

**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 13

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

Before

KENTUCKY PUBLIC SERVICE COMMISSION

ELECTRIC CASE NO. 2019-00271

IN THE MATTER OF THE APPLICATION
OF DUKE ENERGY KENTUCKY
FOR AUTHORITY TO INCREASE
ITS RATES FOR ELECTRIC SERVICE TO ALL
JURISDICTIONAL CONSUMERS

WORK PAPERS

SECTION A

WORKPAPERS

(not applicable)

SECTION B

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 CASH WORKING CAPITAL
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1a
 WITNESS RESPONSIBLE:
 C. M. JACOBI

LINE NO.	DESCRIPTION	WORK PAPER REFERENCE	JURISDICTIONAL	
			BASE PERIOD	FORECASTED PERIOD
1	<u>Electric Cash Working Capital</u>			
2	Total Jurisdictional O & M Expense	Sch C-2	253,513,550	220,101,508
3				
4	Less: Fuel and Purchased Power Expense	Sch C-2	112,306,890	100,379,685
5				
6	Net Operation & Maintenance Expense		<u>141,206,660</u>	<u>119,721,823</u>
7				
8	Cash Working Capital			
9				
10	1/8 of Net Operation & Maintenance Expense	To Sch B-5.1 <---	<u>17,650,833</u>	<u>14,965,228</u>
11				
12				
13	<u>Gas Cash Working Capital</u>			
14	Total Jurisdictional O & M Expense	Company Records	19,639,004	20,372,621
15				
16	Less: Purchased Gas Cost	Company Records	<u>0</u>	<u>0</u>
17				
18	Net Operation & Maintenance Expense		<u>19,639,004</u>	<u>20,372,621</u>
19				
20	Cash Working Capital			
21				
22	1/8 of Net Operation & Maintenance Expense		<u>2,454,876</u>	<u>2,546,578</u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 GAS ENRICHER LIQUIDS
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1b
 WITNESS RESPONSIBLE:
 C. M. JACOBI

LINE NO.	MONTH	ACCT 151126 AMOUNT (A) \$	ALLOC. (B) %	ALLOCATED AMOUNT
1	Base Period			
2	December 2018	3,659,201	35.80%	1,309,994
3	January 2019	3,224,815	35.80%	1,154,484
4	February	3,641,822	35.80%	1,303,772
5	March	3,582,060	35.80%	1,282,377
6	April	3,582,060	35.80%	1,282,377
7	May	3,582,060	35.80%	1,282,377
8	June	3,659,201	35.80%	1,309,994
9	July	3,659,201	35.80%	1,309,994
10	August	3,659,201	35.80%	1,309,994
11	September	3,659,201	35.80%	1,309,994
12	October	3,659,201	35.80%	1,309,994
13	November	3,659,201	35.80%	1,309,994
14				
15	Forecasted Period			
16	March 2020	3,659,201	35.80%	1,309,994
17	April	3,659,201	35.80%	1,309,994
18	May	3,659,201	35.80%	1,309,994
19	June	3,659,201	35.80%	1,309,994
20	July	3,659,201	35.80%	1,309,994
21	August	3,659,201	35.80%	1,309,994
22	September	3,659,201	35.80%	1,309,994
23	October	3,659,201	35.80%	1,309,994
24	November	3,659,201	35.80%	1,309,994
25	December	3,659,201	35.80%	1,309,994
26	January 2021	3,659,201	35.80%	1,309,994
27	February	3,659,201	35.80%	1,309,994
28	March	3,659,201	35.80%	1,309,994
29	Total	<u>47,569,613</u>		<u>17,029,922</u>
30				
31	13 Month Average - Forecasted Period	<u>3,659,201</u>		<u>1,309,994</u>

(A) Source: Company Records
 (B) Percent Applicable to Kentucky Customers.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 DETAIL OF MATERIALS AND SUPPLIES
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1c
 WITNESS RESPONSIBLE:
 C. M. JACOBI

LINE NO.	ACCOUNT NO. and DESCRIPTION	DE-KENTUCKY INVENTORY (A)	ALLOCATED TO ELEC DEPT		ALLOCATED TO JURISDICTION		
		\$	%	AMOUNT \$	ALLOC CODE	%	AMOUNT \$
1	<u>Base Period - Ending Balance</u>						
2	154100 M&S Inventory - Gas	274,915	0.00%	0	DALL	100.00	0
3	154100 M&S Inventory - Electric	16,291,666	100.00%	16,291,666	DALL	100.00	16,291,666
4	154200 Limestone Inventory - Electric	940,174	100.00%	940,174	DALL	100.00	940,174
5	154990 Sch. M Inventory Surplus - Cr	<u>(30,000)</u>	100.00%	<u>(30,000)</u>	DALL	100.00	<u>(30,000)</u>
6		17,476,755		17,201,840			17,201,840
7	163110 Stores Expense - Gas	430,765	0.00%	0	DALL	100.00	0
8	163110 Stores Expense - Electric	<u>1,557,409</u>	100.00%	<u>1,557,409</u>	DALL	100.00	<u>1,557,409</u>
9	Total	<u>19,464,929</u>		<u>18,759,249</u>			<u>18,759,249</u>
10							
11	<u>Forecasted Period - 13 Month Average Balance</u>						
12							
13	154100 M&S Inventory - Gas	274,915	0.00%	0	DALL	100.00	0
14	154100 M&S Inventory - Electric	16,291,666	100.00%	16,291,666	DALL	100.00	16,291,666
15	154200 Limestone Inventory - Electric	940,174	100.00%	940,174	DALL	100.00	940,174
16	154990 Sch. M Inventory Surplus - Cr	<u>(30,000)</u>	100.00%	<u>(30,000)</u>	DALL	100.00	<u>(30,000)</u>
17		17,476,755		17,201,840			17,201,840
18	163110 Stores Expense - Gas	430,765	0.00%	0	DALL	100.00	0
19	163110 Stores Expense - Electric	<u>1,557,409</u>	100.00%	<u>1,557,409</u>	DALL	100.00	<u>1,557,409</u>
20	Total	<u>19,464,929</u>		<u>18,759,249</u>			<u>18,759,249</u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 MATERIAL & SUPPLIES
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1d
 PAGE 1 OF 1
 WITNESS RESPONSIBLE:
 C. M. JACOBI

LINE NO.	MONTH	ACCOUNT 154100 - Gas \$	ACCOUNT 154100 - Elec \$	ACCOUNT 154200 - Elec \$	ACCOUNT 154990 - Elec \$	ACCOUNT 163110 - Gas \$	ACCOUNT 163110 - Elec \$
1	<u>Base Period</u>						
2	December 2018	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
3	January 2019	313,052	16,267,609	1,018,091	(30,000)	448,968	1,734,106
4	February	273,080	15,817,611	1,082,470	(30,000)	461,767	1,679,806
5	March	271,884	16,132,143	1,392,493	(30,000)	517,553	1,599,490
6	April	224,960	16,042,009	1,800,937	(30,000)	566,735	1,221,233
7	May	250,583	16,238,351	1,554,904	(30,000)	571,902	1,004,875
8	June	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
9	July	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
10	August	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
11	September	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
12	October	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
13	November	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
14							
15	<u>Forecasted Period</u>						
16	March 2020	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
17	April	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
18	May	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
19	June	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
20	July	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
21	August	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
22	September	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
23	October	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
24	November	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
25	December	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
26	January 2021	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
27	February	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
28	March	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
29	Total	3,573,895	211,791,658	12,222,262	(390,000)	5,599,945	20,246,317
30							
31	Thirteen Month Average Balance	274,915	16,291,666	940,174	(30,000)	430,765	1,557,409
		↓ V	↓ V	↓ V	↓ V	↓ V	↓ V
		To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c

Note: Source is Company general ledger.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 PREPAYMENTS
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1e
 WITNESS RESPONSIBLE:
 C. M. JACOBI

LINE NO.	DESCRIPTION	TOTAL COMPANY (1)	ALLOC. TO ELEC DEPT. %	AMOUNT	JURIS. ALLOCATION CODE	%	JURISDIC. AMOUNT
1	<u>Base Period - Ending Balance</u>						
2	KPSC Maintenance Tax - Gas	102,081	0.00% (2)	0	DNON	0.000	0
3	KPSC Maintenance Tax - Elec	661,288	100.00% (2)	661,288	DNON	0.000	0
4	Inter-Co Prepaid Insurance - Elec	280,124	100.00%	280,124	DALL	100.000	280,124
5	Inter-Co Prepaid Insurance - Gas	57,291	0.00%	0	DALL	100.000	0
6	Collateral Asset	<u>(44,086)</u>	100.00%	<u>(44,086)</u>	DALL	100.000	<u>(44,086)</u>
7	Total	<u>1,056,698</u>		<u>897,326</u>			<u>236,038</u>
8							
9	<u>Forecasted Period - 13 Month Average Balance</u>						
10	KPSC Maintenance Tax - Gas	134,102	0.00% (2)	0	DNON	0.000	0
11	KPSC Maintenance Tax - Elec	970,715	100.00% (2)	970,715	DNON	0.000	0
12	Inter-Co Prepaid Insurance - Elec	280,124	100.00%	280,124	DALL	100.000	280,124
13	Inter-Co Prepaid Insurance - Gas	57,291	0.00%	0	DALL	100.000	0
14	Collateral Asset	<u>(44,086)</u>	100.00%	<u>(44,086)</u>	DALL	100.000	<u>(44,086)</u>
15	Total	<u>1,398,146</u>		<u>1,206,753</u>			<u>236,038</u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 NATURAL GAS STORAGE BALANCE (ACCT NOS. 164100 & 174273)
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1f
 WITNESS RESPONSIBLE:
 C. M. JACOBI

<u>LINE NO.</u>	<u>MONTH</u>	<u>AMOUNT (A)</u>
		\$
1	<u>Base Period</u>	
2	December 2018	2,239,894
3	January 2019	1,753,312
4	February	1,211,442
5	March	601,283
6	April	1,084,838
7	May	1,793,534
8	June	2,239,894
9	July	2,239,894
10	August	2,239,894
11	September	2,239,894
12	October	2,239,894
13	November	2,239,894
14		
15	<u>Forecasted Period</u>	
16	March 2020	2,239,894
17	April	2,239,894
18	May	2,239,894
19	June	2,239,894
20	July	2,239,894
21	August	2,239,894
22	September	2,239,894
23	October	2,239,894
24	November	2,239,894
25	December	2,239,894
26	January 2021	2,239,894
27	February	2,239,894
28	March	2,239,894
29	Total	29,118,623
30		
31	Thirteen Month Average Balance	2,239,894

(A) Company Records

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
PREPAYMENTS
FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1g
WITNESS RESPONSIBLE:
C. M. JACOBI

LINE NO.	MONTH	Prepaid Insurance - Elec 165075 (A) \$	Prepaid Insurance - Gas 165075 (A) \$	Public Utility Fees - Gas 165400 (A) \$	Public Utility Fees - Elec 165400 (A) \$	Collateral Asset Elec 165520 (A) \$
1	<u>Base Period</u>					
2	December 2018	0	0	94,164	584,788	(44,086)
3	January 2019	410,848	84,027	78,470	334,217	(44,086)
4	February	373,498	76,388	62,776	387,917	(20,304)
5	March	336,149	68,749	47,082	291,819	(44,149)
6	April	298,799	61,111	31,388	195,721	(22,060)
7	May	261,449	53,472	15,694	99,623	(7,365)
8	June	280,124	57,291	199,505	685,624	(44,086)
9	July	280,124	57,291	133,748	967,288	(44,086)
10	August	280,124	57,291	125,831	890,788	(44,086)
11	September	280,124	57,291	117,914	814,288	(44,086)
12	October	280,124	57,291	109,998	737,788	(44,086)
13	November	280,124	57,291	102,081	661,288	(44,086)
14						
15	<u>Forecasted Period</u>					
16	March 2020	280,124	57,291	167,600	1,294,414	(44,086)
17	April	280,124	57,291	159,441	1,215,567	(44,086)
18	May	280,124	57,291	151,281	1,136,719	(44,086)
19	June	280,124	57,291	143,122	1,057,872	(44,086)
20	July	280,124	57,291	134,962	979,025	(44,086)
21	August	280,124	57,291	126,803	900,177	(44,086)
22	September	280,124	57,291	118,643	821,330	(44,086)
23	October	280,124	57,291	110,483	742,483	(44,086)
24	November	280,124	57,291	102,324	663,635	(44,086)
25	December	280,124	57,291	94,164	584,788	(44,086)
26	January 2021	280,124	57,291	85,719	503,181	(44,086)
27	February	280,124	57,291	178,615	1,400,853	(44,086)
28	March	280,124	57,291	170,170	1,319,246	(44,086)
29	Total	3,641,612	744,783	1,743,327	12,619,290	(573,118)
30						
31	Thirteen Month Average Balance	280,124	57,291	134,102	970,715	(44,086)

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To WPB-5.1e | V | V | V | V
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(A) Company Records

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 FUEL
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1h
 WITNESS RESPONSIBLE:
 C. M. JACOBI

LINE NO.	MONTH	Coal Stocks		Diesel Fuel 151140 (A) \$	Natural Gas Woodsdale 151660 (A) \$	Propane Woodsdale 151700 (A) \$
		151130 (A) \$	151131 (A) \$			
1	Base Period					
2	December 2018	10,905,448	3,450,072	732,718	0	22,387
3	January 2019	9,902,123	2,803,037	643,730	0	0
4	February	8,605,226	3,907,311	1,822,057	0	0
5	March	8,479,526	3,989,848	3,950,995	0	0
6	April	10,658,657	2,686,430	5,595,949	0	0
7	May	11,504,263	4,070,123	5,187,089	0	0
8	June	10,905,448	3,450,072	4,704,443	0	0
9	July	10,905,448	3,450,072	5,162,494	0	0
10	August	10,905,448	3,450,072	5,162,494	0	0
11	September	10,905,448	3,450,072	5,162,494	0	0
12	October	10,905,448	3,450,072	5,162,494	0	0
13	November	10,905,448	3,450,072	5,162,494	0	0
14						
15	Forecasted Period					
16	March 2020	10,905,448	3,450,072	5,162,494	0	0
17	April	10,905,448	3,450,072	5,162,494	0	0
18	May	10,905,448	3,450,072	5,162,494	0	0
19	June	10,905,448	3,450,072	5,162,494	0	0
20	July	10,905,448	3,450,072	5,162,494	0	0
21	August	10,905,448	3,450,072	5,162,494	0	0
22	September	10,905,448	3,450,072	5,162,494	0	0
23	October	10,905,448	3,450,072	5,162,494	0	0
24	November	10,905,448	3,450,072	5,162,494	0	0
25	December	10,905,448	3,450,072	5,162,494	0	0
26	January 2021	10,905,448	3,450,072	5,162,494	0	0
27	February	10,905,448	3,450,072	5,162,494	0	0
28	March	10,905,448	3,450,072	5,162,494	0	0
29	Total	141,770,824	44,850,936	67,112,422	0	0
30						
31	Thirteen Month Average Balance	10,905,448	3,450,072	5,162,494	0	0

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 To SCH B-5.1 To SCH B-5.1 To SCH B-5.1 To SCH B-5.1 To SCH B-5.1

(A) Company Records

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 EMISSION ALLOWANCES
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1i
 WITNESS RESPONSIBLE:
 C. M. JACOBI

LINE NO.	MONTH	SO2 EA 158170 (A) \$	NOx 158150 (A) \$	NOx 158153 (A) \$	Total EA Inventory \$
1	<u>Base Period</u>				
2	December 2018	0	0	0	0
3	January 2019	0	0	0	0
4	February	0	0	0	0
5	March	0	0	0	0
6	April	0	0	0	0
7	May	0	0	0	0
8	June	0	0	0	0
9	July	0	0	0	0
10	August	0	0	0	0
11	September	0	0	0	0
12	October	0	0	0	0
13	November	0	0	0	0
14					
15	<u>Forecasted Period</u>				
16	March 2020	0	0	0	0
17	April	0	0	0	0
18	May	0	0	0	0
19	June	0	0	0	0
20	July	0	0	0	0
21	August	0	0	0	0
22	September	0	0	0	0
23	October	0	0	0	0
24	November	0	0	0	0
25	December	0	0	0	0
26	January 2021	0	0	0	0
27	February	0	0	0	0
28	March	0	0	0	0
29	Total	0	0	0	0
30					
31	Thirteen Month Average Balance	0	0	0	0

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 V
 To SCH B-5.1

(A) The Company is proposing to recover emission allowance inventory in its Environmental Surcharge Mechanism.

