,754,561	3,255,610	16,534	67,261	1,130	1,489,462	975,866	49,412	365	156,193	1,448	13,767,842	0
11	TOTAL DIST. DEPREC EXP.		13,767,842	7,754,561	3,255,610	16,534	67,261	1,130	1,489,462	975,866	49,412	365	156,193	1,448	13,767,842	0
12																
13	GENERAL DEPRECIATION															
14	GENERAL DEPRECIATION	G229	5,388,657	2,613,497	1,359,200	7,242	22,819	465	674,562	453,264	21,748	221,565	13,692	603	5,388,657	0
15	TOTAL GENERAL DEPREC EXP.		5,388,657	2,613,497	1,359,200	7,242	22,819	465	674,562	453,264	21,748	221,565	13,692	603	5,388,657	0
16																
17	COMMON AND OTHER DEPRECIATION															
18	COMMON DEPRECIATION	C229	36,560	17,787	9,193	48	155	3	4,564	3,067	147	1,499	93	4	36,560	0
19	TOTAL COM & OTHER DEPREC EXP.		36,560	17,787	9,193	48	155	3	4,564	3,067	147	1,499	93	4	36,560	0
20																
21																
22	TOTAL DEPRECIATION EXPENSE		58,197,795	27,968,400	15,180,245	74,530	290,329	4,326	7,431,887	4,911,809	239,418	1,872,159	218,344	6,346	58,197,795	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 8		3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP29	13,645,092	6,741,411	3,509,794	17,255	68,326	1,034	1,700,565	1,121,672	55,014	359,332	69,214	1,475	13,645,092	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		13,645,092	6,741,411	3,509,794	17,255	68,326	1,034	1,700,565	1,121,672	55,014	359,332	69,214	1,475	13,645,092	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	1,882,313	1,230,860	318,468	1,699	5,436	122	156,003	105,262	5,179	43,377	15,737	170	1,882,313	0
9	ELIMINATE DSM	A315	(37,033)	(24,217)	(6,265)	(33)	(107)	(2)	(3,069)	(2,072)	(102)	(853)	(310)	(3)	(37,033)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(1,001,304)	(654,785)	(169,409)	(903)	(2,891)	(64)	(82,987)	(55,995)	(2,754)	(23,075)	(8,371)	(90)	(1,001,304)	0
12	TOTAL MISCELLANEOUS TAXES		843,976	551,878	142,794	763	2,438	56	69,947	47,195	2,323	19,448	7,056	77	843,976	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT. EXP ON INCREASE	K802	89,261	37,003	25,537	163	169	8	13,201	8,427	389	3,830	529	5	89,261	0
16	RESERVED FOR FUTURE USE	K802	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		89,261	37,003	25,537	163	169	8	13,201	8,427	389	3,830	529	5	89,261	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		14,578,329	7,330,292	3,678,125	18,181	70,933	1,098	1,783,713	1,177,294	57,726	382,611	76,799	1,557	14,578,329	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		211,034,060	93,746,912	53,307,380	289,426	893,128	15,583	30,107,849	20,687,809	986,434	9,536,011	1,437,748	23,798	211,034,060	0
23	TOTAL DEPRECIATION EXPENSE		58,197,795	27,968,400	15,180,245	74,530	290,329	4,328	7,431,887	4,911,809	239,418	1,872,159	218,344	6,346	58,197,795	0
24	TOTAL OTHER TAX & MISC EXPENSE		14,578,329	7,330,292	3,678,125	18,181	70,933	1,098	1,783,713	1,177,294	57,726	382,611	76,799	1,557	14,578,329	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		283,810,204	129,045,604	72,165,750	382,139	1,254,390	21,009	39,323,449	26,776,912	1,283,578	11,792,781	1,732,891	31,701	283,810,204	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 9		3	4	5	6	7	8	9	10	11	12	13		
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB99	18,775,174	9,286,705	4,810,895	23,723	93,046	1,425	2,336,896	1,543,272	75,622	508,626	93,117	2,047	18,775,174	0
4	TOTAL INTEREST EXPENSE		18,775,174	9,286,705	4,810,895	23,723	93,046	1,425	2,336,896	1,543,272	75,622	508,626	93,117	2,047	18,775,174	0
5																
6	OTHER DEDUCTIONS															
7	DEPREX EXCESS TAX-BOOK	DE49	(13,803,383)	(6,633,597)	(3,600,448)	(17,666)	(68,835)	(1,026)	(1,762,754)	(1,164,990)	(56,767)	(443,997)	(51,795)	(1,508)	(13,803,383)	0
8	PERMANENT DIFFERENCES	A157	(421,237)	(275,453)	(71,287)	(380)	(1,217)	(27)	(34,912)	(23,555)	(1,160)	(9,708)	(3,521)	(37)	(421,237)	0
9	TEMPORARY DIFFERENCES	DE49	84,226,157	40,477,216	21,969,386	107,794	420,016	6,258	10,756,052	7,108,601	348,378	2,709,203	316,049	9,204	84,226,157	0
10	TOTAL OTHER DEDUCTIONS		70,001,537	33,568,166	18,297,671	89,748	349,964	5,205	8,968,366	5,920,056	288,451	2,255,498	260,733	7,659	70,001,537	0
11																
12	NET DEDUCTIONS AND ADDITIONS		88,776,711	42,854,871	23,108,366	113,471	443,010	6,630	11,295,282	7,463,328	384,073	2,764,124	353,850	9,706	88,776,711	0
13																
14	FED DEFERRED INCOME TAX (410 & 411)															
15	DEFERRED INCOME TAXES - NET	OM39	13,964,732	6,203,520	3,527,425	19,152	59,120	1,036	1,992,282	1,368,941	65,282	631,175	95,101	1,578	13,964,732	140
16	AMORT OF DEFERRED MERGER COST	A367	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - SVL DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(107,523)	(48,469)	(29,100)	(140)	(552)	(8)	(14,509)	(9,592)	(463)	(4,545)	(133)	(12)	(107,523)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A367	(3,693,881)	(2,415,462)	(624,957)	(3,333)	(10,688)	(240)	(306,158)	(206,553)	(10,172)	(85,130)	(30,882)	(328)	(3,693,881)	0
20	TOTAL FED DEF IT (410 & 411)		10,163,326	3,738,589	2,873,368	15,679	47,900	788	1,671,517	1,152,796	54,627	541,500	64,086	1,238	10,163,326	140
21																
22	AMORT INV TAX CREDIT															
23	AMORTIZE ITC	NP29	428	213	110	0	2	0	53	35	2	11	2	0	428	0
24	TOTAL AMORTIZED ITC		428	213	110	0	2	0	53	35	2	11	2	0	428	0
25																
26	OTHER FEDERAL TAX CREDITS															
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30																
31	PRELIMINARY SUMMARY															
32	TOTAL FED DEF IT (410 & 411)		10,163,326	3,738,589	2,873,368	15,679	47,900	788	1,671,517	1,152,796	54,627	541,500	64,086	1,238	10,163,326	140
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(428)	(213)	(110)	0	(2)	0	(53)	(35)	(2)	(11)	(2)	0	(428)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		10,162,900	3,738,376	2,873,258	15,679	47,898	788	1,671,554	1,152,761	54,625	541,489	64,084	1,238	10,162,900	140
35																
36	FEDERAL INCOME TAX COMPUTATION															
37	RETURN ON RATE BASE		63,514,771	31,416,115	16,274,159	80,250	314,766	4,820	7,905,513	5,220,757	255,819	1,720,637	315,012	6,923	63,514,771	0
38	NET DEDUCTIONS AND ADDITIONS		(88,776,711)	(42,854,871)	(23,108,366)	(113,471)	(443,010)	(6,630)	(11,295,282)	(7,463,328)	(384,073)	(2,764,124)	(353,850)	(9,706)	(88,776,711)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		10,162,900	3,738,376	2,873,258	15,679	47,898	788	1,671,554	1,152,761	54,625	541,489	64,084	1,238	10,162,900	140
40	TOTAL STATE PROV DEF IT (410 & 411)		3,695,560	2,396,940	620,167	3,309	10,586	239	303,808	204,068	10,094	84,478	30,545	325	3,695,560	0
41	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	BASE FOR FIT COMPLATION		(11,433,460)	(5,302,440)	(3,340,782)	(14,233)	(69,760)	(783)	(1,414,397)	(884,842)	(43,535)	(417,520)	55,891	(1,219)	(11,433,620)	140
43																
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
45	PRELIM FED INCOME TAX		(3,039,279)	(1,409,510)	(888,056)	(3,784)	(16,544)	(209)	(375,978)	(235,210)	(11,573)	(110,996)	14,857	(324)	(3,039,317)	38
46	TOTAL FEDERAL TAX ADJUSTMENTS		10,162,900	3,738,376	2,873,258	15,679	47,898	788	1,671,554	1,152,761	54,625	541,489	64,084	1,238	10,162,900	140
47	NET FED INCOME TAX ALLOWABLE		7,123,621	2,328,866	1,985,202	11,895	29,354	579	1,295,586	917,551	43,052	430,503	78,341	914	7,123,443	176
48																
49	INCOME TAX BASED ON RETURN															
50	FEDERAL INCOME TAX PAYABLE															
51	PRELIM FEDERAL INCOME TAX		(3,039,279)	(1,409,510)	(888,056)	(3,784)	(16,544)	(209)	(375,978)	(235,210)	(11,573)	(110,996)	14,857	(324)	(3,039,317)	38
53	NET FED INCOME TAX PAYABLE		(3,039,279)	(1,409,510)	(888,056)	(3,784)	(16,544)	(209)	(375,978)	(235,210)	(11,573)	(110,996)	14,857	(324)	(3,039,317)	38

DUKE ENERGY KENTUCKY, INC.
 TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 10		3	4	5	6	7	8	9	10	11	12	13		
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE	D249	252,512	142,223	59,711	303	1,234	20	27,318	17,899	906	7	2,865	26	252,512	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	215,037	121,116	50,849	259	1,051	17	23,263	15,242	772	6	2,439	23	215,037	0
5	RENTS	D249	1,068,004	595,909	250,181	1,270	5,168	87	114,459	74,991	3,797	28	12,003	111	1,068,004	0
6	TRANSMISSION CHARGE PTP	T229	144,996	85,361	39,242	188	744	10	19,596	12,935	625	6,129	180	16	144,996	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	24,504	11,044	6,632	32	126	2	3,307	2,186	106	1,036	30	3	24,504	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		1,895,053	935,653	406,615	2,052	8,323	136	187,913	123,253	6,206	7,206	17,517	179	1,895,053	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC INC & REV TAX		283,810,204	129,045,604	72,165,750	382,139	1,254,350	21,009	39,323,449	26,776,912	1,283,578	11,792,781	1,732,891	31,701	283,810,204	0
14	RETURN ON RATE BASE		63,514,771	31,416,115	16,274,159	80,250	314,796	4,820	7,905,513	5,220,757	255,819	1,720,637	315,012	6,923	63,514,771	0
15	NET FED INCOME TAX ALLOWABLE		7,123,621	2,329,866	1,995,202	11,895	29,354	579	1,295,586	917,551	43,052	430,503	78,941	914	7,123,443	178
16	NET STATE INCOME TAX ALLOWABLE		2,461,566	1,825,024	284,012	1,800	3,730	153	154,453	109,636	5,409	45,068	32,075	198	2,461,567	9
17	TOTAL OTHER OPERATING REVENUES		(1,695,053)	(935,653)	(406,615)	(2,052)	(8,323)	(136)	(187,913)	(123,253)	(6,206)	(7,206)	(17,517)	(179)	(1,695,053)	0
18	SUBTOTAL B		355,215,109	163,680,956	90,302,508	474,032	1,593,917	26,425	48,491,088	32,901,603	1,581,652	13,981,781	2,141,402	39,557	355,214,922	(187)
19																
20	TOTAL OTHER OPERATING REVENUES		1,695,053	935,653	406,615	2,052	8,323	136	187,913	123,253	6,206	7,206	17,517	179	1,695,053	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		1,695,053	935,653	406,615	2,052	8,323	136	187,913	123,253	6,206	7,206	17,517	179	1,695,053	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		355,215,109	163,680,956	90,302,508	474,032	1,593,917	26,425	48,491,088	32,901,603	1,581,652	13,981,781	2,141,402	39,557	355,214,922	(187)
31																
32	PROPOSED REVENUES		355,094,168	232,195,047	60,077,431	320,487	1,025,563	23,100	29,430,891	19,955,934	977,903	9,163,665	2,968,622	31,525	355,094,168	0
33	TOTAL ELECTRIC COST OF SERVICE		(355,215,109)	(163,680,956)	(90,302,508)	(474,032)	(1,593,917)	(26,425)	(48,491,088)	(32,901,603)	(1,581,652)	(13,981,781)	(2,141,402)	(39,557)	(355,214,922)	187
34	EXCESS REVENUES		(120,941)	68,518,091	(30,225,077)	(153,546)	(568,354)	(3,325)	(19,060,197)	(13,045,669)	(603,749)	(5,798,116)	827,220	(9,032)	(120,753)	(188)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(30,097)	17,078,212	(7,533,634)	(38,272)	(141,662)	(629)	(4,750,776)	(3,251,647)	(150,485)	(1,445,187)	206,185	(2,002)	(30,097)	0
37	EXCESS RETURN		(90,844)	51,439,879	(22,691,443)	(115,273)	(426,692)	(2,496)	(14,309,421)	(9,794,022)	(453,264)	(4,352,929)	621,095	(6,030)	(90,844)	(188)

DUKE ENERGY KENTUCKY, INC.
 RESIDENTIAL CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
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 WITNESS RESPONSIBLE:
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 1		3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		950,870,317	796,830,080	11,536,800	142,503,437	950,870,317	0
3	TOTAL DEPRECIATION RESERVE		(380,319,292)	(328,040,714)	(5,626,810)	(46,651,768)	(380,319,292)	0
4	TOTAL RATE BASE ADJUSTMENTS		(101,976,109)	(92,712,733)	6,074,508	(15,337,884)	(101,976,109)	0
5	TOTAL RATE BASE		468,574,916	376,076,633	11,984,498	80,513,785	468,574,916	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		93,746,912	26,378,709	55,963,967	11,404,236	93,746,912	0
9	TOTAL DEPRECIATION EXPENSE		27,968,400	23,692,302	704,631	3,571,467	27,968,400	0
10	TOTAL OTHER TAX & MISC EXPENSE		7,330,292	5,901,101	192,558	1,236,633	7,330,292	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		129,045,604	55,972,112	56,861,156	16,212,336	129,045,604	0
12	NET FED INCOME TAX EXP ALLOWABLE		2,329,866	(2,155,492)	4,144,070	341,288	2,329,866	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,825,021	666,647	704,795	453,580	1,825,022	(1)
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		133,200,491	54,483,267	61,710,021	17,007,204	133,200,492	(1)
17								
18	RETURN ON RATE BASE		31,416,116	25,275,002	804,239	5,336,875	31,416,116	0
19	TOTAL OTHER OPERATING REVENUES		(935,653)	(620,065)	0	(315,588)	(935,653)	0
20	TOTAL ELECTRIC COST OF SERVICE		163,680,954	79,138,204	62,514,260	22,028,491	163,680,955	(1)

DUKE ENERGY KENTUCKY, INC.
 RESIDENTIAL CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	376,554,815	376,554,815	0	0	376,554,815	0
3	PRODUCTION OTHER	K201	168,344,685	168,344,685	0	0	168,344,685	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		544,899,500	544,899,500	0	0	544,899,500	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	32,623,716	32,623,716	0	0	32,623,716	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		32,623,716	32,623,716	0	0	32,623,716	0
12								
13	TOTAL PROD & TRANS PLANT		577,523,216	577,523,216	0	0	577,523,216	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	42,707,041	42,707,041	0	0	42,707,041	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	15,495,872	15,495,872	0	0	15,495,872	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	13,626,963	0	0	13,626,963	13,626,963	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	5,926,138	5,926,138	0	0	5,926,138	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	3,080,287	0	0	3,080,287	3,080,287	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	35,311,849	35,311,849	0	0	35,311,849	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	14,817,778	0	0	14,817,778	14,817,778	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	14,378,571	14,378,571	0	0	14,378,571	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	6,137,995	0	0	6,137,995	6,137,995	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	26,354,414	26,354,414	0	0	26,354,414	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	15,726,400	0	0	15,726,400	15,726,400	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	4,514,888	4,514,888	0	0	4,514,888	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	4,917,839	0	0	4,917,839	4,917,839	0
29	TRANSFORMERS DEMAND RELATED	K215	22,117,707	22,117,707	0	0	22,117,707	0
30	TRANSFORMERS CUSTOMER RELATED	K405	13,811,309	0	0	13,811,309	13,811,309	0
31	SERVICES	K217	18,964,823	0	0	18,964,823	18,964,823	0
32	METERS	K407	18,247,177	0	0	18,247,177	18,247,177	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	53,946,157	32,587,240	0	21,358,917	53,946,157	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		330,083,208	199,393,720	0	130,689,488	330,083,208	0
38								
39	TOTAL TRANS & DIST PLANT		362,706,924	232,017,436	0	130,689,488	362,706,924	0
40	TOTAL GROSS PTD PLANT		907,606,424	776,916,936	0	130,689,488	907,606,424	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	7,529,852	7,529,852	0	0	7,529,852	0
44	PRODUCTION - ENERGY	K301	7,367,133	0	7,367,133	0	7,367,133	0
45	TRANSMISSION	K202	1,189,883	1,189,883	0	0	1,189,883	0
46	DISTRIBUTION - DEMAND	K201	3,996,340	3,996,340	0	0	3,996,340	0
47	DISTRIBUTION - CUSTOMER	K405	1,755,229	0	0	1,755,229	1,755,229	0
48	CUSTOMER ACCOUNTING	A308	5,398,571	0	0	5,398,571	5,398,571	0
49	CUSTOMER SERVICE & INFORMATION	A310	390,315	0	0	390,315	390,315	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		27,627,323	12,716,075	7,367,133	7,544,115	27,627,323	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	4,261,760	4,261,760	0	0	4,261,760	0
56	PRODUCTION - ENERGY	K301	4,169,667	0	4,169,667	0	4,169,667	0
57	TRANSMISSION	K202	673,453	673,453	0	0	673,453	0
58	DISTRIBUTION - DEMAND	K201	2,261,856	2,261,856	0	0	2,261,856	0
59	DISTRIBUTION - CUSTOMER	K405	993,428	0	0	993,428	993,428	0
60	CUSTOMER ACCOUNTING	A308	3,055,493	0	0	3,055,493	3,055,493	0
61	CUSTOMER SERVICE & INFORMATION	A310	220,913	0	0	220,913	220,913	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		15,636,570	7,197,069	4,169,667	4,269,834	15,636,570	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		950,870,317	796,830,080	11,536,800	142,503,437	950,870,317	0

DUKE ENERGY KENTUCKY, INC.
 RESIDENTIAL CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 3		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	180,835,042	180,835,042	0	0	180,835,042	0
3	PRODUCTION OTHER	K201	83,043,497	83,043,497	0	0	83,043,497	0
4	ADJUSTMENT	K201	700,226	700,226	0	0	700,226	0
5	TOTAL PROD DEPREC RESERVE		264,578,765	264,578,765	0	0	264,578,765	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	8,997,129	8,997,129	0	0	8,997,129	0
10	ADJUSTMENT	K202	(31,635)	(31,635)	0	0	(31,635)	0
11	TOTAL TRANS DEPREC RESERVE		8,965,494	8,965,494	0	0	8,965,494	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		273,544,259	273,544,259	0	0	273,544,259	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	8,676,867	8,676,867	0	0	8,676,867	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	7,090,021	7,090,021	0	0	7,090,021	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	6,234,915	0	0	6,234,915	6,234,915	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	2,711,461	2,711,461	0	0	2,711,461	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,409,363	0	0	1,409,363	1,409,363	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	10,529,571	10,529,571	0	0	10,529,571	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	4,418,484	0	0	4,418,484	4,418,484	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	4,287,519	4,287,519	0	0	4,287,519	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	1,830,275	0	0	1,830,275	1,830,275	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	7,795,508	7,795,508	0	0	7,795,508	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	4,651,791	0	0	4,651,791	4,651,791	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	1,335,481	1,335,481	0	0	1,335,481	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	1,454,673	0	0	1,454,673	1,454,673	0
29	TRANSFORMERS DEMAND RELATED	K215	9,626,197	9,626,197	0	0	9,626,197	0
30	TRANSFORMERS CUSTOMER RELATED	K405	6,011,039	0	0	6,011,039	6,011,039	0
31	SERVICES	K217	10,417,084	0	0	10,417,084	10,417,084	0
32	METERS	K407	4,014,009	0	0	4,014,009	4,014,009	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	266,136	160,764	0	105,372	266,136	0
35	CONSTRUCTION NOT CLASSIFIED	K209	869,245	525,085	0	344,160	869,245	0
36	RWIP	K215	(8,036,273)	(8,036,273)	0	0	(8,036,273)	0
37	TOTAL DIST DEPREC RESERVE		85,593,366	44,702,201	0	40,891,165	85,593,366	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		94,558,860	53,667,695	0	40,891,165	94,558,860	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		359,137,625	318,246,460	0	40,891,165	359,137,625	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	2,426,577	2,426,577	0	0	2,426,577	0
44	PRODUCTION - ENERGY	K301	2,374,140	0	2,374,140	0	2,374,140	0
45	TRANSMISSION	K202	383,451	383,451	0	0	383,451	0
46	DISTRIBUTION - DEMAND	K201	1,287,865	1,287,865	0	0	1,287,865	0
47	DISTRIBUTION - CUSTOMER	K405	565,642	0	0	565,642	565,642	0
48	CUSTOMER ACCOUNTING	A308	1,739,751	0	0	1,739,751	1,739,751	0
49	CUSTOMER SERVICE & INFORMATION	A310	125,784	0	0	125,784	125,784	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	235,395	150,892	42,398	42,105	235,395	0
52	GENERAL & INTANG PLANT		9,138,605	4,248,785	2,416,538	2,473,282	9,138,605	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	3,278,741	3,278,741	0	0	3,278,741	0
56	PRODUCTION - ENERGY	K301	3,207,889	0	3,207,889	0	3,207,889	0
57	TRANSMISSION	K202	518,115	518,115	0	0	518,115	0
58	DISTRIBUTION - DEMAND	K201	1,740,136	1,740,136	0	0	1,740,136	0
59	DISTRIBUTION - CUSTOMER	K405	764,285	0	0	764,285	764,285	0
60	CUSTOMER ACCOUNTING	A308	2,350,714	0	0	2,350,714	2,350,714	0
61	CUSTOMER SERVICE & INFORMATION	A310	169,957	0	0	169,957	169,957	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	13,225	8,477	2,383	2,365	13,225	0
64	COMMON & OTHER PLANT IN SERVICE		12,043,062	5,545,469	3,210,272	3,287,321	12,043,062	0
65								
66	TOTAL DEPRECIATION RESERVE		380,319,292	328,040,714	5,626,810	46,651,768	380,319,292	0

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				DEMAND	ENERGY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		195,719,773	195,719,773	0	0	195,719,773	0
3	PRODUCTION OTHER		85,301,188	85,301,188	0	0	85,301,188	0
4	ADJUSTMENT		(700,226)	(700,226)	0	0	(700,226)	0
5	NET PRODUCTION PLANT		280,320,735	280,320,735	0	0	280,320,735	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		23,626,587	23,626,587	0	0	23,626,587	0
10	ADJUSTMENT		31,635	31,635	0	0	31,635	0
11	NET TRANSMISSION PLANT		23,658,222	23,658,222	0	0	23,658,222	0
12								
13	NET PROD & TRANS PLANT		303,978,957	303,978,957	0	0	303,978,957	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		34,030,174	34,030,174	0	0	34,030,174	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		8,405,851	8,405,851	0	0	8,405,851	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		7,392,048	0	0	7,392,048	7,392,048	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		3,214,677	3,214,677	0	0	3,214,677	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		1,670,924	0	0	1,670,924	1,670,924	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		24,782,278	24,782,278	0	0	24,782,278	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		10,399,294	0	0	10,399,294	10,399,294	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		10,091,052	10,091,052	0	0	10,091,052	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		4,307,720	0	0	4,307,720	4,307,720	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		18,558,906	18,558,906	0	0	18,558,906	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		11,074,609	0	0	11,074,609	11,074,609	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		3,179,407	3,179,407	0	0	3,179,407	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		3,463,166	0	0	3,463,166	3,463,166	0
29	TRANSFORMERS DEMAND RELATED		12,491,510	12,491,510	0	0	12,491,510	0
30	TRANSFORMERS CUSTOMER RELATED		7,800,270	0	0	7,800,270	7,800,270	0
31	SERVICES		8,547,739	0	0	8,547,739	8,547,739	0
32	METERS		14,233,168	0	0	14,233,168	14,233,168	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(266,136)	(160,764)	0	(105,372)	(266,136)	0
35	CONSTRUCTION NOT CLASSIFIED		53,076,912	32,062,155	0	21,014,757	53,076,912	0
36	RWIP		8,036,273	8,036,273	0	0	8,036,273	0
37	NET DISTRIBUTION PLANT		244,489,842	154,691,519	0	89,798,323	244,489,842	0
38								
39	NET PTD PLANT		268,148,064	178,349,741	0	89,798,323	268,148,064	0
40	NET TRANS & DIST PLANT		548,468,799	458,670,476	0	89,798,323	548,468,799	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		5,103,275	5,103,275	0	0	5,103,275	0
44	PRODUCTION - ENERGY		4,992,993	0	4,992,993	0	4,992,993	0
45	TRANSMISSION		806,432	806,432	0	0	806,432	0
46	DISTRIBUTION - DEMAND		2,708,475	2,708,475	0	0	2,708,475	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		3,658,820	0	0	3,658,820	3,658,820	0
49	CUSTOMER SERVICE & INFORMATION		264,531	0	0	264,531	264,531	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(235,395)	(150,892)	(42,398)	(42,105)	(235,395)	0
52	NET GENERAL & INTANG PLANT		17,299,131	8,467,290	4,950,595	3,881,246	17,299,131	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		983,019	983,019	0	0	983,019	0
56	PRODUCTION - ENERGY		961,778	0	961,778	0	961,778	0
57	TRANSMISSION		155,338	155,338	0	0	155,338	0
58	DISTRIBUTION - DEMAND		521,720	521,720	0	0	521,720	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		704,779	0	0	704,779	704,779	0
61	CUSTOMER SERVICE & INFORMATION		50,956	0	0	50,956	50,956	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(13,225)	(8,477)	(2,383)	(2,365)	(13,225)	0
64	COMMON & OTHER PLANT IN SERVICE		3,364,365	1,651,600	959,395	753,370	3,364,365	0
65								
66	NET ELECTRIC PLANT IN SERVICE		569,132,295	468,789,366	5,909,990	94,432,939	569,132,295	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	33,759,366	27,793,388	349,918	5,616,060	33,759,366	0
5	LEASED METERS	NP29	765,742	630,419	7,937	127,386	765,742	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	33,708,025	27,751,121	349,384	5,607,520	33,708,025	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(347,779)	0	0	(347,779)	(347,779)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	31,808,022	26,186,887	329,692	5,291,443	31,808,022	0
13	TOTAL ACCOUNT 282		99,693,376	82,361,815	1,036,931	16,294,630	99,693,376	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(1,811,440)	(1,491,321)	(18,778)	(301,341)	(1,811,440)	0
17	DEFERRED PLANT COSTS	NP29	352,896	290,532	3,658	58,706	352,896	0
18	MISCELLANEOUS	OM39	4,845,022	1,363,301	2,892,352	589,369	4,845,022	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	581,330	163,576	347,040	70,714	581,330	0
25	PENSION EXPENSE	A315	4,501,711	2,714,131	896,865	890,715	4,501,711	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		8,469,519	3,040,219	4,121,137	1,308,163	8,469,519	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	31,399,843	25,850,843	325,460	5,223,540	31,399,843	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		31,399,843	25,850,843	325,460	5,223,540	31,399,843	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		139,562,738	111,252,877	5,483,528	22,826,333	139,562,738	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5.1		3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	64,031	0	0	64,031	64,031	0
4	CASH FLOW HEDGE	A315	180,883	109,059	36,036	35,788	180,883	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	1,857,970	1,120,190	370,160	367,620	1,857,970	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	5,963,534	3,595,482	1,188,101	1,179,951	5,963,534	0
18	DEFERRED TAX	A315	2,717,531	1,638,429	541,408	537,694	2,717,531	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	294,582	177,607	58,689	58,286	294,582	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	312,640	257,389	3,241	52,010	312,640	0
24	OPERATING LEASE OBLIGATION	NP29	1,156,915	952,465	11,991	192,459	1,156,915	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		12,548,086	7,850,621	2,209,626	2,487,839	12,548,086	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	468,705	385,875	4,860	77,970	468,705	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		468,705	385,875	4,860	77,970	468,705	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		13,016,791	8,236,496	2,214,486	2,565,809	13,016,791	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET ORIGINAL COST RATE BASE		442,586,348	365,772,985	2,640,948	74,172,415	442,586,348	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	10,335,981	3,444,881	1,991,485	4,899,615	10,335,981	0
7	FUEL	K301	7,367,269	0	7,367,269	0	7,367,269	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		17,703,250	3,444,881	9,358,754	4,899,615	17,703,250	0
10	TOTAL MATERIALS & SUPPLIES		17,703,250	3,444,881	9,358,754	4,899,615	17,703,250	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	138,400	113,940	1,435	23,025	138,400	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(16,639)	0	(16,639)	0	(16,639)	0
16	TOTAL PREPAYMENTS		121,761	113,940	(15,204)	23,025	121,761	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		6,744,827	6,744,827	0	0	6,744,827	0
19	TOTAL WORKING CASH		6,744,827	6,744,827	0	0	6,744,827	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		24,569,838	10,303,648	9,343,550	4,922,640	24,569,838	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(139,562,738)	(111,252,877)	(5,483,528)	(22,826,333)	(139,562,738)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		13,016,791	8,236,496	2,214,486	2,565,809	13,016,791	0
31	TOTAL WORKING CAPITAL		24,569,838	10,303,648	9,343,550	4,922,640	24,569,838	0
32	TOTAL RATE BASE ADJUSTMENTS		(101,976,109)	(92,712,733)	6,074,508	(15,337,884)	(101,976,109)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		569,132,295	468,789,366	5,909,990	94,432,939	569,132,295	0
36	TOTAL RATE BASE ADJUSTMENTS		(101,976,109)	(92,712,733)	6,074,508	(15,337,884)	(101,976,109)	0
37	TOTAL RATE BASE		467,156,186	376,076,633	11,984,498	79,095,055	467,156,186	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	
40	RETURN ON RATE BASE		31,346,180	25,234,742	804,160	5,307,278	31,346,180	0
41								
42	ELECTRIC RATE BASE	RB99	468,128,678	376,620,498	11,983,893	79,524,287	468,128,678	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	38,048,920	0	38,048,920	0	38,048,920	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	15,356,451	0	15,356,451	0	15,356,451	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		53,405,371	0	53,405,371	0	53,405,371	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		53,405,371	0	53,405,371	0	53,405,371	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	10,436,424	10,436,424	0	0	10,436,424	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		10,436,424	10,436,424	0	0	10,436,424	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	823,509	823,509	0	0	823,509	0
26	TOTAL REGIONAL MARKET O&M		823,509	823,509	0	0	823,509	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	279,993	279,993	0	0	279,993	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	2,427,592	2,427,592	0	0	2,427,592	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	1,018,682	0	0	1,018,682	1,018,682	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	988,487	988,487	0	0	988,487	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	421,969	0	0	421,969	421,969	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	316,415	316,415	0	0	316,415	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	188,814	0	0	188,814	188,814	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	54,206	54,206	0	0	54,206	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	59,045	0	0	59,045	59,045	0
39	TRANSFORMERS DEMAND RELATED	K203	161,158	161,158	0	0	161,158	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	1,124,118	1,124,118	0	0	1,124,118	0
42	LOAD DISPATCH	K215	271,732	271,732	0	0	271,732	0
43	METERS	K407	869,842	0	0	869,842	869,842	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	429,259	429,259	0	0	429,259	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	1,322,934	1,322,934	0	0	1,322,934	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		9,934,246	7,375,894	0	2,558,352	9,934,246	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	4,204,371	0	0	4,204,371	4,204,371	0
52	UNCOLLECTIBLE EXP	K411	1,416,778	0	0	1,416,778	1,416,778	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(2,004,140)	0	0	(2,004,140)	(2,004,140)	0
55	CREDIT CARD FEES	K407	398,492	0	0	398,492	398,492	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	394,553	0	0	394,553	394,553	0
58	ELIMINATE MISC EXPENSE	K405	(1,075)	0	0	(1,075)	(1,075)	0
59	TOTAL CUSTOMER ACCT EXPENSE		4,408,979	0	0	4,408,979	4,408,979	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	545,555	0	0	545,555	545,555	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		545,555	0	0	545,555	545,555	0
5								
6	SALES							
7	SALES EXPENSE	K405	1,350,329	0	0	1,350,329	1,350,329	0
8	TOTAL SALES EXPENSE		1,350,329	0	0	1,350,329	1,350,329	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	9,286,338	9,286,338	0	0	9,286,338	0
12	PRODUCTION - ENERGY RELATED	E349	4,108,005	0	4,108,005	0	4,108,005	0
13	TRANSMISSION	T349	661,495	661,495	0	0	661,495	0
14	DISTRIBUTION	D349	3,345,491	2,483,928	0	861,563	3,345,491	0
15	CUSTOMER ACCOUNTING	C319	3,001,245	0	0	3,001,245	3,001,245	0
16	CUSTOMER SERVICE & INFORMATION	C331	216,991	0	0	216,991	216,991	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		20,619,565	12,431,761	4,108,005	4,079,799	20,619,565	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	88,498	53,358	17,631	17,509	88,498	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(6,082,791)	(3,667,382)	(1,211,861)	(1,203,548)	(6,082,791)	0
22	ELIMINATE DSM	A315	(85,196)	(51,366)	(16,973)	(16,857)	(85,196)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(371,129)	(223,760)	(73,939)	(73,430)	(371,129)	0
25	ELIMINATE MISC EXPENSES	A315	(357,989)	(215,835)	(71,322)	(70,832)	(357,989)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(1,033,487)	(623,100)	(205,900)	(204,487)	(1,033,487)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	65,028	39,206	12,955	12,867	65,028	0
33	TOTAL ADMIN. & GENERAL		12,842,499	7,742,882	2,558,596	2,541,021	12,842,499	0
34								
35	TOTAL O & M EXPENSE		93,746,912	26,378,709	55,963,967	11,404,236	93,746,912	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	16,920,137	16,920,137	0	0	16,920,137	0
3	TOTAL PRODUCTION DEPREC EXP.		16,920,137	16,920,137	0	0	16,920,137	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	662,418	662,418	0	0	662,418	0
7	TOTAL TRANSMISSION DEP. EXP.		662,418	662,418	0	0	662,418	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	7,754,561	4,906,430	0	2,848,131	7,754,561	0
11	TOTAL DIST. DEPREC EXP.		7,754,561	4,906,430	0	2,848,131	7,754,561	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	2,613,497	1,195,144	699,884	718,469	2,613,497	0
15	TOTAL GENERAL DEPREC EXP.		2,613,497	1,195,144	699,884	718,469	2,613,497	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	17,787	8,173	4,747	4,867	17,787	0
19	TOTAL COM & OTHER DEPREC EXP.		17,787	8,173	4,747	4,867	17,787	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		27,968,400	23,692,302	704,631	3,571,467	27,968,400	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 8		3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	6,741,411	5,550,066	69,875	1,121,470	6,741,411	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		6,741,411	5,550,066	69,875	1,121,470	6,741,411	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	1,230,860	742,098	245,223	243,539	1,230,860	0
9	ELIMINATE DSM	A315	(24,217)	(14,602)	(4,824)	(4,791)	(24,217)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(654,765)	(394,764)	(130,447)	(129,554)	(654,765)	0
12	TOTAL MISCELLANEOUS TAXES		551,878	332,732	109,952	109,194	551,878	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	37,003	18,303	12,731	5,969	37,003	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		37,003	18,303	12,731	5,969	37,003	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		7,330,292	5,901,101	192,558	1,236,633	7,330,292	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		93,746,912	26,378,709	55,963,967	11,404,236	93,746,912	0
23	TOTAL DEPRECIATION EXPENSE		27,968,400	23,692,302	704,631	3,571,467	27,968,400	0
24	TOTAL OTHER TAX & MISC EXPENSE		7,330,292	5,901,101	192,558	1,236,633	7,330,292	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		129,045,604	55,972,112	56,861,156	16,212,336	129,045,604	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	9,286,705	7,471,372	237,736	1,577,597	9,286,705	0
4	TOTAL INTEREST EXPENSE		9,286,705	7,471,372	237,736	1,577,597	9,286,705	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(6,633,597)	(5,619,413)	(167,115)	(847,069)	(6,633,597)	0
8	PERMANENT DIFFERENCES	A357	(275,453)	(166,074)	(54,879)	(54,500)	(275,453)	0
9	TEMPORARY DIFFERENCES	DE49	40,477,216	34,288,812	1,019,716	5,168,688	40,477,216	0
10	TOTAL OTHER DEDUCTIONS		33,568,166	28,503,325	797,722	4,267,119	33,568,166	0
11								
12	NET DEDUCTIONS AND ADDITIONS		42,854,871	35,974,697	1,035,458	5,844,716	42,854,871	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	6,203,520	1,745,568	3,703,322	754,630	6,203,520	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(48,469)	(48,469)	0	0	(48,469)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(2,415,462)	(1,456,305)	(481,234)	(477,923)	(2,415,462)	0
20	TOTAL FED DEF IT (410 & 411)		3,739,589	240,794	3,222,088	276,707	3,739,589	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	213	176	2	35	213	0
24	TOTAL AMORTIZED ITC		213	176	2	35	213	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		3,739,589	240,794	3,222,088	276,707	3,739,589	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(213)	(176)	(2)	(35)	(213)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		3,739,376	240,618	3,222,086	276,672	3,739,376	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		31,416,116	25,275,002	804,239	5,336,875	31,416,116	0
38	NET DEDUCTIONS AND ADDITIONS		(42,854,871)	(35,974,697)	(1,035,458)	(5,844,716)	(42,854,871)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		3,739,376	240,618	3,222,086	276,672	3,739,376	0
40	TOTAL STATE PROV DEF IT (410 & 411)		2,396,940	1,445,139	477,544	474,257	2,396,940	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(5,302,439)	(9,013,938)	3,468,411	243,088	(5,302,439)	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		(1,409,510)	(2,396,110)	921,984	64,616	(1,409,510)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		3,739,376	240,618	3,222,086	276,672	3,739,376	0
47	NET FED INCOME TAX ALLOWABLE		2,329,866	(2,155,492)	4,144,070	341,288	2,329,866	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(1,409,510)	(2,396,110)	921,984	64,616	(1,409,510)	0
53	NET FED INCOME TAX PAYABLE		(1,409,510)	(2,396,110)	921,984	64,616	(1,409,510)	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	142,223	89,987	0	52,236	142,223	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	121,116	76,632	0	44,484	121,116	0
5	RENTS	D249	595,909	377,041	0	218,868	595,909	0
6	TRANSMISSION CHARGE PTP	T229	65,361	65,361	0	0	65,361	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	11,044	11,044	0	0	11,044	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		935,653	620,065	0	315,588	935,653	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		129,045,604	55,972,112	56,861,156	16,212,336	129,045,604	0
14	RETURN ON RATE BASE		31,416,116	25,275,002	804,239	5,336,875	31,416,116	0
15	NET FED INCOME TAX ALLOWABLE		2,329,866	(2,155,492)	4,144,070	341,288	2,329,866	0
16	NET STATE INCOME TAX ALLOWABLE		1,825,021	666,647	704,795	453,580	1,825,022	(1)
17	TOTAL OTHER OPERATING REVENUES		(935,653)	(620,065)	0	(315,588)	(935,653)	0
18	SUBTOTAL B		163,680,954	79,138,204	62,514,260	22,028,491	163,680,955	1
19								
20	TOTAL OTHER OPERATING REVENUES		935,653	620,065	0	315,588	935,653	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		935,653	620,065	0	315,588	935,653	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		163,680,954	79,138,204	62,514,260	22,028,491	163,680,955	1
31								
32	PROPOSED REVENUES		232,199,047	139,994,998	46,261,213	45,942,836	232,199,047	0
33	TOTAL ELECTRIC COST OF SERVICE		(163,680,954)	(79,138,204)	(62,514,260)	(22,028,491)	(163,680,955)	1
34	EXCESS REVENUES		68,518,093	60,856,794	(16,253,047)	23,914,345	68,518,092	1
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		17,078,213	15,168,628	(4,051,091)	5,960,678	17,078,215	(2)
37	EXCESS RETURN		51,439,880	45,688,170	(12,201,956)	17,953,667	51,439,881	(1)

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		502,729,996	476,445,181	8,231,577	18,053,238	502,729,996	0
3	TOTAL DEPRECIATION RESERVE		(206,112,183)	(196,420,443)	(4,014,744)	(5,676,996)	(206,112,183)	0
4	TOTAL RATE BASE ADJUSTMENTS		(54,307,660)	(56,926,922)	4,334,983	(1,715,721)	(54,307,660)	0
5	TOTAL RATE BASE		242,310,153	223,097,816	8,551,816	10,660,521	242,310,153	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		53,307,380	11,425,367	39,907,998	1,974,015	53,307,380	0
9	TOTAL DEPRECIATION EXPENSE		15,180,245	14,189,552	502,754	487,939	15,180,245	0
10	TOTAL OTHER TAX & MISC EXPENSE		3,678,125	3,371,312	137,050	169,763	3,678,125	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		72,165,750	28,986,231	40,547,802	2,631,717	72,165,750	0
12	NET FED INCOME TAX EXP ALLOWABLE		1,985,202	(1,021,879)	2,955,007	52,074	1,985,202	0
13	NET STATE INCOME TAX EXP ALLOWABLE		284,012	(307,486)	502,565	88,933	284,012	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		74,434,964	27,656,866	44,005,374	2,772,724	74,434,964	0
17								
18	RETURN ON RATE BASE		16,274,159	14,993,602	573,884	706,673	16,274,159	0
19	TOTAL OTHER OPERATING REVENUES		(406,615)	(366,942)	0	(39,673)	(406,615)	0
20	TOTAL ELECTRIC COST OF SERVICE		90,302,508	42,283,526	44,579,258	3,439,724	90,302,508	0

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	226,076,568	226,076,568	0	0	226,076,568	0
3	PRODUCTION OTHER	K201	101,071,045	101,071,045	0	0	101,071,045	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		327,147,613	327,147,613	0	0	327,147,613	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	19,586,677	19,586,677	0	0	19,586,677	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		19,586,677	19,586,677	0	0	19,586,677	0
12								
13	TOTAL PROD & TRANS PLANT		346,734,290	346,734,290	0	0	346,734,290	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	25,221,381	25,221,381	0	0	25,221,381	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	9,151,355	9,151,355	0	0	9,151,355	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,376,217	0	0	1,376,217	1,376,217	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	3,499,783	3,499,783	0	0	3,499,783	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	311,085	0	0	311,085	311,085	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	20,854,023	20,854,023	0	0	20,854,023	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	1,496,480	0	0	1,496,480	1,496,480	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	8,491,514	8,491,514	0	0	8,491,514	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	619,889	0	0	619,889	619,889	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	15,564,055	15,564,055	0	0	15,564,055	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	1,588,243	0	0	1,588,243	1,588,243	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	2,666,345	2,666,345	0	0	2,666,345	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	496,663	0	0	496,663	496,663	0
29	TRANSFORMERS DEMAND RELATED	K215	13,061,994	13,061,994	0	0	13,061,994	0
30	TRANSFORMERS CUSTOMER RELATED	K405	1,394,834	0	0	1,394,834	1,394,834	0
31	SERVICES	K217	1,913,994	0	0	1,913,994	1,913,994	0
32	METERS	K407	4,129,447	0	0	4,129,447	4,129,447	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	21,848,508	19,244,958	0	2,603,550	21,848,508	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		133,685,810	117,755,408	0	15,930,402	133,685,810	0
38								
39	TOTAL TRANS & DIST PLANT		153,272,487	137,342,085	0	15,930,402	153,272,487	0
40	TOTAL GROSS PTD PLANT		480,420,100	464,489,698	0	15,930,402	480,420,100	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	4,520,783	4,520,783	0	0	4,520,783	0
44	PRODUCTION - ENERGY	K301	5,256,495	0	5,256,495	0	5,256,495	0
45	TRANSMISSION	K202	714,384	714,384	0	0	714,384	0
46	DISTRIBUTION - DEMAND	K201	2,399,328	2,399,328	0	0	2,399,328	0
47	DISTRIBUTION - CUSTOMER	K405	177,286	0	0	177,286	177,286	0
48	CUSTOMER ACCOUNTING	A308	1,138,884	0	0	1,138,884	1,138,884	0
49	CUSTOMER SERVICE & INFORMATION	A310	39,424	0	0	39,424	39,424	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		14,246,584	7,634,495	5,256,495	1,355,594	14,246,584	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	2,558,683	2,558,683	0	0	2,558,683	0
56	PRODUCTION - ENERGY	K301	2,975,082	0	2,975,082	0	2,975,082	0
57	TRANSMISSION	K202	404,328	404,328	0	0	404,328	0
58	DISTRIBUTION - DEMAND	K201	1,357,977	1,357,977	0	0	1,357,977	0
59	DISTRIBUTION - CUSTOMER	K405	100,341	0	0	100,341	100,341	0
60	CUSTOMER ACCOUNTING	A308	644,588	0	0	644,588	644,588	0
61	CUSTOMER SERVICE & INFORMATION	A310	22,313	0	0	22,313	22,313	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		8,063,312	4,320,988	2,975,082	767,242	8,063,312	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		502,729,996	476,445,181	8,231,577	18,053,238	502,729,996	0

DUKE ENERGY KENTUCKY, INC.
 DISTR. SEC. CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-16
 WITNESS RESPONSIBLE:
 JAMES E. ZIOLKOWSKI
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT	Schedule 3						
2	PRODUCTION STEAM	K201	108,570,025	108,570,025	0	0	108,570,025	0
3	PRODUCTION OTHER	K201	49,857,785	49,857,785	0	0	49,857,785	0
4	ADJUSTMENT	K201	420,403	420,403	0	0	420,403	0
5	TOTAL PROD DEPREC RESERVE		158,848,213	158,848,213	0	0	158,848,213	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	5,401,711	5,401,711	0	0	5,401,711	0
10	ADJUSTMENT	K202	(18,992)	(18,992)	0	0	(18,992)	0
11	TOTAL TRANS DEPREC RESERVE		5,382,719	5,382,719	0	0	5,382,719	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		164,230,932	164,230,932	0	0	164,230,932	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	5,124,274	5,124,274	0	0	5,124,274	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	4,187,133	4,187,133	0	0	4,187,133	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	629,678	0	0	629,678	629,678	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	1,601,299	1,601,299	0	0	1,601,299	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	142,335	0	0	142,335	142,335	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	6,218,421	6,218,421	0	0	6,218,421	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	446,232	0	0	446,232	446,232	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	2,532,068	2,532,068	0	0	2,532,068	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	184,844	0	0	184,844	184,844	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	4,603,771	4,603,771	0	0	4,603,771	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	469,795	0	0	469,795	469,795	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	788,692	788,692	0	0	788,692	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	146,911	0	0	146,911	146,911	0
29	TRANSFORMERS DEMAND RELATED	K215	5,684,918	5,684,918	0	0	5,684,918	0
30	TRANSFORMERS CUSTOMER RELATED	K405	607,068	0	0	607,068	607,068	0
31	SERVICES	K217	1,051,327	0	0	1,051,327	1,051,327	0
32	METERS	K407	908,395	0	0	908,395	908,395	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	107,788	94,943	0	12,845	107,788	0
35	CONSTRUCTION NOT CLASSIFIED	K209	352,050	310,098	0	41,952	352,050	0
36	RWIP	K215	(4,745,961)	(4,745,961)	0	0	(4,745,961)	0
37	TOTAL DIST DEPREC RESERVE		31,041,038	26,399,656	0	4,641,382	31,041,038	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		36,423,757	31,782,375	0	4,641,382	36,423,757	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		195,271,970	190,630,588	0	4,641,382	195,271,970	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	1,456,872	1,456,872	0	0	1,456,872	0
44	PRODUCTION - ENERGY	K301	1,693,964	0	1,693,964	0	1,693,964	0
45	TRANSMISSION	K202	230,218	230,218	0	0	230,218	0
46	DISTRIBUTION - DEMAND	K201	773,210	773,210	0	0	773,210	0
47	DISTRIBUTION - CUSTOMER	K405	57,132	0	0	57,132	57,132	0
48	CUSTOMER ACCOUNTING	A308	367,018	0	0	367,018	367,018	0
49	CUSTOMER SERVICE & INFORMATION	A310	12,705	0	0	12,705	12,705	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	43,239	4,968	30,233	8,038	43,239	0
52	GENERAL & INTANG PLANT		4,634,358	2,465,268	1,724,197	444,893	4,634,358	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	1,968,496	1,968,496	0	0	1,968,496	0
56	PRODUCTION - ENERGY	K301	2,288,849	0	2,288,849	0	2,288,849	0
57	TRANSMISSION	K202	311,066	311,066	0	0	311,066	0
58	DISTRIBUTION - DEMAND	K201	1,044,746	1,044,746	0	0	1,044,746	0
59	DISTRIBUTION - CUSTOMER	K405	77,196	0	0	77,196	77,196	0
60	CUSTOMER ACCOUNTING	A308	495,907	0	0	495,907	495,907	0
61	CUSTOMER SERVICE & INFORMATION	A310	17,166	0	0	17,166	17,166	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	2,429	279	1,698	452	2,429	0
64	COMMON & OTHER PLANT IN SERVICE		6,205,855	3,324,587	2,290,547	590,721	6,205,855	0
65								
66	TOTAL DEPRECIATION RESERVE		206,112,183	196,420,443	4,014,744	5,676,996	206,112,183	0

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		117,506,543	117,506,543	0	0	117,506,543	0
3	PRODUCTION OTHER		51,213,260	51,213,260	0	0	51,213,260	0
4	ADJUSTMENT		(420,403)	(420,403)	0	0	(420,403)	0
5	NET PRODUCTION PLANT		168,299,400	168,299,400	0	0	168,299,400	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		14,184,966	14,184,966	0	0	14,184,966	0
10	ADJUSTMENT		18,992	18,992	0	0	18,992	0
11	NET TRANSMISSION PLANT		14,203,958	14,203,958	0	0	14,203,958	0
12								
13	NET PROD & TRANS PLANT		182,503,358	182,503,358	0	0	182,503,358	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		20,097,107	20,097,107	0	0	20,097,107	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		4,964,222	4,964,222	0	0	4,964,222	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		746,539	0	0	746,539	746,539	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		1,898,484	1,898,484	0	0	1,898,484	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		168,750	0	0	168,750	168,750	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		14,635,602	14,635,602	0	0	14,635,602	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		1,050,248	0	0	1,050,248	1,050,248	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		5,959,446	5,959,446	0	0	5,959,446	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		435,045	0	0	435,045	435,045	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		10,960,284	10,960,284	0	0	10,960,284	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		1,118,448	0	0	1,118,448	1,118,448	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		1,877,653	1,877,653	0	0	1,877,653	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		349,752	0	0	349,752	349,752	0
29	TRANSFORMERS DEMAND RELATED		7,377,076	7,377,076	0	0	7,377,076	0
30	TRANSFORMERS CUSTOMER RELATED		787,766	0	0	787,766	787,766	0
31	SERVICES		862,667	0	0	862,667	862,667	0
32	METERS		3,221,052	0	0	3,221,052	3,221,052	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(107,788)	(94,943)	0	(12,845)	(107,788)	0
35	CONSTRUCTION NOT CLASSIFIED		21,496,458	18,934,860	0	2,561,598	21,496,458	0
36	RWIP		4,745,961	4,745,961	0	0	4,745,961	0
37	NET DISTRIBUTION PLANT		102,644,772	91,355,752	0	11,289,020	102,644,772	0
38								
39	NET PTD PLANT		116,848,730	105,559,710	0	11,289,020	116,848,730	0
40	NET TRANS & DIST PLANT		285,148,130	273,859,110	0	11,289,020	285,148,130	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		3,063,911	3,063,911	0	0	3,063,911	0
44	PRODUCTION - ENERGY		3,562,531	0	3,562,531	0	3,562,531	0
45	TRANSMISSION		484,166	484,166	0	0	484,166	0
46	DISTRIBUTION - DEMAND		1,626,118	1,626,118	0	0	1,626,118	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		771,866	0	0	771,866	771,866	0
49	CUSTOMER SERVICE & INFORMATION		26,719	0	0	26,719	26,719	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(43,239)	(4,968)	(30,233)	(8,038)	(43,239)	0
52	NET GENERAL & INTANG PLANT		9,492,072	5,168,227	3,532,298	790,547	9,492,072	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		590,187	590,187	0	0	590,187	0
56	PRODUCTION - ENERGY		686,233	0	686,233	0	686,233	0
57	TRANSMISSION		93,262	93,262	0	0	93,262	0
58	DISTRIBUTION - DEMAND		313,231	313,231	0	0	313,231	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		148,681	0	0	148,681	148,681	0
61	CUSTOMER SERVICE & INFORMATION		5,147	0	0	5,147	5,147	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(2,429)	(279)	(1,698)	(452)	(2,429)	0
64	COMMON & OTHER PLANT IN SERVICE		1,834,312	996,401	684,535	153,376	1,834,312	0
65								
66	NET ELECTRIC PLANT IN SERVICE		296,474,514	280,024,738	4,216,833	12,232,943	296,474,514	0

DUKE ENERGY KENTUCKY, INC.
 DISTR. SEC. CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
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FR-16(7)(v)-16
 WITNESS RESPONSIBLE:
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)	Schedule 5						
4	LIBERALIZED DEPRECIATION	NP29	17,576,184	16,601,383	249,681	725,120	17,576,184	0
5	LEASED METERS	NP29	398,668	376,558	5,663	16,447	398,668	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	17,549,457	16,576,137	249,302	724,018	17,549,457	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(16,493)	0	0	(16,493)	(16,493)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	16,560,254	15,641,798	235,249	683,207	16,560,254	0
13	TOTAL ACCOUNT 282		52,068,070	49,195,876	739,895	2,132,299	52,068,070	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(943,093)	(890,788)	(13,397)	(38,908)	(943,093)	0
17	DEFERRED PLANT COSTS	NP29	183,729	173,540	2,610	7,579	183,729	0
18	MISCELLANEOUS	OM39	2,754,964	590,482	2,062,462	102,020	2,754,964	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	330,555	70,849	247,465	12,241	330,555	0
25	PENSION EXPENSE	A315	1,164,753	355,191	639,532	170,030	1,164,753	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		3,490,908	299,274	2,938,672	252,962	3,490,908	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	16,347,745	15,441,073	232,231	674,441	16,347,745	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		16,347,745	15,441,073	232,231	674,441	16,347,745	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		71,906,723	64,936,223	3,910,798	3,059,702	71,906,723	0

DUKE ENERGY KENTUCKY, INC.
 DISTR. SEC. CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
				Schedule 5.1				
3	UNCOLLECTIBLE ACCTS	K411	3,036	0	0	3,036	3,036	0
4	CASH FLOW HEDGE	A315	46,799	14,271	25,696	6,832	46,799	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	480,722	146,596	263,951	70,175	480,722	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	1,542,982	470,532	847,206	225,244	1,542,982	0
18	DEFERRED TAX	A315	703,125	214,418	386,065	102,642	703,125	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	76,220	23,244	41,849	11,127	76,220	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	162,771	153,744	2,312	6,715	162,771	0
24	OPERATING LEASE OBLIGATION	NP29	602,327	568,920	8,557	24,850	602,327	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		3,617,982	1,591,725	1,575,636	450,621	3,617,982	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	244,022	230,488	3,466	10,068	244,022	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		244,022	230,488	3,466	10,068	244,022	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		3,862,004	1,822,213	1,579,102	460,689	3,862,004	0

LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET ORIGINAL COST RATE BASE		228,429,795	216,910,728	1,885,137	9,633,930	228,429,795	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	4,369,499	2,068,243	1,420,936	880,320	4,369,499	0
7	FUEL	K301	5,256,592	0	5,256,592	0	5,256,592	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		9,626,091	2,068,243	6,677,528	880,320	9,626,091	0
10	TOTAL MATERIALS & SUPPLIES		9,626,091	2,068,243	6,677,528	880,320	9,626,091	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	72,053	68,057	1,024	2,972	72,053	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(11,873)	0	(11,873)	0	(11,873)	0
16	TOTAL PREPAYMENTS		60,180	68,057	(10,849)	2,972	60,180	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		4,050,788	4,050,788	0	0	4,050,788	0
19	TOTAL WORKING CASH		4,050,788	4,050,788	0	0	4,050,788	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		13,737,059	6,187,088	6,666,679	883,292	13,737,059	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(71,906,723)	(64,936,223)	(3,910,798)	(3,059,702)	(71,906,723)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		3,862,004	1,822,213	1,579,102	460,689	3,862,004	0
31	TOTAL WORKING CAPITAL		13,737,059	6,187,088	6,666,679	883,292	13,737,059	0
32	TOTAL RATE BASE ADJUSTMENTS		(54,307,660)	(56,926,922)	4,334,983	(1,715,721)	(54,307,660)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		296,474,514	280,024,738	4,216,833	12,232,943	296,474,514	0
36	TOTAL RATE BASE ADJUSTMENTS		(54,307,660)	(56,926,922)	4,334,983	(1,715,721)	(54,307,660)	0
37	TOTAL RATE BASE		242,166,854	223,097,816	8,551,816	10,517,222	242,166,854	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	
40	RETURN ON RATE BASE		16,249,396	14,969,863	573,827	705,706	16,249,396	0
41								
42	ELECTRIC RATE BASE	RB99	242,499,761	223,418,301	8,551,393	10,530,067	242,499,761	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	

LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 6		3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	27,126,606	0	27,126,606	0	27,126,606	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	10,956,922	0	10,956,922	0	10,956,922	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		38,083,528	0	38,083,528	0	38,083,528	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		38,083,528	0	38,083,528	0	38,083,528	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	6,265,837	6,265,837	0	0	6,265,837	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		6,265,837	6,265,837	0	0	6,265,837	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	494,419	494,419	0	0	494,419	0
26	TOTAL REGIONAL MARKET O&M		494,419	494,419	0	0	494,419	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	168,101	168,101	0	0	168,101	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	1,433,657	1,433,657	0	0	1,433,657	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	102,879	0	0	102,879	102,879	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	583,768	583,768	0	0	583,768	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	42,616	0	0	42,616	42,616	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	186,865	186,865	0	0	186,865	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	19,069	0	0	19,069	19,069	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	32,013	32,013	0	0	32,013	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	5,963	0	0	5,963	5,963	0
39	TRANSFORMERS DEMAND RELATED	K203	57,668	57,668	0	0	57,668	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	402,249	402,249	0	0	402,249	0
42	LOAD DISPATCH	K215	160,477	160,477	0	0	160,477	0
43	METERS	K407	196,850	0	0	196,850	196,850	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	153,604	153,604	0	0	153,604	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	473,392	473,392	0	0	473,392	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		4,019,171	3,651,794	0	367,377	4,019,171	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	849,183	0	0	849,183	849,183	0
52	UNCOLLECTIBLE EXP	K411	67,188	0	0	67,188	67,188	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(95,044)	0	0	(95,044)	(95,044)	0
55	CREDIT CARD FEES	K407	90,181	0	0	90,181	90,181	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	18,711	0	0	18,711	18,711	0
58	ELIMINATE MISC EXPENSE	K405	(108)	0	0	(108)	(108)	0
59	TOTAL CUSTOMER ACCT EXPENSE		930,111	0	0	930,111	930,111	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	55,103	0	0	55,103	55,103	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		55,103	0	0	55,103	55,103	0
5								
6	SALES							
7	SALES EXPENSE	K405	136,389	0	0	136,389	136,389	0
8	TOTAL SALES EXPENSE		136,389	0	0	136,389	136,389	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	2,929,314	0	2,929,314	0	2,929,314	0
13	TRANSMISSION	T349	397,150	397,150	0	0	397,150	0
14	DISTRIBUTION	D349	1,353,507	1,229,791	0	123,716	1,353,507	0
15	CUSTOMER ACCOUNTING	C319	633,144	0	0	633,144	633,144	0
16	CUSTOMER SERVICE & INFORMATION	C331	21,917	0	0	21,917	21,917	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		5,335,032	1,626,941	2,929,314	778,777	5,335,032	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	22,897	6,982	12,572	3,343	22,897	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(1,573,837)	(479,941)	(864,148)	(229,748)	(1,573,837)	0
22	ELIMINATE DSM	A315	(22,043)	(6,722)	(12,103)	(3,218)	(22,043)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(96,026)	(29,283)	(52,725)	(14,018)	(96,026)	0
25	ELIMINATE MISC EXPENSES	A315	(92,627)	(28,247)	(50,858)	(13,522)	(92,627)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(267,400)	(81,544)	(146,821)	(39,035)	(267,400)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	16,826	5,131	9,239	2,456	16,826	0
33	TOTAL ADMIN. & GENERAL		3,322,822	1,013,317	1,824,470	485,035	3,322,822	0
34								
35	TOTAL O & M EXPENSE		53,307,380	11,425,367	39,907,998	1,974,015	53,307,380	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	10,158,539	10,158,539	0	0	10,158,539	0
3	TOTAL PRODUCTION DEPREC EXP.		10,158,539	10,158,539	0	0	10,158,539	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	397,703	397,703	0	0	397,703	0
7	TOTAL TRANSMISSION DEP. EXP.		397,703	397,703	0	0	397,703	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	3,255,610	2,897,577	0	358,033	3,255,610	0
11	TOTAL DIST. DEPREC EXP.		3,255,610	2,897,577	0	358,033	3,255,610	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	1,359,200	730,802	499,366	129,032	1,359,200	0
15	TOTAL GENERAL DEPREC EXP.		1,359,200	730,802	499,366	129,032	1,359,200	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	9,193	4,931	3,388	874	9,193	0
19	TOTAL COM & OTHER DEPREC EXP.		9,193	4,931	3,388	874	9,193	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		15,180,245	14,189,552	502,754	487,939	15,180,245	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	3,509,794	3,315,135	49,859	144,800	3,509,794	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		3,509,794	3,315,135	49,859	144,800	3,509,794	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	318,468	97,117	174,861	46,490	318,468	0
9	ELIMINATE DSM	A315	(6,265)	(1,910)	(3,440)	(915)	(6,265)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(169,409)	(51,661)	(93,018)	(24,730)	(169,409)	0
12	TOTAL MISCELLANEOUS TAXES		142,794	43,546	78,403	20,845	142,794	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	25,537	12,631	8,788	4,118	25,537	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		25,537	12,631	8,788	4,118	25,537	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		3,678,125	3,371,312	137,050	169,763	3,678,125	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		53,307,380	11,425,367	39,907,998	1,974,015	53,307,380	0
23	TOTAL DEPRECIATION EXPENSE		15,180,245	14,189,552	502,754	487,939	15,180,245	0
24	TOTAL OTHER TAX & MISC EXPENSE		3,678,125	3,371,312	137,050	169,763	3,678,125	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		72,165,750	28,986,231	40,547,802	2,631,717	72,165,750	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	4,810,695	4,432,158	169,642	208,895	4,810,695	0
4	TOTAL INTEREST EXPENSE		4,810,695	4,432,158	169,642	208,895	4,810,695	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(3,600,448)	(3,365,484)	(119,237)	(115,727)	(3,600,448)	0
8	PERMANENT DIFFERENCES	A357	(71,267)	(21,732)	(39,132)	(10,403)	(71,267)	0
9	TEMPORARY DIFFERENCES	DE49	21,969,386	20,535,672	727,565	706,149	21,969,386	0
10	TOTAL OTHER DEDUCTIONS		18,297,671	17,148,456	569,196	580,019	18,297,671	0
11								
12	NET DEDUCTIONS AND ADDITIONS		23,108,366	21,580,614	738,838	788,914	23,108,366	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	3,527,425	756,054	2,640,744	130,627	3,527,425	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(29,100)	(29,100)	0	0	(29,100)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(624,957)	(190,578)	(343,156)	(91,223)	(624,957)	0
20	TOTAL FED DEF IT (410 & 411)		2,873,368	536,376	2,297,588	39,404	2,873,368	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	110	103	2	5	110	0
24	TOTAL AMORTIZED ITC		110	103	2	5	110	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		2,873,368	536,376	2,297,588	39,404	2,873,368	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(110)	(103)	(2)	(5)	(110)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		2,873,258	536,273	2,297,586	39,399	2,873,258	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		16,274,159	14,993,602	573,884	706,673	16,274,159	0
38	NET DEDUCTIONS AND ADDITIONS		(23,108,366)	(21,580,614)	(738,838)	(788,914)	(23,108,366)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		2,873,258	536,273	2,297,586	39,399	2,873,258	0
40	TOTAL STATE PROV DEF IT (410 & 411)		620,167	189,118	340,525	90,524	620,167	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(3,340,782)	(5,861,621)	2,473,157	47,682	(3,340,782)	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		(888,056)	(1,558,152)	657,421	12,675	(888,056)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		2,873,258	536,273	2,297,586	39,399	2,873,258	0
47	NET FED INCOME TAX ALLOWABLE		1,985,202	(1,021,879)	2,955,007	52,074	1,985,202	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(888,056)	(1,558,152)	657,421	12,675	(888,056)	0
53	NET FED INCOME TAX PAYABLE		(888,056)	(1,558,152)	657,421	12,675	(888,056)	0

DUKE ENERGY KENTUCKY, INC.
 DISTR. SEC. CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	59,711	53,144	0	6,567	59,711	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	50,849	45,257	0	5,592	50,849	0
5	RENTS	D249	250,181	222,667	0	27,514	250,181	0
6	TRANSMISSION CHARGE PTP	T229	39,242	39,242	0	0	39,242	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	6,632	6,632	0	0	6,632	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		406,615	366,942	0	39,673	406,615	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		72,165,750	28,986,231	40,547,802	2,631,717	72,165,750	0
14	RETURN ON RATE BASE		16,274,159	14,993,602	573,884	706,673	16,274,159	0
15	NET FED INCOME TAX ALLOWABLE		1,985,202	(1,021,879)	2,955,007	52,074	1,985,202	0
16	NET STATE INCOME TAX ALLOWABLE		284,012	(307,486)	502,565	88,933	284,012	0
17	TOTAL OTHER OPERATING REVENUES		(406,615)	(366,942)	0	(39,673)	(406,615)	0
18	SUBTOTAL B		90,302,508	42,283,526	44,579,258	3,439,724	90,302,508	0
19								
20	TOTAL OTHER OPERATING REVENUES		406,615	366,942	0	39,673	406,615	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		406,615	366,942	0	39,673	406,615	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		90,302,508	42,283,526	44,579,258	3,439,724	90,302,508	0
31								
32	PROPOSED REVENUES		60,077,431	18,320,414	32,987,691	8,769,326	60,077,431	0
33	TOTAL ELECTRIC COST OF SERVICE		(90,302,508)	(42,283,526)	(44,579,258)	(3,439,724)	(90,302,508)	0
34	EXCESS REVENUES		(30,225,077)	(23,963,112)	(11,591,567)	5,329,602	(30,225,077)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(7,533,635)	(5,972,833)	(2,889,211)	1,328,409	(7,533,635)	0
37	EXCESS RETURN		(22,691,442)	(17,990,279)	(8,702,356)	4,001,193	(22,691,442)	0

DUKE ENERGY KENTUCKY, INC.
 GSFL SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		2,478,171	2,270,877	46,152	161,142	2,478,171	0
3	TOTAL DEPRECIATION RESERVE		(1,018,811)	(939,523)	(22,509)	(56,779)	(1,018,811)	0
4	TOTAL RATE BASE ADJUSTMENTS		(261,938)	(270,373)	24,322	(15,887)	(261,938)	0
5	TOTAL RATE BASE		1,197,422	1,060,981	47,965	88,476	1,197,422	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		289,428	52,819	223,210	13,399	289,428	0
9	TOTAL DEPRECIATION EXPENSE		74,530	67,729	2,819	3,982	74,530	0
10	TOTAL OTHER TAX & MISC EXPENSE		18,181	16,035	775	1,371	18,181	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		382,139	136,583	226,804	18,752	382,139	0
12	NET FED INCOME TAX EXP ALLOWABLE		11,895	(5,029)	16,528	396	11,895	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,801	(1,551)	2,811	540	1,800	1
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		395,835	130,003	246,143	19,688	395,834	1
17								
18	RETURN ON RATE BASE		80,249	71,171	3,219	5,859	80,249	0
19	TOTAL OTHER OPERATING REVENUES		(2,052)	(1,714)	0	(338)	(2,052)	0
20	TOTAL ELECTRIC COST OF SERVICE		474,032	199,460	249,362	25,209	474,031	1

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	1,085,943	1,085,943	0	0	1,085,943	0
3	PRODUCTION OTHER	K201	485,488	485,488	0	0	485,488	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		1,571,431	1,571,431	0	0	1,571,431	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	94,083	94,083	0	0	94,083	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		94,083	94,083	0	0	94,083	0
12								
13	TOTAL PROD & TRANS PLANT		1,665,514	1,665,514	0	0	1,665,514	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	117,360	117,360	0	0	117,360	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	42,583	42,583	0	0	42,583	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	18,279	0	0	18,279	18,279	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	16,285	16,285	0	0	16,285	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	4,132	0	0	4,132	4,132	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	97,037	97,037	0	0	97,037	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	19,876	0	0	19,876	19,876	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	39,513	39,513	0	0	39,513	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	8,233	0	0	8,233	8,233	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	72,422	72,422	0	0	72,422	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	21,095	0	0	21,095	21,095	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	12,407	12,407	0	0	12,407	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	6,597	0	0	6,597	6,597	0
29	TRANSFORMERS DEMAND RELATED	K215	60,780	60,780	0	0	60,780	0
30	TRANSFORMERS CUSTOMER RELATED	K405	18,526	0	0	18,526	18,526	0
31	SERVICES	K217	25,472	0	0	25,472	25,472	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	113,302	89,550	0	23,752	113,302	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		693,899	547,937	0	145,962	693,899	0
38								
39	TOTAL TRANS & DIST PLANT		787,982	642,020	0	145,962	787,982	0
40	TOTAL GROSS PTD PLANT		2,359,413	2,213,451	0	145,962	2,359,413	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	21,715	21,715	0	0	21,715	0
44	PRODUCTION - ENERGY	K301	29,472	0	29,472	0	29,472	0
45	TRANSMISSION	K202	3,431	3,431	0	0	3,431	0
46	DISTRIBUTION - DEMAND	K201	11,525	11,525	0	0	11,525	0
47	DISTRIBUTION - CUSTOMER	K405	2,355	0	0	2,355	2,355	0
48	CUSTOMER ACCOUNTING	A308	6,815	0	0	6,815	6,815	0
49	CUSTOMER SERVICE & INFORMATION	A310	524	0	0	524	524	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		75,837	36,671	29,472	9,694	75,837	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	12,290	12,290	0	0	12,290	0
56	PRODUCTION - ENERGY	K301	16,680	0	16,680	0	16,680	0
57	TRANSMISSION	K202	1,942	1,942	0	0	1,942	0
58	DISTRIBUTION - DEMAND	K201	6,523	6,523	0	0	6,523	0
59	DISTRIBUTION - CUSTOMER	K405	1,333	0	0	1,333	1,333	0
60	CUSTOMER ACCOUNTING	A308	3,857	0	0	3,857	3,857	0
61	CUSTOMER SERVICE & INFORMATION	A310	296	0	0	296	296	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		42,921	20,755	16,680	5,486	42,921	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		2,478,171	2,270,877	46,152	161,142	2,478,171	0

DUKE ENERGY KENTUCKY, INC.
 GSFL SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 3		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	521,508	521,508	0	0	521,508	0
3	PRODUCTION OTHER	K201	239,488	239,488	0	0	239,488	0
4	ADJUSTMENT	K201	2,019	2,019	0	0	2,019	0
5	TOTAL PROD DEPREC RESERVE		763,015	763,015	0	0	763,015	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	25,947	25,947	0	0	25,947	0
10	ADJUSTMENT	K202	(91)	(91)	0	0	(91)	0
11	TOTAL TRANS DEPREC RESERVE		25,856	25,856	0	0	25,856	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		788,871	788,871	0	0	788,871	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	23,844	23,844	0	0	23,844	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	19,483	19,483	0	0	19,483	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	8,363	0	0	8,363	8,363	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	7,451	7,451	0	0	7,451	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,891	0	0	1,891	1,891	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	28,935	28,935	0	0	28,935	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	5,927	0	0	5,927	5,927	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	11,782	11,782	0	0	11,782	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	2,455	0	0	2,455	2,455	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	21,422	21,422	0	0	21,422	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	6,240	0	0	6,240	6,240	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	3,670	3,670	0	0	3,670	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	1,951	0	0	1,951	1,951	0
29	TRANSFORMERS DEMAND RELATED	K215	26,453	26,453	0	0	26,453	0
30	TRANSFORMERS CUSTOMER RELATED	K405	8,063	0	0	8,063	8,063	0
31	SERVICES	K217	13,991	0	0	13,991	13,991	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	559	442	0	117	559	0
35	CONSTRUCTION NOT CLASSIFIED	K209	1,826	1,443	0	383	1,826	0
36	RWIP	K215	(22,084)	(22,084)	0	0	(22,084)	0
37	TOTAL DIST DEPREC RESERVE		172,222	122,841	0	49,381	172,222	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		198,078	148,697	0	49,381	198,078	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		961,093	911,712	0	49,381	961,093	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	6,998	6,998	0	0	6,998	0
44	PRODUCTION - ENERGY	K301	9,498	0	9,498	0	9,498	0
45	TRANSMISSION	K202	1,106	1,106	0	0	1,106	0
46	DISTRIBUTION - DEMAND	K201	3,714	3,714	0	0	3,714	0
47	DISTRIBUTION - CUSTOMER	K405	759	0	0	759	759	0
48	CUSTOMER ACCOUNTING	A308	2,196	0	0	2,196	2,196	0
49	CUSTOMER SERVICE & INFORMATION	A310	169	0	0	169	169	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	243	24	169	50	243	0
52	GENERAL & INTANG PLANT		24,683	11,842	9,667	3,174	24,683	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	9,456	9,456	0	0	9,456	0
56	PRODUCTION - ENERGY	K301	12,833	0	12,833	0	12,833	0
57	TRANSMISSION	K202	1,494	1,494	0	0	1,494	0
58	DISTRIBUTION - DEMAND	K201	5,018	5,018	0	0	5,018	0
59	DISTRIBUTION - CUSTOMER	K405	1,025	0	0	1,025	1,025	0
60	CUSTOMER ACCOUNTING	A308	2,968	0	0	2,968	2,968	0
61	CUSTOMER SERVICE & INFORMATION	A310	228	0	0	228	228	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	13	1	9	3	13	0
64	COMMON & OTHER PLANT IN SERVICE		33,035	15,969	12,842	4,224	33,035	0
65								
66	TOTAL DEPRECIATION RESERVE		1,018,811	939,523	22,509	56,779	1,018,811	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		564,435	564,435	0	0	564,435	0
3	PRODUCTION OTHER		246,000	246,000	0	0	246,000	0
4	ADJUSTMENT		(2,019)	(2,019)	0	0	(2,019)	0
5	NET PRODUCTION PLANT		808,416	808,416	0	0	808,416	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		68,136	68,136	0	0	68,136	0
10	ADJUSTMENT		91	91	0	0	91	0
11	NET TRANSMISSION PLANT		68,227	68,227	0	0	68,227	0
12								
13	NET PROD & TRANS PLANT		876,643	876,643	0	0	876,643	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		93,516	93,516	0	0	93,516	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		23,100	23,100	0	0	23,100	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		9,916	0	0	9,916	9,916	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		8,834	8,834	0	0	8,834	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		2,241	0	0	2,241	2,241	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		68,102	68,102	0	0	68,102	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		13,949	0	0	13,949	13,949	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		27,731	27,731	0	0	27,731	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		5,778	0	0	5,778	5,778	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		51,000	51,000	0	0	51,000	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		14,855	0	0	14,855	14,855	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		8,737	8,737	0	0	8,737	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		4,846	0	0	4,846	4,846	0
29	TRANSFORMERS DEMAND RELATED		34,327	34,327	0	0	34,327	0
30	TRANSFORMERS CUSTOMER RELATED		10,463	0	0	10,463	10,463	0
31	SERVICES		11,481	0	0	11,481	11,481	0
32	METERS		0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(559)	(442)	0	(117)	(559)	0
35	CONSTRUCTION NOT CLASSIFIED		111,476	88,107	0	23,369	111,476	0
36	RWIP		22,084	22,084	0	0	22,084	0
37	NET DISTRIBUTION PLANT		521,677	425,096	0	96,581	521,677	0
38								
39	NET PTD PLANT		589,904	493,323	0	96,581	589,904	0
40	NET TRANS & DIST PLANT		1,398,320	1,301,739	0	96,581	1,398,320	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		14,717	14,717	0	0	14,717	0
44	PRODUCTION - ENERGY		19,974	0	19,974	0	19,974	0
45	TRANSMISSION		2,325	2,325	0	0	2,325	0
46	DISTRIBUTION - DEMAND		7,811	7,811	0	0	7,811	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		4,819	0	0	4,819	4,819	0
49	CUSTOMER SERVICE & INFORMATION		355	0	0	355	355	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(243)	(24)	(169)	(50)	(243)	0
52	NET GENERAL & INTANG PLANT		49,558	24,829	19,805	4,924	49,558	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		2,834	2,834	0	0	2,834	0
56	PRODUCTION - ENERGY		3,847	0	3,847	0	3,847	0
57	TRANSMISSION		448	448	0	0	448	0
58	DISTRIBUTION - DEMAND		1,505	1,505	0	0	1,505	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		889	0	0	889	889	0
61	CUSTOMER SERVICE & INFORMATION		68	0	0	68	68	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(13)	(1)	(9)	(3)	(13)	0
64	COMMON & OTHER PLANT IN SERVICE		9,578	4,786	3,838	954	9,578	0
65								
66	NET ELECTRIC PLANT IN SERVICE		1,457,456	1,331,354	23,643	102,459	1,457,456	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	86,407	78,917	1,400	6,090	86,407	0
5	LEASED METERS	NP29	1,960	1,790	32	138	1,960	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	86,275	78,797	1,398	6,080	86,275	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(107)	0	0	(107)	(107)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	81,412	74,355	1,319	5,738	81,412	0
13	TOTAL ACCOUNT 282		255,947	233,859	4,149	17,939	255,947	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(4,637)	(4,235)	(75)	(327)	(4,637)	0
17	DEFERRED PLANT COSTS	NP29	904	825	15	64	904	0
18	MISCELLANEOUS	OM39	14,959	2,729	11,536	694	14,959	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	1,795	328	1,384	83	1,795	0
25	PENSION EXPENSE	A315	6,213	1,581	3,577	1,055	6,213	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		19,234	1,228	16,437	1,569	19,234	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	80,366	73,400	1,302	5,664	80,366	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		80,366	73,400	1,302	5,664	80,366	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		355,547	308,487	21,888	25,172	355,547	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	20	0	0	20	20	0
4	CASH FLOW HEDGE	A315	249	63	144	42	249	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	2,564	653	1,476	435	2,564	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	8,232	2,095	4,739	1,398	8,232	0
18	DEFERRED TAX	A315	3,751	955	2,159	637	3,751	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	406	103	234	69	406	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	800	731	13	56	800	0
24	OPERATING LEASE OBLIGATION	NP29	2,962	2,705	48	209	2,962	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		18,984	7,305	8,813	2,866	18,984	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	1,200	1,096	19	85	1,200	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		1,200	1,096	19	85	1,200	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		20,184	8,401	8,832	2,951	20,184	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET ORIGINAL COST RATE BASE		1,122,093	1,031,268	10,587	80,238	1,122,093	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	24,210	9,934	7,967	6,309	24,210	0
7	FUEL	K301	29,472	0	29,472	0	29,472	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		53,682	9,934	37,439	6,309	53,682	0
10	TOTAL MATERIALS & SUPPLIES		53,682	9,934	37,439	6,309	53,682	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	355	324	6	25	355	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(67)	0	(67)	0	(67)	0
16	TOTAL PREPAYMENTS		288	324	(61)	25	288	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		19,455	19,455	0	0	19,455	0
19	TOTAL WORKING CASH		19,455	19,455	0	0	19,455	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		73,425	29,713	37,378	6,334	73,425	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(355,547)	(308,487)	(21,888)	(25,172)	(355,547)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		20,184	8,401	8,832	2,951	20,184	0
31	TOTAL WORKING CAPITAL		73,425	29,713	37,378	6,334	73,425	0
32	TOTAL RATE BASE ADJUSTMENTS		(261,938)	(270,373)	24,322	(15,887)	(261,938)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		1,457,456	1,331,354	23,643	102,459	1,457,456	0
36	TOTAL RATE BASE ADJUSTMENTS		(261,938)	(270,373)	24,322	(15,887)	(261,938)	0
37	TOTAL RATE BASE		1,195,518	1,060,981	47,965	86,572	1,195,518	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	
40	RETURN ON RATE BASE		80,219	71,192	3,218	5,809	80,219	0
41								
42	ELECTRIC RATE BASE	RB99	1,195,789	1,060,520	47,965	87,304	1,195,789	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	

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LINE NO.	O&M EXPENSES	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M	Schedule 6						
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	151,573	0	151,573	0	151,573	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	61,432	0	61,432	0	61,432	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		213,005	0	213,005	0	213,005	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		213,005	0	213,005	0	213,005	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	30,098	30,098	0	0	30,098	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		30,098	30,098	0	0	30,098	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	2,375	2,375	0	0	2,375	0
26	TOTAL REGIONAL MARKET O&M		2,375	2,375	0	0	2,375	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	807	807	0	0	807	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	6,671	6,671	0	0	6,671	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	1,366	0	0	1,366	1,366	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	2,716	2,716	0	0	2,716	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	566	0	0	566	566	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	870	870	0	0	870	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	253	0	0	253	253	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	149	149	0	0	149	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	79	0	0	79	79	0
39	TRANSFORMERS DEMAND RELATED	K203	206	206	0	0	206	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	1,439	1,439	0	0	1,439	0
42	LOAD DISPATCH	K215	747	747	0	0	747	0
43	METERS	K407	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	549	549	0	0	549	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	1,693	1,693	0	0	1,693	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		18,111	15,847	0	2,264	18,111	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	5,635	0	0	5,635	5,635	0
52	UNCOLLECTIBLE EXP	K411	435	0	0	435	435	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(616)	0	0	(616)	(616)	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	121	0	0	121	121	0
58	ELIMINATE MISC EXPENSE	K405	(1)	0	0	(1)	(1)	0
59	TOTAL CUSTOMER ACCT EXPENSE		5,574	0	0	5,574	5,574	0

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				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 6.1							
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	732	0	0	732	732	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		732	0	0	732	732	0
5								
6	SALES							
7	SALES EXPENSE	K405	1,812	0	0	1,812	1,812	0
8	TOTAL SALES EXPENSE		1,812	0	0	1,812	1,812	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	16,384	0	16,384	0	16,384	0
13	TRANSMISSION	T349	1,908	1,908	0	0	1,908	0
14	DISTRIBUTION	D349	6,082	5,323	0	759	6,082	0
15	CUSTOMER ACCOUNTING	C319	3,789	0	0	3,789	3,789	0
16	CUSTOMER SERVICE & INFORMATION	C331	291	0	0	291	291	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		28,454	7,231	16,384	4,839	28,454	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	122	31	70	21	122	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(8,395)	(2,137)	(4,833)	(1,425)	(8,395)	0
22	ELIMINATE DSM	A315	(118)	(30)	(68)	(20)	(118)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(512)	(130)	(295)	(87)	(512)	0
25	ELIMINATE MISC EXPENSES	A315	(494)	(126)	(284)	(84)	(494)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSO MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(1,426)	(363)	(821)	(242)	(1,426)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	90	23	52	15	90	0
33	TOTAL ADMIN. & GENERAL		17,721	4,499	10,205	3,017	17,721	0
34								
35	TOTAL O & M EXPENSE		289,428	52,819	223,210	13,399	289,428	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	48,796	48,796	0	0	48,796	0
3	TOTAL PRODUCTION DEPREC EXP.		48,796	48,796	0	0	48,796	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	1,910	1,910	0	0	1,910	0
7	TOTAL TRANSMISSION DEP. EXP.		1,910	1,910	0	0	1,910	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	16,534	13,483	0	3,051	16,534	0
11	TOTAL DIST. DEPREC EXP.		16,534	13,483	0	3,051	16,534	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	7,242	3,517	2,800	925	7,242	0
15	TOTAL GENERAL DEPREC EXP.		7,242	3,517	2,800	925	7,242	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	48	23	19	6	48	0
19	TOTAL COM & OTHER DEPREC EXP.		48	23	19	6	48	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		74,530	67,729	2,819	3,982	74,530	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	17,255	15,759	280	1,216	17,255	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		17,255	15,759	280	1,216	17,255	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	1,699	433	978	288	1,699	0
9	ELIMINATE DSM	A315	(33)	(8)	(19)	(6)	(33)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(903)	(230)	(520)	(153)	(903)	0
12	TOTAL MISCELLANEOUS TAXES		763	195	439	129	763	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	163	81	56	26	163	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		163	81	56	26	163	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		18,181	16,035	775	1,371	18,181	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		289,428	52,819	223,210	13,399	289,428	0
23	TOTAL DEPRECIATION EXPENSE		74,530	67,729	2,819	3,982	74,530	0
24	TOTAL OTHER TAX & MISC EXPENSE		18,181	16,035	775	1,371	18,181	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		382,139	136,583	226,804	18,752	382,139	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	23,723	21,039	952	1,732	23,723	0
4	TOTAL INTEREST EXPENSE		23,723	21,039	952	1,732	23,723	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(17,666)	(16,056)	(669)	(941)	(17,666)	0
8	PERMANENT DIFFERENCES	A357	(380)	(96)	(219)	(65)	(380)	0
9	TEMPORARY DIFFERENCES	DE49	107,794	97,971	4,079	5,744	107,794	0
10	TOTAL OTHER DEDUCTIONS		89,748	81,819	3,191	4,738	89,748	0
11								
12	NET DEDUCTIONS AND ADDITIONS		113,471	102,858	4,143	6,470	113,471	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	19,152	3,493	14,770	889	19,152	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(140)	(140)	0	0	(140)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(3,333)	(848)	(1,919)	(566)	(3,333)	0
20	TOTAL FED DEF IT (410 & 411)		15,679	2,505	12,851	323	15,679	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		15,679	2,505	12,851	323	15,679	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		15,679	2,505	12,851	323	15,679	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		80,249	71,171	3,219	5,859	80,249	0
38	NET DEDUCTIONS AND ADDITIONS		(113,471)	(102,858)	(4,143)	(6,470)	(113,471)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		15,679	2,505	12,851	323	15,679	0
40	TOTAL STATE PROV DEF IT (410 & 411)		3,309	842	1,905	562	3,309	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(14,234)	(28,340)	13,832	274	(14,234)	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		(3,784)	(7,534)	3,677	73	(3,784)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		15,679	2,505	12,851	323	15,679	0
47	NET FED INCOME TAX ALLOWABLE		11,895	(5,029)	16,528	396	11,895	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(3,784)	(7,534)	3,677	73	(3,784)	0
53	NET FED INCOME TAX PAYABLE		(3,784)	(7,534)	3,677	73	(3,784)	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
		Schedule 10						
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	303	247	0	56	303	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	259	211	0	48	259	0
5	RENTS	D249	1,270	1,036	0	234	1,270	0
6	TRANSMISSION CHARGE PTP	T229	188	188	0	0	188	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	32	32	0	0	32	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		2,052	1,714	0	338	2,052	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		382,139	136,583	226,804	18,752	382,139	0
14	RETURN ON RATE BASE		80,249	71,171	3,219	5,859	80,249	0
15	NET FED INCOME TAX ALLOWABLE		11,895	(5,029)	16,528	396	11,895	0
16	NET STATE INCOME TAX ALLOWABLE		1,801	(1,551)	2,811	540	1,800	1
17	TOTAL OTHER OPERATING REVENUES		(2,052)	(1,714)	0	(338)	(2,052)	0
18	SUBTOTAL B		474,032	199,460	249,362	25,209	474,031	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		2,052	1,714	0	338	2,052	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		2,052	1,714	0	338	2,052	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		474,032	199,460	249,362	25,209	474,031	(1)
31								
32	PROPOSED REVENUES		320,487	81,568	184,507	54,412	320,487	0
33	TOTAL ELECTRIC COST OF SERVICE		(474,032)	(199,460)	(249,362)	(25,209)	(474,031)	(1)
34	EXCESS REVENUES		(153,545)	(117,892)	(64,855)	29,203	(153,544)	(1)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(38,271)	(29,386)	(16,165)	7,279	(38,272)	1
37	EXCESS RETURN		(115,274)	(88,507)	(48,690)	21,924	(115,273)	(1)

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 1						
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		9,708,395	9,381,514	130,816	196,065	9,708,395	0
3	TOTAL DEPRECIATION RESERVE		(3,935,444)	(3,801,731)	(63,801)	(69,912)	(3,935,444)	0
4	TOTAL RATE BASE ADJUSTMENTS		(1,090,258)	(1,139,301)	68,891	(19,848)	(1,090,258)	0
5	TOTAL RATE BASE		4,682,693	4,440,482	135,906	106,305	4,682,693	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		893,128	243,776	633,748	15,604	893,128	0
9	TOTAL DEPRECIATION EXPENSE		290,329	277,590	7,990	4,749	290,329	0
10	TOTAL OTHER TAX & MISC EXPENSE		70,933	67,167	2,096	1,670	70,933	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		1,254,390	588,533	643,834	22,023	1,254,390	0
12	NET FED INCOME TAX EXP ALLOWABLE		29,354	(17,992)	46,957	389	29,354	0
13	NET STATE INCOME TAX EXP ALLOWABLE		3,729	(4,943)	7,986	687	3,730	(1)
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		1,287,473	565,598	698,777	23,099	1,287,474	(1)
17								
18	RETURN ON RATE BASE		314,766	298,598	9,124	7,044	314,766	0
19	TOTAL OTHER OPERATING REVENUES		(8,323)	(7,912)	0	(411)	(8,323)	0
20	TOTAL ELECTRIC COST OF SERVICE		1,593,916	856,284	707,901	29,732	1,593,917	(1)

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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 2		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	4,285,297	4,285,297	0	0	4,285,297	0
3	PRODUCTION OTHER	K201	1,915,809	1,915,809	0	0	1,915,809	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		6,201,106	6,201,106	0	0	6,201,106	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	371,267	371,267	0	0	371,267	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		371,267	371,267	0	0	371,267	0
12								
13	TOTAL PROD & TRANS PLANT		6,572,373	6,572,373	0	0	6,572,373	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	553,136	553,136	0	0	553,136	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	200,701	200,701	0	0	200,701	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	10,877	0	0	10,877	10,877	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	76,755	76,755	0	0	76,755	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	2,459	0	0	2,459	2,459	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	457,355	457,355	0	0	457,355	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	11,827	0	0	11,827	11,827	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	186,230	186,230	0	0	186,230	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	4,899	0	0	4,899	4,899	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	341,339	341,339	0	0	341,339	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	12,553	0	0	12,553	12,553	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	58,476	58,476	0	0	58,476	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	3,925	0	0	3,925	3,925	0
29	TRANSFORMERS DEMAND RELATED	K215	286,466	286,466	0	0	286,466	0
30	TRANSFORMERS CUSTOMER RELATED	K405	11,024	0	0	11,024	11,024	0
31	SERVICES	K217	60,708	0	0	60,708	60,708	0
32	METERS	K407	31,603	0	0	31,603	31,603	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	451,378	422,066	0	29,312	451,378	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		2,761,711	2,582,524	0	179,187	2,761,711	0
38								
39	TOTAL TRANS & DIST PLANT		3,132,978	2,953,791	0	179,187	3,132,978	0
40	TOTAL GROSS PTD PLANT		9,334,084	9,154,897	0	179,187	9,334,084	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	85,692	85,692	0	0	85,692	0
44	PRODUCTION - ENERGY	K301	83,536	0	83,536	0	83,536	0
45	TRANSMISSION	K202	13,541	13,541	0	0	13,541	0
46	DISTRIBUTION - DEMAND	K201	45,479	45,479	0	0	45,479	0
47	DISTRIBUTION - CUSTOMER	K405	1,401	0	0	1,401	1,401	0
48	CUSTOMER ACCOUNTING	A308	9,065	0	0	9,065	9,065	0
49	CUSTOMER SERVICE & INFORMATION	A310	312	0	0	312	312	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		239,026	144,712	83,536	10,778	239,026	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	48,500	48,500	0	0	48,500	0
56	PRODUCTION - ENERGY	K301	47,280	0	47,280	0	47,280	0
57	TRANSMISSION	K202	7,664	7,664	0	0	7,664	0
58	DISTRIBUTION - DEMAND	K201	25,741	25,741	0	0	25,741	0
59	DISTRIBUTION - CUSTOMER	K405	793	0	0	793	793	0
60	CUSTOMER ACCOUNTING	A308	5,131	0	0	5,131	5,131	0
61	CUSTOMER SERVICE & INFORMATION	A310	176	0	0	176	176	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		135,285	81,905	47,280	6,100	135,285	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		9,708,395	9,381,514	130,816	196,065	9,708,395	0

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				DEMAND	ENERGY	CUSTOMER		
		Schedule 3		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	2,057,952	2,057,952	0	0	2,057,952	0
3	PRODUCTION OTHER	K201	945,058	945,058	0	0	945,058	0
4	ADJUSTMENT	K201	7,969	7,969	0	0	7,969	0
5	TOTAL PROD DEPREC RESERVE		3,010,979	3,010,979	0	0	3,010,979	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	102,390	102,390	0	0	102,390	0
10	ADJUSTMENT	K202	(380)	(380)	0	0	(380)	0
11	TOTAL TRANS DEPREC RESERVE		102,030	102,030	0	0	102,030	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		3,113,009	3,113,009	0	0	3,113,009	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	112,382	112,382	0	0	112,382	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	91,829	91,829	0	0	91,829	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	4,977	0	0	4,977	4,977	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	35,118	35,118	0	0	35,118	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,125	0	0	1,125	1,125	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	136,378	136,378	0	0	136,378	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	3,527	0	0	3,527	3,527	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	55,531	55,531	0	0	55,531	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	1,461	0	0	1,461	1,461	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	100,966	100,966	0	0	100,966	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	3,713	0	0	3,713	3,713	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	17,297	17,297	0	0	17,297	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	1,161	0	0	1,161	1,161	0
29	TRANSFORMERS DEMAND RELATED	K215	124,677	124,677	0	0	124,677	0
30	TRANSFORMERS CUSTOMER RELATED	K405	4,798	0	0	4,798	4,798	0
31	SERVICES	K217	33,346	0	0	33,346	33,346	0
32	METERS	K407	6,953	0	0	6,953	6,953	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	2,227	2,082	0	145	2,227	0
35	CONSTRUCTION NOT CLASSIFIED	K209	7,273	6,801	0	472	7,273	0
36	RWIP	K215	(104,085)	(104,085)	0	0	(104,085)	0
37	TOTAL DIST DEPREC RESERVE		640,654	578,976	0	61,678	640,654	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		742,684	681,006	0	61,678	742,684	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		3,753,663	3,691,985	0	61,678	3,753,663	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	27,615	27,615	0	0	27,615	0
44	PRODUCTION - ENERGY	K301	26,920	0	26,920	0	26,920	0
45	TRANSMISSION	K202	4,364	4,364	0	0	4,364	0
46	DISTRIBUTION - DEMAND	K201	14,656	14,656	0	0	14,656	0
47	DISTRIBUTION - CUSTOMER	K405	452	0	0	452	452	0
48	CUSTOMER ACCOUNTING	A308	2,921	0	0	2,921	2,921	0
49	CUSTOMER SERVICE & INFORMATION	A310	100	0	0	100	100	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	638	94	480	64	638	0
52	GENERAL & INTANG PLANT		77,666	46,729	27,400	3,537	77,666	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	37,313	37,313	0	0	37,313	0
56	PRODUCTION - ENERGY	K301	36,374	0	36,374	0	36,374	0
57	TRANSMISSION	K202	5,896	5,896	0	0	5,896	0
58	DISTRIBUTION - DEMAND	K201	19,803	19,803	0	0	19,803	0
59	DISTRIBUTION - CUSTOMER	K405	610	0	0	610	610	0
60	CUSTOMER ACCOUNTING	A308	3,947	0	0	3,947	3,947	0
61	CUSTOMER SERVICE & INFORMATION	A310	136	0	0	136	136	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	36	5	27	4	36	0
64	COMMON & OTHER PLANT IN SERVICE		104,115	63,017	36,401	4,697	104,115	0
65								
66	TOTAL DEPRECIATION RESERVE		3,935,444	3,801,731	63,801	69,912	3,935,444	0

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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		2,227,345	2,227,345	0	0	2,227,345	0
3	PRODUCTION OTHER		970,751	970,751	0	0	970,751	0
4	ADJUSTMENT		(7,969)	(7,969)	0	0	(7,969)	0
5	NET PRODUCTION PLANT		3,190,127	3,190,127	0	0	3,190,127	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		268,877	268,877	0	0	268,877	0
10	ADJUSTMENT		360	360	0	0	360	0
11	NET TRANSMISSION PLANT		269,237	269,237	0	0	269,237	0
12								
13	NET PROD & TRANS PLANT		3,459,364	3,459,364	0	0	3,459,364	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		440,754	440,754	0	0	440,754	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		108,872	108,872	0	0	108,872	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		5,900	0	0	5,900	5,900	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		41,637	41,637	0	0	41,637	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		1,334	0	0	1,334	1,334	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		320,977	320,977	0	0	320,977	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		8,300	0	0	8,300	8,300	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		130,699	130,699	0	0	130,699	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		3,438	0	0	3,438	3,438	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		240,373	240,373	0	0	240,373	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		8,840	0	0	8,840	8,840	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		41,179	41,179	0	0	41,179	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		2,764	0	0	2,764	2,764	0
29	TRANSFORMERS DEMAND RELATED		161,789	161,789	0	0	161,789	0
30	TRANSFORMERS CUSTOMER RELATED		6,226	0	0	6,226	6,226	0
31	SERVICES		27,362	0	0	27,362	27,362	0
32	METERS		24,650	0	0	24,650	24,650	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(2,227)	(2,082)	0	(145)	(2,227)	0
35	CONSTRUCTION NOT CLASSIFIED		444,105	415,265	0	28,840	444,105	0
36	RWIP		104,085	104,085	0	0	104,085	0
37	NET DISTRIBUTION PLANT		2,121,057	2,003,548	0	117,509	2,121,057	0
38								
39	NET PTD PLANT		2,390,294	2,272,785	0	117,509	2,390,294	0
40	NET TRANS & DIST PLANT		5,580,421	5,462,912	0	117,509	5,580,421	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		58,077	58,077	0	0	58,077	0
44	PRODUCTION - ENERGY		56,616	0	56,616	0	56,616	0
45	TRANSMISSION		9,177	9,177	0	0	9,177	0
46	DISTRIBUTION - DEMAND		30,823	30,823	0	0	30,823	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		6,144	0	0	6,144	6,144	0
49	CUSTOMER SERVICE & INFORMATION		212	0	0	212	212	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(638)	(94)	(480)	(64)	(638)	0
52	NET GENERAL & INTANG PLANT		160,411	97,983	56,136	6,292	160,411	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		11,187	11,187	0	0	11,187	0
56	PRODUCTION - ENERGY		10,906	0	10,906	0	10,906	0
57	TRANSMISSION		1,768	1,768	0	0	1,768	0
58	DISTRIBUTION - DEMAND		5,938	5,938	0	0	5,938	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		1,184	0	0	1,184	1,184	0
61	CUSTOMER SERVICE & INFORMATION		40	0	0	40	40	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(36)	(5)	(27)	(4)	(36)	0
64	COMMON & OTHER PLANT IN SERVICE		30,987	18,888	10,879	1,220	30,987	0
65								
66	NET ELECTRIC PLANT IN SERVICE		5,771,819	5,579,783	67,015	125,021	5,771,819	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	342,159	330,792	3,968	7,399	342,159	0
5	LEASED METERS	NP29	7,761	7,503	90	168	7,761	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	341,639	330,289	3,962	7,388	341,639	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(111)	0	0	(111)	(111)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	322,383	311,672	3,739	6,972	322,383	0
13	TOTAL ACCOUNT 282		1,013,831	980,256	11,759	21,816	1,013,831	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(18,360)	(17,750)	(213)	(397)	(18,360)	0
17	DEFERRED PLANT COSTS	NP29	3,575	3,457	41	77	3,575	0
18	MISCELLANEOUS	OM39	46,174	12,596	32,774	804	46,174	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	5,540	1,512	3,932	96	5,540	0
25	PENSION EXPENSE	A315	19,883	8,376	10,163	1,344	19,883	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		56,812	8,191	46,697	1,924	56,812	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	318,246	307,673	3,691	6,882	318,246	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		318,246	307,673	3,691	6,882	318,246	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		1,388,889	1,296,120	62,147	30,622	1,388,889	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	20	0	0	20	20	0
4	CASH FLOW HEDGE	A315	798	336	408	54	798	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	8,206	3,457	4,194	555	8,206	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	26,340	11,097	13,463	1,780	26,340	0
18	DEFERRED TAX	A315	12,003	5,057	6,135	811	12,003	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	1,302	549	665	88	1,302	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	3,169	3,063	37	69	3,169	0
24	OPERATING LEASE OBLIGATION	NP29	11,726	11,336	136	254	11,726	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		63,564	34,895	25,038	3,631	63,564	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	4,750	4,592	55	103	4,750	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		4,750	4,592	55	103	4,750	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		68,314	39,487	25,093	3,734	68,314	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.2						
1	NET ORIGINAL COST RATE BASE		4,451,244	4,323,150	29,961	98,133	4,451,244	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	68,795	39,204	22,581	7,010	68,795	0
7	FUEL	K301	83,537	0	83,537	0	83,537	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		152,332	39,204	106,118	7,010	152,332	0
10	TOTAL MATERIALS & SUPPLIES		152,332	39,204	106,118	7,010	152,332	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	1,402	1,356	16	30	1,402	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(189)	0	(189)	0	(189)	0
16	TOTAL PREPAYMENTS		1,213	1,356	(173)	30	1,213	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		76,772	76,772	0	0	76,772	0
19	TOTAL WORKING CASH		76,772	76,772	0	0	76,772	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		230,317	117,332	105,945	7,040	230,317	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(1,388,889)	(1,296,120)	(62,147)	(30,622)	(1,388,889)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		68,314	39,487	25,093	3,734	68,314	0
31	TOTAL WORKING CAPITAL		230,317	117,332	105,945	7,040	230,317	0
32	TOTAL RATE BASE ADJUSTMENTS		(1,090,258)	(1,139,301)	68,891	(19,848)	(1,090,258)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		5,771,819	5,579,783	67,015	125,021	5,771,819	0
36	TOTAL RATE BASE ADJUSTMENTS		(1,090,258)	(1,139,301)	68,891	(19,848)	(1,090,258)	0
37	TOTAL RATE BASE		4,681,561	4,440,482	135,906	105,173	4,681,561	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	
40	RETURN ON RATE BASE		314,133	297,957	9,119	7,057	314,133	0
41								
42	ELECTRIC RATE BASE	RB99	4,690,299	4,449,390	135,953	104,956	4,690,299	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	

LINE NO.	O&M EXPENSES	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	430,629	0	430,629	0	430,629	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	174,126	0	174,126	0	174,126	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		604,755	0	604,755	0	604,755	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		604,755	0	604,755	0	604,755	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	118,769	118,769	0	0	118,769	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		118,769	118,769	0	0	118,769	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	9,372	9,372	0	0	9,372	0
26	TOTAL REGIONAL MARKET O&M		9,372	9,372	0	0	9,372	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	3,186	3,186	0	0	3,186	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	31,442	31,442	0	0	31,442	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	813	0	0	813	813	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	12,803	12,803	0	0	12,803	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	337	0	0	337	337	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	4,098	4,098	0	0	4,098	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	151	0	0	151	151	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	702	702	0	0	702	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	47	0	0	47	47	0
39	TRANSFORMERS DEMAND RELATED	K203	1,908	1,908	0	0	1,908	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	13,307	13,307	0	0	13,307	0
42	LOAD DISPATCH	K215	3,519	3,519	0	0	3,519	0
43	METERS	K407	1,506	0	0	1,506	1,506	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	5,082	5,082	0	0	5,082	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	15,661	15,661	0	0	15,661	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		94,562	91,708	0	2,854	94,562	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	6,761	0	0	6,761	6,761	0
52	UNCOLLECTIBLE EXP	K411	451	0	0	451	451	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(638)	0	0	(638)	(638)	0
55	CREDIT CARD FEES	K407	690	0	0	690	690	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	126	0	0	126	126	0
58	ELIMINATE MISC EXPENSE	K405	(1)	0	0	(1)	(1)	0
59	TOTAL CUSTOMER ACCT EXPENSE		7,389	0	0	7,389	7,389	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 6.1							
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	436	0	0	436	436	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		436	0	0	436	436	0
5								
6	SALES							
7	SALES EXPENSE	K405	1,078	0	0	1,078	1,078	0
8	TOTAL SALES EXPENSE		1,078	0	0	1,078	1,078	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	46,549	0	46,549	0	46,549	0
13	TRANSMISSION	T349	7,528	7,528	0	0	7,528	0
14	DISTRIBUTION	D349	31,826	30,869	0	957	31,826	0
15	CUSTOMER ACCOUNTING	C319	5,039	0	0	5,039	5,039	0
16	CUSTOMER SERVICE & INFORMATION	C331	173	0	0	173	173	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		91,115	38,397	46,549	6,169	91,115	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	390	164	200	26	390	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(26,867)	(11,319)	(13,732)	(1,816)	(26,867)	0
22	ELIMINATE DSM	A315	(375)	(158)	(192)	(25)	(375)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(1,639)	(690)	(838)	(111)	(1,639)	0
25	ELIMINATE MISC EXPENSES	A315	(1,581)	(666)	(808)	(107)	(1,581)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(4,563)	(1,922)	(2,333)	(308)	(4,563)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	287	121	147	19	287	0
33	TOTAL ADMIN. & GENERAL		56,767	23,927	28,993	3,847	56,767	0
34								
35	TOTAL O & M EXPENSE		893,128	243,776	633,748	15,604	893,128	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	192,556	192,556	0	0	192,556	0
3	TOTAL PRODUCTION DEPREC EXP.		192,556	192,556	0	0	192,556	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	7,538	7,538	0	0	7,538	0
7	TOTAL TRANSMISSION DEP. EXP.		7,538	7,538	0	0	7,538	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	67,261	63,547	0	3,714	67,261	0
11	TOTAL DIST. DEPREC EXP.		67,261	63,547	0	3,714	67,261	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	22,819	13,855	7,936	1,028	22,819	0
15	TOTAL GENERAL DEPREC EXP.		22,819	13,855	7,936	1,028	22,819	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	155	94	54	7	155	0
19	TOTAL COM & OTHER DEPREC EXP.		155	94	54	7	155	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		290,329	277,590	7,990	4,749	290,329	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	68,326	66,056	792	1,478	68,326	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		68,326	66,056	792	1,478	68,326	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	5,436	2,290	2,779	367	5,436	0
9	ELIMINATE DSM	A315	(107)	(45)	(55)	(7)	(107)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(2,891)	(1,218)	(1,478)	(195)	(2,891)	0
12	TOTAL MISCELLANEOUS TAXES		2,438	1,027	1,246	165	2,438	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	169	84	58	27	169	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		169	84	58	27	169	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		70,933	67,167	2,096	1,670	70,933	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		893,128	243,776	633,748	15,604	893,128	0
23	TOTAL DEPRECIATION EXPENSE		290,329	277,590	7,990	4,749	290,329	0
24	TOTAL OTHER TAX & MISC EXPENSE		70,933	67,167	2,096	1,670	70,933	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		1,254,390	588,533	643,834	22,023	1,254,390	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	93,046	88,267	2,697	2,082	93,046	0
4	TOTAL INTEREST EXPENSE		93,046	88,267	2,697	2,082	93,046	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(68,835)	(65,810)	(1,895)	(1,130)	(68,835)	0
8	PERMANENT DIFFERENCES	A357	(1,217)	(513)	(622)	(82)	(1,217)	0
9	TEMPORARY DIFFERENCES	DE49	420,016	401,560	11,563	6,893	420,016	0
10	TOTAL OTHER DEDUCTIONS		349,964	335,237	9,046	5,681	349,964	0
11								
12	NET DEDUCTIONS AND ADDITIONS		443,010	423,504	11,743	7,763	443,010	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	59,120	16,128	41,963	1,029	59,120	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(552)	(552)	0	0	(552)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(10,668)	(4,494)	(5,453)	(721)	(10,668)	0
20	TOTAL FED DEF IT (410 & 411)		47,900	11,082	36,510	308	47,900	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	2	2	0	0	2	0
24	TOTAL AMORTIZED ITC		2	2	0	0	2	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		47,900	11,082	36,510	308	47,900	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(2)	(2)	0	0	(2)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		47,898	11,080	36,510	308	47,898	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		314,766	298,598	9,124	7,044	314,766	0
38	NET DEDUCTIONS AND ADDITIONS		(443,010)	(423,504)	(11,743)	(7,763)	(443,010)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		47,898	11,080	36,510	308	47,898	0
40	TOTAL STATE PROV DEF IT (410 & 411)		10,586	4,460	5,411	715	10,586	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(69,760)	(109,366)	39,302	304	(69,760)	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		(18,544)	(29,072)	10,447	81	(18,544)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		47,898	11,080	36,510	308	47,898	0
47	NET FED INCOME TAX ALLOWABLE		29,354	(17,992)	46,957	389	29,354	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(18,544)	(29,072)	10,447	81	(18,544)	0
53	NET FED INCOME TAX PAYABLE		(18,544)	(29,072)	10,447	81	(18,544)	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	1,234	1,166	0	68	1,234	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	1,051	993	0	58	1,051	0
5	RENTS	D249	5,168	4,883	0	285	5,168	0
6	TRANSMISSION CHARGE PTP	T229	744	744	0	0	744	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	126	126	0	0	126	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		8,323	7,912	0	411	8,323	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		1,254,390	588,533	643,834	22,023	1,254,390	0
14	RETURN ON RATE BASE		314,766	298,598	9,124	7,044	314,766	0
15	NET FED INCOME TAX ALLOWABLE		29,354	(17,992)	46,957	389	29,354	0
16	NET STATE INCOME TAX ALLOWABLE		3,729	(4,943)	7,986	687	3,730	(1)
17	TOTAL OTHER OPERATING REVENUES		(8,323)	(7,912)	0	(411)	(8,323)	0
18	SUBTOTAL B		1,593,916	856,284	707,901	29,732	1,593,917	1
19								
20	TOTAL OTHER OPERATING REVENUES		8,323	7,912	0	411	8,323	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		8,323	7,912	0	411	8,323	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		1,593,916	856,284	707,901	29,732	1,593,917	1
31								
32	PROPOSED REVENUES		1,025,563	432,063	524,196	69,304	1,025,563	0
33	TOTAL ELECTRIC COST OF SERVICE		(1,593,916)	(856,284)	(707,901)	(29,732)	(1,593,917)	1
34	EXCESS REVENUES		(568,353)	(424,221)	(183,705)	39,572	(568,354)	1
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(141,663)	(105,737)	(45,789)	9,863	(141,663)	0
37	EXCESS RETURN		(426,690)	(318,485)	(137,916)	29,709	(426,692)	2

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		145,103	122,508	2,139	20,456	145,103	0
3	TOTAL DEPRECIATION RESERVE		(58,030)	(50,639)	(1,043)	(6,348)	(58,030)	0
4	TOTAL RATE BASE ADJUSTMENTS		(15,552)	(14,594)	1,127	(2,085)	(15,552)	0
5	TOTAL RATE BASE		71,521	57,275	2,223	12,023	71,521	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		15,583	3,036	10,348	2,199	15,583	0
9	TOTAL DEPRECIATION EXPENSE		4,328	3,652	131	545	4,328	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,098	867	36	195	1,098	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		21,009	7,555	10,515	2,939	21,009	0
12	NET FED INCOME TAX EXP ALLOWABLE		579	(256)	766	69	579	0
13	NET STATE INCOME TAX EXP ALLOWABLE		153	(77)	130	100	153	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		21,741	7,222	11,411	3,108	21,741	0
17								
18	RETURN ON RATE BASE		4,820	3,861	149	810	4,820	0
19	TOTAL OTHER OPERATING REVENUES		(136)	(92)	0	(44)	(136)	0
20	TOTAL ELECTRIC COST OF SERVICE		26,425	10,991	11,560	3,874	26,425	0