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	MAY 2019	JUNE 2019	JULY 2019	AUGUST 2019	SEPTEMBER 2019	OCTOBER 2019	NOVEMBER 2019
1	GAS								
2	252050	Customers' Advances for Construction	(1,593,310)	(1,593,310)	(1,593,310)	(1,593,310)	(1,593,310)	(1,593,310)	(1,593,310)
3									
4	255	Investment Tax Credits:							
5		3% Credit	0	0	0	0	0	0	0
6		4% Credit	(5,688)	(5,505)	(5,322)	(5,138)	(4,955)	(4,772)	(4,588)
7		10% Credit	(469,160)	(463,593)	(458,026)	(452,459)	(446,892)	(441,325)	(435,758)
8		30% Credit	0	0	0	0	0	0	0
9		Total Investment Tax Credits	(474,848)	(469,098)	(463,348)	(457,597)	(451,847)	(446,097)	(440,346)
10									
11		Accumulated Deferred Income Taxes:							
12	190	Total Account 190	3,732,164	3,732,164	3,732,164	3,732,164	3,732,164	3,732,164	3,732,164
13			0	0	0	0	0	0	0
14	282	Account 282 - Other	(8,156,039)	(8,145,586)	(8,134,007)	(8,121,047)	(8,106,741)	(8,090,955)	(8,073,508)
15	262	Liberalized Depreciation	(56,434,912)	(56,586,781)	(56,737,251)	(56,886,321)	(57,033,599)	(57,179,094)	(57,322,986)
16	283	Account 283 - Other	(2,772,935)	(2,771,275)	(2,770,032)	(2,768,790)	(2,767,547)	(2,766,304)	(2,765,062)
17	283	Unrecovered Purchased Gas Cost	0	0	0	0	0	0	0
18		Total Deferred Income Taxes	(63,631,722)	(63,771,478)	(63,909,126)	(64,043,994)	(64,175,723)	(64,304,189)	(64,429,392)
19									
20		Regulatory Liability - Excess Deferred Taxes							
21	254	Protected	(31,937,679)	(31,906,805)	(31,876,130)	(31,845,355)	(31,814,580)	(31,783,806)	(31,753,031)
22	254	Unprotected	(1,002,599)	(1,000,063)	(997,527)	(994,991)	(992,455)	(989,919)	(987,383)
23		Total Regulatory Liability - Excess Deferred Taxes	(32,940,278)	(32,906,868)	(32,873,657)	(32,840,346)	(32,807,035)	(32,773,725)	(32,740,414)
24									
25	ELECTRIC								
26	252	Customers' Advances for Construction	0	0	0	0	0	0	0
27									
28	255	Investment Tax Credits:							
29		3% Credit	0	0	0	0	0	0	0
30		4% Credit	0	0	0	0	0	0	0
31		10% Credit	(1,029)	(993)	(957)	(922)	(886)	(850)	(815)
32		30% Credit	(3,017,307)	(3,017,307)	(3,017,307)	(3,017,307)	(3,017,307)	(3,017,307)	(3,017,307)
33		Total Investment Tax Credits	(3,018,336)	(3,018,300)	(3,018,264)	(3,018,229)	(3,018,193)	(3,018,157)	(3,018,122)
34									
35		Accumulated Deferred Income Taxes:							
36	190	Total Account 190	19,807,340	19,811,563	19,815,786	19,820,010	19,824,233	19,828,456	19,832,679
37	281	Total Account 281	0	0	0	0	0	0	0
38	282	Account 282 - Other	(92,213,234)	(94,136,360)	(96,062,534)	(97,988,031)	(99,821,725)	(101,662,124)	(103,510,946)
39	282	Liberalized Depreciation	(67,834,696)	(67,959,196)	(68,070,856)	(68,181,611)	(68,292,015)	(68,386,886)	(68,480,425)
40	283	Total Account 283	(18,255,623)	(18,158,488)	(18,062,327)	(17,966,166)	(17,870,005)	(17,773,844)	(17,677,683)
41		Total Deferred Income Taxes	(158,496,213)	(160,442,481)	(162,379,931)	(164,315,798)	(166,159,512)	(167,994,398)	(169,836,375)
42									
43		Regulatory Liability - Excess Deferred Taxes							
44	254	Protected	(47,193,845)	(47,157,264)	(47,120,684)	(47,084,104)	(47,047,524)	(47,010,944)	(46,974,364)
45	254	Unprotected	(23,318,857)	(23,043,583)	(22,768,310)	(22,493,037)	(22,217,764)	(21,942,491)	(21,667,217)
46		Total Regulatory Liability - Excess Deferred Taxes	(70,512,702)	(70,200,847)	(69,888,994)	(69,577,141)	(69,265,288)	(68,953,435)	(68,641,581)
47									
48	NON-UTILITY								
49									
50	255	Investment Tax Credits:							
51		3% Credit	0	0	0	0	0	0	0
52		4% Credit	0	0	0	0	0	0	0
53		10% Credit	0	0	0	0	0	0	0
54		Total Investment Tax Credits	0	0	0	0	0	0	0
55									
56		Accumulated Deferred Income Taxes:							
57	190	Total Account 190	(237,890)	(237,890)	(237,890)	(237,890)	(237,890)	(237,890)	(237,890)
58	282	Account 282 - Other	2,455,487	2,434,042	2,410,987	2,384,433	2,358,060	2,331,020	2,299,579
59	282	Liberalized Depreciation	(29,066,950)	(28,907,050)	(28,747,150)	(28,587,251)	(28,427,351)	(28,267,452)	(28,107,552)
60	283	Total Account 283	0	0	0	0	0	0	0
61		Total Deferred Income Taxes	(26,649,353)	(26,710,898)	(26,574,053)	(26,440,708)	(26,307,181)	(26,174,322)	(26,045,863)
62									
63		Regulatory Liability - Excess Deferred Taxes							
64	254	Protected							
65	254	Unprotected							
66		Total Regulatory Liability - Excess Deferred Taxes							

SECTION C

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 TO REFLECT AMOUNT OF REQUESTED INCREASE

WPC-1a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>PROPOSED INCREASE (\$)</u>
1	Operating Revenues	SCH. M	<u>45,634,448</u>
2			
3	Operating Expenses:		
4			
5	Uncollectible Accounts @ 0.0000%	To Sch C-1 ←	<u>0</u>
6			
7	Taxes Other Than Income Taxes		
8	KPSC Maintenance Tax @ 0.1956%	SCH. H	<u>89,261</u>
9			
10	Operating Expenses Before Income Taxes		<u>89,261</u>
11			
12	Operating Income Before Income Taxes (Line 1 - Line 10)		<u>45,545,187</u>
13			
14	State Income Taxes (Line 12 * 99.370% * 5.000%)	To Sch C-1 ←	<u>2,262,913</u>
15			
16	Federal Income Taxes (Line 12 - Line 14) * 21%	To Sch C-1 ←	<u>9,089,278</u>
17			
18	Total Operating Expenses		<u>11,441,452</u>
19			
20	Income Available for Fixed Charges		<u>34,192,996</u>

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2019-00271
ELECTRIC DEPARTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2019
DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2a
WITNESS RESPONSIBLE:
S. E. LAWLER

LINE NO.	TITLE of ACCOUNT	BASE PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	FUEL	OTHER	
1	Total Billed Revenue (A)	209,128,662	95,493,579		304,622,241
2					
3	Total Unbilled Revenue (A)	1,251,000			1,251,000
4					
5	Rider Revenue (A):				
6	DSM Rider	12,101,819			12,101,819
7	ESM Rider	26,938,588			26,938,588
8	PSM Rider	(1,943,129)			(1,943,129)
9	FAC Rider		3,582,673		3,582,673
10					
11	Other Revenue: (B)				
12	Interdepartmental	61,588	6,861		68,449
13	Sales for Resale			10,581,742	10,581,742
14	Provision for Rate Refunds			1,911,969	1,911,969
15	Misc. Service Revenue			253,644	253,644
16	Rent From Electric Property			1,479,303	1,479,303
17	Other Electric Revenues			1,831,202	1,831,202
18	PJM Reactive			1,949,016	1,949,016
19	Total Other Revenue	61,588	6,861	18,006,876	18,075,325
20					
21	Total Revenues	247,538,528	99,083,113	18,006,876	364,628,517

Notes:

(A) Source: WPC-2c.

(B) Source: Schedule C-2.1, WPC-2c.

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2019-00271
ELECTRIC DEPARTMENT
FOR THE TWELVE MONTHS ENDED MARCH 31, 2021
DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2b
WITNESS RESPONSIBLE:
S. E. LAWLER

LINE NO.	TITLE of ACCOUNT	FORECASTED PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	FUEL	OTHER	
1	Total Billed Revenue (A)	210,758,973	96,009,090		306,768,063
2					
3	Total Unbilled Revenue (A)	(84,858)			(84,858)
4					
5	Rider Revenue (A):				
6	DSM Rider	8,615,815			8,615,815
7	ESM Rider	30,684,956			30,684,956
8	PSM Rider	(1,442,006)			(1,442,006)
9	FAC Rider		2,734,753		2,734,753
10					
11	Other Revenue: (B)				
12	Interdepartmental	41,610	17,218		58,828
13	Sales for Resale			6,360,730	6,360,730
14	Provision for Rate Refunds			0	0
15	Misc. Service Revenue			297,504	297,504
16	Rent From Electric Property			1,273,041	1,273,041
17	Other Electric Revenues			169,500	169,500
18	PJM Reactive			1,881,000	1,881,000
19	Total Other Revenue	41,610	17,218	9,981,775	10,040,603
20					
21	Total Revenues	248,574,490	98,761,061	9,981,775	357,317,326

Notes:

(A) Source: WPC-2d.

(B) Source: Schedule C-2.1 and WPC-2d.

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2019-00271
SUMMARY OF FORECASTED PERIOD PRO FORMA ADJUSTMENTS

WPC-2e
WITNESS RESPONSIBLE:
S. E. LAWLER

Line No.	Adjustment	Description	Base Revenue	Other Revenue	Fuel Revenue	Fuel Expense	Other Production	Transmission Expense	Customer Accounting Expense	Customer Service & Informational Expense	Sales Expense	A&G Expense	Other Expense	Depreciation Expense	Taxes Other Than Income Taxes - State
1	D-2.16	Adjust Revenue	19,386	(67,392)	(376)	96,415									
2	D-2.17	Rate Case Expense												135,335	
3	D-2.18	Rider ESM Elimination	(30,684,956)				(11,449,223)						(9,302,212)		(1,001,304)
4	D-2.19	Interest Expense													
5	D-2.20	Eliminate Non-Native Sales	1,442,006	(8,241,730)		(4,758,126)	(33)	(1,203,000)							
6	D-2.21	Tamper Penalty Fee		22,400											
7	D-2.22	DSM Elimination	(8,615,815)				(6,941,934)					(130,286)			(37,033)
8	D-2.23	Eliminate Misc. Expenses					(9,448)		(1,190)	(1,436)	(51,005)	(547,465)			0
9	D-2.24	Annualize Depreciation													
10	D-2.25	Eliminate Unbilled Revenue	84,858											4,588,094	
11	D-2.26	FIT Deferral Amortization											(110,762)		
12	D-2.27	Amortization of Regulatory Asset											210,211		
13	D-2.28	Incentive Compensation										(1,580,476)			
14	D-2.29	Pension Adjustment										(567,560)			
15	D-2.30	Credit Card Fees							492,981						
16	D-2.31	Uncollectible Expense							(2,199,572)						
17			(37,754,521)	(8,286,722)	(376)	(4,661,711)	(18,400,638)	(1,203,000)	(1,707,781)	(1,436)	(51,005)	(2,825,787)	(9,067,428)	4,588,094	(1,038,337)

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

WPC-2.1a_BP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 1 OF 10

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19
403002	Depr-Expense	DEPR	403	44,259,704	4,054,912	3,531,520	3,535,189	3,078,752	3,988,584	3,198,329
404200	Amort of Elec Plt - Software	DEPR	404	2,265,526	225,093	225,153	225,225	216,034	210,045	209,521
407115	Meter Amortization	AMORT	407	206,209	95,235	0	0	110,974	0	0
407305	Regulatory Debits	AMORT	407	5,443,134	487,474	487,474	487,474	487,474	487,474	487,474
407324	NC & MW Coal As Amort Exp	AMORT	407	6,498,637	272,372	440,914	465,523	380,482	353,336	611,094
407354	DSM Deferral - Electric	OTH	407	4,282,071	655,377	859,765	842,490	804,281	652,374	467,784
407407	Carrying Charges	OTH	407	(740,435)	(126,098)	(125,021)	(123,944)	(122,867)	(121,791)	(120,714)
408040	Taxes Property-Allocated	OTHTX	408	88,429	3,415	7,548	7,548	7,548	7,548	7,548
408120	Franchise Tax - Non Electric	OTHTX	408	11	0	0	11	0	0	0
408121	Taxes Property-Operating	OTHTX	408	10,281,672	792,369	481,693	908,083	908,083	908,083	908,117
408150	State Unemployment Tax	OTHTX	408	4,678	45	4,236	8,499	(8,189)	1	86
408151	Federal Unemployment Tax	OTHTX	408	5,202	676	4,343	(656)	(1,178)	931	1,086
408152	Employer FICA Tax	OTHTX	408	517,395	80,614	90,965	66,982	117,659	80,931	80,244
408205	Highway Use Tax	OTHTX	408	663	0	672	(664)	663	0	(8)
408470	Franchise Tax	OTHTX	408	8,570	1,360	0	2,884	1,442	1,442	1,442
408700	Fed Social Security Tax-Elec	OTHTX	408	1,300	16,500	0	0	(15,200)	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	7	0	0	0	4	3	0
408851	Sales & Use Tax Exp	OTHTX	408	(1,573)	0	38	(1,893)	38	0	244
408960	Allocated Payroll Taxes	OTHTX	408	1,680,620	294,963	97,739	84,980	47,093	81,868	75,338
409102	SIT Exp-Utility	FIT	409	(3,417,384)	(284,782)	(284,782)	(284,782)	(284,782)	(284,782)	(284,782)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	(14,821,867)	(1,235,156)	(1,235,156)	(1,235,156)	(1,235,156)	(1,235,156)	(1,235,156)
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	18,235,238	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603
410102	DSIT: Utility: Current Year	FIT	410	5,038,560	419,880	419,880	419,880	419,880	419,880	419,880
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411106	DFIT:Utility:Prior year	FIT	411	0	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	(1,337)	(111)	(111)	(111)	(111)	(111)	(111)
426891	IC Sale of AR Fees VIE	CO	426	656,799	68,753	80,714	86,161	75,154	79,765	81,632
440000	Residential	REV	440	136,231,697	12,609,557	14,245,202	13,898,083	11,471,832	9,398,011	8,627,659
440990	Residential Unbilled Rev	REV	440	321,537	298,567	(64,742)	(1,847,821)	(580,276)	(643,502)	1,602,033
442100	General Service	REV	442	124,233,810	10,390,781	10,980,544	10,692,622	9,578,093	9,641,799	9,926,642
442190	General Service Unbilled Rev	REV	442	671,927	(346,841)	(393,472)	(562,375)	196,793	(86,477)	997,660
442200	Industrial Service	REV	442	60,377,953	4,892,247	5,194,449	4,985,021	4,631,943	4,835,968	4,944,534
442290	Industrial Svc Unbilled Rev	REV	442	142,005	(92,428)	(253,110)	(279,620)	188,835	(45,338)	439,047
444000	Public St & Highway Lighting	REV	444	1,669,754	144,479	150,252	147,026	138,927	141,545	56,938

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

WPC-2.1a_BP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 2 OF 10

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19
445000	Other Sales to Public Auth	REV	445	22,788,978	1,896,831	1,965,633	1,919,777	1,754,034	1,762,058	1,802,615
445090	OPA Unbilled	REV	445	115,531	(101,209)	(89,454)	(144,372)	63,847	(12,782)	221,475
447150	Sales For Resale - Outside	REV	447	10,581,742	3,995,930	849,952	198,510	2,227,591	(172,828)	757,416
448000	Interdepartmental Sales-Elec	REV	448	68,449	3,121	3,717	7,775	19,847	5,598	6,760
449100	Provisions For Rate Refunds	REV	449	1,856,589	(321,821)	111,711	306,914	365,977	429,883	963,925
449111	Tax Reform - Residential	REV	449	55,380	9,230	9,230	9,230	9,230	9,230	9,230
450100	Late Payment Fees	REV	450	0	0	0	0	0	0	0
451100	Misc Service Revenue	REV	451	253,644	4,895	19,503	21,393	17,159	20,450	21,492
454004	Rent - Joint Use	REV	454	700	0	0	0	0	700	0
454200	Pole & Line Attachments	REV	454	472,682	0	44,396	162,319	0	0	159,767
454300	Tower Lease Revenues	REV	454	1,500	250	250	250	250	250	250
454400	Other Electric Rents	REV	454	1,004,421	79,471	76,972	76,963	80,674	80,674	80,665
456025	RSG Rev - MISO Make Whole	REV	456	222,994	29,566	9,950	103,459	23,071	56,948	0
456040	Sales Use Tax Coll Fee	REV	456	300	50	50	50	50	50	50
456075	Data Processing Service	REV	456	480	80	80	80	80	80	80
456110	Transmission Charge PTP	REV	456	101,218	5,751	5,618	9,027	1,851	2,932	3,541
456111	Other Transmission Revenues	REV	456	1,461,369	381,360	796,494	154,996	7,296	68,941	52,282
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	44,841	5,030	5,301	6,692	5,511	5,712	4,343
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	88,232	13,456	17,568	18,262	12,745	15,229	10,972
457204	PJM Reactive Rev	REV	457	1,860,784	136,304	157,006	412	313,607	156,960	155,995
500000	Suprvsn and Engrg - Steam Oper	PO	500	2,657,173	231,442	192,805	197,118	236,528	373,399	209,476
501110	Coal Consumed-Fossil Steam	Fuel	501	75,603,201	8,119,386	7,804,600	6,375,407	7,716,651	0	6,127,617
501150	Coal & Other Fuel Handling	PO	501	1,566,231	108,320	176,788	166,479	107,949	88,598	84,243
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	4,503	567	0	0	0	0	0
501190	Sale of Fly Ash-Expenses	PO	501	172,980	(146,893)	198,560	10,804	34,693	(130,386)	201,162
501310	Oil Consumed-Fossil Steam	Fuel	501	758,742	145,062	88,988	194,311	82,736	0	247,645
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	1,896,102	0	0	0	0	0	0
502020	Ammonia-Qualifying	PO	502	684,766	84,947	88,239	58,042	58,407	0	47,933
502040	COST OF LIME	PO	502	10,958,855	1,268,593	969,270	1,225,217	1,109,724	164,142	873,026
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	2,720,911	119,471	280,286	(218,352)	115,643	114,942	89,872
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	7,772	0	0	0	2,708	4,999	65
505000	Electric Expenses-Steam Oper	PO	505	303,405	15,981	(8,648)	3,263	521	1,434	4,918
506000	Misc Fossil Power Expenses	PO	506	2,420,917	1,112,960	42,327	111,197	134,292	157,520	127,094
507000	Steam Power Gen Op Rents	PO	507	269	26	0	13	72	158	0
509030	SO2 Emission Expense	EA	509	686	37	44	39	0	31	29
509212	Annual NOx Emission Expense	EA	509	630	148	208	114	0	74	86
510000	Suprvsn and Engrng-Steam Maint	PM	510	2,712,917	195,309	228,919	214,581	198,019	78,031	145,616
510100	Suprvsn & Engrng-Steam Maint R	PM	510	27,429	7,936	4,470	5,344	3,691	2,977	3,011
511000	Maint of Structures-Steam	PM	511	7,654,266	739,230	670,253	733,617	814,915	668,392	190,556