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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 2						
2	PRODUCTION STEAM	K201	58,474	58,474	0	0	58,474	0
3	PRODUCTION OTHER	K201	26,142	26,142	0	0	26,142	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		84,616	84,616	0	0	84,616	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	5,066	5,066	0	0	5,066	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		5,066	5,066	0	0	5,066	0
12								
13	TOTAL PROD & TRANS PLANT		89,682	89,682	0	0	89,682	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	6,368	6,368	0	0	6,368	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	2,311	2,311	0	0	2,311	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,511	0	0	1,511	1,511	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	884	884	0	0	884	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	341	0	0	341	341	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	5,266	5,266	0	0	5,266	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	1,643	0	0	1,643	1,643	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	2,144	2,144	0	0	2,144	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	680	0	0	680	680	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	3,930	3,930	0	0	3,930	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	1,743	0	0	1,743	1,743	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	673	673	0	0	673	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	545	0	0	545	545	0
29	TRANSFORMERS DEMAND RELATED	K215	3,298	3,298	0	0	3,298	0
30	TRANSFORMERS CUSTOMER RELATED	K405	1,531	0	0	1,531	1,531	0
31	SERVICES	K217	2,123	0	0	2,123	2,123	0
32	METERS	K407	4,966	0	0	4,966	4,966	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	7,891	4,859	0	3,032	7,891	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		47,848	29,733	0	18,115	47,848	0
38								
39	TOTAL TRANS & DIST PLANT		52,914	34,799	0	18,115	52,914	0
40	TOTAL GROSS PTD PLANT		137,530	119,415	0	18,115	137,530	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	1,169	1,169	0	0	1,169	0
44	PRODUCTION - ENERGY	K301	1,366	0	1,366	0	1,366	0
45	TRANSMISSION	K202	185	185	0	0	185	0
46	DISTRIBUTION - DEMAND	K201	621	621	0	0	621	0
47	DISTRIBUTION - CUSTOMER	K405	195	0	0	195	195	0
48	CUSTOMER ACCOUNTING	A308	1,257	0	0	1,257	1,257	0
49	CUSTOMER SERVICE & INFORMATION	A310	43	0	0	43	43	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		4,836	1,975	1,366	1,495	4,836	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	662	662	0	0	662	0
56	PRODUCTION - ENERGY	K301	773	0	773	0	773	0
57	TRANSMISSION	K202	105	105	0	0	105	0
58	DISTRIBUTION - DEMAND	K201	351	351	0	0	351	0
59	DISTRIBUTION - CUSTOMER	K405	110	0	0	110	110	0
60	CUSTOMER ACCOUNTING	A308	712	0	0	712	712	0
61	CUSTOMER SERVICE & INFORMATION	A310	24	0	0	24	24	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		2,737	1,118	773	846	2,737	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		145,103	122,508	2,139	20,456	145,103	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 3						
2	PRODUCTION STEAM	K201	28,081	28,081	0	0	28,081	0
3	PRODUCTION OTHER	K201	12,896	12,896	0	0	12,896	0
4	ADJUSTMENT	K201	109	109	0	0	109	0
5	TOTAL PROD DEPREC RESERVE		41,086	41,086	0	0	41,086	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	1,397	1,397	0	0	1,397	0
10	ADJUSTMENT	K202	(5)	(5)	0	0	(5)	0
11	TOTAL TRANS DEPREC RESERVE		1,392	1,392	0	0	1,392	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		42,478	42,478	0	0	42,478	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	1,294	1,294	0	0	1,294	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	1,057	1,057	0	0	1,057	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	691	0	0	691	691	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	404	404	0	0	404	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	156	0	0	156	156	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	1,570	1,570	0	0	1,570	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	490	0	0	490	490	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	639	639	0	0	639	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	203	0	0	203	203	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	1,162	1,162	0	0	1,162	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	516	0	0	516	516	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	199	199	0	0	199	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	161	0	0	161	161	0
29	TRANSFORMERS DEMAND RELATED	K215	1,435	1,435	0	0	1,435	0
30	TRANSFORMERS CUSTOMER RELATED	K405	666	0	0	666	666	0
31	SERVICES	K217	1,166	0	0	1,166	1,166	0
32	METERS	K407	1,092	0	0	1,092	1,092	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	39	24	0	15	39	0
35	CONSTRUCTION NOT CLASSIFIED	K209	127	78	0	49	127	0
36	RWIP	K215	(1,198)	(1,198)	0	0	(1,198)	0
37	TOTAL DIST DEPREC RESERVE		11,869	6,664	0	5,205	11,869	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		13,261	8,056	0	5,205	13,261	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		54,347	49,142	0	5,205	54,347	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	377	377	0	0	377	0
44	PRODUCTION - ENERGY	K301	440	0	440	0	440	0
45	TRANSMISSION	K202	60	60	0	0	60	0
46	DISTRIBUTION - DEMAND	K201	200	200	0	0	200	0
47	DISTRIBUTION - CUSTOMER	K405	63	0	0	63	63	0
48	CUSTOMER ACCOUNTING	A308	405	0	0	405	405	0
49	CUSTOMER SERVICE & INFORMATION	A310	14	0	0	14	14	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	18	1	8	9	18	0
52	GENERAL & INTANG PLANT		1,577	638	448	491	1,577	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	509	509	0	0	509	0
56	PRODUCTION - ENERGY	K301	595	0	595	0	595	0
57	TRANSMISSION	K202	80	80	0	0	80	0
58	DISTRIBUTION - DEMAND	K201	270	270	0	0	270	0
59	DISTRIBUTION - CUSTOMER	K405	85	0	0	85	85	0
60	CUSTOMER ACCOUNTING	A308	547	0	0	547	547	0
61	CUSTOMER SERVICE & INFORMATION	A310	19	0	0	19	19	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	1	0	0	1	1	0
64	COMMON & OTHER PLANT IN SERVICE		2,106	859	595	652	2,106	0
65								
66	TOTAL DEPRECIATION RESERVE		58,030	50,639	1,043	6,348	58,030	0

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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION STEAM		30,393	30,393	0	0	30,393	0
3	PRODUCTION OTHER		13,246	13,246	0	0	13,246	0
4	ADJUSTMENT		(109)	(109)	0	0	(109)	0
5	NET PRODUCTION PLANT		43,530	43,530	0	0	43,530	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		3,669	3,669	0	0	3,669	0
10	ADJUSTMENT		5	5	0	0	5	0
11	NET TRANSMISSION PLANT		3,674	3,674	0	0	3,674	0
12								
13	NET PROD & TRANS PLANT		47,204	47,204	0	0	47,204	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		5,074	5,074	0	0	5,074	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		1,254	1,254	0	0	1,254	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		820	0	0	820	820	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		480	480	0	0	480	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		185	0	0	185	185	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		3,696	3,696	0	0	3,696	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		1,153	0	0	1,153	1,153	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		1,505	1,505	0	0	1,505	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		477	0	0	477	477	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		2,768	2,768	0	0	2,768	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		1,227	0	0	1,227	1,227	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		474	474	0	0	474	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		384	0	0	384	384	0
29	TRANSFORMERS DEMAND RELATED		1,863	1,863	0	0	1,863	0
30	TRANSFORMERS CUSTOMER RELATED		865	0	0	865	865	0
31	SERVICES		957	0	0	957	957	0
32	METERS		3,874	0	0	3,874	3,874	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(39)	(24)	0	(15)	(39)	0
35	CONSTRUCTION NOT CLASSIFIED		7,764	4,781	0	2,983	7,764	0
36	RWIP		1,198	1,198	0	0	1,198	0
37	NET DISTRIBUTION PLANT		35,979	23,069	0	12,910	35,979	0
38								
39	NET PTD PLANT		39,653	26,743	0	12,910	39,653	0
40	NET TRANS & DIST PLANT		83,183	70,273	0	12,910	83,183	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		792	792	0	0	792	0
44	PRODUCTION - ENERGY		926	0	926	0	926	0
45	TRANSMISSION		125	125	0	0	125	0
46	DISTRIBUTION - DEMAND		421	421	0	0	421	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		852	0	0	852	852	0
49	CUSTOMER SERVICE & INFORMATION		29	0	0	29	29	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(18)	(1)	(8)	(9)	(18)	0
52	NET GENERAL & INTANG PLANT		3,127	1,337	918	872	3,127	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		153	153	0	0	153	0
56	PRODUCTION - ENERGY		178	0	178	0	178	0
57	TRANSMISSION		25	25	0	0	25	0
58	DISTRIBUTION - DEMAND		81	81	0	0	81	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		165	0	0	165	165	0
61	CUSTOMER SERVICE & INFORMATION		5	0	0	5	5	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(1)	0	0	(1)	(1)	0
64	COMMON & OTHER PLANT IN SERVICE		606	259	178	169	606	0
65								
66	NET ELECTRIC PLANT IN SERVICE		86,916	71,869	1,096	13,951	86,916	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
	Schedule 5							
4	LIBERALIZED DEPRECIATION	NP29	5,176	4,260	65	851	5,176	0
5	LEASED METERS	NP29	116	96	1	19	116	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	5,169	4,254	65	850	5,169	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(4)	0	0	(4)	(4)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	4,876	4,013	61	802	4,876	0
13	TOTAL ACCOUNT 282		15,333	12,623	192	2,518	15,333	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(278)	(229)	(3)	(46)	(278)	0
17	DEFERRED PLANT COSTS	NP29	54	44	1	9	54	0
18	MISCELLANEOUS	OM39	809	157	535	117	809	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	96	18	64	14	96	0
25	PENSION EXPENSE	A315	448	93	166	189	448	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		1,129	83	763	283	1,129	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	4,815	3,963	60	792	4,815	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		4,815	3,963	60	792	4,815	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		21,277	16,669	1,015	3,593	21,277	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
		Schedule 5.1						
3	UNCOLLECTIBLE ACCTS	K411	1	0	0	1	1	0
4	CASH FLOW HEDGE	A315	19	4	7	8	19	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	184	38	68	78	184	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	594	124	220	250	594	0
18	DEFERRED TAX	A315	271	57	100	114	271	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	29	6	11	12	29	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	49	40	1	8	49	0
24	OPERATING LEASE OBLIGATION	NP29	177	146	2	29	177	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		1,324	415	409	500	1,324	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	72	59	1	12	72	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		72	59	1	12	72	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		1,396	474	410	512	1,396	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
Schedule 5.2			3	4	5			
1	NET ORIGINAL COST RATE BASE		67,035	55,674	491	10,870	67,035	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	1,897	535	369	993	1,897	0
7	FUEL	K301	1,366	0	1,366	0	1,366	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		3,263	535	1,735	993	3,263	0
10	TOTAL MATERIALS & SUPPLIES		3,263	535	1,735	993	3,263	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	21	18	0	3	21	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(3)	0	(3)	0	(3)	0
16	TOTAL PREPAYMENTS		18	18	(3)	3	18	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		1,048	1,048	0	0	1,048	0
19	TOTAL WORKING CASH		1,048	1,048	0	0	1,048	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		4,329	1,601	1,732	996	4,329	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(21,277)	(16,669)	(1,015)	(3,593)	(21,277)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		1,396	474	410	512	1,396	0
31	TOTAL WORKING CAPITAL		4,329	1,601	1,732	996	4,329	0
32	TOTAL RATE BASE ADJUSTMENTS		(15,552)	(14,594)	1,127	(2,085)	(15,552)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		86,916	71,869	1,096	13,951	86,916	0
36	TOTAL RATE BASE ADJUSTMENTS		(15,552)	(14,594)	1,127	(2,085)	(15,552)	0
37	TOTAL RATE BASE		71,364	57,275	2,223	11,866	71,364	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	
40	RETURN ON RATE BASE		4,789	3,844	149	796	4,789	0
41								
42	ELECTRIC RATE BASE	RB99	71,824	57,525	2,224	12,075	71,824	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	
44	RETURN ON RATE BASE		4,820	3,861	149	810	4,820	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M	Schedule 6						
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	7,027	0	7,027	0	7,027	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	2,848	0	2,848	0	2,848	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		9,875	0	9,875	0	9,875	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		9,875	0	9,875	0	9,875	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	1,621	1,621	0	0	1,621	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		1,621	1,621	0	0	1,621	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	128	128	0	0	128	0
26	TOTAL REGIONAL MARKET O&M		128	128	0	0	128	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	43	43	0	0	43	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	362	362	0	0	362	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	113	0	0	113	113	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	147	147	0	0	147	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	47	0	0	47	47	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	47	47	0	0	47	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	21	0	0	21	21	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	8	8	0	0	8	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	7	0	0	7	7	0
39	TRANSFORMERS DEMAND RELATED	K203	19	19	0	0	19	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	133	133	0	0	133	0
42	LOAD DISPATCH	K215	41	41	0	0	41	0
43	METERS	K407	237	0	0	237	237	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	51	51	0	0	51	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	156	156	0	0	156	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		1,432	1,007	0	425	1,432	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	922	0	0	922	922	0
52	UNCOLLECTIBLE EXP	K411	15	0	0	15	15	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(22)	0	0	(22)	(22)	0
55	CREDIT CARD FEES	K407	108	0	0	108	108	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	4	0	0	4	4	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		1,027	0	0	1,027	1,027	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	60	0	0	60	60	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		60	0	0	60	60	0
5								
6	SALES							
7	SALES EXPENSE	K405	150	0	0	150	150	0
8	TOTAL SALES EXPENSE		150	0	0	150	150	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	760	0	760	0	760	0
13	TRANSMISSION	T349	103	103	0	0	103	0
14	DISTRIBUTION	D349	479	339	0	140	479	0
15	CUSTOMER ACCOUNTING	C319	699	0	0	699	699	0
16	CUSTOMER SERVICE & INFORMATION	C331	24	0	0	24	24	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		2,065	442	760	863	2,065	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	8	1	3	4	8	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(605)	(126)	(224)	(255)	(605)	0
22	ELIMINATE DSM	A315	(8)	(1)	(3)	(4)	(8)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(38)	(8)	(14)	(16)	(38)	0
25	ELIMINATE MISC EXPENSES	A315	(36)	(8)	(13)	(15)	(36)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSA MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(102)	(21)	(38)	(43)	(102)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	6	1	2	3	6	0
33	TOTAL ADMIN. & GENERAL		1,290	280	473	537	1,290	0
34								
35	TOTAL O & M EXPENSE		15,583	3,036	10,348	2,199	15,583	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	2,627	2,627	0	0	2,627	0
3	TOTAL PRODUCTION DEPREC EXP.		2,627	2,627	0	0	2,627	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	103	103	0	0	103	0
7	TOTAL TRANSMISSION DEP. EXP.		103	103	0	0	103	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	1,130	732	0	398	1,130	0
11	TOTAL DIST. DEPREC EXP.		1,130	732	0	398	1,130	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	465	189	130	146	465	0
15	TOTAL GENERAL DEPREC EXP.		465	189	130	146	465	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	3	1	1	1	3	0
19	TOTAL COM & OTHER DEPREC EXP.		3	1	1	1	3	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		4,328	3,652	131	545	4,328	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	1,034	851	13	170	1,034	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,034	851	13	170	1,034	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	122	25	45	52	122	0
9	ELIMINATE DSM	A315	(2)	0	(1)	(1)	(2)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(64)	(13)	(24)	(27)	(64)	0
12	TOTAL MISCELLANEOUS TAXES		56	12	20	24	56	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	8	4	3	1	8	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		8	4	3	1	8	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		1,098	867	36	195	1,098	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		15,583	3,036	10,348	2,199	15,583	0
23	TOTAL DEPRECIATION EXPENSE		4,328	3,652	131	545	4,328	0
24	TOTAL OTHER TAX & MISC EXPENSE		1,098	867	36	195	1,098	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		21,009	7,555	10,515	2,939	21,009	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	1,425	1,141	44	240	1,425	0
4	TOTAL INTEREST EXPENSE		1,425	1,141	44	240	1,425	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(1,026)	(866)	(31)	(129)	(1,026)	0
8	PERMANENT DIFFERENCES	A357	(27)	(5)	(10)	(12)	(27)	0
9	TEMPORARY DIFFERENCES	DE49	6,258	5,283	189	786	6,258	0
10	TOTAL OTHER DEDUCTIONS		5,205	4,412	148	645	5,205	0
11								
12	NET DEDUCTIONS AND ADDITIONS		6,630	5,553	192	885	6,630	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	1,036	201	685	150	1,036	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(8)	(8)	0	0	(8)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(240)	(50)	(89)	(101)	(240)	0
20	TOTAL FED DEF IT (410 & 411)		788	143	596	49	788	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		788	143	596	49	788	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		788	143	596	49	788	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		4,820	3,861	149	810	4,820	0
38	NET DEDUCTIONS AND ADDITIONS		(6,630)	(5,553)	(192)	(885)	(6,630)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		788	143	596	49	788	0
40	TOTAL STATE PROV DEF IT (410 & 411)		239	50	88	101	239	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(783)	(1,499)	641	75	(783)	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		(209)	(399)	170	20	(209)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		788	143	596	49	788	0
47	NET FED INCOME TAX ALLOWABLE		579	(256)	766	69	579	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(209)	(399)	170	20	(209)	0
53	NET FED INCOME TAX PAYABLE		(209)	(399)	170	20	(209)	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	20	13	0	7	20	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	17	11	0	6	17	0
5	RENTS	D249	87	56	0	31	87	0
6	TRANSMISSION CHARGE PTP	T229	10	10	0	0	10	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	2	2	0	0	2	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		136	92	0	44	136	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		21,009	7,555	10,515	2,939	21,009	0
14	RETURN ON RATE BASE		4,820	3,861	149	810	4,820	0
15	NET FED INCOME TAX ALLOWABLE		579	(256)	766	69	579	0
16	NET STATE INCOME TAX ALLOWABLE		153	(77)	130	100	153	0
17	TOTAL OTHER OPERATING REVENUES		(136)	(92)	0	(44)	(136)	0
18	SUBTOTAL B		26,425	10,991	11,560	3,874	26,425	0
19								
20	TOTAL OTHER OPERATING REVENUES		136	92	0	44	136	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		136	92	0	44	136	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		26,425	10,991	11,560	3,874	26,425	0
31								
32	PROPOSED REVENUES		23,100	4,810	8,553	9,737	23,100	0
33	TOTAL ELECTRIC COST OF SERVICE		(26,425)	(10,991)	(11,560)	(3,874)	(26,425)	0
34	EXCESS REVENUES		(3,325)	(6,181)	(3,007)	5,863	(3,325)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(829)	(1,541)	(749)	1,461	(829)	0
37	EXCESS RETURN		(2,496)	(4,640)	(2,258)	4,402	(2,496)	0

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 1						
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		244,538,244	238,978,363	5,043,415	516,466	244,538,244	0
3	TOTAL DEPRECIATION RESERVE		(100,889,166)	(98,253,844)	(2,459,762)	(175,560)	(100,889,166)	0
4	TOTAL RATE BASE ADJUSTMENTS		(26,008,325)	(28,634,089)	2,657,586	(31,822)	(26,008,325)	0
5	TOTAL RATE BASE		117,640,753	112,090,430	5,241,239	309,084	117,640,753	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		30,107,849	5,640,075	24,405,665	62,109	30,107,849	0
9	TOTAL DEPRECIATION EXPENSE		7,431,887	7,109,905	308,044	13,938	7,431,887	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,783,713	1,693,846	83,038	6,829	1,783,713	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		39,323,449	14,443,826	24,796,747	82,876	39,323,449	0
12	NET FED INCOME TAX EXP ALLOWABLE		1,295,586	(513,040)	1,807,090	1,536	1,295,586	0
13	NET STATE INCOME TAX EXP ALLOWABLE		154,454	(155,969)	307,331	3,091	154,453	1
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		40,773,489	13,774,817	26,911,168	87,503	40,773,488	1
17								
18	RETURN ON RATE BASE		7,905,513	7,533,267	351,736	20,510	7,905,513	0
19	TOTAL OTHER OPERATING REVENUES		(187,913)	(186,840)	0	(1,073)	(187,913)	0
20	TOTAL ELECTRIC COST OF SERVICE		48,491,089	21,121,244	27,262,904	106,940	48,491,088	1

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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	112,720,854	112,720,854	0	0	112,720,854	0
3	PRODUCTION OTHER	K201	50,393,611	50,393,611	0	0	50,393,611	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		163,114,465	163,114,465	0	0	163,114,465	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	9,765,837	9,765,837	0	0	9,765,837	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		9,765,837	9,765,837	0	0	9,765,837	0
12								
13	TOTAL PROD & TRANS PLANT		172,880,302	172,880,302	0	0	172,880,302	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	12,880,435	12,880,435	0	0	12,880,435	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	4,673,552	4,673,552	0	0	4,673,552	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	16,919	0	0	16,919	16,919	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	1,787,322	1,787,322	0	0	1,787,322	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	3,825	0	0	3,825	3,825	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	10,650,047	10,650,047	0	0	10,650,047	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	18,398	0	0	18,398	18,398	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	4,336,574	4,336,574	0	0	4,336,574	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	7,621	0	0	7,621	7,621	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	7,948,486	7,948,486	0	0	7,948,486	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	19,526	0	0	19,526	19,526	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	1,361,689	1,361,689	0	0	1,361,689	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	6,106	0	0	6,106	6,106	0
29	TRANSFORMERS DEMAND RELATED	K215	6,670,696	6,670,696	0	0	6,670,696	0
30	TRANSFORMERS CUSTOMER RELATED	K405	17,148	0	0	17,148	17,148	0
31	SERVICES	K217	137,336	0	0	137,336	137,336	0
32	METERS	K407	146,956	0	0	146,956	146,956	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	9,901,336	9,828,305	0	73,031	9,901,336	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		60,583,972	60,137,106	0	446,866	60,583,972	0
38								
39	TOTAL TRANS & DIST PLANT		70,349,809	69,902,943	0	446,866	70,349,809	0
40	TOTAL GROSS PTD PLANT		233,464,274	233,017,408	0	446,866	233,464,274	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	2,254,044	2,254,044	0	0	2,254,044	0
44	PRODUCTION - ENERGY	K301	3,220,608	0	3,220,608	0	3,220,608	0
45	TRANSMISSION	K202	356,189	356,189	0	0	356,189	0
46	DISTRIBUTION - DEMAND	K201	1,196,295	1,196,295	0	0	1,196,295	0
47	DISTRIBUTION - CUSTOMER	K405	2,180	0	0	2,180	2,180	0
48	CUSTOMER ACCOUNTING	A308	41,780	0	0	41,780	41,780	0
49	CUSTOMER SERVICE & INFORMATION	A310	485	0	0	485	485	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		7,071,581	3,806,528	3,220,608	44,445	7,071,581	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	1,275,749	1,275,749	0	0	1,275,749	0
56	PRODUCTION - ENERGY	K301	1,822,807	0	1,822,807	0	1,822,807	0
57	TRANSMISSION	K202	201,596	201,596	0	0	201,596	0
58	DISTRIBUTION - DEMAND	K201	677,082	677,082	0	0	677,082	0
59	DISTRIBUTION - CUSTOMER	K405	1,234	0	0	1,234	1,234	0
60	CUSTOMER ACCOUNTING	A308	23,647	0	0	23,647	23,647	0
61	CUSTOMER SERVICE & INFORMATION	A310	274	0	0	274	274	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		4,002,389	2,154,427	1,822,807	25,155	4,002,389	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		244,538,244	238,978,363	5,043,415	516,466	244,538,244	0

DUKE ENERGY KENTUCKY, INC.
 DT SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
		Schedule 3						
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	54,132,571	54,132,571	0	0	54,132,571	0
3	PRODUCTION OTHER	K201	24,858,888	24,858,888	0	0	24,858,888	0
4	ADJUSTMENT	K201	209,611	209,611	0	0	209,611	0
5	TOTAL PROD DEPREC RESERVE		79,201,070	79,201,070	0	0	79,201,070	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	2,693,271	2,693,271	0	0	2,693,271	0
10	ADJUSTMENT	K202	(9,470)	(9,470)	0	0	(9,470)	0
11	TOTAL TRANS DEPREC RESERVE		2,683,801	2,683,801	0	0	2,683,801	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		81,884,871	81,884,871	0	0	81,884,871	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	2,616,941	2,616,941	0	0	2,616,941	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	2,138,348	2,138,348	0	0	2,138,348	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	7,741	0	0	7,741	7,741	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	817,776	817,776	0	0	817,776	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,750	0	0	1,750	1,750	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	3,175,717	3,175,717	0	0	3,175,717	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	5,486	0	0	5,486	5,486	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	1,293,115	1,293,115	0	0	1,293,115	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	2,273	0	0	2,273	2,273	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	2,351,123	2,351,123	0	0	2,351,123	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	5,776	0	0	5,776	5,776	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	402,781	402,781	0	0	402,781	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	1,806	0	0	1,806	1,806	0
29	TRANSFORMERS DEMAND RELATED	K215	2,903,260	2,903,260	0	0	2,903,260	0
30	TRANSFORMERS CUSTOMER RELATED	K405	7,463	0	0	7,463	7,463	0
31	SERVICES	K217	75,436	0	0	75,436	75,436	0
32	METERS	K407	32,327	0	0	32,327	32,327	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	48,847	48,847	0	360	48,847	0
35	CONSTRUCTION NOT CLASSIFIED	K209	159,543	158,366	0	1,177	159,543	0
36	RWIP	K215	(2,423,739)	(2,423,739)	0	0	(2,423,739)	0
37	TOTAL DIST DEPREC RESERVE		13,623,770	13,482,175	0	141,595	13,623,770	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		16,307,571	16,165,976	0	141,595	16,307,571	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		95,508,641	95,367,046	0	141,595	95,508,641	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	726,391	726,391	0	0	726,391	0
44	PRODUCTION - ENERGY	K301	1,037,877	0	1,037,877	0	1,037,877	0
45	TRANSMISSION	K202	114,786	114,786	0	0	114,786	0
46	DISTRIBUTION - DEMAND	K201	385,519	385,519	0	0	385,519	0
47	DISTRIBUTION - CUSTOMER	K405	702	0	0	702	702	0
48	CUSTOMER ACCOUNTING	A308	13,464	0	0	13,464	13,464	0
49	CUSTOMER SERVICE & INFORMATION	A310	156	0	0	156	156	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	21,241	2,477	18,489	275	21,241	0
52	GENERAL & INTANG PLANT		2,300,136	1,229,173	1,056,366	14,597	2,300,136	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	981,484	981,484	0	0	981,484	0
56	PRODUCTION - ENERGY	K301	1,402,358	0	1,402,358	0	1,402,358	0
57	TRANSMISSION	K202	155,096	155,096	0	0	155,096	0
58	DISTRIBUTION - DEMAND	K201	520,906	520,906	0	0	520,906	0
59	DISTRIBUTION - CUSTOMER	K405	949	0	0	949	949	0
60	CUSTOMER ACCOUNTING	A308	18,193	0	0	18,193	18,193	0
61	CUSTOMER SERVICE & INFORMATION	A310	211	0	0	211	211	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	1,192	139	1,038	15	1,192	0
64	COMMON & OTHER PLANT IN SERVICE		3,080,389	1,657,625	1,403,395	19,368	3,080,389	0
65								
66	TOTAL DEPRECIATION RESERVE		100,889,166	98,253,844	2,459,762	175,580	100,889,166	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		58,588,283	58,588,283	0	0	58,588,283	0
3	PRODUCTION OTHER		25,534,723	25,534,723	0	0	25,534,723	0
4	ADJUSTMENT		(209,611)	(209,611)	0	0	(209,611)	0
5	NET PRODUCTION PLANT		83,913,395	83,913,395	0	0	83,913,395	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		7,072,566	7,072,566	0	0	7,072,566	0
10	ADJUSTMENT		9,470	9,470	0	0	9,470	0
11	NET TRANSMISSION PLANT		7,082,036	7,082,036	0	0	7,082,036	0
12								
13	NET PROD & TRANS PLANT		90,995,431	90,995,431	0	0	90,995,431	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		10,263,494	10,263,494	0	0	10,263,494	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		2,535,204	2,535,204	0	0	2,535,204	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		9,178	0	0	9,178	9,178	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		969,546	969,546	0	0	969,546	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		2,075	0	0	2,075	2,075	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		7,474,330	7,474,330	0	0	7,474,330	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		12,912	0	0	12,912	12,912	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		3,043,459	3,043,459	0	0	3,043,459	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		5,348	0	0	5,348	5,348	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		5,597,363	5,597,363	0	0	5,597,363	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		13,750	0	0	13,750	13,750	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		958,908	958,908	0	0	958,908	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		4,300	0	0	4,300	4,300	0
29	TRANSFORMERS DEMAND RELATED		3,767,436	3,767,436	0	0	3,767,436	0
30	TRANSFORMERS CUSTOMER RELATED		9,685	0	0	9,685	9,685	0
31	SERVICES		61,900	0	0	61,900	61,900	0
32	METERS		114,629	0	0	114,629	114,629	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(48,847)	(48,847)	0	(360)	(48,847)	0
35	CONSTRUCTION NOT CLASSIFIED		9,741,793	9,669,939	0	71,854	9,741,793	0
36	RWIP		2,423,739	2,423,739	0	0	2,423,739	0
37	NET DISTRIBUTION PLANT		46,960,202	46,654,931	0	305,271	46,960,202	0
38								
39	NET PTD PLANT		54,042,238	53,736,967	0	305,271	54,042,238	0
40	NET TRANS & DIST PLANT		137,955,633	137,650,362	0	305,271	137,955,633	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		1,527,653	1,527,653	0	0	1,527,653	0
44	PRODUCTION - ENERGY		2,182,731	0	2,182,731	0	2,182,731	0
45	TRANSMISSION		241,403	241,403	0	0	241,403	0
46	DISTRIBUTION - DEMAND		810,776	810,776	0	0	810,776	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		28,316	0	0	28,316	28,316	0
49	CUSTOMER SERVICE & INFORMATION		329	0	0	329	329	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(21,241)	(2,477)	(18,489)	(275)	(21,241)	0
52	NET GENERAL & INTANG PLANT		4,769,967	2,577,355	2,164,242	28,370	4,769,967	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		294,265	294,265	0	0	294,265	0
56	PRODUCTION - ENERGY		420,449	0	420,449	0	420,449	0
57	TRANSMISSION		46,500	46,500	0	0	46,500	0
58	DISTRIBUTION - DEMAND		156,176	156,176	0	0	156,176	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		5,454	0	0	5,454	5,454	0
61	CUSTOMER SERVICE & INFORMATION		63	0	0	63	63	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(1,192)	(139)	(1,038)	(15)	(1,192)	0
64	COMMON & OTHER PLANT IN SERVICE		921,715	496,802	419,411	5,502	921,715	0
65								
66	NET ELECTRIC PLANT IN SERVICE		143,647,315	140,724,519	2,583,653	339,143	143,647,315	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	8,516,011	8,343,062	152,977	19,972	8,516,011	0
5	LEASED METERS	NP29	193,163	189,240	3,470	453	193,163	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	8,503,061	8,330,375	152,745	19,941	8,503,061	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(8,566)	0	0	(8,566)	(8,566)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	8,023,772	7,860,820	144,135	18,817	8,023,772	0
13	TOTAL ACCOUNT 282		25,227,441	24,723,497	453,327	50,617	25,227,441	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(456,947)	(447,667)	(8,208)	(1,072)	(456,947)	0
17	DEFERRED PLANT COSTS	NP29	89,021	87,213	1,599	209	89,021	0
18	MISCELLANEOUS	OM39	1,556,000	291,489	1,261,298	3,213	1,556,000	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	186,698	34,975	151,337	386	186,698	0
25	PENSION EXPENSE	A315	570,564	173,655	391,106	5,803	570,564	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		1,945,336	139,665	1,797,132	8,539	1,945,336	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	7,920,809	7,759,947	142,286	18,576	7,920,809	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		7,920,809	7,759,947	142,286	18,576	7,920,809	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		35,093,586	32,623,109	2,392,745	77,732	35,093,586	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
				Schedule 5.1				
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	1,577	0	0	1,577	1,577	0
4	CASH FLOW HEDGE	A315	22,925	6,977	15,715	233	22,925	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	235,485	71,671	161,419	2,395	235,485	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	755,840	230,044	518,108	7,688	755,840	0
18	DEFERRED TAX	A315	344,431	104,830	236,098	3,503	344,431	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	37,337	11,364	25,593	380	37,337	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	78,865	77,263	1,417	185	78,865	0
24	OPERATING LEASE OBLIGATION	NP29	291,839	285,912	5,243	684	291,839	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		1,768,299	788,061	963,593	16,645	1,768,299	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	118,233	115,832	2,124	277	118,233	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		118,233	115,832	2,124	277	118,233	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		1,886,532	903,893	965,717	16,922	1,886,532	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
				Schedule 5.2				
1	NET ORIGINAL COST RATE BASE		110,440,261	109,005,303	1,156,625	278,333	110,440,261	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	1,930,719	1,031,218	870,595	28,906	1,930,719	0
7	FUEL	K301	3,220,667	0	3,220,667	0	3,220,667	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		5,151,386	1,031,218	4,091,262	28,906	5,151,386	0
10	TOTAL MATERIALS & SUPPLIES		5,151,386	1,031,218	4,091,262	28,906	5,151,386	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	34,911	34,202	627	82	34,911	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(7,275)	0	(7,275)	0	(7,275)	0
16	TOTAL PREPAYMENTS		27,636	34,202	(6,648)	82	27,636	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		2,019,707	2,019,707	0	0	2,019,707	0
19	TOTAL WORKING CASH		2,019,707	2,019,707	0	0	2,019,707	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		7,198,729	3,085,127	4,084,614	28,988	7,198,729	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(35,093,586)	(32,623,109)	(2,392,745)	(77,732)	(35,093,586)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		1,886,532	903,893	965,717	16,922	1,886,532	0
31	TOTAL WORKING CAPITAL		7,198,729	3,085,127	4,084,614	28,988	7,198,729	0
32	TOTAL RATE BASE ADJUSTMENTS		(26,008,325)	(28,634,089)	2,657,586	(31,822)	(26,008,325)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		143,647,315	140,724,519	2,583,653	339,143	143,647,315	0
36	TOTAL RATE BASE ADJUSTMENTS		(26,008,325)	(28,634,089)	2,657,586	(31,822)	(26,008,325)	0
37	TOTAL RATE BASE		117,638,990	112,090,430	5,241,239	307,321	117,638,990	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	
40	RETURN ON RATE BASE		7,893,576	7,521,268	351,687	20,621	7,893,576	0
41								
42	ELECTRIC RATE BASE	RB99	117,799,323	112,252,518	5,241,187	305,618	117,799,323	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	
44	RETURN ON RATE BASE		7,905,513	7,533,267	351,736	20,510	7,905,513	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6						
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	16,576,701	0	16,576,701	0	16,576,701	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	6,713,210	0	6,713,210	0	6,713,210	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		23,289,911	0	23,289,911	0	23,289,911	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		23,289,911	0	23,289,911	0	23,289,911	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	3,124,121	3,124,121	0	0	3,124,121	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		3,124,121	3,124,121	0	0	3,124,121	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	246,515	246,515	0	0	246,515	0
26	TOTAL REGIONAL MARKET O&M		246,515	246,515	0	0	246,515	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	83,814	83,814	0	0	83,814	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	732,162	732,162	0	0	732,162	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	1,265	0	0	1,265	1,265	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	298,128	298,128	0	0	298,128	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	524	0	0	524	524	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	95,431	95,431	0	0	95,431	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	234	0	0	234	234	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	16,349	16,349	0	0	16,349	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	73	0	0	73	73	0
39	TRANSFORMERS DEMAND RELATED	K203	24,733	24,733	0	0	24,733	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	172,522	172,522	0	0	172,522	0
42	LOAD DISPATCH	K215	81,955	81,955	0	0	81,955	0
43	METERS	K407	7,006	0	0	7,006	7,006	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	65,880	65,880	0	0	65,880	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	203,035	203,035	0	0	203,035	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		1,783,111	1,774,009	0	9,102	1,783,111	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	35,652	0	0	35,652	35,652	0
52	UNCOLLECTIBLE EXP	K411	34,893	0	0	34,893	34,893	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(49,358)	0	0	(49,358)	(49,358)	0
55	CREDIT CARD FEES	K407	3,210	0	0	3,210	3,210	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	9,717	0	0	9,717	9,717	0
58	ELIMINATE MISC EXPENSE	K405	(1)	0	0	(1)	(1)	0
59	TOTAL CUSTOMER ACCT EXPENSE		34,113	0	0	34,113	34,113	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	677	0	0	677	677	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		677	0	0	677	677	0
5								
6	SALES							
7	SALES EXPENSE	K405	1,677	0	0	1,677	1,677	0
8	TOTAL SALES EXPENSE		1,677	0	0	1,677	1,677	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	1,791,420	0	1,791,420	0	1,791,420	0
13	TRANSMISSION	T349	198,017	198,017	0	0	198,017	0
14	DISTRIBUTION	D349	600,486	597,416	0	3,070	600,486	0
15	CUSTOMER ACCOUNTING	C319	23,227	0	0	23,227	23,227	0
16	CUSTOMER SERVICE & INFORMATION	C331	269	0	0	269	269	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		2,613,419	795,433	1,791,420	26,566	2,613,419	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	11,217	3,414	7,689	114	11,217	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(770,954)	(234,644)	(528,469)	(7,841)	(770,954)	0
22	ELIMINATE DSM	A315	(10,799)	(3,287)	(7,402)	(110)	(10,799)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(47,040)	(14,317)	(32,244)	(479)	(47,040)	0
25	ELIMINATE MISC EXPENSES	A315	(45,374)	(13,810)	(31,102)	(462)	(45,374)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(130,988)	(39,868)	(89,788)	(1,332)	(130,988)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	8,243	2,509	5,650	84	8,243	0
33	TOTAL ADMIN. & GENERAL		1,627,724	495,430	1,115,754	16,540	1,627,724	0
34								
35	TOTAL O & M EXPENSE		30,107,849	5,640,075	24,405,665	62,109	30,107,849	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	5,065,006	5,065,006	0	0	5,065,006	0
3	TOTAL PRODUCTION DEPREC EXP.		5,065,006	5,065,006	0	0	5,065,006	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	198,293	198,293	0	0	198,293	0
7	TOTAL TRANSMISSION DEP. EXP.		198,293	198,293	0	0	198,293	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	1,489,462	1,479,779	0	9,683	1,489,462	0
11	TOTAL DIST. DEPREC EXP.		1,489,462	1,479,779	0	9,683	1,489,462	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	674,562	364,368	305,968	4,226	674,562	0
15	TOTAL GENERAL DEPREC EXP.		674,562	364,368	305,968	4,226	674,562	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	4,564	2,459	2,076	29	4,564	0
19	TOTAL COM & OTHER DEPREC EXP.		4,564	2,459	2,076	29	4,564	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		7,431,887	7,109,905	308,044	13,938	7,431,887	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	1,700,565	1,666,029	30,548	3,988	1,700,565	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,700,565	1,666,029	30,548	3,988	1,700,565	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	156,003	47,480	106,936	1,587	156,003	0
9	ELIMINATE DSM	A315	(3,069)	(934)	(2,104)	(31)	(3,069)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(82,987)	(25,258)	(56,885)	(844)	(82,987)	0
12	TOTAL MISCELLANEOUS TAXES		69,947	21,288	47,947	712	69,947	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	13,201	6,529	4,543	2,129	13,201	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		13,201	6,529	4,543	2,129	13,201	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		1,783,713	1,693,846	83,038	6,829	1,783,713	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		30,107,849	5,640,075	24,405,665	62,109	30,107,849	0
23	TOTAL DEPRECIATION EXPENSE		7,431,887	7,109,905	308,044	13,938	7,431,887	0
24	TOTAL OTHER TAX & MISC EXPENSE		1,783,713	1,693,846	83,038	6,829	1,783,713	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		39,323,449	14,443,826	24,796,747	82,876	39,323,449	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	2,336,896	2,226,859	103,974	6,063	2,336,896	0
4	TOTAL INTEREST EXPENSE		2,336,896	2,226,859	103,974	6,063	2,336,896	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(1,762,754)	(1,686,387)	(73,058)	(3,309)	(1,762,754)	0
8	PERMANENT DIFFERENCES	A357	(34,912)	(10,626)	(23,931)	(355)	(34,912)	0
9	TEMPORARY DIFFERENCES	DE49	10,756,052	10,290,074	445,789	20,189	10,756,052	0
10	TOTAL OTHER DEDUCTIONS		8,958,386	8,593,061	348,800	16,525	8,958,386	0
11								
12	NET DEDUCTIONS AND ADDITIONS		11,295,282	10,819,920	452,774	22,588	11,295,282	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	1,992,282	373,223	1,614,945	4,114	1,992,282	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(14,509)	(14,509)	0	0	(14,509)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(306,156)	(93,186)	(209,857)	(3,113)	(306,156)	0
20	TOTAL FED DEF IT (410 & 411)		1,671,617	265,528	1,405,088	1,001	1,671,617	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	53	52	1	0	53	0
24	TOTAL AMORTIZED ITC		53	52	1	0	53	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		1,671,617	265,528	1,405,088	1,001	1,671,617	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(53)	(52)	(1)	0	(53)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		1,671,564	265,476	1,405,087	1,001	1,671,564	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		7,905,513	7,533,267	351,736	20,510	7,905,513	0
38	NET DEDUCTIONS AND ADDITIONS		(11,295,282)	(10,819,920)	(452,774)	(22,588)	(11,295,282)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		1,671,564	265,476	1,405,087	1,001	1,671,564	0
40	TOTAL STATE PROV DEF IT (410 & 411)		303,808	92,471	208,248	3,089	303,808	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(1,414,397)	(2,928,706)	1,512,297	2,012	(1,414,397)	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		(375,978)	(778,516)	402,003	535	(375,978)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		1,671,564	265,476	1,405,087	1,001	1,671,564	0
47	NET FED INCOME TAX ALLOWABLE		1,295,586	(513,040)	1,807,090	1,536	1,295,586	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(375,978)	(778,516)	402,003	535	(375,978)	0
52	NET FED INCOME TAX PAYABLE		(375,978)	(778,516)	402,003	535	(375,978)	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	27,318	27,140	0	178	27,318	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	23,263	23,112	0	151	23,263	0
5	RENTS	D249	114,459	113,715	0	744	114,459	0
6	TRANSMISSION CHARGE PTP	T229	19,566	19,566	0	0	19,566	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	3,307	3,307	0	0	3,307	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		187,913	186,840	0	1,073	187,913	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		39,323,449	14,443,826	24,796,747	82,876	39,323,449	0
14	RETURN ON RATE BASE		7,905,513	7,533,267	351,736	20,510	7,905,513	0
15	NET FED INCOME TAX ALLOWABLE		1,295,586	(513,040)	1,807,090	1,536	1,295,586	0
16	NET STATE INCOME TAX ALLOWABLE		154,454	(155,969)	307,331	3,091	154,453	1
17	TOTAL OTHER OPERATING REVENUES		(187,913)	(186,840)	0	(1,073)	(187,913)	0
18	SUBTOTAL B		48,491,089	21,121,244	27,262,904	106,940	48,491,088	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		187,913	186,840	0	1,073	187,913	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		187,913	186,840	0	1,073	187,913	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		48,491,089	21,121,244	27,262,904	106,940	48,491,088	(1)
31								
32	PROPOSED REVENUES		29,430,891	8,957,985	20,173,604	299,302	29,430,891	0
33	TOTAL ELECTRIC COST OF SERVICE		(48,491,089)	(21,121,244)	(27,262,904)	(106,940)	(48,491,088)	(1)
34	EXCESS REVENUES		(19,060,198)	(12,163,259)	(7,089,300)	192,362	(19,060,197)	(1)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(4,750,776)	(3,031,706)	(1,767,016)	47,946	(4,750,776)	0
37	EXCESS RETURN		(14,309,422)	(9,131,553)	(5,322,284)	144,416	(14,309,421)	(1)

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		161,406,423	157,842,100	3,502,974	61,349	161,406,423	0
3	TOTAL DEPRECIATION RESERVE		(66,656,112)	(64,923,162)	(1,708,495)	(24,455)	(66,656,112)	0
4	TOTAL RATE BASE ADJUSTMENTS		(17,063,059)	(18,904,567)	1,844,440	(2,932)	(17,063,059)	0
5	TOTAL RATE BASE		77,687,252	74,014,371	3,638,919	33,962	77,687,252	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		20,687,809	3,696,922	16,992,289	(1,402)	20,687,809	0
9	TOTAL DEPRECIATION EXPENSE		4,911,809	4,696,774	213,957	1,078	4,911,809	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,177,294	1,118,029	57,501	1,764	1,177,294	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		26,776,912	9,511,725	17,263,747	1,440	26,776,912	0
12	NET FED INCOME TAX EXP ALLOWABLE		917,551	(340,728)	1,258,211	68	917,551	0
13	NET STATE INCOME TAX EXP ALLOWABLE		109,638	(104,228)	213,987	(122)	109,637	1
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		27,804,101	9,066,769	18,735,945	1,386	27,804,100	1
17								
18	RETURN ON RATE BASE		5,220,757	4,974,322	244,190	2,245	5,220,757	0
19	TOTAL OTHER OPERATING REVENUES		(123,253)	(123,117)	0	(136)	(123,253)	0
20	TOTAL ELECTRIC COST OF SERVICE		32,901,605	13,917,974	18,980,135	3,495	32,901,604	1

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 2		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	74,520,731	74,520,731	0	0	74,520,731	0
3	PRODUCTION OTHER	K201	33,315,651	33,315,651	0	0	33,315,651	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		107,836,382	107,836,382	0	0	107,836,382	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	6,456,280	6,456,280	0	0	6,456,280	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		6,456,280	6,456,280	0	0	6,456,280	0
12								
13	TOTAL PROD & TRANS PLANT		114,292,662	114,292,662	0	0	114,292,662	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	8,483,547	8,483,547	0	0	8,483,547	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	3,078,180	3,078,180	0	0	3,078,180	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	3,928	0	0	3,928	3,928	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	1,177,199	1,177,199	0	0	1,177,199	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	888	0	0	888	888	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	7,014,528	7,014,528	0	0	7,014,528	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	4,271	0	0	4,271	4,271	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	2,856,234	2,856,234	0	0	2,856,234	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	1,769	0	0	1,769	1,769	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	5,235,177	5,235,177	0	0	5,235,177	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	4,533	0	0	4,533	4,533	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	896,861	896,861	0	0	896,861	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	1,417	0	0	1,417	1,417	0
29	TRANSFORMERS DEMAND RELATED	K215	4,393,576	4,393,576	0	0	4,393,576	0
30	TRANSFORMERS CUSTOMER RELATED	K405	3,981	0	0	3,981	3,981	0
31	SERVICES	K217	32,689	0	0	32,689	32,689	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	6,483,658	6,473,298	0	10,360	6,483,658	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		39,672,436	39,608,600	0	63,836	39,672,436	0
38								
39	TOTAL TRANS & DIST PLANT		46,128,716	46,064,880	0	63,836	46,128,716	0
40	TOTAL GROSS PTD PLANT		153,965,098	153,901,262	0	63,836	153,965,098	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	1,490,168	1,490,168	0	0	1,490,168	0
44	PRODUCTION - ENERGY	K301	2,236,918	0	2,236,918	0	2,236,918	0
45	TRANSMISSION	K202	235,479	235,479	0	0	235,479	0
46	DISTRIBUTION - DEMAND	K201	790,881	790,881	0	0	790,881	0
47	DISTRIBUTION - CUSTOMER	K405	506	0	0	506	506	0
48	CUSTOMER ACCOUNTING	A308	(2,207)	0	0	(2,207)	(2,207)	0
49	CUSTOMER SERVICE & INFORMATION	A310	113	0	0	113	113	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		4,751,858	2,516,528	2,236,918	(1,588)	4,751,858	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	843,408	843,408	0	0	843,408	0
56	PRODUCTION - ENERGY	K301	1,266,056	0	1,266,056	0	1,266,056	0
57	TRANSMISSION	K202	133,277	133,277	0	0	133,277	0
58	DISTRIBUTION - DEMAND	K201	447,625	447,625	0	0	447,625	0
59	DISTRIBUTION - CUSTOMER	K405	286	0	0	286	286	0
60	CUSTOMER ACCOUNTING	A308	(1,249)	0	0	(1,249)	(1,249)	0
61	CUSTOMER SERVICE & INFORMATION	A310	64	0	0	64	64	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		2,689,467	1,424,310	1,266,056	(899)	2,689,467	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		161,406,423	157,842,100	3,502,974	61,349	161,406,423	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 3		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	35,787,511	35,787,511	0	0	35,787,511	0
3	PRODUCTION OTHER	K201	16,434,426	16,434,426	0	0	16,434,426	0
4	ADJUSTMENT	K201	138,576	138,576	0	0	138,576	0
5	TOTAL PROD DEPREC RESERVE		52,360,513	52,360,513	0	0	52,360,513	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	1,780,545	1,780,545	0	0	1,780,545	0
10	ADJUSTMENT	K202	(6,260)	(6,260)	0	0	(6,260)	0
11	TOTAL TRANS DEPREC RESERVE		1,774,285	1,774,285	0	0	1,774,285	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		54,134,798	54,134,798	0	0	54,134,798	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	1,723,618	1,723,618	0	0	1,723,618	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K405	1,408,398	1,408,398	0	0	1,408,398	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,797	0	0	1,797	1,797	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	538,618	538,618	0	0	538,618	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	406	0	0	406	406	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	2,091,649	2,091,649	0	0	2,091,649	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	1,274	0	0	1,274	1,274	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	851,695	851,695	0	0	851,695	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	528	0	0	528	528	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	1,548,540	1,548,540	0	0	1,548,540	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	1,341	0	0	1,341	1,341	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	265,287	265,287	0	0	265,287	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	419	0	0	419	419	0
29	TRANSFORMERS DEMAND RELATED	K215	1,912,198	1,912,198	0	0	1,912,198	0
30	TRANSFORMERS CUSTOMER RELATED	K405	1,733	0	0	1,733	1,733	0
31	SERVICES	K217	17,955	0	0	17,955	17,955	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	31,986	31,935	0	51	31,986	0
35	CONSTRUCTION NOT CLASSIFIED	K209	104,473	104,306	0	167	104,473	0
36	RWIP	K215	(1,596,367)	(1,596,367)	0	0	(1,596,367)	0
37	TOTAL DIST DEPREC RESERVE		8,905,548	8,879,877	0	25,671	8,905,548	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		10,679,833	10,654,162	0	25,671	10,679,833	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		63,040,346	63,014,675	0	25,671	63,040,346	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	480,223	480,223	0	0	480,223	0
44	PRODUCTION - ENERGY	K301	720,872	0	720,872	0	720,872	0
45	TRANSMISSION	K202	75,886	75,886	0	0	75,886	0
46	DISTRIBUTION - DEMAND	K201	254,870	254,870	0	0	254,870	0
47	DISTRIBUTION - CUSTOMER	K405	163	0	0	163	163	0
48	CUSTOMER ACCOUNTING	A308	(712)	0	0	(712)	(712)	0
49	CUSTOMER SERVICE & INFORMATION	A310	36	0	0	36	36	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	14,501	1,638	12,873	(10)	14,501	0
52	GENERAL & INTANG PLANT		1,545,839	812,617	733,745	(523)	1,545,839	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	648,868	648,868	0	0	648,868	0
56	PRODUCTION - ENERGY	K301	974,027	0	974,027	0	974,027	0
57	TRANSMISSION	K202	102,535	102,535	0	0	102,535	0
58	DISTRIBUTION - DEMAND	K201	344,375	344,375	0	0	344,375	0
59	DISTRIBUTION - CUSTOMER	K405	220	0	0	220	220	0
60	CUSTOMER ACCOUNTING	A308	(961)	0	0	(961)	(961)	0
61	CUSTOMER SERVICE & INFORMATION	A310	49	0	0	49	49	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	814	92	723	(1)	814	0
64	COMMON & OTHER PLANT IN SERVICE		2,069,927	1,095,870	974,750	(693)	2,069,927	0
65								
66	TOTAL DEPRECIATION RESERVE		66,656,112	64,923,162	1,708,495	24,455	66,656,112	0