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

WPC-2.1a_BP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 3 OF 10

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19
512100	Maint of Boiler Plant-Other	PM	512	10,302,941	492,827	784,591	527,809	797,381	1,814,373	2,469,804
513100	Maint of Electric Plant-Other	PM	513	1,689,591	241,977	(56,517)	(20,644)	(33,023)	298,646	472,839
514000	Maintenance - Misc Steam Plant	PM	514	2,725,308	794,260	446,508	292,528	353,839	1,433,864	(866,309)
514300	Maintenance - Misc Steam Plant	PM	514	206	29	46	31	29	29	42
546000	Suprvsn and Enginring-CT Oper	PO	546	370,427	30,877	31,119	33,896	33,717	33,110	33,392
547100	Natural Gas	Fuel	547	1,144,000	0	617,000	104,975	219,783	115,810	86,432
547150	Natural Gas Handling-CT	PO	547	15,499	934	1,799	1,759	1,789	1,763	1,815
547200	Oil	Fuel	547	1,690,878	0	0	0	43	341,053	1,349,782
548100	Generation Expenses-Other CT	PO	548	8,209	0	171	2,798	189	1,396	568
548200	Prime Movers - Generators- CT	PO	548	308,846	18,839	19,113	21,979	30,295	4,830	9,218
549000	Misc-Power Generation Expenses	PO	549	816,460	106,543	71,912	87,217	59,155	128,893	110,912
551000	Suprvsn and Enginring-CT Maint	PM	551	275,041	28,009	15,616	17,724	16,695	13,076	18,125
552000	Maintenance of Structures-CT	PM	552	508,264	162,930	88,943	30,870	47,631	9,119	4,301
552220	Solar: Maint of Structures	PM	552	2,272	0	0	0	0	0	2,272
553000	Maint-Gentg and Elect Equip-CT	PM	553	1,891,365	38,547	44,121	161,231	51,200	74,540	(28,782)
554000	Misc Power Generation Plant-CT	PM	554	248,469	24,829	34,264	22,029	48,451	25,400	18,271
555028	Purch Pwr - Non-native - net	PP	555	181,529	160,737	0	0	20,792	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	29,832,378	4,050,169	2,269,980	1,767,680	1,693,308	8,417,269	1,790,479
556000	System Cnts & Load Dispatching	OPS	556	61,600	3	1	0	(417)	0	0
557000	Other Expenses-Oper	OPS	557	7,470,528	561,025	1,834,204	824,943	(1,761,997)	1,560,148	1,031,423
557450	Commissions/Brokerage Expense	OPS	557	66,359	157	7,482	4,105	4,227	4,766	5,194
557451	EA & Coal Broker Fees	OPS	557	430	0	142	288	0	0	0
557980	Retail Deferred Fuel Expenses	Fuel	557	1,200,060	83,497	1,039,725	(77,979)	7,850	(1,718,267)	481,043
560000	Supervsn and Engng-Trans Oper	TO	560	63,332	200	734	219	270	289	342
561100	Load Dispatch-Reliability	TO	561	104,785	7,863	8,113	10,514	9,020	7,640	7,680
561200	Load Dispatch-Mnitr&OprTrmSys	TO	561	369,043	40,532	41,526	46,928	38,752	37,473	38,543
561300	Load Dispatch - TransSvc&Sch	TO	561	90,055	5,406	5,129	6,377	5,008	5,005	5,094
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	1,747,487	172,731	197,687	46,906	350,377	193,098	186,688
561800	ReliabilityPlanning&StdsDev	TO	561	925,270	150,167	149,967	156,568	156,284	156,142	156,142
562000	Station Expenses	TO	562	136,977	6,428	7,860	7,603	19,314	11,470	23,407
563000	Overhead Line Expenses-Trans	TO	563	95,745	2,060	478	491	716	2,657	10,269
565000	Transm of Elec By Others	TO	565	16,742,325	1,400,744	1,268,500	1,152,339	1,382,319	1,345,254	1,219,137
566000	Misc Trans Exp-Other	TO	566	282,845	(30,316)	12,496	10,436	44,627	46,281	9,905
566100	Misc Trans-Trans Lines Related	TO	566	3,024	0	29	0	173	0	2
569000	Maint of Structures-Trans	TM	569	23,557	94	423	362	0	232	702
569200	Maint of Computer Software	TM	569	162,880	18,102	18,413	18,665	18,287	16,548	12,638
570100	Maint Stat Equip-Other- Trans	TM	570	118,860	4,741	969	1,620	534	2,320	1,877
570200	Main-Cir BrkrsTrnsf Mtrs-Trans	TM	570	53,686	6,010	3,562	8,271	11,103	10,013	14,727
571000	Maint of Overhead Lines-Trans	TM	571	595,839	(18,945)	4,169	20,073	44,413	73,745	81,916
575700	Market Faciliation-Mntr&Comp	RMO	575	1,767,935	113,961	201,424	161,724	150,269	122,723	128,706
580000	Supervsn and Engng-Dist Oper	DO	580	225,155	7,410	5,077	10,337	8,858	12,388	8,081
581004	Load Dispatch-Dist of Elec	DO	581	466,792	26,290	25,997	47,580	25,996	26,082	28,262
582100	Station Expenses-Other-Dist	DO	582	64,906	6,338	1,588	1,342	1,291	2,199	2,524

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

WPC-2.1a_BP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 4 OF 10

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19
583100	Overhead Line Exps-Other-Dist	DO	583	36,708	6,128	276	0	920	9,854	(19,731)
583200	Transf Set Rem Reset Test-Dist	DO	583	75,627	3,995	4,359	4,423	7,452	6,049	4,311
584000	Underground Line Expenses-Dist	DO	584	566,711	3,983	32,717	3,112	21,791	21,362	9,886
586000	Meter Expenses-Dist	DO	586	227,248	38,179	28,370	28,913	52,475	37,615	41,696
587000	Cust Install Exp-Other Dist	DO	587	1,221,173	79,280	63,217	60,380	70,853	49,151	55,167
588100	Misc Distribution Exp-Other	DO	588	2,602,137	454,155	268,578	232,908	206,922	268,225	111,300
588300	Load Mang-Gen and Control-Dist	DO	588	32,896	0	0	0	0	0	0
589000	Rents-Dist Oper	DO	589	5,796	180	1,928	4,365	(5,555)	5,173	(295)
590000	Supervsn and Engrng-Dist Maint	DM	590	109,735	6,376	7,817	7,215	7,469	7,595	7,548
591000	Maintenance of Structures-Dist	DM	591	7,249	0	5	262	0	319	0
592100	Maint Station Equip-Other-Dist	DM	592	346,265	4,898	5,914	6,380	20,650	1,120	5,929
592200	Cir BrkrsTrnsf Mters Rely-Dist	DM	592	161,538	27,747	26,287	26,466	31,395	21,297	28,346
593000	Maint Overhd Lines-Other-Dist	DM	593	3,547,597	340,504	274,482	315,642	495,991	(9,300)	225,186
593100	Right-of-Way Maintenance-Dist	DM	593	5,231,179	379,168	366,996	405,615	610,135	781,394	499,764
594000	Maint-Underground Lines-Dist	DM	594	78,276	19,117	1,072	11,016	8,399	(2,464)	14,876
595100	Maint Line Transfrs-Other-Dist	DM	595	212,868	10,012	11,273	2,021	7,571	3,096	4,629
596000	Maint-StreetLightng/Signal-Dist	DM	596	337,074	21,239	22,642	11,746	27,738	46,500	5,108
597000	Maintenance of Meters-Dist	DM	597	401,947	21,747	22,126	23,141	32,798	32,197	28,019
901000	Supervision-Cust Accts	CO	901	74,975	16,863	11,884	8,847	7,748	6,723	6,908
902000	Meter Reading Expense	CO	902	482,663	22,336	34,831	26,956	47,789	37,508	40,208
903000	Cust Records & Collection Exp	CO	903	2,709,116	236,407	296,631	143,167	269,342	220,801	222,541
903100	Cust Contracts & Orders-Local	CO	903	420,602	19,863	13,415	106,049	3,474	(54,837)	16,014
903200	Cust Billing & Acct	CO	903	986,275	83,400	67,759	77,812	202,043	68,496	70,144
903300	Cust Collecting-Local	CO	903	351,934	30,106	16,373	25,626	16,902	21,521	23,536
903400	Cust Receiv & Collect Exp-Edp	CO	903	51,223	3,947	2,706	2,352	1,433	3,562	1,479
903891	IC Collection Agent Revenue	CO	903	(100,198)	(18,862)	(20,276)	(17,779)	(16,277)	(13,288)	(13,716)
904001	BAD DEBT EXPENSE	CO	904	116	1,465	(197)	(1,846)	(1,700)	54	2,340
904003	Cust Acctg-Loss On Sale-A/R	CO	904	953,678	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	228	39	59	25	5	64	36
908000	Cust Asst Exp-Conservation Pro	CSI	908	63	0	10	0	0	11	42
909650	Misc Advertising Expenses	CSI	909	3,414	1,938	1,041	0	435	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	335,032	32,861	27,484	24,175	29,511	26,090	27,416
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	229,634	16,849	11,941	9,818	20,827	23,531	10,725
911000	Supervision	CSI	911	6	5	1	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	1,408,962	120,918	100,813	86,547	98,680	106,445	114,037
913001	Advertising Expense	SE	913	27,420	2,452	1,006	1,907	(4,318)	2,770	2,033
920000	A & G Salaries	AGO	920	6,927,320	1,679,084	498,052	511,827	349,691	518,673	503,059
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	9,713	2,219	194	14	321	2,129	4,836
920300	Project Development Labor	AGO	920	1,409	0	0	0	0	0	0
921100	Employee Expenses	AGO	921	244,096	(15,645)	18,127	33,735	22,958	5,637	23,735
921101	Employee Exp - NC	AGO	921	1	1	0	0	0	0	0
921110	Relocation Expenses	AGO	921	2	1	0	1	0	0	0
921200	Office Expenses	AGO	921	690,806	66,206	59,479	31,947	81,307	17,656	26,866
921300	Telephone And Telegraph Exp	AGO	921	111	51	50	1	1	7	1

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

WPC-2.1a_BP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 5 OF 10

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19
921400	Computer Services Expenses	AGO	921	107,018	(12,643)	34,574	9,634	3,999	9,987	5,363
921540	Computer Rent (Go Only)	AGO	921	66,296	5,085	38,675	(17,472)	10,865	12,816	12,756
921600	Other	AGO	921	656	59	20	33	99	56	35
921980	Office Supplies & Expenses	AGO	921	1,489,078	156,713	150,135	110,764	124,927	118,727	110,926
922000	Admin Expense Transfer	AGO	922	6	1	1	1	1	1	1
923000	Outside Services Employed	AGO	923	1,137,976	230,479	29,904	109,275	84,695	87,825	123,435
923980	Outside Services Employee &	AGO	923	(47,130)	(17,765)	(3,706)	(11,187)	205	(8,726)	(6,426)
924000	Property Insurance	AGO	924	2,256	(405)	268	268	(445)	268	268
924050	Inter-Co Prop Ins Exp	AGO	924	226,799	19,792	18,101	18,101	18,101	18,101	18,101
924980	Property Insurance For Corp.	AGO	924	151,473	12,793	12,370	12,370	12,370	12,370	12,370
925000	Injuries & Damages	AGO	925	500,172	77,148	34,714	37,577	40,350	37,069	29,294
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0	0
925051	INTER-CO GEN LIAB EXP	AGO	925	234,370	21,125	19,249	19,249	19,249	19,249	19,249
925100	Accrued Inj and Damages	AGO	925	3,594	0	0	0	0	0	0
925200	Injuries And Damages-Other	AGO	925	7,574	601	646	685	522	499	421
925980	Injuries And Damages For Corp.	AGO	925	12,175	1,057	1,284	1,284	1,284	1,284	1,284
926000	EMPL PENSIONS AND BENEFITS	AGO	926	4,091,202	474,788	374,291	355,204	225,473	289,801	293,709
926430	Employees'Recreation Expense	AGO	926	861	8	1	2	0	1	3
926600	Employee Benefits-Transferred	AGO	926	2,216,916	(123,881)	254,395	233,644	11,093	219,553	232,683
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(1,016,750)	(68,081)	(63,226)	(118,964)	(91,095)	(91,095)	(91,095)
928006	State Reg Comm Proceeding	AGO	928	813,468	66,775	66,775	66,775	66,775	66,775	66,775
928053	Travel Expense	AGO	928	(74)	(76)	0	0	0	0	2
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	(28,517)	(4,836)	(3,730)	(5,517)	(5,424)	(5,320)	(3,690)
929500	Admin Exp Transf	AGO	929	(870,496)	(79,117)	(52,074)	(54,249)	(66,369)	(38,966)	(35,181)
930150	Miscellaneous Advertising Exp	AGO	930	31,938	15,188	(3,225)	607	13,088	2,989	4,061
930200	Misc General Expenses	AGO	930	816,326	41,340	54,696	78,368	67,757	62,936	66,890
930210	Industry Association Dues	AGO	930	36,489	0	36,489	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	23,169	0	(108)	(51)	11,943	0	11,385
930230	Dues To Various Organizations	AGO	930	25,487	78	2,784	285	8,200	2,220	168
930240	Director'S Expenses	AGO	930	57,359	7,073	6,371	(1,113)	392	6,026	23,622
930250	Buy/Sell Transf Employee Homes	AGO	930	5,181	1,253	(412)	439	376	628	2,039
930700	Research & Development	AGO	930	3,031	389	1,249	143	309	407	28
930940	General Expenses	AGO	930	694	223	86	134	119	101	31
931001	Rents-A&G	AGO	931	85,045	8,621	7,724	9,783	8,216	9,513	5,469
931003	Lease Amortization Expense	AGO	931	9,471	0	9,429	9,429	(9,387)	0	0
931008	A&G Rents-IC	AGO	931	956,963	80,020	84,181	85,130	85,276	87,352	87,242
935100	Maint General Plant-Elec	AGM	935	1,489	1,302	6	12	6	7	18
935200	Cust Infor & Computer Control	AGM	935	2,032	2,023	1	9	0	0	(1)

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

WPC-2.1a_BP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 6 OF 10

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
403002	Depr-Expense	DEPR	403	3,704,462	3,755,167	3,759,448	3,761,735	3,943,155	3,948,451
404200	Amort of Elec Plt - Software	DEPR	404	161,995	162,796	162,111	161,195	153,179	153,179
407115	Meter Amortization	AMORT	407	0	0	0	0	0	0
407305	Regulatory Debits	AMORT	407	419,715	419,715	419,715	419,715	419,715	419,715
407324	NC & MW Coal As Amort Exp	AMORT	407	662,486	662,486	662,486	662,486	662,486	662,486
407354	DSM Deferral - Electric	OTH	407	0	0	0	0	0	0
407407	Carrying Charges	OTH	407	0	0	0	0	0	0
408040	Taxes Property-Allocated	OTHTX	408	7,879	7,879	7,879	7,879	7,879	7,879
408120	Franchise Tax - Non Electric	OTHTX	408	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	895,874	895,874	895,874	895,874	895,874	895,874
408150	State Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0	0	0
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	0	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	165,721	161,458	192,740	161,338	158,712	158,670
409102	SIT Exp-Utility	FIT	409	(284,782)	(284,782)	(284,782)	(284,782)	(284,782)	(284,782)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	(1,235,156)	(1,235,156)	(1,235,156)	(1,235,156)	(1,235,156)	(1,235,151)
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	1,519,603	1,519,603	1,519,603	1,519,603	1,519,603	1,519,605
410102	DSIT: Utility: Current Year	FIT	410	419,880	419,880	419,880	419,880	419,880	419,880
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411106	DFIT:Utility:Prior year	FIT	411	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	(111)	(111)	(111)	(111)	(111)	(116)
426891	IC Sale of AR Fees VIE	CO	426	31,468	33,998	32,967	29,031	28,023	29,133
440000	Residential	REV	440	10,171,612	12,862,454	12,977,446	12,071,136	9,107,159	8,791,546
440990	Residential Unbilled Rev	REV	440	1,456,077	1,192,015	(278,944)	(1,610,894)	(745,888)	1,544,912
442100	General Service	REV	442	10,438,983	11,403,272	11,072,614	11,022,144	9,805,647	9,280,669
442190	General Service Unbilled Rev	REV	442	687,669	194,585	296,868	(316,134)	(164,831)	168,482
442200	Industrial Service	REV	442	5,297,772	5,451,038	5,245,383	5,458,542	4,832,210	4,608,846
442290	Industrial Svc Unbilled Rev	REV	442	74,355	22,632	274,053	(203,372)	(74,381)	91,332
444000	Public St & Highway Lighting	REV	444	145,209	149,760	147,534	148,234	147,000	152,850

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

WPC-2.1a_BP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 7 OF 10

DATA: "X" BASE PERIOD FORECASTED PERIOD
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Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
445000	Other Sales to Public Auth	REV	445	1,881,587	2,019,334	1,928,955	2,035,841	1,950,359	1,871,954
445090	OPA Unbilled	REV	445	119,917	255	98,687	(4,785)	(517)	(35,531)
447150	Sales For Resale - Outside	REV	447	232,933	443,098	127,774	364,214	944,542	612,610
448000	Interdepartmental Sales-Elec	REV	448	3,562	5,096	4,596	2,127	1,961	4,289
449100	Provisions For Rate Refunds	REV	449	0	0	0	0	0	0
449111	Tax Reform - Residential	REV	449	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	0	0	0	0	0	0
451100	Misc Service Revenue	REV	451	24,792	24,792	24,792	24,792	24,792	24,792
454004	Rent - Joint Use	REV	454	0	0	0	0	0	0
454200	Pole & Line Attachments	REV	454	17,700	17,700	17,700	17,700	17,700	17,700
454300	Tower Lease Revenues	REV	454	0	0	0	0	0	0
454400	Other Electric Rents	REV	454	88,167	88,167	88,167	88,167	88,167	88,167
456025	RSG Rev - MISO Make Whole	REV	456	0	0	0	0	0	0
456040	Sales Use Tax Coil Fee	REV	456	0	0	0	0	0	0
456075	Data Processing Service	REV	456	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	12,083	12,083	12,083	12,083	12,083	12,083
456111	Other Transmission Revenues	REV	456	0	0	0	0	0	0
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	2,042	2,042	2,042	2,042	2,042	2,042
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	0	0	0	0	0	0
457204	PJM Reactive Rev	REV	457	156,750	156,750	156,750	156,750	156,750	156,750
500000	Suprvsn and Engrg - Steam Oper	PO	500	198,175	199,527	202,329	204,683	205,900	205,791
501110	Coal Consumed-Fossil Steam	Fuel	501	6,418,870	7,290,062	7,246,055	6,407,398	6,227,229	5,869,926
501150	Coal & Other Fuel Handling	PO	501	135,150	135,061	153,081	136,918	136,797	136,847
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	656	656	656	656	656	656
501190	Sale of Fly Ash-Expenses	PO	501	840	840	840	840	840	840
501310	Oil Consumed-Fossil Steam	Fuel	501	0	0	0	0	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	165,672	294,575	95,139	248,909	699,440	392,367
502020	Ammonia-Qualifying	PO	502	54,761	60,073	63,125	56,606	58,921	53,712
502040	COST OF LIME	PO	502	843,638	925,486	972,489	872,063	907,730	827,477
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	345,145	346,853	456,623	356,176	357,897	356,355
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	0	0	0	0	0	0
505000	Electric Expenses-Steam Oper	PO	505	43,618	43,522	62,548	45,484	45,355	45,409
506000	Misc Fossil Power Expenses	PO	506	130,377	132,538	111,536	115,537	140,193	105,346
507000	Steam Power Gen Op Rents	PO	507	0	0	0	0	0	0
509030	SO2 Emission Expense	EA	509	82	89	95	83	81	76
509212	Annual NOx Emission Expense	EA	509	0	0	0	0	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	271,321	271,290	270,173	279,812	279,809	280,037
510100	Suprvsn & Engrng-Steam Maint R	PM	510	0	0	0	0	0	0
511000	Maint of Structures-Steam	PM	511	632,198	624,042	654,250	642,767	642,989	641,057