DUKE ENERGY KENTUCKY, INC.
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				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION STEAM		38,733,220	38,733,220	0	0	38,733,220	0
3	PRODUCTION OTHER		16,881,225	16,881,225	0	0	16,881,225	0
4	ADJUSTMENT		(138,576)	(138,576)	0	0	(138,576)	0
5	NET PRODUCTION PLANT		55,475,869	55,475,869	0	0	55,475,869	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		4,675,735	4,675,735	0	0	4,675,735	0
10	ADJUSTMENT		6,260	6,260	0	0	6,260	0
11	NET TRANSMISSION PLANT		4,681,995	4,681,995	0	0	4,681,995	0
12								
13	NET PROD & TRANS PLANT		60,157,864	60,157,864	0	0	60,157,864	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		6,759,929	6,759,929	0	0	6,759,929	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		1,669,782	1,669,782	0	0	1,669,782	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		2,131	0	0	2,131	2,131	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		638,581	638,581	0	0	638,581	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		482	0	0	482	482	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		4,922,879	4,922,879	0	0	4,922,879	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		2,997	0	0	2,997	2,997	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		2,004,539	2,004,539	0	0	2,004,539	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		1,241	0	0	1,241	1,241	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		3,686,637	3,686,637	0	0	3,686,637	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		3,192	0	0	3,192	3,192	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		631,574	631,574	0	0	631,574	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		998	0	0	998	998	0
29	TRANSFORMERS DEMAND RELATED		2,481,378	2,481,378	0	0	2,481,378	0
30	TRANSFORMERS CUSTOMER RELATED		2,248	0	0	2,248	2,248	0
31	SERVICES		14,734	0	0	14,734	14,734	0
32	METERS		0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(31,986)	(31,935)	0	(51)	(31,986)	0
35	CONSTRUCTION NOT CLASSIFIED		6,379,185	6,368,992	0	10,193	6,379,185	0
36	RWIP		1,596,367	1,596,367	0	0	1,596,367	0
37	NET DISTRIBUTION PLANT		30,766,888	30,728,723	0	38,165	30,766,888	0
38								
39	NET PTD PLANT		35,448,883	35,410,718	0	38,165	35,448,883	0
40	NET TRANS & DIST PLANT		90,924,752	90,886,587	0	38,165	90,924,752	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		1,009,945	1,009,945	0	0	1,009,945	0
44	PRODUCTION - ENERGY		1,516,046	0	1,516,046	0	1,516,046	0
45	TRANSMISSION		159,593	159,593	0	0	159,593	0
46	DISTRIBUTION - DEMAND		536,011	536,011	0	0	536,011	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		(1,495)	0	0	(1,495)	(1,495)	0
49	CUSTOMER SERVICE & INFORMATION		77	0	0	77	77	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(14,501)	(1,638)	(12,873)	10	(14,501)	0
52	NET GENERAL & INTANG PLANT		3,205,676	1,703,911	1,503,173	(1,408)	3,205,676	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		194,540	194,540	0	0	194,540	0
56	PRODUCTION - ENERGY		292,029	0	292,029	0	292,029	0
57	TRANSMISSION		30,742	30,742	0	0	30,742	0
58	DISTRIBUTION - DEMAND		103,250	103,250	0	0	103,250	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		(288)	0	0	(288)	(288)	0
61	CUSTOMER SERVICE & INFORMATION		15	0	0	15	15	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(814)	(92)	(723)	1	(814)	0
64	COMMON & OTHER PLANT IN SERVICE		619,474	328,440	291,306	(272)	619,474	0
65								
66	NET ELECTRIC PLANT IN SERVICE		94,749,902	92,918,938	1,794,479	36,485	94,749,902	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	5,617,049	5,508,636	106,253	2,160	5,617,049	0
5	LEASED METERS	NP29	127,408	124,949	2,410	49	127,408	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	5,608,508	5,500,260	106,091	2,157	5,608,508	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(5,470)	0	0	(5,470)	(5,470)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	5,292,376	5,190,230	100,111	2,035	5,292,376	0
13	TOTAL ACCOUNT 282		16,639,871	16,324,075	314,865	931	16,639,871	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(301,396)	(295,579)	(5,701)	(116)	(301,396)	0
17	DEFERRED PLANT COSTS	NP29	58,717	57,583	1,111	23	58,717	0
18	MISCELLANEOUS	OM39	1,069,162	191,064	878,172	(74)	1,069,162	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	128,284	22,925	105,368	(9)	128,284	0
25	PENSION EXPENSE	A315	384,983	112,892	272,305	(214)	384,983	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		1,339,750	88,885	1,251,255	(390)	1,339,750	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	5,224,460	5,123,625	98,826	2,009	5,224,460	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		5,224,460	5,123,625	98,826	2,009	5,224,460	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		23,204,081	21,536,585	1,664,946	2,550	23,204,081	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
		Schedule 5.1						
3	UNCOLLECTIBLE ACCTS	K411	1,007	0	0	1,007	1,007	0
4	CASH FLOW HEDGE	A315	15,469	4,536	10,941	(8)	15,469	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	158,893	46,594	112,387	(88)	158,893	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	509,997	149,551	360,730	(284)	509,997	0
18	DEFERRED TAX	A315	232,402	68,149	164,382	(129)	232,402	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	25,192	7,387	17,819	(14)	25,192	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	52,019	51,015	984	20	52,019	0
24	OPERATING LEASE OBLIGATION	NP29	192,493	188,778	3,641	74	192,493	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		1,187,472	516,010	670,884	578	1,187,472	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	77,986	76,481	1,475	30	77,986	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		77,986	76,481	1,475	30	77,986	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		1,265,458	592,491	672,359	608	1,265,458	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.2						
1	NET ORIGINAL COST RATE BASE		72,811,279	71,974,844	801,892	34,543	72,811,279	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	1,285,432	681,747	604,684	(999)	1,285,432	0
7	FUEL	K301	2,236,960	0	2,236,960	0	2,236,960	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		3,522,392	681,747	2,841,644	(999)	3,522,392	0
10	TOTAL MATERIALS & SUPPLIES		3,522,392	681,747	2,841,644	(999)	3,522,392	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	23,027	22,582	436	9	23,027	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(5,053)	0	(5,053)	0	(5,053)	0
16	TOTAL PREPAYMENTS		17,974	22,582	(4,617)	9	17,974	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		1,335,198	1,335,198	0	0	1,335,198	0
19	TOTAL WORKING CASH		1,335,198	1,335,198	0	0	1,335,198	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		4,875,564	2,039,527	2,837,027	(990)	4,875,564	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(23,204,081)	(21,536,585)	(1,664,946)	(2,550)	(23,204,081)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		1,265,458	592,491	672,359	608	1,265,458	0
31	TOTAL WORKING CAPITAL		4,875,564	2,039,527	2,837,027	(990)	4,875,564	0
32	TOTAL RATE BASE ADJUSTMENTS		(17,063,059)	(18,904,567)	1,844,440	(2,932)	(17,063,059)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		94,749,902	92,918,938	1,794,479	36,485	94,749,902	0
36	TOTAL RATE BASE ADJUSTMENTS		(17,063,059)	(18,904,567)	1,844,440	(2,932)	(17,063,059)	0
37	TOTAL RATE BASE		77,686,843	74,014,371	3,638,919	33,553	77,686,843	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	
40	RETURN ON RATE BASE		5,212,787	4,966,365	244,171	2,251	5,212,787	0
41								
42	ELECTRIC RATE BASE	RB99	77,794,031	74,121,920	3,638,654	33,457	77,794,031	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	
44	RETURN ON RATE BASE		5,220,757	4,974,322	244,190	2,245	5,220,757	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6						
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	11,552,698	0	11,552,698	0	11,552,698	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	4,662,754	0	4,662,754	0	4,662,754	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		16,215,452	0	16,215,452	0	16,215,452	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		16,215,452	0	16,215,452	0	16,215,452	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	2,065,383	2,065,383	0	0	2,065,383	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		2,065,383	2,065,383	0	0	2,065,383	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	162,973	162,973	0	0	162,973	0
26	TOTAL REGIONAL MARKET O&M		162,973	162,973	0	0	162,973	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	55,410	55,410	0	0	55,410	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	482,230	482,230	0	0	482,230	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	294	0	0	294	294	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	196,358	196,358	0	0	196,358	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	122	0	0	122	122	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	62,855	62,855	0	0	62,855	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	54	0	0	54	54	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	10,768	10,768	0	0	10,768	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	17	0	0	17	17	0
39	TRANSFORMERS DEMAND RELATED	K203	15,119	15,119	0	0	15,119	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	105,455	105,455	0	0	105,455	0
42	LOAD DISPATCH	K215	53,978	53,978	0	0	53,978	0
43	METERS	K407	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	40,270	40,270	0	0	40,270	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	124,107	124,107	0	0	124,107	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		1,147,037	1,146,550	0	487	1,147,037	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	1,229	0	0	1,229	1,229	0
52	UNCOLLECTIBLE EXP	K411	22,282	0	0	22,282	22,282	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(31,520)	0	0	(31,520)	(31,520)	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	6,206	0	0	6,206	6,206	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		(1,803)	0	0	(1,803)	(1,803)	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	157	0	0	157	157	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		157	0	0	157	157	0
5								
6	SALES							
7	SALES EXPENSE	K405	389	0	0	389	389	0
8	TOTAL SALES EXPENSE		389	0	0	389	389	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	1,247,267	0	1,247,267	0	1,247,267	0
13	TRANSMISSION	T349	130,911	130,911	0	0	130,911	0
14	DISTRIBUTION	D349	386,297	386,134	0	163	386,297	0
15	CUSTOMER ACCOUNTING	C319	(1,227)	0	0	(1,227)	(1,227)	0
16	CUSTOMER SERVICE & INFORMATION	C331	63	0	0	63	63	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		1,763,311	517,045	1,247,267	(1,001)	1,763,311	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	7,568	2,219	5,353	(4)	7,568	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(520,196)	(152,541)	(367,944)	289	(520,196)	0
22	ELIMINATE DSM	A315	(7,285)	(2,136)	(5,153)	4	(7,285)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(31,740)	(9,307)	(22,450)	17	(31,740)	0
25	ELIMINATE MISC EXPENSES	A315	(30,616)	(8,978)	(21,655)	17	(30,616)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSA MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(88,383)	(25,917)	(62,515)	49	(88,383)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	5,562	1,631	3,934	(3)	5,562	0
33	TOTAL ADMIN. & GENERAL		1,098,221	322,016	776,837	(632)	1,098,221	0
34								
35	TOTAL O & M EXPENSE		20,687,809	3,696,922	16,992,289	(1,402)	20,687,809	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	3,348,519	3,348,519	0	0	3,348,519	0
3	TOTAL PRODUCTION DEPREC EXP.		3,348,519	3,348,519	0	0	3,348,519	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	131,093	131,093	0	0	131,093	0
7	TOTAL TRANSMISSION DEP. EXP.		131,093	131,093	0	0	131,093	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	975,866	974,639	0	1,227	975,866	0
11	TOTAL DIST. DEPREC EXP.		975,866	974,639	0	1,227	975,866	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	453,264	240,897	212,515	(148)	453,264	0
15	TOTAL GENERAL DEPREC EXP.		453,264	240,897	212,515	(148)	453,264	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	3,067	1,626	1,442	(1)	3,067	0
19	TOTAL COM & OTHER DEPREC EXP.		3,067	1,626	1,442	(1)	3,067	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		4,911,809	4,696,774	213,957	1,078	4,911,809	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	1,121,672	1,100,022	21,218	432	1,121,672	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,121,672	1,100,022	21,218	432	1,121,672	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	105,262	30,867	74,454	(59)	105,262	0
9	ELIMINATE DSM	A315	(2,072)	(608)	(1,465)	1	(2,072)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(55,995)	(16,420)	(39,606)	31	(55,995)	0
12	TOTAL MISCELLANEOUS TAXES		47,195	13,839	33,383	(27)	47,195	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	8,427	4,168	2,900	1,359	8,427	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		8,427	4,168	2,900	1,359	8,427	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		1,177,294	1,118,029	57,501	1,764	1,177,294	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		20,687,809	3,696,922	16,992,289	(1,402)	20,687,809	0
23	TOTAL DEPRECIATION EXPENSE		4,911,809	4,696,774	213,957	1,078	4,911,809	0
24	TOTAL OTHER TAX & MISC EXPENSE		1,177,294	1,118,029	57,501	1,764	1,177,294	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		26,776,912	9,511,725	17,263,747	1,440	26,776,912	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	1,543,272	1,470,426	72,183	663	1,543,272	0
4	TOTAL INTEREST EXPENSE		1,543,272	1,470,426	72,183	663	1,543,272	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(1,164,990)	(1,113,990)	(50,743)	(257)	(1,164,990)	0
8	PERMANENT DIFFERENCES	A357	(23,555)	(6,907)	(16,662)	14	(23,555)	0
9	TEMPORARY DIFFERENCES	DE49	7,108,601	6,797,404	309,629	1,568	7,108,601	0
10	TOTAL OTHER DEDUCTIONS		5,920,056	5,676,507	242,224	1,325	5,920,056	0
11								
12	NET DEDUCTIONS AND ADDITIONS		7,463,328	7,146,933	314,407	1,988	7,463,328	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	1,368,941	244,640	1,124,397	(96)	1,368,941	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(9,592)	(9,592)	0	0	(9,592)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(206,553)	(60,561)	(146,112)	120	(206,553)	0
20	TOTAL FED DEF IT (410 & 411)		1,152,796	174,487	978,285	24	1,152,796	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	35	34	1	0	35	0
24	TOTAL AMORTIZED ITC		35	34	1	0	35	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		1,152,796	174,487	978,285	24	1,152,796	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(35)	(34)	(1)	0	(35)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		1,152,761	174,453	978,284	24	1,152,761	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		5,220,757	4,974,322	244,190	2,245	5,220,757	0
38	NET DEDUCTIONS AND ADDITIONS		(7,463,328)	(7,146,933)	(314,407)	(1,988)	(7,463,328)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		1,152,761	174,453	978,284	24	1,152,761	0
40	TOTAL STATE PROV DEF IT (410 & 411)		204,968	60,096	144,991	(119)	204,968	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(884,842)	(1,938,062)	1,053,056	162	(884,842)	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		(235,210)	(515,181)	279,927	44	(235,210)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		1,152,761	174,453	978,284	24	1,152,761	0
47	NET FED INCOME TAX ALLOWABLE		917,551	(340,728)	1,258,211	68	917,551	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(235,210)	(515,181)	279,927	44	(235,210)	0
53	NET FED INCOME TAX PAYABLE		(235,210)	(515,181)	279,927	44	(235,210)	0

DUKE ENERGY KENTUCKY, INC.
DT PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2019-00271
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
			3	4	5			
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	17,899	17,876	0	23	17,899	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	15,242	15,223	0	19	15,242	0
5	RENTS	D249	74,991	74,897	0	94	74,991	0
6	TRANSMISSION CHARGE PTP	T229	12,935	12,935	0	0	12,935	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	2,186	2,186	0	0	2,186	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		123,253	123,117	0	136	123,253	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		26,776,912	9,511,725	17,263,747	1,440	26,776,912	0
14	RETURN ON RATE BASE		5,220,757	4,974,322	244,190	2,245	5,220,757	0
15	NET FED INCOME TAX ALLOWABLE		917,551	(340,728)	1,258,211	68	917,551	0
16	NET STATE INCOME TAX ALLOWABLE		109,638	(104,228)	213,987	(122)	109,637	1
17	TOTAL OTHER OPERATING REVENUES		(123,253)	(123,117)	0	(136)	(123,253)	0
18	SUBTOTAL B		32,901,605	13,917,974	18,980,135	3,495	32,901,604	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		123,253	123,117	0	136	123,253	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		123,253	123,117	0	136	123,253	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		32,901,605	13,917,974	18,980,135	3,495	32,901,604	(1)
31								
32	PROPOSED REVENUES		19,855,934	5,821,768	14,045,765	(11,599)	19,855,934	0
33	TOTAL ELECTRIC COST OF SERVICE		(32,901,605)	(13,917,974)	(18,980,135)	(3,495)	(32,901,604)	(1)
34	EXCESS REVENUES		(13,045,671)	(8,096,206)	(4,934,370)	(15,094)	(13,045,670)	(1)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(3,251,648)	(2,017,988)	(1,229,897)	(3,762)	(3,251,647)	(1)
37	EXCESS RETURN		(9,794,023)	(6,078,218)	(3,704,473)	(11,332)	(9,794,023)	0

DUKE ENERGY KENTUCKY, INC.
 DISTR. PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
 CASE NO: 2019-00271
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 1		3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		7,890,667	7,700,075	164,130	26,462	7,890,667	0
3	TOTAL DEPRECIATION RESERVE		(3,242,855)	(3,153,278)	(80,052)	(9,525)	(3,242,855)	0
4	TOTAL RATE BASE ADJUSTMENTS		(841,721)	(925,978)	86,401	(2,144)	(841,721)	0
5	TOTAL RATE BASE		3,806,091	3,620,819	170,479	14,793	3,806,091	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		986,434	186,995	796,946	2,493	986,434	0
9	TOTAL DEPRECIATION EXPENSE		239,418	228,732	10,025	661	239,418	0
10	TOTAL OTHER TAX & MISC EXPENSE		57,726	54,746	2,693	287	57,726	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		1,283,578	470,473	809,664	3,441	1,283,578	0
12	NET FED INCOME TAX EXP ALLOWABLE		43,052	(16,017)	59,000	69	43,052	0
13	NET STATE INCOME TAX EXP ALLOWABLE		5,409	(4,743)	10,035	117	5,409	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		1,332,039	449,713	878,699	3,627	1,332,039	0
17								
18	RETURN ON RATE BASE		255,819	243,375	11,447	997	255,819	0
19	TOTAL OTHER OPERATING REVENUES		(6,206)	(6,151)	0	(55)	(6,206)	0
20	TOTAL ELECTRIC COST OF SERVICE		1,581,652	686,937	890,146	4,589	1,581,652	0

DUKE ENERGY KENTUCKY, INC.
 DISTR. PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 2						
2	PRODUCTION STEAM	K201	3,600,318	3,600,318	0	0	3,600,318	0
3	PRODUCTION OTHER	K201	1,609,578	1,609,578	0	0	1,609,578	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		5,209,896	5,209,896	0	0	5,209,896	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	311,922	311,922	0	0	311,922	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		311,922	311,922	0	0	311,922	0
12								
13	TOTAL PROD & TRANS PLANT		5,521,818	5,521,818	0	0	5,521,818	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	425,769	425,769	0	0	425,769	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	154,487	154,487	0	0	154,487	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,057	0	0	1,057	1,057	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	59,081	59,081	0	0	59,081	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	239	0	0	239	239	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	352,043	352,043	0	0	352,043	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	1,150	0	0	1,150	1,150	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	143,348	143,348	0	0	143,348	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	476	0	0	476	476	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	262,741	262,741	0	0	262,741	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	1,220	0	0	1,220	1,220	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	45,011	45,011	0	0	45,011	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	382	0	0	382	382	0
29	TRANSFORMERS DEMAND RELATED	K215	220,503	220,503	0	0	220,503	0
30	TRANSFORMERS CUSTOMER RELATED	K405	1,072	0	0	1,072	1,072	0
31	SERVICES	K217	8,915	0	0	8,915	8,915	0
32	METERS	K407	5,417	0	0	5,417	5,417	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	328,670	324,880	0	3,790	328,670	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		2,011,581	1,987,863	0	23,718	2,011,581	0
38								
39	TOTAL TRANS & DIST PLANT		2,323,503	2,299,785	0	23,718	2,323,503	0
40	TOTAL GROSS PTD PLANT		7,533,398	7,509,681	0	23,718	7,533,398	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	71,994	71,994	0	0	71,994	0
44	PRODUCTION - ENERGY	K301	104,810	0	104,810	0	104,810	0
45	TRANSMISSION	K202	11,377	11,377	0	0	11,377	0
46	DISTRIBUTION - DEMAND	K201	38,210	38,210	0	0	38,210	0
47	DISTRIBUTION - CUSTOMER	K405	136	0	0	136	136	0
48	CUSTOMER ACCOUNTING	A308	1,586	0	0	1,586	1,586	0
49	CUSTOMER SERVICE & INFORMATION	A310	30	0	0	30	30	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		228,143	121,581	104,810	1,752	228,143	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	40,748	40,748	0	0	40,748	0
56	PRODUCTION - ENERGY	K301	59,320	0	59,320	0	59,320	0
57	TRANSMISSION	K202	6,439	6,439	0	0	6,439	0
58	DISTRIBUTION - DEMAND	K201	21,626	21,626	0	0	21,626	0
59	DISTRIBUTION - CUSTOMER	K405	77	0	0	77	77	0
60	CUSTOMER ACCOUNTING	A308	898	0	0	898	898	0
61	CUSTOMER SERVICE & INFORMATION	A310	17	0	0	17	17	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		129,125	68,813	59,320	992	129,125	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		7,890,667	7,700,075	164,130	26,462	7,890,667	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 3		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	1,729,001	1,729,001	0	0	1,729,001	0
3	PRODUCTION OTHER	K201	793,996	793,996	0	0	793,996	0
4	ADJUSTMENT	K201	6,695	6,695	0	0	6,695	0
5	TOTAL PROD DEPREC RESERVE		2,529,692	2,529,692	0	0	2,529,692	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	86,023	86,023	0	0	86,023	0
10	ADJUSTMENT	K202	(302)	(302)	0	0	(302)	0
11	TOTAL TRANS DEPREC RESERVE		85,721	85,721	0	0	85,721	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		2,615,413	2,615,413	0	0	2,615,413	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	86,504	86,504	0	0	86,504	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	70,684	70,684	0	0	70,684	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	484	0	0	484	484	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	27,032	27,032	0	0	27,032	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	109	0	0	109	109	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	104,975	104,975	0	0	104,975	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	343	0	0	343	343	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	42,745	42,745	0	0	42,745	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	142	0	0	142	142	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	77,718	77,718	0	0	77,718	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	361	0	0	361	361	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	13,314	13,314	0	0	13,314	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	113	0	0	113	113	0
29	TRANSFORMERS DEMAND RELATED	K215	95,969	95,969	0	0	95,969	0
30	TRANSFORMERS CUSTOMER RELATED	K405	466	0	0	466	466	0
31	SERVICES	K217	4,897	0	0	4,897	4,897	0
32	METERS	K407	1,192	0	0	1,192	1,192	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	1,622	1,603	0	19	1,622	0
35	CONSTRUCTION NOT CLASSIFIED	K209	5,296	5,235	0	61	5,296	0
36	RWIP	K215	(80,118)	(80,118)	0	0	(80,118)	0
37	TOTAL DIST DEPREC RESERVE		453,848	445,661	0	8,187	453,848	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		539,569	531,382	0	8,187	539,569	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		3,069,261	3,061,074	0	8,187	3,069,261	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	23,201	23,201	0	0	23,201	0
44	PRODUCTION - ENERGY	K301	33,776	0	33,776	0	33,776	0
45	TRANSMISSION	K202	3,666	3,666	0	0	3,666	0
46	DISTRIBUTION - DEMAND	K201	12,314	12,314	0	0	12,314	0
47	DISTRIBUTION - CUSTOMER	K405	44	0	0	44	44	0
48	CUSTOMER ACCOUNTING	A308	511	0	0	511	511	0
49	CUSTOMER SERVICE & INFORMATION	A310	10	0	0	10	10	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	692	78	604	10	692	0
52	GENERAL & INTANG PLANT		74,214	39,259	34,380	575	74,214	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	31,349	31,349	0	0	31,349	0
56	PRODUCTION - ENERGY	K301	45,638	0	45,638	0	45,638	0
57	TRANSMISSION	K202	4,954	4,954	0	0	4,954	0
58	DISTRIBUTION - DEMAND	K201	16,638	16,638	0	0	16,638	0
59	DISTRIBUTION - CUSTOMER	K405	59	0	0	59	59	0
60	CUSTOMER ACCOUNTING	A308	690	0	0	690	690	0
61	CUSTOMER SERVICE & INFORMATION	A310	13	0	0	13	13	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	39	4	34	1	39	0
64	COMMON & OTHER PLANT IN SERVICE		99,380	52,945	45,672	763	99,380	0
65								
66	TOTAL DEPRECIATION RESERVE		3,242,855	3,153,278	80,052	9,525	3,242,855	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION STEAM		1,871,317	1,871,317	0	0	1,871,317	0
3	PRODUCTION OTHER		815,582	815,582	0	0	815,582	0
4	ADJUSTMENT		(6,695)	(6,695)	0	0	(6,695)	0
5	NET PRODUCTION PLANT		2,680,204	2,680,204	0	0	2,680,204	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		225,899	225,899	0	0	225,899	0
10	ADJUSTMENT		302	302	0	0	302	0
11	NET TRANSMISSION PLANT		226,201	226,201	0	0	226,201	0
12								
13	NET PROD & TRANS PLANT		2,906,405	2,906,405	0	0	2,906,405	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		339,265	339,265	0	0	339,265	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		83,803	83,803	0	0	83,803	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		573	0	0	573	573	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		32,049	32,049	0	0	32,049	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		130	0	0	130	130	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		247,068	247,068	0	0	247,068	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		807	0	0	807	807	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		100,603	100,603	0	0	100,603	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		334	0	0	334	334	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		185,023	185,023	0	0	185,023	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		859	0	0	859	859	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		31,697	31,697	0	0	31,697	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		269	0	0	269	269	0
29	TRANSFORMERS DEMAND RELATED		124,534	124,534	0	0	124,534	0
30	TRANSFORMERS CUSTOMER RELATED		606	0	0	606	606	0
31	SERVICES		4,018	0	0	4,018	4,018	0
32	METERS		4,225	0	0	4,225	4,225	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(1,622)	(1,603)	0	(19)	(1,622)	0
35	CONSTRUCTION NOT CLASSIFIED		323,374	319,645	0	3,729	323,374	0
36	RWIP		80,118	80,118	0	0	80,118	0
37	NET DISTRIBUTION PLANT		1,557,733	1,542,202	0	15,531	1,557,733	0
38								
39	NET PTD PLANT		1,783,934	1,768,403	0	15,531	1,783,934	0
40	NET TRANS & DIST PLANT		4,464,138	4,448,607	0	15,531	4,464,138	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		48,793	48,793	0	0	48,793	0
44	PRODUCTION - ENERGY		71,034	0	71,034	0	71,034	0
45	TRANSMISSION		7,711	7,711	0	0	7,711	0
46	DISTRIBUTION - DEMAND		25,896	25,896	0	0	25,896	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		1,075	0	0	1,075	1,075	0
49	CUSTOMER SERVICE & INFORMATION		20	0	0	20	20	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(692)	(78)	(604)	(10)	(692)	0
52	NET GENERAL & INTANG PLANT		153,837	82,322	70,430	1,085	153,837	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		9,399	9,399	0	0	9,399	0
56	PRODUCTION - ENERGY		13,682	0	13,682	0	13,682	0
57	TRANSMISSION		1,485	1,485	0	0	1,485	0
58	DISTRIBUTION - DEMAND		4,988	4,988	0	0	4,988	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		208	0	0	208	208	0
61	CUSTOMER SERVICE & INFORMATION		4	0	0	4	4	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(39)	(4)	(34)	(1)	(39)	0
64	COMMON & OTHER PLANT IN SERVICE		29,727	15,668	13,648	211	29,727	0
65								
66	NET ELECTRIC PLANT IN SERVICE		4,647,702	4,546,797	84,078	16,827	4,647,702	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5						
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	275,493	269,533	4,978	982	275,493	0
5	LEASED METERS	NP29	6,249	6,114	113	22	6,249	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	275,076	269,124	4,971	981	275,076	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(248)	0	0	(248)	(248)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	259,571	253,955	4,691	925	259,571	0
13	TOTAL ACCOUNT 282		816,141	798,726	14,753	2,662	816,141	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(14,783)	(14,463)	(267)	(53)	(14,783)	0
17	DEFERRED PLANT COSTS	NP29	2,880	2,818	52	10	2,880	0
18	MISCELLANEOUS	OM39	50,971	9,662	41,177	132	50,971	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	6,116	1,159	4,941	16	6,116	0
25	PENSION EXPENSE	A315	18,939	5,949	12,768	222	18,939	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		64,123	5,125	58,671	327	64,123	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	256,239	250,695	4,630	914	256,239	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		256,239	250,695	4,630	914	256,239	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		1,136,503	1,054,546	78,054	3,903	1,136,503	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	45	0	0	45	45	0
4	CASH FLOW HEDGE	A315	760	238	513	9	760	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	7,817	2,455	5,270	92	7,817	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	25,088	7,879	16,915	294	25,088	0
18	DEFERRED TAX	A315	11,433	3,591	7,708	134	11,433	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	1,240	389	836	15	1,240	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	2,551	2,496	46	9	2,551	0
24	OPERATING LEASE OBLIGATION	NP29	9,442	9,237	171	34	9,442	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		58,376	26,285	31,459	632	58,376	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	3,824	3,741	69	14	3,824	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		3,824	3,741	69	14	3,824	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		62,200	30,026	31,528	646	62,200	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET ORIGINAL COST RATE BASE		3,573,399	3,522,277	37,552	13,570	3,573,399	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	62,378	32,937	28,332	1,109	62,378	0
7	FUEL	K301	104,812	0	104,812	0	104,812	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		167,190	32,937	133,144	1,109	167,190	0
10	TOTAL MATERIALS & SUPPLIES		167,190	32,937	133,144	1,109	167,190	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	1,129	1,105	20	4	1,129	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(237)	0	(237)	0	(237)	0
16	TOTAL PREPAYMENTS		892	1,105	(217)	4	892	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		64,500	64,500	0	0	64,500	0
19	TOTAL WORKING CASH		64,500	64,500	0	0	64,500	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		232,582	98,542	132,927	1,113	232,582	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(1,136,503)	(1,054,546)	(78,054)	(3,903)	(1,136,503)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		62,200	30,026	31,528	646	62,200	0
31	TOTAL WORKING CAPITAL		232,582	98,542	132,927	1,113	232,582	0
32	TOTAL RATE BASE ADJUSTMENTS		(841,721)	(925,978)	86,401	(2,144)	(841,721)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		4,647,702	4,546,797	84,078	16,827	4,647,702	0
36	TOTAL RATE BASE ADJUSTMENTS		(841,721)	(925,978)	86,401	(2,144)	(841,721)	0
37	TOTAL RATE BASE		3,805,981	3,620,819	170,479	14,683	3,805,981	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	
40	RETURN ON RATE BASE		255,381	242,957	11,439	985	255,381	0
41								
42	ELECTRIC RATE BASE	RB99	3,811,936	3,626,498	170,577	14,861	3,811,936	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	
44	RETURN ON RATE BASE		255,819	243,375	11,447	997	255,819	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M	Schedule 6						
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	542,050	0	542,050	0	542,050	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	218,471	0	218,471	0	218,471	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		760,521	0	760,521	0	760,521	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		760,521	0	760,521	0	760,521	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	99,785	99,785	0	0	99,785	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		99,785	99,785	0	0	99,785	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	7,874	7,874	0	0	7,874	0
26	TOTAL REGIONAL MARKET O&M		7,874	7,874	0	0	7,874	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	2,677	2,677	0	0	2,677	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	24,202	24,202	0	0	24,202	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	79	0	0	79	79	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	9,855	9,855	0	0	9,855	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	33	0	0	33	33	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	3,155	3,155	0	0	3,155	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	15	0	0	15	15	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	540	540	0	0	540	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	5	0	0	5	5	0
39	TRANSFORMERS DEMAND RELATED	K203	1,018	1,018	0	0	1,018	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	7,099	7,099	0	0	7,099	0
42	LOAD DISPATCH	K215	2,709	2,709	0	0	2,709	0
43	METERS	K407	258	0	0	258	258	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	2,711	2,711	0	0	2,711	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	8,354	8,354	0	0	8,354	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		62,710	62,320	0	390	62,710	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	1,332	0	0	1,332	1,332	0
52	UNCOLLECTIBLE EXP	K411	1,011	0	0	1,011	1,011	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(1,430)	0	0	(1,430)	(1,430)	0
55	CREDIT CARD FEES	K407	118	0	0	118	118	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	282	0	0	282	282	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		1,313	0	0	1,313	1,313	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 6.1							
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	42	0	0	42	42	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		42	0	0	42	42	0
5								
6	SALES							
7	SALES EXPENSE	K405	105	0	0	105	105	0
8	TOTAL SALES EXPENSE		105	0	0	105	105	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	58,484	0	58,484	0	58,484	0
13	TRANSMISSION	T349	6,325	6,325	0	0	6,325	0
14	DISTRIBUTION	D349	21,095	20,967	0	128	21,095	0
15	CUSTOMER ACCOUNTING	C319	882	0	0	882	882	0
16	CUSTOMER SERVICE & INFORMATION	C331	17	0	0	17	17	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		86,803	27,292	58,484	1,027	86,803	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	372	117	251	4	372	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(25,590)	(8,037)	(17,253)	(300)	(25,590)	0
22	ELIMINATE DSM	A315	(359)	(113)	(242)	(4)	(359)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(1,561)	(490)	(1,053)	(18)	(1,561)	0
25	ELIMINATE MISC EXPENSES	A315	(1,506)	(473)	(1,015)	(18)	(1,506)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(4,348)	(1,366)	(2,931)	(51)	(4,348)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	273	86	184	3	273	0
33	TOTAL ADMIN. & GENERAL		54,084	17,016	36,425	643	54,084	0
34								
35	TOTAL O & M EXPENSE		986,434	186,995	796,946	2,493	986,434	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	161,777	161,777	0	0	161,777	0
3	TOTAL PRODUCTION DEPREC EXP.		161,777	161,777	0	0	161,777	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	6,334	6,334	0	0	6,334	0
7	TOTAL TRANSMISSION DEP. EXP.		6,334	6,334	0	0	6,334	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	49,412	48,915	0	497	49,412	0
11	TOTAL DIST. DEPREC EXP.		49,412	48,915	0	497	49,412	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	21,748	11,628	9,957	163	21,748	0
15	TOTAL GENERAL DEPREC EXP.		21,748	11,628	9,957	163	21,748	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	147	78	68	1	147	0
19	TOTAL COM & OTHER DEPREC EXP.		147	78	68	1	147	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		239,418	228,732	10,025	661	239,418	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	55,014	53,824	994	196	55,014	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		55,014	53,824	994	196	55,014	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	5,179	1,627	3,491	61	5,179	0
9	ELIMINATE DSM	A315	(102)	(32)	(69)	(1)	(102)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(2,754)	(865)	(1,857)	(32)	(2,754)	0
12	TOTAL MISCELLANEOUS TAXES		2,323	730	1,565	28	2,323	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	389	192	134	63	389	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		389	192	134	63	389	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		57,726	54,746	2,693	287	57,726	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		986,434	186,995	796,946	2,493	986,434	0
23	TOTAL DEPRECIATION EXPENSE		239,418	228,732	10,025	661	239,418	0
24	TOTAL OTHER TAX & MISC EXPENSE		57,726	54,746	2,693	287	57,726	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		1,283,578	470,473	809,664	3,441	1,283,578	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 9							
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	75,622	71,943	3,384	295	75,622	0
4	TOTAL INTEREST EXPENSE		75,622	71,943	3,384	295	75,622	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(56,767)	(54,230)	(2,378)	(159)	(56,767)	0
8	PERMANENT DIFFERENCES	A357	(1,160)	(365)	(781)	(14)	(1,160)	0
9	TEMPORARY DIFFERENCES	DE49	346,378	330,903	14,508	967	346,378	0
10	TOTAL OTHER DEDUCTIONS		288,451	276,308	11,349	794	288,451	0
11								
12	NET DEDUCTIONS AND ADDITIONS		364,073	348,251	14,733	1,089	364,073	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	65,262	12,371	52,723	168	65,262	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(463)	(463)	0	0	(463)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(10,172)	(3,202)	(6,851)	(119)	(10,172)	0
20	TOTAL FED DEF IT (410 & 411)		54,627	8,706	45,872	49	54,627	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	2	2	0	0	2	0
24	TOTAL AMORTIZED ITC		2	2	0	0	2	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		54,627	8,706	45,872	49	54,627	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(2)	(2)	0	0	(2)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		54,625	8,704	45,872	49	54,625	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		255,819	243,375	11,447	997	255,819	0
38	NET DEDUCTIONS AND ADDITIONS		(364,073)	(348,251)	(14,733)	(1,089)	(364,073)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		54,625	8,704	45,872	49	54,625	0
40	TOTAL STATE PROV DEF IT (410 & 411)		10,094	3,177	6,799	118	10,094	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(43,535)	(92,995)	49,385	75	(43,535)	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		(11,573)	(24,721)	13,128	20	(11,573)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		54,625	8,704	45,872	49	54,625	0
47	NET FED INCOME TAX ALLOWABLE		43,052	(16,017)	59,000	69	43,052	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(11,573)	(24,721)	13,128	20	(11,573)	0
52	NET FED INCOME TAX PAYABLE		(11,573)	(24,721)	13,128	20	(11,573)	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	906	897	0	9	906	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	772	764	0	8	772	0
5	RENTS	D249	3,797	3,759	0	38	3,797	0
6	TRANSMISSION CHARGE PTP	T229	625	625	0	0	625	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	106	106	0	0	106	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		6,206	6,151	0	55	6,206	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		1,283,578	470,473	809,664	3,441	1,283,578	0
14	RETURN ON RATE BASE		255,819	243,375	11,447	997	255,819	0
15	NET FED INCOME TAX ALLOWABLE		43,052	(16,017)	59,000	69	43,052	0
16	NET STATE INCOME TAX ALLOWABLE		5,409	(4,743)	10,035	117	5,409	0
17	TOTAL OTHER OPERATING REVENUES		(6,206)	(6,151)	0	(55)	(6,206)	0
18	SUBTOTAL B		1,581,652	686,937	890,146	4,569	1,581,652	0
19								
20	TOTAL OTHER OPERATING REVENUES		6,206	6,151	0	55	6,206	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		6,206	6,151	0	55	6,206	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		1,581,652	686,937	890,146	4,569	1,581,652	0
31								
32	PROPOSED REVENUES		977,903	307,861	658,605	11,437	977,903	0
33	TOTAL ELECTRIC COST OF SERVICE		(1,581,652)	(686,937)	(890,146)	(4,569)	(1,581,652)	0
34	EXCESS REVENUES		(603,749)	(379,076)	(231,541)	6,868	(603,749)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(150,485)	(94,485)	(57,712)	1,712	(150,485)	0
37	EXCESS RETURN		(453,264)	(284,591)	(173,829)	5,156	(453,264)	0

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		57,810,031	56,022,083	1,769,673	18,275	57,810,031	0
3	TOTAL DEPRECIATION RESERVE		(27,424,291)	(26,554,753)	(862,829)	(6,709)	(27,424,291)	0
4	TOTAL RATE BASE ADJUSTMENTS		(4,748,299)	(5,693,163)	944,196	668	(4,748,299)	0
5	TOTAL RATE BASE		25,637,441	23,774,167	1,851,040	12,234	25,637,441	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		9,538,011	1,313,189	8,224,379	443	9,538,011	0
9	TOTAL DEPRECIATION EXPENSE		1,872,159	1,763,651	108,127	381	1,872,159	0
10	TOTAL OTHER TAX & MISC EXPENSE		382,611	353,662	28,199	750	382,611	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		11,792,781	3,430,502	8,360,705	1,574	11,792,781	0
12	NET FED INCOME TAX EXP ALLOWABLE		430,503	(178,232)	608,680	55	430,503	0
13	NET STATE INCOME TAX EXP ALLOWABLE		45,067	(58,428)	103,478	16	45,066	1
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		12,268,351	3,193,842	9,072,863	1,645	12,268,350	1
17								
18	RETURN ON RATE BASE		1,720,637	1,595,610	124,216	811	1,720,637	0
19	TOTAL OTHER OPERATING REVENUES		(7,206)	(7,165)	0	(41)	(7,206)	0
20	TOTAL ELECTRIC COST OF SERVICE		13,981,782	4,782,287	9,197,079	2,415	13,981,781	1

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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 2						
2	PRODUCTION STEAM	K201	35,309,845	35,309,845	0	0	35,309,845	0
3	PRODUCTION OTHER	K201	15,785,815	15,785,815	0	0	15,785,815	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		51,095,660	51,095,660	0	0	51,095,660	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	3,059,152	3,059,152	0	0	3,059,152	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		3,059,152	3,059,152	0	0	3,059,152	0
12								
13	TOTAL PROD & TRANS PLANT		54,154,812	54,154,812	0	0	54,154,812	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	9,764	0	0	9,764	9,764	0
32	METERS	K407	5,192	0	0	5,192	5,192	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	3,032	0	0	3,032	3,032	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		17,988	0	0	17,988	17,988	0
38								
39	TOTAL TRANS & DIST PLANT		3,077,140	3,059,152	0	17,988	3,077,140	0
40	TOTAL GROSS PTD PLANT		54,172,800	54,154,812	0	17,988	54,172,800	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	706,080	706,080	0	0	706,080	0
44	PRODUCTION - ENERGY	K301	1,130,072	0	1,130,072	0	1,130,072	0
45	TRANSMISSION	K202	111,576	111,576	0	0	111,576	0
46	DISTRIBUTION - DEMAND	K201	374,740	374,740	0	0	374,740	0
47	DISTRIBUTION - CUSTOMER	K405	214	0	0	214	214	0
48	CUSTOMER ACCOUNTING	A308	(79)	0	0	(79)	(79)	0
49	CUSTOMER SERVICE & INFORMATION	A310	48	0	0	48	48	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		2,322,651	1,192,396	1,130,072	183	2,322,651	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	399,629	399,629	0	0	399,629	0
56	PRODUCTION - ENERGY	K301	639,601	0	639,601	0	639,601	0
57	TRANSMISSION	K202	63,150	63,150	0	0	63,150	0
58	DISTRIBUTION - DEMAND	K201	212,096	212,096	0	0	212,096	0
59	DISTRIBUTION - CUSTOMER	K405	121	0	0	121	121	0
60	CUSTOMER ACCOUNTING	A308	(44)	0	0	(44)	(44)	0
61	CUSTOMER SERVICE & INFORMATION	A310	27	0	0	27	27	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		1,314,580	674,875	639,601	104	1,314,580	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		57,810,031	56,022,083	1,769,673	18,275	57,810,031	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	16,957,046	16,957,046	0	0	16,957,046	0
3	PRODUCTION OTHER	K201	7,787,055	7,787,055	0	0	7,787,055	0
4	ADJUSTMENT	K201	65,861	65,861	0	0	65,861	0
5	TOTAL PROD DEPREC RESERVE		24,809,762	24,809,762	0	0	24,809,762	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	843,668	843,668	0	0	843,668	0
10	ADJUSTMENT	K202	(2,966)	(2,966)	0	0	(2,966)	0
11	TOTAL TRANS DEPREC RESERVE		840,702	840,702	0	0	840,702	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		25,650,464	25,650,464	0	0	25,650,464	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	5,363	0	0	5,363	5,363	0
32	METERS	K407	1,142	0	0	1,142	1,142	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	15	0	0	15	15	0
35	CONSTRUCTION NOT CLASSIFIED	K209	49	0	0	49	49	0
36	RWIP	K215	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		6,569	0	0	6,569	6,569	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		847,271	840,702	0	6,569	847,271	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		25,657,033	25,650,464	0	6,569	25,657,033	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	227,542	227,542	0	0	227,542	0
44	PRODUCTION - ENERGY	K301	364,178	0	364,178	0	364,178	0
45	TRANSMISSION	K202	35,957	35,957	0	0	35,957	0
46	DISTRIBUTION - DEMAND	K201	120,764	120,764	0	0	120,764	0
47	DISTRIBUTION - CUSTOMER	K405	69	0	0	69	69	0
48	CUSTOMER ACCOUNTING	A308	(25)	0	0	(25)	(25)	0
49	CUSTOMER SERVICE & INFORMATION	A310	15	0	0	15	15	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	7,007	775	6,231	1	7,007	0
52	GENERAL & INTANG PLANT		755,507	385,038	370,409	60	755,507	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	307,450	307,450	0	0	307,450	0
56	PRODUCTION - ENERGY	K301	492,070	0	492,070	0	492,070	0
57	TRANSMISSION	K202	48,584	48,584	0	0	48,584	0
58	DISTRIBUTION - DEMAND	K201	163,174	163,174	0	0	163,174	0
59	DISTRIBUTION - CUSTOMER	K405	93	0	0	93	93	0
60	CUSTOMER ACCOUNTING	A308	(34)	0	0	(34)	(34)	0
61	CUSTOMER SERVICE & INFORMATION	A310	21	0	0	21	21	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	393	43	350	0	393	0
64	COMMON & OTHER PLANT IN SERVICE		1,011,751	519,251	492,420	80	1,011,751	0
65								
66	TOTAL DEPRECIATION RESERVE		27,424,291	26,554,753	862,829	6,709	27,424,291	0

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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION STEAM		18,352,799	18,352,799	0	0	18,352,799	0
3	PRODUCTION OTHER		7,998,760	7,998,760	0	0	7,998,760	0
4	ADJUSTMENT		(65,661)	(65,661)	0	0	(65,661)	0
5	NET PRODUCTION PLANT		26,285,898	26,285,898	0	0	26,285,898	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		2,215,484	2,215,484	0	0	2,215,484	0
10	ADJUSTMENT		2,966	2,966	0	0	2,966	0
11	NET TRANSMISSION PLANT		2,218,450	2,218,450	0	0	2,218,450	0
12								
13	NET PROD & TRANS PLANT		28,504,348	28,504,348	0	0	28,504,348	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0
31	SERVICES		4,401	0	0	4,401	4,401	0
32	METERS		4,050	0	0	4,050	4,050	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(15)	0	0	(15)	(15)	0
35	CONSTRUCTION NOT CLASSIFIED		2,983	0	0	2,983	2,983	0
36	RWIP		0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		11,419	0	0	11,419	11,419	0
38								
39	NET PTD PLANT		2,229,869	2,218,450	0	11,419	2,229,869	0
40	NET TRANS & DIST PLANT		28,515,767	28,504,348	0	11,419	28,515,767	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		478,538	478,538	0	0	478,538	0
44	PRODUCTION - ENERGY		765,894	0	765,894	0	765,894	0
45	TRANSMISSION		75,619	75,619	0	0	75,619	0
46	DISTRIBUTION - DEMAND		253,976	253,976	0	0	253,976	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		(54)	0	0	(54)	(54)	0
49	CUSTOMER SERVICE & INFORMATION		33	0	0	33	33	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(7,007)	(775)	(6,231)	(1)	(7,007)	0
52	NET GENERAL & INTANG PLANT		1,566,999	807,358	759,663	(22)	1,566,999	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		92,179	92,179	0	0	92,179	0
56	PRODUCTION - ENERGY		147,531	0	147,531	0	147,531	0
57	TRANSMISSION		14,566	14,566	0	0	14,566	0
58	DISTRIBUTION - DEMAND		48,922	48,922	0	0	48,922	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		(10)	0	0	(10)	(10)	0
61	CUSTOMER SERVICE & INFORMATION		6	0	0	6	6	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(393)	(43)	(350)	0	(393)	0
64	COMMON & OTHER PLANT IN SERVICE		302,801	155,624	147,181	(4)	302,801	0
65								
66	NET ELECTRIC PLANT IN SERVICE		30,385,567	29,467,330	906,844	11,393	30,385,567	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	1,799,444	1,745,094	53,696	654	1,799,444	0
5	LEASED METERS	NP29	40,816	39,583	1,218	15	40,816	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	1,796,708	1,742,440	53,615	653	1,796,708	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(2,569)	0	0	(2,569)	(2,569)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	1,695,434	1,644,225	50,593	616	1,695,434	0
13	TOTAL ACCOUNT 282		5,329,833	5,171,342	159,122	(631)	5,329,833	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(96,553)	(93,637)	(2,881)	(35)	(96,553)	0
17	DEFERRED PLANT COSTS	NP29	18,810	18,242	561	7	18,810	0
18	MISCELLANEOUS	OM39	492,957	67,869	425,067	21	492,957	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	59,148	8,143	51,002	3	59,148	0
25	PENSION EXPENSE	A315	158,646	26,831	131,806	9	158,646	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		633,008	27,448	605,555	5	633,008	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	1,673,678	1,623,126	49,944	608	1,673,678	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		1,673,678	1,623,126	49,944	608	1,673,678	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		7,636,519	6,821,916	814,621	(18)	7,636,519	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	473	0	0	473	473	0
4	CASH FLOW HEDGE	A315	6,373	1,077	5,296	0	6,373	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	65,478	11,074	54,400	4	65,478	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	210,163	35,544	174,606	13	210,163	0
18	DEFERRED TAX	A315	95,770	16,197	79,567	6	95,770	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	10,381	1,755	8,625	1	10,381	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	16,664	16,161	497	6	16,664	0
24	OPERATING LEASE OBLIGATION	NP29	61,666	59,804	1,840	22	61,666	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		466,968	141,612	324,831	525	466,968	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	24,982	24,228	745	9	24,982	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		24,982	24,228	745	9	24,982	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		491,950	165,840	325,576	534	491,950	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.2						
1	NET ORIGINAL COST RATE BASE		23,240,998	22,811,254	417,799	11,945	23,240,998	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	628,623	323,029	305,481	113	628,623	0
7	FUEL	K301	1,130,093	0	1,130,093	0	1,130,093	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		1,758,716	323,029	1,435,574	113	1,758,716	0
10	TOTAL MATERIALS & SUPPLIES		1,758,716	323,029	1,435,574	113	1,758,716	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	7,377	7,154	220	3	7,377	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(2,553)	0	(2,553)	0	(2,553)	0
16	TOTAL PREPAYMENTS		4,824	7,154	(2,333)	3	4,824	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		632,730	632,730	0	0	632,730	0
19	TOTAL WORKING CASH		632,730	632,730	0	0	632,730	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		2,396,270	962,913	1,433,241	116	2,396,270	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(7,636,519)	(6,821,916)	(814,621)	18	(7,636,519)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		491,950	165,840	325,576	534	491,950	0
31	TOTAL WORKING CAPITAL		2,396,270	962,913	1,433,241	116	2,396,270	0
32	TOTAL RATE BASE ADJUSTMENTS		(4,748,299)	(5,693,163)	944,196	668	(4,748,299)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		30,385,567	29,467,330	906,844	11,393	30,385,567	0
36	TOTAL RATE BASE ADJUSTMENTS		(4,748,299)	(5,693,163)	944,196	668	(4,748,299)	0
37	TOTAL RATE BASE		25,637,268	23,774,167	1,851,040	12,061	25,637,268	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	
40	RETURN ON RATE BASE		1,720,261	1,595,247	124,205	809	1,720,261	0
41								
42	ELECTRIC RATE BASE	RB99	25,639,048	23,776,032	1,850,933	12,083	25,639,048	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	
44	RETURN ON RATE BASE		1,720,637	1,595,610	124,216	811	1,720,637	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M	Schedule 6						
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	5,492,776	0	5,492,776	0	5,492,776	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	2,355,584	0	2,355,584	0	2,355,584	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		7,848,360	0	7,848,360	0	7,848,360	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		7,848,360	0	7,848,360	0	7,848,360	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	978,632	978,632	0	0	978,632	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		978,632	978,632	0	0	978,632	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	77,221	77,221	0	0	77,221	0
26	TOTAL REGIONAL MARKET O&M		77,221	77,221	0	0	77,221	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	26,255	26,255	0	0	26,255	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	8,198	8,198	0	0	8,198	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	57,186	57,186	0	0	57,186	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0
43	METERS	K407	247	0	0	247	247	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	21,837	21,837	0	0	21,837	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	67,300	67,300	0	0	67,300	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		181,023	180,776	0	247	181,023	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	1,229	0	0	1,229	1,229	0
52	UNCOLLECTIBLE EXP	K411	10,464	0	0	10,464	10,464	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(14,803)	0	0	(14,803)	(14,803)	0
55	CREDIT CARD FEES	K407	113	0	0	113	113	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	2,915	0	0	2,915	2,915	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		(82)	0	0	(82)	(82)	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	67	0	0	67	67	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		67	0	0	67	67	0
5								
6	SALES							
7	SALES EXPENSE	K405	165	0	0	165	165	0
8	TOTAL SALES EXPENSE		165	0	0	165	165	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	603,723	0	603,723	0	603,723	0
13	TRANSMISSION	T349	62,029	62,029	0	0	62,029	0
14	DISTRIBUTION	D349	60,965	60,883	0	82	60,965	0
15	CUSTOMER ACCOUNTING	C319	(44)	0	0	(44)	(44)	0
16	CUSTOMER SERVICE & INFORMATION	C331	26	0	0	26	26	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		726,699	122,912	603,723	64	726,699	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	3,118	527	2,591	0	3,118	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(214,366)	(36,255)	(178,098)	(13)	(214,366)	0
22	ELIMINATE DSM	A315	(3,001)	(507)	(2,494)	0	(3,001)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(13,079)	(2,212)	(10,866)	(1)	(13,079)	0
25	ELIMINATE MISC EXPENSES	A315	(12,616)	(2,133)	(10,482)	(1)	(12,616)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(36,422)	(6,160)	(30,259)	(3)	(36,422)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	2,292	388	1,904	0	2,292	0
33	TOTAL ADMIN. & GENERAL		452,625	76,560	376,019	46	452,625	0
34								
35	TOTAL O & M EXPENSE		9,538,011	1,313,189	8,224,379	443	9,538,011	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	1,586,615	1,586,615	0	0	1,586,615	0
3	TOTAL PRODUCTION DEPREC EXP.		1,586,615	1,586,615	0	0	1,586,615	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	62,115	62,115	0	0	62,115	0
7	TOTAL TRANSMISSION DEP. EXP.		62,115	62,115	0	0	62,115	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	365	0	0	365	365	0
11	TOTAL DIST. DEPREC EXP.		365	0	0	365	365	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	221,565	114,151	107,398	16	221,565	0
15	TOTAL GENERAL DEPREC EXP.		221,565	114,151	107,398	16	221,565	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	1,499	770	729	0	1,499	0
19	TOTAL COM & OTHER DEPREC EXP.		1,499	770	729	0	1,499	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		1,872,159	1,763,651	108,127	381	1,872,159	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	359,332	348,478	10,723	131	359,332	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		359,332	348,478	10,723	131	359,332	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	43,377	7,336	36,038	3	43,377	0
9	ELIMINATE DSM	A315	(853)	(144)	(709)	0	(853)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(23,075)	(3,902)	(19,171)	(2)	(23,075)	0
12	TOTAL MISCELLANEOUS TAXES		19,449	3,290	16,158	1	19,449	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	3,830	1,894	1,318	618	3,830	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		3,830	1,894	1,318	618	3,830	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		382,611	353,662	28,199	750	382,611	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		9,538,011	1,313,189	8,224,379	443	9,538,011	0
23	TOTAL DEPRECIATION EXPENSE		1,872,159	1,763,651	108,127	381	1,872,159	0
24	TOTAL OTHER TAX & MISC EXPENSE		382,611	353,662	28,199	750	382,611	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		11,792,781	3,430,502	8,360,705	1,574	11,792,781	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	508,626	471,667	36,719	240	508,626	0
4	TOTAL INTEREST EXPENSE		508,626	471,667	36,719	240	508,626	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(443,997)	(418,264)	(25,644)	(89)	(443,997)	0
8	PERMANENT DIFFERENCES	A357	(9,708)	(1,642)	(8,065)	(1)	(9,708)	0
9	TEMPORARY DIFFERENCES	DE49	2,709,203	2,552,185	156,476	542	2,709,203	0
10	TOTAL OTHER DEDUCTIONS		2,255,498	2,132,279	122,767	452	2,255,498	0
11								
12	NET DEDUCTIONS AND ADDITIONS		2,764,124	2,603,946	159,486	692	2,764,124	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	631,175	86,899	544,249	27	631,175	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(4,545)	(4,545)	0	0	(4,545)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(85,130)	(14,396)	(70,723)	(11)	(85,130)	0
20	TOTAL FED DEF IT (410 & 411)		541,500	67,958	473,526	16	541,500	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	11	11	0	0	11	0
24	TOTAL AMORTIZED ITC		11	11	0	0	11	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		541,500	67,958	473,526	16	541,500	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(11)	(11)	0	0	(11)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		541,489	67,947	473,526	16	541,489	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		1,720,637	1,595,610	124,216	811	1,720,637	0
38	NET DEDUCTIONS AND ADDITIONS		(2,764,124)	(2,603,946)	(159,486)	(692)	(2,764,124)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		541,489	67,947	473,526	16	541,489	0
40	TOTAL STATE PROV DEF IT (410 & 411)		84,478	14,286	70,181	11	84,478	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(417,520)	(926,103)	508,437	146	(417,520)	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		(110,986)	(246,179)	135,154	39	(110,986)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		541,489	67,947	473,526	16	541,489	0
47	NET FED INCOME TAX ALLOWABLE		430,503	(178,232)	608,680	55	430,503	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(110,986)	(246,179)	135,154	39	(110,986)	0
53	NET FED INCOME TAX PAYABLE		(110,986)	(246,179)	135,154	39	(110,986)	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	7	0	0	7	7	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	6	0	0	6	6	0
5	RENTS	D249	28	0	0	28	28	0
6	TRANSMISSION CHARGE PTP	T229	6,129	6,129	0	0	6,129	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	1,036	1,036	0	0	1,036	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		7,206	7,165	0	41	7,206	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		11,792,781	3,430,502	8,360,705	1,574	11,792,781	0
14	RETURN ON RATE BASE		1,720,637	1,595,610	124,216	811	1,720,637	0
15	NET FED INCOME TAX ALLOWABLE		430,503	(178,232)	608,680	55	430,503	0
16	NET STATE INCOME TAX ALLOWABLE		45,067	(58,428)	103,478	16	45,066	1
17	TOTAL OTHER OPERATING REVENUES		(7,206)	(7,165)	0	(41)	(7,206)	0
18	SUBTOTAL B		13,981,782	4,782,287	9,197,079	2,415	13,981,781	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		7,206	7,165	0	41	7,206	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		7,206	7,165	0	41	7,206	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		13,981,782	4,782,287	9,197,079	2,415	13,981,781	(1)
31								
32	PROPOSED REVENUES		8,183,665	1,383,946	6,798,663	1,056	8,183,665	0
33	TOTAL ELECTRIC COST OF SERVICE		(13,981,782)	(4,782,287)	(9,197,079)	(2,415)	(13,981,781)	(1)
34	EXCESS REVENUES		(5,798,117)	(3,398,341)	(2,398,416)	(1,359)	(5,798,116)	(1)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(1,445,187)	(847,040)	(597,808)	(339)	(1,445,187)	0
37	EXCESS RETURN		(4,352,930)	(2,551,301)	(1,800,608)	(1,020)	(4,352,929)	(1)

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		11,571,338	4,310,894	133,260	7,127,184	11,571,338	0
3	TOTAL DEPRECIATION RESERVE		(5,694,645)	(1,377,014)	(64,993)	(4,252,638)	(5,694,645)	0
4	TOTAL RATE BASE ADJUSTMENTS		(1,159,652)	(630,165)	70,182	(599,669)	(1,159,652)	0
5	TOTAL RATE BASE		4,717,041	2,303,715	138,449	2,274,877	4,717,041	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		1,437,748	127,731	646,578	663,439	1,437,748	0
9	TOTAL DEPRECIATION EXPENSE		218,344	117,382	8,139	92,823	218,344	0
10	TOTAL OTHER TAX & MISC EXPENSE		76,799	35,801	2,257	38,741	76,799	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		1,732,891	280,914	656,974	795,003	1,732,891	0
12	NET FED INCOME TAX EXP ALLOWABLE		78,941	(1,462)	47,833	32,570	78,941	0
13	NET STATE INCOME TAX EXP ALLOWABLE		32,075	565	8,135	23,375	32,075	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		1,843,907	280,017	712,942	850,948	1,843,907	0
17								
18	RETURN ON RATE BASE		315,011	154,944	9,294	150,773	315,011	0
19	TOTAL OTHER OPERATING REVENUES		(17,517)	(7,483)	0	(10,034)	(17,517)	0
20	TOTAL ELECTRIC COST OF SERVICE		2,141,401	427,478	722,236	991,687	2,141,401	0