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

WPC-2.1a_BP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 8 OF 10

DATA: "X" BASE PERIOD FORECASTED PERIOD
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Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
512100	Maint of Boiler Plant-Other	PM	512	771,124	495,459	590,869	498,852	498,629	561,223
513100	Maint of Electric Plant-Other	PM	513	202,980	95,980	95,980	144,413	150,980	95,980
514000	Maintenance - Misc Steam Plant	PM	514	41,534	41,477	52,645	41,001	41,584	52,377
514300	Maintenance - Misc Steam Plant	PM	514	0	0	0	0	0	0
546000	Suprvsn and Enginring-CT Oper	PO	546	28,521	28,491	29,456	29,307	29,263	29,278
547100	Natural Gas	Fuel	547	0	0	0	0	0	0
547150	Natural Gas Handling-CT	PO	547	940	940	940	940	940	940
547200	Oil	Fuel	547	0	0	0	0	0	0
548100	Generation Expenses-Other CT	PO	548	585	479	480	581	482	480
548200	Prime Movers - Generators- CT	PO	548	31,666	31,589	41,962	33,173	33,069	33,113
549000	Misc-Power Generation Expenses	PO	549	53,378	38,449	40,592	42,236	37,550	39,623
551000	Suprvsn and Enginring-CT Maint	PM	551	26,954	27,028	28,011	27,967	27,905	27,931
552000	Maintenance of Structures-CT	PM	552	28,305	23,292	25,978	43,569	23,551	19,775
552220	Solar: Maint of Structures	PM	552	0	0	0	0	0	0
553000	Maint-Gentg and Elect Equip-CT	PM	553	15,625	30,537	7,607	373,230	966,866	156,643
554000	Misc Power Generation Plant-CT	PM	554	15,410	11,184	13,207	11,786	12,236	11,402
555028	Purch Pwr - Non-native - net	PP	555	0	0	0	0	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	2,234,204	2,453,425	1,759,771	1,619,350	496,717	1,280,026
556000	System Cnts & Load Dispatching	OPS	556	10,903	9,798	9,684	9,803	12,253	9,572
557000	Other Expenses-Oper	OPS	557	473,285	589,472	589,610	589,470	589,474	589,471
557450	Commissions/Brokerage Expense	OPS	557	6,738	6,738	6,738	6,738	6,738	6,738
557451	EA & Coal Broker Fees	OPS	557	0	0	0	0	0	0
557980	Retail Deferred Fuel Expenses	Fuel	557	(79,096)	683,558	(14,895)	639,764	(446)	155,306
560000	Supervsn and Enginrg-Trans Oper	TO	560	10,213	10,213	10,213	10,213	10,213	10,213
561100	Load Dispatch-Reliability	TO	561	9,275	8,724	8,667	8,726	9,952	8,611
561200	Load Dispatch-Mnitor&OprTrnSys	TO	561	21,163	20,613	20,557	20,614	21,842	20,500
561300	Load Dispatch - TransSvc&Sch	TO	561	9,956	9,404	9,347	9,406	10,632	9,291
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	100,000	100,000	100,000	100,000	100,000	100,000
561800	ReliabilityPlanning&StdsDev	TO	561	0	0	0	0	0	0
562000	Station Expenses	TO	562	9,792	9,550	12,513	10,046	9,549	9,445
563000	Overhead Line Expenses-Trans	TO	563	18,377	17,858	19,354	18,921	2,293	2,271
565000	Transm of Elec By Others	TO	565	1,495,672	1,495,672	1,495,672	1,495,672	1,495,672	1,495,672
566000	Misc Trans Exp-Other	TO	566	21,490	51,773	21,810	20,875	52,557	20,911
566100	Misc Trans-Trans Lines Related	TO	566	470	470	470	470	470	470
569000	Maint of Structures-Trans	TM	569	3,423	3,357	4,785	3,493	3,357	3,329
569200	Maint of Computer Software	TM	569	10,036	10,047	10,036	10,036	10,036	10,036
570100	Maint Stat Equip-Other- Trans	TM	570	16,760	16,418	23,652	17,171	16,471	16,327
570200	Main-Cir BrkrTrnsf Mtrs-Trans	TM	570	0	0	0	0	0	0
571000	Maint of Overhead Lines-Trans	TM	571	78,957	78,787	80,649	54,988	54,882	42,205
575700	Market Facilitation-Mntr&Comp	RMO	575	148,188	148,188	148,188	148,188	148,188	148,188
580000	Supervsn and Enginrg-Dist Oper	DO	580	28,834	28,834	28,834	28,834	28,834	28,834
581004	Load Dispatch-Dist of Elec	DO	581	79,476	44,917	38,563	39,286	44,602	39,741
582100	Station Expenses-Other-Dist	DO	582	8,153	7,570	10,899	7,942	7,569	7,491

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

WPC-2.1a_BP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 9 OF 10

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
583100	Overhead Line Exps-Other-Dist	DO	583	9,777	9,524	9,973	8,753	621	613
583200	Transf Set Rem Reset Test-Dist	DO	583	7,313	7,313	8,349	7,313	7,375	7,375
584000	Underground Line Expenses-Dist	DO	584	75,000	71,612	76,003	69,122	68,892	113,231
586000	Meter Expenses-Dist	DO	586	0	0	0	0	0	0
587000	Cust Install Exp-Other Dist	DO	587	150,691	137,236	172,580	125,993	126,999	129,626
588100	Misc Distribution Exp-Other	DO	588	183,079	200,765	210,443	147,837	150,430	167,495
588300	Load Mang-Gen and Control-Dist	DO	588	16,319	0	0	16,577	0	0
589000	Rents-Dist Oper	DO	589	0	0	0	0	0	0
590000	Supervsn and Engrng-Dist Maint	DM	590	10,779	10,524	11,587	10,940	11,008	10,877
591000	Maintenance of Structures-Dist	DM	591	1,049	1,025	1,475	1,074	1,025	1,015
592100	Maint Station Equip-Other-Dist	DM	592	47,208	46,737	67,208	48,264	46,194	45,763
592200	Cir BrkrsTrnsf Mtrs Rely-Dist	DM	592	0	0	0	0	0	0
593000	Maint Overhd Lines-Other-Dist	DM	593	438,761	335,857	325,404	359,253	291,392	154,425
593100	Right-of-Way Maintenance-Dist	DM	593	407,148	413,886	413,977	413,886	270,268	268,942
594000	Maint-Underground Lines-Dist	DM	594	10,066	2,205	4,252	4,595	2,896	2,246
595100	Maint Line Transfrs-Other-Dist	DM	595	28,800	27,932	29,473	29,349	29,579	29,133
596000	Maint-StreetLightng/Signl-Dist	DM	596	33,209	36,183	28,813	31,229	34,963	37,704
597000	Maintenance of Meters-Dist	DM	597	38,651	38,651	48,134	38,651	38,916	38,916
901000	Supervision-Cust Accts	CO	901	2,667	2,667	2,667	2,667	2,667	2,667
902000	Meter Reading Expense	CO	902	42,681	42,681	59,630	42,681	42,681	42,681
903000	Cust Records & Collection Exp	CO	903	201,531	231,124	234,026	218,108	227,087	208,351
903100	Cust Contracts & Orders-Local	CO	903	52,326	55,247	55,386	51,776	53,305	48,584
903200	Cust Billing & Acct	CO	903	67,845	70,455	77,803	67,037	69,361	64,120
903300	Cust Collecting-Local	CO	903	35,402	38,768	38,855	35,129	36,998	32,718
903400	Cust Receiv & Collect Exp-Edp	CO	903	6,435	5,649	5,674	6,511	5,725	5,750
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0
904001	BAD DEBT EXPENSE	CO	904	0	0	0	0	0	0
904003	Cust Acctg-Loss On Sale-A/R	CO	904	131,038	179,467	184,238	137,832	154,253	166,850
905000	Misc Customer Accts Expenses	CO	905	0	0	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	0	0	0	0	0	0
909650	Misc Advertising Expenses	CSI	909	0	0	0	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	26,991	28,677	27,460	29,425	27,373	27,569
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	19,711	28,656	19,495	19,934	28,657	19,490
911000	Supervision	CSI	911	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	129,151	129,037	129,749	129,121	129,542	134,922
913001	Advertising Expense	SE	913	3,595	3,595	3,595	3,595	3,595	3,595
920000	A & G Salaries	AGO	920	693,528	468,962	472,389	303,007	464,545	464,503
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	0	0	0	0	0	0
920300	Project Development Labor	AGO	920	976	68	94	100	78	93
921100	Employee Expenses	AGO	921	26,392	25,115	25,007	27,556	25,590	25,889
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	0	0	0	0	0	0
921200	Office Expenses	AGO	921	82,522	60,707	59,836	81,106	61,713	61,461
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0

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

WPC-2.1a_BP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 10 OF 10

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
921400	Computer Services Expenses	AGO	921	25,817	4,935	6,069	4,888	9,060	5,335
921540	Computer Rent (Go Only)	AGO	921	2,088	296	297	298	296	296
921600	Other	AGO	921	59	59	59	59	59	59
921980	Office Supplies & Expenses	AGO	921	119,548	119,660	119,122	119,565	119,459	119,532
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	91,789	71,592	65,326	103,151	72,875	67,630
923980	Outside Services Employee &	AGO	923	73	110	73	73	73	73
924000	Property Insurance	AGO	924	20	1,934	20	20	20	20
924050	Inter-Co Prop Ins Exp	AGO	924	19,417	19,417	19,417	19,417	19,417	19,417
924980	Property Insurance For Corp.	AGO	924	12,805	12,805	12,805	12,805	12,805	12,805
925000	Injuries & Damages	AGO	925	40,670	40,670	40,670	40,670	40,670	40,670
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0
925051	INTER-CO GEN LIAB EXP	AGO	925	19,500	19,500	19,500	19,500	19,500	19,500
925100	Accrued Inj and Damages	AGO	925	599	599	599	599	599	599
925200	Injuries And Damages-Other	AGO	925	700	700	700	700	700	700
925980	Injuries And Damages For Corp.	AGO	925	783	783	783	783	783	783
926000	EMPL PENSIONS AND BENEFITS	AGO	926	426,445	344,036	343,915	278,112	342,132	343,296
926430	Employees'Recreation Expense	AGO	926	141	141	141	141	141	141
926600	Employee Benefits-Transferred	AGO	926	238,582	224,764	282,027	212,409	214,049	217,598
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(82,199)	(82,199)	(82,199)	(82,199)	(82,199)	(82,199)
928006	State Reg Comm Proceeding	AGO	928	68,803	68,803	68,803	68,803	68,803	68,803
928053	Travel Expense	AGO	928	0	0	0	0	0	0
929000	Duplicate Chrgs-Engry To Exp	AGO	929	0	0	0	0	0	0
929500	Admin Exp Transf	AGO	929	(91,177)	(97,703)	(97,415)	(87,109)	(99,786)	(71,350)
930150	Miscellaneous Advertising Exp	AGO	930	133	(259)	(259)	133	(259)	(259)
930200	Misc General Expenses	AGO	930	73,560	72,737	76,695	73,433	74,227	73,687
930210	Industry Association Dues	AGO	930	0	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	0	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	714	1,341	2,108	825	5,472	1,292
930240	Director'S Expenses	AGO	930	2,498	2,498	2,498	2,498	2,498	2,498
930250	Buy/Sell Transf Employee Homes	AGO	930	143	143	143	143	143	143
930700	Research & Development	AGO	930	0	253	0	0	253	0
930940	General Expenses	AGO	930	0	0	0	0	0	0
931001	Rents-A&G	AGO	931	5,999	5,971	5,936	5,937	5,938	5,938
931003	Lease Amortization Expense	AGO	931	0	0	0	0	0	0
931008	A&G Rents-IC	AGO	931	74,627	74,627	74,627	74,627	74,627	74,627
935100	Maint General Plant-Elec	AGM	935	30	29	30	16	16	17
935200	Cust Infor & Computer Control	AGM	935	0	0	0	0	0	0

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

WPC-2.1a_FP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 1 OF 10

DATA: BASE PERIOD "X" FORECASTED PERIOD
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Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20
403002	Depr-Expense	DEPR	403	51,770,420	4,184,000	4,187,746	4,233,147	4,293,302	4,297,943	4,298,413
404200	Amort of Elec Plt - Software	DEPR	404	1,839,281	155,580	153,959	153,959	156,657	155,903	155,903
407115	Meter Amortization	AMORT	407	463,932	38,661	38,661	38,661	38,661	38,661	38,661
407305	Regulatory Debits	AMORT	407	5,725,140	477,095	477,095	477,095	477,095	477,095	477,095
407324	NC & MW Coal As Amort Exp	AMORT	407	9,302,212	640,721	640,721	640,721	640,721	640,721	640,721
407354	DSM Deferral - Electric	OTH	407	0	0	0	0	0	0	0
407407	Carrying Charges	OTH	407	0	0	0	0	0	0	0
408040	Taxes Property-Allocated	OTHTX	408	95,733	7,958	7,958	7,958	7,958	7,958	7,958
408120	Franchise Tax - Non Electric	OTHTX	408	0	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	13,549,359	1,098,986	1,098,986	1,098,986	1,098,986	1,098,986	1,098,986
408150	State Unemployment Tax	OTHTX	408	0	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0	0	0	0
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	0	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0	0	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	0	0	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	1,882,313	156,126	150,521	154,564	170,780	155,816	151,062
409102	SIT Exp-Utility	FIT	409	(3,214,585)	(267,882)	(267,882)	(267,882)	(267,882)	(267,882)	(267,882)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	(11,115,075)	(926,256)	(926,256)	(926,256)	(926,256)	(926,256)	(926,256)
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	11,078,956	923,246	923,246	923,246	923,246	923,246	923,246
410102	DSIT: Utility: Current Year	FIT	410	3,893,519	324,460	324,460	324,460	324,460	324,460	324,460
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411106	DFIT:Utility:Prior year	FIT	411	0	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	(428)	(36)	(36)	(36)	(36)	(36)	(36)
426891	IC Sale of AR Fees VIE	CO	426	433,029	35,669	35,669	35,669	35,669	35,669	35,669
440000	Residential	REV	440	136,266,269	9,916,228	8,643,507	11,281,889	13,205,687	13,132,464	12,211,796
440990	Residential Unbilled Rev	REV	440	(57,869)	(732,622)	919,876	1,704,437	763,411	(62,688)	(1,578,864)
442100	General Service	REV	442	125,411,431	9,645,055	9,671,187	11,609,722	11,632,132	11,242,864	11,065,574
442190	General Service Unbilled Rev	REV	442	(24,208)	(222,370)	474,898	972,716	(165,729)	384,427	(342,431)
442200	Industrial Service	REV	442	61,075,811	4,787,891	4,964,200	5,915,320	5,540,742	5,305,436	5,455,041
442290	Industrial Svc Unbilled Rev	REV	442	(7,340)	(53,122)	385,041	304,834	(186,384)	310,215	(240,467)
444000	Public St & Highway Lighting	REV	444	1,811,174	148,183	152,916	156,257	152,175	149,576	149,066

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

WPC-2.1a_FP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 2 OF 10

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

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20
445000	Other Sales to Public Auth	REV	445	22,796,896	1,729,098	1,769,644	2,073,426	2,039,869	1,939,959	2,023,327
445090	OPA Unbilled	REV	445	4,559	1,423	83,224	224,832	(109,219)	104,397	(31,655)
447150	Sales For Resale - Outside	REV	447	6,360,730	0	68,858	74,100	538,534	42,018	519,069
448000	Interdepartmental Sales-Elec	REV	448	58,828	2,138	1,755	3,938	5,203	4,676	2,140
449100	Provisions For Rate Refunds	REV	449	0	0	0	0	0	0	0
449111	Tax Reform - Residential	REV	449	0	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	0	0	0	0	0	0	0
451100	Misc Service Revenue	REV	451	297,504	24,792	24,792	24,792	24,792	24,792	24,792
454004	Rent - Joint Use	REV	454	0	0	0	0	0	0	0
454200	Pole & Line Attachments	REV	454	215,037	17,876	17,876	17,876	17,876	17,876	17,876
454300	Tower Lease Revenues	REV	454	0	0	0	0	0	0	0
454400	Other Electric Rents	REV	454	1,058,004	88,167	88,167	88,167	88,167	88,167	88,167
456025	RSG Rev - MISO Make Whole	REV	456	0	0	0	0	0	0	0
456040	Sales Use Tax Coll Fee	REV	456	0	0	0	0	0	0	0
456075	Data Processing Service	REV	456	0	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	144,996	12,083	12,083	12,083	12,083	12,083	12,083
456111	Other Transmission Revenues	REV	456	0	0	0	0	0	0	0
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	24,504	2,042	2,042	2,042	2,042	2,042	2,042
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	0	0	0	0	0	0	0
457204	PJM Reactive Rev	REV	457	1,881,000	156,750	156,750	156,750	156,750	156,750	156,750
500000	Suprvsn and Engrg - Steam Oper	PO	500	3,752,831	310,951	310,451	309,731	315,061	310,461	313,054
501110	Coal Consumed-Fossil Steam	Fuel	501	69,699,272	0	2,787,525	6,090,746	7,467,684	6,786,736	6,673,071
501150	Coal & Other Fuel Handling	PO	501	1,684,345	135,187	135,365	135,418	153,634	135,348	136,315
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	555	656	656	656	656	656	656
501190	Sale of Fly Ash-Expenses	PO	501	11,672	840	840	840	840	840	840
501310	Oil Consumed-Fossil Steam	Fuel	501	0	0	0	0	0	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	4,758,126	0	51,831	50,751	344,308	29,355	365,731
502020	Ammonia - Qualifying	PO	502	663,436	31,170	24,505	56,201	62,106	60,231	58,386
502040	COST OF LIME	PO	502	10,785,100	496,542	390,366	895,289	989,359	959,487	930,102
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	4,510,636	345,079	327,647	346,910	459,568	349,316	352,449
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	0	0	0	0	0	0	0
505000	Electric Expenses-Steam Oper	PO	505	587,863	43,585	43,800	43,883	63,115	43,808	44,830
506000	Misc Fossil Power Expenses	PO	506	2,104,373	132,085	109,307	129,489	135,612	107,486	114,487
507000	Steam Power Gen Op Rents	PO	507	0	0	0	0	0	0	0
509030	SO2 Emission Expense	EA	509	721	0	30	64	76	73	72
509212	Annual NOx Emission Expense	EA	509	0	0	0	0	0	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	2,730,627	225,751	226,785	226,148	225,923	227,197	230,576
510100	Suprvsn & Engrng-Steam Maint R	PM	510	(9,200)	(769)	(769)	(769)	(769)	(769)	(769)
511000	Maint of Structures-Steam	PM	511	8,636,182	779,990	856,317	653,710	973,710	648,074	648,690

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

WPC-2.1a_FP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 3 OF 10

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

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20
512100	Maint of Boiler Plant-Other	PM	512	11,138,159	2,182,959	4,198,153	1,202,406	554,349	558,453	497,722
513100	Maint of Electric Plant-Other	PM	513	2,350,008	438,142	347,784	252,689	120,980	95,980	95,980
514000	Maintenance - Misc Steam Plant	PM	514	527,627	40,855	41,424	41,693	53,204	41,428	40,610
514300	Maintenance - Misc Steam Plant	PM	514	0	0	0	0	0	0	0
546000	Suprvsn and Engring-CT Oper	PO	546	359,674	29,533	29,637	29,665	30,570	29,645	30,080
547100	Natural Gas	Fuel	547	0	0	0	0	0	0	0
547150	Natural Gas Handling-CT	PO	547	11,205	936	936	936	936	936	936
547200	Oil	PO	547	0	0	0	0	0	0	0
548100	Generation Expenses-Other CT	PO	548	6,165	478	479	585	478	480	580
548200	Prime Movers - Generators- CT	PO	548	446,126	33,939	33,193	33,263	49,313	33,199	34,061
549000	Misc-Power Generation Expenses	PO	549	428,544	31,393	52,987	46,261	35,344	31,507	34,916
551000	Suprvsn and Engring-CT Maint	PM	551	293,050	23,905	24,071	24,177	24,088	24,285	24,838
552000	Maintenance of Structures-CT	PM	552	325,847	22,975	58,004	28,015	25,570	23,005	43,141
552220	Solar: Maint of Structures	PM	552	0	0	0	0	0	0	0
553000	Maint-Gentg and Elect Equip-CT	PM	553	445,537	28,488	59,116	13,088	29,058	4,001	20,640
554000	Misc Power Generation Plant-CT	PM	554	151,775	10,671	19,693	14,916	12,670	10,694	11,173
555028	Purch Pwr - Non-native - net	PP	555	0	0	0	0	0	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	30,511,471	9,136,366	5,527,752	2,849,482	2,303,316	2,767,613	1,414,924
556000	System Cnts & Load Dispatching	OPS	556	116,303	9,686	9,363	9,787	9,521	9,438	9,606
557000	Other Expenses-Oper	OPS	557	6,944,071	639,028	639,027	834,523	522,844	522,986	522,841
557450	Commissions/Brokerage Expense	OPS	557	81,060	6,738	6,738	6,738	6,738	6,738	6,738
557451	EA & Coal Broker Fees	OPS	557	0	0	0	0	0	0	0
557980	Retail Deferred Fuel Expenses	Fuel	557	72,527	(2,275,876)	(1,057,156)	3,288,007	89,380	(350,423)	447,267
560000	Suprvsn and Engrng-Trans Oper	TO	560	162,924	13,543	13,543	13,543	13,543	13,543	13,543
561100	Load Dispatch-Reliability	TO	561	104,169	8,680	8,513	8,720	8,588	8,547	8,630
561200	Load Dispatch-Mnitor&OprTmSys	TO	561	241,195	20,092	19,915	20,275	20,005	19,964	20,046
561300	Load Dispatch - TransSvc&Sch	TO	561	111,629	9,298	9,134	9,346	9,214	9,173	9,256
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	1,203,000	100,000	100,000	100,000	100,000	100,000	100,000
561800	ReliabilityPlanning&StdsDev	TO	561	2,012,211	166,797	166,797	166,797	166,797	166,797	166,797
562000	Station Expenses	TO	562	103,342	8,045	7,531	7,446	7,554	9,734	7,526
563000	Overhead Line Expenses-Trans	TO	563	96,892	14,742	13,518	13,336	13,568	14,397	13,508
565000	Transm of Elec By Others	TO	565	19,031,837	1,333,007	1,333,007	1,633,783	1,633,783	1,633,783	1,633,783
566000	Misc Trans Exp-Other	TO	566	338,310	48,986	17,416	17,703	49,062	17,594	17,410
566100	Misc Trans-Trans Lines Related	TO	566	5,655	470	470	470	470	470	470
569000	Maint of Structures-Trans	TM	569	38,477	2,929	2,806	2,783	2,812	3,934	2,804
569200	Maint of Computer Software	TM	569	118,529	9,904	9,912	9,904	9,916	9,904	9,904
570100	Maint Stat Equip-Other- Trans	TM	570	188,847	14,294	13,647	13,531	14,283	18,775	13,672
570200	Main-Cir BrkrsTrnsf Mtrs-Trans	TM	570	0	0	0	0	0	0	0
571000	Maint of Overhead Lines-Trans	TM	571	597,908	59,211	60,379	54,852	54,878	56,163	54,600
575700	Market Facilitation-Mntr&Comp	RMO	575	1,826,852	148,188	148,188	148,188	148,188	148,188	148,188
580000	Suprvsn and Engring-Dist Oper	DO	580	588,522	48,921	48,921	48,921	48,921	48,921	48,921
581004	Load Dispatch-Dist of Elec	DO	581	578,857	52,011	47,381	46,904	52,035	45,681	46,404
582100	Station Expenses-Other-Dist	DO	582	85,400	6,418	6,469	6,417	6,078	8,569	6,057

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

WPC-2.1a_FP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 4 OF 10

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

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20
583100	Overhead Line Exps-Other-Dist	DO	583	207,091	81,574	9,963	10,247	9,795	10,245	8,786
583200	Transf Set Rem Reset Test-Dist	DO	583	103,592	8,615	8,615	8,615	8,615	8,615	8,615
584000	Underground Line Expenses-Dist	DO	584	977,347	85,685	78,683	80,663	75,337	79,912	70,870
586000	Meter Expenses-Dist	DO	586	1,076,097	89,451	89,451	89,451	89,451	89,451	89,451
587000	Cust Install Exp-Other Dist	DO	587	1,892,935	148,756	148,123	176,621	163,782	188,972	147,176
588100	Misc Distribution Exp-Other	DO	588	2,160,541	268,019	128,731	124,506	92,371	128,766	68,040
588300	Load Mang-Gen and Control-Dist	DO	588	67,185	0	0	17,076	0	0	16,637
589000	Rents-Dist Oper	DO	589	0	0	0	0	0	0	0
590000	Supervsn and Engrng-Dist Maint	DM	590	134,321	11,081	10,966	11,253	10,797	11,878	10,978
591000	Maintenance of Structures-Dist	DM	591	11,471	871	823	815	826	1,164	823
592100	Maint Station Equip-Other-Dist	DM	592	524,253	39,707	37,772	37,419	38,421	54,233	37,751
592200	Cir BrkrsTrnsf Mters Rely-Dist	DM	592	0	0	0	0	0	0	0
593000	Maint Overhd Lines-Other-Dist	DM	593	3,993,084	321,019	335,331	472,860	480,091	469,313	367,675
593100	Right-of-Way Maintenance-Dist	DM	593	4,570,400	402,194	404,847	526,173	412,911	412,911	542,911
594000	Maint-Underground Lines-Dist	DM	594	86,942	9,484	9,515	10,566	2,269	4,374	4,614
595100	Maint Line Transfrs-Other-Dist	DM	595	359,568	29,829	29,437	30,412	28,861	30,406	29,476
596000	Maint-StreetLightng/Signl-Dist	DM	596	430,143	36,634	39,470	36,338	38,741	30,803	32,503
597000	Maintenance of Meters-Dist	DM	597	0	0	0	0	0	0	0
901000	Supervision-Cust Accts	CO	901	0	0	0	0	0	0	0
902000	Meter Reading Expense	CO	902	0	0	0	0	0	0	0
903000	Cust Records & Collection Exp	CO	903	1,629,177	116,421	144,361	148,356	115,901	105,229	118,407
903100	Cust Contracts & Orders-Local	CO	903	2,413,918	194,845	195,494	195,590	195,886	195,660	195,148
903200	Cust Billing & Acct	CO	903	649,608	46,871	47,775	47,873	54,255	47,967	47,167
903300	Cust Collecting-Local	CO	903	359,091	25,833	26,563	25,459	27,914	25,577	25,269
903400	Cust Receiv & Collect Exp-Edp	CO	903	70,553	5,752	5,537	6,373	5,587	5,613	6,449
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0	0
904001	BAD DEBT EXPENSE	CO	904	0	0	0	0	0	0	0
904003	Cust Acctg-Loss On Sale-A/R	CO	904	1,554,931	83,263	90,521	136,607	186,831	191,778	143,653
905000	Misc Customer Accts Expenses	CO	905	0	0	0	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	0	0	0	0	0	0	0
909650	Misc Advertising Expenses	CSI	909	0	0	0	0	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	350,695	24,283	27,299	26,234	25,778	24,586	26,594
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	255,608	25,975	16,535	16,534	25,976	16,540	16,535
911000	Supervision	CSI	911	0	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	1,524,433	126,706	126,732	128,945	126,926	128,170	127,560
913001	Advertising Expense	SE	913	23,712	1,973	1,973	1,973	1,973	1,973	1,973
920000	A & G Salaries	AGO	920	4,957,559	472,956	464,600	669,446	481,410	506,502	287,600
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	0	0	0	0	0	0	0
920300	Project Development Labor	AGO	920	3,501	291	291	291	291	291	291
921100	Employee Expenses	AGO	921	257,314	21,056	20,690	21,920	21,152	21,001	22,724
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	0	0	0	0	0	0	0
921200	Office Expenses	AGO	921	807,739	62,705	60,107	81,539	59,745	58,887	80,121
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0	0

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

WPC-2.1a_FP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 5 OF 10

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

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20
921400	Computer Services Expenses	AGO	921	102,239	6,745	6,403	9,426	6,202	7,336	6,155
921540	Computer Rent (Go Only)	AGO	921	5,361	296	296	2,088	296	297	298
921600	Other	AGO	921	711	59	59	59	59	59	59
921980	Office Supplies & Expenses	AGO	921	1,422,951	120,969	121,133	121,089	120,989	120,788	120,928
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	714,332	53,670	56,203	69,918	51,129	43,008	80,270
923980	Outside Services Employee &	AGO	923	953	73	73	73	110	73	73
924000	Property Insurance	AGO	924	2,157	20	20	20	1,934	20	20
924050	Inter-Co Prop Ins Exp	AGO	924	235,398	19,417	19,417	19,417	19,417	19,417	19,417
924980	Property Insurance For Corp.	AGO	924	154,044	12,805	12,805	12,805	12,805	12,805	12,805
925000	Injuries & Damages	AGO	925	513,462	42,537	42,537	42,537	42,537	42,537	42,537
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0	0
925051	INTER-CO GEN LIAB EXP	AGO	925	250,623	20,833	20,833	20,833	20,833	20,833	20,833
925100	Accrued Inj and Damages	AGO	925	0	0	0	0	0	0	0
925200	Injuries And Damages-Other	AGO	925	0	0	0	0	0	0	0
925980	Injuries And Damages For Corp.	AGO	925	17,070	1,419	1,419	1,419	1,419	1,419	1,419
926000	EMPL PENSIONS AND BENEFITS	AGO	926	4,698,813	359,126	356,551	440,260	354,944	354,814	287,320
926430	Employees'Recreation Expense	AGO	926	0	0	0	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	1,217,364	88,989	132,651	137,072	59,148	168,257	192,416
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(906,516)	(75,711)	(75,711)	(75,711)	(75,711)	(75,711)	(75,711)
928006	State Reg Comm Proceeding	AGO	928	827,700	68,803	68,803	68,803	68,803	68,803	68,803
928053	Travel Expense	AGO	928	0	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	0	0	0	0	0	0	0
929500	Admin Exp Transf	AGO	929	(463,298)	(35,817)	(34,732)	(32,999)	(51,701)	(38,077)	(35,638)
930150	Miscellaneous Advertising Exp	AGO	930	54,223	4,380	4,380	4,771	4,380	4,380	4,771
930200	Misc General Expenses	AGO	930	953,334	76,726	75,518	75,830	76,571	78,048	77,019
930210	Industry Association Dues	AGO	930	0	0	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	59,500	59,500	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	24,590	1,435	2,042	714	1,341	2,108	825
930240	Director'S Expenses	AGO	930	56,688	2,498	29,138	2,498	2,498	2,498	2,498
930250	Buy\Sell Transf Employee Homes	AGO	930	1,725	143	143	143	143	143	143
930700	Research & Development	AGO	930	1,043	260	0	0	260	0	0
930940	General Expenses	AGO	930	0	0	0	0	0	0	0
931001	Rents-A&G	AGO	931	71,033	5,913	5,951	5,951	5,923	5,888	5,888
931003	Lease Amortization Expense	AGO	931	0	0	0	0	0	0	0
931008	A&G Rents-IC	AGO	931	0	0	0	0	0	0	0
935100	Maint General Plant-Elec	AGM	935	0	0	0	0	0	0	0
935200	Cust Infor & Computer Control	AGM	935	0	0	0	0	0	0	0

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

WPC-2.1a_FP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 6 OF 10

DATA: BASE PERIOD "X" FORECASTED PERIOD
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Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
403002	Depr-Expense	DEPR	403	4,321,495	4,321,844	4,322,807	4,434,899	4,436,575	4,438,249
404200	Amort of Elec Plt - Software	DEPR	404	158,002	158,002	156,088	146,726	144,251	144,251
407115	Meter Amortization	AMORT	407	38,661	38,661	38,661	38,661	38,661	38,661
407305	Regulatory Debits	AMORT	407	477,095	477,095	477,095	477,095	477,095	477,095
407324	NC & MW Coal As Amort Exp	AMORT	407	640,721	640,721	640,721	1,191,624	1,191,624	1,152,475
407354	DSM Deferral - Electric	OTH	407						
407407	Carrying Charges	OTH	407	0	0	0	0	0	0
408040	Taxes Property-Allocated	OTHTX	408	7,958	7,958	7,958	8,037	8,037	8,037
408120	Franchise Tax - Non Electric	OTHTX	408	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	1,098,986	1,098,986	1,098,986	1,219,495	1,219,495	1,219,495
408150	State Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0	0	0
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	0	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	149,076	149,458	172,434	170,322	144,486	157,668
409102	SIT Exp-Utility	FIT	409	(267,882)	(267,882)	(267,882)	(267,882)	(267,882)	(267,883)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	(926,256)	(926,256)	(926,256)	(926,256)	(926,256)	(926,259)
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	923,246	923,246	923,246	923,246	923,246	923,250
410102	DSIT: Utility: Current Year	FIT	410	324,460	324,460	324,460	324,460	324,460	324,459
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411106	DFIT:Utility:Prior year	FIT	411	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	(36)	(36)	(36)	(36)	(36)	(32)
426891	IC Sale of AR Fees VIE	CO	426	35,669	35,669	35,669	37,336	37,336	37,336
440000	Residential	REV	440	9,733,456	9,039,214	11,220,706	13,405,636	12,910,649	11,565,037
440990	Residential Unbilled Rev	REV	440	(895,975)	1,547,038	1,304,290	(657,251)	(314,484)	(2,055,037)
442100	General Service	REV	442	10,237,784	9,509,301	9,895,674	10,450,046	10,303,905	10,148,187
442190	General Service Unbilled Rev	REV	442	(104,445)	53,266	(420,929)	(445,652)	(212,209)	4,250
442200	Industrial Service	REV	442	5,019,132	4,709,196	4,760,825	4,923,481	4,813,849	4,880,698
442290	Industrial Svc Unbilled Rev	REV	442	(113,991)	28,227	(198,294)	(363,021)	(134,828)	254,450
444000	Public St & Highway Lighting	REV	444	150,185	154,467	146,271	144,976	156,735	150,367