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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	1,035,822	1,035,822	0	0	1,035,822	0
3	PRODUCTION OTHER	K201	463,080	463,080	0	0	463,080	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		1,498,902	1,498,902	0	0	1,498,902	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	89,741	89,741	0	0	89,741	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		89,741	89,741	0	0	89,741	0
12								
13	TOTAL PROD & TRANS PLANT		1,588,643	1,588,643	0	0	1,588,643	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	571,332	571,332	0	0	571,332	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	207,303	207,303	0	0	207,303	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	49,701	0	0	49,701	49,701	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	79,279	79,279	0	0	79,279	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	11,235	0	0	11,235	11,235	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	472,399	472,399	0	0	472,399	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	54,044	0	0	54,044	54,044	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	192,355	192,355	0	0	192,355	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	22,387	0	0	22,387	22,387	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	352,567	352,567	0	0	352,567	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	57,358	0	0	57,358	57,358	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	60,400	60,400	0	0	60,400	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	17,937	0	0	17,937	17,937	0
29	TRANSFORMERS DEMAND RELATED	K215	295,889	295,889	0	0	295,889	0
30	TRANSFORMERS CUSTOMER RELATED	K405	50,373	0	0	50,373	50,373	0
31	SERVICES	K217	68,986	0	0	68,986	68,986	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	5,595,857	0	0	5,595,857	5,595,857	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	1,593,989	435,950	0	1,158,039	1,593,989	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		9,753,391	2,667,474	0	7,085,917	9,753,391	0
38								
39	TOTAL TRANS & DIST PLANT		9,843,132	2,757,215	0	7,085,917	9,843,132	0
40	TOTAL GROSS PTD PLANT		11,342,034	4,256,117	0	7,085,917	11,342,034	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	20,713	20,713	0	0	20,713	0
44	PRODUCTION - ENERGY	K301	85,097	0	85,097	0	85,097	0
45	TRANSMISSION	K202	3,273	3,273	0	0	3,273	0
46	DISTRIBUTION - DEMAND	K201	10,993	10,993	0	0	10,993	0
47	DISTRIBUTION - CUSTOMER	K405	6,403	0	0	6,403	6,403	0
48	CUSTOMER ACCOUNTING	A308	18,525	0	0	18,525	18,525	0
49	CUSTOMER SERVICE & INFORMATION	A310	1,424	0	0	1,424	1,424	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		146,428	34,979	85,097	26,352	146,428	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	11,723	11,723	0	0	11,723	0
56	PRODUCTION - ENERGY	K301	48,163	0	48,163	0	48,163	0
57	TRANSMISSION	K202	1,853	1,853	0	0	1,853	0
58	DISTRIBUTION - DEMAND	K201	6,222	6,222	0	0	6,222	0
59	DISTRIBUTION - CUSTOMER	K405	3,624	0	0	3,624	3,624	0
60	CUSTOMER ACCOUNTING	A308	10,485	0	0	10,485	10,485	0
61	CUSTOMER SERVICE & INFORMATION	A310	806	0	0	806	806	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		82,876	19,798	48,163	14,915	82,876	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		11,571,338	4,310,894	133,260	7,127,184	11,571,338	0

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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION PLANT	Schedule 3						
2	PRODUCTION STEAM	K201	497,439	497,439	0	0	497,439	0
3	PRODUCTION OTHER	K201	228,435	228,435	0	0	228,435	0
4	ADJUSTMENT	K201	1,926	1,926	0	0	1,926	0
5	TOTAL PROD DEPREC RESERVE		727,800	727,800	0	0	727,800	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	24,749	24,749	0	0	24,749	0
10	ADJUSTMENT	K202	(87)	(87)	0	0	(87)	0
11	TOTAL TRANS DEPREC RESERVE		24,662	24,662	0	0	24,662	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		752,462	752,462	0	0	752,462	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	116,078	116,078	0	0	116,078	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	94,850	94,850	0	0	94,850	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	22,740	0	0	22,740	22,740	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	36,274	36,274	0	0	36,274	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	5,140	0	0	5,140	5,140	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	140,864	140,864	0	0	140,864	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	16,115	0	0	16,115	16,115	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	57,358	57,358	0	0	57,358	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	6,675	0	0	6,675	6,675	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	104,288	104,288	0	0	104,288	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	16,966	0	0	16,966	16,966	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	17,866	17,866	0	0	17,866	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	5,306	0	0	5,306	5,306	0
29	TRANSFORMERS DEMAND RELATED	K215	128,779	128,779	0	0	128,779	0
30	TRANSFORMERS CUSTOMER RELATED	K405	21,924	0	0	21,924	21,924	0
31	SERVICES	K217	37,893	0	0	37,893	37,893	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	4,073,494	0	0	4,073,494	4,073,494	0
34	ADJUSTMENT	K209	7,864	2,151	0	5,713	7,864	0
35	CONSTRUCTION NOT CLASSIFIED	K209	25,685	7,025	0	18,660	25,685	0
36	RWIP	K215	(107,509)	(107,509)	0	0	(107,509)	0
37	TOTAL DIST DEPREC RESERVE		4,828,650	598,024	0	4,230,626	4,828,650	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		4,853,312	622,686	0	4,230,626	4,853,312	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		5,581,112	1,350,486	0	4,230,626	5,581,112	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	6,675	6,675	0	0	6,675	0
44	PRODUCTION - ENERGY	K301	27,423	0	27,423	0	27,423	0
45	TRANSMISSION	K202	1,055	1,055	0	0	1,055	0
46	DISTRIBUTION - DEMAND	K201	3,543	3,543	0	0	3,543	0
47	DISTRIBUTION - CUSTOMER	K405	2,063	0	0	2,063	2,063	0
48	CUSTOMER ACCOUNTING	A308	5,969	0	0	5,969	5,969	0
49	CUSTOMER SERVICE & INFORMATION	A310	459	0	0	459	459	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	2,450	23	489	1,938	2,450	0
52	GENERAL & INTANG PLANT		49,637	11,296	27,912	10,429	49,637	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	9,019	9,019	0	0	9,019	0
56	PRODUCTION - ENERGY	K301	37,054	0	37,054	0	37,054	0
57	TRANSMISSION	K202	1,425	1,425	0	0	1,425	0
58	DISTRIBUTION - DEMAND	K201	4,787	4,787	0	0	4,787	0
59	DISTRIBUTION - CUSTOMER	K405	2,788	0	0	2,788	2,788	0
60	CUSTOMER ACCOUNTING	A308	8,066	0	0	8,066	8,066	0
61	CUSTOMER SERVICE & INFORMATION	A310	620	0	0	620	620	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	137	1	27	109	137	0
64	COMMON & OTHER PLANT IN SERVICE		63,896	15,232	37,081	11,583	63,896	0
65								
66	TOTAL DEPRECIATION RESERVE		5,694,645	1,377,014	64,993	4,252,838	5,694,645	0

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				3 DEMAND	4 ENERGY	5 CUSTOMER		
		Schedule 4						
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		538,383	538,383	0	0	538,383	0
3	PRODUCTION OTHER		234,645	234,645	0	0	234,645	0
4	ADJUSTMENT		(1,926)	(1,926)	0	0	(1,926)	0
5	NET PRODUCTION PLANT		771,102	771,102	0	0	771,102	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		64,992	64,992	0	0	64,992	0
10	ADJUSTMENT		87	87	0	0	87	0
11	NET TRANSMISSION PLANT		65,079	65,079	0	0	65,079	0
12								
13	NET PROD & TRANS PLANT		836,181	836,181	0	0	836,181	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		455,254	455,254	0	0	455,254	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		112,453	112,453	0	0	112,453	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		26,961	0	0	26,961	26,961	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		43,005	43,005	0	0	43,005	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		6,095	0	0	6,095	6,095	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		331,535	331,535	0	0	331,535	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		37,929	0	0	37,929	37,929	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		134,997	134,997	0	0	134,997	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		15,712	0	0	15,712	15,712	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		248,279	248,279	0	0	248,279	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		40,392	0	0	40,392	40,392	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		42,534	42,534	0	0	42,534	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		12,631	0	0	12,631	12,631	0
29	TRANSFORMERS DEMAND RELATED		167,110	167,110	0	0	167,110	0
30	TRANSFORMERS CUSTOMER RELATED		28,449	0	0	28,449	28,449	0
31	SERVICES		31,093	0	0	31,093	31,093	0
32	METERS		0	0	0	0	0	0
33	STREET LIGHTS		1,522,363	0	0	1,522,363	1,522,363	0
34	ADJUSTMENT		(7,864)	(2,151)	0	(5,713)	(7,864)	0
35	CONSTRUCTION NOT CLASSIFIED		1,568,304	428,925	0	1,139,379	1,568,304	0
36	RWIP		107,509	107,509	0	0	107,509	0
37	NET DISTRIBUTION PLANT		4,924,741	2,069,450	0	2,855,291	4,924,741	0
38								
39	NET PTD PLANT		4,989,820	2,134,529	0	2,855,291	4,989,820	0
40	NET TRANS & DIST PLANT		5,760,922	2,905,631	0	2,855,291	5,760,922	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		14,038	14,038	0	0	14,038	0
44	PRODUCTION - ENERGY		57,674	0	57,674	0	57,674	0
45	TRANSMISSION		2,218	2,218	0	0	2,218	0
46	DISTRIBUTION - DEMAND		7,450	7,450	0	0	7,450	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		12,556	0	0	12,556	12,556	0
49	CUSTOMER SERVICE & INFORMATION		965	0	0	965	965	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(2,450)	(23)	(489)	(1,938)	(2,450)	0
52	NET GENERAL & INTANG PLANT		92,451	23,683	57,185	11,583	92,451	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		2,704	2,704	0	0	2,704	0
56	PRODUCTION - ENERGY		11,109	0	11,109	0	11,109	0
57	TRANSMISSION		428	428	0	0	428	0
58	DISTRIBUTION - DEMAND		1,435	1,435	0	0	1,435	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		2,419	0	0	2,419	2,419	0
61	CUSTOMER SERVICE & INFORMATION		186	0	0	186	186	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(137)	(1)	(27)	(109)	(137)	0
64	COMMON & OTHER PLANT IN SERVICE		18,144	4,566	11,082	2,496	18,144	0
65								
66	NET ELECTRIC PLANT IN SERVICE		5,871,517	2,933,880	68,267	2,869,370	5,871,517	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)	Schedule 5						
4	LIBERALIZED DEPRECIATION	NP29	346,604	174,146	4,042	168,416	346,604	0
5	LEASED METERS	NP29	7,862	3,950	92	3,820	7,862	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	346,078	173,882	4,036	168,160	346,078	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(343)	0	0	(343)	(343)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	326,571	164,081	3,808	158,682	326,571	0
13	TOTAL ACCOUNT 282		1,026,772	516,059	11,978	498,735	1,026,772	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(18,598)	(9,344)	(217)	(9,037)	(18,598)	0
17	DEFERRED PLANT COSTS	NP29	3,623	1,820	42	1,761	3,623	0
18	MISCELLANEOUS	OM39	74,273	6,601	33,385	34,287	74,273	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	8,912	792	4,006	4,114	8,912	0
25	PENSION EXPENSE	A315	57,555	6,216	10,352	40,987	57,555	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		125,765	6,085	47,568	72,112	125,765	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	322,380	161,975	3,760	156,645	322,380	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		322,380	161,975	3,760	156,645	322,380	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		1,474,917	684,119	63,306	727,492	1,474,917	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	63	0	0	63	63	0
4	CASH FLOW HEDGE	A315	2,312	249	416	1,647	2,312	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	23,755	2,566	4,273	16,916	23,755	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	76,245	8,234	13,714	54,297	76,245	0
18	DEFERRED TAX	A315	34,745	3,753	6,249	24,743	34,745	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	3,766	407	677	2,682	3,766	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	3,210	1,613	37	1,560	3,210	0
24	OPERATING LEASE OBLIGATION	NP29	11,879	5,968	139	5,772	11,879	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		155,975	22,790	25,505	107,680	155,975	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	4,812	2,418	56	2,338	4,812	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		4,812	2,418	56	2,338	4,812	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		160,787	25,208	25,561	110,018	160,787	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.2						
1	NET ORIGINAL COST RATE BASE		4,557,387	2,274,969	30,522	2,251,896	4,557,387	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	49,594	9,476	23,003	17,115	49,594	0
7	FUEL	K301	85,099	0	85,099	0	85,099	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		134,693	9,476	108,102	17,115	134,693	0
10	TOTAL MATERIALS & SUPPLIES		134,693	9,476	108,102	17,115	134,693	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	1,420	713	17	690	1,420	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(192)	0	(192)	0	(192)	0
16	TOTAL PREPAYMENTS		1,228	713	(175)	690	1,228	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		18,557	18,557	0	0	18,557	0
19	TOTAL WORKING CASH		18,557	18,557	0	0	18,557	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		154,478	28,746	107,927	17,805	154,478	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(1,474,917)	(684,119)	(63,306)	(727,492)	(1,474,917)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		160,787	25,208	25,561	110,018	160,787	0
31	TOTAL WORKING CAPITAL		154,478	28,746	107,927	17,805	154,478	0
32	TOTAL RATE BASE ADJUSTMENTS		(1,159,652)	(630,165)	70,182	(599,669)	(1,159,652)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		5,871,517	2,933,880	68,267	2,869,370	5,871,517	0
36	TOTAL RATE BASE ADJUSTMENTS		(1,159,652)	(630,165)	70,182	(599,669)	(1,159,652)	0
37	TOTAL RATE BASE		4,711,865	2,303,715	138,449	2,269,701	4,711,865	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	
40	RETURN ON RATE BASE		316,166	154,579	9,290	152,297	316,166	0
41								
42	ELECTRIC RATE BASE	RB99	4,693,957	2,308,812	138,494	2,246,651	4,693,957	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	
44	RETURN ON RATE BASE		315,011	154,944	9,294	150,773	315,011	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M	Schedule 6						
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	439,663	0	439,663	0	439,663	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	177,381	0	177,381	0	177,381	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		617,044	0	617,044	0	617,044	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		617,044	0	617,044	0	617,044	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	28,708	28,708	0	0	28,708	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		28,708	28,708	0	0	28,708	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	2,265	2,265	0	0	2,265	0
26	TOTAL REGIONAL MARKET O&M		2,265	2,265	0	0	2,265	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	770	770	0	0	770	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	32,476	32,476	0	0	32,476	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	3,715	0	0	3,715	3,715	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	13,224	13,224	0	0	13,224	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	1,539	0	0	1,539	1,539	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	4,233	4,233	0	0	4,233	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	689	0	0	689	689	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	725	725	0	0	725	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	215	0	0	215	215	0
39	TRANSFORMERS DEMAND RELATED	K203	1,273	1,273	0	0	1,273	0
40	TRANSFORMERS CUSTOMER RELATED	K401	88,189	0	0	88,189	88,189	0
41	OTHER MAINTENANCE	K203	8,878	8,878	0	0	8,878	0
42	LOAD DISPATCH	K215	3,635	3,635	0	0	3,635	0
43	METERS	K407	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	430,143	0	0	430,143	430,143	0
45	OTHER OPERATIONS	K203	3,390	3,390	0	0	3,390	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	10,448	10,448	0	0	10,448	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		603,542	79,052	0	524,490	603,542	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	15,316	0	0	15,316	15,316	0
52	UNCOLLECTIBLE EXP	K411	1,399	0	0	1,399	1,399	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(1,979)	0	0	(1,979)	(1,979)	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	390	0	0	390	390	0
58	ELIMINATE MISC EXPENSE	K405	(4)	0	0	(4)	(4)	0
59	TOTAL CUSTOMER ACCT EXPENSE		15,122	0	0	15,122	15,122	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
				Schedule 6.1				
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	1,990	0	0	1,990	1,990	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		1,990	0	0	1,990	1,990	0
5								
6	SALES							
7	SALES EXPENSE	K405	4,926	0	0	4,926	4,926	0
8	TOTAL SALES EXPENSE		4,926	0	0	4,926	4,926	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	47,417	0	47,417	0	47,417	0
13	TRANSMISSION	T349	1,820	1,820	0	0	1,820	0
14	DISTRIBUTION	D349	203,255	26,626	0	176,629	203,255	0
15	CUSTOMER ACCOUNTING	C319	10,299	0	0	10,299	10,299	0
16	CUSTOMER SERVICE & INFORMATION	C331	792	0	0	792	792	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		263,583	28,446	47,417	187,720	263,583	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	1,132	122	204	806	1,132	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(77,770)	(8,399)	(13,988)	(55,383)	(77,770)	0
22	ELIMINATE DSM	A315	(1,090)	(118)	(196)	(776)	(1,090)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(4,745)	(513)	(853)	(3,379)	(4,745)	0
25	ELIMINATE MISC EXPENSES	A315	(4,577)	(495)	(823)	(3,259)	(4,577)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(13,214)	(1,427)	(2,377)	(9,410)	(13,214)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	832	90	150	592	832	0
33	TOTAL ADMIN. & GENERAL		164,151	17,706	29,534	116,911	164,151	0
34								
35	TOTAL O & M EXPENSE		1,437,748	127,731	646,578	663,439	1,437,748	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 7						
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	46,544	46,544	0	0	46,544	0
3	TOTAL PRODUCTION DEPREC EXP.		46,544	46,544	0	0	46,544	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	1,822	1,822	0	0	1,822	0
7	TOTAL TRANSMISSION DEP. EXP.		1,822	1,822	0	0	1,822	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	156,193	65,638	0	90,555	156,193	0
11	TOTAL DIST. DEPREC EXP.		156,193	65,638	0	90,555	156,193	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	13,692	3,356	8,084	2,252	13,692	0
15	TOTAL GENERAL DEPREC EXP.		13,692	3,356	8,084	2,252	13,692	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	93	22	55	16	93	0
19	TOTAL COM & OTHER DEPREC EXP.		93	22	55	16	93	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		218,344	117,382	8,139	92,823	218,344	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	69,214	34,776	807	33,631	69,214	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		69,214	34,776	807	33,631	69,214	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	15,737	1,700	2,830	11,207	15,737	0
9	ELIMINATE DSM	A315	(310)	(33)	(56)	(221)	(310)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(8,371)	(904)	(1,506)	(5,961)	(8,371)	0
12	TOTAL MISCELLANEOUS TAXES		7,056	763	1,268	5,025	7,056	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	529	262	182	85	529	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		529	262	182	85	529	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		76,799	35,801	2,257	38,741	76,799	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		1,437,748	127,731	646,578	663,439	1,437,748	0
23	TOTAL DEPRECIATION EXPENSE		218,344	117,382	8,139	92,823	218,344	0
24	TOTAL OTHER TAX & MISC EXPENSE		76,799	35,801	2,257	38,741	76,799	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		1,732,891	280,914	656,974	795,003	1,732,891	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 9		3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	93,117	45,801	2,747	44,569	93,117	0
4	TOTAL INTEREST EXPENSE		93,117	45,801	2,747	44,569	93,117	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(51,795)	(27,847)	(1,930)	(22,018)	(51,795)	0
8	PERMANENT DIFFERENCES	A357	(3,521)	(380)	(633)	(2,508)	(3,521)	0
9	TEMPORARY DIFFERENCES	DE49	316,049	169,917	11,779	134,353	316,049	0
10	TOTAL OTHER DEDUCTIONS		260,733	141,690	9,216	109,827	260,733	0
11								
12	NET DEDUCTIONS AND ADDITIONS		353,850	187,491	11,963	154,396	353,850	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	95,101	8,454	42,746	43,901	95,101	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(133)	(133)	0	0	(133)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(30,882)	(3,335)	(5,555)	(21,992)	(30,882)	0
20	TOTAL FED DEF IT (410 & 411)		64,086	4,986	37,191	21,909	64,086	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	2	1	0	1	2	0
24	TOTAL AMORTIZED ITC		2	1	0	1	2	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		64,086	4,986	37,191	21,909	64,086	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		(2)	(1)	0	(1)	(2)	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		64,084	4,985	37,191	21,908	64,084	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		315,011	154,944	9,294	150,773	315,011	0
38	NET DEDUCTIONS AND ADDITIONS		(353,850)	(187,491)	(11,963)	(154,396)	(353,850)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		64,084	4,985	37,191	21,908	64,084	0
40	TOTAL STATE PROV DEF IT (410 & 411)		30,645	3,310	5,512	21,823	30,645	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		55,890	(24,252)	40,034	40,108	55,890	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		14,857	(6,447)	10,642	10,662	14,857	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		64,084	4,985	37,191	21,908	64,084	0
47	NET FED INCOME TAX ALLOWABLE		78,941	(1,462)	47,833	32,570	78,941	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		14,857	(6,447)	10,642	10,662	14,857	0
53	NET FED INCOME TAX PAYABLE		14,857	(6,447)	10,642	10,662	14,857	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	2,865	1,204	0	1,661	2,865	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	2,439	1,025	0	1,414	2,439	0
5	RENTS	D249	12,003	5,044	0	6,959	12,003	0
6	TRANSMISSION CHARGE PTP	T229	180	180	0	0	180	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	30	30	0	0	30	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		17,517	7,483	0	10,034	17,517	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		1,732,891	280,914	656,974	795,003	1,732,891	0
14	RETURN ON RATE BASE		315,011	154,944	9,294	150,773	315,011	0
15	NET FED INCOME TAX ALLOWABLE		78,941	(1,462)	47,833	32,570	78,941	0
16	NET STATE INCOME TAX ALLOWABLE		32,075	565	8,135	23,375	32,075	0
17	TOTAL OTHER OPERATING REVENUES		(17,517)	(7,483)	0	(10,034)	(17,517)	0
18	SUBTOTAL B		2,141,401	427,478	722,236	991,687	2,141,401	0
19								
20	TOTAL OTHER OPERATING REVENUES		17,517	7,483	0	10,034	17,517	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		17,517	7,483	0	10,034	17,517	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		2,141,401	427,478	722,236	991,687	2,141,401	0
31								
32	PROPOSED REVENUES		2,968,622	320,613	533,971	2,114,038	2,968,622	0
33	TOTAL ELECTRIC COST OF SERVICE		(2,141,401)	(427,478)	(722,236)	(991,687)	(2,141,401)	0
34	EXCESS REVENUES		827,221	(106,865)	(188,265)	1,122,351	827,221	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		206,186	(26,637)	(46,925)	279,747	206,186	1
37	EXCESS RETURN		621,035	(80,229)	(141,340)	842,604	621,035	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 1		3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		211,150	192,510	3,362	15,278	211,150	0
3	TOTAL DEPRECIATION RESERVE		(86,054)	(79,578)	(1,640)	(4,836)	(86,054)	0
4	TOTAL RATE BASE ADJUSTMENTS		(24,199)	(24,552)	1,769	(1,416)	(24,199)	0
5	TOTAL RATE BASE		100,897	88,380	3,491	9,026	100,897	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		23,798	5,896	16,261	1,641	23,798	0
9	TOTAL DEPRECIATION EXPENSE		6,346	5,739	205	402	6,346	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,557	1,367	54	136	1,557	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		31,701	13,002	16,520	2,179	31,701	0
12	NET FED INCOME TAX EXP ALLOWABLE		914	(345)	1,204	55	914	0
13	NET STATE INCOME TAX EXP ALLOWABLE		197	(78)	205	71	198	(1)
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		32,812	12,579	17,929	2,305	32,813	(1)
17								
18	RETURN ON RATE BASE		6,924	6,067	234	623	6,924	0
19	TOTAL OTHER OPERATING REVENUES		(179)	(146)	0	(33)	(179)	0
20	TOTAL ELECTRIC COST OF SERVICE		39,557	18,500	18,163	2,895	39,558	(1)

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 2						
2	PRODUCTION STEAM	K201	91,887	91,887	0	0	91,887	0
3	PRODUCTION OTHER	K201	41,080	41,080	0	0	41,080	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		132,967	132,967	0	0	132,967	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	7,961	7,961	0	0	7,961	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		7,961	7,961	0	0	7,961	0
12								
13	TOTAL PROD & TRANS PLANT		140,928	140,928	0	0	140,928	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	10,007	10,007	0	0	10,007	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	3,631	3,631	0	0	3,631	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,209	0	0	1,209	1,209	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	1,389	1,389	0	0	1,389	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	273	0	0	273	273	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	8,275	8,275	0	0	8,275	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	1,314	0	0	1,314	1,314	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	3,369	3,369	0	0	3,369	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	544	0	0	544	544	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	6,176	6,176	0	0	6,176	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	1,395	0	0	1,395	1,395	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	1,058	1,058	0	0	1,058	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	436	0	0	436	436	0
29	TRANSFORMERS DEMAND RELATED	K215	5,183	5,183	0	0	5,183	0
30	TRANSFORMERS CUSTOMER RELATED	K405	1,225	0	0	1,225	1,225	0
31	SERVICES	K217	1,698	0	0	1,698	1,698	0
32	METERS	K407	3,161	0	0	3,161	3,161	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	9,910	7,636	0	2,274	9,910	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		60,253	46,724	0	13,529	60,253	0
38								
39	TOTAL TRANS & DIST PLANT		68,214	54,685	0	13,529	68,214	0
40	TOTAL GROSS PTD PLANT		201,181	187,652	0	13,529	201,181	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	1,837	1,837	0	0	1,837	0
44	PRODUCTION - ENERGY	K301	2,147	0	2,147	0	2,147	0
45	TRANSMISSION	K202	290	290	0	0	290	0
46	DISTRIBUTION - DEMAND	K201	975	975	0	0	975	0
47	DISTRIBUTION - CUSTOMER	K405	156	0	0	156	156	0
48	CUSTOMER ACCOUNTING	A308	926	0	0	926	926	0
49	CUSTOMER SERVICE & INFORMATION	A310	35	0	0	35	35	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		6,366	3,102	2,147	1,117	6,366	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	1,040	1,040	0	0	1,040	0
56	PRODUCTION - ENERGY	K301	1,215	0	1,215	0	1,215	0
57	TRANSMISSION	K202	164	164	0	0	164	0
58	DISTRIBUTION - DEMAND	K201	552	552	0	0	552	0
59	DISTRIBUTION - CUSTOMER	K405	88	0	0	88	88	0
60	CUSTOMER ACCOUNTING	A308	524	0	0	524	524	0
61	CUSTOMER SERVICE & INFORMATION	A310	20	0	0	20	20	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		3,603	1,756	1,215	632	3,603	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		211,150	192,510	3,362	15,278	211,150	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 3						
2	PRODUCTION STEAM	K201	44,128	44,128	0	0	44,128	0
3	PRODUCTION OTHER	K201	20,264	20,264	0	0	20,264	0
4	ADJUSTMENT	K201	171	171	0	0	171	0
5	TOTAL PROD DEPREC RESERVE		64,563	64,563	0	0	64,563	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	2,195	2,195	0	0	2,195	0
10	ADJUSTMENT	K202	(8)	(8)	0	0	(8)	0
11	TOTAL TRANS DEPREC RESERVE		2,187	2,187	0	0	2,187	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		66,750	66,750	0	0	66,750	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	2,033	2,033	0	0	2,033	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	1,661	1,661	0	0	1,661	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	553	0	0	553	553	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	635	635	0	0	635	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	125	0	0	125	125	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	2,467	2,467	0	0	2,467	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	392	0	0	392	392	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	1,005	1,005	0	0	1,005	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	162	0	0	162	162	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	1,827	1,827	0	0	1,827	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	413	0	0	413	413	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	313	313	0	0	313	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	129	0	0	129	129	0
29	TRANSFORMERS DEMAND RELATED	K215	2,256	2,256	0	0	2,256	0
30	TRANSFORMERS CUSTOMER RELATED	K405	533	0	0	533	533	0
31	SERVICES	K217	933	0	0	933	933	0
32	METERS	K407	695	0	0	695	695	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	49	38	0	11	49	0
35	CONSTRUCTION NOT CLASSIFIED	K209	160	123	0	37	160	0
36	RWIP	K215	(1,883)	(1,883)	0	0	(1,883)	0
37	TOTAL DIST DEPREC RESERVE		14,458	10,475	0	3,983	14,458	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		16,645	12,662	0	3,983	16,645	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		81,208	77,225	0	3,983	81,208	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	592	592	0	0	592	0
44	PRODUCTION - ENERGY	K301	692	0	692	0	692	0
45	TRANSMISSION	K202	94	94	0	0	94	0
46	DISTRIBUTION - DEMAND	K201	314	314	0	0	314	0
47	DISTRIBUTION - CUSTOMER	K405	50	0	0	50	50	0
48	CUSTOMER ACCOUNTING	A308	299	0	0	299	299	0
49	CUSTOMER SERVICE & INFORMATION	A310	11	0	0	11	11	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	21	2	12	7	21	0
52	GENERAL & INTANG PLANT		2,073	1,002	704	367	2,073	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	800	800	0	0	800	0
56	PRODUCTION - ENERGY	K301	935	0	935	0	935	0
57	TRANSMISSION	K202	126	126	0	0	126	0
58	DISTRIBUTION - DEMAND	K201	425	425	0	0	425	0
59	DISTRIBUTION - CUSTOMER	K405	68	0	0	68	68	0
60	CUSTOMER ACCOUNTING	A308	403	0	0	403	403	0
61	CUSTOMER SERVICE & INFORMATION	A310	15	0	0	15	15	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	1	0	1	0	1	0
64	COMMON & OTHER PLANT IN SERVICE		2,773	1,351	936	486	2,773	0
65								
66	TOTAL DEPRECIATION RESERVE		86,054	79,578	1,640	4,836	86,054	0

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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		47,759	47,759	0	0	47,759	0
3	PRODUCTION OTHER		20,816	20,816	0	0	20,816	0
4	ADJUSTMENT		(171)	(171)	0	0	(171)	0
5	NET PRODUCTION PLANT		68,404	68,404	0	0	68,404	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		5,766	5,766	0	0	5,766	0
10	ADJUSTMENT		8	8	0	0	8	0
11	NET TRANSMISSION PLANT		5,774	5,774	0	0	5,774	0
12								
13	NET PROD & TRANS PLANT		74,178	74,178	0	0	74,178	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		7,974	7,974	0	0	7,974	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		1,970	1,970	0	0	1,970	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		656	0	0	656	656	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		754	754	0	0	754	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		148	0	0	148	148	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		5,808	5,808	0	0	5,808	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		922	0	0	922	922	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		2,364	2,364	0	0	2,364	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		382	0	0	382	382	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		4,349	4,349	0	0	4,349	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		982	0	0	982	982	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		745	745	0	0	745	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		307	0	0	307	307	0
29	TRANSFORMERS DEMAND RELATED		2,927	2,927	0	0	2,927	0
30	TRANSFORMERS CUSTOMER RELATED		692	0	0	692	692	0
31	SERVICES		765	0	0	765	765	0
32	METERS		2,466	0	0	2,466	2,466	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(49)	(38)	0	(1)	(49)	0
35	CONSTRUCTION NOT CLASSIFIED		9,750	7,513	0	2,237	9,750	0
36	RWIP		1,883	1,883	0	0	1,883	0
37	NET DISTRIBUTION PLANT		45,795	36,249	0	9,546	45,795	0
38								
39	NET PTD PLANT		51,569	42,023	0	9,546	51,569	0
40	NET TRANS & DIST PLANT		119,973	110,427	0	9,546	119,973	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		1,245	1,245	0	0	1,245	0
44	PRODUCTION - ENERGY		1,455	0	1,455	0	1,455	0
45	TRANSMISSION		196	196	0	0	196	0
46	DISTRIBUTION - DEMAND		661	661	0	0	661	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		627	0	0	627	627	0
49	CUSTOMER SERVICE & INFORMATION		24	0	0	24	24	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(21)	(2)	(12)	(7)	(21)	0
52	NET GENERAL & INTANG PLANT		4,187	2,100	1,443	644	4,187	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		240	240	0	0	240	0
56	PRODUCTION - ENERGY		280	0	280	0	280	0
57	TRANSMISSION		38	38	0	0	38	0
58	DISTRIBUTION - DEMAND		127	127	0	0	127	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		121	0	0	121	121	0
61	CUSTOMER SERVICE & INFORMATION		5	0	0	5	5	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(1)	0	(1)	0	(1)	0
64	COMMON & OTHER PLANT IN SERVICE		810	405	279	126	810	0
65								
66	NET ELECTRIC PLANT IN SERVICE		124,970	112,932	1,722	10,316	124,970	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	7,386	6,695	102	589	7,386	0
5	LEASED METERS	NP29	167	152	2	13	167	0
6	CONTRIB AID CONSTR	D249	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	7,374	6,684	102	588	7,374	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	K411	(4)	0	0	(4)	(4)	0
10	NON-CASH OVERHEADS	G229	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	MISCELLANEOUS	NP29	6,958	6,307	96	555	6,958	0
13	TOTAL ACCOUNT 282		21,881	19,838	302	1,741	21,881	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	(397)	(360)	(5)	(32)	(397)	0
17	DEFERRED PLANT COSTS	NP29	78	71	1	6	78	0
18	MISCELLANEOUS	OM39	1,233	305	840	88	1,233	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	149	37	101	11	149	0
25	PENSION EXPENSE	A315	622	217	261	144	622	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		1,685	270	1,198	217	1,685	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	6,869	6,226	95	548	6,869	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		6,869	6,226	95	548	6,869	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		30,435	26,334	1,595	2,506	30,435	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5.1		3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	1	0	0	1	1	0
4	CASH FLOW HEDGE	A315	24	8	10	6	24	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	258	90	108	60	258	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	824	288	345	191	824	0
18	DEFERRED TAX	A315	375	131	157	87	375	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	40	14	17	9	40	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	68	62	1	5	68	0
24	OPERATING LEASE OBLIGATION	NP29	252	229	3	20	252	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		1,842	822	641	379	1,842	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	102	93	1	8	102	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		102	93	1	8	102	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		1,944	915	642	387	1,944	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 5.2							
1	NET ORIGINAL COST RATE BASE		96,479	87,513	769	8,197	96,479	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	2,121	840	580	701	2,121	0
7	FUEL	K301	2,147	0	2,147	0	2,147	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		4,268	840	2,727	701	4,268	0
10	TOTAL MATERIALS & SUPPLIES		4,268	840	2,727	701	4,268	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	29	27	0	2	29	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(5)	0	(5)	0	(5)	0
16	TOTAL PREPAYMENTS		24	27	(5)	2	24	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		4,292	867	2,722	703	4,292	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(30,435)	(26,334)	(1,595)	(2,506)	(30,435)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		1,944	915	642	387	1,944	0
31	TOTAL WORKING CAPITAL		4,292	867	2,722	703	4,292	0
32	TOTAL RATE BASE ADJUSTMENTS		(24,199)	(24,552)	1,769	(1,416)	(24,199)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		124,970	112,932	1,722	10,316	124,970	0
36	TOTAL RATE BASE ADJUSTMENTS		(24,199)	(24,552)	1,769	(1,416)	(24,199)	0
37	TOTAL RATE BASE		100,771	88,380	3,491	8,900	100,771	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.06710	0.06710	0.06710	0.06710	0.06710	
40	RETURN ON RATE BASE		6,762	5,931	234	597	6,762	0
41								
42	ELECTRIC RATE BASE	RB99	103,180	90,397	3,494	9,289	103,180	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.06711	0.06711	0.06711	0.06711	0.06711	
44	RETURN ON RATE BASE		6,924	6,067	234	623	6,924	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M	Schedule 6						
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	11,042	0	11,042	0	11,042	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	4,475	0	4,475	0	4,475	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		15,517	0	15,517	0	15,517	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		15,517	0	15,517	0	15,517	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	2,547	2,547	0	0	2,547	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		2,547	2,547	0	0	2,547	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	201	201	0	0	201	0
26	TOTAL REGIONAL MARKET O&M		201	201	0	0	201	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	68	68	0	0	68	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	569	569	0	0	569	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	90	0	0	90	90	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	232	232	0	0	232	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	37	0	0	37	37	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	74	74	0	0	74	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	17	0	0	17	17	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	13	13	0	0	13	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	5	0	0	5	5	0
39	TRANSFORMERS DEMAND RELATED	K203	79	79	0	0	79	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	549	549	0	0	549	0
42	LOAD DISPATCH	K215	64	64	0	0	64	0
43	METERS	K407	151	0	0	151	151	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	210	210	0	0	210	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	646	646	0	0	646	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		2,804	2,504	0	300	2,804	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	717	0	0	717	717	0
52	UNCOLLECTIBLE EXP	K411	15	0	0	15	15	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(22)	0	0	(22)	(22)	0
55	CREDIT CARD FEES	K407	69	0	0	69	69	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	4	0	0	4	4	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		783	0	0	783	783	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
Schedule 6.1								
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	48	0	0	48	48	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		48	0	0	48	48	0
5								
6	SALES							
7	SALES EXPENSE	K405	120	0	0	120	120	0
8	TOTAL SALES EXPENSE		120	0	0	120	120	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	1,194	0	1,194	0	1,194	0
13	TRANSMISSION	T349	161	161	0	0	161	0
14	DISTRIBUTION	D349	962	857	0	105	962	0
15	CUSTOMER ACCOUNTING	C319	515	0	0	515	515	0
16	CUSTOMER SERVICE & INFORMATION	C331	19	0	0	19	19	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		2,851	1,018	1,194	639	2,851	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	13	5	5	3	13	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(841)	(294)	(352)	(195)	(841)	0
22	ELIMINATE DSM	A315	(12)	(4)	(5)	(3)	(12)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(51)	(18)	(21)	(12)	(51)	0
25	ELIMINATE MISC EXPENSES	A315	(49)	(17)	(21)	(11)	(49)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPCSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(143)	(50)	(60)	(33)	(143)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	10	4	4	2	10	0
33	TOTAL ADMIN. & GENERAL		1,778	644	744	390	1,778	0
34								
35	TOTAL O & M EXPENSE		23,798	5,896	16,261	1,641	23,798	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	4,129	4,129	0	0	4,129	0
3	TOTAL PRODUCTION DEPREC EXP.		4,129	4,129	0	0	4,129	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	162	162	0	0	162	0
7	TOTAL TRANSMISSION DEP. EXP.		162	162	0	0	162	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	1,448	1,150	0	298	1,448	0
11	TOTAL DIST. DEPREC EXP.		1,448	1,150	0	298	1,448	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	603	296	204	103	603	0
15	TOTAL GENERAL DEPREC EXP.		603	296	204	103	603	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	4	2	1	1	4	0
19	TOTAL COM & OTHER DEPREC EXP.		4	2	1	1	4	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		6,346	5,739	205	402	6,346	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	1,475	1,337	20	118	1,475	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,475	1,337	20	118	1,475	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	170	60	71	39	170	0
9	ELIMINATE DSM	A315	(3)	(1)	(1)	(1)	(3)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	(90)	(31)	(38)	(21)	(90)	0
12	TOTAL MISCELLANEOUS TAXES		77	28	32	17	77	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	5	2	2	1	5	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		5	2	2	1	5	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		1,557	1,367	54	136	1,557	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		23,798	5,896	16,261	1,641	23,798	0
23	TOTAL DEPRECIATION EXPENSE		6,346	5,739	205	402	6,346	0
24	TOTAL OTHER TAX & MISC EXPENSE		1,557	1,367	54	136	1,557	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		31,701	13,002	16,520	2,179	31,701	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	FEDERAL INCOME TAX DEDUCTIONS	Schedule 9						
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	2,047	1,794	69	184	2,047	0
4	TOTAL INTEREST EXPENSE		2,047	1,794	69	184	2,047	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(1,508)	(1,360)	(49)	(99)	(1,508)	0
8	PERMANENT DIFFERENCES	A357	(37)	(13)	(16)	(8)	(37)	0
9	TEMPORARY DIFFERENCES	DE49	9,204	8,302	297	605	9,204	0
10	TOTAL OTHER DEDUCTIONS		7,659	6,929	232	498	7,659	0
11								
12	NET DEDUCTIONS AND ADDITIONS		9,706	8,723	301	682	9,706	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	1,578	390	1,076	112	1,578	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(12)	(12)	0	0	(12)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(328)	(117)	(140)	(71)	(328)	0
20	TOTAL FED DEF IT (410 & 411)		1,238	261	936	41	1,238	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		1,238	261	936	41	1,238	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		1,238	261	936	41	1,238	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		6,924	6,067	234	623	6,924	0
38	NET DEDUCTIONS AND ADDITIONS		(9,706)	(8,723)	(301)	(682)	(9,706)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		1,238	261	936	41	1,238	0
40	TOTAL STATE PROV DEF IT (410 & 411)		326	116	139	71	326	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		(1,218)	(2,279)	1,008	53	(1,218)	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		(324)	(606)	268	14	(324)	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		1,238	261	936	41	1,238	0
47	NET FED INCOME TAX ALLOWABLE		914	(345)	1,204	55	914	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		(324)	(606)	268	14	(324)	0
53	NET FED INCOME TAX PAYABLE		(324)	(606)	268	14	(324)	0

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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	26	21	0	5	26	0
3	INTERDEPARTMENTAL	K902	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	23	18	0	5	23	0
5	RENTS	D249	111	88	0	23	111	0
6	TRANSMISSION CHARGE PTP	T229	16	16	0	0	16	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	3	3	0	0	3	0
9	FIXED BILL PREMIUM	K902	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		179	146	0	33	179	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		31,701	13,002	16,520	2,179	31,701	0
14	RETURN ON RATE BASE		6,924	6,067	234	623	6,924	0
15	NET FED INCOME TAX ALLOWABLE		914	(345)	1,204	55	914	0
16	NET STATE INCOME TAX ALLOWABLE		197	(78)	205	71	198	(1)
17	TOTAL OTHER OPERATING REVENUES		(179)	(146)	0	(33)	(179)	0
18	SUBTOTAL B		39,557	18,500	18,163	2,895	39,558	1
19								
20	TOTAL OTHER OPERATING REVENUES		179	146	0	33	179	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		179	146	0	33	179	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		39,557	18,500	18,163	2,895	39,558	1
31								
32	PROPOSED REVENUES		31,525	11,211	13,441	6,873	31,525	0
33	TOTAL ELECTRIC COST OF SERVICE		(39,557)	(18,500)	(18,163)	(2,895)	(39,558)	1
34	EXCESS REVENUES		(8,032)	(7,289)	(4,722)	3,978	(8,033)	1
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(2,002)	(1,817)	(1,177)	992	(2,002)	0
37	EXCESS RETURN		(6,030)	(5,471)	(3,545)	2,986	(6,030)	0

**COST OF SERVICE
WORKPAPERS**

Tab

Workpaper

I. Meter Costs

Retail:	Meter Cost	WP FR-16(7)(v) Meters	Work Paper FR-16(7)(v), Page 5
Residential	\$ 12,782,441		
Dist Secondary - DS	2,892,747		
Dist Secondary - GS-FL	-		
Dist Secondary - EH	22,093		
Dist Secondary - SP	3,451		
DT	102,877		
Dist Primary - DT	-		
Dist Primary - DP	3,805		
Transmission	3,619		
Lighting	-		
Other	2,208		
	15,813,241		



II. Poles, Towers & Fixtures

Gross Plant	\$	Quantity	WP FR-16(7)(v) Distlines	Work Paper FR-16(7)(v), Page 7
Poles, Towers & Fixtures	64,529,516	46,255	WP FR-16(7)(v) Distlines	Work Paper FR-16(7)(v), Page 7
Conductors - Overhead	125,466,324		WP FR-16(7)(v) Distlines	Work Paper FR-16(7)(v), Page 7
Conductors - Underground	63,687,535		WP FR-16(7)(v) Distlines	Work Paper FR-16(7)(v), Page 7
Accumulated Depreciation				
Poles, Towers & Fixtures	30,123,078		WP FR-16(7)(v) Distlines	Work Paper FR-16(7)(v), Page 7
Conductors - Overhead	39,101,631		WP FR-16(7)(v) Distlines	Work Paper FR-16(7)(v), Page 7
Conductors - Underground	17,983,384		WP FR-16(7)(v) Distlines	Work Paper FR-16(7)(v), Page 7



III. Unbilled Sales

(23,998,000)	WP FR-16(7)(v) kwh analysis	Work Paper FR-16(7)(v), Page 9
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IV. Hours Per Month

Jan 2018	744	WP FR-16(7)(v) RS - KW	Work Paper FR-16(7)(v), Page 13
Feb	672		
Mar	744		
Apr	720		
May	744		
Jun	720		
Jul	744		
Aug	744		
Sep	720		
Oct	744		
Nov	720		
Dec	744		



V. Loss Ratios

MONTH	SYSTEM PEAK KWH	WP FR-16(7)(v) LossRatios	Work Paper FR-16(7)(v), Page 33
Jan 2018	1,000,000		
Feb	900,000		
Mar	1,000,000		
Apr	1,100,000		
May	1,200,000		
Jun	1,300,000		
Jul	1,400,000		
Aug	1,500,000		
Sep	1,400,000		
Oct	1,300,000		
Nov	1,200,000		
Dec	1,100,000		

MONTH	CO. USE TOTAL KWH	WP FR-16(7)(v) LossRatios	Work Paper FR-16(7)(v), Page 37
Jan 2018	20,000,000		
Feb	18,000,000		
Mar	20,000,000		
Apr	22,000,000		
May	24,000,000		
Jun	26,000,000		
Jul	28,000,000		
Aug	30,000,000		
Sep	28,000,000		
Oct	26,000,000		
Nov	24,000,000		
Dec	22,000,000		

Total kWh Available for Delivery	4,966,207,000	WP FR-16(7)(v) LossRatios	Work Paper FR-16(7)(v), Page 38
Less: Sales to other Utilities	507,428,000	WP FR-16(7)(v) LossRatios	Work Paper FR-16(7)(v), Page 38

VI. Load Research Data See Load Research Data Tabs

VII. Conductors & Devices

Overhead - Account 365

Secondary	575
Primary	1,435

WP FR-16(7)(v) Conduct&dev
 WP FR-16(7)(v) Conduct&dev

Work Paper FR-16(7)(v) , Page 47
 Work Paper FR-16(7)(v) , Page 47

Underground - Account 367

Secondary	151
Primary	727

WP FR-16(7)(v) Conduct&dev
 WP FR-16(7)(v) Conduct&dev

Work Paper FR-16(7)(v) , Page 47
 Work Paper FR-16(7)(v) , Page 47

VIII. Service Cost Weighting

Size in KVA	Cost	
	DH	LEG
15	0	0
25	1,704	2,779
50	1,979	2,845
75	3,244	2,627
100	2,959	2,819
150	10,094	7,646

WP FR-16(7)(v) Service cost wgt

Work Paper FR-16(7)(v) , Page 48

Services

Overhead - Company Account 3691
 Underground - Company Account 3692

Net Plant	
18,784,974	2,458,590

WP FR-16(7)(v) Service cost wgt
 WP FR-16(7)(v) Service cost wgt

Work Paper FR-16(7)(v) , Page 48
 Work Paper FR-16(7)(v) , Page 48

IX. Customer Account Information

See Tab

WP FR-16(7)(v) 901-913 AcctSum

#REF!

X. Lighting Burn Schedule

MONTH	APPROX.	APPROX.
	SUNSET	SUNRISE
Jan 2018	1,784	764
Feb	1,816	730
Mar	1,862	699
Apr	1,916	670
May	1,980	645
Jun	2,041	618
Jul	2,099	595
Aug	2,160	575
Sep	2,220	557
Oct	2,283	539
Nov	2,344	521
Dec	2,416	500

WP FR-16(7)(v) BurnHours

Work Paper FR-16(7)(v) , Page 49

XI. KWH

See Tab

WP FR-16(7)(v) KWH

Work Paper FR-16(7)(v) , Page 50

XI. Customers

See Tab

WP FR-16(7)(v) AVG CUST

Work Paper FR-16(7)(v) , Page 51

COMPUTATION OF KWH & KW ALLOCATION FACTORS

AT GENERATION LEVEL					
LINE NO.	RATE GROUP	12 MONTH AVG COIN PEAK KW DEMAND(a)	ALLOC K201	KWH (AT SOURCE)(b)	ALLOC K301
		(1)	(2)	(3)	(4)
1					
2	Retail:				
3	Residential	323,558	45.080%	1,608,724,299	37.748%
4	Dist Secondary - DS	194,112	27.044%	1,146,956,880	26.911%
5	Dist Secondary - GS-FL	933	0.130%	6,420,710	0.151%
6	Dist Secondary - EH	3,682	0.513%	18,228,802	0.428%
7	Dist Secondary - SP	51	0.007%	298,034	0.007%
8	Dist Secondary - DT	96,516	13.447%	700,889,249	16.445%
9	Dist Primary - DT	64,029	8.921%	488,455,966	11.461%
10	Dist Primary - DP	3,090	0.431%	22,905,598	0.537%
11	Transmission	28,569	3.980%	232,255,694	5.449%
12	Lighting	891	0.124%	18,599,129	0.436%
13	Other	79	0.011%	479,245	0.011%
14	Total Retail excl RTP Incremental	715,510	99.688%	4,244,213,606	99.584%
15					
16	RTP Incremental:				
17	Dist Secondary - DS	139	0.019%	866,696	0.020%
18	Dist Secondary - DT	335	0.047%	2,391,373	0.056%
19	Dist Primary - DT	-	0.000%	-	0.000%
20	Dist Primary - DP	-	0.000%	-	0.000%
21	Transmission	1,767	0.246%	14,499,306	0.340%
22	Total RTP Incremental	2,241	0.312%	17,757,375	0.416%
23					
24	Total Retail	717,751	100.000%	4,261,970,981	100.000%

(a) Source: WPFR-16(7)(v), Page 10

(b) Source: WPFR-16(7)(v), Page 9

COMPUTATION OF KWH, KW & CUSTOMER ALLOCATION FACTORS

CUSTOMERS AT DISTRIBUTION LEVEL ONLY											
LINE NO.	RATE GROUP	NON-COIN		KWH		CUSTOMERS (DIST. LEVEL)(c)		CUSTOMERS (DIST. LEVEL)(c)		GROUP DIVERSIFIED CLASS	
		KW DEMAND(a)	ALLOC K203	(AT SOURCE)(b)	ALLOC K303	ALOC K405	ALOC K406	KW DEMAND(d)	ALLOC K215		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
1											
2	Retail:										
3	Residential	899,439	59.385%	1,608,724,299	37.748%	128,431	90.194%	128,431	90.205%	343,307	46.943%
4	Dist Secondary - DS	321,466	21.224%	1,146,956,880	26.911%	12,968	9.107%	12,968	9.107%	202,596	27.702%
5	Dist Secondary - GS-FL	1,158	0.076%	6,420,710	0.151%	172	0.121%	172	0.121%	945	0.129%
6	Dist Secondary - EH	10,653	0.703%	18,228,802	0.428%	103	0.072%	103	0.072%	4,447	0.608%
7	Dist Secondary - SP	109	0.007%	298,034	0.007%	14	0.010%	14	0.010%	53	0.007%
8	Dist Secondary - DT	136,975	9.043%	700,889,249	16.445%	155	0.109%	155	0.109%	103,187	14.109%
9	Dist Primary - DT	84,382	5.571%	488,455,966	11.461%	37	0.026%	37	0.026%	68,199	9.325%
10	Dist Primary - DP	5,687	0.375%	22,905,598	0.537%	10	0.007%	10	0.007%	3,420	0.468%
11	Transmission	41,996	2.773%	232,255,694	5.449%	11	0.008%	-	0.000%	-	0.000%
12	Lighting	7,098	0.469%	18,599,129	0.436%	468	0.329%	468	0.329%	4,595	0.628%
13	Other	444	0.029%	479,245	0.011%	11	0.008%	11	0.008%	80	0.011%
14	Total Retail excl RTP Incremental	1,509,407	99.655%	4,244,213,606	99.584%	142,380	99.991%	142,369	99.994%	730,829	99.930%
15											
16	RTP Incremental:										
17	Dist Secondary - DS	391	0.026%	866,696	0.020%	4	0.003%	4	0.003%	152	0.021%
18	Dist Secondary - DT	1,076	0.071%	2,391,373	0.056%	4	0.003%	4	0.003%	357	0.049%
19	Dist Primary - DT	-	0.000%	-	0.000%	-	0.000%	-	0.000%	-	0.000%
20	Dist Primary - DP	-	0.000%	-	0.000%	-	0.000%	-	0.000%	-	0.000%
21	Transmission	3,759	0.248%	14,499,306	0.340%	4	0.003%	-	0.000%	-	0.000%
22	Total RTP Incremental	5,226	0.345%	17,757,375	0.416%	12	0.009%	8	0.006%	509	0.070%
23											
24	Total Retail	1,514,633	100.000%	4,261,970,981	100.000%	142,392	100.000%	142,377	100.000%	731,338	100.000%

(a) Source: WPFR-16(7)(v), Page 10
 (b) Source: WPFR-16(7)(v), Page 9
 (c) Source: 2010 Customers - WPFR-16(7)(v), Page 52
 (d) Source: WPFR-16(7)(v), Page 10

COMPUTATION OF METER ALLOCATION FACTORS

LINE NO.	RATE GROUP	AVERAGE NO. OF CUSTOMERS (1)	METER COST (a) (2)	AVERAGE METER COST (3)	WEIGHTED COST FACTOR (4)	WEIGHTED CUSTOMERS (5)	WEIGHTED CUSTOMERS ALLOC K409 (6)	METER COST ALLOC K407 (7)
1	Retail:							
2	Residential	128,431	\$ 12,782,441	100	1	128,431	82.078%	80.833%
3	Dist Secondary - DS	12,968	\$ 2,892,747	223	2	25,936	16.576%	18.293%
4	Dist Secondary - GS-FL	172	\$ -	0	0	172	0.110%	0.000%
5	Dist Secondary - EH	103	\$ 22,093	214	2	206	0.132%	0.140%
6	Dist Secondary - SP	14	\$ 3,451	247	2	28	0.018%	0.022%
7	Dist Secondary - DT	155	\$ 102,877	664	7	1,085	0.693%	0.651%
8	Dist Primary - DT	37	\$ -	0	0	37	0.024%	0.000%
9	Dist Primary - DP	10	\$ 3,805	381	4	40	0.026%	0.024%
10	Transmission	11	\$ 3,619	329	3	33	0.021%	0.023%
11	Lighting	468	\$ -	0	0	468	0.299%	0.000%
12	Other	11	\$ 2,208	201	2	22	0.014%	0.014%
13	Total Retail excl RTP Incremental	142,380	15,813,241			156,458	99.991%	100.000%
14								
15	RTP Incremental:							
16	Dist Secondary - DS	4	-	0	0	4	0.003%	0.000%
17	Dist Secondary - DT	4	-	0	0	4	0.003%	0.000%
18	Dist Primary - DT	0	-	0	0	0	0.000%	0.000%
19	Dist Primary - DP	0	-	0	0	0	0.000%	0.000%
20	Transmission	4	-	0	0	4	0.003%	0.000%
21	Total RTP Incremental	12	-			12	0.009%	0.000%
22								
23	Total Retail	142,392	\$ 15,813,241			156,470	100.000%	100.000%

(a) Source: Metering Support

COMPUTATION OF UNCOLLECTIBLE ACCOUNTS ALLOCATION FACTORS

Line No.	Description	Test Period Present Revenue	Revenue Ratio	Test Period Uncollectible Expense (b)	ALLOC K411		
1							
2	Retail:						
3	Residential	\$ 123,883,637		\$ 5,267,443	91.116%		
4							
5	Dist Secondary - DS	\$ 90,318,223	48.636%	\$ 249,786	4.320%		
6	Dist Secondary - GS-FL	577,046	0.311%	1,597	0.028%		
7	Dist Secondary - EH	600,937	0.324%	1,664	0.029%		
8	Dist Secondary - SP	29,960	0.016%	82	0.001%		
9	Dist Secondary - DT	46,910,116	25.262%	129,741	2.244%		
10	Dist Primary - DT	29,943,872	16.125%	82,815	1.433%		
11	Dist Primary - DP	1,361,377	0.733%	3,765	0.065%		
12	Transmission	14,062,168	7.573%	38,893	0.673%		
13	Lighting	1,876,470	1.011%	5,192	0.090%		
14	Other	16,848	0.009%	46	0.001%		
15	Sub total Non Residential	\$ 185,697,017	100.000%	\$ 513,581	8.884%		
16							
17	Total Revenue	\$ 309,580,654		\$ 5,781,024	100.000%		
18							
19							
20							
21							
22		Electric Charge-Offs	Electric Retail Revenue	Electric Charge-Offs	Charge-Offs		
23		12 Months Ended	12 Months Ended	as % of Electric	12 Months Ended		
24	Residential / Non-Residential	December 2018 (c)	December 2018 (d)	Retail Revenue	Present Revenue	Ratio	
25		(1)	(2)	(3)	(4)	(6)	
26				(1)/(2)	(5)	(3)*(4)	
27							
28	Residential	\$ 5,293,185	\$ 144,298,291	3.668%	123,883,637	4,544,300	91.116%
29	Non-Residential	487,839	204,460,259	0.239%	185,697,017	443,073	8.884%
30		\$ 5,781,024	\$ 348,758,549	1.658%	\$ 309,580,654	\$ 4,987,373	100.000%

(a) Source: Schedule M and Schedule M work papers.
(b) Based on Charge-Off Study
(c) Work Paper FR-16(7)(v), page 6b. Line 28, Residential is Sum Class "R". Line 29, Non Residential is Sum Class "N".
(d) Customer billing records

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
 Page 6b

Sum of Electric Charge Off				
Class	Mo	RCL	Total	
N	JAN	02	\$58,981	
		04	\$0	
		62	\$389	
	FEB	02	\$37,692	
		MAR	02	\$56,126
			04	\$0
	APR	62	\$24,878	
		02	\$52,112	
		04	\$378	
	MAY	02	\$67,362	
		04	\$0	
	JUN	02	\$36,652	
		04	\$210	
	JUL	02	\$32,718	
		AUG	02	\$24,868
	04		\$0	
	64		\$7,334	
	SEP	02	\$22,449	
	OCT	02	\$13,676	
	NOV	02	\$25,179	
64		\$7,004		
DEC	02	\$19,833		
N Total			\$487,839	
R	JAN	00	\$605,772	
		01	\$1,173	
	FEB	00	\$493,940	
		01	\$984	
	MAR	00	\$404,517	
		01	\$1	
	APR	00	\$336,526	
		01	\$329	
	MAY	00	\$594,901	
		01	\$497	
	JUN	00	\$507,910	
		01	\$320	
	JUL	00	\$376,358	
		01	\$3,924	
	AUG	00	\$388,469	
		01	\$238	
	SEP	00	\$341,474	
		01	\$8	
	OCT	00	\$399,462	
		01	\$2,417	
NOV	00	\$404,541		
	01	\$493		
DEC	00	\$428,510		
	01	\$421		
R Total			\$5,293,185	
Grand Total			\$5,781,024	

COMPUTATION OF "WEIGHTED" DISTRIBUTION LINE ALLOCATION FACTORS

LINE NO.	RATE GROUP	GROUP DIVERSIFIED CLASS KW DEMAND(a) (1)	PRIMARY LINE WEIGHTING		SECONDARY LINE WEIGHTING	
			KW DEMAND (a) (2)=(1) * %	ALLOC K205 (3)	KW DEMAND (a)(b) (4)=(1) * %	ALLOC K206 (5)
1	Retail:					
2	Residential	343,307	343,307	46.943%	343,307	46.943%
3	Dist Secondary - DS	202,596	202,596	27.702%	202,596	27.702%
4	Dist Secondary - GS-FL	945	945	0.129%	945	0.129%
5	Dist Secondary - EH	4,447	4,447	0.608%	4,447	0.608%
6	Dist Secondary - SP	53	53	0.007%	53	0.007%
7	Dist Secondary - DT	103,187	103,187	14.109%	103,187	14.109%
8	Dist Primary - DT	68,199	68,199	9.325%	68,199	9.325%
9	Dist Primary - DP	3,420	3,420	0.468%	3,420	0.468%
10	Transmission	-	0	0.000%	-	0.000%
11	Lighting	4,595	4,595	0.628%	4,595	0.628%
12	Other	80	80	0.011%	80	0.011%
13	Total Retail excl RTP Incremental	<u>730,829</u>	<u>730,829</u>	<u>99.930%</u>	<u>730,829</u>	<u>99.930%</u>
14						
15	RTP Incremental:					
16	Dist Secondary - DS	152	152	0.021%	152	0.021%
17	Dist Secondary - DT	357	357	0.049%	357	0.049%
18	Dist Primary - DT	-	0	0.000%	-	0.000%
19	Dist Primary - DP	-	0	0.000%	-	0.000%
20	Transmission	-	0	0.000%	-	0.000%
21	Total RTP Incremental	<u>509</u>	<u>509</u>	<u>0.070%</u>	<u>509</u>	<u>0.070%</u>
22						
23	Total Retail	<u><u>731,338</u></u>	<u><u>731,338</u></u>	<u><u>100.000%</u></u>	<u><u>731,338</u></u>	<u><u>100.000%</u></u>

(a) Source: WPFR-16(7)(v), Page 10.