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

WPC-2.1a_FP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 7 OF 10

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
445000	Other Sales to Public Auth	REV	445	2,016,628	1,907,249	1,843,565	1,815,149	1,793,237	1,845,745
445090	OPA Unbilled	REV	445	36,427	(51,242)	(218,209)	(72,191)	(10,266)	47,038
447150	Sales For Resale - Outside	REV	447	487,096	285,396	406,715	1,707,519	1,131,354	1,100,071
448000	Interdepartmental Sales-Elec	REV	448	2,017	4,344	7,122	11,997	8,471	5,027
449100	Provisions For Rate Refunds	REV	449	0	0	0	0	0	0
449111	Tax Reform - Residential	REV	449	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	0	0	0	0	0	0
451100	Misc Service Revenue	REV	451	24,792	24,792	24,792	24,792	24,792	24,792
454004	Rent - Joint Use	REV	454						
454200	Pole & Line Attachments	REV	454	17,876	17,876	17,876	18,051	18,051	18,051
454300	Tower Lease Revenues	REV	454	0	0	0	0	0	0
454400	Other Electric Rents	REV	454	88,167	88,167	88,167	88,167	88,167	88,167
456025	RSG Rev - MISO Make Whole	REV	456	0	0	0	0	0	0
456040	Sales Use Tax Coll Fee	REV	456	0	0	0	0	0	0
456075	Data Processing Service	REV	456	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	12,083	12,083	12,083	12,083	12,083	12,083
456111	Other Transmission Revenues	REV	456	0	0	0	0	0	0
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	2,042	2,042	2,042	2,042	2,042	2,042
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	0	0	0	0	0	0
457204	PJM Reactive Rev	REV	457	156,750	156,750	156,750	156,750	156,750	156,750
500000	Suprvsn and Engrg - Steam Oper	PO	500	314,916	314,060	317,821	318,539	305,424	312,362
501110	Coal Consumed-Fossil Steam	Fuel	501	6,317,631	5,730,243	6,497,328	7,625,541	6,963,186	6,759,581
501150	Coal & Other Fuel Handling	PO	501	136,348	136,336	155,350	154,708	134,718	135,618
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	656	656	656	(1,597)	(1,597)	(2,155)
501190	Sale of Fly Ash-Expenses	PO	501	840	840	840	1,593	1,670	849
501310	Oil Consumed-Fossil Steam	Fuel	501	0	0	0	0	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	412,908	184,190	270,509	1,357,466	867,831	823,246
502020	Ammonia - Qualifying	PO	502	54,203	54,900	63,576	62,294	64,189	71,675
502040	COST OF LIME	PO	502	863,468	874,561	1,012,784	1,060,396	1,092,659	1,220,087
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	355,132	353,203	470,288	467,058	338,540	345,446
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	0	0	0	0	0	0
505000	Electric Expenses-Steam Oper	PO	505	44,863	44,852	64,925	64,123	43,033	43,046
506000	Misc Fossil Power Expenses	PO	506	139,921	104,312	741,469	127,618	134,226	128,361
507000	Steam Power Gen Op Rents	PO	507	0	0	0	0	0	0
509030	SO2 Emission Expense	EA	509	68	66	74	69	65	64
509212	Annual NOx Emission Expense	EA	509	0	0	0	0	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	231,987	232,080	230,655	225,576	220,463	227,486
510100	Suprvsn & Engrng-Steam Maint R	PM	510	(769)	(769)	(769)	(751)	(751)	(777)
511000	Maint of Structures-Steam	PM	511	649,146	647,120	681,905	680,831	653,848	762,841

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

WPC-2.1a_FP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 8 OF 10

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
512100	Maint of Boiler Plant-Other	PM	512	497,778	560,259	(1,892,655)	1,070,236	934,926	773,572
513100	Maint of Electric Plant-Other	PM	513	95,980	95,980	95,980	147,440	253,618	309,455
514000	Maintenance - Misc Steam Plant	PM	514	41,289	41,063	52,968	52,629	40,117	40,347
514300	Maintenance - Misc Steam Plant	PM	514	0	0	0	0	0	0
546000	Suprvsn and Engring-CT Oper	PO	546	30,105	30,092	31,132	30,555	28,879	29,781
547100	Natural Gas	Fuel	547	0	0	0	0	0	0
547150	Natural Gas Handling-CT	PO	547	936	936	936	918	918	945
547200	Oil	PO	547	0	0	0	0	0	0
548100	Generation Expenses-Other CT	PO	548	481	479	579	472	482	592
548200	Prime Movers - Generators- CT	PO	548	34,088	34,079	50,833	44,859	32,644	32,655
549000	Misc-Power Generation Expenses	PO	549	30,263	32,322	35,302	33,410	30,358	34,481
551000	Suprvsn and Engring-CT Maint	PM	551	24,931	25,006	25,040	24,347	23,790	24,572
552000	Maintenance of Structures-CT	PM	552	23,145	19,360	22,065	22,059	19,253	19,255
552220	Solar: Maint of Structures	PM	552	0	0	0	0	0	0
553000	Maint-Gentg and Elect Equip-CT	PM	553	214,284	4,058	9,140	52,096	3,974	7,594
554000	Misc Power Generation Plant-CT	PM	554	11,642	10,801	13,246	12,839	11,525	11,905
555028	Purch Pwr - Non-native - net	PP	555	0	0	0	0	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	667,880	1,249,283	1,585,423	1,215,297	1,382,905	411,230
556000	System Cnts & Load Dispatching	OPS	556	10,123	9,309	10,711	9,675	8,980	10,104
557000	Other Expenses-Oper	OPS	557	522,845	522,842	522,846	564,968	564,954	564,368
557450	Commissions/Brokerage Expense	OPS	557	6,738	6,738	6,738	6,806	6,806	6,806
557451	EA & Coal Broker Fees	OPS	557	0	0	0	0	0	0
557980	Retail Deferred Fuel Expenses	Fuel	557	352,106	191,250	(53,031)	(810,463)	(271,111)	522,577
560000	Suprvsn and Engng-Trans Oper	TO	560	13,543	13,543	13,543	13,679	13,679	13,679
561100	Load Dispatch-Reliability	TO	561	8,889	8,482	9,183	8,681	8,328	8,928
561200	Load Dispatch-Mnitor&OprTrnSys	TO	561	20,307	19,898	20,602	18,819	21,815	19,457
561300	Load Dispatch - TransSvc&Sch	TO	561	9,515	9,108	9,809	9,287	8,937	9,552
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	100,000	100,000	100,000	101,000	101,000	101,000
561800	ReliabilityPlanning&StdsDev	TO	561	166,797	166,797	166,797	170,346	170,346	170,346
562000	Station Expenses	TO	562	7,611	7,875	8,312	10,075	10,316	11,317
563000	Overhead Line Expenses-Trans	TO	563	1,882	1,938	2,030	2,552	2,429	2,992
565000	Transm of Elec By Others	TO	565	1,633,783	1,633,783	1,633,783	1,643,114	1,643,114	1,643,114
566000	Misc Trans Exp-Other	TO	566	50,395	17,411	17,393	17,555	49,467	17,918
566100	Misc Trans-Trans Lines Related	TO	566	470	470	470	475	475	475
569000	Maint of Structures-Trans	TM	569	2,827	2,899	3,018	3,751	3,527	4,387
569200	Maint of Computer Software	TM	569	9,904	9,904	9,906	9,673	9,680	10,018
570100	Maint Stat Equip-Other- Trans	TM	570	13,791	14,160	15,400	18,838	17,352	21,104
570200	Main-Cir BrkrsTrnsf Mtrs-Trans	TM	570						
571000	Maint of Overhead Lines-Trans	TM	571	54,775	69,607	30,013	40,755	31,336	31,339
575700	Market Facilitation-Mntr&Comp	RMO	575	148,188	148,188	192,338	149,670	149,670	149,670
580000	Suprvsn and Engring-Dist Oper	DO	580	48,921	48,921	48,921	49,411	49,411	49,411
581004	Load Dispatch-Dist of Elec	DO	581	51,720	46,859	46,050	51,387	45,327	47,098
582100	Station Expenses-Other-Dist	DO	582	6,120	6,318	6,646	8,396	8,071	9,841

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

WPC-2.1a_FP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 9 OF 10

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
583100	Overhead Line Exps-Other-Dist	DO	583	634	617	0	0	0	75,230
583200	Transf Set Rem Reset Test-Dist	DO	583	8,615	8,615	8,615	8,678	8,678	8,701
584000	Underground Line Expenses-Dist	DO	584	72,094	115,567	94,555	72,550	73,151	78,280
586000	Meter Expenses-Dist	DO	586	89,451	89,451	89,451	90,346	90,346	90,346
587000	Cust Install Exp-Other Dist	DO	587	148,579	151,888	151,421	145,096	152,225	170,296
588100	Misc Distribution Exp-Other	DO	588	62,876	99,524	111,369	559,950	296,091	220,298
588300	Load Mang-Gen and Control-Dist	DO	588	0	0	16,281	0	0	17,191
589000	Rents-Dist Oper	DO	589	0	0	0	0	0	0
590000	Supervsn and Engrng-Dist Maint	DM	590	11,219	10,946	10,755	11,579	10,945	11,924
591000	Maintenance of Structures-Dist	DM	591	831	858	901	1,137	1,090	1,332
592100	Maint Station Equip-Other-Dist	DM	592	38,102	39,202	40,966	51,476	48,852	60,352
592200	Cir BrkrsTrnsf Mtrs Rely-Dist	DM	592	0	0	0	0	0	0
593000	Maint Overhd Lines-Other-Dist	DM	593	362,636	222,947	158,271	334,336	317,823	150,782
593100	Right-of-Way Maintenance-Dist	DM	593	269,293	267,967	387,964	270,643	270,643	401,943
594000	Maint-Underground Lines-Dist	DM	594	2,960	2,262	22,179	4,090	3,963	10,666
595100	Maint Line Transfrs-Other-Dist	DM	595	30,299	29,368	28,718	31,639	30,525	30,598
596000	Maint-StreetLightng/Signl-Dist	DM	596	37,113	39,387	32,607	36,430	35,424	34,693
597000	Maintenance of Meters-Dist	DM	597						
901000	Supervision-Cust Accts	CO	901						
902000	Meter Reading Expense	CO	902						
903000	Cust Records & Collection Exp	CO	903	120,056	170,926	117,933	226,796	124,880	119,911
903100	Cust Contracts & Orders-Local	CO	903	195,220	194,602	196,041	260,757	196,881	197,794
903200	Cust Billing & Acct	CO	903	48,114	46,754	54,495	114,370	46,567	47,400
903300	Cust Collecting-Local	CO	903	26,036	24,860	27,181	74,457	24,509	25,433
903400	Cust Receiv & Collect Exp-Edp	CO	903	5,663	5,689	6,525	5,490	5,515	6,360
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0
904001	BAD DEBT EXPENSE	CO	904	0	0	0	0	0	0
904003	Cust Acctg-Loss On Sale-A/R	CO	904	160,682	173,745	150,735	121,073	57,614	58,429
905000	Misc Customer Accts Expenses	CO	905	0	0	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	0	0	0	0	0	0
909650	Misc Advertising Expenses	CSI	909	0	0	0	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	24,641	23,644	36,566	59,713	25,229	26,128
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	25,977	16,535	16,536	22,046	33,823	22,596
911000	Supervision	CSI	911	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	127,575	128,861	128,876	124,767	122,099	127,216
913001	Advertising Expense	SE	913	1,973	1,973	1,973	1,981	1,981	1,993
920000	A & G Salaries	AGO	920	464,451	435,663	301,188	288,039	401,867	183,837
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	0	0	0	0	0	0
920300	Project Development Labor	AGO	920	291	291	291	294	294	294
921100	Employee Expenses	AGO	921	21,547	21,717	22,684	20,437	20,891	21,495
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	0	0	0	0	0	0
921200	Office Expenses	AGO	921	60,777	60,507	83,900	57,689	49,152	92,610
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2019-00271
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
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WPC-2.1a_FP
WITNESS RESPONSIBLE:
S. E. LAWLER
PAGE 10 OF 10

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
921400	Computer Services Expenses	AGO	921	10,328	6,603	14,257	10,545	7,641	10,598
921540	Computer Rent (Go Only)	AGO	921	296	296	301	299	299	299
921600	Other	AGO	921	59	59	59	60	60	60
921980	Office Supplies & Expenses	AGO	921	120,788	120,857	120,604	109,474	112,955	112,377
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	50,825	43,571	94,419	44,316	59,595	67,408
923980	Outside Services Employee &	AGO	923	73	73	110	74	74	74
924000	Property Insurance	AGO	924	20	20	20	21	21	21
924050	Inter-Co Prop Ins Exp	AGO	924	19,417	19,417	19,417	20,215	20,215	20,215
924980	Property Insurance For Corp.	AGO	924	12,805	12,805	12,805	12,933	12,933	12,933
925000	Injuries & Damages	AGO	925	42,537	42,537	42,537	43,543	43,543	43,543
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0
925051	INTER-CO GEN LIAB EXP	AGO	925	20,833	20,833	20,833	21,042	21,042	21,042
925100	Accrued Inj and Damages	AGO	925	0	0	0	0	0	0
925200	Injuries And Damages-Other	AGO	925	0	0	0	0	0	0
925980	Injuries And Damages For Corp.	AGO	925	1,419	1,419	1,419	1,433	1,433	1,433
926000	EMPL PENSIONS AND BENEFITS	AGO	926	352,931	354,151	372,309	488,933	550,292	427,182
926430	Employees'Recreation Expense	AGO	926	0	0	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	143,060	108,939	173,111	62,442	(21,160)	(27,561)
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(75,711)	(75,711)	(75,714)	(75,038)	(75,038)	(75,038)
928006	State Reg Comm Proceeding	AGO	928	68,803	68,803	68,803	69,491	69,491	69,491
928053	Travel Expense	AGO	928	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	0	0	0	0	0	0
929500	Admin Exp Transf	AGO	929	(34,971)	(34,114)	(48,467)	(44,696)	(34,387)	(37,699)
930150	Miscellaneous Advertising Exp	AGO	930	4,380	4,380	4,771	4,406	4,405	4,819
930200	Misc General Expenses	AGO	930	78,061	77,553	79,409	104,153	75,098	79,348
930210	Industry Association Dues	AGO	930	0	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	0	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	5,472	1,292	6,397	1,152	1,203	609
930240	Director'S Expenses	AGO	930	2,498	2,498	2,498	2,522	2,522	2,522
930250	Buy\Sell Transf Employee Homes	AGO	930	143	143	143	146	146	146
930700	Research & Development	AGO	930	260	0	0	0	263	0
930940	General Expenses	AGO	930	0	0	0	0	0	0
931001	Rents-A&G	AGO	931	5,888	5,888	5,888	5,961	5,947	5,947
931003	Lease Amortization Expense	AGO	931	0	0	0	0	0	0
931008	A&G Rents-IC	AGO	931	0	0	0	0	0	0
935100	Maint General Plant-Elec	AGM	935	0	0	0	0	0	0
935200	Cust Infor & Computer Control	AGM	935	0	0	0	0	0	0

SECTION D

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ADJUST BASE PERIOD REVENUE

WPD-2.1a
WITNESS RESPONSIBLE:
C. M. JACOBI

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Base	\$ 247,538,528	\$ 248,574,490	\$ 1,035,962
2				
3	Fuel Cost	99,083,113	98,761,061	(322,052)
4				
5	Other Revenue	<u>18,006,876</u>	<u>9,981,775</u>	<u>(8,025,101)</u>
6				
7	Total Revenue	<u>\$ 364,628,517</u>	<u>\$ 357,317,326</u>	<u>\$ (7,311,191)</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ADJUST BASE PERIOD PURCHASED POWER COST

WPD-2.2a
WITNESS RESPONSIBLE:
C. M. JACOBI

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Purchased Power Expense	\$ 112,306,890	\$ 105,041,396	\$ (7,265,494)

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ADJUST BASE PERIOD OTHER PRODUCTION EXPENSES

WPD-2.3a
WITNESS RESPONSIBLE:
C. M. JACOBI

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Production Expenses	<u>\$ 58,655,525</u>	<u>\$ 59,084,292</u>	<u>\$ 428,767</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ADJUST BASE PERIOD TRANSMISSION EXPENSE

WPD-2.5a
WITNESS RESPONSIBLE:
C. M. JACOBI

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Transmission Expense	\$ 21,515,710	\$ 24,354,925	\$ 2,839,215

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ADJUST BASE PERIOD REGIONAL MARKET EXPENSE

WPD-2.6a
WITNESS RESPONSIBLE:
C. M. JACOBI

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Regional Market Expense	<u>\$ 1,767,935</u>	<u>\$ 1,826,852</u>	<u>\$ 58,917</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ADJUST BASE PERIOD DISTRIBUTION EXPENSE

WPD-2.7a
WITNESS RESPONSIBLE:
C. M. JACOBI

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Distribution Expense	\$ 15,958,877	\$ 17,847,749	\$ 1,888,872

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ADJUST BASE PERIOD CUSTOMER ACCOUNTS EXPENSE

WPD-2.8a
WITNESS RESPONSIBLE:
C. M. JACOBI

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Customer Accounts Expense	\$ 6,587,411	\$ 7,110,307	\$ 522,896

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ADJUST BASE PERIOD CUSTOMER SERVICE
AND INFORMATION EXPENSE

WPD-2.9a
WITNESS RESPONSIBLE:
C. M. JACOBI

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Customer Service & Information Expense	<u>\$ 568,143</u>	<u>\$ 606,303</u>	<u>\$ 38,160</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ADJUST BASE PERIOD SALES EXPENSE

WPD-2.10a
WITNESS RESPONSIBLE:
C. M. JACOBI

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Sales Expense	<u>\$ 1,436,388</u>	<u>\$ 1,548,145</u>	<u>\$ 111,757</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ADJUST BASE PERIOD A&G EXPENSE

WPD-2.11a
WITNESS RESPONSIBLE:
C. M. JACOBI

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	A&G Expense	<u>\$ 19,027,055</u>	<u>\$ 16,041,613</u>	<u>\$ (2,985,442)</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ADJUST OTHER OPERATING EXPENSE

WPD-2.12a
WITNESS RESPONSIBLE:
C. M. JACOBI

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Operating Expenses	<u>\$ 15,689,616</u>	<u>\$ 15,491,284</u>	<u>\$ (198,332)</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ADJUST BASE PERIOD DEPRECIATION EXPENSE

WPD-2.13a
WITNESS RESPONSIBLE:
C. M. JACOBI

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Depreciation Expense	<u>\$ 46,525,230</u>	<u>\$ 53,609,701</u>	<u>\$ 7,084,471</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ADJUST BASE PERIOD OTHER TAX EXPENSE

WPD-2.14a
WITNESS RESPONSIBLE:
C. M. JACOBI

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Federal Taxes	\$ 6,509	\$ -	\$ (6,509)
2				
3	State and Other Taxes	<u>12,580,465</u>	<u>15,527,405</u>	<u>2,946,940</u>
4				
5	Total Taxes Other than Income Taxes	<u>\$ 12,586,974</u>	<u>\$ 15,527,405</u>	<u>\$ 2,940,431</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 ADJUST BASE PERIOD INCOME TAX EXPENSE

WPD-2.15a
 WITNESS RESPONSIBLE:
 C. M. JACOBI

Line No.	Description	Adjustments to		Amount
		Base Period	Forecasted Period	
1	<u>Schedule D-1</u>			
2	State	\$ (634,746) (1)	\$ (252,322)	\$ (887,068)
3	Federal	(2,549,539) (2)	(1,013,483)	(3,563,022)
4				
5	<u>Schedule E-1</u>			
6	State	202,799 (3)	(252,322)	(49,523)
7	Federal	3,706,792 (4)	(1,013,483)	2,693,309
8				
9	<u>Difference</u>			
10	State	837,545 (5)	-	837,545
11	Federal	\$ 6,256,331 (6)	\$ -	\$ 6,256,331

↑
To Schedule D-1

Notes:

- (1) Total adjustment to current state income taxes as a result of adjustments made on Schedules D-2.1 through D-2.14.
- (2) Total adjustment to current federal income taxes as a result of adjustments made on Schedules D-2.1 through D-2.14.
- (3) Total change in current state income taxes from the base period to the forecasted period per Schedule E-1.
- (4) Total change in current federal income taxes from the base period to the forecasted period per Schedule E-1.
- (5) Adjustment to current state income taxes necessary to tie the total change in state income taxes in the base period to the forecasted period per Schedule E-1.
- (6) Adjustment to current federal income taxes necessary to tie the total change in federal income taxes in the base period to the forecasted period per Schedule E-1.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ADJUST FORECASTED REVENUE
FOR THE TWELVE MONTHS ENDED MARCH 31, 2021

WPD-2.16a
WITNESS RESPONSIBLE:
C. M. JACOBI

<u>Line No.</u>	<u>Description</u>	<u>Base Revenue</u>	<u>Fuel Revenue</u>	<u>Total</u>
1	Retail Sch. M (without riders)	\$ 210,819,969	\$ 98,760,685	\$ 309,580,654
2				
3	Total Revenue - Sch. C-2	<u>210,800,583</u> (1)	<u>98,761,061</u> (2)	<u>309,561,644</u>
4				
5	Revenue Adjustment	<u>\$ 19,386</u>	<u>\$ (376)</u>	<u>\$ 19,010</u>

- (1) Source: Schedule C-2, Proforma Forecasted Period base revenue, excluding Schedule D-2.16 base revenue adjustment.
(2) Source: Schedule C-2, Forecasted Period.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ADJUST FORECASTED REVENUE
FOR THE TWELVE MONTHS ENDED MARCH 31, 2021

WPD-2.16b
WITNESS RESPONSIBLE:
C. M. JACOBI

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	<u>Adjust Backup Delivery Point Capacity Revenue</u>	
2		
3	IRS Covington Building - Monthly Amount	\$ 5,616
4		
5	Number of Months	<u>12</u>
6		
7	Revenue Adjustment	<u>\$ 67,392</u>

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
AMORTIZATION OF RATE CASE EXPENSE

WPD-2.17a
WITNESS RESPONSIBLE:
S. E. LAWLER

<u>Line</u> <u>No.</u>	<u>Description</u>		<u>Amount</u>
1	<u>Case No. 2019-00271</u>		
2	Estimated Expense	From Sch F-6 <---	\$ 676,675
3			
4	Amortization Period		<u>5</u>
5			
6	Test Period Amortization (Line 2 / 5 yrs)		\$ 135,335
7			
8	Annual Rate Case Expense - Case No. 2019-00271	To Sch D-2.17 <---	<u>\$ 135,335</u>

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ELIMINATE ESM REVENUE & EXPENSE

WPD-2.18a
WITNESS RESPONSIBLE:
S. E. LAWLER

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	<u>Reagent Expense</u>	
2	Ammonia	\$ 663,435
3	Limestone	10,785,100
4	Trona	0
5	Total Environmental Reagents	<u>\$ 11,448,535</u>
6		
7	<u>Amortization of Deferred Expense</u>	
8	Amortization of Deferred Ash Pond ARO	\$ 9,302,212
9		
10	<u>Emission Allowance Expense</u>	
11	SO2 Costs	\$ 688
12	NOx Costs	0
13	Total EA Expense	<u>\$ 688</u>
14		
15	<u>Property Tax Expense</u>	
16	13 Month Average Environmental Plant Balance	\$ 70,148,831
17	Annual Property Tax Rate	1.4274%
18	Property Tax Expense	<u>\$ 1,001,304</u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 DATA: BASE PERIOD "X" FORECASTED PERIOD
 FEDERAL & STATE INCOME TAX ON INTEREST DEDUCTION

WPD-2.19a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

Line No	Description	Schedule Reference	Long-Term Debt	Short-Term Debt
1	Capital Structure	J-1, page 2	45.931%	5.835%
2				
3	Debt Portion of \$946,427,820 Electric Rate Base	Sch. A	434,703,762	55,224,063
4				
5	Annual Cost Rate	J-1, page 2	<u>4.073%</u>	<u>1.937%</u>
6				
7	Annualized Electric Interest Expense			
8	for each Debt Component		<u>17,705,484</u>	<u>1,069,690</u>
9				
10	Total Annualized Electric Interest Expense			18,775,174
11				
12	Test Period Electric Interest Deduction	E-1		<u>20,781,237</u>
13				
14	Decrease in Electric Interest Expense			<u>(2,006,063)</u>
15				
16	State Income Tax Effect @ 5.00% (A)	(Line 14 * 99.37% * 5.00%)	To Sch D-2.19, Pg. 2 <--	99,671
17				
18	Federal Income Tax Effect @ 21.00% (A)	((Line 14 - Line 16) * 21.00%)	To Sch D-2.19, Pg. 1 <--	400,342

(A) Source: Schedule H

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ELIMINATE NON-NATIVE REVENUE AND EXPENSE

WPD-2.20a
WITNESS RESPONSIBLE:
S. E. LAWLER

<u>Line</u> <u>No.</u>	<u>Number</u>	<u>Description</u>	<u>Amount</u>
1	<u>Revenue</u>		
2	447150	Sales For Resale - Outside	\$ 6,360,730
3	457204	Ancillary Services - Reactive	1,881,000
4	Various	Rider PSM	<u>(1,442,006)</u>
5		Total Revenue	\$ 6,799,724
6			
7	<u>Fuel Expense</u>		
8	501996	Fuel Expense	\$ 4,758,126
9			
10	<u>Ancillary Service Market</u>		
11	561400	Reactive Power	\$ 1,203,000
12			
13	<u>Emission Allowance</u>		
14	509030	SO2 Emission Expense	\$ 33

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
TAMPER PENTALTY FEE

WPD-2.21a
WITNESS RESPONSIBLE:
S. E. LAWLER

Line No.	Customer Type	Annual Incident Rate (A) (a)	Proposed Fee (b)	Total (a) x (b) = (c)
1	Residential	112	\$ 200	22,400
2	Non-Residential	0	\$ 1,000	-
Forecasted Tamper Fees				<u>22,400</u>

(A) Based on 2018 actual incidents

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 ELIMINATE DSM REVENUE & EXPENSE
 FOR THE TWELVE MONTHS ENDED MARCH 31, 2021

WPD-2.22a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

<u>Line No.</u>	<u>Process Code</u>	<u>Process Description</u>	<u>Amount</u>
1		<u>Taxes Other Than Income Taxes</u>	
2	EESTAFF	EE Staff costs	\$ 37,033
3		Total Taxes Other Than Income Taxes	<u>\$ 37,033</u>
4			
5		<u>Other Production Expense</u>	
6	EEINCEN	Energy Efficiency P&S Advertise	\$ 2,970,067
7	EEMAV	EE Measure & Verification cost	250,637
8	EEPDEV	EE Product development costs	557
9	EETMGT	EE Product Management	43,033
10	EESTAFF	EE Staff costs	<u>3,677,640</u>
11		Total Other Production Expense	<u>\$ 6,941,934</u>
12			
13		<u>Admin & General Expense</u>	
14	EESTAFF	EE Staff costs	\$ 130,286
15		Total Admin & General Expense	<u>\$ 130,286</u>
16			
17		Total DSM Expense	<u>\$ 7,109,253</u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 ELIMINATE MISCELLANEOUS EXPENSES

WPD-2.23a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

Line No.	Responsibility Center	Account	Description	Forecasted Period	Adjustment
1	Advertising and Mktg	0913001	Advertising Expense	\$ 9,026	\$ (9,026)
2	Advertising and Mktg	0920000	A & G Salaries	14,693	(14,693)
3	Advertising and Mktg	0921100	Employee Expenses	815	(815)
4	Advertising and Mktg	0921200	Office Expenses	1,280	(1,280)
5	Advertising and Mktg	0921400	Computer Services Expenses	668	(668)
6	Advertising and Mktg	0923000	Outside Services Employed	2,458	(2,458)
7	Advertising and Mktg	0926600	Employee Benefits-Transferred	3,792	(3,792)
8	Advertising and Mktg	0930150	Miscellaneous Advertising Exp	52,888	(52,888)
9	Business Markets Advertising	0912000	Demonstrating & Selling Exp	602	(602)
10	Community Relations - OH/KY	0912000	Demonstrating & Selling Exp	14,787	(14,787)
11	Community Relations - OH/KY	0920000	A & G Salaries	202,256	(202,256)
12	Community Relations - OH/KY	0921100	Employee Expenses	11,829	(11,829)
13	Community Relations - OH/KY	0921200	Office Expenses	49,130	(49,130)
14	Community Relations - OH/KY	0921540	Computer Rent (Go Only)	1,770	(1,770)
15	Community Relations - OH/KY	0926600	Employee Benefits-Transferred	39,219	(39,219)
16	Community Relations - OH/KY	0930230	Dues To Various Organizations	5,915	(5,915)
17	Consumer Affairs - Midwest	0903100	Cust Contracts & Orders-Local	1,190	(1,190)
18	Consumer Affairs - Midwest	0926600	Employee Benefits-Transferred	34	(34)
19	Corp Communication Staff	0511000	Maint Of Structures-Steam	9,448	(9,448)
20	Corp Communication Staff	0920000	A & G Salaries	20,596	(20,596)
21	Corp Communication Staff	0921100	Employee Expenses	723	(723)
22	Corp Communication Staff	0921200	Office Expenses	(7,693)	7,693
23	Corp Communication Staff	0923000	Outside Services Employed	579	(579)
24	Corp Communication Staff	0926600	Employee Benefits-Transferred	6,084	(6,084)
25	Corp Communication Staff	0930150	Miscellaneous Advertising Exp	1,334	(1,334)
26	Creative Services	0913001	Advertising Expense	2,609	(2,609)
27	Creative Services	0920000	A & G Salaries	5,559	(5,559)
28	Creative Services	0921100	Employee Expenses	717	(717)
29	Creative Services	0926600	Employee Benefits-Transferred	1,597	(1,597)
30	Creative Strat Staff	0923000	Outside Services Employed	3,097	(3,097)
31	Digital External	0910100	Exp-Rs Reg Prod/Svces-CstAccts	1,436	(1,436)
32	Digital External	0912000	Demonstrating & Selling Exp	1,781	(1,781)
33	Digital External	0920000	A & G Salaries	12,515	(12,515)
34	Digital External	0921100	Employee Expenses	628	(628)
35	Digital External	0921200	Office Expenses	3,191	(3,191)
36	Digital External	0923000	Outside Services Employed	22,339	(22,339)
37	Digital External	0926600	Employee Benefits-Transferred	3,122	(3,122)
38	Foundation Operations	0920000	A & G Salaries	5,211	(5,211)
39	Foundation Operations	0921100	Employee Expenses	200	(200)
40	Foundation Operations	0921200	Office Expenses	56	(56)
41	Foundation Operations	0923000	Outside Services Employed	3,313	(3,313)
42	Foundation Operations	0926600	Employee Benefits-Transferred	1,010	(1,010)
43	Government Affairs - OH/KY	0931001	Rents-A&G	5,915	(5,915)
44	Governmental Affairs - Federal	0920000	A & G Salaries	13,528	(13,528)
45	Governmental Affairs - Federal	0921100	Employee Expenses	2,226	(2,226)
46	Governmental Affairs - Federal	0921200	Office Expenses	(1,047)	1,047
47	Governmental Affairs - Federal	0923000	Outside Services Employed	567	(567)
48	Governmental Affairs - Federal	0926600	Employee Benefits-Transferred	2,623	(2,623)
49	Governmental Affairs - Federal	0930230	Dues To Various Organizations	4,766	(4,766)
50	Residential Mrkts Advertising	0912000	Demonstrating & Selling Exp	10,125	(10,125)
51	Residential Mrkts Advertising	0913001	Advertising Expense	12,075	(12,075)
52	Social Media	0920000	A & G Salaries	8,544	(8,544)
53	Social Media	0921100	Employee Expenses	314	(314)
54	Social Media	0921200	Office Expenses	431	(431)
55	Social Media	0923000	Outside Services Employed	3,974	(3,974)
56	Social Media	0926600	Employee Benefits-Transferred	1,657	(1,657)
57	Stk Strat, Sust., Found Staff	0920000	A & G Salaries	5,982	(5,982)
58	Stk Strat, Sust., Found Staff	0921100	Employee Expenses	668	(668)
59	Stk Strat, Sust., Found Staff	0921200	Office Expenses	(1,820)	1,820
60	Stk Strat, Sust., Found Staff	0923000	Outside Services Employed	6,176	(6,176)
61	Stk Strat, Sust., Found Staff	0926600	Employee Benefits-Transferred	1,160	(1,160)
62	Stk Strat, Sust., Found Staff	0930230	Dues To Various Organizations	111	(111)
63	Schedule F-1, Dues	Various	Various	20,765	(20,765)
			Total Miscellaneous Expenses	\$ 610,544	\$ (610,544)

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
ANNUALIZATION OF DEPRECIATION EXPENSE FOR THE
THIRTEEN MONTHS ENDED MARCH 31, 2021

WPD-2.24a
WITNESS RESPONSIBLE:
M. B. ABERNATHY

<u>Line No.</u>	<u>Description</u>	<u>Schedule/ Work Paper Reference</u>	<u>Amount</u>	
1	Depreciation Expense - Annualized	Sch B-3.2	\$ 58,197,795	
2	Depreciation Expense - Test Period	Sch C-2.1	<u>53,609,701</u>	
3	Annualized Depreciation Adjustment		<u>\$ 4,588,094</u>	--> To Sch D-2.24 & Sch E-1, Pg. 1 Ln. 11

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
FIT DEFERRAL AMORTIZATION
FOR THE TWELVE MONTHS ENDED MARCH 31, 2021

WPD-2.26a
WITNESS RESPONSIBLE:
S. E. LAWLER

Line No.	Description	Amount (A)	Amort. Period	Annual Amortization (B)
1	FIT Deferral	\$ (553,810)	5	\$ (110,762)

(A) Source: KPSC Case No. 2017-00321 Order on Rehearing.

(B) Total amortization to Schedule D-2.26.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
AMORTIZATION OF REGULATORY ASSET

WPD-2.27a
WITNESS RESPONSIBLE:
S. E. LAWLER

Line No.	Account Number	Description	Reference	Amount (A)	Amort. Period	Annual Amortization (B)
1	182330	2018 November Ice Storm	(C)	\$ 1,051,054	5	\$ 210,211
2		Total		<u>\$ 1,051,054</u>		<u>\$ 210,211</u>

- (A) Source: Company Records.
(B) Total amortization to Schedule D-2.27.
(C) Deferral authority granted per Case No. 2018-00416.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2019-00271
INCENTIVE COMPENSATION
SHORT TERM INCENTIVE

WPD-2.28a
WITNESS RESPONSIBLE:
S. E. LAWLER

Line No.	Plan Measure	Weight	DE Kentucky	DE Carolinas	Service Company	DE Ohio	DE Indiana	DE Progress	DE Florida	Piedmont	Total to DE Kentucky
1	EPS	35%	\$ 180,081	\$ 85,137	\$ 1,092,625	\$ 24,634	\$ 49,835	\$ 20,216	\$ 4,771	\$ -	\$ 1,457,299
2	Operational Excellence	15%	77,177	36,487	468,268	10,558	21,358	8,664	2,045	-	624,557
3	Customer Satisfaction (CSAT)	10%	51,452	24,325	312,179	7,038	14,239	5,776	1,363	-	416,372
4	Team	40%	205,806	97,299	1,248,714	28,154	56,955	23,104	5,453	-	1,665,485
5	Total	100%	\$ 514,516	\$ 243,248	\$ 3,121,786	\$ 70,384	\$ 142,387	\$ 57,760	\$ 13,632	\$ -	\$ 4,163,713
6	Accounts 107-426 (Balance Sheet)										\$ 1,718,372
7	Accounts 500-935 (Income Statement)										2,445,340
8	Total										\$ 4,163,712
9	EPS weighted										35%
10	EPS related recorded to Income Statement (Line 7 * Line 9)										To Sch D-2.28 <--- \$ 855,869

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 INCENTIVE COMPENSATION
 LONG TERM INCENTIVE PERFORMANCE SHARES

WPD-2.28b
 WITNESS RESPONSIBLE:
 S. E. LAWLER

Line No.	Plan Measure	Weight	DE Kentucky	DE Carolinas	Service Company	DE Progress	Piedmont	Total to DE Kentucky
1	EPS	50%	\$ -	\$ -	\$ 162,547	\$ -	\$ -	\$ 162,547
2	Total Shareholder Return (TSR)	25%	-	-	81,274	-	-	81,274
3	TICR (Safety metric)	25%	-	-	81,274	-	-	81,274
4	ROE	0%	-	-	-	-	-	-
5	Total	100%	\$ -	\$ -	\$ 325,095	\$ -	\$ -	\$ 325,095
6	Accounts 107-426 (Balance Sheet)							\$ 27,867
7	Accounts 500-935 (Income Statement)							297,228
8	Total							\$ 325,095
9	EPS, TSR, ROE weighted							75%
10	EPS, TSR, ROE related recorded to Income Statement (Line 7 * Line 9)						To Sch D-2.28 <---	\$ 222,921