(b) Rates DT-Primary and DP-Primary are served from primary lines. There is no allocation of secondary related costs.

COMPUTATION OF "WEIGHTED" SERVICES ALLOCATION FACTORS

LINE NO.	RATE GROUP	NON-COIN KW DEMAND SECONDARY (a)	AVERAGE CUSTOMERS(b)	AVERAGE DEMAND (1) / (2)	WEIGHTING FACTOR (c)	WEIGHTED CUSTOMER SERVICE (2) * (4)	ALLOC K217 (6)
1		(1)	(2)	(3)	(4)	(5)	(6)
2	Retail:						
3	Residential	899,439	128,431	7	1	128,431	89.305%
4	Dist Secondary - DS	321,466	12,968	25	1	12,968	9.017%
5	Dist Secondary - GS-FL	1,158	172	7	1	172	0.120%
6	Dist Secondary - EH	10,653	103	103	4	412	0.286%
7	Dist Secondary - SP	109	14	8	1	14	0.010%
8	Dist Secondary - DT	136,975	155	884	6	930	0.647%
9	Dist Primary - DT	84,382	37	2,281	6	222	0.154%
10	Dist Primary - DP	5,687	10	569	6	60	0.042%
11	Transmission	41,996	11	3,818	6	66	0.046%
12	Lighting	7,098	468	15	1	468	0.325%
13	Other	444	11	40	1	11	0.008%
14	Total Retail excl RTP Incremental	1,509,407	142,380			143,754	99.960%
15							
16	RTP Incremental:						
17	Dist Secondary - DS	391	4	98	2	8	0.006%
18	Dist Secondary - DT	1,076	4	269	6	24	0.017%
19	Dist Primary - DT	-	-	-	1	-	0.000%
20	Dist Primary - DP	-	-	-	1	-	0.000%
21	Transmission	3,759	4	940	6	24	0.017%
22	Total RTP Incremental	5,226	12			56	0.040%
23							
24	Total Retail	1,514,633	142,392			143,810	100.000%

Notes:

(a) Source: WPFR-16(7)(v), Page 4 (Demands shown in Base Retail Category).

(b) Source: WPFR-16(7)(v), Page 52.

Average Demand (Size in KVA)	Weighting Factor (d)
0 - 25	1
26 - 50	1
51 - 100	2
101 - 150	4
>= 151	6

(d) Source: WPFR-16(7)(v), Page 48

RATE GROUP KWH ENERGY ANALYSIS

LINE NO.	RATE GROUP	SALES AT CUSTOMER LEVEL(a) (1)	UNBILLED SALES (b) (2)	CALENDAR YEAR SALES (1+2) (3)	DIST. LOSSES(c) Col(3) * 2.85% (4)	SALES AT DIST. LEVEL (3+4) (5)	TRANS. LOSSES(c) Col(4) * 0.41% (6)	KWH SALES (AT SOURCE) (5+6) (7)
1								
2	Retail:							
3	Residential	1,573,474,084	(9,082,210)	1,564,391,874	37,761,235	1,602,153,109	6,571,190	1,608,724,299
4	Dist Secondary - DS	1,117,078,620	(6,447,862)	1,110,630,758	31,641,122	1,142,271,880	4,685,000	1,146,956,880
5	Dist Secondary - GS-FL	6,253,450	(36,095)	6,217,355	177,128	6,394,483	26,227	6,420,710
6	Dist Secondary - EH	17,753,941	(102,477)	17,651,464	502,878	18,154,342	74,460	18,228,802
7	Dist Secondary - SP	290,270	(1,675)	288,595	8,222	296,817	1,217	298,034
8	Dist Secondary - DT	682,631,064	(3,940,198)	678,690,866	19,335,445	698,026,311	2,862,938	700,889,249
9	Dist Primary - DT	475,731,674	(2,745,959)	472,985,715	13,475,044	486,460,759	1,995,207	488,455,966
10	Dist Primary - DP	22,308,907	(128,769)	22,180,138	631,897	22,812,035	93,563	22,905,598
11	Transmission	226,205,427	(1,305,675)	224,899,752	6,407,242	231,306,994	948,700	232,255,694
12	Lighting	18,114,621	(104,559)	18,010,062	513,095	18,523,157	75,972	18,599,129
13	Other	466,760	(2,694)	464,066	13,221	477,287	1,958	479,245
14	Total Retail excl RTP Incremental	4,140,308,818	(23,898,173)	4,116,410,645	110,466,529	4,226,877,174	17,336,432	4,244,213,606
15								
16	RTP Incremental:							
17	Dist Secondary - DS	844,118	(4,872)	839,246	23,910	863,156	3,540	866,696
18	Dist Secondary - DT	2,329,078	(13,444)	2,315,634	65,971	2,381,605	9,768	2,391,373
19	Dist Primary - DT	-	-	-	-	-	-	-
20	Dist Primary - DP	-	-	-	-	-	-	-
21	Transmission	14,121,598	(81,511)	14,040,087	399,993	14,440,080	59,226	14,499,306
22	Total RTP Incremental	17,294,794	(99,827)	17,194,967	489,874	17,684,841	72,534	17,757,375
23								
24	Total Retail	4,157,603,612	(23,998,000)	4,133,605,612	110,956,403	4,244,562,015	17,408,966	4,261,970,981

To WPFR-16(7)(v) Page 3

(a) Source: WPFR-16(7)(v), Pages 13 through 32.
(b) Unbilled Sales are distributed based on Sales at Customer Level.
(c) Source: WPFR-16(7)(v), Page 38.

SUMMARY OF ADJUSTED RATE GROUP COINCIDENT AND NON-COINCIDENT KW DEMANDS

LINE NO.	MONTH	-SYS PEAK-		Distr. Secondary (DS)					Time of Day (DT)					DP Distr. (6)	TT Trans (9)	Lighting (10)	Other (11)	Total Excluding RTP Incr. (12)	RTP					Total (20)
		DAY (1)	HOURL (2)	Residential (3)	Small / Medium (4)	Large (5)	GS-FL (7)	EH (8)	SP (6)	Secondary (7)	Primary (8)	Primary (6)	DS Incr. (13)						DT Sec. Incr. (15)	DT Primary Incr. (16)	DP Incr. (17)	TT Incr. (18)	RTP Incr. (19)	
***** SYSTEM PEAK COINCIDENT KW DEMAND (a) *****																								
1	JANUARY	5	0800	398,081	169,414	8,354	871	9,228	45	90,905	58,914	1,640	28,814	-	39	766,305	164	276	-	-	-	1,255	1,695	768,000
2	FEBRUARY	2	0800	293,164	138,253	7,867	788	6,188	38	94,618	62,162	1,450	27,199	-	124	631,851	129	228	-	-	-	1,792	2,149	634,000
3	MARCH	8	2000	298,430	151,120	6,384	971	4,286	45	79,664	54,916	1,672	27,181	5,438	321	630,427	100	(71)	-	-	-	1,544	1,573	632,000
4	APRIL	17	1100	220,173	194,050	7,800	1,073	6,910	65	88,923	57,769	2,009	31,308	-	200	610,281	148	4	-	-	-	1,567	1,719	612,000
5	MAY	15	1700	332,444	207,064	7,923	1,117	3,641	46	90,371	59,563	2,579	27,349	-	54	732,152	130	194	-	-	-	1,524	1,848	734,000
6	JUNE	19	1700	376,925	215,311	10,423	942	-	44	109,954	71,243	4,002	28,287	-	19	817,151	176	146	-	-	-	1,527	1,849	819,000
7	JULY	10	1700	384,557	202,045	9,934	884	-	53	106,564	68,172	4,226	28,643	-	15	805,098	159	576	-	-	-	2,167	2,902	808,000
8	AUGUST	28	1800	379,452	200,543	8,736	911	-	52	97,616	67,355	3,921	26,013	-	24	784,623	130	263	-	-	-	1,984	2,377	787,000
9	SEPTEMBER	4	1600	345,006	220,022	12,521	834	-	54	115,194	74,614	3,566	24,301	-	31	796,143	16	534	-	-	-	2,307	2,857	799,000
10	OCTOBER	8	1500	307,700	226,295	10,049	998	3,196	90	101,811	71,722	3,508	29,177	-	33	754,579	308	912	-	-	-	2,201	3,421	758,000
11	NOVEMBER	27	1900	281,051	151,968	6,811	940	-	52	86,386	59,274	3,935	30,259	5,259	32	629,707	98	573	-	-	-	1,822	2,293	632,000
12	DECEMBER	11	0800	265,709	148,859	7,592	868	6,993	27	96,191	62,640	4,573	34,288	-	54	627,793	115	381	-	-	-	1,711	2,207	630,000
13	TOTAL			3,882,694	2,224,943	104,394	11,198	44,181	612	1,158,197	768,344	37,083	342,823	10,697	945	8,586,110	1,673	4,016	-	-	-	21,201	26,890	8,613,000
14	12 MONTHS AVERAGE			323,558	185,412	8,700	933	3,682	51	96,516	64,029	3,090	28,569	891	79	715,510	139	335	-	-	-	1,767	2,241	717,751
				To WPFR-16(7)(v) P. 3																				
***** MAXIMUM NON-COINCIDENT KW DEMANDS (b) *****																								
15	JANUARY	5	0800	899,439	240,021	12,000	1,040	10,653	63	110,089	71,594	2,151	39,084	3,018	56	1,389,208	236	334	-	-	-	1,703	2,273	1,391,481
16	FEBRUARY	2	0800	880,832	255,734	12,519	1,158	9,973	69	119,647	77,201	2,199	39,335	5,087	229	1,403,983	206	288	-	-	-	2,592	3,086	1,407,069
17	MARCH	8	2000	637,260	209,194	10,696	1,030	8,011	62	102,440	67,943	1,806	35,739	4,337	444	1,078,962	168	(91)	-	-	-	2,030	2,107	1,081,069
18	APRIL	17	1100	801,326	247,010	12,125	1,100	8,981	83	111,268	74,632	2,166	39,502	5,008	255	1,303,456	230	5	-	-	-	1,977	2,212	1,305,668
19	MAY	15	1700	560,814	223,940	11,001	1,064	6,042	50	110,490	73,517	2,510	36,721	5,487	58	1,031,494	181	237	-	-	-	2,046	2,464	1,033,958
20	JUNE	19	1700	696,708	281,593	14,069	1,071	-	57	128,800	80,744	4,510	38,351	2,899	25	1,248,827	237	170	-	-	-	2,070	2,477	1,251,304
21	JULY	10	1700	742,606	279,666	13,617	1,041	-	75	124,139	79,948	4,914	38,282	7,098	20	1,291,406	218	671	-	-	-	2,897	3,786	1,293,192
22	AUGUST	28	1800	712,741	260,149	12,353	1,021	-	67	119,344	77,766	5,001	37,107	5,026	32	1,230,607	184	322	-	-	-	2,830	3,336	1,233,943
23	SEPTEMBER	4	1600	864,874	306,018	15,448	1,119	-	76	136,975	84,382	5,047	39,591	4,559	43	1,457,932	20	635	-	-	-	3,759	4,414	1,462,346
24	OCTOBER	8	1500	815,089	270,606	12,762	1,109	6,657	109	120,196	77,580	4,841	36,014	2,964	39	1,347,966	391	1,076	-	-	-	2,716	4,183	1,352,149
25	NOVEMBER	27	1900	633,974	219,349	10,972	1,104	6,662	74	113,310	74,546	5,448	41,996	4,549	47	1,112,031	159	752	-	-	-	2,250	3,161	1,115,192
26	DECEMBER	11	0800	765,357	233,854	11,425	1,100	8,553	42	116,642	73,782	5,687	41,746	3,432	85	1,261,705	173	463	-	-	-	2,083	2,719	1,264,424
27	TOTAL			9,010,620	3,027,134	148,987	12,957	65,532	827	1,413,340	913,635	46,280	463,468	53,464	1,333	15,157,577	2,403	4,862	-	-	-	28,953	36,218	15,193,795
28	ANNUAL MAXIMUM			899,439	306,018	15,448	1,158	10,653	109	136,975	84,382	5,687	41,996	7,098	444	1,509,407	391	1,076	-	-	-	3,759	5,226	1,514,633
				To WPFR-16(7)(v) P. 4																				
***** DIVERSIFIED CLASS KW DEMANDS (b) *****																								
29	JANUARY	5	0800	439,164	179,321	8,967	904	9,043	47	95,738	62,148	1,788	3,115	41	800,276	177	291	-	-	-	468	800,744		
30	FEBRUARY	2	0800	355,564	175,804	8,606	1,002	8,369	47	103,557	69,184	1,782	5,239	158	729,312	142	249	-	-	-	391	729,703		
31	MARCH	8	2000	245,077	149,572	7,648	892	6,814	44	88,635	59,519	1,493	4,466	318	564,478	120	(79)	-	-	-	41	564,519		
32	APRIL	17	1100	271,497	162,823	7,992	915	6,205	55	92,576	67,602	1,701	5,155	168	616,689	151	4	-	-	-	155	616,844		
33	MAY	15	1700	278,032	181,626	8,923	938	5,116	40	97,367	65,290	2,335	5,660	47	645,374	146	208	-	-	-	354	645,728		
34	JUNE	19	1700	391,515	229,474	11,464	963	-	47	115,906	73,085	4,095	2,986	20	828,565	193	153	-	-	-	346	829,911		
35	JULY	10	1700	393,775	229,610	11,180	939	-	61	112,020	71,670	4,696	7,334	17	831,302	179	605	-	-	-	784	832,086		
36	AUGUST	28	1800	362,246	215,747	10,245	915	-	56	106,881	69,819	4,688	5,191	26	775,814	152	288	-	-	-	440	776,254		
37	SEPTEMBER	4	1600	468,379	255,672	12,907	1,006	-	63	123,179	76,222	4,553	4,711	36	946,728	17	571	-	-	-	588	947,316		
38	OCTOBER	8	1500	345,963	212,377	10,016	983	4,993	86	106,503	71,772	3,994	3,058	31	759,776	306	953	-	-	-	1,259	761,035		
39	NOVEMBER	27	1900	273,614	156,350	7,821	944	5,487	53	96,884	66,046	4,814	4,684	34	618,731	113	643	-	-	-	756	619,487		
40	DECEMBER	11	0800	294,862	168,768	8,246	933	7,331	31	99,001	64,025	5,104	3,534	61	651,896	125	392	-	-	-	517	652,413		
41	TOTAL			4,119,688	2,317,144	114,015	11,334	53,358	630	1,236,247	818,362	41,043	-	55,143	957	8,769,941	1,821	4,278	-	-	-	6,099	8,776,040	
42	12 MONTHS AVERAGE			343,307	193,095	9,501	945	4,447	53	103,187	68,199	3,420	-	4,595	80	730,829	152	357	-	-	-	509	731,338	
				To WPFR-16(7)(v) P. 4 & 7																				

(a) Source: WPFR-16(7)(v), Page 12.
(b) Sources: WPFR-16(7)(v), Pages 13-32.

SUMMARY OF RECONCILIATION OF RATE GROUP SYSTEM PEAK

LINE NO.	Month	-SYS PEAK-		Residential (3)	Distr. Secondary (DS)			GS-FL (6)	EH (7)	SP (8)	Time of Day (DT)		DP Primary Distr. (11)	TT Trans (12)	Lighting (13)	Other (14)	Total Excl. RTP Incremental (15)	RTP				RTP Ince. (21)	Total Incl. RTP (22)
		Day (1)	Hour (2)		Small \ Medium (4)	Large (5)	Secondary (9)				Primary (10)	DS Incr. (16)						DT sec. Incr. (17)	DT Primary Incr. (18)	DT DP Incr. (19)	DT TT Incr. (20)		
1	JANUARY																						
2	Calculated Peaks (a)	5	0800	392,622	167,091	8,354	859	9,101	44	90,905	58,914	1,618	28,814	-	38	758,360	164	276	-	-	1,255	1,695	760,055
3	Peak per Form 1 (b)																						768,000
4	Adjustment to match Form 1 system peak			5,459	2,323			12	127	1		22			1	7,945							7,945
5	Adjusted Peaks			398,081	169,414	8,354	871	9,228	45	90,905	58,914	1,640	28,814	-	39	766,305	164	276	-	-	1,255	1,695	768,000
6																							
7	FEBRUARY																						
8	Calculated Peaks (a)	2	0800	340,778	160,707	7,867	916	7,193	44	94,618	62,162	1,686	27,199	-	144	703,314	129	228	-	-	1,792	2,149	705,463
9	Peak per Form 1 (b)																						634,000
10	Adjustment to match Form 1 system peak			(47,614)	(22,454)			(128)	(1,005)	(6)		(236)			(20)	(71,463)							(71,463)
11	Adjusted Peaks			293,164	138,253	7,867	788	6,188	38	94,618	62,162	1,450	27,199	-	124	631,851	129	228	-	-	1,792	2,149	634,000
12																							
13	MARCH																						
14	Calculated Peaks (a)	8	2000	246,531	124,839	6,384	802	3,541	37	79,664	54,916	1,381	27,181	4,492	265	550,033	100	(71)	-	-	1,544	1,573	551,606
15	Peak per Form 1 (b)																						632,000
16	Adjustment to match Form 1 system peak			51,899	26,281			169	745	8		291		946	58	80,394							80,394
17	Adjusted Peaks			298,430	151,120	6,384	971	4,286	45	79,664	54,916	1,672	27,181	5,438	321	630,427	100	(71)	-	-	1,544	1,573	632,000
18																							
19	APRIL																						
20	Calculated Peaks (a)	17	1100	180,308	158,915	7,800	879	5,659	53	88,923	57,769	1,645	31,308	-	164	533,423	148	4	-	-	1,567	1,719	535,142
21	Peak per Form 1 (b)																						612,000
22	Adjustment to match Form 1 system peak			39,865	35,135			194	1,251	12		364		-	36	76,858							76,858
23	Adjusted Peaks			220,173	194,050	7,800	1,073	6,910	65	88,923	57,769	2,009	31,308	-	200	610,281	148	4	-	-	1,567	1,719	612,000
24																							
25	MAY																						
26	Calculated Peaks (a)	15	1700	258,929	161,275	7,923	870	2,836	36	90,371	59,563	2,009	27,349	-	42	611,203	130	194	-	-	1,524	1,848	613,051
27	Peak per Form 1 (b)																						734,000
28	Adjustment to match Form 1 system peak			73,515	45,789			247	805	10		570		-	12	120,949							120,949
29	Adjusted Peaks			332,444	207,064	7,923	1,117	3,641	46	90,371	59,563	2,579	27,349	-	54	732,152	130	194	-	-	1,524	1,848	734,000
30																							
31	JUNE																						
32	Calculated Peaks (a)	19	1700	365,229	208,630	10,423	913	-	43	109,954	71,243	3,878	28,287	-	18	798,618	176	146	-	-	1,527	1,849	800,467
33	Peak per Form 1 (b)																						819,000
34	Adjustment to match Form 1 system peak			11,696	6,681			29	-	1		124		-	1	18,533							18,533
35	Adjusted Peaks			376,925	215,311	10,423	942	-	44	109,954	71,243	4,002	28,287	-	19	817,151	176	146	-	-	1,527	1,849	819,000
36																							
37	JULY																						
38	Calculated Peaks (a)	10	1700	388,343	204,034	9,934	893	-	54	106,564	68,172	4,268	28,647	-	15	810,924	159	576	-	-	2,167	2,902	813,826
39	Peak per Form 1 (b)																						808,000
40	Adjustment to match Form 1 system peak			(3,786)	(1,989)			(9)	-	(1)		(42)		-	(0)	(5,826)							(5,826)
41	Adjusted Peaks			384,557	202,045	9,934	884	-	53	106,564	68,172	4,226	28,647	-	15	805,098	159	576	-	-	2,167	2,902	808,000

SUMMARY OF RECONCILIATION OF RATE GROUP SYSTEM PEAK

LINE NO.	Month	-SYS PEAK-		Distr. Secondary (DS)							Time of Day (DT)		DP Primary Distr. (11)	TT Trans (12)	Lighting (13)	Other (14)	Total Excl. RTP Incremental (15)	RTP					RTP Ince (21)	Total incl. RTP (22)
		Day (1)	Hour (2)	Residential (3)	Small Medium (4)	Large (5)	GS-FL (6)	EH (7)	SP (8)	Secondary (9)	Primary (10)	DS Incr. (16)						DT sec. Incr. (17)	DT Primary Incr. (18)	DP Incr. (19)	TT Incr. (20)			
42	AUGUST																							
43	Calculated Peaks (a)	28	1800	348,106	183,976	8,736	836	-	48	97,616	67,355	3,597	26,013	-	22	736,305	130	263	-	-	1,984	2,377	738,682	
44	Peak per Form 1 (b)																						787,000	
45	Adjustment to match Form 1 system peak			31,346	16,567		75	-	4			324			2	48,318							48,318	
46	Adjusted Peaks			379,452	200,543	8,736	911	-	52	97,616	67,355	3,921	26,013	-	24	784,623	130	263	-	-	1,984	2,377	787,000	
47																								
48	SEPTEMBER																							
49	Calculated Peaks (a)	4	1600	388,956	248,050	12,521	940	-	61	115,194	74,614	4,020	24,301	-	35	868,692	16	534	-	-	2,307	2,857	871,549	
50	Peak per Form 1 (b)																						799,000	
51	Adjustment to match Form 1 system peak			(43,950)	(28,028)		(106)	-	(7)			(454)			(4)	(72,549)							(72,549)	
52	Adjusted Peaks			345,006	220,022	12,521	834	-	54	115,194	74,614	3,566	24,301	-	31	796,143	16	534	-	-	2,307	2,857	799,000	
53																								
54	OCTOBER																							
55	Calculated Peaks (a)	8	1500	289,721	213,072	10,049	940	3,009	85	101,811	71,722	3,303	29,177	-	31	722,920	308	912	-	-	2,201	3,421	726,341	
56	Peak per Form 1 (b)																						758,000	
57	Adjustment to match Form 1 system peak			17,979	13,223		58	187	5			205			2	31,659							31,659	
58	Adjusted Peaks			307,700	226,295	10,049	998	3,196	90	101,811	71,722	3,508	29,177	-	33	754,579	308	912	-	-	2,201	3,421	758,000	
59																								
60	NOVEMBER																							
61	Calculated Peaks (a)	27	1900	251,811	136,157	6,811	842	3,350	47	86,386	59,274	3,526	30,259	4,712	29	583,204	98	573	-	-	1,622	2,293	585,497	
62	Peak per Form 1 (b)																						632,000	
63	Adjustment to match Form 1 system peak			29,240	15,811		98	389	5			409		547	3	46,503							46,503	
64	Adjusted Peaks			281,051	151,968	6,811	940	3,739	52	86,386	59,274	3,935	30,259	5,259	32	629,707	98	573	-	-	1,622	2,293	632,000	
65																								
66	DECEMBER																							
67	Calculated Peaks (a)	11	0800	277,422	155,421	7,592	906	7,301	28	96,191	62,640	4,775	34,288	-	56	646,620	115	381	-	-	1,711	2,207	648,827	
68	Peak per Form 1 (b)																						630,000	
69	Adjustment to match Form 1 system peak			(11,713)	(6,562)		(38)	(306)	(1)			(202)			(2)	(18,827)							(18,827)	
70	Adjusted Peaks			265,709	148,859	7,592	868	6,993	27	96,191	62,640	4,573	34,288	-	54	627,793	115	381	-	-	1,711	2,207	630,000	
71																								
72	System Total Peaks			3,728,756	2,122,167	104,394	10,586	41,990	580	1,158,197	768,344	35,706	342,823	9,204	859	8,323,616	1,673	4,016	-	-	21,201	26,890	8,350,506	
73	Peak per Form 1																						8,613,000	
74	Adjustment to match Form 1 system peak			153,938	102,776	-	602	2,191	32	-	-	1,377	-	1,493	86	262,494	-	-	-	-	-	-	262,494	
75	Adjusted Peaks			3,882,694	2,224,943	104,394	11,198	44,181	612	1,158,197	768,344	37,083	342,823	10,697	945	8,586,110	1,673	4,016	-	-	21,201	26,890	8,613,000	

(a) Sources: Work paper FR-16(7)(v), Pages 13-32.
 (b) Source: Form 1, Page 401b, Col (d)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: RS - RESIDENTIAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)
1														
2	JANUARY	744	182,516,347	245,318	64.92%	377,899	1.03696	392,622	27.27%	899,439	57.66%	425,423	1.03230	439,164
3	FEBRUARY	672	137,671,405	204,868	62.28%	328,962	1.03592	340,778	23.26%	880,832	59.33%	345,278	1.02979	355,564
4	MARCH	744	113,126,208	152,051	63.88%	238,010	1.03580	246,531	23.86%	637,260	63.88%	238,010	1.02969	245,077
5	APRIL	720	110,498,891	153,471	88.13%	174,138	1.03543	180,308	19.15%	801,326	58.19%	263,746	1.02939	271,497
6	MAY	744	95,656,110	128,570	51.55%	249,423	1.03811	258,929	22.93%	560,614	47.70%	269,515	1.03160	278,032
7	JUNE	720	137,155,984	190,494	54.27%	351,043	1.04041	365,229	27.34%	696,708	50.29%	378,824	1.03350	391,515
8	JULY	744	158,944,123	213,635	57.22%	373,389	1.04005	388,343	28.77%	742,606	56.05%	381,122	1.03320	393,775
9	AUGUST	744	141,794,873	190,585	56.91%	334,878	1.03950	348,106	26.74%	712,741	54.33%	350,759	1.03275	362,246
10	SEPTEMBER	720	144,333,320	200,463	53.62%	373,870	1.04035	388,956	23.18%	864,674	44.23%	453,219	1.03345	468,379
11	OCTOBER	744	112,881,524	151,722	54.37%	279,069	1.03817	289,721	18.61%	815,089	45.24%	335,349	1.03165	345,963
12	NOVEMBER	720	101,316,672	140,718	57.89%	243,094	1.03586	251,811	22.20%	633,974	52.96%	265,712	1.02974	273,614
13	DECEMBER	744	137,578,627	184,918	69.04%	267,834	1.03580	277,422	24.16%	765,357	64.58%	286,360	1.02969	294,862
14		<u>8,760</u>	<u>1,573,474,084</u>			<u>3,591,609</u>		<u>3,728,756</u>		<u>9,010,620</u>		<u>3,993,317</u>		<u>4,119,688</u>

(a) Source: WPFR-16(7)(v), Page 51.
 (b) Source: WPFR-16(7)(v), Page 39
 (c) Source: WPFR-16(7)(v) Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v) Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

SUMMARY OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DS - TOTAL DISTRIBUTION - SECONDARY VOLTAGE

LINE NO.	MONTH	SMALL / MEDIUM DISTR (1)	LARGE DISTR (2)	TOTAL DISTRIBUTION EXCL. RTP INCR. (1)+(2) (3)	LARGE RTP INCREMENTAL (4)	TOTAL DISTR (3)+(4) (5)
1						
2		***** SYSTEM PEAK COINCIDENT KW DEMANDS (a) *****				
3	JANUARY	167,091	8,354	175,445	164	175,609
4	FEBRUARY	160,707	7,867	168,574	129	168,703
5	MARCH	124,839	6,384	131,223	100	131,323
6	APRIL	158,915	7,800	166,715	148	166,863
7	MAY	161,275	7,923	169,198	130	169,328
8	JUNE	208,630	10,423	219,053	176	219,229
9	JULY	204,034	9,934	213,968	159	214,127
10	AUGUST	183,976	8,736	192,712	130	192,842
11	SEPTEMBER	248,050	12,521	260,571	16	260,587
12	OCTOBER	213,072	10,049	223,121	308	223,429
13	NOVEMBER	136,157	6,811	142,968	98	143,066
14	DECEMBER	155,421	7,592	163,013	115	163,128
15		<u>2,122,167</u>	<u>104,394</u>	<u>2,226,561</u>	<u>1,673</u>	<u>2,228,234</u>
16						
17		***** MAXIMUM NON-COINCIDENT KW DEMANDS (a) *****				
18	JANUARY	240,021	12,000	252,021	236	252,257
19	FEBRUARY	255,734	12,519	268,253	206	268,459
20	MARCH	209,194	10,696	219,890	168	220,058
21	APRIL	247,010	12,125	259,135	230	259,365
22	MAY	223,940	11,001	234,941	181	235,122
23	JUNE	281,593	14,069	295,662	237	295,899
24	JULY	279,666	13,617	293,283	218	293,501
25	AUGUST	260,149	12,353	272,502	184	272,686
26	SEPTEMBER	306,018	15,448	321,466	20	321,486
27	OCTOBER	270,606	12,762	283,368	391	283,759
28	NOVEMBER	219,349	10,972	230,321	159	230,480
29	DECEMBER	233,854	11,425	245,279	173	245,452
30		<u>3,027,134</u>	<u>148,987</u>	<u>3,176,121</u>	<u>2,403</u>	<u>3,178,524</u>
31						
32		***** DIVERSIFIED CLASS KW DEMANDS (a) *****				
33	JANUARY	179,321	8,967	188,288	177	188,465
34	FEBRUARY	175,804	8,606	184,410	142	184,552
35	MARCH	149,572	7,648	157,220	120	157,340
36	APRIL	162,823	7,992	170,815	151	170,966
37	MAY	181,626	8,923	190,549	146	190,695
38	JUNE	229,474	11,464	240,938	193	241,131
39	JULY	229,610	11,180	240,790	179	240,969
40	AUGUST	215,747	10,245	225,992	152	226,144
41	SEPTEMBER	255,672	12,907	268,579	17	268,596
42	OCTOBER	212,377	10,016	222,393	306	222,699
43	NOVEMBER	156,350	7,821	164,171	113	164,284
44	DECEMBER	168,768	8,246	177,014	125	177,139
45		<u>2,317,144</u>	<u>114,015</u>	<u>2,431,159</u>	<u>1,821</u>	<u>2,432,980</u>

(a) Sources: WPFR-16(7)(v), Pages 16 - 19. Includes Interdepartmental kwh.

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DS - TOTAL DISTRIBUTION LARGE - SECONDARY VOLTAGE - EXCL. RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND						
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)			
1																	
2	JANUARY	744	97,701,998	131,320		168,866		175,445		252,021		182,396					188,288
3	FEBRUARY	672	86,483,905	128,696		162,729		168,574		268,253		179,075					184,410
4	MARCH	744	81,708,412	109,823		126,687		131,223		219,890		152,686					157,220
5	APRIL	720	83,465,125	115,923		161,010		166,715		259,135		165,938					170,815
6	MAY	744	84,103,345	113,042		162,986		169,198		234,941		184,711					190,549
7	JUNE	720	104,166,826	144,677		210,545		219,053		295,662		233,128					240,938
8	JULY	744	108,114,616	145,315		205,729		213,968		293,283		233,053					240,790
9	AUGUST	744	102,690,504	138,024		185,389		192,712		272,502		218,825					225,992
10	SEPTEMBER	720	106,542,770	147,975		250,465		260,571		321,466		259,886					268,579
11	OCTOBER	744	91,134,694	122,493		214,918		223,121		283,368		215,570					222,393
12	NOVEMBER	720	80,302,917	111,532		138,018		142,968		230,321		159,429					164,171
13	DECEMBER	744	90,663,508	121,859		157,379		163,013		245,279		171,910					177,014
14		<u>8,760</u>	<u>1,117,078,620</u>			<u>2,144,721</u>		<u>2,226,561</u>		<u>3,176,121</u>		<u>2,356,607</u>					<u>2,431,159</u>

(a) Source: WPF-16(7)(v), Pages 16, 18-19. Summary of DS-Large, DS-Small/Med and DS-Large-Interdepartmental.
 (b) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DS - DISTRIBUTION - LARGE EXCL. RTP - SECONDARY VOLTAGE

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)	
1															
2	JANUARY	744	4,592,033	6,172	77.77%	7,937	1.03896	8,246	52.11%	11,845	72.00%	8,573	1.03230	8,850	
3	FEBRUARY	672	3,951,333	5,880	79.09%	7,435	1.03592	7,702	47.98%	12,256	71.87%	8,182	1.02979	8,426	
4	MARCH	744	3,903,994	5,247	86.69%	6,053	1.03580	6,270	49.94%	10,506	71.93%	7,295	1.02969	7,512	
5	APRIL	720	3,858,736	5,359	72.00%	7,443	1.03543	7,707	44.73%	11,980	69.86%	7,671	1.02939	7,896	
6	MAY	744	3,899,429	5,241	69.36%	7,557	1.03811	7,845	48.12%	10,893	61.20%	8,564	1.03160	8,835	
7	JUNE	720	4,863,984	6,756	68.72%	9,832	1.04041	10,229	48.93%	13,807	62.06%	10,886	1.03350	11,251	
8	JULY	744	4,974,556	6,686	70.63%	9,466	1.04005	9,845	49.55%	13,494	62.35%	10,723	1.03320	11,079	
9	AUGUST	744	4,609,148	6,195	74.45%	8,321	1.03950	8,650	50.65%	12,231	63.08%	9,822	1.03275	10,144	
10	SEPTEMBER	720	5,052,538	7,017	59.08%	11,877	1.04035	12,356	46.03%	15,244	56.94%	12,324	1.03345	12,736	
11	OCTOBER	744	4,058,488	5,455	57.00%	9,571	1.03817	9,936	43.23%	12,619	56.82%	9,600	1.03165	9,904	
12	NOVEMBER	720	3,775,027	5,243	80.81%	6,488	1.03586	6,721	48.42%	10,827	69.96%	7,495	1.02974	7,718	
13	DECEMBER	744	4,183,482	5,623	77.43%	7,262	1.03580	7,522	49.68%	11,318	70.89%	7,933	1.02969	8,169	
14		8,760	51,722,748			99,242		103,029		147,020		109,068		112,520	

- (a) Source: WPFR-16(7)(v), Page 51
- (b) Source: WPFR-16(7)(v), Page 41
- (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
- (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % +1)
- (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DS - DISTRIBUTION - LARGE RTP INCREMENTAL - SECONDARY VOLTAGE

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS TRANSMISSION FACTOR TO (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)
1														
2	JANUARY	744	91,496	123	77.77%	158	1.03896	164	52.11%	236	72.00%	171	1.03230	177
3	FEBRUARY	672	66,618	99	79.09%	125	1.03592	129	47.98%	206	71.87%	138	1.02979	142
4	MARCH	744	62,693	84	86.69%	97	1.03580	100	49.94%	168	71.93%	117	1.02969	120
5	APRIL	720	73,900	103	72.00%	143	1.03543	148	44.73%	230	69.86%	147	1.02939	151
6	MAY	744	64,922	87	69.36%	125	1.03811	130	48.12%	181	61.20%	142	1.03160	146
7	JUNE	720	83,616	116	68.72%	169	1.04041	176	48.93%	237	62.06%	187	1.03350	193
8	JULY	744	80,312	108	70.63%	153	1.04005	159	49.55%	218	62.35%	173	1.03320	179
9	AUGUST	744	69,071	93	74.45%	125	1.03950	130	50.65%	184	63.08%	147	1.03275	152
10	SEPTEMBER	720	6,127	9	59.08%	15	1.04035	16	46.03%	20	56.94%	16	1.03345	17
11	OCTOBER	744	125,544	169	57.00%	297	1.03817	308	43.23%	391	56.82%	297	1.03165	306
12	NOVEMBER	720	55,722	77	80.81%	95	1.03586	98	48.42%	159	69.96%	110	1.02974	113
13	DECEMBER	744	64,097	86	77.43%	111	1.03580	115	49.68%	173	70.89%	121	1.02969	125
14		<u>8,760</u>	<u>844,118</u>			<u>1,613</u>		<u>1,673</u>		<u>2,403</u>		<u>1,766</u>		<u>1,821</u>

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 41
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DS - DISTRIBUTION LARGE - INTERDEPARTMENTAL - SECONDARY VOLTAGE

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND						
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)			
1																	
2	JANUARY	744	60,315	81	77.77%	104	1.03896	108	52.11%	155	72.00%	113	1.03230	117			
3	FEBRUARY	672	84,723	126	79.09%	159	1.03592	165	47.98%	263	71.87%	175	1.02979	180			
4	MARCH	744	70,924	95	86.69%	110	1.03580	114	49.94%	190	71.93%	132	1.02969	136			
5	APRIL	720	47,062	65	72.00%	90	1.03543	93	44.73%	145	69.86%	93	1.02939	96			
6	MAY	744	38,868	52	69.36%	75	1.03811	78	48.12%	108	61.20%	85	1.03160	88			
7	JUNE	720	91,941	128	68.72%	186	1.04041	194	48.93%	282	62.06%	206	1.03350	213			
8	JULY	744	45,341	61	70.63%	86	1.04005	89	49.55%	123	62.35%	98	1.03320	101			
9	AUGUST	744	46,356	62	74.45%	83	1.03950	86	50.65%	122	63.08%	98	1.03275	101			
10	SEPTEMBER	720	67,817	94	59.08%	159	1.04035	165	46.03%	204	56.94%	165	1.03345	171			
11	OCTOBER	744	45,888	62	57.00%	109	1.03817	113	43.23%	143	56.82%	109	1.03165	112			
12	NOVEMBER	720	50,311	70	80.81%	87	1.03586	90	48.42%	145	69.96%	100	1.02974	103			
13	DECEMBER	744	39,736	53	77.43%	68	1.03580	70	49.68%	107	70.89%	75	1.02969	77			
14		<u>8,760</u>	<u>689,282</u>			<u>1,316</u>		<u>1,365</u>		<u>1,967</u>		<u>1,449</u>		<u>1,495</u>			

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 41
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Zioikowski
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DS - DISTRIBUTION - SMALL/MEDIUM - SECONDARY VOLTAGE (NO RTP)

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND						
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)			
1																	
2	JANUARY	744	93,049,650	125,067	77.77%	160,825	1.03896	167,091	52.11%	240,021	72.00%	173,710	1.03230	179,321			
3	FEBRUARY	672	82,447,849	122,690	79.09%	155,135	1.03592	160,707	47.98%	255,734	71.87%	170,718	1.02979	175,804			
4	MARCH	744	77,733,494	104,481	86.69%	120,524	1.03580	124,839	49.94%	209,194	71.93%	145,259	1.02969	149,572			
5	APRIL	720	79,559,327	110,499	72.00%	153,477	1.03543	158,915	44.73%	247,010	69.86%	158,174	1.02939	162,823			
6	MAY	744	80,165,048	107,749	69.36%	155,354	1.03811	161,275	48.12%	223,940	61.20%	176,062	1.03160	181,626			
7	JUNE	720	99,210,901	137,793	68.72%	200,527	1.04041	208,630	48.93%	281,593	62.06%	222,036	1.03350	229,474			
8	JULY	744	103,094,719	138,568	70.63%	196,177	1.04005	204,034	49.55%	279,666	62.35%	222,232	1.03320	229,610			
9	AUGUST	744	98,035,000	131,767	74.45%	176,985	1.03950	183,976	50.55%	260,149	63.08%	208,905	1.03275	215,747			
10	SEPTEMBER	720	101,422,415	140,864	59.08%	238,429	1.04035	248,050	46.03%	306,018	56.94%	247,397	1.03345	255,672			
11	OCTOBER	744	87,030,318	116,976	57.00%	205,238	1.03817	213,072	43.23%	270,606	56.82%	205,861	1.03165	212,377			
12	NOVEMBER	720	76,477,579	106,219	80.81%	131,443	1.03586	136,157	48.42%	219,349	69.96%	151,834	1.02974	156,350			
13	DECEMBER	744	86,440,290	116,183	77.43%	150,049	1.03580	155,421	49.68%	233,854	70.89%	163,902	1.02969	168,768			
14		8,760	1,084,666,590			2,044,163		2,122,167		3,027,134		2,246,090		2,317,144			

- (a) Source: WPFR-16(7)(v), Page 51
- (b) Source: WPFR-16(7)(v), Page 40
- (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
- (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
- (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DP - DISTRIBUTION - LARGE - PRIMARY VOLTAGE - EXCL. RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)
1	JANUARY	744	1,033,548	1,389	89.18%	1,557	1.03896	1,618	64.56%	2,151	80.19%	1,732	1.03230	1,788
3	FEBRUARY	672	935,338	1,392	85.53%	1,628	1.03592	1,686	63.30%	2,199	80.48%	1,730	1.02979	1,782
4	MARCH	744	878,917	1,181	88.60%	1,333	1.03580	1,381	65.39%	1,806	81.47%	1,450	1.02969	1,493
5	APRIL	720	907,590	1,261	79.34%	1,589	1.03543	1,645	58.22%	2,166	76.35%	1,652	1.02939	1,701
6	MAY	744	1,031,960	1,387	71.66%	1,935	1.03811	2,009	55.27%	2,510	61.29%	2,263	1.03160	2,335
7	JUNE	720	2,281,381	3,169	85.02%	3,727	1.04041	3,878	70.27%	4,510	79.98%	3,962	1.03350	4,095
8	JULY	744	2,583,273	3,472	84.60%	4,104	1.04005	4,268	70.66%	4,914	76.39%	4,545	1.03320	4,696
9	AUGUST	744	2,670,956	3,590	103.77%	3,460	1.03950	3,597	71.79%	5,001	79.08%	4,539	1.03275	4,688
10	SEPTEMBER	720	2,396,718	3,329	86.15%	3,864	1.04035	4,020	65.97%	5,047	75.56%	4,406	1.03345	4,553
11	OCTOBER	744	2,289,439	3,077	96.69%	3,182	1.03817	3,303	63.56%	4,841	79.48%	3,871	1.03165	3,994
12	NOVEMBER	720	2,511,982	3,489	102.51%	3,404	1.03586	3,526	64.04%	5,448	74.63%	4,675	1.02974	4,814
13	DECEMBER	744	2,787,805	3,747	81.27%	4,610	1.03580	4,775	65.89%	5,687	75.60%	4,957	1.02969	5,104
14		8,760	22,308,907			34,393		35,706		46,280		39,782		41,043

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 42
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DP - DISTRIBUTION - LARGE - PRIMARY VOLTAGE - RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND								
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)					
1																			
2	JANUARY	744	-	-	89.18%	-	1.03896	-	64.56%	-	80.19%	-	1.03230	-					
3	FEBRUARY	672	-	-	85.53%	-	1.03592	-	63.30%	-	80.48%	-	1.02979	-					
4	MARCH	744	-	-	88.60%	-	1.03580	-	65.39%	-	81.47%	-	1.02969	-					
5	APRIL	720	-	-	79.34%	-	1.03543	-	58.22%	-	76.35%	-	1.02939	-					
6	MAY	744	-	-	71.66%	-	1.03811	-	55.27%	-	61.29%	-	1.03160	-					
7	JUNE	720	-	-	85.02%	-	1.04041	-	70.27%	-	79.98%	-	1.03350	-					
8	JULY	744	-	-	84.60%	-	1.04005	-	70.66%	-	76.39%	-	1.03320	-					
9	AUGUST	744	-	-	103.77%	-	1.03950	-	71.79%	-	79.08%	-	1.03275	-					
10	SEPTEMBER	720	-	-	86.15%	-	1.04035	-	65.97%	-	75.56%	-	1.03345	-					
11	OCTOBER	744	-	-	96.69%	-	1.03817	-	63.56%	-	79.48%	-	1.03165	-					
12	NOVEMBER	720	-	-	102.51%	-	1.03586	-	64.04%	-	74.63%	-	1.02974	-					
13	DECEMBER	744	-	-	81.27%	-	1.03580	-	65.89%	-	75.60%	-	1.02969	-					
14		8,760	-	-															

(a) No KWH value for this class
 (b) Source: WPFR-16(7)(v), Page 42
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: TT - TOTAL TRANSMISSION EXCL. RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND	
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)
1										
2	JANUARY	744	19,295,877	25,935	90.59%	28,629	1.00645	28,814	66.36%	39,084
3	FEBRUARY	672	18,094,456	26,926	99.59%	27,038	1.00595	27,199	68.45%	39,335
4	MARCH	744	18,885,733	25,384	93.94%	27,021	1.00593	27,181	71.03%	35,739
5	APRIL	720	18,886,548	26,231	84.28%	31,125	1.00587	31,308	66.40%	39,502
6	MAY	744	18,670,526	25,095	92.34%	27,178	1.00631	27,349	68.34%	36,721
7	JUNE	720	18,937,868	26,303	93.61%	28,099	1.00669	28,287	68.58%	38,351
8	JULY	744	19,075,004	25,638	90.09%	28,458	1.00663	28,647	66.97%	38,282
9	AUGUST	744	18,644,336	25,060	96.97%	25,844	1.00654	26,013	67.53%	37,107
10	SEPTEMBER	720	18,633,408	25,880	107.21%	24,140	1.00668	24,301	65.37%	39,591
11	OCTOBER	744	17,757,865	23,868	82.32%	28,994	1.00632	29,177	66.27%	36,014
12	NOVEMBER	720	19,540,074	27,139	90.22%	30,080	1.00594	30,259	64.62%	41,996
13	DECEMBER	744	19,783,732	26,591	78.01%	34,086	1.00593	34,288	63.70%	41,746
14		<u>8,760</u>	<u>226,205,427</u>			<u>340,692</u>		<u>342,823</u>		<u>463,468</u>

(a) Source: WPFR-16(7)(v), Page 51

(b) Source: WPFR-16(7)(v), Page 46

(c) Source: WPFR-16(7)(v), Page 33, Col 3 (Loss % + 1)

(d) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: TT - TRANSMISSION RTP - INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND	
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)
1										
2	JANUARY	744	841,048	1,130	90.59%	1,247	1.00645	1,255	66.36%	1,703
3	FEBRUARY	672	1,191,821	1,774	99.59%	1,781	1.00595	1,792	68.45%	2,592
4	MARCH	744	1,073,160	1,442	93.94%	1,535	1.00593	1,544	71.03%	2,030
5	APRIL	720	945,173	1,313	84.28%	1,558	1.00587	1,567	66.40%	1,977
6	MAY	744	1,039,800	1,398	92.34%	1,514	1.00631	1,524	68.34%	2,046
7	JUNE	720	1,022,576	1,420	93.61%	1,517	1.00669	1,527	68.58%	2,070
8	JULY	744	1,443,007	1,940	90.09%	2,153	1.00663	2,167	66.97%	2,897
9	AUGUST	744	1,422,110	1,911	96.97%	1,971	1.00654	1,984	67.53%	2,830
10	SEPTEMBER	720	1,768,753	2,457	107.21%	2,292	1.00668	2,307	65.37%	3,759
11	OCTOBER	744	1,339,558	1,800	82.32%	2,187	1.00632	2,201	66.27%	2,716
12	NOVEMBER	720	1,047,185	1,454	90.22%	1,612	1.00594	1,622	64.62%	2,250
13	DECEMBER	744	987,407	1,327	78.01%	1,701	1.00593	1,711	63.70%	2,083
14		<u>8,760</u>	<u>14,121,598</u>			<u>21,068</u>		<u>21,201</u>		<u>28,953</u>

(a) Source: WPFR-16(7)(v), Page 51

(b) Source: WPFR-16(7)(v), Page 46

(c) Source: WPFR-16(7)(v) Page 33, Col 3 (Loss % + 1)

(d) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: LIGHTING

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	BURNING HOURS (3)	AVERAGE HRLY KW (2) / (3) (4)	CP KW DMD. AT DELIVERY (5)	TRANS & DIST LOSS FACTOR TO GEN (b) (6)	CP KW DMD. AT GENERAION (5) * (6) (7)	("NCP") DEMAND	DIVERSIFIED PEAK DEMAND		
									NON-COIN KW DMD. AT DELIVERY (4) (8)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (4) (9)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (10)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (11)
1												
2	JANUARY	744	1,303,907	432	3,018	0	1.03896	0	3,018	3,018	1.03230	3,115
3	FEBRUARY	672	1,841,369	362	5,087	0	1.03592	0	5,087	5,087	1.02979	5,239
4	MARCH	744	1,574,392	363	4,337	4,337	1.03580	4,492	4,337	4,337	1.02969	4,466
5	APRIL	720	1,567,513	313	5,008	0	1.03543	0	5,008	5,008	1.02939	5,155
6	MAY	744	1,574,736	287	5,487	0	1.03811	0	5,487	5,487	1.03160	5,660
7	JUNE	720	750,766	259	2,899	0	1.04041	0	2,899	2,899	1.03350	2,996
8	JULY	744	1,951,974	275	7,098	0	1.04005	0	7,098	7,098	1.03320	7,334
9	AUGUST	744	1,532,991	305	5,026	0	1.03950	0	5,026	5,026	1.03275	5,191
10	SEPTEMBER	720	1,518,293	333	4,559	0	1.04035	0	4,559	4,559	1.03345	4,711
11	OCTOBER	744	1,138,261	384	2,964	0	1.03817	0	2,964	2,964	1.03165	3,058
12	NOVEMBER	720	1,846,880	406	4,549	4,549	1.03586	4,712	4,549	4,549	1.02974	4,684
13	DECEMBER	744	1,513,539	441	3,432	0	1.03580	0	3,432	3,432	1.02969	3,534
14		<u>8,760</u>	<u>18,114,621</u>			<u>8,886</u>		<u>9,204</u>	<u>53,464</u>	<u>53,464</u>		<u>55,143</u>

(a) Source: WPFR-16(7)(v), Page 50. Street Lighting Coin Peak KW Demand only if: Approx. Sunset > System Peak > Approx. Sunrise
 (b) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (c) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (d) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DT - PRIMARY TOTAL EXCL. RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)	
1															
2	JANUARY	744	38,465,859	51,701	91.18%	56,705	1.03896	58,914	72.21%	71,594	85.88%	60,203	1.03230	62,148	
3	FEBRUARY	672	37,222,330	55,390	92.31%	60,007	1.03592	62,162	71.75%	77,201	82.45%	67,183	1.02979	69,184	
4	MARCH	744	36,815,258	49,483	93.33%	53,018	1.03580	54,916	72.83%	67,943	85.61%	57,803	1.02969	59,519	
5	APRIL	720	37,942,615	52,698	94.46%	55,792	1.03543	57,769	70.61%	74,632	80.24%	65,672	1.02939	67,602	
6	MAY	744	38,571,881	51,844	90.36%	57,376	1.03811	59,563	70.52%	73,517	81.92%	63,290	1.03160	65,290	
7	JUNE	720	42,184,861	58,590	85.56%	68,476	1.04041	71,243	72.56%	80,744	82.85%	70,716	1.03350	73,085	
8	JULY	744	42,626,567	57,294	87.41%	65,547	1.04005	68,172	71.66%	79,948	82.60%	69,367	1.03320	71,670	
9	AUGUST	744	42,623,310	57,289	88.41%	64,796	1.03950	67,355	73.67%	77,766	84.74%	67,605	1.03275	69,819	
10	SEPTEMBER	720	42,999,613	59,722	83.27%	71,720	1.04035	74,614	70.78%	84,382	80.97%	73,755	1.03345	76,222	
11	OCTOBER	744	39,917,796	53,653	77.66%	69,085	1.03817	71,722	69.16%	77,580	77.12%	69,570	1.03165	71,772	
12	NOVEMBER	720	37,945,202	52,702	92.10%	57,222	1.03586	59,274	70.70%	74,546	79.75%	66,081	1.02974	68,046	
13	DECEMBER	744	38,416,382	51,635	85.38%	60,475	1.03580	62,640	69.98%	73,782	83.04%	62,179	1.02969	64,025	
14		<u>8,760</u>	<u>475,731,674</u>			<u>740,219</u>		<u>768,344</u>		<u>913,635</u>		<u>793,424</u>		<u>818,382</u>	

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 44
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DT - PRIMARY RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND						
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)			
1																	
2	JANUARY	744	0	-	91.18%	-	1.03896	-	72.21%	-	85.88%	-	1.03230	-			
3	FEBRUARY	672	0	-	92.31%	-	1.03592	-	71.75%	-	82.45%	-	1.02979	-			
4	MARCH	744	0	-	93.33%	-	1.03580	-	72.83%	-	85.61%	-	1.02969	-			
5	APRIL	720	0	-	94.46%	-	1.03543	-	70.61%	-	80.24%	-	1.02939	-			
6	MAY	744	0	-	90.36%	-	1.03811	-	70.52%	-	81.92%	-	1.03160	-			
7	JUNE	720	0	-	85.56%	-	1.04041	-	72.56%	-	82.85%	-	1.03350	-			
8	JULY	744	0	-	87.41%	-	1.04005	-	71.66%	-	82.60%	-	1.03320	-			
9	AUGUST	744	0	-	88.41%	-	1.03950	-	73.67%	-	84.74%	-	1.03275	-			
10	SEPTEMBER	720	0	-	83.27%	-	1.04035	-	70.78%	-	80.97%	-	1.03345	-			
11	OCTOBER	744	0	-	77.66%	-	1.03817	-	69.16%	-	77.12%	-	1.03165	-			
12	NOVEMBER	720	0	-	92.10%	-	1.03586	-	70.70%	-	79.75%	-	1.02974	-			
13	DECEMBER	744	0	-	85.38%	-	1.03580	-	69.98%	-	83.04%	-	1.02969	-			
14		<u>8,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(a) No KWH value for this class
 (b) Source: WPFR-16(7)(v), Page 44
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: TOTAL DT - SECONDARY EXCL. RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)	
1															
2	JANUARY	744	55,121,465	74,088	84.68%	87,496	1.03896	90,905	67.30%	110,089	79.89%	92,742	1.03230	95,738	
3	FEBRUARY	672	53,826,833	80,099	87.70%	91,337	1.03592	94,618	66.95%	119,647	79.65%	100,561	1.02979	103,557	
4	MARCH	744	51,777,495	69,593	90.49%	76,911	1.03580	79,664	67.94%	102,440	80.85%	86,079	1.02969	88,635	
5	APRIL	720	52,715,694	73,216	85.25%	85,880	1.03543	88,923	65.80%	111,268	81.41%	89,933	1.02939	92,576	
6	MAY	744	54,151,368	72,784	83.61%	87,053	1.03811	90,371	65.87%	110,490	77.12%	94,384	1.03160	97,367	
7	JUNE	720	62,709,682	87,097	82.41%	105,683	1.04041	109,954	67.62%	128,800	77.66%	112,149	1.03350	115,906	
8	JULY	744	62,223,120	83,633	81.62%	102,460	1.04005	106,564	67.37%	124,139	77.14%	108,420	1.03320	112,020	
9	AUGUST	744	60,935,751	81,903	87.22%	93,907	1.03950	97,616	68.63%	119,344	79.14%	103,492	1.03275	106,881	
10	SEPTEMBER	720	63,829,564	88,652	80.06%	110,726	1.04035	115,194	64.72%	136,975	74.38%	119,192	1.03345	123,179	
11	OCTOBER	744	56,519,825	75,968	77.46%	98,068	1.03817	101,811	63.20%	120,196	73.59%	103,236	1.03165	106,503	
12	NOVEMBER	720	53,498,081	74,303	89.10%	83,395	1.03586	86,386	65.58%	113,310	78.97%	94,086	1.02974	96,884	
13	DECEMBER	744	55,322,186	74,358	80.07%	92,866	1.03580	96,191	63.75%	116,642	77.34%	96,146	1.02969	99,001	
14		<u>8,760</u>	<u>682,631,064</u>			<u>1,115,782</u>		<u>1,158,197</u>		<u>1,413,340</u>		<u>1,200,420</u>		<u>1,238,247</u>	

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 43
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v) Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: DT SECONDARY - RTP - INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)	
1															
2	JANUARY	744	167,744	225	84.68%	266	1.03896	276	67.30%	334	79.89%	282	1.03230	291	
3	FEBRUARY	672	129,576	193	87.70%	220	1.03592	228	66.95%	288	79.65%	242	1.02979	249	
4	MARCH	744	(46,023)	(62)	90.49%	(69)	1.03580	(71)	67.94%	(91)	80.85%	(77)	1.02969	(79)	
5	APRIL	720	1,947	3	85.25%	4	1.03543	4	65.80%	5	81.41%	4	1.02939	4	
6	MAY	744	116,158	156	83.61%	187	1.03811	194	65.87%	237	77.12%	202	1.03160	208	
7	JUNE	720	83,026	115	82.41%	140	1.04041	146	67.62%	170	77.66%	148	1.03350	153	
8	JULY	744	335,956	452	81.62%	554	1.04005	576	67.37%	671	77.14%	586	1.03320	605	
9	AUGUST	744	164,125	221	87.22%	253	1.03950	263	68.63%	322	79.14%	279	1.03275	288	
10	SEPTEMBER	720	296,107	411	80.06%	513	1.04035	534	64.72%	635	74.38%	553	1.03345	571	
11	OCTOBER	744	506,204	680	77.46%	878	1.03817	912	63.20%	1,076	73.59%	924	1.03165	953	
12	NOVEMBER	720	354,945	493	89.10%	553	1.03586	573	65.58%	752	78.97%	624	1.02974	643	
13	DECEMBER	744	219,313	295	80.07%	368	1.03580	381	63.75%	463	77.34%	381	1.02969	392	
14		<u>8,760</u>	<u>2,329,078</u>			<u>3,867</u>		<u>4,016</u>		<u>4,862</u>		<u>4,148</u>		<u>4,278</u>	

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 43
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: OTHER - (e)

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	21,920	29	77.77%	37	1.03896	38	52.11%	56	72.00%	40	1.03230	41
3	FEBRUARY	672	73,680	110	79.09%	139	1.03592	144	47.98%	229	71.87%	153	1.02979	158
4	MARCH	744	165,000	222	86.69%	256	1.03580	265	49.94%	444	71.93%	309	1.02969	318
5	APRIL	720	81,880	114	72.00%	158	1.03543	164	44.73%	255	69.86%	163	1.02939	168
6	MAY	744	20,760	28	69.36%	40	1.03811	42	48.12%	58	61.20%	46	1.03160	47
7	JUNE	720	8,440	12	68.72%	17	1.04041	18	48.93%	25	62.06%	19	1.03350	20
8	JULY	744	7,800	10	70.63%	14	1.04005	15	49.55%	20	62.35%	16	1.03320	17
9	AUGUST	744	12,000	16	74.45%	21	1.03950	22	50.65%	32	63.08%	25	1.03275	26
10	SEPTEMBER	720	14,640	20	59.08%	34	1.04035	35	46.03%	43	56.94%	35	1.03345	36
11	OCTOBER	744	12,280	17	57.00%	30	1.03817	31	43.23%	39	56.82%	30	1.03165	31
12	NOVEMBER	720	16,800	23	80.81%	28	1.03586	29	48.42%	47	69.96%	33	1.02974	34
13	DECEMBER	744	31,560	42	77.43%	54	1.03580	56	49.68%	85	70.89%	59	1.02969	61
14		8,760	466,760			828		859		1,333		928		957
15														

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 40 Uses DS- Small/Med Load Factors
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v) Page 33, Col 2 (Loss % + 1)
 (e) Flood Pumping
 (f) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
 Page 30

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: GS-FL - GENERAL SERVICE RATE FOR SMALL FIXED LOADS

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND					
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)		
1																
2	JANUARY	744	520,821	700	84.68%	827	1.03896	859	67.30%	1,040	79.89%	876	1.03230			904
3	FEBRUARY	672	520,821	775	87.70%	884	1.03592	916	66.95%	1,158	79.65%	973	1.02979			1,002
4	MARCH	744	520,954	700	90.49%	774	1.03580	802	67.94%	1,030	80.85%	866	1.02969			892
5	APRIL	720	521,206	724	85.25%	849	1.03543	879	65.80%	1,100	81.41%	889	1.02939			915
6	MAY	744	521,206	701	83.61%	838	1.03811	870	65.87%	1,064	77.12%	909	1.03160			938
7	JUNE	720	521,206	724	82.41%	878	1.04041	913	67.62%	1,071	77.66%	932	1.03350			963
8	JULY	744	521,206	701	81.62%	859	1.04005	893	67.37%	1,041	77.14%	909	1.03320			939
9	AUGUST	744	521,206	701	87.22%	804	1.03950	836	68.63%	1,021	79.14%	886	1.03275			915
10	SEPTEMBER	720	521,206	724	80.06%	904	1.04035	940	64.72%	1,119	74.38%	973	1.03345			1,006
11	OCTOBER	744	521,206	701	77.46%	905	1.03817	940	63.20%	1,109	73.59%	953	1.03165			983
12	NOVEMBER	720	521,206	724	89.10%	813	1.03586	842	65.58%	1,104	78.97%	917	1.02974			944
13	DECEMBER	744	521,206	701	80.07%	875	1.03580	906	63.75%	1,100	77.34%	906	1.02969			933
14		<u>8,760</u>	<u>6,253,450</u>			<u>10,210</u>		<u>10,596</u>		<u>12,957</u>		<u>10,889</u>			<u>11,334</u>	

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 43
 (c) Source: WPFR-16(7)(v) Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v) Page 33, Col 4 (Loss % + 1)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: EH - OPTIONAL RATE FOR ELECTRIC SPACE HEATING

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)	
1															
2	JANUARY	744	3,239,766	4,355	49.71%	8,760	1.03896	9,101	40.88%	10,653	49.71%	8,760	1.03230	9,043	
3	FEBRUARY	672	2,518,499	3,748	53.97%	6,944	1.03592	7,193	37.58%	9,973	46.12%	8,127	1.02979	8,369	
4	MARCH	744	2,293,362	3,082	90.15%	3,419	1.03580	3,541	38.47%	8,011	46.57%	6,618	1.02969	6,814	
5	APRIL	720	2,077,538	2,885	52.79%	5,465	1.03543	5,659	32.12%	8,981	47.86%	6,028	1.02939	6,205	
6	MAY	744	1,755,828	2,360	86.37%	2,732	1.03811	2,836	39.06%	6,042	47.59%	4,959	1.03160	5,116	
7	JUNE	720	-	-											
8	JULY	744	-	-											
9	AUGUST	744	-	-											
10	SEPTEMBER	720	-	-											
11	OCTOBER	744	1,704,560	2,291	79.06%	2,898	1.03817	3,009	34.41%	6,657	47.33%	4,840	1.03165	4,993	
12	NOVEMBER	720	1,755,034	2,438	75.40%	3,234	1.03586	3,350	36.60%	6,662	45.75%	5,329	1.02974	5,487	
13	DECEMBER	744	2,409,354	3,238	45.94%	7,049	1.03580	7,301	37.86%	8,553	45.47%	7,120	1.02969	7,331	
14		<u>8,760</u>	<u>17,753,941</u>			<u>40,501</u>		<u>41,990</u>		<u>65,532</u>		<u>51,781</u>		<u>53,358</u>	

(a) Source: WPFR-16(7)(v), Page 51
 (b) Source: WPFR-16(7)(v), Page 45
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)
 (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
 RATE GROUP: SP - SEASONAL SPORTS SERVICE

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)	
1															
2	JANUARY	744	24,824	33	77.77%	42	1.03896	44	52.11%	63	72.00%	46	1.03230	47	
3	FEBRUARY	672	22,274	33	79.09%	42	1.03592	44	47.98%	69	71.87%	46	1.02979	47	
4	MARCH	744	23,279	31	86.69%	36	1.03580	37	49.94%	62	71.93%	43	1.02969	44	
5	APRIL	720	26,707	37	72.00%	51	1.03543	53	44.73%	83	69.86%	53	1.02939	55	
6	MAY	744	17,857	24	69.36%	35	1.03811	36	48.12%	50	61.20%	39	1.03160	40	
7	JUNE	720	20,482	28	68.72%	41	1.04041	43	48.93%	57	62.06%	45	1.03350	47	
8	JULY	744	27,702	37	70.63%	52	1.04005	54	49.55%	75	62.35%	59	1.03320	61	
9	AUGUST	744	25,313	34	74.45%	46	1.03950	48	50.65%	67	63.08%	54	1.03275	56	
10	SEPTEMBER	720	25,533	35	59.08%	59	1.04035	61	46.03%	76	56.94%	61	1.03345	63	
11	OCTOBER	744	35,094	47	57.00%	82	1.03817	85	43.23%	109	56.82%	83	1.03165	86	
12	NOVEMBER	720	25,621	36	80.81%	45	1.03586	47	48.42%	74	69.96%	51	1.02974	53	
13	DECEMBER	744	15,584	21	77.43%	27	1.03580	28	49.68%	42	70.89%	30	1.02969	31	
14		<u>8,760</u>	<u>290,270</u>			<u>558</u>		<u>580</u>		<u>827</u>		<u>610</u>		<u>630</u>	

(a) Source: WPFR-16(7)(v), Page 51

(b) Source: WPFR-16(7)(v), Page 40

(c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)

(d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)

(e) Source: Form 1, Page 401b, Col (f)

DEVELOPMENT OF DISTRIBUTION MONTHLY LOSS RATIOS

LINE NO.	MONTH	SYSTEM PEAK KW (d)	TRANSMISSION LOSSES		DISTRIBUTION LOSSES	
			TO SOURCE (b)	% OF PEAK MONTH (c)	TO TRANS (a)	TO SOURCE ((2)+(2x3))+(3)
		(1)	(2)	(3)	(4)	(5)
1						
2						
3	Jan 2016	768,000	0.645%	97.285%	3.230%	3.896%
4	Feb	634,000	0.595%	89.744%	2.979%	3.592%
5	Mar	632,000	0.593%	89.442%	2.969%	3.580%
6	Apr	612,000	0.587%	88.537%	2.939%	3.543%
7	May	734,000	0.631%	95.173%	3.160%	3.811%
8	Jun	819,000	0.669%	100.905%	3.350%	4.041%
9	Jul	808,000	0.663%	100.000%	3.320%	4.005%
10	Aug	787,000	0.654%	98.643%	3.275%	3.950%
11	Sep	799,000	0.668%	100.754%	3.345%	4.035%
12	Oct	758,000	0.632%	95.324%	3.165%	3.817%
13	Nov	632,000	0.594%	89.593%	2.974%	3.586%
14	Dec	630,000	0.593%	89.442%	2.969%	3.580%
15		<u>8,613,000</u>				
16						
17	Peak Month:	Jun				
18	Jul	819,000	0.663%		3.320%	4.005%

- (a) The peak month Distribution KW Loss Factor is computed on WPFR-16(7)(v), page 35; losses for the other months are derived by multiplying this peak month loss factor by percentages in Col(4).
- (b) The peak month Transmission KW Loss Factor is computed on WPFR-16(7)(v), page 35; losses for the other months are derived by taking page 34, Col (6) less 1.
- (c) Percentages of monthly losses to peak month transmission loss.
- (d) Source: Form 1, Page 401b, Col (d).

DEVELOPMENT OF TRANSMISSION MONTHLY LOSS RATIOS

LINE NO.	MONTH	SYSTEM PEAK KW (1)	KW SQUARED RATIO(a) (2)	TRANS. LOSSES(b) (3)	TRANS. PORTION CO. USE KW(c) (4)	TOTAL AVAIL. KW FOR FIRM DELIVERY (1)-(3)-(4) (5)	TRANS. MONTHLY LOSSES & CO. USE (1) / (5) (6)
1		(1)	(2)	(3)	(4)	(5)	(6)
2							
3	Jan 2016	768,000	0.879335561	4,918	3	763,079	1.006448874
4	Feb	634,000	0.599253684	3,739	12	630,249	1.005951616
5	Mar	632,000	0.595478867	3,723	3	628,274	1.005930533
6	Apr	612,000	0.558386668	3,567	4	608,429	1.005869214
7	May	734,000	0.803201140	4,597	3	729,400	1.006306553
8	Jun	819,000	1.000000000	5,426	18	813,556	1.006691611
9	Jul	808,000	0.973318365	5,314	8	802,678	1.006630305
10	Aug	787,000	0.923382546	5,103	7	781,890	1.006535446
11	Sep	799,000	0.951756289	5,223	81	793,696	1.006682659
12	Oct	758,000	0.856585281	4,822	(64)	753,242	1.006316695
13	Nov	632,000	0.595478867	3,723	6	628,271	1.005935337
14	Dec	630,000	0.591715976	3,707	6	626,287	1.005928592
15		<u>8,613,000</u>		<u>53,862</u>	<u>87</u>	<u>8,559,051</u>	
16							
17							
18	Peak Month:	Jun					
19	Jul	819,000					
20							
21							
22	Transmission "Variable" Losses:			4,210	(d)		
23	Transmission "Fixed" Losses:			1,216	(d)		
24	Total			5,426			

- (a) The square of the current month Kw divided by the square of the peak month Kw.
- (b) Losses computed by applying ratios of demands squared (Col 2) times the "variable" losses and adding the "fixed" losses.
- (c) Source: WPFR-16(7)(v) Page 37
- (d) Source: Transmission Planning

DEVELOPMENT OF FACTORS FOR KW DEMAND LOSSES & COMPANY USE

LINE NO.	DESCRIPTION	SOURCE	KW
1	Total Maximum System Demand	WPFR-16(7)(v), Page 33	819,000
2	Less:		
3	Coincident KW Demand (at delivery) for Transmission (Excluding RTP)	WPFR-16(7)(v), Page 22	25,844
4	Coincident KW Demand (at delivery) for Transmission RTP	WPFR-16(7)(v), Page 23	1,971
5	Transmission Demand Losses	Transmission Planning	5,426
6	Distribution Demand Losses	Transmission Planning	27,580
7	Company Use Kw Demand at System Peak	WPFR-16(7)(v), Page 37	311
8	Interdepartmental KW Demand at System Peak	WPFR-16(7)(v), Page 36	186
9	Total Distribution KW Demand		<u>757,682</u>
10			
11			
12			
13	Transmission Demand Losses	Line 5	5,426
14	Transmission Losses - PJM	Line 1 x0%	0
15	Transmission Allocated Company Use	WPFR-16(7)(v), Page 37	18
16	Total Transmission Losses & Company Use		<u>5,444</u>
17			
18	Load on Transmission after Losses and Company Use	Line 1 - Line 16	<u>813,556</u>
19			
20	Transmission Loss Factor (TLF)	Line 16 / Line 18	0.6691611%
21			
22	Load on Transmission	Line 20	813,556
23			
24	Transmission Demand	Line 3 + Line 4	27,815
25	Interdepartmental KW Demand at System Peak	Line 8	186
26	Transmission and Interdepartmental Demand		<u>28,001</u>
27			
28	Distribution Demand Losses	Line 6	27,580
29	Distribution Allocated Company Use	WPFR-16(7)(v), Page 37	293
30	Total Distribution Losses & Company Use		<u>27,873</u>
31			
32	Load on Distribution	Line 22 - L26 - L30	<u>757,682</u>
33			
34	Distribution Loss Factor (DLF)	Line 30 / Line 32	3.67872010%
35			
36			
37	Total Loss Factor	(TLF + (TLF * DLF) + DLF)	4.37249776%

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
 Page 36

ESTIMATED MONTHLY COINCIDENT KW FOR INTERDEPARTMENTAL SALES

LINE NO.	MONTH	HOURS (1)	INTERDEPT. TOTAL KWH(a) (2)	COINCIDENT PEAK DEMAND		
				AVERAGE HRLY KW (1) / (2) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)
1	Jan 2016	744	60,315	81	77.77%	104
2	Feb	672	84,723	126	79.09%	159
3	Mar	744	70,924	95	86.69%	110
4	Apr	720	47,062	65	72.00%	90
5	May	744	38,868	52	69.36%	75
6	Jun	720	91,941	128	68.72%	186
7	Jul	744	45,341	61	70.63%	86
8	Aug	744	46,356	62	74.45%	83
9	Sep	720	67,817	94	59.08%	159
10	Oct	744	45,888	62	57.00%	109
11	Nov	720	50,311	70	80.81%	87
12	Dec	744	39,736	53	77.43%	68
13			689,282	949		1,316

(a) WPFR-16(7)(v) Page 51

(b) WPFR-16(7)(v) Page 41 Uses DS- Large Load Factors

ESTIMATED MONTHLY COINCIDENT KW FOR COMPANY USE

LINE NO.	MONTH	HOURS (1)	CO. USE TOTAL KWH(a) (2)	COINCIDENT PEAK DEMAND			ALLOC ON FIRM SALES (c)	
				AVERAGE HRLY KW (1) / (2) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS. @ 5.7804% (6)	DIST. @ 94.2196% (7)
1	Jan 2016	744	26,194	35	77.77%	45	3	42
2	Feb	672	108,317	161	79.09%	204	12	192
3	Mar	744	30,065	40	86.69%	46	3	43
4	Apr	720	38,880	54	72.00%	75	4	71
5	May	744	29,912	40	69.36%	58	3	55
6	Jun	720	153,793	214	68.72%	311	18	293
7	Jul	744	71,100	96	70.63%	136	8	128
8	Aug	744	70,132	94	74.45%	126	7	119
9	Sep	720	599,258	832	59.08%	1,408	81	1,327
10	Oct	744	(472,314)	(635)	57.00%	(1,114)	(64)	(1,050)
11	Nov	720	61,346	85	80.81%	105	6	99
12	Dec	744	59,592	80	77.43%	103	6	97
13			<u>776,275</u>			<u>1,503</u>	<u>87</u>	<u>1,416</u>

(a) Extracted from Company Monthly Financial Statements.; total agrees to FERC Form1, p.401a, line 26.

(b) WPFR-16(7)(v), Page 41.

(c) WPFR-16(7)(v), Page 38.

DEVELOPMENT OF FACTORS FOR KWH LOSSES & COMPANY USE

LINE NO.	DESCRIPTION	SOURCE	KWH
1	Total kWh Available for Delivery	FERC Form1 p.401a, line 20	4,966,207,000
2	Less: Sales to other Utilities	FERC Form1 p.401a, line 24	507,428,000
3	System Adjustment	N/A	0
4	Total Available for Firm Deliveries	Lines 1 - 2 + 3	<u>4,458,779,000</u>
5			
6	Transmission Losses	Lines 33 + 34	18,168,000
7	Allocated Company Use to Transmission	Line 45	44,872
8	Total Transmission Losses & Company Use	Lines 6 + 7	<u>18,212,872</u>
9			
10	Load on Transmission System after Losses and Company use	Line 4 - Line 8	4,440,566,128
11			
12	Trans Loss Factor (TLF)	Line 8 / Line 10	0.41014752%
13			
14			
15			
16	Total Firm Billed Sales (Billed and Unbilled)	WPFR-16(7)(v), Page 9, col (3)	4,133,605,612
17	Less Transmission Sales (Billed and Unbilled)	WPFR-16(7)(v), Page 9, col (3)	(238,939,839)
18	Total Load on Distribution System	Line 16 + Line 17	<u>3,894,665,773</u>
19			
20	Distribution Losses	Line 35	110,225,000
21	Plus: Allocated Company Use	Line 46	731,403
22	Total Distribution Losses & Company Use	Line 20 + 21	<u>110,956,403</u>
23			
24	Distribution Loss Factor (DLF)	Line 22 / Line 18	2.84893260%
25			
26			
27			
28	Total Loss Factor	(TLF + (TLF * DLF) + DLF)	3.27076495%
29			
30			
31			
32	<u>Additional Detail on Company Losses</u>		
33	Transmission Losses - Duke Energy Kentucky	Transmission Planning	18,168,000
34	Transmission Losses - PJM		0
35	Distribution Losses	Transmission Planning	110,225,000
36	Total Company Losses	Line 33 + 34 + 35	<u>128,393,000</u>
37			
38			
39	<u>Additional Detail on Allocation of Company Use</u>		
40	Firm Transmission Billed Sales	WPFR-16(7)(v), Page 9, col (3)	5.7804% 238,939,839
41	Firm Distribution Billed Sales	WPFR-16(7)(v), Page 9, col (3)	94.2196% 3,894,665,773
42	Total Firm Billed Sales		<u>100.0000% 4,133,605,612</u>
43			
44	Total Company Use	WPFR-16(7)(v), Page 37	<u>776,275</u>
45	Allocated Company Use - Transmission	Line 44 * Line 40	44,872
46	Allocated Company Use - Distribution	Line 44 * Line 41	731,403

MONTHLY STATISTICS
 RESIDENTIAL - RS RATE GROUP
 JANUARY THROUGH DECEMBER, 2016

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	160	128,649	1,244	6.133	2.901	01/01/18-22:00	2.577	01/05/18-08:00	27.27	57.66	64.92
February	160	128,654	975	6.236	2.445	02/03/18-11:00	2.329	02/02/18-08:00	23.26	59.33	62.28
March	159	128,508	870	4.901	1.831	03/08/18-20:00	1.831	03/08/18-20:00	23.86	63.88	63.88
April	160	128,451	803	5.820	1.916	04/16/18-21:00	1.265	04/17/18-11:00	19.15	58.19	88.13
May	159	128,332	907	5.316	2.556	05/15/18-18:00	2.365	05/15/18-17:00	22.93	47.70	51.55
June	160	127,997	1,157	5.876	3.195	06/17/18-17:00	2.960	06/19/18-17:00	27.34	50.29	54.27
July	159	128,065	1,174	5.486	2.815	07/14/18-17:00	2.758	07/10/18-17:00	28.77	56.05	57.22
August	160	128,279	1,115	5.606	2.759	08/05/18-17:00	2.634	08/28/18-18:00	26.74	54.33	56.91
September	161	128,527	1,001	5.995	3.142	09/03/18-18:00	2.592	09/04/18-16:00	23.18	44.23	53.62
October	161	128,789	832	6.005	2.470	10/07/18-18:00	2.056	10/08/18-15:00	18.61	45.24	54.37
November	162	128,809	928	5.805	2.433	11/27/18-20:00	2.226	11/27/18-19:00	22.20	52.96	57.89
December	161	129,037	1,112	6.189	2.316	12/09/18-22:00	2.166	12/11/18-08:00	24.16	64.58	69.04

Note: All hours are in EST

MONTHLY STATISTICS
 DISTRIBUTION SECONDARY - SMALL AND MEDIUM - DS < 500kw RATE GROUP
 JANUARY THROUGH DECEMBER, 2016

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	353.00	12943.00	7401.00	19.09	13.82	01/05/18-11:00	12.79	01/05/18-08:00	52.11	72.00	77.77
February	354.00	12944.00	6603.97	20.48	13.67	02/02/18-11:00	12.43	02/02/18-08:00	47.98	71.87	79.09
March	356.00	12953.00	6647.23	17.89	12.42	03/14/18-11:00	10.31	03/08/18-20:00	49.94	71.93	86.69
April	355.00	12969.00	6572.96	20.41	13.07	04/13/18-14:00	12.68	04/17/18-11:00	44.73	69.86	72.00
May	354.00	12996.00	7595.35	21.22	16.68	05/14/18-14:00	14.72	05/15/18-17:00	48.12	61.20	69.36
June	374.00	13048.00	8299.66	23.56	18.57	06/19/18-14:00	16.78	06/19/18-17:00	48.93	62.06	68.72
July	375.00	13065.00	8356.57	22.67	18.01	07/05/18-12:00	15.90	07/10/18-17:00	49.55	62.35	70.63
August	374.00	13059.00	8383.72	22.25	17.87	08/27/18-14:00	15.14	08/28/18-18:00	50.65	63.08	74.45
September	368.00	13024.00	7795.82	23.52	19.02	09/04/18-14:00	18.33	09/04/18-16:00	46.03	56.94	59.08
October	351.00	12980.00	6866.77	21.35	16.24	10/08/18-14:00	16.19	10/08/18-15:00	43.23	56.82	57.00
November	350.00	13002.00	6685.90	19.18	13.27	11/28/18-13:00	11.49	11/27/18-19:00	48.42	69.96	80.81
December	353.00	12998.00	7106.40	19.23	13.47	12/10/18-11:00	12.34	12/11/18-08:00	49.68	70.89	77.43

Note: All hours are in EST

MONTHLY STATISTICS
 DISTRIBUTION SECONDARY - LARGE - DS >500kw RATE GROUP
 JANUARY THROUGH DECEMBER, 2016

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	353	12,943	7401	19	13.81657866	01/05/18-11:00	12.79170764	01/05/18-08:00	52.11	72.00	77.77
February	354	12,944	6604	20	13.67432744	02/02/18-11:00	12.42615662	02/02/18-08:00	47.98	71.87	79.09
March	356	12,953	6647	18	12.42144882	03/14/18-11:00	10.30636304	03/08/18-20:00	49.94	71.93	86.69
April	355	12,969	6573	20	13.06790874	04/13/18-14:00	12.67983097	04/17/18-11:00	44.73	69.86	72.00
May	354	12,996	7595	21	16.68118822	05/14/18-14:00	14.71924796	05/15/18-17:00	48.12	61.20	69.36
June	374	13,048	8300	24	18.57476138	06/19/18-14:00	16.77542125	06/19/18-17:00	48.93	62.06	68.72
July	375	13,065	8357	23	18.01351966	07/05/18-12:00	15.90157867	07/10/18-17:00	49.55	62.35	70.63
August	374	13,059	8384	22	17.86514467	08/27/18-14:00	15.13540168	08/28/18-18:00	50.65	63.08	74.45
September	368	13,024	7796	24	19.01616706	09/04/18-14:00	18.32691336	09/04/18-16:00	46.03	56.94	59.08
October	351	12,980	6867	21	16.2426853	10/08/18-14:00	16.19351335	10/08/18-15:00	43.23	56.82	57.00
November	350	13,002	6686	19	13.27374118	11/28/18-13:00	11.4911553	11/27/18-19:00	48.42	69.96	80.81
December	353	12,998	7106	19	13.47470051	12/10/18-11:00	12.33582734	12/11/18-08:00	49.68	70.89	77.43

Note: All hours are in EST

MONTHLY STATISTICS
 DISTRIBUTION PRIMARY - DP
 JANUARY THROUGH DECEMBER, 2016

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	9	9	114,603	239	192	01/18/18-20:00	173	01/05/18-08:00	64.56	80.19	89.18
February	9	9	97,474	229	180	02/05/18-11:00	170	02/02/18-08:00	63.30	80.48	85.53
March	9	9	103,309	212	170	03/08/18-16:00	157	03/08/18-20:00	65.39	81.47	88.60
April	10	10	88,343	211	179	04/17/18-10:00	172	04/17/18-11:00	58.22	76.35	79.34
May	10	10	184,775	449	405	05/15/18-12:00	347	05/15/18-17:00	55.27	61.29	71.66
June	11	11	223,235	441	388	06/19/18-16:00	365	06/19/18-17:00	70.27	79.98	85.02
July	11	11	249,565	475	439	07/10/18-12:00	396	07/10/18-17:00	70.66	76.39	84.60
August	11	11	237,921	445	404	08/06/18-15:00	308	08/28/18-18:00	71.79	79.08	103.77
September	11	11	216,471	456	398	09/20/18-16:00	349	09/04/18-16:00	65.97	75.56	86.15
October	11	11	227,098	480	384	10/04/18-12:00	316	10/08/18-15:00	63.56	79.48	96.69
November	11	11	228,976	497	426	11/19/18-12:00	310	11/27/18-19:00	64.04	74.63	102.51
December	11	11	242,459	495	431	12/04/18-13:00	401	12/11/18-08:00	65.89	75.60	81.27

Note: All hours are in EST

MONTHLY STATISTICS
 DT - DISTRIBUTION SECONDARY
 JANUARY THROUGH DECEMBER, 2016

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	153	153	364,192	727	613	01/17/18-11:00	578	01/05/18-08:00	67.30	79.89	84.68
February	153	153	327,073	727	611	02/20/18-15:00	555	02/02/18-08:00	66.95	79.65	87.70
March	153	153	352,154	697	585	03/01/18-11:00	523	03/08/18-20:00	67.94	80.85	90.49
April	153	153	338,023	713	577	04/03/18-14:00	551	04/17/18-11:00	65.80	81.41	85.25
May	153	153	400,525	817	698	05/30/18-13:00	644	05/15/18-17:00	65.87	77.12	83.61
June	152	152	406,015	834	726	06/19/18-13:00	684	06/19/18-17:00	67.62	77.66	82.41
July	152	152	416,288	831	725	07/10/18-14:00	685	07/10/18-17:00	67.37	77.14	81.62
August	152	152	432,138	846	734	08/29/18-13:00	666	08/28/18-18:00	68.63	79.14	87.22
September	152	152	391,550	840	731	09/05/18-13:00	679	09/04/18-16:00	64.72	74.38	80.06
October	152	152	380,524	809	695	10/04/18-12:00	660	10/08/18-15:00	63.20	73.59	77.46
November	151	151	343,222	727	604	11/29/18-14:00	535	11/27/18-19:00	65.58	78.97	89.10
December	151	151	341,774	721	594	12/18/18-10:00	574	12/11/18-08:00	63.75	77.34	80.07

Note: All hours are in EST

MONTHLY STATISTICS
 DT - PRIMARY
 JANUARY THROUGH DECEMBER, 2016

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	37	37	1,061,157	1,975	1,661	01/10/18-16:00	1,564	01/05/18-08:00	72.21	85.88	91.18
February	37	37	959,387	1,990	1,732	02/20/18-16:00	1,547	02/02/18-08:00	71.75	82.45	92.31
March	37	37	1,043,326	1,925	1,638	03/29/18-15:00	1,503	03/08/18-20:00	72.83	85.61	93.33
April	37	37	1,014,459	1,995	1,756	04/03/18-14:00	1,492	04/17/18-11:00	70.61	80.24	94.46
May	37	37	1,125,149	2,145	1,846	05/30/18-15:00	1,674	05/15/18-17:00	70.52	81.92	90.36
June	36	36	1,174,201	2,247	1,968	06/19/18-09:00	1,906	06/19/18-17:00	72.56	82.85	85.56
July	36	36	1,206,016	2,262	1,963	07/10/18-09:00	1,854	07/10/18-17:00	71.66	82.60	87.41
August	36	36	1,239,016	2,261	1,965	08/28/18-14:00	1,884	08/28/18-18:00	73.67	84.74	88.41
September	36	36	1,146,436	2,250	1,966	09/20/18-15:00	1,912	09/04/18-16:00	70.78	80.97	83.27
October	36	36	1,106,755	2,151	1,929	10/03/18-15:00	1,915	10/08/18-15:00	69.16	77.12	77.66
November	36	36	999,047	1,963	1,740	11/01/18-15:00	1,507	11/27/18-19:00	70.70	79.75	92.10
December	36	36	983,970	1,890	1,593	12/17/18-16:00	1,549	12/11/18-08:00	69.98	83.04	85.38

Note: All hours are in EST

MONTHLY STATISTICS
 OPTIONAL RATE FOR ELECTRIC SPACE HEATING - EH RATE GROUP
 JANUARY THROUGH DECEMBER, 2016

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	59	102	29,595	97.3	80.0	01/05/18-08:00	80.0	01/05/18-08:00	40.88	49.71	49.71
February	59	102	23,025	91.2	74.3	02/08/18-08:00	63.5	02/02/18-08:00	37.58	46.12	53.97
March	60	102	22,298	77.9	64.4	03/14/18-08:00	33.2	03/08/18-20:00	38.47	46.57	90.15
April	62	101	18,337	79.3	53.2	04/17/18-07:00	48.2	04/17/18-11:00	32.12	47.86	52.79
May	62	100	18,610	64.0	52.6	05/14/18-12:00	29.0	05/15/18-17:00	39.06	47.59	86.37
June	[REDACTED]										
July	[REDACTED]										
August	[REDACTED]										
September	[REDACTED]										
October	62	98	17,722	69.2	50.3	10/02/18-10:00	30.1	10/08/18-15:00	34.41	47.33	79.06
November	62	98	21,111	80.1	64.1	11/28/18-09:00	38.9	11/27/18-19:00	36.60	45.75	75.40
December	62	97	24,068	85.5	71.1	12/10/18-08:00	70.4	12/11/18-08:00	37.86	45.47	45.94

Note: All hours are in EST

MONTHLY STATISTICS
 TRANSMISSION - TT
 JANUARY THROUGH DECEMBER, 2016

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	13	13	1,543,222	3,126	2,732	01/17/18-10:00	2,290	01/05/18-08:00	66.36	75.93	90.59
February	13	13	1,434,603	3,119	2,739	02/12/18-11:00	2,144	02/02/18-08:00	68.45	77.93	99.59
March	13	13	1,606,428	3,040	2,690	03/22/18-09:00	2,298	03/08/18-20:00	71.03	80.28	93.94
April	13	13	1,467,161	3,069	2,678	04/16/18-11:00	2,418	04/17/18-11:00	66.40	76.09	84.28
May	13	13	1,552,886	3,054	2,673	05/17/18-11:00	2,260	05/15/18-17:00	68.34	78.08	92.34
June	13	13	1,587,820	3,215	2,736	06/18/18-08:00	2,356	06/19/18-17:00	68.58	80.61	93.61
July	13	13	1,576,139	3,163	2,742	07/19/18-13:00	2,351	07/10/18-17:00	66.97	77.27	90.09
August	13	13	1,611,028	3,206	2,776	08/20/18-13:00	2,233	08/28/18-18:00	67.53	78.00	96.97
September	13	13	1,509,313	3,207	2,789	09/07/18-12:00	1,955	09/04/18-16:00	65.37	75.16	107.21
October	13	13	1,521,166	3,085	2,626	10/10/18-08:00	2,484	10/08/18-15:00	66.27	77.86	82.32
November	13	13	1,502,762	3,230	2,723	11/14/18-10:00	2,313	11/27/18-19:00	64.62	76.66	90.22
December	13	13	1,489,762	3,144	2,808	12/07/18-08:00	2,567	12/11/18-08:00	63.70	71.32	78.01

Note: All hours are in EST.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2019-00271
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2018

Work Paper FR-16(7)(v)
Witness Responsible:
James E. Ziolkowski
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COST SUPPORT FOR PRIMARY AND SECONDARY LINE ALLOCATION

Conductors and Devices						
	Overhead (365)	%	Underground (367)	%	Total (a)	%
Secondary	575	29%	151	17%	726	25% (b)
Primary	1,435	71%	727	83%	2,162	75% (b)
Total	2,010	100%	878	100%	2,888	100%

Source: Circuit Miles Report

(a) Ties to FERC Form 1, page 206.

(b) To Work Paper FR-16(7)(v), Page 7.

COST SUPPORT FOR SERVICE COST WEIGHTING

Size in KVA (1)	SERVICE COST WEIGHTING					
	Overhead		Underground (c)		Weighted Service Cost (d)	Weighting Factor (f)
	Cost (a) (2)	Service Weighting (3)	Cost (a) (4)	Service Weighting (5)		
25	1,704	88.43%	2,779	11.57%	1,829	1
50	1,979	88.43%	2,015	11.57%	1,983	1
100	3,398	88.43%	3,027	11.57%	3,425	2
150 (e)	5,959	88.43%	10,519	11.57%	6,495	4
300 (e)	10,094	88.43%	12,645	11.57%	10,389	6

Services	Net Plant (b)	Percent
Overhead	\$ 18,784,974	88.43%
Underground	2,458,590	11.57%
Total	21,243,564	100.00%

- Sources: (a) Engineering Standards & Support
 (b) Fixed Asset Accounting - Account 369
 (c) Customers own underground service except for some underground services in Park Hill in Covington,
 (d) Column (2) * column (3) + column (4) * column (5).
 (e) Services for KVA sizes 150 and 300 are based on average of costs for 120/208 and 277/480 voltage
 (f) Weighting Factor Calculation: $\frac{\text{Weighted Service Cost by transformer size}}{\text{Weighted Service Cost of lowest transformer size (25 kva)}}$

LIGHTING

Month	Peak		LT KWH	BURN HOURS (a)	APPROX. SUNSET(b)	APPROX. SUNRISE (b)	+ 30 minutes Light on at:	- 30 minutes Lights off at:	LIGHT ON AT PEAK
	Day	Hour							
JANUARY	5	0800	1,303,907	432	1741	754	1811	724	n
FEBRUARY	2	0800	1,841,369	362	1816	730	1846	700	n
MARCH	8	2000	1,574,392	363	1842	633	1912	603	y
APRIL	17	1100	1,567,513	313	1916	629	1946	559	n
MAY	15	1700	1,574,736	287	1945	525	2015	455	n
JUNE	19	1700	750,766	259	2011	313	2041	243	n
JULY	10	1700	1,951,974	275	2021	525	2051	455	n
AUGUST	28	1800	1,532,991	305	1932	538	2002	508	n
SEPTEMBER	4	1600	1,518,293	333	1832	620	1902	550	n
OCTOBER	8	1500	1,138,261	384	1730	639	1800	609	n
NOVEMBER	27	1900	1,846,880	406	1725	721	1755	651	y
DECEMBER	11	0800	1,513,539	441	1718	750	1748	720	n
			18,114,621	4,160					

- (a) Street Lights burn from dawn until dusk, a total of 4,160 hours per year.
 (b) Based on monthly average of 2016 Sunrise/Sunset chart using EST.
 If sunrise/sunset light time > 30 min after hour, used next hour.

ELECTRIC KWH

2018 Data

Rate Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
RS	182,516,347	137,671,405	113,126,208	110,498,891	95,656,110	137,155,984	158,944,123	141,794,873	144,333,320	112,881,524	101,316,672	137,578,627	1,573,474,084
DS	97,733,179	86,465,800	81,700,181	83,491,963	84,129,399	104,158,501	108,149,587	102,713,219	106,481,080	91,214,350	80,308,328	90,687,869	1,117,233,456
DT-Secondary	55,289,209	53,956,409	51,731,472	52,717,641	54,267,526	62,792,708	62,559,076	61,099,876	64,125,671	57,026,029	53,853,026	55,541,499	684,960,142
DT-Primary	38,465,859	37,222,330	36,815,258	37,942,615	38,571,881	42,184,861	42,626,567	42,623,310	42,999,613	39,917,796	37,945,202	38,416,382	475,731,674
EH	3,239,766	2,518,499	2,293,362	2,077,538	1,755,828	0				1,704,560	1,755,034	2,409,354	17,753,941
SP	24,824	22,274	23,279	26,707	17,857	20,482	27,702	25,313	25,533	35,094	25,621	15,584	290,270
GSFL	520,821	520,821	520,954	521,206	521,206	521,206	521,206	521,206	521,206	521,206	521,206	521,206	6,253,450
DP	1,033,548	935,338	878,917	907,590	1,031,960	2,281,381	2,583,273	2,670,956	2,396,718	2,289,439	2,511,982	2,787,805	22,308,907
WS	21,920	73,680	165,000	81,880	20,760	8,440	7,800	12,000	14,640	12,280	16,800	31,560	466,760
TT	20,136,925	19,286,277	19,958,893	19,831,721	19,710,326	19,960,444	20,518,011	20,066,446	20,402,161	19,097,423	20,587,259	20,771,139	240,327,025
Lighting	1,303,907	1,841,369	1,574,392	1,567,513	1,574,736	750,766	1,951,974	1,532,991	1,518,293	1,138,261	1,846,880	1,513,539	18,114,621
Interdepartmental Sales	60,315	84,723	70,924	47,062	38,868	91,941	45,341	46,356	67,817	45,888	50,311	39,736	689,282
TOTAL	400,346,620	340,598,925	308,858,840	309,712,327	297,296,457	369,926,714	397,934,660	373,106,546	382,886,052	325,683,850	300,738,321	350,314,300	4,157,603,612
													4,157,605,247 (1,635)
DS	93,049,650	82,447,849	77,733,494	79,559,327	80,165,048	99,210,901	103,094,719	98,035,000	101,422,415	87,030,318	76,477,579	86,440,290	1,064,666,590
DS - LMR	4,592,033	3,951,333	3,903,994	3,858,736	3,899,429	4,863,984	4,974,556	4,609,148	5,052,538	4,058,488	3,775,027	4,183,482	51,722,748
RTP - DS - Incremental	91,496	66,618	62,693	73,900	64,922	83,616	80,312	69,071	6,127	125,544	55,722	64,097	844,118
Total DS	97,733,179	86,465,800	81,700,181	83,491,963	84,129,399	104,158,501	108,149,587	102,713,219	106,481,080	91,214,350	80,308,328	90,687,869	1,117,233,456
DT Sec Volt	55,121,465	53,826,833	51,777,495	52,715,694	54,151,368	62,709,682	62,223,120	60,935,751	63,829,564	56,519,825	53,498,081	55,322,186	682,631,064
RTP - DT Sec volt-incremental	167,744	129,576	-46,023	1,947	116,158	83,026	335,956	164,125	296,107	506,204	354,945	219,313	2,329,078
DT-Secondary	55,289,209	53,956,409	51,731,472	52,717,641	54,267,526	62,792,708	62,559,076	61,099,876	64,125,671	57,026,029	53,853,026	55,541,499	684,960,142
DT Pri Volt	38,465,859	37,222,330	36,815,258	37,942,615	38,571,881	42,184,861	42,626,567	42,623,310	42,999,613	39,917,796	37,945,202	38,416,382	475,731,674
RTP - DT Pri volt-incremental													
DT-Primary	38,465,859	37,222,330	36,815,258	37,942,615	38,571,881	42,184,861	42,626,567	42,623,310	42,999,613	39,917,796	37,945,202	38,416,382	475,731,674
Total DT	93,755,068	91,178,739	88,546,730	90,660,256	92,839,407	104,977,569	105,185,643	103,723,186	107,125,284	96,943,825	91,798,228	93,957,881	1,160,691,816
DP	904,652	777,524	715,290	733,061	893,638	2,144,624	2,436,200	2,530,854	2,260,044	2,158,198	2,384,200	2,701,241	20,639,526
DP-L	128,896	157,814	163,627	174,529	138,322	136,757	147,073	140,102	136,674	131,241	127,782	86,564	1,669,381
Total DP	1,033,548	935,338	878,917	907,590	1,031,960	2,281,381	2,583,273	2,670,956	2,396,718	2,289,439	2,511,982	2,787,805	22,308,907
TT	19,295,877	18,094,456	18,885,733	18,886,548	18,670,526	18,937,868	19,075,004	18,644,336	18,633,408	17,757,865	19,540,074	19,783,732	226,205,427
RTP - TT - Incremental	841,048	1,191,821	1,073,160	945,173	1,039,800	1,022,576	1,443,007	1,422,110	1,768,753	1,339,558	1,047,185	987,407	14,121,598
Total TT	20,136,925	19,286,277	19,958,893	19,831,721	19,710,326	19,960,444	20,518,011	20,066,446	20,402,161	19,097,423	20,587,259	20,771,139	240,327,025

Source: Revenue Stats File

ELECTRIC CUSTOMERS

2018 Data

<u>RATE</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>	<u>Avg</u>
RS	128,639	128,643	128,638	128,334	128,518	128,057	127,805	128,184	128,181	128,627	128,776	128,775	1,541,177	128,431
DS	12,896	12,894	12,905	12,908	12,937	13,034	13,074	13,067	13,058	12,934	12,934	12,976	155,617	12,968
DS-RTP	4	4	4	4	4	4	4	4	2	4	4	4	46	4
DT-Secondary	156	156	156	156	153	155	155	155	155	153	153	154	1,857	155
DT-Sec-RTP	4	4	4	4	4	4	4	4	4	5	4	4	49	4
DT-Primary	38	38	38	38	38	37	37	37	37	37	37	36	448	37
DT-Pri-RTP	0	0	0	0	0	0	0	0	0	0	0	0	-	-
EH	157	157	157	157	155	2				149	148	148	1,230	103
SP	15	15	15	15	14	15	14	14	14	14	14	14	173	14
GSFL	171	171	172	172	172	172	172	172	172	172	172	172	2,062	172
DP	9	9	9	9	10	11	11	11	11	11	11	11	123	10
WS	11	11	11	11	11	11	11	11	11	11	11	11	132	11
TT	11	11	11	11	11	11	11	11	11	11	11	11	132	11
TT-RTP	4	4	4	4	4	4	4	4	4	4	4	4	48	4
LIGHTING	420	427	426	440	432	484	498	498	533	550	471	435	5,614	468
TOTAL	142,535	142,544	142,550	142,263	142,463	142,001	141,800	142,172	142,193	142,682	142,750	142,755	1,708,708	142,392

LINE TRANSFORMERS MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	75.474%	24.526%	
2	Gross Plant	Line 1 * Line 21	\$ 47,116,092	\$ 15,311,023	\$ 62,427,115
3			↓	↓	
4			To FR-16(7)(v)-1, P. 2	To FR-16(7)(v)-1, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	75.474%	24.526%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 20,506,142	\$ 6,663,753	\$ 27,169,895
9			↓	↓	
10			To FR-16(7)(v)-1, P. 3	To FR-16(7)(v)-1, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	75.474%	24.526%	
14	Maint Line Transformers	Line 13 * Line 27 ; note (c)	\$ 271,379	\$ 88,189	\$ 359,568
			↓	↓	
			To FR-16(7)(v)-1, P. 8	To FR-16(7)(v)-1, P. 8	

(a) Customer Percentage:

Customer portion of FERC 368 Line Transformers
 Total Gross Plant FERC 368 Line Transformers
 Customer Allocation %

Source:

WP FR-16(7)(v), page 54.
 Schedule B-2.1

\$	15,311,023
\$	62,427,115
	24.526%

Demand Allocation %

(100% - Cust %)

	75.474%
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(b) Depreciation Reserve FERC 368 Line Transformers

Schedule B 3

\$	27,169,895
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(c) Maint Line Transformers FERC 595 Line Transformers

Schedule C-2.1

\$	359,568
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DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 TRANSFORMERS MINIMUM SIZE STUDY TO DETERMINE DEMAND/CUSTOMER

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
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MINIMUM SIZE STUDY - FERC 368 LINE TRANSFORMERS					
1	25 kVa			(a)	
2	Cost Year		2018		
3	Handy Whitman at Cost Year	\$	995	(b)	
4					
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost
6		(1)	(2)	(3)	(4)
7				(Col(2) / \$995 * \$1,633	(1) * (3)
8					
9	1910	1	48	\$79	\$79
10	1911	0	48	\$79	\$0
11	1912	0	48	\$79	\$0
12	1913	0	48	\$79	\$0
13	1914	0	48	\$79	\$0
14	1915	0	48	\$79	\$0
15	1916	1	48	\$79	\$79
16	1917	1	51	\$84	\$84
17	1918	0	69	\$113	\$0
18	1919	0	72	\$118	\$0
19	1920	4	77	\$126	\$505
20	1921	1	79	\$130	\$130
21	1922	3	69	\$113	\$340
22	1923	3	67	\$110	\$330
23	1924	0	69	\$113	\$226
24	1925	2	68	\$112	\$335
25	1926	3	63	\$103	\$414
26	1927	4	59	\$97	\$97
27	1928	1	58	\$95	\$190
28	1929	2	62	\$102	\$305
29	1930	3	61	\$100	\$0
30	1931	0	59	\$97	\$194
31	1932	2	57	\$94	\$94
32	1933	1	59	\$97	\$0
33	1934	0	61	\$100	\$100
34	1935	1	62	\$102	\$509
35	1936	5	62	\$102	\$305
36	1937	3	66	\$108	\$217
37	1938	2	67	\$110	\$220
38	1939	2	67	\$110	\$990
39	1940	9	67	\$110	\$880
40	1941	8	69	\$113	\$340
41	1942	3	68	\$112	\$335
42	1943	3	64	\$105	\$210
43	1944	2	64	\$105	\$630
44	1945	6	64	\$105	\$525
45	1946	5	72	\$118	\$2,009
46	1947	17	90	\$148	\$1,182
47	1948	8	93	\$153	\$1,832
48	1949	12	96	\$158	\$3,309
49	1950	21	100	\$164	\$4,924
50	1951	30	113	\$185	\$5,935
51	1952	32	113	\$185	\$3,338
52	1953	18	121	\$199	\$7,943
53	1954	40	123	\$202	\$14,131
54	1955	70	123	\$202	\$16,149
55	1956	80	127	\$208	\$6,253
56	1957	30	135	\$222	\$13,294
57	1958	60	130	\$213	\$17,922
58	1959	84	125	\$205	\$18,464
59	1960	90	122	\$200	\$23,026
60	1961	115	118	\$194	\$25,757
61	1962	133	107	\$176	\$30,205
62	1963	172	100	\$164	\$51,042
63	1964	311	100	\$164	\$35,778
64	1965	218	101	\$166	\$88,848
65	1966	536	101	\$166	\$52,878
66	1967	319	105	\$172	\$74,445
67	1968	432	109	\$179	\$134,526
68	1969	752	106	\$174	\$0

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 TRANSFORMERS MINIMUM SIZE STUDY TO DETERMINE DEMAND/CUSTOMER

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
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Line	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$995 * \$1,633	Minimum Size Cost (4) (1) * (3)	January	July
69	1970	953	105	\$172	\$164,227		
70	1971	1060	104	\$171	\$180,927		
71	1972	1471	100	\$164	\$241,421		
72	1973	1239	100	\$164	\$203,345		
73	1974	1203	110	\$181	\$217,181		
74	1975	499	133	\$218	\$108,922		
75	1976	307	136	\$223	\$68,524		
76	1977	596	147	\$241	\$143,789		
77	1978	696	158	\$259	\$154,549		
78	1979	575	166	\$272	\$189,618		
79	1980	598	165	\$271	\$161,938		
80	1981	648	194	\$318	\$206,319		
81	1982	375	208	\$341	\$128,014		
82	1983	642	210	\$345	\$221,267		
83	1984	612	211	\$346	\$211,932		
84	1985	513	212	\$348	\$178,491		
85	1986	663	213	\$350	\$231,769		
86	1987	460	211	\$346	\$159,295		
87	1988	1139	212	\$348	\$396,299		
88	1989	1283	221	\$363	\$465,352		
89	1990	818	224	\$368	\$300,721		
90	1991	860	222	\$364	\$313,339		
91	1992	800	223	\$366	\$292,791		
92	1993	969	226	\$371	\$359,414		
93	1994	1490	230	\$377	\$562,441		
94	1995	540	225	\$369	\$199,407		
95	1996	793	219	\$359	\$285,023		
96	1997	1088	206	\$338	\$367,840		
97	1998	791	208.5	\$342	\$270,673	208	209
98	1999	795	211	\$346	\$275,304	214	208
99	2000	642	208	\$341	\$219,160	208	208
100	2001	246	214	\$351	\$86,400	211	217
101	2002	430	222.5	\$365	\$157,022	221	224
102	2003	674	226	\$371	\$249,995	223	229
103	2004	812	228.5	\$375	\$304,513	217	240
104	2005	532	254	\$417	\$221,773	250	258
105	2006	510	322	\$528	\$269,519	299	345
106	2007	589	401	\$658	\$387,635	397	405
107	2008	57	560	\$919	\$52,387	615	505
108	2009	76	547	\$898	\$68,228	534	560
109	2010	776	602.5	\$989	\$767,329	588	617
110	2011	74	640	\$1,050	\$77,728	630	650
111	2012	290	681.5	\$1,118	\$324,360	673	690
112	2013	103	746.5	\$1,225	\$126,192	737	756
113	2014	959	809	\$1,328	\$1,273,299	799	819
114	2015	494	855	\$1,403	\$693,196	854	856
115	2016	1470	883	\$1,449	\$2,130,302	884	882
116	2017	1795	932	\$1,530	\$2,745,639	918	946
117	2018	2	995	\$1,633	\$3,266	982	1008
118		38,668		\$	15,311,023		

\$ 15,311,023 **Customer Component of**
FERC 368 Transformers
 to WP FR-16(7)(v), P.53.