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 INCENTIVE COMPENSATION
 RESTRICTED STOCK UNITS

WPD-2.28c
 WITNESS RESPONSIBLE:
 S. E. LAWLER

<u>Line No.</u>	<u>Plan Measure</u>	<u>Weight</u>	<u>DE Kentucky</u>	<u>DE Carolinas</u>	<u>Service Company</u>	<u>DE Progress</u>	<u>Piedmont</u>	<u>Total to DE Kentucky</u>
1	Restricted Stock Units (RSU's)	100%	\$ -	\$ -	\$ 656,050	\$ -	\$ -	\$ 656,050
2	Total	100%	\$ -	\$ -	\$ 656,050	\$ -	\$ -	\$ 656,050
3	Accounts 107-426 (Balance Sheet)							\$ 154,364
4	Accounts 500-935 (Income Statement)							501,686
5	Total							\$ 656,050
6	Weight related to RSU's							100%
7	RSU's recorded to Income Statement (Line 4 x Line 6)						To Sch D-2.28 <---	\$ 501,686

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 PENSION ADJUSTMENT

WPD-2.29a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

Line No.	Description	DEK / Duke Energy Kentucky (536)	Duke Energy Business Services (110)	Total
1	Net periodic benefit cost - Total DEK (service cost)	\$ 1,102,641	\$ 39,621,054	
2	DEK - Electric portion	75.87%		
3	O&M%	74.17%	100%	
4	DEBS labor allocation % to DEK (electric)		3.20%	
5	Subtotal	\$ 620,479	\$ 1,267,231	
6	Net periodic benefit cost - Total DEK (non-service cost)	\$ (1,519,473)	\$ (33,364,116)	
7	Purchase accounting amortization - Total DEK	267,583	-	
8	DEK - Electric portion	75.87%		
9	O&M%	100%	100%	
10	DEBS allocation % to DEK (electric)		1.11%	
11	Subtotal	\$ (949,809)	\$ (370,342)	
12	Total DEK (electric)	\$ (329,330)	\$ 896,889	\$ 567,560

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 CREDIT CARD FEES

WPD-2.30a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

Line No.	Description	KY Residential Transactions		Cost per Transaction		KY Residential Costs
1	2018 Actual	213,953	[1]	\$ 1.50	\$	320,930
2						
3	2019 Projection	247,526	[2]	\$ 1.50		371,289
4						
5	2020 Projection	313,101	[3]	\$ 1.50		469,652
6						
7	2021 Projection	375,311	[4]	\$ 1.50		562,967
8						
9	Total Test Period (9 months 2020, 3 months 2021)			To Sch D-2.30 <---	\$	<u>492,981</u>

[1] 2018 Actual number of transactions

[2] January 2019 - May 2019 actual transactions annualized

[3] Based on 26% growth estimation. Double the 13% YOY 5 year average current growth rate

[4] Based on 20% growth estimation

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 ADJUST UNCOLLECTIBLE EXPENSE

WPD-2.31a
 WITNESS RESPONSIBLE:
 S. E. LAWLER

Line No.	Description	Source	Total Amount	Charge-offs	Collection Costs	Late Payment Charges	Time Value of Money (B)
1	Base Revenue	Sch. C-2	\$ 210,819,969				
2	Fuel Revenue	Sch. C-2	98,760,685				
3	Less: Interdepartmental Revenues	Sch. C-2.1	<u>58,828</u>				
4	Revenue Subject to Uncollectible Ratio (1) + (2) - (3)		\$ 309,521,826				
5	Uncollectible Expense Factor	WPD-2.31b	<u>-0.0684%</u>	<u>0.4098%</u>	<u>0.0500%</u>	<u>-0.5282%</u>	
6	Annualized Uncollectible Expense (4) * (5)		(211,612)	1,268,520	154,761	(1,634,893)	
7	Uncollectible Accounts (A)	Sch. C-2.1	1,554,931	1,280,952	156,271	(1,650,870)	1,768,578
8	Sale of A/R (A)	Sch. C-2.1	<u>433,029</u>	<u>356,729</u>	<u>43,519</u>	<u>(459,747)</u>	<u>492,528</u>
9	Adjustment to Uncollectible Expense (6) - (7) - (8)		<u>\$ (2,199,572)</u>	<u>\$ (369,161)</u>	<u>\$ (45,029)</u>	<u>\$ 475,724</u>	<u>\$ (2,261,106)</u>

(A) Forecasted Period Uncollectible Expense is split using the following ratio developed from WPH-a:

	WPD-2.31b	Ratio
Charge-off's	0.4098%	82.38%
Collection Costs	0.0500%	10.05%
Late Charges	-0.5282%	-106.17%
Time Value	<u>0.5659%</u>	<u>113.74%</u>
	0.4975%	100.00%

(B) The time value of money is eliminated because the sale of accounts receivable is included in short-term debt on Schedule J-2.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2019-00271
 AVERAGE DISCOUNT RATE

WPD-2.31b
 WITNESS RESPONSIBLE:
 S. E. LAWLER

Line No.	Description	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Average
1	Charge-offs	0.4169%	0.4176%	0.4113%	0.4146%	0.4183%	0.4160%	0.4135%	0.4120%	0.3995%	0.3980%	0.4028%	0.3976%	0.4098%
2	Collection Costs	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%
3	Late Charges	-0.5335%	-0.5334%	-0.5241%	-0.5269%	-0.5239%	-0.5246%	-0.5245%	-0.5279%	-0.5285%	-0.5271%	-0.5304%	-0.5336%	-0.5282%
4	Time Value	<u>0.5266%</u>	<u>0.5358%</u>	<u>0.5428%</u>	<u>0.5522%</u>	<u>0.5556%</u>	<u>0.5586%</u>	<u>0.5710%</u>	<u>0.5759%</u>	<u>0.5791%</u>	<u>0.5992%</u>	<u>0.5976%</u>	<u>0.5960%</u>	<u>0.5659%</u>
5														
6	Total Discount	0.4600%	0.4700%	0.4800%	0.4900%	0.5000%	0.5000%	0.5100%	0.5100%	0.5000%	0.5200%	0.5200%	0.5100%	0.4975%
7														
8	Less: Time Value	<u>0.5266%</u>	<u>0.5358%</u>	<u>0.5428%</u>	<u>0.5522%</u>	<u>0.5556%</u>	<u>0.5586%</u>	<u>0.5710%</u>	<u>0.5759%</u>	<u>0.5791%</u>	<u>0.5992%</u>	<u>0.5976%</u>	<u>0.5960%</u>	<u>0.5659%</u>
9														
10	Uncollectible Factor	-0.0666%	-0.0658%	-0.0628%	-0.0622%	-0.0556%	-0.0586%	-0.0610%	-0.0659%	-0.0791%	-0.0792%	-0.0776%	-0.0860%	-0.0684%

SECTION E

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2019-00271
DATA: "X" BASE PERIOD "X" FORECASTED PERIOD
DETAIL OF INCOME TAX RECONCILING ITEMS

WPE-1a
WITNESS RESPONSIBLE:
J. R. PANIZZA

Line No.	Description	BASE PERIOD Twelve Months	FORECASTED PERIOD Twelve Months
1	Oper Income Before Federal & State Income Taxes	52,002,763	39,227,354
2	1107 Interest Charges	(18,095,758)	(20,781,237)
3	Book Taxable Income	33,907,005	18,446,117
4			
5	Perm Permanent Differences	425,850	421,237
6			
7	Temporary Differences:		
8	T13A08 Accounting Depreciation	44,058,671	53,609,701
9	T13A28 Tax Depreciation	(49,501,091)	(44,394,412)
10	Temp Other Temporary Differences	(102,888,138)	(84,226,157)
11	Total Temporary Differences:	(108,330,558)	(75,010,868)
12			
13	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	(73,997,703)	(56,143,514)
14			
15	Ky Tax Inc Adj - Misc:		
16	Kentucky Tax Inc. Adjustment - Misc	5,216,698	(8,555,793)
17			
18	Gross State Taxable Income	(68,781,005)	(64,699,307)
19			
20	Percent of Business Taxable in State	99.3700%	99.3700%
21			
22	State Business Taxable Income (after apportionment)	(68,347,684)	(64,291,701)
23			
24	Kentucky Income Tax Expense @ 5.00%	(3,417,384)	(3,214,585)
25	Cincinnati Income Tax Payable	0	0
26			
27	State Income Tax Deductible	(3,417,384)	(3,214,585)
28			
29	F.T.I. Bef S.I.T. & Fdrl Tax Loss Carryforward	(73,997,703)	(56,143,514)
30	Kentucky Income Tax	3,417,384	3,214,585
31	Cincinnati Income Tax	0	0
32	Federal Taxable Income - Ordinary	(70,580,319)	(52,928,929)
33			
34	Federal Income Tax Before Credits @ 21.00%	(14,821,867)	(11,115,075)
35	Fuel Tax Credit	0	0
36	Federal Income Tax Payable	(14,821,867)	(11,115,075)

SECTION F

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2019-00271
ADVERTISING
DATA: "X" BASE PERIOD FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2019

WPF-4a
WITNESS RESPONSIBLE:
S. E. LAWLER

Line No.	Project / Description	Total	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	<u>Newspaper</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
2														
3	<u>Magazines and Other</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<u>Television</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
6														
7	<u>Radio</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Direct Mail</u>													
10	Conservation	0	0	0	0	0	0	0						
11	Safety	3,413	1,938	1,040	0	435								
12		3,413	1,938	1,040	0	435	0	0	0	0	0	0	0	0
13														
14	<u>Sales Aids</u>	5,850	2,452	1,006	1,907	(4,318)	2,770	2,033	0	0	0	0	0	0
15														
16	<u>Undetermined</u>	53,509	15,188	(3,224)	607	13,088	2,989	4,061	3,728	3,336	3,336	3,728	3,336	3,336
17														
18	Total	62,772	19,578	(1,178)	2,514	9,205	5,759	6,094	3,728	3,336	3,336	3,728	3,336	3,336

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2019-00271
ADVERTISING
DATA: BASE PERIOD "X" FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED MARCH 31, 2021

WPF-4b
WITNESS RESPONSIBLE:
S. E. LAWLER

Line No.	Project / Description	Total	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	<u>Newspaper</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
2														
3	<u>Magazines and Other</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<u>Television</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
6														
7	<u>Radio</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Direct Mail</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
10														
11	<u>Sales Aids</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
12														
13	<u>Undetermined</u>	77,935	6,353	6,353	6,744	6,353	6,353	6,744	6,353	6,353	6,744	6,387	6,386	6,812
14														
15	Total	77,935	6,353	6,353	6,744	6,353	6,353	6,744	6,353	6,353	6,744	6,387	6,386	6,812

Notes:

(1) Eliminated on Schedule D-2.23.

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2019-00271
PROFESSIONAL SERVICES EXPENSES
DATA: BASE PERIOD "X" FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED MARCH 31, 2021

WPF-5b
WITNESS RESPONSIBLE:
S. E. LAWLER

Line No.	Project / Description	Total (\$)	Apr-20 (\$)	May-20 (\$)	Jun-20 (\$)	Jul-20 (\$)	Aug-20 (\$)	Sep-20 (\$)	Oct-20 (\$)	Nov-20 (\$)	Dec-20 (\$)	Jan-21 (\$)	Feb-21 (\$)	Mar-21 (\$)
1	<u>Legal</u>													
2	FERC - FERC Issues	0	0	0	0	0	0	0	0	0	0	0	0	0
3	LITIGATI - Litigation	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Total Legal Services	0	0	0	0	0	0	0	0	0	0	0	0	0
5														
6	<u>Engineering</u>													
7	None	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0
9														
10	<u>Accounting</u>													
11	None	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
13														
14	<u>Other</u>													
15	CONSULT-Consulting	3,008	0	750	0	750	0	0	0	750	0	0	758	0
16	DOJ2015-DanRvr DOJ Settlmnt Agrmnt	300	25	25	25	25	25	25	25	25	25	25	25	25
17	EHSALOC-EHS Service Company Allocation	13,483	852	913	1,211	850	1,052	1,089	1,350	936	776	1,305	2,178	971
18	EHSOFST-EHS Allocation Offset	(13,483)	(852)	(913)	(1,211)	(850)	(1,052)	(1,089)	(1,350)	(936)	(776)	(1,305)	(2,178)	(971)
19	ENVSAFE-ENVIRONMENTAL & SAFETY	50,080	3,000	3,000	6,500	2,000	3,000	7,500	3,000	3,000	11,000	1,010	1,515	5,555
20	EPRIDUE-Commitment to EPRI research	31,755	7,919	0	0	7,919	0	0	7,919	0	0	0	7,998	0
21	EPRIDUE-EPRI Dues	15,286	3,812	0	0	3,812	0	0	3,812	0	0	0	3,850	0
22	FNCTOFF-Offset to Functional UA Alloc	(185,922)	(14,794)	(18,047)	(12,346)	(14,299)	(17,119)	(15,746)	(14,104)	(13,234)	(19,350)	(19,471)	(14,436)	(12,976)
23	IMAGE-Image/Awareness Tracking	96	8	8	8	8	8	8	8	8	8	8	8	8
24	IMCHRG-IM Chargebacks	183,170	15,601	14,913	12,895	15,054	13,857	12,370	14,838	13,877	20,310	20,708	15,194	13,553
25	IMS-Information Mgt	21,468	1,460	1,460	1,460	1,453	1,453	1,453	1,453	1,453	4,824	2,016	1,508	1,475
26	LEGREG-Legislative and Regulatory	100,160	6,000	6,000	13,000	4,000	6,000	15,000	6,000	6,000	22,000	2,020	3,030	11,110
27	MPRTSV-Non-specific print services	650	54	54	54	54	54	54	54	54	54	54	55	55
28	PRINT-Printing Svcs	24	2	2	1	2	2	2	2	2	2	2	2	3
29	STAFF-General & Administrative supt	291,263	21,361	21,361	22,161	25,061	21,362	28,301	21,362	21,362	22,162	33,675	27,430	25,665
30	STAFF-STAFF	14,208	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,193	1,193	1,193
31	TEOPER-Trading Fir oper csts (labor)	10,863	903	903	903	903	903	903	903	903	903	912	912	912
32	TESUPPO-supp for BPM, lbr and exp	8,847	0	0	0	0	0	2,793	0	0	0	6,054	0	0
33	Other - Non-Specific	170,029	7,211	24,666	24,149	3,316	12,355	26,499	4,445	8,263	31,410	(3,816)	10,627	20,904
35	Total Other Services	715,285	53,743	56,276	69,991	51,239	43,081	80,343	50,898	43,644	94,529	44,390	59,669	67,482
36														
37	Total	715,285	53,743	56,276	69,991	51,239	43,081	80,343	50,898	43,644	94,529	44,390	59,669	67,482

Rate Case	Total To Be Amortized	Amortization Start Date	Amortization Period	Monthly Amortization Amount	Number of Months Amortized	Balance as of November 2019	Number of Months Amortized	Balance as of March 2020	Forecasted Number of Months Amortized	Balance as of March 2021	13 Month Avg. Forecasted Period
(A) Current Case (Electric)	\$ 676,675	4/1/2020	5 YEAR	\$ 11,278	0		0	\$ 676,675	12	\$ 541,339	\$ 609,007
2017-00321 (Electric)	\$ 657,434	5/1/2018	5 YEAR	\$ 10,957	19	\$ 449,251	23	\$ 405,423	35	\$ 273,939	\$ 339,681
2018-00261 (Gas)	\$ 256,960	4/1/2019	5 YEAR	\$ 4,283	8	\$ 222,696	12	\$ 205,564	24	\$ 154,168	\$ 179,866
				Electric		\$ 449,251		\$ 1,082,098		\$ 815,278	\$ 948,688
				Gas		222,696		205,564		154,168	179,866
				Total		\$ 671,947		\$ 1,287,662		\$ 969,446	\$ 1,128,554

(A) Estimated balance, amortization date, and amortization period

Date	2017-00321		2018-00261		Current Case Balance	Current Case Amortization	# of months		
	Balance	Amortization	Balance	Amortization			Elec	Gas	
4/1/2018	\$ 657,434						2018	8	0
5/1/2018	646,477	\$ 10,957					2019	12	9
6/1/2018	635,520	10,957					2020	12	12
7/1/2018	624,562	10,957					2021	3	3
8/1/2018	613,605	10,957						35	24
9/1/2018	602,648	10,957							
10/1/2018	591,691	10,957							
11/1/2018	580,733	10,957							
12/1/2018	569,776	10,957							
1/1/2019	558,819	10,957							
2/1/2019	547,862	10,957							
3/1/2019	536,904	10,957	\$ 256,960						
4/1/2019	525,947	10,957	252,677	\$ 4,283					
5/1/2019	514,990	10,957	248,395	4,283					
6/1/2019	504,033	10,957	244,112	4,283					
7/1/2019	493,076	10,957	239,829	4,283					
8/1/2019	482,118	10,957	235,547	4,283					
9/1/2019	471,161	10,957	231,264	4,283					
10/1/2019	460,204	10,957	226,981	4,283					
11/1/2019	449,247	10,957	222,699	4,283					
12/1/2019	438,289	10,957	218,416	4,283					
1/1/2020	427,332	10,957	214,133	4,283					
2/1/2020	416,375	10,957	209,851	4,283					
3/1/2020	405,418	10,957	205,568	4,283	\$ 676,675				
4/1/2020	394,460	10,957	201,285	4,283	665,397	\$ 11,278			
5/1/2020	383,503	10,957	197,003	4,283	654,119	11,278			
6/1/2020	372,546	10,957	192,720	4,283	642,841	11,278			
7/1/2020	361,589	10,957	188,437	4,283	631,563	11,278			
8/1/2020	350,631	10,957	184,155	4,283	620,285	11,278			
9/1/2020	339,674	10,957	179,872	4,283	609,008	11,278			
10/1/2020	328,717	10,957	175,589	4,283	597,730	11,278			
11/1/2020	317,760	10,957	171,307	4,283	586,452	11,278			
12/1/2020	306,803	10,957	167,024	4,283	575,174	11,278			
1/1/2021	295,845	10,957	162,741	4,283	563,896	11,278			
2/1/2021	284,888	10,957	158,459	4,283	552,618	11,278			
3/1/2021	273,931	10,957	154,176	4,283	541,340	11,278			
13 Month Average	\$ 339,674	\$ 10,957	\$ 179,872	\$ 4,283	\$ 609,008	\$ 11,278			

SECTION G

WORKPAPERS
(not applicable)

SECTION H

WORKPAPERS

(not applicable)

SECTION I

WORKPAPERS
(not applicable)

SECTION J

WORKPAPERS
(not applicable)

SECTION K

WORKPAPERS

(not applicable)

SECTION L

WORKPAPERS

(not applicable)

SECTION M

WORKPAPERS
(not applicable)

SECTION N

WORKPAPERS

(not applicable)