- (a) Fully loaded installed cost of 15kVa minimum size overhead transformer. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Line Transformers. \$640 is Handy Whitman at Cost Year 2018.
- (c) Asset Accounting. Includes all Overhead and Pad-mounted Transformers.
- (d) Handy Whitman Index for Utility Plant Materials/Line Transformers
 Handy Whitman Index unavailable for years 1910 and 1911 so used the index for 1912 for those years.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 DISTRIBUTION PRIMARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	68.604%	31.396%	
2	Gross Plant	Line 1 * Line 21	\$ 33,009,975	\$ 15,106,661	\$ 48,116,636
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	68.604%	31.396%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 15,103,464	\$ 6,911,939	\$ 22,015,403
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	68.604%	31.396%	
14	Maint Structures	Line 13 * Line 27 ; note (c)	\$ 5,902	\$ 2,701	\$ 8,603
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 364 Primary Poles		WPE 3.2d, p. 12	\$ 15,106,661	
21	Total Gross Plant FERC 364 Primary Poles		Schedule B-2.1	\$ 48,116,636	
22	Customer Allocation %			31.396%	
23					
24	Demand Allocation %		(100% - Cust %)	68.604%	
25					
26	(b) Depreciation Reserve FERC 364 Primary Poles		Schedule B-3	\$ 22,015,403	
27	(c) Maint Structures - FERC 591		Schedule C-2.1	\$ 8,603	

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 DISTRIBUTION PRIMARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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MINIMUM SIZE STUDY - FERC 364 POLES					
Line No.					
1	40 ft, Class 4, Wood	\$	905 (a)		
2	Cost Year		2018		
3	Handy Whitman at Cost Year	\$	667 (b)		
4					
5	<u>Year</u>	<u>Quantity (c)</u>	<u>Handy-Whitman Factor (d)</u>	<u>Cost in Year (3)</u>	<u>Minimum Size Cost (4)</u>
6		(1)	(2)	(Col(2) / \$667 * \$905	(1) * (3)
7					
8					
9	1915	1	28	\$38	\$38
10	1916		28	\$38	\$0
11	1917	1	28	\$38	\$38
12	1918	1	28	\$38	\$38
13	1919	1	28	\$38	\$38
14	1920	-	28	\$38	\$0
15	1921	1	28	\$38	\$38
16	1922	1	28	\$38	\$38
17	1923	1	28	\$38	\$38
18	1924	1	28	\$38	\$38
19	1925	9	28	\$38	\$342
20	1926	7	28	\$38	\$266
21	1927	14	27	\$37	\$513
22	1928	20	26	\$35	\$706
23	1929	18	25	\$34	\$611
24	1930	36	24	\$33	\$1,173
25	1931	87	23	\$31	\$2,717
26	1932	84	21	\$29	\$2,395
27	1933	138	22	\$30	\$4,122
28	1934	132	23	\$31	\$4,122
29	1935	114	24	\$33	\$3,715
30	1936	30	23	\$31	\$937
31	1937	104	24	\$33	\$3,389
32	1938	104	23	\$31	\$3,248
33	1939	61	23	\$31	\$1,905
34	1940	128	23	\$31	\$3,997
35	1941	86	24	\$33	\$2,803
36	1942	122	27	\$37	\$4,473
37	1943	23	28	\$38	\$874
38	1944	54	33	\$45	\$2,420
39	1945	120	39	\$53	\$6,355
40	1946	50	37	\$50	\$2,512
41	1947	77	41	\$56	\$4,287
42	1948	99	43	\$58	\$5,780
43	1949	141	43	\$58	\$8,233
44	1950	206	42	\$57	\$11,748
45	1951	229	44	\$60	\$13,682
46	1952	291	46	\$62	\$18,176
47	1953	280	49	\$67	\$18,630
48	1954	318	51	\$69	\$22,021
49	1955	394	51	\$69	\$27,284
50	1956	365	55	\$75	\$27,259
51	1957	412	59	\$80	\$33,006
52	1958	400	60	\$81	\$32,588
53	1959	382	57	\$77	\$29,566
54	1960	291	57	\$77	\$22,522
55	1961	438	56	\$76	\$33,305
56	1962	269	56	\$76	\$20,454
57	1963	236	56	\$76	\$17,945
58	1964	475	56	\$76	\$36,119
59	1965	477	56	\$76	\$36,271
60	1966	378	58	\$79	\$29,769
61	1967	414	61	\$83	\$34,291
62	1968	525	62	\$84	\$44,198
63	1969	491	66	\$90	\$44,002

Line	No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$667 * \$905	Minimum Size Cost (4) (1) * (3)		
	64	1970	550	69	\$94	\$51,530		
	65	1971	499	73	\$99	\$49,462		
	66	1972	587	77	\$105	\$61,373		
	67	1973	600	100	\$136	\$81,470		
	68	1974	428	150	\$204	\$87,173		
	69	1975	337	205	\$278	\$93,806		
	70	1976	383	192	\$261	\$99,850		
	71	1977	501	190	\$258	\$129,253		
	72	1978	446	206	\$280	\$140,137		
	73	1979	514	234	\$318	\$141,710		
	74	1980	722	265	\$360	\$259,795		
	75	1981	494	289	\$392	\$193,853		
	76	1982	389	291	\$395	\$153,706		
	77	1983	453	280	\$380	\$172,228		
	78	1984	362	276	\$375	\$135,664		
	79	1985	386	283	\$384	\$148,328		
	80	1986	452	289	\$392	\$177,372		
	81	1987	593	284	\$386	\$228,676		
	82	1988	414	289	\$392	\$162,460		
	83	1989	656	300	\$407	\$267,223		
	84	1990	435	310	\$421	\$183,105		
	85	1991	620	323	\$439	\$271,921		
	86	1992	616	332	\$451	\$277,694		
	87	1993	599	367	\$498	\$298,498		
	88	1994	672	416	\$565	\$379,587		
	89	1995	521	445	\$604	\$314,808		
	90	1996	370	463	\$629	\$232,611		
	91	1997	323	473	\$642	\$207,449		
	92	1998	347	471	\$640	\$221,921		
	93	1999	435	473	\$642	\$279,382		
	94	2000	445	471	\$640	\$284,596	January	July
	95	2001	343	483.5	\$657	\$225,185	474	493
	96	2002	73	502	\$682	\$49,759	496	508
	97	2003	169	513	\$697	\$117,721	508	518
	98	2004	526	527.5	\$716	\$376,753	514	541
	99	2005	583	547.5	\$743	\$433,412	541	554
	100	2006	700	581.5	\$790	\$552,709	562	601
	101	2007	822	602	\$817	\$671,919	600	604
	102	2008	(633)	627	\$851	-\$538,914	611	643
	103	2009	431	659	\$895	\$385,666	653	665
	104	2010	277	679	\$922	\$255,387	672	686
	105	2011	158	671	\$911	\$143,955	664	678
	106	2012	482	692	\$940	\$452,899	687	697
	107	2013	465	700	\$950	\$441,977	700	700
	108	2014	315	675	\$917	\$288,711	675	675
	109	2015	704	664	\$902	\$634,730	670	658
	110	2016	581	677	\$919	\$534,088	676	678
	111	2017	2,172	700	\$950	\$2,064,459	670	730
	112	2018	1,773	666.5	\$905	\$1,604,565	665	668
	113		34,227			\$ 15,106,661	Customer Component of FERC 364 Pr	

to WPE-3.2d, pg 11

- (a) Fully loaded installed cost of 40 ft., class 4, wood pole. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles. \$664 is Handy Whitman at Cost Year 2018.
- (c) Asset Accounting. Includes all Distribution Primary wood poles.
- (d) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles.
Handy Whitman Index unavailable for years 1915 and 1925 so used the index for 1926 for those years.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 DISTRIBUTION SECONDARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	78.709%	21.291%	
2	Gross Plant	Line 1 * Line 21	\$ 12,624,115	\$ 3,414,764	\$ 16,038,879
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	78.709%	21.291%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 5,776,068	\$ 1,562,400	\$ 7,338,468
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	78.709%	21.291%	
14	Maint Structures	Line 13 * Line 27 ; note (c)	\$ 2,257	\$ 611	\$ 2,868
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:	Source:			
20	Customer portion of FERC 364 Secondary Poles	WPE 3.2d, p. 14		\$ 3,414,764	
21	Total Gross Plant FERC 364 Secondary Poles	Schedule B-2.1		\$ 16,038,879	
22	Customer Allocation %			21.291%	
23					
24	Demand Allocation %	(100% - Cust %)		78.709%	
25					
26	(b) Depreciation Reserve FERC 364 Secondary Poles	Schedule B-3		\$ 1,562,400	
27	(c) Maint Structures - FERC 591	Schedule C-2.1		\$ 611	

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 DISTRIBUTION SECONDARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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MINIMUM SIZE STUDY - FERC 364 POLES					
Line No.					
1	35 ft, Class 5, Wood	\$	582	(a)	
2	Cost Year		2018		
3	Handy Whitman at Cost Year	\$	667	(b)	
4					
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost
6		(1)	(2)	(3)	(4)
7				(Col(2) / \$667 * \$582	(1) * (3)
8					
9	1915	0	28	\$24	\$0
10	1916	0	28	\$24	\$0
11	1917	0	28	\$24	\$0
12	1918	0	28	\$24	\$0
13	1919	0	28	\$24	\$0
14	1920	0	28	\$24	\$0
15	1921	0	28	\$24	\$0
16	1922	0	28	\$24	\$0
17	1923	0	28	\$24	\$0
18	1924	1	28	\$24	\$24
19	1925	3	28	\$24	\$73
20	1926	3	28	\$24	\$73
21	1927	5	27	\$24	\$118
22	1928	7	26	\$23	\$159
23	1929	6	25	\$22	\$131
24	1930	12	24	\$21	\$251
25	1931	31	23	\$20	\$623
26	1932	29	21	\$18	\$532
27	1933	49	22	\$19	\$941
28	1934	46	23	\$20	\$924
29	1935	40	24	\$21	\$838
30	1936	11	23	\$20	\$221
31	1937	37	24	\$21	\$775
32	1938	36	23	\$20	\$723
33	1939	21	23	\$20	\$422
34	1940	45	23	\$20	\$904
35	1941	30	24	\$21	\$629
36	1942	43	27	\$24	\$1,014
37	1943	8	28	\$24	\$196
38	1944	19	33	\$29	\$548
39	1945	42	39	\$34	\$1,430
40	1946	17	37	\$32	\$549
41	1947	27	41	\$36	\$967
42	1948	35	43	\$38	\$1,314
43	1949	50	43	\$38	\$1,877
44	1950	73	42	\$37	\$2,677
45	1951	80	44	\$38	\$3,074
46	1952	102	46	\$40	\$4,097
47	1953	99	49	\$43	\$4,236
48	1954	112	51	\$45	\$4,988
49	1955	139	51	\$45	\$6,190
50	1956	128	55	\$48	\$6,147
51	1957	145	59	\$52	\$7,470
52	1958	141	60	\$52	\$7,387
53	1959	134	57	\$50	\$6,670
54	1960	102	57	\$50	\$5,077
55	1961	154	56	\$49	\$7,531
56	1962	95	56	\$49	\$4,646
57	1963	83	56	\$49	\$4,059
58	1964	167	56	\$49	\$8,166
59	1965	167	56	\$49	\$8,166
60	1966	133	58	\$51	\$6,736
61	1967	145	61	\$53	\$7,724
62	1968	185	62	\$54	\$10,016
63	1969	173	66	\$58	\$9,970
64	1970	193	69	\$60	\$11,629
65	1971	176	73	\$64	\$11,219
66	1972	206	77	\$67	\$13,851

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 DISTRIBUTION SECONDARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$667 * \$582)	Minimum Size Cost (4) (1) * (3)		
67	1973	211	100	\$87	\$18,425		
68	1974	150	150	\$131	\$19,647		
69	1975	119	205	\$179	\$21,302		
70	1976	134	192	\$168	\$22,466		
71	1977	176	190	\$166	\$29,200		
72	1978	157	206	\$180	\$31,659		
73	1979	180	234	\$204	\$32,080		
74	1980	254	265	\$231	\$58,776		
75	1981	173	289	\$252	\$43,658		
76	1982	137	291	\$254	\$34,813		
77	1983	159	280	\$245	\$38,876		
78	1984	127	276	\$241	\$30,608		
79	1985	135	283	\$247	\$33,361		
80	1986	159	289	\$252	\$40,125		
81	1987	208	284	\$248	\$51,583		
82	1988	146	289	\$252	\$36,845		
83	1989	231	300	\$262	\$60,514		
84	1990	153	310	\$271	\$41,417		
85	1991	218	323	\$282	\$61,487		
86	1992	217	332	\$290	\$62,910		
87	1993	211	367	\$320	\$67,619		
88	1994	236	416	\$363	\$85,729		
89	1995	183	445	\$389	\$71,111		
90	1996	130	463	\$404	\$52,559		
91	1997	113	473	\$413	\$46,673		
92	1998	122	471	\$411	\$50,177		
93	1999	153	473	\$413	\$63,194		
94	2000	157	471	\$411	\$64,572	January	July
95	2001	120	483.5	\$422	\$50,664	474	493
96	2002	26	502	\$438	\$11,397	496	508
97	2003	59	513	\$448	\$26,430	508	518
98	2004	185	527.5	\$461	\$85,215	514	541
99	2005	205	547.5	\$478	\$98,008	541	554
100	2006	246	581.5	\$508	\$124,913	562	601
101	2007	289	602	\$526	\$151,921	600	604
102	2008	(222)	627	\$548	-\$121,547	611	643
103	2009	151	659	\$575	\$86,893	653	665
104	2010	97	679	\$593	\$57,513	672	686
105	2011	55	671	\$586	\$32,226	664	678
106	2012	170	692	\$604	\$102,725	687	697
107	2013	164	700	\$611	\$100,245	700	700
108	2014	111	675	\$589	\$65,426	675	675
109	2015	248	664	\$580	\$143,795	670	658
110	2016	204	677	\$591	\$120,598	676	678
111	2017	763	700	\$611	\$466,386	670	730
112	2018	623	666.5	\$582	\$362,586	665	668
113		12,028			\$ 3,414,764	Customer Component of FERC 364 S	

to WPE-3.2d, pg 13

- (a) Fully loaded installed cost of 35 ft., class 5, wood pole. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles. \$664 is Handy Whitman at Cost Year 2018.
- (c) Asset Accounting. Includes all Distribution Secondary wood poles.
- (d) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles.
Handy Whitman Index unavailable for years 1915 and 1925 so used the index for 1926 for those years.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 OVERHEAD LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	<u>Overhead Lines - Primary</u> (1)	<u>Source</u> (2)	<u>Demand Alloc</u> (3)	<u>Customer Alloc</u> (4)	<u>TOTAL</u> (5) (3) + (4)
1	Demand / Customer %	See note (a) below	82.077%	17.923%	
2	Gross Plant	Line 1 * Line 21	\$ 75,222,822	\$ 16,426,781	\$ 91,649,603
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	82.077%	17.923%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 22,430,547	\$ 4,898,270	\$ 27,328,817
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	82.077%	17.923%	
14	O&M Overhead Lines	Line 13 * Line 27 ; note (c)	\$ 5,171,363	\$ 1,129,296	\$ 6,300,659
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		<u>Source:</u>		
20	Customer portion of FERC 365 Overhead Lines / Primary	WPE 3.2d, p. 16		\$ 16,426,781	
21	Total Gross Plant FERC 365 Overhead Lines / Primary	Schedule B-2.1		\$ 91,649,603	
22	Customer Allocation %			17.923%	
23					
24	Demand Allocation %		(100% - Cust %)	82.077%	
25					
26	(b) Depreciation Reserve FERC 365 Overhead Lines / Primary	Schedule B-3		\$ 27,328,817	
27	(c) Overhead Lines - FERC 583 & 593	Schedule C-2.1		\$ 6,300,659	

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 OVERHEAD LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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 Witness Responsible:
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MINIMUM SIZE STUDY - FERC 365 OVERHEAD LINES / PRIMARY					
Line No.					
1	1/0 ACSR Primary OH Conductor	\$	12,267	(a)	
2	Cost Year		2018		
3	Handy Whitman at Cost Year	\$	793	(b)	
4					
5					
6	<u>Year</u>	<u>Quantity (c)</u>	<u>Factor (d)</u>	<u>Cost in Year</u>	<u>Minimum Size Cost</u>
7		(1)	(2)	(3)	(4)
8				(Col(2) / \$793 *	
9				\$12,267	(1) * (3)
9	1925	251	29	\$449	\$112,600
10	1926	0	26	\$402	\$0
11	1927	0	24	\$371	\$0
12	1928	0	28	\$433	\$0
13	1929	0	34	\$526	\$0
14	1930	0	23	\$356	\$0
15	1931	0	19	\$294	\$0
16	1932	1	17	\$263	\$263
17	1933	0	20	\$309	\$0
18	1934	0	25	\$387	\$0
19	1935	0	24	\$371	\$0
20	1936	0	26	\$402	\$0
21	1937	0	28	\$433	\$0
22	1938	30	24	\$371	\$11,138
23	1939	12	24	\$371	\$4,455
24	1940	1	26	\$402	\$402
25	1941	16	25	\$387	\$6,188
26	1942	8	27	\$418	\$3,341
27	1943	6	28	\$433	\$2,599
28	1944	2	28	\$433	\$866
29	1945	6	28	\$433	\$2,599
30	1946	5	35	\$541	\$2,707
31	1947	20	43	\$665	\$13,303
32	1948	13	46	\$712	\$9,251
33	1949	21	43	\$665	\$13,969
34	1950	40	46	\$712	\$28,463
35	1951	40	52	\$804	\$32,176
36	1952	50	56	\$866	\$43,313
37	1953	33	61	\$944	\$31,139
38	1954	55	59	\$913	\$50,197
39	1955	54	67	\$1,036	\$55,967
40	1956	46	72	\$1,114	\$51,234
41	1957	48	63	\$975	\$46,779
42	1958	56	58	\$897	\$50,244
43	1959	45	63	\$975	\$43,855
44	1960	47	64	\$990	\$46,531
45	1961	77	62	\$959	\$73,850
46	1962	84	62	\$959	\$80,563
47	1963	92	62	\$959	\$88,236
48	1964	117	64	\$990	\$115,833
49	1965	104	71	\$1,098	\$114,224
50	1966	95	75	\$1,160	\$110,217
51	1967	78	78	\$1,207	\$94,114
52	1968	84	75	\$1,160	\$97,455
53	1969	79	84	\$1,299	\$102,653
54	1970	105	97	\$1,501	\$157,553
55	1971	95	107	\$1,655	\$157,243
56	1972	90	102	\$1,578	\$142,006
57	1973	141	100	\$1,547	\$218,114
58	1974	115	121	\$1,872	\$215,253
59	1975	74	166	\$2,568	\$190,022
60	1976	61	203	\$3,140	\$191,554
61	1977	53	220	\$3,403	\$180,370
62	1978	47	192	\$2,970	\$157,414
63	1979	84	210	\$3,249	\$152,680

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Line	No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$793 * \$12,267	Minimum Size Cost (4) (1) * (3)	January	July
	64	1980	80	246	\$3,805	\$304,432		
	65	1981	43	257	\$3,976	\$170,949		
	66	1982	39	252	\$3,898	\$152,030		
	67	1983	67	266	\$4,115	\$275,690		
	68	1984	41	259	\$4,006	\$164,266		
	69	1985	41	249	\$3,852	\$157,924		
	70	1986	54	244	\$3,774	\$203,821		
	71	1987	65	229	\$3,542	\$230,258		
	72	1988	43	349	\$5,399	\$232,145		
	73	1989	74	366	\$5,662	\$418,965		
	74	1990	53	354	\$5,476	\$290,231		
	75	1991	80	363	\$5,615	\$449,223		
	76	1992	63	366	\$5,662	\$356,687		
	77	1993	59	322	\$4,981	\$293,882		
	78	1994	105	341	\$5,275	\$553,871		
	79	1995	56	386	\$5,971	\$334,380		
	80	1996	32	386	\$5,971	\$191,074		
	81	1997	29	387	\$5,987	\$173,610		
	82	1998	41	399	\$6,172	\$253,059		
	83	1999	52	345	\$5,337	\$277,516		
	84	2000	28	381	\$5,894	\$165,024		
	85	2001	25	401.5	\$6,211	\$155,271	398	405
	86	2002	18	393.5	\$6,087	\$109,568	405	382
	87	2003	20	384.5	\$5,948	\$118,957	384	385
	88	2004	31	419	\$6,482	\$200,928	395	443
	89	2005	34	491	\$7,595	\$258,241	467	515
	90	2006	64	624	\$9,653	\$617,774	600	648
	91	2007	49	703.5	\$10,883	\$533,243	692	715
	92	2008	-30	845.5	\$13,079	-\$392,374	793	898
	93	2009	16	718.5	\$11,115	\$177,833	898	539
	94	2010	11	671.5	\$10,388	\$114,263	661	682
	95	2011	13	722	\$11,169	\$145,193	672	772
	96	2012	38	651.5	\$10,078	\$382,969	647	656
	97	2013	21	698	\$10,797	\$226,746	686	710
	98	2014	6	725.5	\$11,223	\$67,337	716	735
	99	2015	43	748.5	\$11,579	\$497,881	747	750
	100	2016	36	768	\$11,880	\$427,690	768	768
	101	2017	135	743	\$11,494	\$1,551,629	741	745
	102	2018	186	793	\$12,267	\$2,281,662	785	801
	103		4,442			\$ 16,426,781		

Customer Component of FERC 365 O

to WPE-3.2d, pg 15

- (a) Fully loaded installed cost of 1/0 Aluminum Conductor Steel Reinforced. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution. \$749 is Handy Whitman at Cost Year
- (c) Asset Accounting. Includes Overhead Lines Allocated to Primary based on Circuit Miles.
- (d) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution.

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Line No.	Overhead Lines - Secondary (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	81.823%	18.177%	
2	Gross Plant	Line 1 * Line 21	\$ 30,629,852	\$ 6,804,493	\$ 37,434,345
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	81.823%	18.177%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 9,133,457	\$ 2,029,018	\$ 11,162,475
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	81.823%	18.177%	
14	O&M Overhead Lines	Line 13 * Line 27 ; note (c)	\$ 2,105,718	\$ 467,790	\$ 2,573,508
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:	Source:			
20	Customer portion of FERC 365 Overhead Lines / Secondary	WPE 3.2d, p. 18		\$ 6,804,493	
21	Total Gross Plant FERC 365 Overhead Lines / Secondary	Schedule B-2.1		\$ 37,434,345	
22	Customer Allocation %			18.177%	
23					
24	Demand Allocation %	(100% - Cust %)		81.823%	
25					
26	(b) Depreciation Reserve FERC 365 Overhead Lines / Secondary	Schedule B-3		\$ 11,162,475	
27	(c) Overhead Lines - FERC 583 & 593	Schedule C-2.1		\$ 2,573,508	

MINIMUM SIZE STUDY - FERC 365 OVERHEAD LINES / SECONDARY					
Line No.					
1	#2 ALTX Secondary OH Conductor	\$	14,429	(a)	
2			Cost Year	2018	
3	Handy Whitman at Cost Year	\$	793	(b)	
4					
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year (3)	Minimum Size Cost (4)
6		(1)	(2)	(3)	(4)
7				(Col(2) / \$793 * \$14,429	(1) * (3)
8					
9	1925	88	29	\$528	\$46,435
10	1926	0	26	\$473	\$0
11	1927	0	24	\$437	\$0
12	1928	0	28	\$509	\$0
13	1929	0	34	\$619	\$0
14	1930	0	23	\$418	\$0
15	1931	0	19	\$346	\$0
16	1932	0	17	\$309	\$0
17	1933	0	20	\$364	\$0
18	1934	0	25	\$455	\$0
19	1935	0	24	\$437	\$0
20	1936	0	26	\$473	\$0
21	1937	0	28	\$509	\$0
22	1938	11	24	\$437	\$4,804
23	1939	4	24	\$437	\$1,747
24	1940	0	26	\$473	\$0
25	1941	5	25	\$455	\$2,274
26	1942	3	27	\$491	\$1,474
27	1943	2	28	\$509	\$1,019
28	1944	1	28	\$509	\$509
29	1945	2	28	\$509	\$1,019
30	1946	2	35	\$637	\$1,274
31	1947	7	43	\$782	\$5,477
32	1948	5	46	\$837	\$4,185
33	1949	7	43	\$782	\$5,477
34	1950	14	46	\$837	\$11,718
35	1951	14	52	\$946	\$13,246
36	1952	18	56	\$1,019	\$18,341
37	1953	12	61	\$1,110	\$13,319
38	1954	19	59	\$1,074	\$20,397
39	1955	19	67	\$1,219	\$23,163
40	1956	16	72	\$1,310	\$20,961
41	1957	17	63	\$1,146	\$19,487
42	1958	20	58	\$1,055	\$21,107
43	1959	16	63	\$1,146	\$18,341
44	1960	16	64	\$1,165	\$18,632
45	1961	27	62	\$1,128	\$30,459
46	1962	29	62	\$1,128	\$32,715
47	1963	32	62	\$1,128	\$36,100
48	1964	41	64	\$1,165	\$47,745
49	1965	37	71	\$1,292	\$47,799
50	1966	33	75	\$1,365	\$45,034
51	1967	27	78	\$1,419	\$38,320
52	1968	30	75	\$1,365	\$40,940
53	1969	28	84	\$1,528	\$42,796
54	1970	37	97	\$1,765	\$65,304
55	1971	33	107	\$1,947	\$64,248
56	1972	31	102	\$1,856	\$57,534
57	1973	50	100	\$1,820	\$90,977
58	1974	40	121	\$2,202	\$88,066
59	1975	26	166	\$3,020	\$78,532
60	1976	22	203	\$3,694	\$81,261
61	1977	18	220	\$4,003	\$72,054
62	1978	17	192	\$3,494	\$62,884
63	1979	30	210	\$3,821	\$64,958

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Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$793 * \$14,429	Minimum Size Cost (4) (1) * (3)	January	July
64	1980	28	246	\$4,476	\$125,330		
65	1981	15	257	\$4,676	\$70,143		
66	1982	14	252	\$4,585	\$64,194		
67	1983	23	266	\$4,840	\$111,320		
68	1984	15	259	\$4,713	\$70,689		
69	1985	14	249	\$4,531	\$63,429		
70	1986	19	244	\$4,440	\$84,354		
71	1987	23	229	\$4,167	\$95,835		
72	1988	15	349	\$6,350	\$95,253		
73	1989	26	366	\$6,660	\$173,148		
74	1990	18	354	\$6,441	\$115,941		
75	1991	28	363	\$6,605	\$184,939		
76	1992	22	366	\$6,660	\$146,510		
77	1993	21	322	\$5,859	\$123,038		
78	1994	37	341	\$6,205	\$229,572		
79	1995	20	386	\$7,023	\$140,469		
80	1996	11	386	\$7,023	\$77,258		
81	1997	10	387	\$7,042	\$70,416		
82	1998	15	399	\$7,260	\$108,900		
83	1999	18	345	\$6,277	\$112,994		
84	2000	10	381	\$6,932	\$69,325		
85	2001	9	401.5	\$7,305	\$65,749	398	405
86	2002	6	393.5	\$7,160	\$42,959	405	382
87	2003	7	384.5	\$6,996	\$48,973	384	385
88	2004	11	419	\$7,624	\$83,863	395	443
89	2005	12	491	\$8,934	\$107,208	467	515
90	2006	23	624	\$11,354	\$261,141	600	648
91	2007	17	703.5	\$12,801	\$217,609	692	715
92	2008	(10)	845.5	\$15,384	-\$153,843	793	898
93	2009	6	718.5	\$13,073	\$78,441	898	539
94	2010	4	671.5	\$12,218	\$48,873	661	682
95	2011	4	722	\$13,137	\$52,548	672	772
96	2012	13	651.5	\$11,854	\$154,106	647	656
97	2013	8	698	\$12,700	\$101,603	686	710
98	2014	2	725.5	\$13,201	\$26,402	716	735
99	2015	15	748.5	\$13,619	\$204,290	747	750
100	2016	13	768	\$13,974	\$181,663	768	768
101	2017	47	743	\$13,519	\$635,404	741	745
102	2018	66	793	\$14,429	\$952,314	785	801
103		1,561			\$ 6,804,493		

Customer Component of FERC 365 O

to WPE-3.2d, pg 17

- (a) Fully loaded installed cost of 1/0 Aluminum Conductor Steel Reinforced. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution. \$749 is Handy Whitman at Cost Year 201
- (c) Asset Accounting. Includes Overhead Lines Allocated to Secondary based on Circuit Miles.
- (d) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution.

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Line No.	Underground Lines - Primary (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	76.304%	23.696%	
2	Gross Plant	Line 1 * Line 21	\$ 56,141,307	\$ 17,434,066	\$ 73,575,373
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	76.304%	23.696%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 16,606,325	\$ 5,156,912	\$ 21,763,237
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	76.304%	23.696%	
14	O&M Underground Lines	Line 13 * Line 27 ; note (c)	\$ 674,043	\$ 209,317	\$ 883,360
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:	Source:			
20	Customer portion of FERC 367 Underground Lines / Primary	WPE 3.2d, p. 20		\$ 17,434,066	
21	Total Gross Plant FERC 367 Underground Lines / Primary	Schedule B-2.1		\$ 73,575,373	
22	Customer Allocation %			23.696%	
23					
24	Demand Allocation %	(100% - Cust %)		76.304%	
25					
26	(b) Depreciation Reserve FERC 367 Underground Lines / Primary	Schedule B-3		\$ 21,763,237	
27	(c) Underground Lines - FERC 584 & 594	Schedule C-2.1		\$ 883,360	

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Line
MINIMUM SIZE STUDY - FERC 367 UNDERGROUND LINES / PRIMARY

1	L/O ALTRXPE 15KV Primary UG cable \$	24,564	(a)
2	Cost Year	2018	
3	Handy Whitman at Cost Year \$	567	(b)
4			

5	Year	Handy-Whitman		Cost in Year (3)	Minimum Size Cost (4)
		Quantity (c) (1)	Factor (d) (2)		
6				(Col(2) / \$567 * \$24,564	(1) * (3)
7					
8	1910	0	16	\$694	\$0
9	1911	0	16	\$694	\$0
10	1912	0	16	\$694	\$0
11	1913	0	15	\$650	\$0
12	1914	0	14	\$607	\$0
13	1915	0	14	\$607	\$0
14	1916	0	22	\$954	\$0
15	1917	0	25	\$1,084	\$0
16	1918	0	28	\$1,214	\$0
17	1919	0	30	\$1,301	\$0
18	1920	0	29	\$1,257	\$0
19	1921	0	22	\$954	\$0
20	1922	0	22	\$954	\$0
21	1923	0	28	\$1,214	\$0
22	1924	0	25	\$1,084	\$0
23	1925	0	25	\$1,084	\$0
24	1926	0	24	\$1,041	\$0
25	1927	0	22	\$954	\$0
26	1928	0	25	\$1,084	\$0
27	1929	0	29	\$1,257	\$0
28	1930	0	22	\$954	\$0
29	1931	0	21	\$911	\$0
30	1932	0	20	\$867	\$0
31	1933	0	22	\$954	\$0
32	1934	0	25	\$1,084	\$0
33	1935	0	25	\$1,084	\$0
34	1936	0	27	\$1,171	\$0
35	1937	0	29	\$1,257	\$0
36	1938	0	26	\$1,127	\$0
37	1939	0	26	\$1,127	\$0
38	1940	1	27	\$1,171	\$1,171
39	1941	0	31	\$1,344	\$0
40	1942	0	32	\$1,388	\$0
41	1943	0	32	\$1,388	\$0
42	1944	0	31	\$1,344	\$0
43	1945	0	31	\$1,344	\$0
44	1946	0	36	\$1,561	\$0
45	1947	0	44	\$1,908	\$0
46	1948	0	54	\$2,341	\$0
47	1949	0	59	\$2,558	\$0
48	1950	1	59	\$2,558	\$2,558
49	1951	0	63	\$2,732	\$0
50	1952	0	64	\$2,775	\$0
51	1953	0	64	\$2,775	\$0
52	1954	0	64	\$2,775	\$0
53	1955	1	71	\$3,079	\$3,079
54	1956	1	78	\$3,382	\$3,382
55	1957	0	69	\$2,992	\$0
56	1958	0	67	\$2,905	\$0
57	1959	0	70	\$3,035	\$0
58	1960	0	71	\$3,079	\$0
59	1961	1	69	\$2,992	\$2,992
60	1962	0	67	\$2,905	\$0
61	1963	1	68	\$2,949	\$2,949
62	1964	2	74	\$3,209	\$6,417
63	1965	1	82	\$3,556	\$3,556

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Line No.	Year	Handy-Whitman		Cost in Year (3) (Col(2) / \$567 * \$24,564	Minimum Size Cost (4) (1) * (3)		
		Quantity (c) (1)	Factor (d) (2)			January	July
64	1966	1	83	\$3,599	\$3,599		
65	1967	1	85	\$3,686	\$3,686		
66	1968	1	76	\$3,295	\$3,295		
67	1969	1	86	\$3,729	\$3,729		
68	1970	4	94	\$4,076	\$16,304		
69	1971	4	92	\$3,989	\$15,957		
70	1972	4	100	\$4,336	\$17,344		
71	1973	18	100	\$4,336	\$78,050		
72	1974	10	135	\$5,854	\$58,537		
73	1975	7	130	\$5,637	\$39,458		
74	1976	16	132	\$5,724	\$91,578		
75	1977	18	140	\$6,071	\$109,270		
76	1978	8	148	\$6,417	\$115,514		
77	1979	23	196	\$8,499	\$67,990		
78	1980	13	231	\$10,016	\$130,213		
79	1981	7	222	\$9,626	\$67,383		
80	1982	6	206	\$8,932	\$53,594		
81	1983	11	201	\$8,716	\$95,871		
82	1984	16	196	\$8,499	\$135,980		
83	1985	12	202	\$8,759	\$105,107		
84	1986	18	216	\$9,366	\$168,588		
85	1987	35	222	\$9,626	\$336,915		
86	1988	32	223	\$9,670	\$309,424		
87	1989	37	243	\$10,537	\$389,859		
88	1990	36	254	\$11,014	\$396,493		
89	1991	27	258	\$11,187	\$302,053		
90	1992	31	259	\$11,230	\$348,145		
91	1993	36	254	\$11,014	\$396,493		
92	1994	37	253	\$10,970	\$405,902		
93	1995	25	263	\$11,404	\$285,098		
94	1996	30	266	\$11,534	\$346,021		
95	1997	38	263	\$11,404	\$433,350		
96	1998	33	265	\$11,491	\$379,192		
97	1999	55	268	\$11,621	\$639,141		
98	2000	50	270	\$11,707	\$585,373		
99	2001	44	263.5	\$11,426	\$502,727	277	250
100	2002	14	248	\$10,754	\$150,549	250	246
101	2003	20	239.5	\$10,385	\$207,699	239	240
102	2004	35	249	\$10,797	\$377,891	236	262
103	2005	73	301.5	\$13,073	\$954,354	295	308
104	2006	92	342.5	\$14,851	\$1,366,305	342	343
105	2007	107	458	\$19,859	\$2,124,949	457	459
106	2008	-120	520	\$22,548	-\$2,705,726	499	541
107	2009	20	620	\$26,884	\$537,676	631	609
108	2010	12	516.5	\$22,396	\$268,751	515	518
109	2011	10	570	\$24,716	\$247,158	563	577
110	2012	29	634	\$27,491	\$797,235	621	647
111	2013	10	635.5	\$27,556	\$275,559	617	654
112	2014	11	638	\$27,664	\$304,307	631	645
113	2015	16	629.5	\$27,296	\$436,732	622	637
114	2016	21	589	\$25,540	\$536,332	589	589
115	2017	87	550.5	\$23,870	\$2,076,710	539	562
116	2018	82	566.5	\$24,564	\$2,014,248	561	572
117		1,273			\$ 17,434,066		

Customer Component of FERC 367 O

to WPE-3.2d, pg 19

- (a) Fully loaded installed cost of 1/0 Aluminum Conductor Steel Reinforced. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution. \$630 is Handy Whitman at Cost Yr Asset Accounting. Includes Underground Lines Allocated to Primary based on Circuit Miles.
- (c) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 UNDERGROUND LINES / SECONDARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
 Page 70

Line No.	<u>Underground Lines - Secondary</u> (1)	<u>Source</u> (2)	<u>Demand Alloc</u> (3)	<u>Customer Alloc</u> (4)	<u>TOTAL</u> (5) (3) + (4)
1	Demand / Customer %	See note (a) below	63.822%	36.178%	
2	Gross Plant	Line 1 * Line 21	\$ 9,617,808	\$ 5,451,847	\$ 15,069,655
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	63.822%	36.178%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 2,844,900	\$ 1,612,630	\$ 4,457,530
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	63.822%	36.178%	
14	O&M Underground Lines	Line 13 * Line 27 ; note (c)	\$ 115,473	\$ 65,456	\$ 180,929
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 367 Underground Lines / Secondary		WPE 3.2d, p. 22	\$ 5,451,847	
21	Total Gross Plant FERC 367 Underground Lines / Secondary		Schedule B-2.1	\$ 15,069,655	
22	Customer Allocation %			36.178%	
23					
24	Demand Allocation %		(100% - Cust %)	63.822%	
25					
26	(b) Depreciation Reserve FERC 367 Underground Lines / Secondary		Schedule B-3	\$ 4,457,530	
27	(c) Underground Lines - FERC 584 & 594		Schedule C-2.1	\$ 180,929	

Line

		MINIMUM SIZE STUDY - FERC 367 UNDERGROUND LINES / SECONDARY	
1	4/0 ALTX Secondary UG cable	\$ 21,740	(a)
2	Cost Year	2018	
3	Handy Whitman at Cost Year	\$ 567	(b)
4			

5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost
6		(1)	(2)	(3)	(4)
7				(Col(2) / \$567 * \$21,740	(1) * (3)
8	1910	0	16	\$614	\$0
9	1911	0	16	\$614	\$0
10	1912	0	16	\$614	\$0
11	1913	0	15	\$576	\$0
12	1914	0	14	\$537	\$0
13	1915	0	14	\$537	\$0
14	1916	0	22	\$844	\$0
15	1917	0	25	\$959	\$0
16	1918	0	28	\$1,075	\$0
17	1919	0	30	\$1,151	\$0
18	1920	0	29	\$1,113	\$0
19	1921	0	22	\$844	\$0
20	1922	0	22	\$844	\$0
21	1923	0	28	\$1,075	\$0
22	1924	0	25	\$959	\$0
23	1925	0	25	\$959	\$0
24	1926	0	24	\$921	\$0
25	1927	0	22	\$844	\$0
26	1928	0	25	\$959	\$0
27	1929	0	29	\$1,113	\$0
28	1930	0	22	\$844	\$0
29	1931	0	21	\$806	\$0
30	1932	0	20	\$768	\$0
31	1933	0	22	\$844	\$0
32	1934	0	25	\$959	\$0
33	1935	0	25	\$959	\$0
34	1936	0	27	\$1,036	\$0
35	1937	0	29	\$1,113	\$0
36	1938	0	26	\$998	\$0
37	1939	0	26	\$998	\$0
38	1940	0	27	\$1,036	\$0
39	1941	0	31	\$1,190	\$0
40	1942	0	32	\$1,228	\$0
41	1943	0	32	\$1,228	\$0
42	1944	0	31	\$1,190	\$0
43	1945	0	31	\$1,190	\$0
44	1946	0	36	\$1,382	\$0
45	1947	0	44	\$1,689	\$0
46	1948	0	54	\$2,072	\$0
47	1949	0	59	\$2,264	\$0
48	1950	0	59	\$2,264	\$0
49	1951	0	63	\$2,418	\$0
50	1952	0	64	\$2,456	\$0
51	1953	0	64	\$2,456	\$0
52	1954	0	64	\$2,456	\$0
53	1955	1	71	\$2,725	\$2,725
54	1956	0	78	\$2,993	\$0
55	1957	0	69	\$2,648	\$0
56	1958	0	67	\$2,571	\$0
57	1959	0	70	\$2,686	\$0
58	1960	0	71	\$2,725	\$0
59	1961	0	69	\$2,648	\$0
60	1962	0	67	\$2,571	\$0
61	1963	0	68	\$2,610	\$0
62	1964	1	74	\$2,840	\$2,840
63	1965	0	82	\$3,147	\$0

Line	No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$567 * \$21,740	Minimum Size Cost (4) (1) * (3)		
	64	1966	0	83	\$3,185	\$0		
	65	1967	0	85	\$3,262	\$0		
	66	1968	0	76	\$2,917	\$0		
	67	1969	1	86	\$3,300	\$3,300		
	68	1970	1	94	\$3,607	\$3,607		
	69	1971	2	92	\$3,531	\$7,061		
	70	1972	2	100	\$3,838	\$7,675		
	71	1973	7	100	\$3,838	\$26,863		
	72	1974	4	135	\$5,181	\$20,723		
	73	1975	2	130	\$4,989	\$9,978		
	74	1976	5	132	\$5,066	\$25,328		
	75	1977	6	140	\$5,373	\$32,236		
	76	1978	3	148	\$5,680	\$34,078		
	77	1979	8	196	\$7,522	\$22,565		
	78	1980	4	231	\$8,865	\$35,459		
	79	1981	2	222	\$8,519	\$17,039		
	80	1982	2	206	\$7,905	\$15,811		
	81	1983	4	201	\$7,714	\$30,854		
	82	1984	5	196	\$7,522	\$37,608		
	83	1985	4	202	\$7,752	\$31,008		
	84	1986	6	216	\$8,289	\$49,735		
	85	1987	12	222	\$8,519	\$102,234		
	86	1988	11	223	\$8,558	\$94,136		
	87	1989	13	243	\$9,325	\$121,230		
	88	1990	12	254	\$9,748	\$116,970		
	89	1991	10	258	\$9,901	\$99,010		
	90	1992	11	259	\$9,939	\$109,333		
	91	1993	13	254	\$9,748	\$126,718		
	92	1994	13	253	\$9,709	\$126,219		
	93	1995	9	263	\$10,093	\$90,836		
	94	1996	11	266	\$10,208	\$112,288		
	95	1997	14	263	\$10,093	\$141,300		
	96	1998	12	265	\$10,170	\$122,036		
	97	1999	19	268	\$10,285	\$195,411		
	98	2000	17	270	\$10,362	\$176,146	January	July
	99	2001	15	263.5	\$10,112	\$151,681	277	250
	100	2002	5	248	\$9,517	\$47,586	250	246
	101	2003	7	239.5	\$9,191	\$64,337	239	240
	102	2004	12	249	\$9,556	\$114,667	236	262
	103	2005	26	301.5	\$11,570	\$300,829	295	308
	104	2006	33	342.5	\$13,144	\$433,745	342	343
	105	2007	38	458	\$17,576	\$667,896	457	459
	106	2008	(42)	520	\$19,956	-\$838,132	499	541
	107	2009	7	620	\$23,793	\$166,552	631	609
	108	2010	4	516.5	\$19,821	\$79,285	515	518
	109	2011	4	570	\$21,874	\$87,497	563	577
	110	2012	10	634	\$24,330	\$243,304	621	647
	111	2013	3	635.5	\$24,388	\$73,164	617	654
	112	2014	4	638	\$24,484	\$97,936	631	645
	113	2015	6	629.5	\$24,158	\$144,946	622	637
	114	2016	8	589	\$22,603	\$180,828	589	589
	115	2017	31	550.5	\$21,126	\$654,906	539	562
	116	2018	29	566.5	\$21,740	\$630,460	561	572
	117		447			\$ 5,451,847	Customer Component of FER 365 O	

to WPE-3.2d, pg 21

- (a) Fully loaded installed cost of 2/0 Aluminum. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution. \$630 is Handy Whitman at Cost Year
- (c) Asset Accounting. Includes Underground Lines Allocated to Secondary based on Circuit Miles.
- (d) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC COST OF SERVICE STUDY
 CASE NO: 2019-00271
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 GENERAL & COMMON PLANT, ACCUMULATED DEPRECIATION, A & G EXPENSES

Work Paper FR-16(7)(v)
 Witness Responsible:
 James E. Ziolkowski
 Page 73

Functionalized based on Functional Payroll Costs for the Twelve Months ended December 2018

Function	Labor Dollars (a)	Functional Labor Ratio	Original Cost General Plant (b)	Accumulated Depreciation General Plant (b)	Original Cost Common Plant (b)	Accumulated Depreciation Common Plant (b)	Functional A & G Expenses Less Reg Commission Exp. (c)
Prod Plant (Operation)	6,130,301	29.449%	16,704,047	5,383,063	9,454,192	7,273,485	9,286,338
Prod Plant Energy Related (Maintenance)	7,162,881	34.410%	19,517,654	6,289,780	11,046,644	8,498,622	10,850,517
Trans Plant	968,723	4.654%	2,639,608	850,643	1,493,971	1,149,371	1,467,447
Dist Plant	3,967,747	19.061%	10,811,448	3,484,108	6,119,086	4,707,656	6,010,445
Customer Acctg	2,427,717	11.663%	6,615,123	2,131,797	3,744,042	2,880,440	3,677,568
Cust Service & Info	158,818	0.763%	432,753	139,459	244,930	188,435	240,582
Sales	-	0.000%	-	-	-	-	-
Total O&M excl A&G	<u>20,816,187</u>	<u>100.000%</u>	<u>56,720,633</u>	<u>18,278,850</u>	<u>32,102,865</u>	<u>24,698,009</u>	<u>31,532,897</u>
A&G	<u>8,417,662</u>						
Total O&M	<u><u>29,233,849</u></u>						

(a) Source: FERC Form 1 - P. 354-355.

(b) Source: Schedule B-3.2

(c) Source: Schedule C-2.1

Line No.	Rate Class	Jurisdictional Electric Rate Base (A)	Present Revenues (B)	Net Operating Income (C)	Present ROR (D)	Present Revenues At Average ROR (E)	Inter Class Subsidization Overcollected (Undercollected) (F)	Inter Class Subsidization times 5.00% (G)	Rate Increase (Allocated to class based on Rate Base) (H)	Proposed Revenues 95.00% Interclass Subsidization (I)	Proposed Percent Increase (J)	ROR At Proposed Rates (K)	Proposed Increase Less (Subsidy) Excess (L)	
		FR-16(7)(v)-14, page1	FR-16(7)(v)-14, page1	Work Paper FR-16(7)(v), Page 2	(C) / (A)	(B) + ((D) Line 5 * (C)) / (1 - CompositeTaxRate)	(B) - (E)	(F) * 5.00%	(H) Line 5 * ((A) / (A) Line 5)	(B) - (G) + (H)	((H) - (G)) / (B)	((((H) - (G)) * (1 - CompositeTaxRate) + (C)) / (A)	(H) - (G)	
1	Rate RS	\$ 468,128,678	\$ 123,883,637	\$ 1,538,370	0.3286%	\$ 141,108,988	\$ (17,225,351)	\$ (861,268)	\$ 22,572,034	\$ 147,196,005	18.818%	4.086674%	\$ 23,433,302	
2	Rate DS	242,499,761	90,318,223	16,285,957	6.7159%	78,609,822	11,708,401	585,420	11,692,734	101,425,537	12.298%	10.154550%	11,107,314	
3	Rate GS-FL	1,195,789	577,046	157,588	13.1786%	416,373	160,673	8,034	57,636	626,648	8.596%	16.292748%	49,602	
4	Rate EH	4,690,299	600,937	(430,713)	-9.1831%	1,367,764	(766,827)	(38,341)	226,164	865,442	44.016%	-4.949277%	264,505	
5	Rate SP	71,824	29,960	7,474	10.4060%	22,962	6,998	350	3,468	33,078	10.408%	13.665347%	3,118	
6	Rate DT - Secondary	117,799,323	46,910,116	6,718,600	5.7034%	42,811,121	4,098,995	204,950	5,679,984	52,385,150	11.671%	9.192731%	5,475,034	
7	Rate DT-Primary	77,794,031	29,943,872	3,000,244	3.8567%	29,150,584	793,288	39,664	3,751,061	33,655,269	12.395%	7.438323%	3,711,397	
8	Rate DP	3,811,936	1,361,377	90,448	2.3728%	1,397,850	(36,473)	(1,824)	183,816	1,547,017	13.636%	6.028871%	185,640	
9	Rate TT	25,639,048	14,062,168	1,780,987	6.9464%	12,745,535	1,316,633	65,832	1,236,237	15,232,573	8.323%	10.373503%	1,170,405	
10	Lighting	4,693,957	1,876,470	116,115	2.4737%	1,915,071	(38,601)	(1,930)	226,347	2,104,747	12.165%	6.124760%	228,277	
11	Other - Water Pumping	103,180	16,848	(10,126)	-9.8139%	34,584	(17,736)	(887)	4,974	22,709	34.788%	-5.549277%	5,861	
12	Total	\$ 946,427,826	\$ 309,580,654	\$ 29,254,944	3.0911%	\$ 309,580,654	\$ -	\$ -	\$ 45,634,456	\$ 355,094,176	14.702%	6.711020%	\$ 45,634,456	
15	Tax Complement		75.0749%							\$ 45,513,522				
17	Note: (E) Present Revenues at Average ROR is calculated by subtracting Present Revenue, grossed up for taxes, from Present Distribution Revenues and then adding Current Operating Income at the average rate of return, grossed-up for taxes.													
20	MISCELLANEOUS REVENUES:													
21	PJM AND TRANSMISSION		169,500							169,500				
22	BAD CHECK CHARGES		40,932							40,932				
23	RECONNECTION CHARGES		45,600							61,738				
24	POLE AND LINE ATTACHMENTS		215,037							319,833				
25	RENTS		1,058,004							1,058,004				
26	OTHER MISCELLANEOUS		165,980							165,980				
27	RESERVED		0							0				
28	TOTAL MISC		1,695,053							1,815,987				
30	Total Company		311,275,707							356,910,163	14.661%			

**DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(7)(w)**

807 KAR 5:001, SECTION 16(7)(w)

Description of Filing Requirement:

Local exchange carriers with more than 50,000 access lines shall file:

- (1) a jurisdictional separations study consistent with 47 C.F.R. Part 36; and,
- (2) service specific cost studies to support the pricing of all services that generate annual revenue greater than \$1,000,000 except local exchange access:
 - (a) based on current and reliable data from a single time period; and,
 - (b) using generally recognized fully allocated, embedded, or incremental cost principles.

Response:

Not applicable.

Witness Responsible: N/A

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(a)

807 KAR 5:001, SECTION 16(8)(a)

Description of Filing Requirement:

Jurisdictional financial summary for both base and forecasted period that details how the utility derived the amount of the requested revenue increase.

Response:

See Schedule A of Schedule Book.

Witness Responsible: Sarah E. Lawler

**DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(b)**

807 KAR 5:001, SECTION 16(8)(b)

Description of Filing Requirement:

A jurisdictional rate base summary for both the base and forecasted period with supporting schedules, which include detailed analyses of each component of the rate base.

Response:

See Schedule B-1 through B-8 of Schedule Book.

Witness Responsible:

Sarah E. Lawler – Schedule B-1

Melissa B. Abernathy/Christopher M. Jacobi – Schedules B-2 thru B-2.7, B-3 thru B-3.2, B-4

Christopher M. Jacobi – Schedules B-5, B-5.1

John R. Panizza – Schedule B-6

James E. Ziolkowski – Schedules B-7 thru B-7.2

Danielle L. Weatherston/Christopher M. Jacobi – Schedule B-8

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(c)

807 KAR 5:001, SECTION 16(8)(c)

Description of Filing Requirement:

A jurisdictional operating income summary for both the base and forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account.

Response:

See Schedules C-1 through C-2.1 of Schedule Book.

Witness Responsible: Sarah E. Lawler

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(d)

807 KAR 5:001, SECTION 16(8)(d)

Description of Filing Requirement:

A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.

Response:

See Schedules D-1 through D-5 of Schedule Book.

Witness Responsible:

Sarah E. Lawler – Schedules D-1, D-2.17 thru D-2.23, D-2.25 thru D-2.31
Christopher M. Jacobi – Schedules D-2.1 thru D-2.16
Melissa B. Abernathy – Schedule D-2.24
James E. Ziolkowski – Schedules D-3, D-4, and D-5

**DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(e)**

807 KAR 5:001, SECTION 16(8)(e)

Description of Filing Requirement:

A jurisdictional federal and state income tax summary for both base and forecasted periods with all supporting schedules of the various components of jurisdictional income taxes.

Response:

See Schedules E-1 and E-2 of Schedule Book.

Witness Responsible: John R. Panizza

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(f)

807 KAR 5:001, SECTION 16(8)(f)

Description of Filing Requirement:

Summary schedules for both base and forecasted periods (utility may also provide summary segregating items it proposes to recover in rates) of organization membership dues; initiation fees; expenditure at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses.

Response:

See Schedules F-1 through F-7 of Schedule Book.

Witness Responsible: Sarah E. Lawler

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(g)

807 KAR 5:001, SECTION 16(8)(g)

Description of Filing Requirement:

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.

Response:

See Schedules G-1 through G-3 of Schedule Book.

Witness Responsible:

Sarah E. Lawler – Schedule G-1
Renee H. Metzler – Schedules G-2, G-3

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(h)

807 KAR 5:001, SECTION 16(8)(h)

Description of Filing Requirement:

A computation of the gross revenue conversion factor for the forecasted period.

Response:

See Schedule H of Schedule Book.

Witness Responsible: Sarah E. Lawler

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(i)

807 KAR 5:001, SECTION 16(8)(i)

Description of Filing Requirement:

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for five (5) calendar years prior to application filing date, the base period, forecasted period, and two (2) calendar years beyond forecast period.

Response:

See Schedule I-1 through I-5 of Schedule Book.

Witness Responsible:

Danielle L. Weatherston
Christopher M. Jacobi

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(j)

807 KAR 5:001, SECTION 16(8)(j)

Description of Filing Requirement:

A cost of capital summary for both the base and forecasted period with supporting schedules, which provide details on each component of the capital structure.

Response:

See Schedules J-1 through J-4 of Schedule Book.

Witness Responsible: Christopher M. Jacobi

**DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(k)**

807 KAR 5:001, SECTION 16(8)(k)

Description of Filing Requirement:

Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period.

Response:

See Schedule K of Schedule Book.

Sponsoring Witness:

Christopher M. Jacobi – Pages 1 through 5
Melissa B. Abernathy – Page 1
Danielle L. Weatherston – Pages 2, 4, and 5

**DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(I)**

807 KAR 5:001, SECTION 16(8)(I)

Description of Filing Requirement:

A narrative description and explanation of all proposed tariff changes.

Response:

See Schedules L through L-2.2 of Schedule Book.

Sponsoring Witness: Jeff L. Kern

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(m)

807 KAR 5:001, SECTION 16(8)(m)

Description of Filing Requirement:

A revenue summary for both the base and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes.

Response:

See Schedules M through M-2.3 of Schedule Book.

Sponsoring Witness: Jeff L. Kern

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(n)

807 KAR 5:001, SECTION 16(8)(n)

Description of Filing Requirement:

A typical bill comparison under present and proposed rates for all customer classes.

Response:

See Schedule N of Schedule Book.

Sponsoring Witness: Jeff L. Kern

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(9)

807 KAR 5:001, SECTION 16(9)

Description of Filing Requirement:

The commission shall notify the applicant of any deficiencies in the application within thirty (30) days of the application's submission. An application shall not be accepted for filing until the utility has cured all noted deficiencies.

Response:

Duke Energy Kentucky acknowledges this requirement.

Sponsoring Witness: William Don Wathen, Jr.

**DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(10)**

807 KAR 5:001, SECTION 16(10)

Description of Filing Requirement:

A request for a waiver from the requirements of this section shall include the specific reasons for the request. The commission shall grant the request upon good cause shown by the utility. In determining if good cause has been shown, the commission shall consider:

- (1) if other information that the utility would provide if the waiver is granted is sufficient to allow the commission to effectively and efficiently review the rate application;
- (2) if the information that is the subject of the waiver request is normally maintained by the utility or reasonably available to it from the information that it maintains; and
- (3) the expense to the utility in providing the information that is the subject of the waiver request.

Response:

Duke Energy Kentucky filed a Motion for Deviation from Filing Requirements on August 16, 2019 requesting the Company be allowed to file its Cost Allocation Manual via PDF format provided on CD rather than paper copies to avoid filing an additional 8,400 pages of paper which are already in possession of the Commission.

Sponsoring Witness: Legal

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 17(1)

807 KAR 5:001, SECTION 17(1)

Description of Filing Requirement:

Public postings.

- (a) a utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission;
- (b) a utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:
 - 1. a copy of the public notice; and
 - 2. a hyperlink to the location on the commission's Web site where the case documents are available.
- (c) the information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.

Response:

A copy of the notice and application will be posted at 1262 Cox Road, Erlanger, Kentucky 41018. Duke Energy Kentucky will also make available on the Company website a copy of the public notice and a hyperlink to the Kentucky Public Service Commission's website where the case documents will be available. See also Duke Energy Kentucky's response to Filing Requirement 807 KAR 5:001, Section 16(1)(b)(5) [Tab 12].

Witness Responsible: Amy B. Spiller

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 17(2)

807 KAR 5:001, SECTION 17(2)

Description of Filing Requirement:

Customer Notice.

- (a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.
- (b) If a utility has more than twenty (20) customers, it shall provide notice by:
 - 1. including notice with customer bills mailed no later than the date the application is submitted to the commission;
 - 2. mailing a written notice to each customer no later than the date the application is submitted to the commission;
 - 3. publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or
 - 4. publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission.
- (c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.

Response:

Duke Energy Kentucky will publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the Commission. See

also Duke Energy Kentucky's response to Filing Requirement 807 KAR 5:001, Section 16(1)(b)(5) [Tab 12].

Witness Responsible: Amy B. Spiller

**DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 17(3)**

807 KAR 5:001, SECTION 17(3)

Description of Filing Requirement:

Proof of Notice.

A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:

- (a) if notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;
- (b) if notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or
- (c) if notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.

Response:

Duke Energy Kentucky will comply with 807 KAR 5:001, Section 17(3)(b) by providing the affidavits within forty-five (45) days of the date on which Duke Energy Kentucky filed its Application. See also Duke Energy Kentucky's response to Filing Requirement 807 KAR 5:001, Section 16(1)(b)(5) [Tab 12].

Witness Responsible: Amy B. Spiller

DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 17(4)

807 KAR 5:001, SECTION 17(4)

Description of Filing Requirement:

Notice Content.

Each notice issued in accordance with this section shall contain:

- (a) the proposed effective date and the date the proposed rates are expected to be filed with the commission;
- (b) the present rates and proposed rates for each customer classification to which the proposed rates will apply;
- (c) the amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;
- (d) the amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;
- (e) a statement that a person may examine this application at the offices of (utility name) located at (utility address);
- (f) a statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at <http://psc.ky.gov>;
- (g) a statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;
- (h) a statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;
- (i) a statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602,

establishing the grounds for the request including the status and interest of the party; and

- (j) a statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.

Response:

A copy of the customer notice, which contains all required statements per 807 KAR 5:001, Section 17(4), is attached in response to Filing Requirement 16(1)(b)(5) [Tab 12].

Witness Responsible: Jeff L. Kern

**DUKE ENERGY KENTUCKY
CASE NO. 2019-00271
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 17(5)**

807 KAR 5:001, SECTION 17(5)

Description of Filing Requirement:

Abbreviated Form of Notice.

Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all of the required information.

Response:

Not applicable.

Witness Responsible: N/A